



KENNETT CONSOLIDATED SCHOOL DISTRICT

General Operating Budget

Fiscal Year 2018–2019

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.



June 11, 2018

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 2018-2019 General Operating Budget for the Kennett Consolidated School District. This year's budget reflects the dedication of our Board of Education and administration to balancing the growing instructional needs of our student body with new, limited financial resources. The approval of the Operating Budget, a budget that encompasses all of the District's instructional, extracurricular, 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 operation plan, and all necessary disclosures.

The 2018-2019 General Operating Budget in the amount of \$86,202,659 requires a millage rate of 30.4479 mills, which represents a proposed increase of 1.91 percent or approximately \$103 per year for the average residential property owner. The District did not seek referendum exceptions from the Department of Education because the approved millage increase is less than the 2.4 percent modified Act 1 index.

Several key factors have been taken into consideration in the budget development process. The District conservatively 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. However, increases to basic education funding and special education funding of \$187,581 were used to offset a reduction in the District's real estate tax collection percentage, which created a neutral impact on revenues for this particular budget transaction. The uptick in federal interest rates has created a windfall of investment income in the amount of \$245,000. Moreover, stronger-than-anticipated earned income tax collections have yielded an additional \$200,000 in revenue.

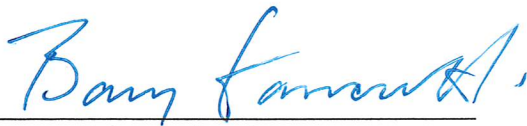
The drivers of the District expenditures reflect our commitment to providing excellent educational opportunities for all students. In addition to cost increases of salaries and benefits due to inflation, the Pennsylvania Retirement System continues to be a major factor in the District's budget escalation. For next year, an additional \$527,780 in PSERS contributions is required, bringing the annual cost for the mandatory pension expense to \$10,434,027. Additionally, new expenses associated with a proposed teaching position, school resource officer, contracted mental health

services, elementary school psychologist, middle school football program, instructional software licenses, and transportation for the Title I summer program are included in the budget.

For a complete overview of the 2018-2019 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 that reads "Barry Tomasetti". The signature is fluid and cursive, with a long horizontal stroke at the end.

Barry Tomasetti, Ed. D.
Superintendent

A handwritten signature in blue ink that reads "Mark T. Tracy". The signature is cursive and includes a long, sweeping horizontal line at the end.

Mark T. Tracy
Assistant to the Superintendent –
Business Affairs

**KENNETT CONSOLIDATED SCHOOL DISTRICT
PRELIMINARY GENERAL FUND BUDGET 2018-2019**

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SALARIES AND BENEFITS

Attached and made part of this document June 11, 2018
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 2018-2019**

ORGANIZATION

BOARD OF SCHOOL DIRECTORS

Joseph Meola, President

Dominic F. Perigo, Jr., Vice President

Michael Finnegan, Treasurer

Rudy Alfonso

Mark Bowden

William Brown

Aline Frank

Victoria Gerhart

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 2018-2019**

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
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 2018-2019**

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 1934

KENNETT CONSOLIDATED SCHOOL DISTRICT BUDGET TIMELINE

September 1, 2017	PDE publishes the Act 1 index (2.4% for 2018-2019)
October 2, 2017	Finance Committee Meeting – MDLKC, 7:00 PM <ul style="list-style-type: none"> • Budget Time Line • Student Enrollment Projections
November 6, 2017	Finance Committee Meeting - MDLKC, 7:00 PM <ul style="list-style-type: none"> • Independent Auditor’s Report for the Year Ended June 2017 • Debt Service Schedules • Building Allocations • Homestead Mailings
November 17, 2017	Draft salary and benefit projections for existing staff pending release of PSERS rates and “first look” rates from Reschini Group
December 11, 2017	Finance Committee Meeting - MDLKC, 7:00 PM <ul style="list-style-type: none"> • Salaries and Benefits • Revenues • Charter School Tuition
December 12, 2017	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, 2017	Board to certify to the PDE the total amount of tax credits due pursuant to the Sterling Act provisions
December 15-30, 2017	Budget planning conferences for administrative team to prioritize special request items, district-wide initiatives, and staffing requests
December 30, 2017	Mail annual Homestead/Farmstead notice
January 22, 2018	Finance Committee Meeting – MDLKC, 7:00 PM <ul style="list-style-type: none"> • Draft Preliminary Budget • Estimated Tax Rates
January 24, 2018	Deadline for preliminary 2018-2019 budget to go on display Assistant to the Superintendent - Business Affairs budgets the revenue and calculates the tax millage rate required to fund the 2018-2019 budget

BUDGET TIMELINE (continued)

February 2, 2018	Deadline for Board to give public notice of intent to adopt preliminary budget (10 days in advance of adoption)
February 5, 2018	Finance Committee Meeting - MDLKC, 7:00 PM <ul style="list-style-type: none">• Long Range Plan for Facilities
February 12, 2018	Review and adopt the preliminary 2018-2019 budget and tentative tax rates
February 19, 2018	Submit proposed tax increase to PDE
February 23, 2018	Advertise referendum exception if applicable
March 1, 2018	PDE informs districts if proposed tax increase complies with or exceeds the index Submit exception filings to the court or PDE
March 5, 2018	Finance Committee Meeting – MDLKC, 7:00 PM <ul style="list-style-type: none">• Commonwealth Budget• State Revenues Revised• Long Range Plan for Technology
March 21, 2018	Court/PDE to rule and inform districts if exceptions have been granted or denied
April 2, 2018	Finance Committee Meeting - MDLKC, 7:00 PM
April 9, 2018	Adopt the 2018-2019 proposed final budget Certification of Use of PDE-2028 to PDE PDE-2028 available for public inspection
April 15, 2018	PDE certifies amount of funds available in the property tax relief fund
May 1, 2018	PDE notifies districts of property tax relief allocation Chester County submits Homestead/Farmstead report to district
May 7, 2018	Finance Committee Meeting - MDLKC, 7:00 PM
May 22, 2018	Final budget on form PDE-2028 available for public inspection
June 1, 2018	Give public notice of intent to adopt final budget
June 4, 2018	Finance Committee Meeting - MDLKC, 7:00 PM
June 11, 2018	Adopt the 2018-2019 budget and tax resolution Print and display the 2018-2019 budget
Assumptions:	The District will seek referendum exceptions. The District will not seek approval through voter referendum.

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FINANCIAL

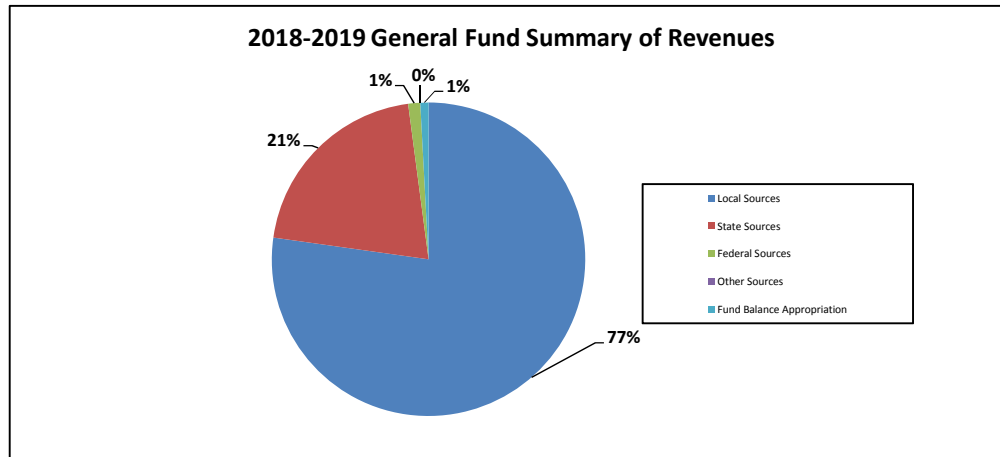


**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2018-2019
SUMMARY OF GENERAL FUND BUDGET**

	<u>GENERAL FUND</u>
<u>REVENUES</u>	
Local Taxes	\$ 65,379,718
Interest on Investments	325,000
Other Local Revenue	843,365
State Revenue	17,872,407
Federal Revenue	1,067,839
TOTAL REVENUES	<u>85,488,329</u>
<u>EXPENDITURES</u>	
Regular Programs	36,058,945
Special Programs	13,119,239
Vocational Programs	1,827,709
Other Instructional Programs	276,696
Support Services-Students	2,672,285
Support Services-Instructional Staff	2,314,602
Support Services-Administration	4,503,535
Support Services-Pupil Health	909,393
Support Services-Business	1,149,150
Operation and Maintenance of Plant Services	6,893,196
Student Transportation Services	5,235,398
Support Services-Central	2,284,612
Other Support Services	37,551
Student Activities	1,431,132
Facilities Acquisition, Construction & Improvement Services	125,000
Debt Service Interest/Other Expenditures	1,344,216
Debt Service Principal	5,930,000
Budgetary Reserve	90,000
TOTAL EXPENDITURES	<u>86,202,659</u>
Deficiency of revenues under expenditures	(714,330)
<u>OTHER FINANCING SOURCES (USES)</u>	
Transfers in	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>
Net Change in Fund Balances	(714,330)
Fund Balance - Beginning Estimated	6,049,060
Fund Balance - Ending Estimated	<u><u>\$ 5,334,730</u></u>

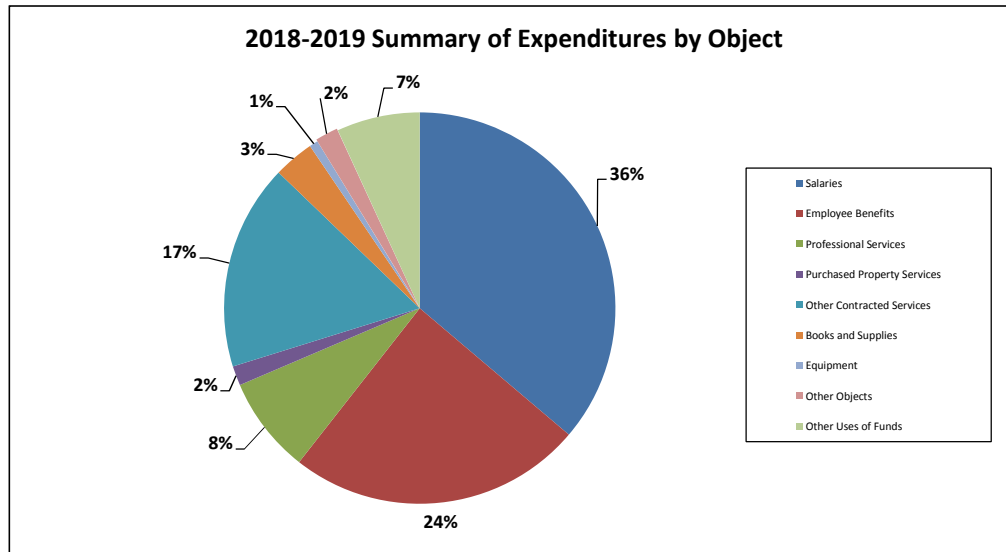
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2018-2019
SUMMARY OF REVENUES AND EXPENDITURES
(by function)**

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>2016-2017 ACTUAL</u>	<u>2017-2018 BUDGET</u>	<u>2018-2019 BUDGET</u>	<u>% CHANGE OVER 2017-2018 BUDGET</u>	<u>% OF EACH CATEGORY TO TOTAL</u>
<u>REVENUES</u>						
6000	Local Sources	\$ 64,446,851	\$ 65,041,111	\$ 66,548,083	2.32%	77.20%
7000	State Sources	16,734,075	17,428,019	17,872,407	2.55%	20.73%
8000	Federal Sources	945,652	1,027,899	1,067,839	3.89%	1.24%
9000	Other Sources	0	0	0	0.00%	0.00%
0000	Fund Balance Appropriation	0	714,330	714,330	0.00%	0.83%
	Total Revenue	<u>\$ 82,126,577</u>	<u>\$ 84,211,359</u>	<u>\$ 86,202,659</u>	<u>2.36%</u>	<u>100.00%</u>
<u>EXPENDITURES</u>						
1000	Instruction	\$ 48,578,964	\$ 50,245,955	\$ 51,282,589	2.06%	65.05%
2000	Support Services	24,210,541	25,172,374	25,999,722	3.29%	32.98%
3000	Operation of Non-Instructional Svcs.	1,376,383	1,323,362	1,431,132	8.14%	1.82%
4000	Facilities Acq., Constr. & Improv. Svcs.	63,153	100,000	125,000	25.00%	0.16%
	Total Expenditures	<u>74,229,041</u>	<u>76,841,691</u>	<u>78,838,443</u>	<u>2.60%</u>	<u>100.00%</u>
<u>OTHER EXPENDITURES AND FINANCING USES</u>						
5000	Debt Service	7,353,589	7,279,668	7,274,216	-0.07%	98.78%
5000	Interfund Transfers Out	299,498	0	0	0.00%	0.00%
5000	Budgetary Reserve	0	90,000	90,000	0.00%	1.22%
	Total Other Financing Uses	<u>7,653,087</u>	<u>7,369,668</u>	<u>7,364,216</u>	<u>-0.07%</u>	<u>100.00%</u>
TOTAL EXPENDITURES & OTHER FINANCING USES		<u>\$ 81,882,128</u>	<u>\$ 84,211,359</u>	<u>\$ 86,202,659</u>	<u>2.36%</u>	<u>100.00%</u>



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2018-2019
SUMMARY OF EXPENDITURES AND OTHER FINANCING USES
(by object)**

OBJECT	DESCRIPTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	% CHANGE OVER 2017-2018 BUDGET	% OF EACH CATEGORY TO TOTAL
100	Salaries	\$ 30,034,313	\$ 30,661,324	\$ 31,211,568	1.79%	36.21%
200	Employee Benefits	19,368,966	20,393,944	21,013,176	3.04%	24.38%
300	Professional Services	6,136,593	7,388,159	6,873,902	-6.96%	7.97%
400	Purchased Property Services	1,770,600	1,126,123	1,404,662	24.73%	1.63%
500	Other Purchased Services	14,048,882	13,815,793	14,658,451	6.10%	17.00%
600	Supplies	2,134,791	2,717,675	2,865,617	5.44%	3.32%
700	Property	461,298	580,096	626,152	7.94%	0.73%
800	Other Objects	1,952,187	1,738,245	1,619,131	-6.85%	1.88%
900	Other Uses of Funds	5,974,498	5,790,000	5,930,000	2.42%	6.88%
	TOTAL EXPENDITURES	\$ 81,882,128	\$ 84,211,359	\$ 86,202,659	2.36%	100.00%



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2018-2019
COMPARISON OF REVENUES
2017-2018 BUDGET TO 2018-2019 BUDGET**

FUNCTION/ OBJECT		2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	CHANGE OVER 2017-2018 BUDGET	
DESCRIPTION					\$	%
<u>6000 REVENUE SOURCES</u>						
6111	Current Real Estate Taxes	\$ 55,409,613	\$ 56,847,427	\$ 57,934,718	\$ 1,087,291	1.91%
6112	Interim Real Estate Taxes	219,503	400,000	300,000	(100,000)	-25.00%
6113	Public Utility Realty Taxes	66,788	73,000	70,000	(3,000)	-4.11%
6151	Earned Income	4,619,000	4,200,000	4,400,000	200,000	4.76%
6153	Realty Transfer Tax	1,103,477	800,000	900,000	100,000	12.50%
6411	Delinquent Real Estate Taxes	1,727,732	1,775,000	1,775,000	0	0.00%
6510	Earnings on Investments	153,564	80,000	325,000	245,000	306.25%
6710	Revenue from LEA Activities	25,579	30,000	30,000	0	0.00%
6832	Revenue from Intermediary Sources/IDEA	621,876	565,257	535,002	(30,255)	-5.35%
6910	Rentals	86,836	66,350	70,863	4,513	6.80%
6920	Contributions and Donations	177,412	25,000	25,000	0	0.00%
6940	Tuition from Patrons	29,405	17,500	17,500	0	0.00%
6960	Servies Provided Other Local Governments	119,662	95,000	95,000	0	0.00%
6990	Refunds and Other Miscellaneous Revenue	86,405	66,577	70,000	3,423	5.14%
TOTAL LOCAL SOURCES		64,446,851	65,041,111	66,548,083	1,506,972	2.32%
<u>7000 STATE SOURCES</u>						
7110	Basic Education Funding	5,553,453	5,675,608	5,804,224	128,616	2.27%
7160	Tuition for Orphans	22,899	0	0	0	0.00%
7250	Migratory Children	3,518	0	0	0	0.00%
7271	Special Education Funds for School-Aged Pupils	1,812,011	1,845,792	1,880,469	34,677	1.88%
7310	Transportation (Public & Nonpublic)	1,503,572	1,380,075	1,400,000	19,925	1.44%
7320	Rental & Sinking Fund Payments Reimbursement	438,141	560,408	462,239	(98,169)	-17.52%
7330	Health Services Reimbursement	85,538	86,000	86,000	0	0.00%
7340	State Property Tax Reduction Allocation	1,457,389	1,436,354	1,439,156	2,802	0.20%
7505	Ready to Learn Block Grant	400,617	400,617	400,617	0	0.00%
7810	State Share of Social Security & Medicare Taxes	1,082,919	1,142,291	1,182,693	40,402	3.54%
7820	State Share of Retirement Contributions	4,374,018	4,900,874	5,217,009	316,135	6.45%
TOTAL STATE SOURCES		16,734,075	17,428,019	17,872,407	444,388	2.55%
<u>8000 FEDERAL SOURCES</u>						
8514	Title I - Improving Academic Achievement	657,232	721,594	706,544	(15,050)	-2.09%
8515	Title II - Improving Teacher Quality	119,175	93,424	110,725	17,301	18.52%
8516	Title III - Language Instruction for LEP Students	154,234	163,054	142,570	(20,484)	-12.56%
8517	Title IV - 21st Century Schools	0	0	13,000	13,000	-
8810	School-Based Access Medicaid Reimbursement	0	49,827	80,000	30,173	60.56%
8820	Medical Asst. Reimb. For Admin. Claiming	15,011	0	15,000	15,000	0.00%
TOTAL FEDERAL SOURCES		945,652	1,027,899	1,067,839	39,940	3.89%
<u>9000 OTHER SOURCES</u>						
9120	Proceeds from Refunding Bonds	0.00	0.00	0.00	0.00	0.00%
9130	Bond Premiums	0.00	0.00	0.00	0.00	0.00%
9330	Capital Funds Project Transfers	0.00	0.00	0.00	0.00	0.00%
TOTAL OTHER SOURCES		0.00	0.00	0.00	0.00	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		\$ 82,126,577	\$ 84,211,359	\$ 86,202,659	\$ 1,991,300	2.36%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2018-2019
COMPARISON OF EXPENDITURES
2017-2018 BUDGET TO 2018-2019 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	CHANGE OVER 2017-2018 BUDGET	
					\$	%
1100 REGULAR PROGRAMS						
100	Personnel Services-Salaries	\$ 17,858,765	\$ 18,285,435	\$ 18,732,089	\$ 446,654	2.44%
200	Personnel Services-Employee Benefits	11,673,322	12,408,468	12,809,662	401,194	3.23%
300	Purchased Professional and Technical Services	62,667	159,831	220,582	60,751	38.01%
400	Purchased Property Services	2,859	5,500	4,500	(1,000)	-18.18%
500	Other Purchased Services	3,582,722	3,579,340	3,739,756	160,416	4.48%
600	Supplies	519,951	528,933	531,300	2,367	0.45%
700	Property	60,484	18,500	21,056	2,556	13.82%
800	Other Objects	7,903	0	0	0	0.00%
TOTAL REGULAR PROGRAMS		33,768,673	34,986,007	36,058,945	1,072,938	3.07%
1200 SPECIAL PROGRAMS						
100	Personnel Services-Salaries	2,628,944	2,681,302	2,705,186	23,884	0.89%
200	Personnel Services-Employee Benefits	1,703,398	1,806,005	1,837,869	31,864	1.76%
300	Purchased Professional and Technical Services	5,195,746	6,088,402	5,417,751	(670,651)	-11.02%
400	Purchased Property Services	0	2,000	2,000	0	0.00%
500	Other Purchased Services	3,187,677	2,689,934	3,084,934	395,000	14.68%
600	Supplies	60,753	46,999	46,999	0	0.00%
700	Property	18,603	20,000	20,000	0	0.00%
800	Other Objects	0	4,500	4,500	0	0.00%
TOTAL SPECIAL PROGRAMS		12,795,121	13,339,142	13,119,239	(219,903)	-1.65%
1300 VOCATIONAL PROGRAMS						
500	Other Purchased Services	1,705,566	1,751,095	1,827,709	76,614	4.38%
TOTAL VOCATIONAL PROGRAMS		1,705,566	1,751,095	1,827,709	76,614	4.38%
1400 OTHER INSTRUCTIONAL PROGRAMS						
100	Personnel Services-Salaries	45,190	0	0	0	0.00%
200	Personnel Services-Employee Benefits	17,226	0	0	0	0.00%
300	Purchased Professional and Technical Services	10,013	50,768	57,753	6,985	13.76%
500	Other Purchased Services	225,986	118,943	218,943	100,000	84.07%
600	Supplies	3,872	0	0	0	0.00%
800	Other Objects	6,676	0	0	0	0.00%
TOTAL OTHER INSTRUCTIONAL PROGRAMS		308,963	169,711	276,696	106,985	63.04%
1500 NONPUBLIC SCHOOL PROGRAMS						
300	Purchased Professional and Technical Services	641	0	0	0	0.00%
TOTAL NONPUBLIC SCHOOL PROGRAMS		641	0	0	0	0.00%
2100 SUPPORT SERVICES-STUDENTS						
100	Personnel Services-Salaries	1,296,472	1,337,170	1,404,535	67,365	5.04%
200	Personnel Services-Employee Benefits	809,689	891,337	993,100	101,763	11.42%
300	Purchased Professional and Technical Services	176,660	255,000	255,000	0	0.00%
500	Other Purchased Services	4,070	5,100	5,100	0	0.00%
600	Supplies	13,303	11,800	12,800	1,000	8.47%
700	Property	0	1,000	1,000	0	0.00%
800	Other Objects	40	750	750	0	0.00%
TOTAL SUPPORT SERVICES-STUDENTS		2,300,234	2,502,157	2,672,285	170,128	6.80%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2018-2019
COMPARISON OF EXPENDITURES
2017-2018 BUDGET TO 2018-2019 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	CHANGE OVER 2017-2018 BUDGET	
					\$	%
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,030,279	1,133,282	1,169,088	35,806	3.16%
200	Personnel Services-Employee Benefits	831,709	692,925	744,021	51,096	7.37%
300	Purchased Professional and Technical Services	70,680	71,000	56,000	(15,000)	-21.13%
400	Purchased Property Services	2,248	3,000	3,100	100	3.33%
500	Other Purchased Services	15,798	24,648	12,756	(11,892)	-48.25%
600	Supplies	437,581	221,684	315,315	93,631	42.24%
700	Property	5,998	18,000	8,500	(9,500)	-52.78%
800	Other Objects	5,662	6,300	5,822	(478)	-7.59%
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		2,399,955	2,170,839	2,314,602	143,763	6.62%
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,425,716	2,424,915	2,454,890	29,975	1.24%
200	Personnel Services-Employee Benefits	1,358,891	1,424,913	1,446,436	21,523	1.51%
300	Purchased Professional and Technical Services	174,581	282,625	316,625	34,000	12.03%
500	Other Purchased Services	170,556	174,575	174,625	50	0.03%
600	Supplies	25,080	31,815	35,065	3,250	10.22%
700	Property	0	9,000	9,000	0	0.00%
800	Other Objects	53,515	66,994	66,894	(100)	-0.15%
TOTAL SUPPORT SERVICES-ADMINISTRATION		4,208,339	4,414,837	4,503,535	88,698	2.01%
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	525,173	501,232	499,415	(1,817)	-0.36%
200	Personnel Services-Employee Benefits	321,491	341,514	344,702	3,188	0.93%
300	Purchased Professional and Technical Services	10,504	8,200	8,090	(110)	-1.34%
400	Purchased Property Services	568	100	100	0	0.00%
500	Other Purchased Services	18,066	27,500	27,500	0	0.00%
600	Supplies	24,866	27,636	29,586	1,950	7.06%
700	Property	508	0	0	0	0.00%
TOTAL SUPPORT SERVICES-PUPIL HEALTH		901,176	906,182	909,393	3,211	0.35%
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	624,322	655,940	649,465	(6,475)	-0.99%
200	Personnel Services-Employee Benefits	326,168	352,232	373,263	21,031	5.97%
300	Purchased Professional and Technical Services	32,547	75,522	75,522	0	0.00%
500	Other Purchased Services	6,405	9,250	9,250	0	0.00%
600	Supplies	10,445	15,000	15,000	0	0.00%
700	Property	0	10,000	10,000	0	0.00%
800	Other Objects	94,211	16,650	16,650	0	0.00%
TOTAL SUPPORT SERVICES-BUSINESS		1,094,098	1,134,594	1,149,150	14,556	1.28%
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	2,075,568	2,121,353	2,016,242	(105,111)	-4.95%
200	Personnel Services-Employee Benefits	1,473,990	1,622,869	1,536,271	(86,598)	-5.34%
300	Purchased Professional and Technical Services	167,535	163,120	232,120	69,000	42.30%
400	Purchased Property Services	1,700,787	1,010,023	1,264,462	254,439	25.19%
500	Other Purchased Services	215,162	271,972	271,972	0	0.00%
600	Supplies	591,943	1,371,150	1,401,181	30,031	2.19%
700	Property	129,932	125,909	125,909	0	0.00%
800	Other Objects	35,511	17,373	45,039	27,666	159.25%
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		6,390,428	6,703,769	6,893,196	189,427	2.83%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2018-2019
COMPARISON OF EXPENDITURES
2017-2018 BUDGET TO 2018-2019 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	CHANGE OVER 2017-2018 BUDGET	
					\$	%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	122,029	124,406	128,138	3,732	3.00%
200	Personnel Services-Employee Benefits	88,858	93,677	96,043	2,366	2.53%
300	Purchased Professional and Technical Services	36,193	2,000	2,000	0	0.00%
400	Purchased Property Services	503	2,500	2,500	0	0.00%
500	Other Purchased Services	4,637,180	4,829,536	4,950,217	120,681	2.50%
600	Supplies	20,833	30,000	30,000	0	0.00%
700	Property	0	25,000	25,000	0	0.00%
800	Other Objects	1,029	1,500	1,500	0	0.00%
TOTAL STUDENT TRANSPORTATION SERVICES		4,906,625	5,108,619	5,235,398	126,779	2.48%
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	743,711	732,711	751,433	18,722	2.56%
200	Personnel Services-Employee Benefits	477,871	504,865	501,929	(2,936)	-0.58%
300	Purchased Professional and Technical Services	105,449	131,250	131,250	0	0.00%
400	Purchased Property Services	482	0	0	0	0.00%
500	Other Purchased Services	137,676	177,974	177,974	0	0.00%
600	Supplies	285,232	307,150	332,150	25,000	8.14%
700	Property	224,674	336,376	386,376	50,000	14.86%
800	Other Objects	10	3,500	3,500	0	0.00%
TOTAL SUPPORT SERVICES-CENTRAL		1,975,105	2,193,826	2,284,612	90,786	4.14%
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	34,581	37,551	37,551	0	0.00%
TOTAL OTHER SUPPORT SERVICES		34,581	37,551	37,551	0	0.00%
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
100	Personnel Services-Salaries	658,144	663,578	701,087	37,509	5.65%
200	Personnel Services-Employee Benefits	286,353	255,139	329,880	74,741	29.29%
300	Purchased Professional and Technical Services	93,377	100,441	101,209	768	0.76%
400	Purchased Property Services	0	3,000	3,000	0	0.00%
500	Other Purchased Services	107,437	118,375	120,164	1,789	1.51%
600	Supplies	140,932	125,508	116,221	(9,287)	-7.40%
700	Property	21,099	16,311	19,311	3,000	18.39%
800	Other Objects	69,041	41,010	40,260	(750)	-1.83%
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES		1,376,383	1,323,362	1,431,132	107,770	8.14%
<u>4000 FACILITIES ACQ., CONST. & IMPROV. SERVICES</u>						
400	Purchased Property Services	63,153	100,000	125,000	25,000	25.00%
TOTAL FACILITIES ACQ., CONST. & IMPROV. SERVICES		63,153	100,000	125,000	25,000	25.00%
<u>5100 OTHER EXPENDITURES & FINANCING USES</u>						
800	Other Objects	1,678,589	1,489,668	1,344,216	(145,452)	-9.76%
910	Other Uses of Funds	5,675,000	5,790,000	5,930,000	140,000	2.42%
TOTAL OTHER EXPENDITURES & FINANCING USES		7,353,589	7,279,668	7,274,216	(5,452)	-0.07%
<u>5200 INTERFUND TRANSERS</u>						
930	Capital Reserve Fund	299,498	0	0	0	0.00%
TOTAL INTERFUND TRANSFERS		299,498	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		\$ 81,882,128	\$ 84,211,359	\$ 86,202,659	\$ 1,991,300	2.36%

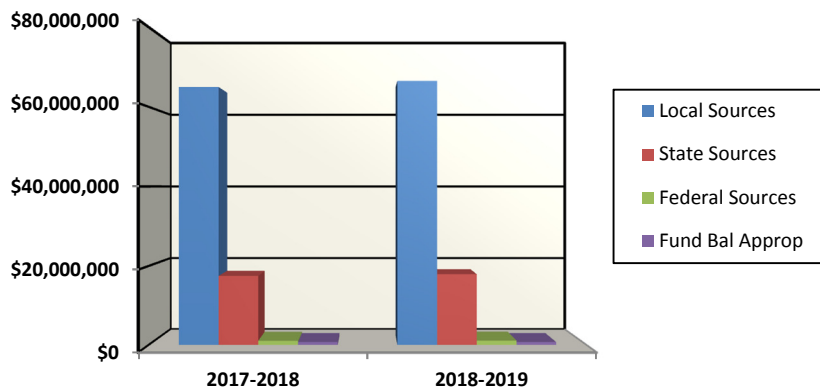
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2018-2019**

REVENUE

ACCOUNT	BUDGET 2017-2018	BUDGET 2018-2019	PERCENT INCREASE/ DECREASE
6000 REVENUE FROM LOCAL SOURCES	\$65,041,111	\$66,548,083	2.32%
7000 REVENUE FROM STATE SOURCES	17,428,019	17,872,407	2.55%
8000 REVENUE FROM FEDERAL SOURCES	1,027,899	1,067,839	3.89%
0000 FUND BALANCE APPROPRIATION	714,330	714,330	0.00%
TOTAL REVENUE SERIES	\$84,211,359	\$86,202,659	2.36%

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 2018-2019
COMPARISON OF REVENUES
2017-2018 BUDGET TO 2018-2019 BUDGET**

FUNCTION/ OBJECT	DESCRIPTION	2016-2017	2017-2018	2018-2019	CHANGE OVER	
		ACTUAL	BUDGET	BUDGET	2017-2018 BUDGET	
					\$	%
<u>6000 LOCAL SOURCES</u>						
6111	Current Real Estate Taxes	\$ 55,409,613	\$ 56,847,427	\$ 57,934,718	\$ 1,087,291	1.91%
6112	Interim Real Estate Taxes	219,503	400,000	300,000	(100,000)	-25.00%
6113	Public Utility Realty Taxes	66,788	73,000	70,000	(3,000)	-4.11%
6151	Earned Income Taxes	4,619,000	4,200,000	4,400,000	200,000	4.76%
6153	Realty Transfer Tax	1,103,477	800,000	900,000	100,000	12.50%
6411	Delinquent Real Estate Taxes	1,727,732	1,775,000	1,775,000	0	0.00%
	Total Property Taxes, Penalties and Interest	63,146,113	64,095,427	65,379,718	1,284,291	2.00%
6510	Investment Earnings	153,564	80,000	325,000	245,000	306.25%
	Total Investment Earnings	153,564	80,000	325,000	245,000	306.25%
6710	Revenue from LEA Activities	25,579	30,000	30,000	0	0.00%
6832	Revenues from Intermediary Sources-IDEA	621,876	565,257	535,002	(30,255)	-5.35%
6910	Rentals	86,836	66,350	70,863	4,513	6.80%
6920	Contributions and Donations	177,412	25,000	25,000	0	0.00%
6940	Tuition from Patrons	29,405	17,500	17,500	0	0.00%
6960	Services Provided Other Local Governments	119,662	95,000	95,000	0	0.00%
6990	Refunds and Other Miscellaneous Revenue	86,405	66,577	70,000	3,423	5.14%
	Total Other Local Sources	1,147,174	865,684	843,365	(22,319)	-2.58%
TOTAL LOCAL SOURCES		64,446,851	65,041,111	66,548,083	1,506,972	2.32%
<u>7000 STATE SOURCES</u>						
7110	Basic Education Funding	5,553,453	5,675,608	5,804,224	128,616	2.27%
7160	Tuition for Orphans	22,899	0	0	0	0.00%
7250	Migratory Children	3,518	0	0	0	0.00%
7271	Special Education Funds for School-Aged Pupils	1,812,011	1,845,792	1,880,469	34,677	1.88%
7310	Transportation (Public & Nonpublic)	1,503,572	1,380,075	1,400,000	19,925	1.44%
7320	Rental & Sinking Fund Payments Reimbursement	438,141	560,408	462,239	(98,169)	-17.52%
7330	Health Services Reimbursement	85,538	86,000	86,000	0	0.00%
7340	State Property Tax Reduction Allocation	1,457,389	1,436,354	1,439,156	2,802	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	1,082,919	1,142,291	1,182,693	40,402	3.54%
7820	State Share of Retirement Contributions	4,374,018	4,900,874	5,217,009	316,135	6.45%
TOTAL STATE SOURCES		16,734,075	17,428,019	17,872,407	444,388	2.55%
<u>8000 FEDERAL SOURCES</u>						
8514	Title I - Improving Academic Achievement	657,232	721,594	706,544	(15,050)	-2.09%
8515	Title II - Improving Teacher Quality	119,175	93,424	110,725	17,301	18.52%
8516	Title III - Language Instruction for LEP Students	154,234	163,054	142,570	(20,484)	-12.56%
8810	School-Based Access Medicaid Reimbursement	0	49,827	80,000	30,173	60.56%
8820	Medical Asst. Reimb. For Admin. Claiming	15,011	0	15,000	0	0.00%
TOTAL FEDERAL SOURCES		945,652	1,027,899	1,054,839	26,940	2.62%
<u>9000 OTHER SOURCES</u>						
9120	Proceeds from Refunding Bonds	0	0	0	0	0.00%
9130	Bond Premiums	0	0	0	0	0.00%
9330	Capital Funds Project Transfers	0	0	0	0	0.00%
TOTAL OTHER SOURCES		0	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		\$ 82,126,577	\$ 84,211,359	\$ 86,189,659	\$ 1,978,300	2.35%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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 \$2,027,121,658 and is estimated to be 96.2% collectable, resulting in a net budgetary value per mill of \$1,950,015. The total millage required for 2018-2019 is 30.4479 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 2018-2019**

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 2018-2019**

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 NCLB, Title I – Improving the Academic Achievement of the Disadvantaged
Revenue received for the education of disadvantaged children under NCLB, Title I. Funding for programs such as Comprehensive School Reform Program, Reading First, Even Start and Improving Literacy Through Libraries (list not all inclusive) should be recorded in this account
- 8515 NCLB, Title II – Preparing, Training and Recruiting High Quality Teachers and Principals
Revenue received for the education of children under NCLB Title II. Improving Teacher Quality, and Eisenhower Professional Development (list not all inclusive) are samples of funding.
- 8516 NCLB, Title III – Language Instruction for Limited English Proficient and Immigrant Students
Revenue received for the education of children under NCLB, Title III. Includes Grants for English Language Acquisition, and Technology Literacy Challenge (list not all inclusive).

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

REVENUE

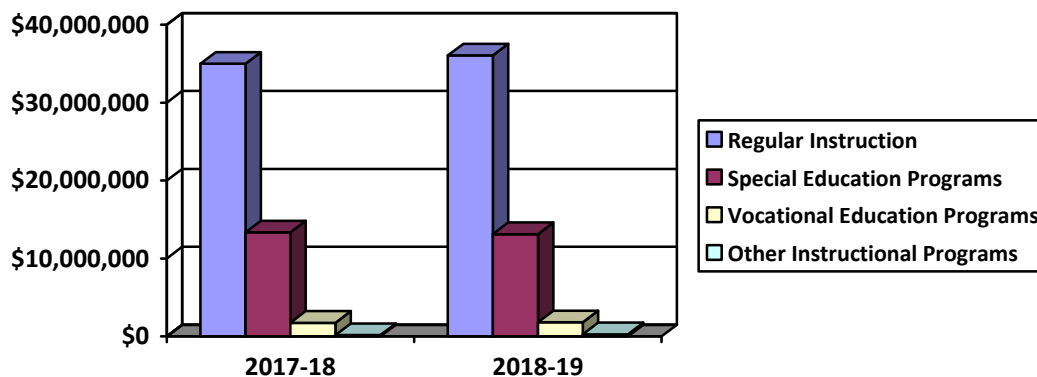
- 8517 NCLB, Title IV – 21st Century Schools
Revenue received for the education of children under NCLB, Title IV. Includes funding for Safe and Drug-Free Schools and Communities, and 21st Century Learning Communities (list not all inclusive).
- 8810 School Based Access Medicaid Reimbursement Program (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 2018-2019 operation.

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET SUMMARY 2018-2019**

INSTRUCTIONAL – 1000 SERIES

ACCOUNT	BUDGET 2017-2018	BUDGET 2018-2019	PERCENT INCREASE/ DECREASE
1100 REGULAR INSTRUCTION	\$34,986,007	\$36,058,945	3.07%
1200 SPECIAL EDUCATION PROGRAMS	13,339,142	13,119,239	-1.65%
1300 VOCATIONAL EDUCATION PROGRAMS	1,751,095	1,827,709	4.38%
1400 OTHER INSTRUCTIONAL PROGRAMS	169,711	276,696	63.04%
1500 NONPUBLIC SCHOOL PROGRAMS	0	0	0.00%
TOTAL INSTRUCTIONAL 1000 SERIES	\$50,245,955	\$51,282,589	2.06%

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 2018-2019
COMPARISON OF EXPENDITURES
INSTRUCTIONAL - 1000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	CHANGE OVER	
					2017-2018 BUDGET	
					\$	%
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	\$ 17,858,765	\$ 18,285,435	\$ 18,732,089	\$ 446,654	2.44%
200	Personnel Services-Employee Benefits	11,673,322	12,408,468	12,809,662	401,194	3.23%
300	Purchased Professional and Technical Services	62,667	159,831	220,582	60,751	38.01%
400	Purchased Property Services	2,859	5,500	4,500	(1,000)	-18.18%
500	Other Purchased Services	3,582,722	3,579,340	3,739,756	160,416	4.48%
600	Supplies	519,951	528,933	531,300	2,367	0.45%
700	Property	60,484	18,500	21,056	2,556	13.82%
800	Other Objects	7,903	0	0	0	0.00%
TOTAL REGULAR PROGRAMS		33,768,673	34,986,007	36,058,945	1,072,938	3.07%
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	2,628,944	2,681,302	2,705,186	23,884	0.89%
200	Personnel Services-Employee Benefits	1,703,398	1,806,005	1,837,869	31,864	1.76%
300	Purchased Professional and Technical Services	5,195,746	6,088,402	5,417,751	(670,651)	-11.02%
400	Purchased Property Services	0	2,000	2,000	0	0.00%
500	Other Purchased Services	3,187,677	2,689,934	3,084,934	395,000	14.68%
600	Supplies	60,753	46,999	46,999	0	0.00%
700	Property	18,603	20,000	20,000	0	0.00%
800	Other Objects	0	4,500	4,500	0	0.00%
TOTAL SPECIAL PROGRAMS		12,795,121	13,339,142	13,119,239	(219,903)	-1.65%
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,705,566	1,751,095	1,827,709	76,614	4.38%
TOTAL VOCATIONAL PROGRAMS		1,705,566	1,751,095	1,827,709	76,614	4.38%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	45,190	0	0	0	0.00%
200	Personnel Services-Employee Benefits	17,226	0	0	0	0.00%
300	Purchased Professional and Technical Services	10,013	50,768	57,753	6,985	13.76%
500	Other Purchased Services	225,986	118,943	218,943	100,000	84.07%
600	Supplies	3,872	0	0	0	0.00%
800	Other Objects	6,676	0	0	0	0.00%
TOTAL OTHER INSTRUCTIONAL PROGRAMS		308,963	169,711	276,696	106,985	63.04%
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
300	Purchased Professional and Technical Services	641	0	0	0	0.00%
		641	0	0	0	0.00%
1000 TOTAL		\$ 48,578,964	\$ 50,245,955	\$ 51,282,589	\$ 1,036,634	2.06%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 Budget
Teacher Salaries	\$18,251,380	\$18,708,939
Other Professional Educational	34,055	23,150
Total	\$18,285,435	\$18,732,089

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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.

	2017-2018 Budget	2018-2019 Budget
Fringe Benefits	\$4,623,359	\$4,766,693
Social Security	1,409,913	1,433,008
Retirement	5,985,486	6,260,415
Tuition Reimbursement	220,000	220,000
Other	169,710	129,546
Total	\$12,408,468	\$12,809,662

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.

	2017-2018 Budget	2018-2019 Budget
Professional Educational Services-IUs	\$108,531	\$132,149
Professional Educational Services-Other	51,300	88,433
Total	\$159,831	\$220,582

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.

	2017-2018 Budget	2018-2019 Budget
Repairs and Maintenance	\$5,500	\$4,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018	2018-2019
	Budget	Budget
Student Transportation-Field Trips	\$21,600	\$20,700
Duplicating Paper & Supplies	64,419	57,818
Charter School Tuition	1,950,000	2,100,000
Other Tuition	38,000	56,000
Teacher Travel	7,334	7,250
Purchased Services-Paraprofessionals	1,060,737	1,060,738
Purchased Services-Substitutes	437,250	437,250
Total	\$3,579,340	\$3,739,756

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.

	2017-2018	2018-2019
	Budget	Budget
Supplies	\$374,042	\$391,084
Books	129,349	111,274
Educational Software	25,542	28,942
Total	\$528,933	\$531,300

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.

	2017-2018	2018-2019
	Budget	Budget
Equipment – New	\$16,500	\$18,056
Equipment – Replacement	2,000	3,000
Total	\$18,500	\$21,056

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 Budget
Teacher Salaries	\$2,610,757	\$2,632,525
Therapist Salaries	70,545	72,661
Total	\$2,681,302	\$2,705,186

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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.

	2017-2018 Budget	2018-2019 Budget
Fringe Benefits	\$745,067	\$698,786
Social Security	198,233	206,947
Retirement	835,171	904,343
Other	27,534	27,793
Total	\$1,806,005	\$1,837,869

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.

	2017-2018 Budget	2018-2019 Budget
Professional Educational Services-IUs	\$5,029,402	\$4,358,751
Professional Educational Services-Other	40,000	40,000
Other Professional Services	1,019,000	1,019,000
Total	\$6,088,402	\$5,417,751

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.

	2017-2018 Budget	2018-2019 Budget
Repairs and Maintenance	\$2,000	\$2,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 Budget
Student Transportation-Contract Carriers	\$11,500	\$11,500
Postage	1,500	1,500
Charter School Tuition	1,300,000	1,350,000
Tuition to Non-public Schools	200,000	200,000
Tuition to Approved Private Schools	200,000	200,000
Other Tuition	108,275	168,575
Teacher Travel	5,250	5,250
Purchased Services-Paraprofessionals	863,109	1,148,109
Total	\$2,689,934	\$3,084,934

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 No Child Left Behind (NCLB) initiative from the federal government.

	2017-2018 Budget	2018-2019 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.

	2017-2018 Budget	2018-2019 Budget
Equipment – New	\$20,000	\$20,000

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

	2017-2018 Budget	2018-2019 budget
Dues and Fees	\$4,500	\$4,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 Budget
Tuition-Vocational Technical Schools	<u>\$1,751,095</u>	<u>\$1,827,709</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

INSTRUCTION - 1000 SERIES

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

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

	<u>2017-2018 Budget</u>	<u>2018-2019 Budget</u>
Professional Educational Services-IUs	\$50,768	\$57,753

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

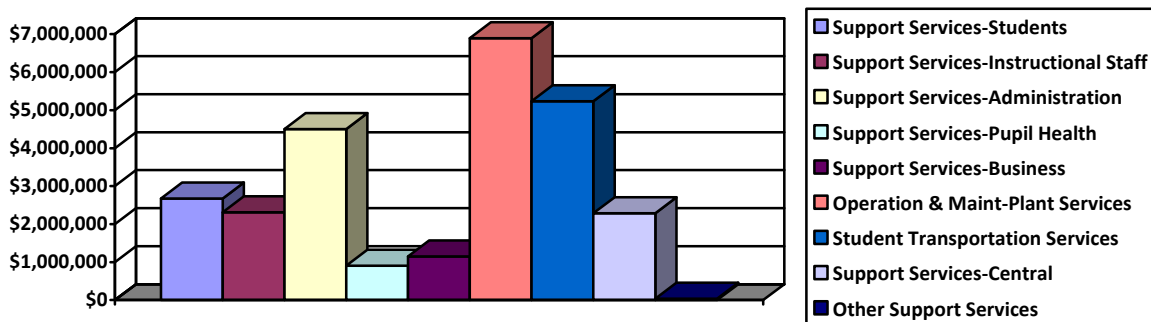
	<u>2017-2018 Budget</u>	<u>2018-2019 Budget</u>
Tuition to Other School Districts	\$118,943	\$218,943

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2018-2019**

SUPPORT SERVICES – 2000 SERIES

ACCOUNT	BUDGET 2017-2018	BUDGET 2018-2019	PERCENT INCREASE/ DECREASE
2100 SUPPORT SERVICES-STUDENTS	\$2,502,157	\$2,672,285	6.80%
2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF	2,170,839	2,314,602	6.62%
2300 SUPPORT SERVICES-ADMINISTRATION	4,414,837	4,503,535	2.01%
2400 SUPPORT SERVICES-PUPIL HEALTH	906,182	909,393	0.35%
2500 SUPPORT SERVICES-BUSINESS	1,134,594	1,149,150	1.28%
2600 OPERATION & MAINT. OF PLANT SERVICES	6,703,769	6,893,196	2.83%
2700 STUDENT TRANSPORTATION SERVICES	5,108,619	5,235,398	2.48%
2800 SUPPORT SERVICES-CENTRAL	2,193,826	2,284,612	4.14%
2900 OTHER SUPPORT SERVICES	37,551	37,551	0.00%
TOTAL SUPPORT SERVICES 2000 SERIES	\$25,172,374	\$25,999,722	3.29%

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 2018-2019
COMPARISON OF EXPENDITURES
SUPPORT SERVICES - 2000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	CHANGE OVER	
					2017-2018 BUDGET \$	%
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	\$ 1,296,472	\$ 1,337,170	\$ 1,404,535	\$ 67,365	5.04%
200	Personnel Services-Employee Benefits	809,689	891,337	993,100	101,763	11.42%
300	Purchased Professional and Technical Services	176,660	255,000	255,000	0	0.00%
500	Other Purchased Services	4,070	5,100	5,100	0	0.00%
600	Supplies	13,303	11,800	12,800	1,000	8.47%
700	Property	0	1,000	1,000	0	0.00%
800	Other Objects	40	750	750	0	0.00%
TOTAL SUPPORT SERVICES-STUDENTS		2,300,234	2,502,157	2,672,285	170,128	6.80%
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,030,279	1,133,282	1,169,088	35,806	3.16%
200	Personnel Services-Employee Benefits	831,709	692,925	744,021	51,096	7.37%
300	Purchased Professional and Technical Services	70,680	71,000	56,000	(15,000)	-21.13%
400	Purchased Property Services	2,248	3,000	3,100	100	3.33%
500	Other Purchased Services	15,798	24,648	12,756	(11,892)	-48.25%
600	Supplies	437,581	221,684	315,315	93,631	42.24%
700	Property	5,998	18,000	8,500	(9,500)	-52.78%
800	Other Objects	5,662	6,300	5,822	(478)	-7.59%
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		2,399,955	2,170,839	2,314,602	143,763	6.62%
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,425,716	2,424,915	2,454,890	29,975	1.24%
200	Personnel Services-Employee Benefits	1,358,891	1,424,913	1,446,436	21,523	1.51%
300	Purchased Professional and Technical Services	174,581	282,625	316,625	34,000	12.03%
500	Other Purchased Services	170,556	174,575	174,625	50	0.03%
600	Supplies	25,080	31,815	35,065	3,250	10.22%
700	Property	0	9,000	9,000	0	0.00%
800	Other Objects	53,515	66,994	66,894	(100)	-0.15%
TOTAL SUPPORT SERVICES-ADMINISTRATION		4,208,339	4,414,837	4,503,535	88,698	2.01%
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	525,173	501,232	499,415	(1,817)	-0.36%
200	Personnel Services-Employee Benefits	321,491	341,514	344,702	3,188	0.93%
300	Purchased Professional and Technical Services	10,504	8,200	8,090	(110)	-1.34%
400	Purchased Property Services	568	100	100	0	0.00%
500	Other Purchased Services	18,066	27,500	27,500	0	0.00%
600	Supplies	24,866	27,636	29,586	1,950	7.06%
700	Property	508	0	0	0	0.00%
TOTAL SUPPORT SERVICES-PUPIL HEALTH		901,176	906,182	909,393	3,211	0.35%
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	624,322	655,940	649,465	(6,475)	-0.99%
200	Personnel Services-Employee Benefits	326,168	352,232	373,263	21,031	5.97%
300	Purchased Professional and Technical Services	32,547	75,522	75,522	0	0.00%
500	Other Purchased Services	6,405	9,250	9,250	0	0.00%
600	Supplies	10,445	15,000	15,000	0	0.00%
700	Property	0	10,000	10,000	0	0.00%
800	Other Objects	94,211	16,650	16,650	0	0.00%
TOTAL SUPPORT SERVICES-BUSINESS		1,094,098	1,134,594	1,149,150	14,556	1.28%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2018-2019
COMPARISON OF EXPENDITURES
SUPPORT SERVICES - 2000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	CHANGE OVER 2017-2018 BUDGET	
					\$	%
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	2,075,568	2,121,353	2,016,242	(105,111)	-4.95%
200	Personnel Services-Employee Benefits	1,473,990	1,622,869	1,536,271	(86,598)	-5.34%
300	Purchased Professional and Technical Services	167,535	163,120	232,120	69,000	42.30%
400	Purchased Property Services	1,700,787	1,010,023	1,264,462	254,439	25.19%
500	Other Purchased Services	215,162	271,972	271,972	0	0.00%
600	Supplies	591,943	1,371,150	1,401,181	30,031	2.19%
700	Property	129,932	125,909	125,909	0	0.00%
800	Other Objects	35,511	17,373	45,039	27,666	159.25%
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		6,390,428	6,703,769	6,893,196	189,427	2.83%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	122,029	124,406	128,138	3,732	3.00%
200	Personnel Services-Employee Benefits	88,858	93,677	96,043	2,366	2.53%
300	Purchased Professional and Technical Services	36,193	2,000	2,000	0	0.00%
400	Purchased Property Services	503	2,500	2,500	0	0.00%
500	Other Purchased Services	4,637,180	4,829,536	4,950,217	120,681	2.50%
600	Supplies	20,833	30,000	30,000	0	0.00%
700	Property	0	25,000	25,000	0	0.00%
800	Other Objects	1,029	1,500	1,500	0	0.00%
TOTAL STUDENT TRANSPORTATION SERVICES		4,906,625	5,108,619	5,235,398	126,779	2.48%
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	743,711	732,711	751,433	18,722	2.56%
200	Personnel Services-Employee Benefits	477,871	504,865	501,929	(2,936)	-0.58%
300	Purchased Professional and Technical Services	105,449	131,250	131,250	0	0.00%
400	Purchased Property Services	482	0	0	0	0.00%
500	Other Purchased Services	137,676	177,974	177,974	0	0.00%
600	Supplies	285,232	307,150	332,150	25,000	8.14%
700	Property	224,674	336,376	386,376	50,000	14.86%
800	Other Objects	10	3,500	3,500	0	0.00%
TOTAL SUPPORT SERVICES-CENTRAL		1,975,105	2,193,826	2,284,612	90,786	4.14%
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	34,581	37,551	37,551	0	0.00%
TOTAL OTHER SUPPORT SERVICES		34,581	37,551	37,551	0	0.00%
2000 - TOTAL		\$ 24,210,541	\$ 25,172,374	\$ 25,999,722	\$ 827,348	3.29%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 Budget
Guidance Counselors	\$828,244	\$795,803
Social Workers	102,870	106,000
Psychologists	199,387	267,946
Secretarial/Clerical	206,669	234,786
Total	\$1,337,170	\$1,404,535

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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.

	2017-2018 Budget	2018-2019 Budget
Fringe Benefits	\$358,928	\$398,835
Social Security	98,763	107,447
Retirement	416,094	468,781
Other	17,552	18,037
Total	\$891,337	\$993,100

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.

	2017-2018 Budget	2018-2019 Budget
Other Professional Services	\$255,000	\$255,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 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.

	2017-2018 Budget	2018-2019 Budget
General Supplies	<u>\$11,800</u>	<u>\$12,800</u>

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

	2017-2018 Budget	2018-2019 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.

	2017-2018 Budget	2018-2019 Budget
Dues and Fees	<u>\$750</u>	<u>\$750</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 Budget
Administrative Salaries	\$464,236	\$481,199
Teacher Salaries	62,698	62,698
Librarian Salaries	372,003	381,804
Secretarial/Clerical Salaries	234,345	243,387
Total	\$1,133,282	\$1,169,088

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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.

	2017-2018 Budget	2018-2019 Budget
Fringe Benefits	\$241,407	\$233,250
Social Security	82,954	88,384
Retirement	351,209	390,832
Tuition Reimbursement	0	14,000
Other	17,355	17,555
Total	\$692,925	\$744,021

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.

	2017-2018 Budget	2018-2019 Budget
Other Professional Services	\$71,000	\$56,000

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.

	2017-2018 Budget	2018-2019 Budget
Repairs and Maintenance	\$3,000	\$3,100

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 Budget
Postage - Curriculum	\$1,804	\$1,296
Printing - Curriculum	5,000	0
Tuition – Colleges or Universities	5,000	0
Travel - Curriculum & Staff Development	12,844	11,460
Total	\$24,648	\$12,756

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.

	2017-2018 Budget	2018-2019 Budget
General Supplies	\$15,300	\$19,405
Books and Periodicals	133,000	182,276
Software Subscriptions & Licenses	73,384	113,634
Total	\$221,684	\$315,315

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.

	2017-2018 Budget	2018-2019 Budget
Equipment - New	\$18,000	\$8,500

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

	2017-2018 Budget	2018-2019 Budget
Dues and Fees	\$6,300	\$5,822

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 Budget
Administrative Salaries	\$1,807,320	\$1,865,500
Secretarial/Clerical Salaries	617,595	589,390
Total	\$2,424,915	\$2,454,890

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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.

	2017-2018 Budget	2018-2019 Budget
Fringe Benefits	\$453,476	\$435,873
Social Security	171,515	172,230
Retirement	781,550	819,781
Other	18,372	18,552
Total	\$1,424,913	\$1,446,436

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.

	2017-2018 Budget	2018-2019 Budget
Tax Collection Services	\$77,000	\$77,000
Legal Services	90,000	90,000
Administrative Services	115,625	149,625
Total	\$282,625	\$316,625

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 Budget
General Property & Liability Insurance	\$91,500	\$91,500
Postage for Tax Collection & Schools	37,400	37,900
Advertising	3,500	3,500
Printing & Binding	10,000	8,500
Travel	10,075	11,125
Purchased Services-Substitutes	22,100	22,100
Total	\$174,575	\$174,625

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.

	2017-2018 Budget	2018-2019 Budget
General Supplies	\$23,625	\$26,675
Books & Periodicals	5,690	5,890
Software Subscriptions & Licenses	2,500	2,500
Total	\$31,815	\$35,065

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.

	2017-2018 Budget	2018-2019 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.

	2017-2018 Budget	2018-2019 Budget
Dues and Fees	\$30,025	\$30,425
Other Expense-Administrative	12,000	12,000
Other Expense – Building Principals	11,969	11,469
Other Expense – School Board	12,000	12,000
Other Expense – Tax Collection	1,000	1,000
Total	\$66,994	\$66,894

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 Budget
Nurses' Salaries	\$440,497	\$493,623
Secretarial/Clerical Salaries	60,735	5,792
Total	\$501,232	\$499,415

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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.

	2017-2018 Budget	2018-2019 Budget
Fringe Benefits	\$133,125	\$122,869
Social Security	37,500	38,206
Retirement	157,991	170,701
Other	12,898	12,926
Total	\$341,514	\$344,702

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

	2017-2018 Budget	2018-2019 Budget
Dental Hygienist Services	\$8,200	\$8,090

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.

	2017-2018 Budget	2018-2019 Budget
Repairs and Maintenance	\$100	\$100

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

SUPPORT SERVICES - 2000 SERIES

2400 SUPPORT SERVICES-PUPIL HEALTH - continued

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

	2017-2018 Budget	2018-2019 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.

	2017-2018 Budget	2018-2019 Budget
General Supplies	<u>\$16,885</u>	<u>\$18,785</u>
Software Subscriptions & Licenses	<u>10,751</u>	<u>10,801</u>
Total	\$27,636	\$29,586

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 Budget
Administrative Salaries	\$323,337	\$330,558
Secretarial/Clerical Salaries	332,603	318,907
Total	\$655,940	\$649,465

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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.

	2017-2018 Budget	2018-2019 Budget
Fringe Benefits	\$100,796	\$99,441
Social Security	41,218	44,002
Retirement	196,906	216,536
Other	13,212	13,284
Total	\$352,232	\$373,263

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.

	2017-2018 Budget	2018-2019 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 2018-2019**

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

	2017-2018 Budget	2018-2019 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.

	2017-2018 Budget	2018-2019 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.

	2017-2018 Budget	2018-2019 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.

	2017-2018 Budget	2018-2019 Budget
Membership Dues & Fees	\$4,500	\$4,500
Bond Issue Administrative Fees	9,500	9,500
Miscellaneous Other Fees	2,650	2,650
Total	\$16,650	\$16,650

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 Budget
Director of Plant Operations	\$167,398	\$123,480
Secretarial/Clerical	53,605	49,440
Grounds Maintenance/Mechanics	379,986	425,439
Custodians	1,307,381	1,198,613
Custodial Supervisors	194,353	200,640
Custodial/Maintenance Substitutes	18,630	18,630
Total	\$2,121,353	\$2,016,242

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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.

	2017-2018 Budget	2018-2019 Budget
Fringe Benefits	\$732,703	\$691,468
Social Security	153,776	154,237
Retirement	718,369	673,264
Other	18,021	17,302
Total	\$1,622,869	\$1,536,271

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

	2017-2018 Budget	2018-2019 Budget
Professional Services-Plant Operations	\$5,120	\$5,120
Building Security Services	145,000	214,000
Crossing Guard Services	13,000	13,000
Total	\$163,120	\$232,120

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 Budget
Trash Disposal Services	\$52,493	\$52,493
Custodial Services	0	209,470
Outside Services-Landscaping	11,000	11,000
Water/Sewer	169,157	169,157
Outside Services-Repairs & Maintenance	542,494	542,494
Building/Equipment Rental	222,584	267,553
Exterminating Services	12,295	12,295
Total	\$1,010,023	\$1,264,462

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.

	2017-2018 Budget	2018-2019 Budget
Property & Liability Insurance	\$265,000	\$265,000
Advertising	900	900
Travel	6,072	6,072
Total	\$271,972	\$271,972

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.

	2017-2018 Budget	2018-2019 Budget
General Supplies	\$20,512	\$20,512
Supplies - Facilities	220,970	220,970
Supplies – Grounds	60,719	90,750
Supplies – Custodial	103,456	103,456
Natural Gas	222,264	222,264
Electricity	734,924	734,924
Propane	8,000	8,000
Books/Periodicals	305	305
Total	\$1,371,150	\$1,401,181

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

SUPPORT SERVICES - 2000 SERIES

2600 OPERATING & MAINTENANCE OF PLANT SERVICES - continued

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

	2017-2018	2018-2019
	Budget	Budget
Equipment – New	\$28,374	\$28,374
Equipment – Replacement	97,535	97,535
Total	\$125,909	\$125,909

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

	2017-2018	2018-2019
	Budget	Budget
Dues and Fees	\$17,373	\$45,039

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 Budget
Secretarial/Clerical	\$40,963	\$42,192
Supervisor of Transportation	83,443	85,946
Total	\$124,406	\$128,138

200 **Employee Benefits:** Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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.

	2017-2018 Budget	2018-2019 Budget
Fringe Benefits	\$43,334	\$41,696
Social Security	9,517	9,803
Retirement	40,096	43,797
Other	730	747
Total	\$93,677	\$96,043

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.

	2017-2018 Budget	2018-2019 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.

	2017-2018 Budget	2018-2019 Budget
Repairs and Maintenance	\$2,500	\$2,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 Budget
Contracted Student Transportation	\$4,784,036	\$4,904,717
Liability Insurance	45,000	45,000
Travel	500	500
Total	\$4,829,536	\$4,950,217

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

	2017-2018 Budget	2018-2019 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.

	2017-2018 Budget	2018-2019 Budget
Equipment – New	\$25,000	\$25,000

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

	2017-2018 Budget	2018-2019 Budget
Dues and Fees	\$1,500	\$1,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 Budget
Supervisors and Technicians	\$672,102	\$689,006
Secretarial/Clerical	60,609	62,427
Total	\$732,711	\$751,433

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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.

	2017-2018 Budget	2018-2019 Budget
Fringe Benefits	\$198,507	\$179,000
Social Security	56,052	57,486
Retirement	236,153	251,205
Other	14,153	14,238
Total	\$504,865	\$501,929

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.

	2017-2018 Budget	2018-2019 Budget
Professional Services-Human Resources	\$26,250	\$26,250
Technical Services-Information Systems	105,000	105,000
Total	\$131,250	\$131,250

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 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	12,575
Printing & Binding	1,000	1,000
Travel	14,500	14,500
Total	\$177,974	\$177,974

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

	2017-2018 Budget	2018-2019 Budget
General Supplies-Information Systems	\$50,000	\$50,000
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	218,000	243,000
Books and Periodicals	1,150	1,150
Total	\$307,150	\$332,150

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

	2017-2018 Budget	2018-2019 Budget
Computers & Peripherals – New	\$301,500	\$351,500
Computers & Peripherals- Replacement	34,876	34,876
Total	\$336,376	\$386,376

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

	2017-2018 Budget	2018-2019 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 2018-2019**

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.

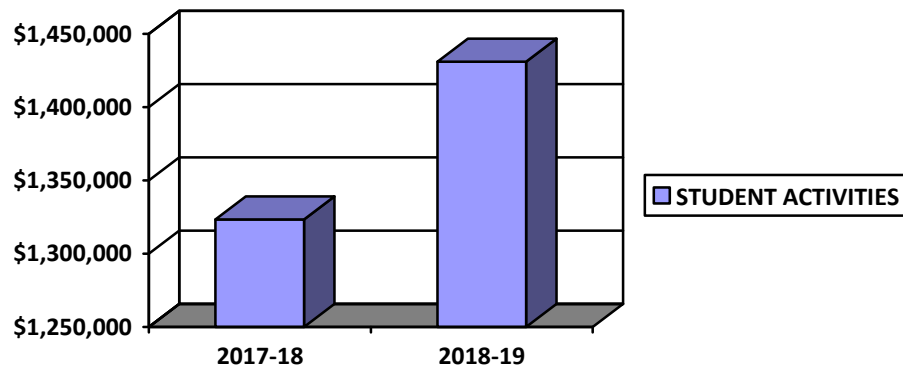
	2017-2018 Budget	2018-2019 Budget
Chester County I.U. Core Budget	<u>\$37,551</u>	<u>\$37,551</u>
Total	\$37,551	\$37,551

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2018-2019**

OPERATION OF NON-INSTRUCTIONAL SERVICES – 3000 SERIES

ACCOUNT	BUDGET 2017-2018	BUDGET 2018-2019	PERCENT INCREASE/ DECREASE
3200 STUDENT ACTIVITIES	\$1,323,362	\$1,431,132	8.14%
TOTAL NON-INSTRUCTIONAL 3000 SERIES	\$1,323,362	\$1,431,132	8.14%

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 2018-2019
COMPARISON OF EXPENDITURES
OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2016-2017	2017-2018	2018-2019	CHANGE OVER 2017-2018 BUDGET		
		ACTUAL	BUDGET	BUDGET	\$	%	
<u>3200 STUDENT ACTIVITIES</u>							
100	Personnel Services-Salaries	\$ 658,144	\$ 663,578	\$ 701,087	\$ 37,509	5.65%	
200	Personnel Services-Employee Benefits	286,353	255,139	329,880	74,741	29.29%	
300	Purchased Professional and Technical Services	93,377	100,441	101,209	768	0.76%	
400	Purchased Property Services	0	3,000	3,000	0	0.00%	
500	Other Purchased Services	107,437	118,375	120,164	1,789	1.51%	
600	Supplies	140,932	125,508	116,221	(9,287)	-7.40%	
700	Property	21,099	16,311	19,311	3,000	18.39%	
800	Other Objects	69,041	41,010	40,260	(750)	-1.83%	
TOTAL STUDENT ACTIVITIES		1,376,383	1,323,362	1,431,132	107,770	8.14%	
3000 - TOTAL		<u>\$ 1,376,383</u>	<u>\$ 1,323,362</u>	<u>\$ 1,431,132</u>	<u>\$ 107,770</u>	<u>8.14%</u>	

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 Budget
High School Athletic Director	\$100,688	\$104,020
Co-Curricular Supplemental Contracts	167,988	180,719
Athletic Supplemental Contracts	363,035	383,525
Secretarial/Clerical	31,867	32,823
Total	\$663,578	\$701,087

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 33.43%) 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.

	2017-2018 Budget	2018-2019 Budget
Fringe Benefits	\$42,022	\$41,047
Social Security	25,140	53,634
Retirement	187,222	234,372
Other	755	827
Total	\$255,139	\$329,880

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

	2017-2018 Budget	2018-2019 Budget
Athletic Officials	\$41,958	\$42,726
Athletic Trainer	49,000	49,000
Security Services – Athletic Fields	6,000	6,000
Other Professional Services	3,483	3,483
Total	\$100,441	\$101,209

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 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.

	2017-2018 Budget	2018-2019 Budget
Contracted Carriers-Co-Curricular	<u>\$96,525</u>	<u>\$98,014</u>
Liability Insurance	15,000	15,000
Travel	6,350	6,350
Security Services	0	500
Printing	500	300
Total	<u>\$118,375</u>	<u>\$120,164</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.

	2017-2018 Budget	2018-2019 Budget
General Supplies – Co-Curricular	<u>\$3,400</u>	<u>\$3,700</u>
Supplies - Band/Orchestra	13,500	13,500
Supplies - Middle School Athletics	27,208	17,771
Supplies - High School Musical	5,500	5,500
Supplies - High School Athletics	75,000	75,000
Books and Periodicals	900	750
Total	<u>\$125,508</u>	<u>\$116,221</u>

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

	2017-2018 Budget	2018-2019 Budget
Equipment – New-Athletics	<u>\$6,111</u>	<u>\$9,111</u>
Equipment-New-Band	10,200	10,200
Total	<u>\$16,311</u>	<u>\$19,311</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2018-2019**

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.

	2017-2018	2018-2019
	Budget	Budget
Fees – Co-Curricular	\$8,250	\$7,500
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	4,000
Total	\$41,010	\$40,260

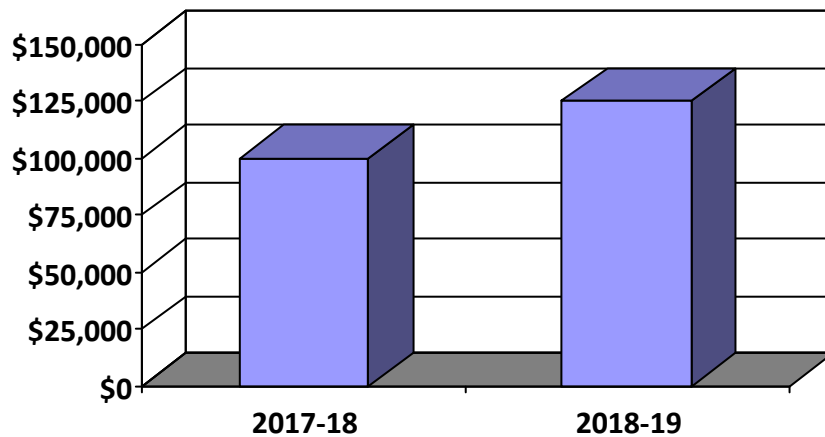
**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2018-2019**

FACILITIES ACQUISITION, CONSTRUCTION & IMPROVMENT SVCS. – 4000 SERIES

ACCOUNT	BUDGET 2017-2018	BUDGET 2018-2019	PERCENT INCREASE/ DECREASE
4600 EXISTING BUILDING IMPROVEMENT	\$100,000	\$125,000	25.00%
TOTAL FACILITIES 4000 SERIES	\$100,000	\$125,000	25.00%

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 2018-2019
COMPARISON OF EXPENDITURES
FACILITIES ACQUISITION, CONSTRUCTION & IMPROVEMENT SVCS. - 4000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	CHANGE OVER 2017-2018 BUDGET	
					\$	%
<u>4600 EXISTING BUILDING IMPROVEMENT</u>						
400	Purchased Property Services	63,153	100,000	125,000	25,000	25.00%
TOTAL EXISTING BUILDING IMPROVEMENT		63,153	100,000	125,000	25,000	25.00%
4000 - TOTAL		<u>\$ 63,153</u>	<u>\$ 100,000</u>	<u>\$ 125,000</u>	<u>\$ 25,000</u>	<u>25.00%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPANATION 2018-2019**

**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.

	2017-2018 Budget	2018-2019 Budget
Outside Maint.-Bldg. Improvements	<u>\$100,000</u>	<u>\$125,000</u>

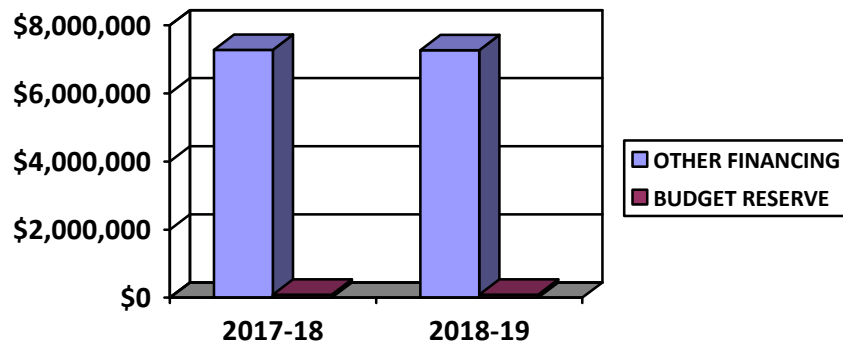
**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2018-2019**

OTHER EXPENDITURES & FINANCING USES – 5000 SERIES

ACCOUNT	BUDGET 2017-2018	BUDGET 2018-2019	PERCENT INCREASE/ DECREASE
5100 DEBT SERVICE/OTHER FINANCING USES	\$7,279,668	\$7,274,216	-0.07%
5900 BUDGET RESERVE	90,000	90,000	0.00%
TOTAL OTHER EXP. & FINANCING USES- 5000 SERIES	\$7,369,668	\$7,364,216	-0.07%

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 2018-2019
COMPARISON OF EXPENDITURES
OTHER EXPENDITURES & FINANCING USES - 5000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET	CHANGE OVER 2017-2018 BUDGET	
					\$	%
<u>5100 DEBT SERVICE/OTHER FINANCING USES</u>						
800	Serial Bonds-Interest	\$ 1,678,589	\$ 1,489,668	\$ 1,344,216	\$ (145,452)	-9.76%
900	Serial Bonds-Principal	5,675,000	5,790,000	5,930,000	140,000	2.42%
TOTAL DEBT SERVICE/OTHER FINANCING USES		7,353,589	7,279,668	7,274,216	(5,452)	-0.07%
<u>5200 INTERFUND TRANSFERS</u>						
930	Capital Reserve	299,498	0	0	0	0.00%
TOTAL INTERFUND TRANSFERS		299,498	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>\$ 7,653,087</u>	<u>\$ 7,369,668</u>	<u>\$ 7,364,216</u>	<u>\$ (5,452)</u>	<u>-0.07%</u>
TOTAL ALL FUNCTIONS		<u>\$ 81,882,128</u>	<u>\$ 84,211,359</u>	<u>\$ 86,202,659</u>	<u>\$ 1,991,300</u>	<u>2.36%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPANATION 2018-2019**

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.

	2017-2018 Budget	2018-2019 Budget
1998 Emmaus Interest - Variable	\$16,216	\$0
2006 Emmaus Interest - Variable	72,170	65,718
2011 Emmaus Interest - Variable	114,446	114,369
2010 GOB Interest	665,290	665,131
2012 GOB Interest	76,750	50,500
2013 GOB Interest	107,350	63,750
2015 GOB Interest	199,772	182,223
2016 GOB Interest	219,674	184,525
Bank Fees	18,000	18,000
Total	\$1,489,668	\$1,344,216

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

	2017-2018 Budget	2018-2019 Budget
1998 Emmaus Principal	\$750,000	\$0
2006 Emmaus Principal	420,000	435,000
2011 Emmaus Principal	5,000	5,000
2010 GOB Principal	5,000	10,000
2012 GOB Principal	875,000	1,495,000
2013 GOB Principal	1,895,000	2,125,000
2015 GOB Principal	585,000	575,000
2016 GOB Principal	1,255,000	1,285,000
Total	\$5,790,000	\$5,930,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPANATION 2018-2019**

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.

	2017-2018	2018-2019
	<u>Budget</u>	<u>Budget</u>
Budgetary Reserve	<u>\$90,000</u>	<u>\$90,000</u>

INFORMATIONAL



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2018-2019
FIVE YEAR COMPARISON OF REVENUES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET
<u>6000 LOCAL SOURCES</u>						
6111	Current Taxes - Real Estate	\$ 52,224,846	\$ 53,935,825	\$ 55,409,613	\$ 56,847,427	\$ 57,934,718
6112	Interim Taxes	293,621	364,777	219,503	400,000	300,000
6113	Utility Taxes	71,554	67,897	66,788	73,000	70,000
6151	Earned Income Tax	4,059,485	4,428,024	4,619,000	4,200,000	4,400,000
6153	Transfer Taxes	771,018	979,140	1,103,477	800,000	900,000
6411	Delinquent Taxes	2,114,722	1,929,914	1,727,732	1,775,000	1,775,000
6510	Investment Earnings	41,794	81,791	153,564	80,000	325,000
6710	Revenue from Athletic Admissions	37,404	25,721	25,579	30,000	30,000
6832	Federal IDEA Pass-Through Revenue	701,642	548,153	621,876	565,257	535,002
6910	Rentals	58,858	54,579	86,836	66,350	70,863
6920	Contributions and Donations	152,281	241,329	177,412	25,000	25,000
6940	Tuition from Patrons	24,297	23,182	29,405	17,500	17,500
6960	Services Provided Other Local Governments	89,965	97,487	119,662	95,000	95,000
6990	Refunds and Other Miscellaneous Revenue	120,149	64,436	86,405	66,577	70,000
TOTAL LOCAL SOURCES		60,761,635	62,842,255	64,446,851	65,041,111	66,548,083
<u>7000 STATE SOURCES</u>						
7110	Basic Education Funding	5,115,498	5,304,197	5,553,453	5,675,608	5,804,224
7160	Tuition for Orphans	10,967	20,890	22,899	0	0
7200	Other State Subsidies	3,223	2,701	3,518	0	0
7271	Special Education Funds for School-Aged Pupils	1,734,045	1,796,196	1,812,011	1,845,792	1,880,469
7310	Transportation (Public/Nonpublic)	1,388,565	1,477,298	1,503,572	1,380,075	1,400,000
7320	Rental & Sinking Fund Payments Reimbursement	771,363	478,304	438,141	560,408	462,239
7330	Health Services Reimbursement	87,028	85,262	85,538	86,000	86,000
7340	State Property Tax Reduction Allocation	1,379,058	1,410,703	1,457,389	1,436,354	1,439,156
7505	Ready to Learn Block Grant	304,781	400,617	400,617	400,617	400,617
7810	State Share of Social Security & Medicare Taxes	1,045,973	1,061,348	1,082,919	1,142,291	1,182,693
7820	State Share of Retirement Contributions	2,919,015	3,617,746	4,374,018	4,900,874	5,217,009
TOTAL STATE SOURCES		14,759,517	15,655,262	16,734,075	17,428,019	17,872,407
<u>8000 FEDERAL SOURCES</u>						
8514	Title I - Improving Academic Achievement	418,764	465,515	657,232	721,594	706,544
8515	Title II - Improving Teacher Quality	66,244	128,702	119,175	93,424	110,725
8516	Title III - Language Instruction for LEP Students	176,979	174,883	154,234	163,054	142,570
8810	School-Based Access Medicaid Reimbursement	41,624	183,370	0	49,827	80,000
8820	Medical Asst. Reimb. For Admin. Claiming	0	21,040	15,011	0	15,000
TOTAL FEDERAL SOURCES		703,611	973,510	945,652	1,027,899	1,054,839
<u>9000 OTHER SOURCES</u>						
9120	Proceeds from Refunding Bonds	0	17,820,661	0	0	0
9130	Bond Premiums	0	462,780	0	0	0
9330	Capital Funds Project Transfers	0	50,532	0	0	0
TOTAL OTHER SOURCES		0	18,333,973	0	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		\$ 76,224,763	\$ 97,805,000	\$ 82,126,577	\$ 84,211,359	\$ 86,189,659

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2018-2019
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

FUNCTION/ OBJECT	DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET
<u>1100 REGULAR PROGRAMS</u>						
	100 Personnel Services-Salaries	\$ 16,913,374	\$ 17,256,984	\$ 17,858,765	\$ 18,285,435	\$ 18,732,089
	200 Personnel Services-Employee Benefits	9,338,032	10,367,770	11,673,322	12,408,468	12,809,662
	300 Purchased Professional and Technical Services	38,765	118,001	62,667	159,831	220,582
	400 Purchased Property Services	3,343	1,379	2,859	5,500	4,500
	500 Other Purchased Services	2,726,441	3,450,384	3,582,722	3,579,340	3,739,756
	600 Supplies	482,317	449,818	519,951	528,933	531,300
	700 Property	44,359	36,696	60,484	18,500	21,056
	800 Other Objects	2,543	8,153	7,903	0	0
TOTAL REGULAR PROGRAMS		<u>29,549,175</u>	<u>31,689,185</u>	<u>33,768,673</u>	<u>34,986,007</u>	<u>36,058,945</u>
<u>1200 SPECIAL PROGRAMS</u>						
	100 Personnel Services-Salaries	2,570,396	2,577,777	2,628,944	2,681,302	2,705,186
	200 Personnel Services-Employee Benefits	1,378,650	1,536,602	1,703,398	1,806,005	1,837,869
	300 Purchased Professional and Technical Services	5,886,494	5,726,191	5,195,746	6,088,402	5,417,751
	400 Purchased Property Services	0	0	0	2,000	2,000
	500 Other Purchased Services	2,474,634	2,794,659	3,187,677	2,689,934	3,084,934
	600 Supplies	40,009	46,742	60,753	46,999	46,999
	700 Property	42,139	11,515	18,603	20,000	20,000
	800 Other Objects	1,813	495	0	4,500	4,500
TOTAL SPECIAL PROGRAMS		<u>12,394,135</u>	<u>12,693,980</u>	<u>12,795,121</u>	<u>13,339,142</u>	<u>13,119,239</u>
<u>1300 VOCATIONAL PROGRAMS</u>						
	500 Other Purchased Services	1,466,572	1,554,396	1,705,566	1,751,095	1,827,709
TOTAL VOCATIONAL PROGRAMS		<u>1,466,572</u>	<u>1,554,396</u>	<u>1,705,566</u>	<u>1,751,095</u>	<u>1,827,709</u>
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
	100 Personnel Services-Salaries	85,588	35,745	45,190	0	0
	200 Personnel Services-Employee Benefits	22,399	12,397	17,226	0	0
	300 Purchased Professional and Technical Services	6,272	9,457	10,013	50,768	57,753
	500 Other Purchased Services	113,855	128,074	225,986	118,943	218,943
	600 Supplies	7,414	7,890	3,872	0	0
	800 Other Objects	0	6,512	6,676	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS		<u>235,528</u>	<u>200,074</u>	<u>308,963</u>	<u>169,711</u>	<u>276,696</u>
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
	300 Purchased Professional and Technical Services	0	3,856	641	0	0
TOTAL NONPUBLIC SCHOOL PROGRAMS		<u>0</u>	<u>3,856</u>	<u>641</u>	<u>0</u>	<u>0</u>
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
	100 Personnel Services-Salaries	1,273,096	1,286,070	1,296,472	1,337,170	1,404,535
	200 Personnel Services-Employee Benefits	681,726	729,922	809,689	891,337	993,100
	300 Purchased Professional and Technical Services	244,820	216,245	176,660	255,000	255,000
	500 Other Purchased Services	2,890	2,225	4,070	5,100	5,100
	600 Supplies	12,971	8,886	13,303	11,800	12,800
	700 Property	0	0	0	1,000	1,000
	800 Other Objects	60	0	40	750	750
TOTAL SUPPORT SERVICES-STUDENTS		<u>2,215,562</u>	<u>2,243,348</u>	<u>2,300,234</u>	<u>2,502,157</u>	<u>2,672,285</u>

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2018-2019
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

FUNCTION/ OBJECT	DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
	100 Personnel Services-Salaries	950,090	1,036,510	1,030,279	1,133,282	1,169,088
	200 Personnel Services-Employee Benefits	481,619	560,544	831,709	692,925	744,021
	300 Purchased Professional and Technical Services	52,209	50,986	70,680	71,000	56,000
	400 Purchased Property Services	3,744	2,208	2,248	3,000	3,100
	500 Other Purchased Services	25,743	22,140	15,798	24,648	12,756
	600 Supplies	293,099	378,125	437,581	221,684	315,315
	700 Property	7,332	7,049	5,998	18,000	8,500
	800 Other Objects	419	2,773	5,662	6,300	5,822
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		1,814,255	2,060,336	2,399,955	2,170,839	2,314,602
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
	100 Personnel Services-Salaries	2,119,143	2,319,047	2,425,716	2,424,915	2,454,890
	200 Personnel Services-Employee Benefits	977,384	1,169,962	1,358,891	1,424,913	1,446,436
	300 Purchased Professional and Technical Services	132,232	229,794	174,581	282,625	316,625
	500 Other Purchased Services	151,931	165,655	170,556	174,575	174,625
	600 Supplies	13,208	26,168	25,080	31,815	35,065
	700 Property	4,752	120	0	9,000	9,000
	800 Other Objects	33,365	333,056	53,515	66,994	66,894
TOTAL SUPPORT SERVICES-ADMINISTRATION		3,432,015	4,243,801	4,208,339	4,414,837	4,503,535
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
	100 Personnel Services-Salaries	501,240	508,769	525,173	501,232	499,415
	200 Personnel Services-Employee Benefits	280,572	311,627	321,491	341,514	344,702
	300 Purchased Professional and Technical Services	2,406	9,291	10,504	8,200	8,090
	400 Purchased Property Services	0	0	568	100	100
	500 Other Purchased Services	0	25,915	18,066	27,500	27,500
	600 Supplies	22,435	29,615	24,866	27,636	29,586
	700 Property	0	0	508	0	0
TOTAL SUPPORT SERVICES-PUPIL HEALTH		806,653	885,217	901,176	906,182	909,393
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
	100 Personnel Services-Salaries	556,900	612,838	624,322	655,940	649,465
	200 Personnel Services-Employee Benefits	243,507	275,115	326,168	352,232	373,263
	300 Purchased Professional and Technical Services	24,271	46,299	32,547	75,522	75,522
	500 Other Purchased Services	6,373	10,390	6,405	9,250	9,250
	600 Supplies	4,218	5,858	10,445	15,000	15,000
	700 Property	0	0	0	10,000	10,000
	800 Other Objects	118,543	112,433	94,211	16,650	16,650
TOTAL SUPPORT SERVICES-BUSINESS		953,811	1,062,934	1,094,098	1,134,594	1,149,150
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
	100 Personnel Services-Salaries	1,981,810	1,988,396	2,075,568	2,121,353	2,016,242
	200 Personnel Services-Employee Benefits	1,222,827	1,331,316	1,473,990	1,622,869	1,536,271
	300 Purchased Professional and Technical Services	120,482	143,510	167,535	163,120	232,120
	400 Purchased Property Services	1,661,494	1,832,150	1,700,787	1,010,023	1,264,462
	500 Other Purchased Services	247,344	209,640	215,162	271,972	271,972
	600 Supplies	631,216	562,711	591,943	1,371,150	1,401,181
	700 Property	94,015	109,505	129,932	125,909	125,909
	800 Other Objects	14,568	25,665	35,511	17,373	45,039
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		5,973,756	6,202,892	6,390,428	6,703,769	6,893,196

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2018-2019
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

FUNCTION/ OBJECT	DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	113,849	118,475	122,029	124,406	128,138
200	Personnel Services-Employee Benefits	70,417	79,650	88,858	93,677	96,043
300	Purchased Professional and Technical Services	1,775	1,775	36,193	2,000	2,000
400	Purchased Property Services	2,122	2,278	503	2,500	2,500
500	Other Purchased Services	4,677,053	4,763,646	4,637,180	4,829,536	4,950,217
600	Supplies	20,289	27,583	20,833	30,000	30,000
700	Property	0	0	0	25,000	25,000
800	Other Objects	699	567	1,029	1,500	1,500
TOTAL STUDENT TRANSPORTATION		<u>4,886,203</u>	<u>4,993,974</u>	<u>4,906,625</u>	<u>5,108,619</u>	<u>5,235,398</u>
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	840,152	790,218	743,711	732,711	751,433
200	Personnel Services-Employee Benefits	378,846	409,963	477,871	504,865	501,929
300	Purchased Professional and Technical Services	97,552	115,272	105,449	131,250	131,250
400	Purchased Property Services	(3,143)	0	482	0	0
500	Other Purchased Services	120,182	199,077	137,676	177,974	177,974
600	Supplies	253,569	248,542	285,232	307,150	332,150
700	Property	211,154	205,108	224,674	336,376	386,376
800	Other Objects	1,720	2,706	10	3,500	3,500
TOTAL SUPPORT SERVICES-CENTRAL		<u>1,900,032</u>	<u>1,970,887</u>	<u>1,975,105</u>	<u>2,193,826</u>	<u>2,284,612</u>
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	35,078	34,748	34,581	37,551	37,551
TOTAL OTHER SUPPORT SERVICES		<u>35,078</u>	<u>34,748</u>	<u>34,581</u>	<u>37,551</u>	<u>37,551</u>
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
100	Personnel Services-Salaries	652,234	624,077	658,144	663,578	701,087
200	Personnel Services-Employee Benefits	187,990	218,540	286,353	255,139	329,880
300	Purchased Professional and Technical Services	86,145	91,162	93,377	100,441	101,209
400	Purchased Property Services	0	35	0	3,000	3,000
500	Other Purchased Services	88,499	100,780	107,437	118,375	120,164
600	Supplies	127,465	69,099	140,932	125,508	116,221
700	Property	20,782	7,481	21,099	16,311	19,311
800	Other Objects	61,161	75,055	69,041	41,010	40,260
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES		<u>1,224,276</u>	<u>1,186,230</u>	<u>1,376,383</u>	<u>1,323,362</u>	<u>1,431,132</u>
<u>4000 FACILITIES ACQ., CONST. & IMPROV. SERVICES</u>						
400	Purchased Property Services	58,463	78,808	63,153	100,000	125,000
TOTAL FACILITIES ACQ., CONST. & IMPROV. SERVICES		<u>58,463</u>	<u>78,808</u>	<u>63,153</u>	<u>100,000</u>	<u>125,000</u>
<u>5100 OTHER EXPENDITURES & FINANCING USES</u>						
800	Serial Bonds-Interest	2,142,531	2,061,193	1,678,589	1,489,668	1,344,216
900	Serial Bonds-Principal	5,695,000	23,395,000	5,675,000	5,790,000	5,930,000
930	Fund Transfers	1,201,675	1,036,987	299,498	0	0
TOTAL OTHER EXPENDITURES & FINANCING USES		<u>9,039,206</u>	<u>26,493,180</u>	<u>7,653,087</u>	<u>7,279,668</u>	<u>7,274,216</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>\$ 75,984,720</u></u>	<u><u>\$ 97,597,846</u></u>	<u><u>\$ 81,882,128</u></u>	<u><u>\$ 84,211,359</u></u>	<u><u>\$ 86,202,659</u></u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2018-2019
FIVE YEAR COMPARISON OF EXPENDITURES BY OBJECT**

OBJECT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET
100 Salaries	\$ 28,557,870	\$ 29,154,907	\$ 30,034,313	\$ 30,661,324	\$ 31,211,568
200 Employee Benefits	15,263,968	17,003,408	19,368,966	20,393,944	21,013,176
300 Purchased Prof. Svcs.	6,693,424	6,761,839	6,136,593	7,388,159	6,873,902
400 Purchased Property Svcs.	1,726,022	1,909,973	1,770,600	1,126,123	1,404,662
500 Other Purchased Svcs.	12,136,594	13,468,613	14,048,882	13,815,793	14,658,451
600 Supplies	1,904,684	1,861,037	2,134,791	2,717,675	2,865,617
700 Property	424,533	377,474	461,298	580,096	626,152
800 Other Objects	2,380,949	2,628,608	1,952,187	1,738,245	1,619,131
900 Other Financing Uses	6,896,675	24,431,987	5,974,498	5,790,000	5,930,000
TOTAL ALL OBJECTS	<u>\$ 75,984,720</u>	<u>\$ 97,597,846</u>	<u>\$ 81,882,128</u>	<u>\$ 84,211,359</u>	<u>\$ 86,202,659</u>

FIVE YEAR COMPARISON OF BENEFITS EXPENDITURES BY OBJECT

OBJECT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 BUDGET
213 Life Insurance	\$ 25,631	\$ 26,244	\$ 26,737	\$ 27,354	\$ 27,523
214 Income Protection Ins.	52,335	54,367	54,672	61,652	61,913
215 Eye Care Insurance	80,988	93,891	82,231	82,752	88,376
220 Social Security Contrib.	2,114,433	2,137,327	2,209,298	2,284,583	2,365,386
230 PSERS Retirement Contrib.	5,985,099	7,426,005	8,911,595	9,906,247	10,434,027
240 Tuition Reimbursement	188,553	165,447	223,438	220,000	234,000
250 Unemployment Comp.	35,191	22,678	6,324	38,319	38,323
260 Workers' Compensation	137,167	158,200	191,095	192,072	152,485
271 Self-Insurance Medical Ben.	4,734,839	4,832,027	5,357,689	5,131,230	5,213,976
272 Self-Insurance Dental Ben.	484,493	480,294	479,340	509,990	451,954
276 Self-Insurance Prescription Ben.	1,425,239	1,606,928	1,826,547	1,859,745	1,865,213
290 Other Current Employee Benefits	0	0	0	80,000	80,000
TOTAL ALL BENEFITS	<u>\$ 15,263,968</u>	<u>\$ 17,003,408</u>	<u>\$ 19,368,966</u>	<u>\$ 20,393,944</u>	<u>\$ 21,013,176</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2018-2019**

Historical Analysis of Millage Rate

<u>Year</u>	<u>Millage Rate</u>	<u>Inc. %</u>
2009-10	23.9537	3.5%
2010-11	24.7781	3.4%
2011-12	25.7293	3.8%
2012-13	26.7303	3.9%
2013-14	27.4520	2.7%
2014-15	27.9406	1.8%
2015-16	28.6017	2.4%
2016-17	29.2408	2.2%
2017-18	29.8789	2.2%
2018-19	30.4479	1.9%

Historical Analysis of Real Estate Tax Levy

<u>Year</u>	<u>R.E. Tax Levy</u>	<u>Inc. \$</u>
2009-10	50,004,496	\$2,244,100
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

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2018-2019**

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%	53,603,902
2015-16	2,008,051,785	28.6017	57,433,695	95.4%	54,808,895
2016-17	2,017,294,755	29.2408	58,987,312	96.2%	56,740,576
2017-18	2,021,416,348	29.8789	60,397,697	96.1%	58,049,172
2018-19	2,027,121,658	30.4479	61,721,598		

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2018-2019**

Historical Analysis of Real Estate Assessments

<u>Year</u>	<u>Assessment</u>	<u>Inc. %</u>
2009-10	2,087,547,878	1.1%
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%

Historical Analysis of STEB Market Values

<u>Year</u>	<u>STEB Market Vlaue</u>	<u>Inc. %</u>
2009-10	2,653,505,632	1.5%
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	TBA	

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2018-2019**

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	170,698,910	1,432	630,632,640	3,138
Agriculture	0	0	5,698,510	20
Industrial	911,630	6	20,626,700	16
Commercial	68,796,110	204	135,014,452	325
Act 319/515	1,962,460	62	10,733,651	304
Mobile Homes	0	0	2,184,180	124
Total	242,369,110	1,704	804,890,133	3,927

<u>Classification</u>	<u>Kennett Twp.</u>	<u>Parcels</u>	<u>Independent No. 1</u>	<u>Parcels</u>
Residential	640,537,240	2,681	107,887,710	621
Agriculture	8,976,470	31	0	0
Industrial	9,038,890	8	2,401,970	3
Commercial	128,339,380	155	69,928,080	60
Act 319/515	11,096,025	270	1,366,520	26
Mobile Homes	290,130	16	0	0
Total	798,278,135	3,161	181,584,280	710

<u>Classification</u>	<u>Total District</u>	<u>Parcels</u>
Residential	1,549,756,500	7,872
Agriculture	14,674,980	51
Industrial	32,979,190	33
Commercial	402,078,022	744
Act 319/515	25,158,656	662
Mobile Homes	2,474,310	140
Total	2,027,121,658	9,502

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2018-2019**

Tax Duplicate Analysis by Municipality

<u>Year</u>	<u>Kennett Boro</u>	<u>Inc. %</u>	<u>New Garden Twp.</u>	<u>Inc. %</u>
2009-10	226,226,000	3.87%	880,663,498	10.00%
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%

<u>Year</u>	<u>Kennett Twp.</u>	<u>Inc. %</u>	<u>Independent No. 1</u>	<u>Inc. %</u>
2009-10	811,605,700	1.03%	169,052,680	3.67%
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%

<u>Year</u>	<u>Total District</u>	<u>Inc. %</u>
2009-10	2,087,547,878	1.14%
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%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2018-2019**

Principal Taxpayers

<u>Owner</u>	<u>Township</u>	<u>Type of Property</u>	<u>2018 Assessment</u>
Kendal Crosslands Comm	Kennett Twp.	Retirement Community	\$27,900,290
Kennett Exc Limited	Kennett Twp.	Commercial Offices	19,059,480
East Marlboro Associates	Independent No. 1	Retail Shopping Center	11,382,980
State Street Associates	Kennett Borough	Professional Offices	11,329,460
Marlborough Associates LP	Independent No. 1	Retail Shopping Center	10,155,200
Modern Mushroom Farms	New Garden Twp.	Agriculture	8,246,170
Kennett Center LP	Kennett Borough	Professional Offices	7,597,700
350 Scarlett Group	New Garden Twp.	Retail Shopping Center	6,534,970
Turks Head Health Services	Kennett Twp.	Professional Offices	5,643,640
Chathan Financial Corp	Kennett Twp.	Commercial Offices	5,520,220

Total			\$113,370,110
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Common Level Ratio

<u>Year</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Common Level Ratio</u>
2009	2,653,499,500	2,087,547,878	53.00%
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	-	2,027,121,658	

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2018-2019**

Average Residential Assessment

<u>Municipality</u>	<u>Residential Assessment</u>	<u>Parcels</u>	<u>Average Resident</u>
Kennett Boro	\$172,661,370	1,494	\$115,570
New Garden Twp.	643,550,471	3,566	180,468
Kennett Twp.	651,923,395	2,967	219,725
<u>Independent No. 1</u>	<u>109,254,230</u>	<u>647</u>	<u>168,863</u>
Total	\$1,577,389,466	8,674	\$181,853

2018-19 Average Homeowner Assessment \$181,853

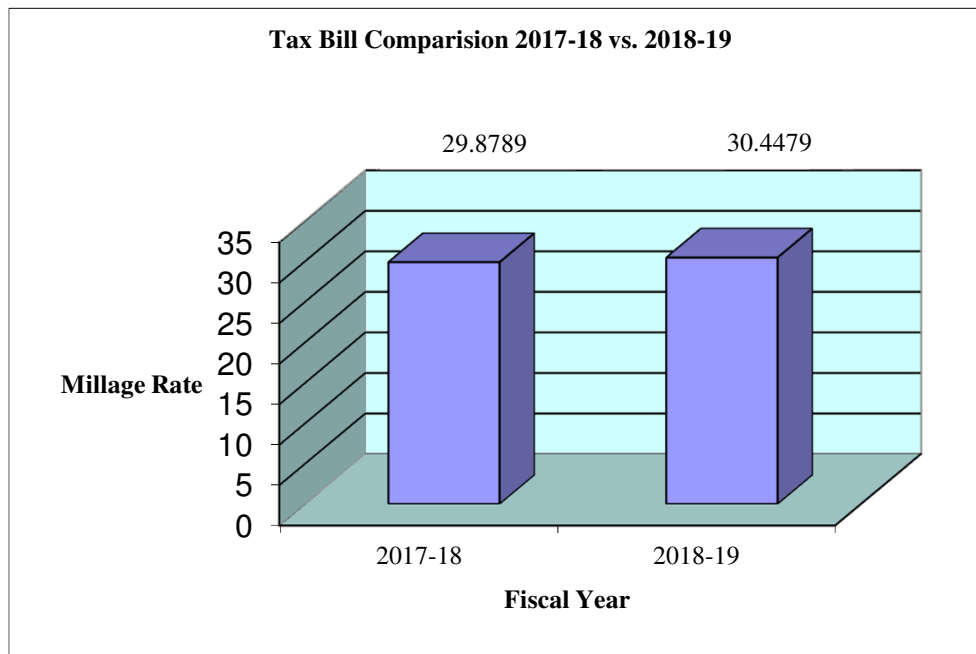
Tax Bill Calculation:

Base Bill @ 2017-18 Millage (29.8789) 5,434

2018-19 Millage Increase @ .5690 Mills 103

(Total Millage 2018-19 = 30.4479 Mills)

Total Average Tax Bill 2018-19 \$5,537



**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2018-2019**

Property Tax Reference Table

<u>Assessed Property Value</u>	<u>2017-18 Property Tax</u>	<u>2018-19 Property Tax</u>	<u>Tax Increase</u>
100,000	2,988	3,045	57
125,000	3,735	3,806	71
150,000	4,482	4,567	85
175,000	5,229	5,328	100
200,000	5,976	6,090	114
225,000	6,723	6,851	128
250,000	7,470	7,612	142
275,000	8,217	8,373	156
300,000	8,964	9,134	171
325,000	9,711	9,896	185
350,000	10,458	10,657	199
375,000	11,205	11,418	213
400,000	11,952	12,179	228
425,000	12,699	12,940	242
450,000	13,446	13,702	256
475,000	14,192	14,463	270
500,000	14,939	15,224	285
525,000	15,686	15,985	299
550,000	16,433	16,746	313
575,000	17,180	17,508	327
600,000	17,927	18,269	341
625,000	18,674	19,030	356
650,000	19,421	19,791	370
675,000	20,168	20,552	384
700,000	20,915	21,314	398
725,000	21,662	22,075	413
750,000	22,409	22,836	427
775,000	23,156	23,597	441
800,000	23,903	24,358	455
825,000	24,650	25,120	469
850,000	25,397	25,881	484
875,000	26,144	26,642	498
900,000	26,891	27,403	512
925,000	27,638	28,164	526
950,000	28,385	28,926	541
975,000	29,132	29,687	555
1,000,000	29,879	30,448	569
Real Estate Tax Millage Rate			
2017-2018		29.8789	
2018-2019		30.4479	

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2018-2019**

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>
2010-11	1,980	945	1,300	4,225	25	60.00%
2011-12	2,035	981	1,271	4,287	62	1.47%
2012-13	2,024	1,043	1,229	4,296	9	0.21%
2013-14	1,968	1,007	1,248	4,223	-73	-1.70%
2014-15	1,962	981	1,263	4,206	-17	-0.40%
2015-16	1,889	1,025	1,292	4,206	0	0.00%
2016-17	1,853	1,017	1,304	4,174	-32	-0.76%
2017-18 *	1,804	1,063	1,343	4,210	36	0.86%
2018-19 **	1,837	1,014	1,347	4,198	-12	-0.29%
2019-20 **	1,835	1,022	1,349	4,206	8	0.19%

* Actual enrollment as of September 2017

** 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
2018-2019 BUILDING ALLOCATIONS**

<u>SCHOOL</u>	<u>PROJECTED 2018-2019 ENROLLMENT</u>	<u>WEIGHTING FACTOR</u>	<u>WEIGHTED ENROLLMENT</u>	<u>2018-2019 APPROPRIATION</u>
<u>KINDERGARTEN CENTER</u>				
Kindergarten	<u>300</u>	<u>1.00</u>	<u>300.00</u>	
Total (K)	300		300.00	\$47,226
			Special Request	\$0
			Copier Allowance	<u>\$14,000</u>
			TOTAL ALLOCATION	\$61,226
<u>BANCROFT</u>				
Grades 1 - 5	<u>460</u>	<u>1.00</u>	<u>460.00</u>	
Total (1-5)	460		460.00	\$72,413
			Special Request	\$0
			Copier Allowance	<u>\$29,000</u>
			TOTAL ALLOCATION	\$101,413
<u>GREENWOOD</u>				
Grades 1 - 5	<u>614</u>	<u>1.00</u>	<u>614.00</u>	
Total (1-5)	614		614.00	\$96,656
			Special Request	\$0
			Copier Allowance	<u>\$26,000</u>
			TOTAL ALLOCATION	\$122,656
<u>NEW GARDEN</u>				
Grades 1 - 5	<u>463</u>	<u>1.00</u>	<u>463.00</u>	
Total (1-5)	463		463.00	\$72,885
			Special Request	\$0
			Copier Allowance	<u>\$26,000</u>
			TOTAL ALLOCATION	\$98,885
<u>MIDDLE SCHOOL</u>				
Grade 6	309	1.00	309.00	\$48,643
Grades 7- 8	<u>705</u>	<u>1.45</u>	<u>1,022.25</u>	\$160,922
Total (6-8)	1014		1,331.25	
			Special Request	\$0
			Copier Allowance	<u>\$38,000</u>
			TOTAL ALLOCATION	\$247,565
<u>HIGH SCHOOL</u>				
Grades 9 - 12	1347	1.70	2,289.90	\$360,475
			Special Request	\$0
			Copier Allowance	<u>\$48,000</u>
			TOTAL ALLOCATION	\$408,475
<hr/>				
Elementary	2,146		2,146.00	\$432,822
<u>Secondary</u>	<u>2,052</u>		<u>3,312.15</u>	<u>\$607,397</u>
Grand Total	4,198		5,458.15	\$1,040,219
Per Student Allocation \$157.42			Previous Year's Allocation	<u>1,021,170</u>
			Appropriation Increase	\$19,049
			Percentage Increase	1.9%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2018-2019**

Debt Service Schedule

Description		<u>8/15/2018</u>	<u>9/15/2018</u>	<u>2/15/2019</u>	<u>3/15/2019</u>	<u>Totals</u>
2006 Emmaus	Principal	0		435,000		435,000
Issue: \$8,500,000	Interest	32,859		32,859		65,718
	Bank Fees	2,000		2,000		4,000
2010 General Obligation Bonds	Principal	0		10,000		10,000
Issue: \$19,995,000 (BAB)	Interest	332,566		332,566		665,131
	Bank Fees	1,000		1,000		2,000
2011 Emmaus	Principal	0		5,000		5,000
Issue: \$8,500,000	Interest	57,185		57,185		114,369
	Bank Fees	2,000		2,000		4,000
2012 General Obligation Bonds	Principal	0		1,495,000		1,495,000
Issue: \$9,975,000	Interest	25,250		25,250		50,500
	Bank Fees	1,000		1,000		2,000
2013 General Obligation Bonds	Principal	0		2,125,000		2,125,000
Issue: \$8,050,000	Interest	31,875		31,875		63,750
	Bank Fees	1,000		1,000		2,000
2015 General Obligation Bonds	Principal	0		575,000		575,000
Issue: \$9,035,000	Interest	91,112		91,112		182,223
	Bank Fees	1,000		1,000		2,000
2016 General Obligation Bonds	Principal	0		1,285,000		1,285,000
Issue: \$8,760,000	Interest	92,263		92,263		184,525
	Bank Fees	0		0		2,000
Total						\$7,274,216

General Fund Totals by Accounting Codes:

General Obligation Bond Principal	\$5,930,000
General Obligation Bond Interest	\$1,344,216

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2018-2019**

Outstanding Debt Service Schedule


	2006	2010	2011	2012	2013	2015	2016	
	Emmaus	BAB	Emmaus	Series A	Series A	Series A	Series A	Annual
Fiscal Year	<u>\$8,500,000</u>	<u>\$19,995,000</u>	<u>\$8,500,000</u>	<u>\$9,975,000</u>	<u>\$8,050,000</u>	<u>\$9,035,000</u>	<u>\$8,760,000</u>	<u>Debt Service</u>
2018-19	500,718	675,131	119,369	1,545,500	2,188,750	757,223	1,469,525	7,256,216
2019-20	513,991	3,359,817	119,293	1,050,600		784,223	1,475,500	7,303,424
2020-21	526,964	4,450,207	119,216			581,098	1,644,900	7,322,385
2021-22	539,637	5,331,193	119,139			221,373	1,117,100	7,328,442
2022-23	552,010	5,385,221	119,063			219,573	1,050,600	7,326,467
2023-24	564,083	3,535,532	3,078,790			132,773		7,311,178
2024-25	580,806		4,505,564			2,187,660		7,274,030
2025-26	597,153					3,662,340		4,259,493
2026-27	618,076							618,076
TOTALS	\$4,993,438	\$22,737,101	\$8,180,434	\$2,596,100	\$2,188,750	\$8,546,263	\$6,757,625	\$55,999,711

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2018-2019**

SCHOLASTIC APTITUDE TEST (SAT) MEAN SCORES

<u>Kennett High School</u>	<u>Reading</u>	<u>Math</u>	<u>Combined</u>
2008	536	541	1077
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

<u>National</u>	<u>Reading</u>	<u>Math</u>	<u>Combined</u>
2008	502	515	1017
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



Kennett Consolidated School District
300 East South Street
Kennett Square, PA 19348
610-444-6600