



# KENNETT CONSOLIDATED SCHOOL DISTRICT

## **General Operating Budget**

Fiscal Year 2017–2018

Our purpose 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 12, 2017

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 attached 2017-2018 General Operating Budget for the Kennett Consolidated School District. The budget reflects the dedication of our Board of Education and administration to balance the growing instructional needs of our student body with limited new financial resources. The approval of the budget, a budget that encompasses all of the District's instructional, extra-curricular, and athletic programs, is the culmination of a series of public Finance Committee meetings. The Superintendent and the Assistant to the Superintendent-Business Affairs assume responsibility for data accuracy and completeness. This budget presents the District's financial position, proposed operation plan, and all necessary disclosures.

The 2017-2018 General Operating Budget in the amount of \$84,211,359 requires the millage rate to be set at 29.8789 mills. This represents a proposed increase of 2.19% or approximately \$116 per year for the average residential property owner. The District will not be required to seek a referendum exception from the Department of Education since the approved millage increase is less than the 2.9% modified Act 1 index.

There were several key factors that were carefully scrutinized throughout the budget development but none that drew more attention than the continuation of the rising employer's contribution rate to the employees' retirement system. The District is mandated by the Commonwealth of Pennsylvania to participate in the Pennsylvania School Employees Retirement System (PSERS). PSERS is a tax deferred, defined contribution plan that encompasses all public school employees. In an effort to resolve a significant unfunded liability that was caused by underperforming investments, increased benefits, and less contributors, the contribution rate (percentage of gross payroll) has escalated from 1.09% in 2002 to 32.57% in 2017. The PSERS rate increased from 30.02% last year to 32.57% of payroll expense for 2017-2018 or an additional expense of \$918,776 accounting for the single largest category in the budget.

The second largest area of expenditure growth was in personnel salary and benefits which, based on the labor intensive environment of our industry, is common. The School Board and administration have effectively negotiated labor contracts to ensure inflationary increases in salary and benefits by focusing on the total cost of employment and careful deployment of new faculty. Salary growth was limited to 2.77% while changes to healthcare plan designs yield a favorable 1.2% increase in insurance premiums.

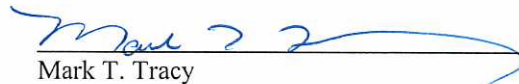
At the conclusion of the District's budgeting process, one essential element was left unresolved -- the Commonwealth of Pennsylvania's budget. Without the timely passage of the State's budget, the District is forced to make assumptions on \$17 million dollars of revenues. The final budget incorporates the subsidies as outlined in Governor Wolf's proposed budget. The effect of the proposed budget increased Basic Education by \$122,289 and Special Education by \$58,287 and decreased the Transportation subsidy by \$119,925 for a net increase in State support of \$60,651 excluding PSERS and Social Security reimbursement. Any deviation from the proposed State subsidies will be accounted for in the budgetary reserve.

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 thank you for giving us the opportunity to teach your children.

Sincerely,

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

Barry Tomasetti, Ed. D.  
Superintendent

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

Mark T. Tracy  
Assistant to the Superintendent – Business Affairs

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
GENERAL FUND BUDGET 2017-2018**

**TABLE OF CONTENTS**

**ORGANIZATIONAL SECTION**

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

**FINANCIAL SECTION**

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

**INFORMATIONAL SECTION**

Five Year Comparison of Revenues by Function	61
Five Year Comparison of Expenditures by Function	62
Five Year Comparison by Object	65
Historical Analysis of Millage Rate	66
Historical Analysis of Real Estate Tax Levy	66
Real Estate Tax Collections Analysis	67
Historical Analysis of Real Estate Assessments	68
Historical Analysis of STEB Market Value	68
Tax Duplicate Assessment Analysis by Property Classification	69
Tax Duplicate Assessment Analysis by Municipality	70
Principal Tax Payers	71
Common Level Ratio	71
Average Residential Assessment	72
Property Tax Reference Table	73
Demographic Statistics	74
Building Allocation	75
Debt Service Schedule	76
Outstanding Debt Service Schedule	77
Scholastic Aptitude Test (SAT) Mean Scores	78

**SALARIES AND BENEFITS**

Attached and made part of this document June 12, 2017

Available by contacting the Director of Business Administration

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.





The background of the slide is a solid dark blue. On the left side, there is a vertical strip of lighter blue and white geometric shapes, including triangles, squares, and rectangles, which are layered and semi-transparent, creating a complex, abstract pattern. A horizontal band of a lighter blue color runs across the middle of the slide, serving as a background for the text.

**ORGANIZATIONAL**





**KENNETT CONSOLIDATED SCHOOL DISTRICT  
GENERAL FUND BUDGET 2017-2018**

**ORGANIZATION**

**BOARD OF SCHOOL DIRECTORS**

Kendra LaCosta, President

Joseph Meola, Vice President

Michael Finnegan, Treasurer

Rudy Alfonso

Aline Frank

Robert Norris

Dominic F. Perigo, Jr.

Janice W. Reynolds

Heather Schaen

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

Robert J. Perzel, Director of Construction and Facilities Management

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
GENERAL FUND BUDGET 2017-2018**

**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 2017-2018**

**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, 2016	PDE publishes the Act 1 index (2.5% for 2017-2018)
October 3, 2016	Finance Committee Meeting – MDLKC, 7:00 PM <ul style="list-style-type: none"><li>• Budget Time Line</li><li>• Student Enrollment Projections</li><li>• Middle School Baseball Field Revised Estimate and Bidding Time Line</li></ul>
November 7, 2016	Finance Committee Meeting - MDLKC, 7:00 PM <ul style="list-style-type: none"><li>• Independent Auditor’s Report for the Year Ended June 2016</li><li>• Debt Service Schedules</li><li>• Building Allocations</li><li>• Homestead Mailings</li></ul>
November 18, 2016	Draft salary and benefit projections for existing staff pending release of PSERS rates and “first look” rates from Reschini Group
December 12, 2016	Finance Committee Meeting - MDLKC, 7:00 PM <ul style="list-style-type: none"><li>• Salaries and Benefits</li><li>• Revenues</li><li>• Charter School Tuition</li></ul>
December 13, 2016	<p>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</p> <p>Initial planning, itemizing and prioritizing budgetary appropriations by principals and administrators</p> <p>Staffing requests, special request forms, and administrators’ budgets due to Assistant to the Superintendent - Business Affairs</p>
December 15, 2016	Board to certify to the PDE the total amount of tax credits due pursuant to the Sterling Act provisions
December 15-30, 2016	Budget planning conferences for administrative team to prioritize special request items, district-wide initiatives, and staffing requests
December 30, 2016	Mail annual Homestead/Farmstead notice
January 23, 2017	Finance Committee Meeting – MDLKC, 7:00 PM <ul style="list-style-type: none"><li>• Draft Preliminary Budget</li><li>• Estimated Tax Rates</li><li>• Long Range Plan for Facilities</li></ul>
January 24, 2017	<p>Deadline for preliminary 2017-2018 budget to go on display</p> <p>Assistant to the Superintendent - Business Affairs budgets the revenue and calculates the tax millage rate required to fund the 2017-2018 budget</p>

## **BUDGET TIMELINE (continued)**

February 3, 2017	Deadline for Board to give public notice of intent to adopt preliminary budget (10 days in advance of adoption)
February 6, 2017	Finance Committee Meeting - MDLKC, 7:00 PM
February 13, 2017	Review and adopt the preliminary 2017-2018 budget and tentative tax rates
February 19, 2017	Submit proposed tax increase to PDE
February 23, 2017	Advertise referendum exception if applicable
March 2, 2017	PDE informs districts if proposed tax increase complies with or exceeds the index  Submit exception filings to the court or PDE
March 6, 2017	Finance Committee Meeting – MDLKC, 7:00 PM <ul style="list-style-type: none"><li>• Commonwealth Budget</li><li>• State Revenues Revised</li><li>• Long Range Plan for Technology</li></ul>
March 22, 2017	Court/PDE to rule and inform districts if exceptions have been granted or denied
April 3, 2017	Finance Committee Meeting - MDLKC, 7:00 PM
April 10, 2017	Adopt the 2017-2018 proposed final budget  Certification of Use of PDE-2028 to PDE  PDE-2028 available for public inspection
April 15, 2017	PDE certifies amount of funds available in the property tax relief fund
May 1, 2017	Finance Committee Meeting - MDLKC, 7:00 PM  PDE notifies districts of property tax relief allocation  Chester County submits Homestead/Farmstead report to district
May 23, 2017	Final budget on form PDE-2028 available for public inspection
June 2, 2017	Give public notice of intent to adopt final budget
June 5, 2017	Finance Committee Meeting - MDLKC, 7:00 PM
June 12, 2017	Adopt the 2017-2018 budget and tax resolution  Print and display the 2017-2018 budget
Assumptions:	The District will seek referendum exceptions. The District will not seek approval through voter referendum.

This page intentionally left blank

The background of the slide is a solid dark blue. On the left side, there is a vertical strip of lighter blue and white abstract patterns, including overlapping squares and rectangles, creating a layered, geometric effect. The word "FINANCIAL" is written in a bold, white, sans-serif font, positioned in the upper right quadrant of the slide.

**FINANCIAL**



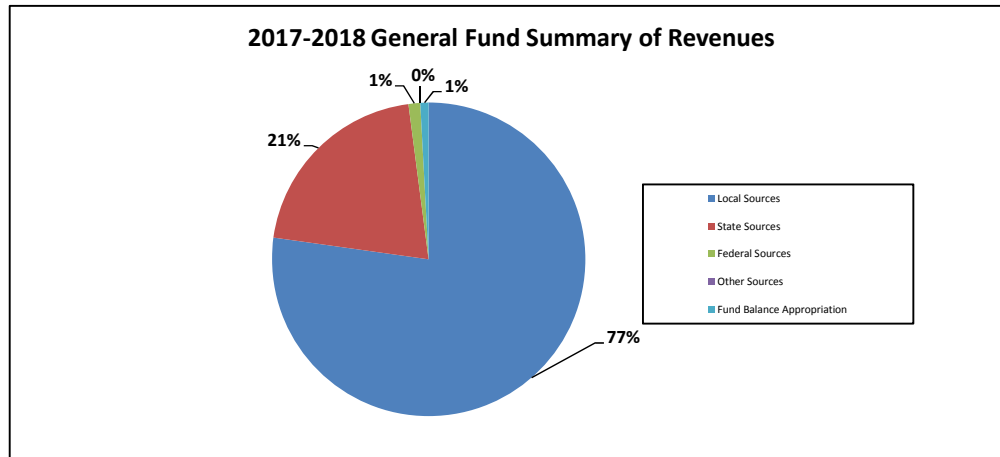


**KENNETT CONSOLIDATED SCHOOL DISTRICT  
GENERAL FUND FINAL BUDGET 2017-2018  
SUMMARY OF GENERAL FUND BUDGET**

	<u>GENERAL FUND</u>
<b><u>REVENUES</u></b>	
Local Taxes	\$ 64,095,427
Interest on Investments	80,000
Other Local Revenue	865,684
State Revenue	17,428,019
Federal Revenue	1,027,899
<b>TOTAL REVENUES</b>	<u>83,497,029</u>
<b><u>EXPENDITURES</u></b>	
Regular Programs	34,986,007
Special Programs	13,339,142
Vocational Programs	1,751,095
Other Instructional Programs	169,711
Support Services-Students	2,502,157
Support Services-Instructional Staff	2,170,839
Support Services-Administration	4,414,837
Support Services-Pupil Health	906,182
Support Services-Business	1,134,594
Operation and Maintenance of Plant Services	6,703,769
Student Transportation Services	5,108,619
Support Services-Central	2,193,826
Other Support Services	37,551
Student Activities	1,323,362
Facilities Acquisition, Construction & Improvement Services	100,000
Debt Service Interest/Other Expenditures	1,489,668
Debt Service Principal	5,790,000
Budgetary Reserve	90,000
<b>TOTAL EXPENDITURES</b>	<u>84,211,359</u>
Deficiency of revenues under expenditures	(714,330)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>	
Transfers in	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>
Net Change in Fund Balances	(714,330)
Fund Balance - Beginning Estimated	5,804,610
Fund Balance - Ending Estimated	<u><u>\$ 5,090,280</u></u>

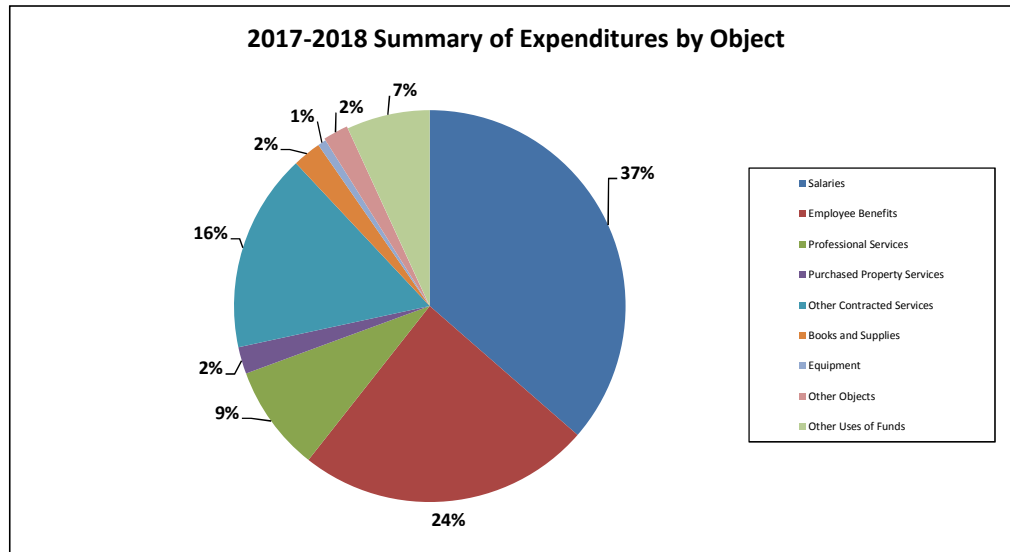
**KENNETT CONSOLIDATED SCHOOL DISTRICT  
GENERAL FUND FINAL BUDGET 2017-2018  
SUMMARY OF REVENUES AND EXPENDITURES  
(by function)**

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>2015-2016 ACTUAL</u>	<u>2016-2017 BUDGET</u>	<u>2017-2018 BUDGET</u>	<u>% CHANGE OVER 2016-2017 BUDGET</u>	<u>% OF EACH CATEGORY TO TOTAL</u>
<b><u>REVENUES</u></b>						
6000	Local Sources	\$ 62,842,255	\$ 63,339,956	\$ 65,041,111	2.69%	77.24%
7000	State Sources	15,655,262	16,893,399	17,428,019	3.16%	20.70%
8000	Federal Sources	973,510	845,679	1,027,899	21.55%	1.22%
9000	Other Sources	18,333,973	0	0	0.00%	0.00%
0000	Fund Balance Appropriation	0	714,330	714,330	0.00%	0.85%
	Total Revenue	<u>\$ 97,805,000</u>	<u>\$ 81,793,364</u>	<u>\$ 84,211,359</u>	<u>2.96%</u>	<u>100.00%</u>
<b><u>EXPENDITURES</u></b>						
1000	Instruction	\$ 46,141,491	\$ 48,896,251	\$ 50,245,955	2.76%	65.39%
2000	Support Services	23,698,137	24,333,131	25,172,374	3.45%	32.76%
3000	Operation of Non-Instructional Svcs.	1,186,230	1,116,928	1,323,362	18.48%	1.72%
4000	Facilities Acq., Constr. & Improv. Svcs.	78,808	75,000	100,000	33.33%	0.13%
	Total Expenditures	<u>71,104,666</u>	<u>74,421,310</u>	<u>76,841,691</u>	<u>3.25%</u>	<u>100.00%</u>
<b><u>OTHER EXPENDITURES AND FINANCING USES</u></b>						
5000	Debt Service	25,456,193	7,282,054	7,279,668	-0.03%	98.78%
5000	Interfund Transfers Out	1,036,987	0	0	0.00%	0.00%
5000	Budgetary Reserve	0	90,000	90,000	0.00%	1.22%
	Total Other Financing Uses	<u>26,493,180</u>	<u>7,372,054</u>	<u>7,369,668</u>	<u>-0.03%</u>	<u>100.00%</u>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<u>\$ 97,597,846</u>	<u>\$ 81,793,364</u>	<u>\$ 84,211,359</u>	<u>2.96%</u>	<u>100.00%</u>



**KENNETT CONSOLIDATED SCHOOL DISTRICT  
GENERAL FUND FINAL BUDGET 2017-2018  
SUMMARY OF EXPENDITURES AND OTHER FINANCING USES  
(by object)**

OBJECT	DESCRIPTION	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	% CHANGE OVER 2016-2017 BUDGET	% OF EACH CATEGORY TO TOTAL
100	Salaries	\$ 29,154,907	\$ 29,835,752	\$ 30,661,324	2.77%	36.41%
200	Employee Benefits	17,003,408	19,343,825	20,393,944	5.43%	24.22%
300	Professional Services	6,761,839	7,171,363	7,388,159	3.02%	8.77%
400	Purchased Property Services	1,909,973	1,822,913	1,869,016	2.53%	2.22%
500	Other Purchased Services	13,468,613	13,550,811	13,815,793	1.96%	16.41%
600	Supplies	1,861,037	2,045,177	1,974,782	-3.44%	2.35%
700	Property	377,474	493,570	580,096	17.53%	0.69%
800	Other Objects	2,628,608	1,854,953	1,738,245	-6.29%	2.06%
900	Other Uses of Funds	24,431,987	5,675,000	5,790,000	2.03%	6.88%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 97,597,846</b>	<b>\$ 81,793,364</b>	<b>\$ 84,211,359</b>	<b>2.96%</b>	<b>100.00%</b>



**KENNETT CONSOLIDATED SCHOOL DISTRICT  
GENERAL FUND FINAL BUDGET 2017-2018  
COMPARISON OF REVENUES  
2016-2017 BUDGET TO 2017-2018 BUDGET**

FUNCTION/ OBJECT	DESCRIPTION	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	CHANGE OVER 2016-2017 BUDGET	
					\$	%
<b><u>6000 REVENUE SOURCES</u></b>						
6111	Current Real Estate Taxes	\$ 53,935,825	\$ 55,516,376	\$ 56,847,427	\$ 1,331,051	2.40%
6112	Interim Real Estate Taxes	364,777	400,000	400,000	0	0.00%
6113	Public Utility Realty Taxes	67,897	73,000	73,000	0	0.00%
6151	Earned Income	4,428,024	4,000,000	4,200,000	200,000	5.00%
6153	Realty Transfer Tax	979,140	725,000	800,000	75,000	10.34%
6411	Delinquent Real Estate Taxes	1,929,914	1,725,000	1,775,000	50,000	2.90%
6510	Earnings on Investments	81,791	50,142	80,000	29,858	59.55%
6710	Revenue from LEA Activities	25,721	30,000	30,000	0	0.00%
6832	Revenue from Intermediary Sources/IDEA	548,153	565,257	565,257	0	0.00%
6910	Rentals	54,579	66,350	66,350	0	0.00%
6920	Contributions and Donations	241,329	25,000	25,000	0	0.00%
6940	Tuition from Patrons	23,182	2,500	17,500	15,000	600.00%
6960	Servies Provided Other Local Governments	97,487	75,000	95,000	20,000	26.67%
6990	Refunds and Other Miscellaneous Revenue	64,436	86,331	66,577	(19,754)	-22.88%
<b>TOTAL LOCAL SOURCES</b>		62,842,255	63,339,956	65,041,111	1,701,155	2.69%
<b><u>7000 STATE SOURCES</u></b>						
7110	Basic Education Funding	5,304,197	5,591,325	5,675,608	84,283	1.51%
7160	Tuition for Orphans	20,890	0	0	0	0.00%
7250	Migratory Children	2,701	0	0	0	0.00%
7271	Special Education Funds for School-Aged Pupils	1,796,196	1,787,505	1,845,792	58,287	3.26%
7310	Transportation (Public & Nonpublic)	1,477,298	1,440,000	1,380,075	(59,925)	-4.16%
7320	Rental & Sinking Fund Payments Reimbursement	478,304	560,408	560,408	0	0.00%
7330	Health Services Reimbursement	85,262	86,000	86,000	0	0.00%
7340	State Property Tax Reduction Allocation	1,410,703	1,457,389	1,436,354	(21,035)	-1.44%
7505	Ready to Learn Block Grant	400,617	304,781	400,617	95,836	31.44%
7810	State Share of Social Security & Medicare Taxes	1,061,348	1,141,898	1,142,291	393	0.03%
7820	State Share of Retirement Contributions	3,617,746	4,524,093	4,900,874	376,781	8.33%
<b>TOTAL STATE SOURCES</b>		15,655,262	16,893,399	17,428,019	534,620	3.16%
<b><u>8000 FEDERAL SOURCES</u></b>						
8514	Title I - Improving Academic Achievement	465,515	545,832	721,594	175,762	32.20%
8515	Title II - Improving Teacher Quality	128,702	95,118	93,424	(1,694)	-1.78%
8516	Title III - Language Instruction for LEP Students	174,883	154,902	163,054	8,152	5.26%
8810	School-Based Access Medicaid Reimbursement	183,370	49,827	49,827	0	0.00%
8820	Medical Asst. Reimb. For Admin. Claiming	21,040	0	0	0	0.00%
<b>TOTAL FEDERAL SOURCES</b>		973,510	845,679	1,027,899	182,220	21.55%
<b><u>9000 OTHER SOURCES</u></b>						
9120	Proceeds from Refunding Bonds	17,820,661	0.00	0.00	0.00	0.00%
9130	Bond Premiums	462,780	0.00	0.00	0.00	0.00%
9330	Capital Funds Project Transfers	50,532	0.00	0.00	0.00	0.00%
<b>TOTAL OTHER SOURCES</b>		18,333,973	0.00	0.00	0.00	0.00%
<b><u>0000 OTHER APPROPRIATIONS</u></b>						
0000	Fund Balance Appropriation	0	714,330	714,330	0	0.00%
<b>TOTAL OTHER APPROPRIATIONS</b>		0	714,330	714,330	0	0.00%
<b>TOTAL ALL REVENUE SOURCES</b>		\$ 97,805,000	\$ 81,793,364	\$ 84,211,359	\$ 2,417,995	2.96%

**KENNETT CONSOLIDATED SCHOOL DISTRICT**  
**GENERAL FUND FINAL BUDGET 2017-2018**  
**COMPARISON OF EXPENDITURES**  
**2016-2017 BUDGET TO 2017-2018 BUDGET**

FUNCTION/ OBJECT	DESCRIPTION	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	CHANGE OVER 2016-2017 BUDGET	
					\$	%
<b>1100 REGULAR PROGRAMS</b>						
100	Personnel Services-Salaries	\$ 17,256,984	\$ 17,824,620	\$ 18,285,435	\$ 460,815	2.59%
200	Personnel Services-Employee Benefits	10,367,770	12,033,965	12,408,468	374,503	3.11%
300	Purchased Professional and Technical Services	118,001	51,400	159,831	108,431	210.96%
400	Purchased Property Services	1,379	7,297	5,500	(1,797)	-24.63%
500	Other Purchased Services	3,450,384	3,556,938	3,579,340	22,402	0.63%
600	Supplies	449,818	513,398	528,933	15,535	3.03%
700	Property	36,696	18,400	18,500	100	0.54%
800	Other Objects	8,153	0	0	0	0.00%
<b>TOTAL REGULAR PROGRAMS</b>		31,689,185	34,006,018	34,986,007	979,989	2.88%
<b>1200 SPECIAL PROGRAMS</b>						
100	Personnel Services-Salaries	2,577,777	2,602,761	2,681,302	78,541	3.02%
200	Personnel Services-Employee Benefits	1,536,602	1,710,551	1,806,005	95,454	5.58%
300	Purchased Professional and Technical Services	5,726,191	6,091,402	6,088,402	(3,000)	-0.05%
400	Purchased Property Services	0	2,000	2,000	0	0.00%
500	Other Purchased Services	2,794,659	2,489,934	2,689,934	200,000	8.03%
600	Supplies	46,742	46,999	46,999	0	0.00%
700	Property	11,515	20,000	20,000	0	0.00%
800	Other Objects	495	4,500	4,500	0	0.00%
<b>TOTAL SPECIAL PROGRAMS</b>		12,693,980	12,968,147	13,339,142	370,995	2.86%
<b>1300 VOCATIONAL PROGRAMS</b>						
500	Other Purchased Services	1,554,396	1,751,166	1,751,095	(71)	0.00%
<b>TOTAL VOCATIONAL PROGRAMS</b>		1,554,396	1,751,166	1,751,095	(71)	0.00%
<b>1400 OTHER INSTRUCTIONAL PROGRAMS</b>						
100	Personnel Services-Salaries	35,745	0	0	0	0.00%
200	Personnel Services-Employee Benefits	12,397	0	0	0	0.00%
300	Purchased Professional and Technical Services	9,457	50,768	50,768	0	0.00%
500	Other Purchased Services	128,074	120,153	118,943	(1,210)	-1.01%
600	Supplies	7,890	0	0	0	0.00%
800	Other Objects	6,512	0	0	0	0.00%
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>		200,074	170,921	169,711	(1,210)	-0.71%
<b>1500 NONPUBLIC SCHOOL PROGRAMS</b>						
300	Purchased Professional and Technical Services	3,856	0	0	0	0.00%
<b>TOTAL NONPUBLIC SCHOOL PROGRAMS</b>		3,856	0	0	0	0.00%
<b>2100 SUPPORT SERVICES-STUDENTS</b>						
100	Personnel Services-Salaries	1,286,070	1,302,733	1,337,170	34,437	2.64%
200	Personnel Services-Employee Benefits	729,922	818,175	891,337	73,162	8.94%
300	Purchased Professional and Technical Services	216,245	255,000	255,000	0	0.00%
500	Other Purchased Services	2,225	5,100	5,100	0	0.00%
600	Supplies	8,886	11,800	11,800	0	0.00%
700	Property	0	1,000	1,000	0	0.00%
800	Other Objects	0	750	750	0	0.00%
<b>TOTAL SUPPORT SERVICES-STUDENTS</b>		2,243,348	2,394,558	2,502,157	107,599	4.49%

**KENNETT CONSOLIDATED SCHOOL DISTRICT**  
**GENERAL FUND FINAL BUDGET 2017-2018**  
**COMPARISON OF EXPENDITURES**  
**2016-2017 BUDGET TO 2017-2018 BUDGET**

FUNCTION/ OBJECT	DESCRIPTION	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	CHANGE OVER 2016-2017 BUDGET	
					\$	%
<b><u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u></b>						
100	Personnel Services-Salaries	1,036,510	1,095,531	1,133,282	37,751	3.45%
200	Personnel Services-Employee Benefits	560,544	647,019	692,925	45,906	7.10%
300	Purchased Professional and Technical Services	50,986	42,650	71,000	28,350	66.47%
400	Purchased Property Services	2,208	3,500	3,000	(500)	-14.29%
500	Other Purchased Services	22,140	27,192	24,648	(2,544)	-9.36%
600	Supplies	378,125	315,958	221,684	(94,274)	-29.84%
700	Property	7,049	19,000	18,000	(1,000)	-5.26%
800	Other Objects	2,773	6,420	6,300	(120)	-1.87%
<b>TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF</b>		2,060,336	2,157,270	2,170,839	13,569	0.63%
<b><u>2300 SUPPORT SERVICES-ADMINISTRATION</u></b>						
100	Personnel Services-Salaries	2,319,047	2,345,166	2,424,915	79,749	3.40%
200	Personnel Services-Employee Benefits	1,169,962	1,304,539	1,424,913	120,374	9.23%
300	Purchased Professional and Technical Services	229,794	232,625	282,625	50,000	21.49%
500	Other Purchased Services	165,655	171,375	174,575	3,200	1.87%
600	Supplies	26,168	31,200	31,815	615	1.97%
700	Property	120	10,950	9,000	(1,950)	-17.81%
800	Other Objects	333,056	66,394	66,994	600	0.90%
<b>TOTAL SUPPORT SERVICES-ADMINISTRATION</b>		4,243,801	4,162,249	4,414,837	252,588	6.07%
<b><u>2400 SUPPORT SERVICES-PUPIL HEALTH</u></b>						
100	Personnel Services-Salaries	508,769	508,966	501,232	(7,734)	-1.52%
200	Personnel Services-Employee Benefits	311,627	352,696	341,514	(11,182)	-3.17%
300	Purchased Professional and Technical Services	9,291	8,300	8,200	(100)	-1.20%
400	Purchased Property Services	0	950	100	(850)	-89.47%
500	Other Purchased Services	25,915	0	27,500	27,500	100.00%
600	Supplies	29,615	26,031	27,636	1,605	6.17%
700	Property	0	500	0	(500)	-100.00%
<b>TOTAL SUPPORT SERVICES-PUPIL HEALTH</b>		885,217	897,443	906,182	8,739	0.97%
<b><u>2500 SUPPORT SERVICES-BUSINESS</u></b>						
100	Personnel Services-Salaries	612,838	634,426	655,940	21,514	3.39%
200	Personnel Services-Employee Benefits	275,115	322,108	352,232	30,124	9.35%
300	Purchased Professional and Technical Services	46,299	75,522	75,522	0	0.00%
500	Other Purchased Services	10,390	9,250	9,250	0	0.00%
600	Supplies	5,858	15,000	15,000	0	0.00%
700	Property	0	10,000	10,000	0	0.00%
800	Other Objects	112,433	16,650	16,650	0	0.00%
<b>TOTAL SUPPORT SERVICES-BUSINESS</b>		1,062,934	1,082,956	1,134,594	51,638	4.77%
<b><u>2600 OPERATION &amp; MAINTENANCE OF PLANT SVCS.</u></b>						
100	Personnel Services-Salaries	1,988,396	2,069,871	2,121,353	51,482	2.49%
200	Personnel Services-Employee Benefits	1,331,316	1,512,474	1,622,869	110,395	7.30%
300	Purchased Professional and Technical Services	143,510	133,120	163,120	30,000	22.54%
400	Purchased Property Services	1,832,150	1,729,666	1,752,916	23,250	1.34%
500	Other Purchased Services	209,640	271,972	271,972	0	0.00%
600	Supplies	562,711	623,427	628,257	4,830	0.77%
700	Property	109,505	120,909	125,909	5,000	4.14%
800	Other Objects	25,665	12,373	17,373	5,000	40.41%
<b>TOTAL OPERATION &amp; MAINTENANCE OF PLANT SVCS.</b>		6,202,892	6,473,812	6,703,769	229,957	3.55%



**KENNETT CONSOLIDATED SCHOOL DISTRICT**  
**GENERAL FUND FINAL BUDGET 2017-2018**  
**COMPARISON OF EXPENDITURES**  
**2016-2017 BUDGET TO 2017-2018 BUDGET**

FUNCTION/ OBJECT	DESCRIPTION	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	CHANGE OVER 2016-2017 BUDGET	
					\$	%
<b><u>2700 STUDENT TRANSPORTATION SERVICES</u></b>						
100	Personnel Services-Salaries	118,475	120,783	124,406	3,623	3.00%
200	Personnel Services-Employee Benefits	79,650	89,057	93,677	4,620	5.19%
300	Purchased Professional and Technical Services	1,775	2,000	2,000	0	0.00%
400	Purchased Property Services	2,278	2,500	2,500	0	0.00%
500	Other Purchased Services	4,763,646	4,815,981	4,829,536	13,555	0.28%
600	Supplies	27,583	49,000	30,000	(19,000)	-38.78%
700	Property	0	0	25,000	25,000	100.00%
800	Other Objects	567	1,000	1,500	500	50.00%
<b>TOTAL STUDENT TRANSPORTATION SERVICES</b>		4,993,974	5,080,321	5,108,619	28,298	0.56%
<b><u>2800 SUPPORT SERVICES-CENTRAL</u></b>						
100	Personnel Services-Salaries	790,218	698,122	732,711	34,589	4.95%
200	Personnel Services-Employee Benefits	409,963	462,475	504,865	42,390	9.17%
300	Purchased Professional and Technical Services	115,272	131,250	131,250	0	0.00%
500	Other Purchased Services	199,077	177,974	177,974	0	0.00%
600	Supplies	248,542	297,150	307,150	10,000	3.37%
700	Property	205,108	276,500	336,376	59,876	21.65%
800	Other Objects	2,706	3,500	3,500	0	0.00%
<b>TOTAL SUPPORT SERVICES-CENTRAL</b>		1,970,887	2,046,971	2,193,826	146,855	7.17%
<b><u>2900 OTHER SUPPORT SERVICES</u></b>						
500	Other Purchased Services	34,748	37,551	37,551	0	0.00%
<b>TOTAL OTHER SUPPORT SERVICES</b>		34,748	37,551	37,551	0	0.00%
<b><u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u></b>						
100	Personnel Services-Salaries	624,077	632,773	663,578	30,805	4.87%
200	Personnel Services-Employee Benefits	218,540	90,766	255,139	164,373	181.10%
300	Purchased Professional and Technical Services	91,162	97,326	100,441	3,115	3.20%
400	Purchased Property Services	35	2,000	3,000	1,000	50.00%
500	Other Purchased Services	100,780	116,225	118,375	2,150	1.85%
600	Supplies	69,099	115,214	125,508	10,294	8.93%
700	Property	7,481	16,311	16,311	0	0.00%
800	Other Objects	75,055	46,312	41,010	(5,302)	-11.45%
<b>TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES</b>		1,186,230	1,116,927	1,323,362	206,435	18.48%
<b><u>4000 FACILITIES ACQ., CONST. &amp; IMPROV. SERVICES</u></b>						
400	Purchased Property Services	78,808	75,000	100,000	25,000	33.33%
<b>TOTAL FACILITIES ACQ., CONST. &amp; IMPROV. SERVICES</b>		78,808	75,000	100,000	25,000	33.33%
<b><u>5100 OTHER EXPENDITURES &amp; FINANCING USES</u></b>						
800	Other Objects	2,061,193	1,607,054	1,489,668	(117,386)	-7.30%
910	Other Uses of Funds	23,395,000	5,675,000	5,790,000	115,000	2.03%
<b>TOTAL OTHER EXPENDITURES &amp; FINANCING USES</b>		25,456,193	7,282,054	7,279,668	(2,386)	-0.03%
<b><u>5200 INTERFUND TRANSERS</u></b>						
930	Capital Reserve Fund	1,036,987	0	0	0	0.00%
<b>TOTAL INTERFUND TRANSFERS</b>		1,036,987	0	0	0	-
<b><u>5900 BUDGETARY RESERVE</u></b>						
800	Budget Reserve	0	90,000	90,000	0	0.00%
<b>TOTAL BUDGETARY RESERVE</b>		0	90,000	90,000	0	0.00%
<b>TOTAL ALL FUNCTIONS</b>		\$ 97,597,846	\$ 81,793,364	\$ 84,211,359	\$ 2,417,995	2.96%

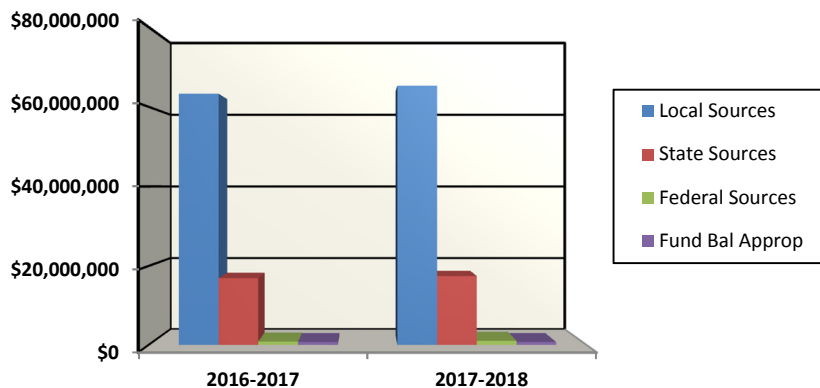
**KENNETT CONSOLIDATED SCHOOL DISTRICT  
GENERAL FUND BUDGET SUMMARY 2017-2018**

**REVENUE**

ACCOUNT	BUDGET 2016-2017	BUDGET 2017-2018	PERCENT INCREASE/ DECREASE
6000 REVENUE FROM LOCAL SOURCES	\$63,339,956	\$65,041,111	2.69%
7000 REVENUE FROM STATE SOURCES	16,893,399	17,428,019	3.16%
8000 REVENUE FROM FEDERAL SOURCES	845,679	1,027,899	21.55%
0000 FUND BALANCE APPROPRIATION	714,330	714,330	0.00%
<b>TOTAL REVENUE SERIES</b>	<b>\$81,793,364</b>	<b>\$84,211,359</b>	<b>2.96%</b>

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 2017-2018  
COMPARISON OF REVENUES  
2016-2017 BUDGET TO 2017-2018 BUDGET**

FUNCTION/ OBJECT	DESCRIPTION	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	CHANGE OVER	
					2016-2017 BUDGET	
					\$	%
<b><u>6000 LOCAL SOURCES</u></b>						
6111	Current Real Estate Taxes	\$ 53,935,825	\$ 55,516,376	\$ 56,847,427	\$ 1,331,051	2.40%
6112	Interim Real Estate Taxes	364,777	400,000	400,000	0	0.00%
6113	Public Utility Realty Taxes	67,897	73,000	73,000	0	0.00%
6151	Earned Income Taxes	4,428,024	4,000,000	4,200,000	200,000	5.00%
6153	Realty Transfer Tax	979,140	725,000	800,000	75,000	10.34%
6411	Delinquent Real Estate Taxes	1,929,914	1,725,000	1,775,000	50,000	2.90%
	Total Property Taxes, Penalties and Interest	61,705,577	62,439,376	64,095,427	1,656,051	2.65%
6510	Investment Earnings	81,791	50,142	80,000	29,858	59.55%
	Total Investment Earnings	81,791	50,142	80,000	29,858	59.55%
6710	Revenue from LEA Activities	25,721	30,000	30,000	0	0.00%
6832	Revenues from Intermediary Sources-IDEA	548,153	565,257	565,257	0	0.00%
6910	Rentals	54,579	66,350	66,350	0	0.00%
6920	Contributions and Donations	241,329	25,000	25,000	0	0.00%
6940	Tuition from Patrons	23,182	2,500	17,500	15,000	600.00%
6960	Services Provided Other Local Governments	97,487	75,000	95,000	20,000	26.67%
6990	Refunds and Other Miscellaneous Revenue	64,436	86,331	66,577	(19,754)	-22.88%
	Total Other Local Sources	1,054,887	850,438	865,684	15,246	1.79%
<b>TOTAL LOCAL SOURCES</b>		62,842,255	63,339,956	65,041,111	1,701,155	2.69%
<b><u>7000 STATE SOURCES</u></b>						
7110	Basic Education Funding	5,304,197	5,591,325	5,675,608	84,283	1.51%
7160	Tuition for Orphans	20,890	0	0	0	0.00%
7250	Migratory Children	2,701	0	0	0	0.00%
7271	Special Education Funds for School-Aged Pupils	1,796,196	1,787,505	1,845,792	58,287	3.26%
7310	Transportation (Public & Nonpublic)	1,477,298	1,440,000	1,380,075	(59,925)	-4.16%
7320	Rental & Sinking Fund Payments Reimbursement	478,304	560,408	560,408	0	0.00%
7330	Health Services Reimbursement	85,262	86,000	86,000	0	0.00%
7340	State Property Tax Reduction Allocation	1,410,703	1,457,389	1,436,354	(21,035)	-1.44%
7505	Ready to Learn Block Grant	400,617	304,781	400,617	95,836	31.44%
7810	State Share of Social Security/Medicare Taxes	1,061,348	1,141,898	1,142,291	393	0.03%
7820	State Share of Retirement Contributions	3,617,746	4,524,093	4,900,874	376,781	8.33%
<b>TOTAL STATE SOURCES</b>		15,655,262	16,893,399	17,428,019	534,620	3.16%
<b><u>8000 FEDERAL SOURCES</u></b>						
8514	Title I - Improving Academic Achievement	465,515	545,832	721,594	175,762	32.20%
8515	Title II - Improving Teacher Quality	128,702	95,118	93,424	(1,694)	-1.78%
8516	Title III - Language Instruction for LEP Students	174,883	154,902	163,054	8,152	5.26%
8810	School-Based Access Medicaid Reimbursement	183,370	49,827	49,827	0	0.00%
8820	Medical Asst. Reimb. For Admin. Claiming	21,040	0	0	0	0.00%
<b>TOTAL FEDERAL SOURCES</b>		973,510	845,679	1,027,899	182,220	21.55%
<b><u>9000 OTHER SOURCES</u></b>						
9120	Proceeds from Refunding Bonds	17,820,661	0	0	0	0.00%
9130	Bond Premiums	462,780	0	0	0	0.00%
9330	Capital Funds Project Transfers	50,532	0	0	0	0.00%
<b>TOTAL OTHER SOURCES</b>		18,333,973	0	0	0	0.00%
<b><u>0000 OTHER APPROPRIATIONS</u></b>						
0000	Fund Balance Appropriation	0	714,330	714,330	0	0.00%
<b>TOTAL OTHER APPROPRIATIONS</b>		0	714,330	714,330	0	0.00%
<b>TOTAL ALL REVENUE SOURCES</b>		\$ 97,805,000	\$ 81,793,364	\$ 84,211,359	\$ 2,417,995	2.96%

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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 \$2,021,416,348 and is estimated to be 96.5% collectable, resulting in a net budgetary value per mill of \$1,950,667. The total millage required for 2017-2018 is 29.8789 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 1% 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 2017-2018**

**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 2017-2018**

**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 2017-2018**

**REVENUE**

- 8810 School Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (ACCESS)  
SBAP is an MA program that reimburses school entities for direct, eligible health-related services including transportation. These services are provided to MA enrolled, special needs students, and reimbursement claims are processed through Leader Services. Reimbursable services include, but are not limited to, occupational therapy, physical therapy and psychological counseling.
- 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program  
The Administrative Claiming Program reimburses LEAs for the costs associated with administrative Medicaid-related activities. These funds also include the partial reimbursement that schools receive on behalf of the service fees paid to Leader Services for the processing of their SBAP claims. Payments for SBAP Administrative Claiming are received from the Department of Public Welfare.
- 0000 Fund Balance Appropriation  
Fund Balance Appropriation represents the equity of prior years' operations that is being committed to the 2017-2018 operation.

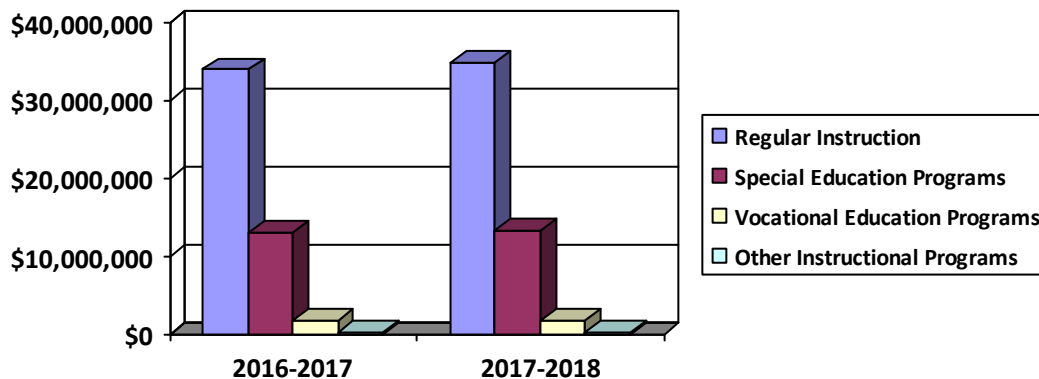


**KENNETT CONSOLIDATED SCHOOL DISTRICT  
GENERAL FUND FINAL BUDGET SUMMARY 2017-2018**

**INSTRUCTIONAL – 1000 SERIES**

ACCOUNT	BUDGET 2016-2017	BUDGET 2017-2018	PERCENT INCREASE/ DECREASE
1100 REGULAR INSTRUCTION	\$34,006,018	\$34,986,007	2.88%
1200 SPECIAL EDUCATION PROGRAMS	12,968,147	13,339,142	2.86%
1300 VOCATIONAL EDUCATION PROGRAMS	1,751,166	1,751,095	0.00%
1400 OTHER INSTRUCTIONAL PROGRAMS	170,921	169,711	-0.71%
1500 NONPUBLIC SCHOOL PROGRAMS	0	0	0.00%
<b>TOTAL INSTRUCTIONAL 1000 SERIES</b>	<b>\$48,896,252</b>	<b>\$50,245,955</b>	<b>2.76%</b>

**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 2017-2018  
COMPARISON OF EXPENDITURES  
INSTRUCTIONAL - 1000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2015-2016	2016-2017	2017-2018	CHANGE OVER	
		ACTUAL	BUDGET	BUDGET	2016-2017 BUDGET	
					\$	%
<b><u>1100 REGULAR PROGRAMS</u></b>						
100	Personnel Services-Salaries	\$ 17,256,984	\$ 17,824,620	\$ 18,285,435	\$ 460,815	2.59%
200	Personnel Services-Employee Benefits	10,367,770	12,033,965	12,408,468	374,503	3.11%
300	Purchased Professional and Technical Services	118,001	51,400	159,831	108,431	210.96%
400	Purchased Property Services	1,379	7,297	5,500	(1,797)	-24.63%
500	Other Purchased Services	3,450,384	3,556,938	3,579,340	22,402	0.63%
600	Supplies	449,818	513,398	528,933	15,535	3.03%
700	Property	36,696	18,400	18,500	100	0.54%
800	Other Objects	8,153	0	0	0	0.00%
<b>TOTAL REGULAR PROGRAMS</b>		31,689,185	34,006,018	34,986,007	979,989	2.88%
<b><u>1200 SPECIAL PROGRAMS</u></b>						
100	Personnel Services-Salaries	2,577,777	2,602,761	2,681,302	78,541	3.02%
200	Personnel Services-Employee Benefits	1,536,602	1,710,551	1,806,005	95,454	5.58%
300	Purchased Professional and Technical Services	5,726,191	6,091,402	6,088,402	(3,000)	-0.05%
400	Purchased Property Services	0	2,000	2,000	0	0.00%
500	Other Purchased Services	2,794,659	2,489,934	2,689,934	200,000	8.03%
600	Supplies	46,742	46,999	46,999	0	0.00%
700	Property	11,515	20,000	20,000	0	0.00%
800	Other Objects	495	4,500	4,500	0	0.00%
<b>TOTAL SPECIAL PROGRAMS</b>		12,693,980	12,968,147	13,339,142	370,995	2.86%
<b><u>1300 VOCATIONAL PROGRAMS</u></b>						
500	Other Purchased Services	1,554,396	1,751,166	1,751,095	(71)	0.00%
<b>TOTAL VOCATIONAL PROGRAMS</b>		1,554,396	1,751,166	1,751,095	(71)	0.00%
<b><u>1400 OTHER INSTRUCTIONAL PROGRAMS</u></b>						
100	Personnel Services-Salaries	35,745	0	0	0	0.00%
200	Personnel Services-Employee Benefits	12,397	0	0	0	0.00%
300	Purchased Professional and Technical Services	9,457	50,768	50,768	0	0.00%
500	Other Purchased Services	128,074	120,153	118,943	(1,210)	-1.01%
600	Supplies	7,890	0	0	0	0.00%
800	Other Objects	6,512	0	0	0	0.00%
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>		200,074	170,921	169,711	(1,210)	-0.71%
<b><u>1500 NONPUBLIC SCHOOL PROGRAMS</u></b>						
300	Purchased Professional and Technical Services	3,856	0	0	0	0.00%
		3,856	0	0	0	0.00%
<b>1000 TOTAL</b>		\$ 46,141,491	\$ 48,896,252	\$ 50,245,955	\$ 1,349,703	2.76%

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Teacher Salaries	\$17,798,170	\$18,251,380
Other Professional Educational	26,450	34,055
<b>Total</b>	<b>\$17,824,620</b>	<b>\$18,285,435</b>

**200 Employee Benefits:** Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Fringe Benefits	\$4,623,689	\$4,623,359
Social Security	1,413,351	1,409,913
Retirement	5,607,816	5,985,486
Tuition Reimbursement	220,000	220,000
Other	169,109	169,710
<b>Total</b>	<b>\$12,033,965</b>	<b>\$12,408,468</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Professional Educational Services-IUs	<b>\$0</b>	<b>\$108,531</b>
Professional Educational Services-Other	<b>51,400</b>	<b>51,300</b>
<b>Total</b>	<b>\$51,400</b>	<b>\$159,831</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Repairs and Maintenance	\$7,097	\$5,500
Rental of Vehicles	200	0
<b>Total</b>	<b>\$7,297</b>	<b>\$5,500</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017</b>	<b>2017-2018</b>
	<b>Budget</b>	<b>Budget</b>
Student Transportation-Field Trips	\$23,000	\$21,600
Duplicating Paper & Supplies	62,700	64,419
Charter School Tuition	1,900,000	1,950,000
Other Tuition	38,000	38,000
Teacher Travel	7,750	7,334
Purchased Services-Paraprofessionals	1,060,738	1,060,737
Purchased Services-Substitutes	464,750	437,250
<b>Total</b>	<b>\$3,556,938</b>	<b>\$3,579,340</b>

**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.

	<b>2016-2017</b>	<b>2017-2018</b>
	<b>Budget</b>	<b>Budget</b>
Supplies	\$352,807	\$374,042
Books	132,649	129,349
Educational Software	27,942	25,542
<b>Total</b>	<b>\$513,398</b>	<b>\$528,933</b>

**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.

	<b>2016-2017</b>	<b>2017-2018</b>
	<b>Budget</b>	<b>Budget</b>
Equipment – New	\$16,400	\$16,500
Equipment – Replacement	2,000	2,000
<b>Total</b>	<b>\$18,400</b>	<b>\$18,500</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Teacher Salaries	\$2,534,271	\$2,610,757
Therapist Salaries	68,490	70,545
<b>Total</b>	<b>\$2,602,761</b>	<b>\$2,681,302</b>

**200 Employee Benefits:** Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Fringe Benefits	\$715,680	\$745,067
Social Security	196,342	198,233
Retirement	770,739	835,171
Other	27,790	27,534
<b>Total</b>	<b>\$1,710,551</b>	<b>\$1,806,005</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Professional Educational Services-IUs	\$5,032,402	\$5,029,402
Professional Educational Services-Other	40,000	40,000
Other Professional Services	1,019,000	1,019,000
<b>Total</b>	<b>\$6,091,402</b>	<b>\$6,088,402</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Repairs and Maintenance	<b>\$2,000</b>	<b>\$2,000</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Student Transportation-Contract Carriers	\$11,500	\$11,500
Postage	1,500	1,500
Charter School Tuition	1,100,000	1,300,000
Tuition to Non-public Schools	200,000	200,000
Tuition to Approved Private Schools	200,000	200,000
Other Tuition	108,275	108,275
Teacher Travel	5,250	5,250
Purchased Services-Paraprofessionals	863,109	863,109
<b>Total</b>	<b>\$2,489,934</b>	<b>\$2,689,934</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Supplies	\$25,999	\$25,999
Books	11,000	11,000
Educational Software	10,000	10,000
<b>Total</b>	<b>\$46,999</b>	<b>\$46,999</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Equipment – New	<b>\$20,000</b>	<b>\$20,000</b>

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

	<b>2016-2017 Budget</b>	<b>2017-2018 budget</b>
Dues and Fees	<b>\$4,500</b>	<b>\$4,500</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Tuition-Vocational Technical Schools	<u><b>\$1,751,166</b></u>	<u><b>\$1,751,095</b></u>



**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Professional Educational Services-IUs	<u><b>\$50,768</b></u>	<u><b>\$50,768</b></u>

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

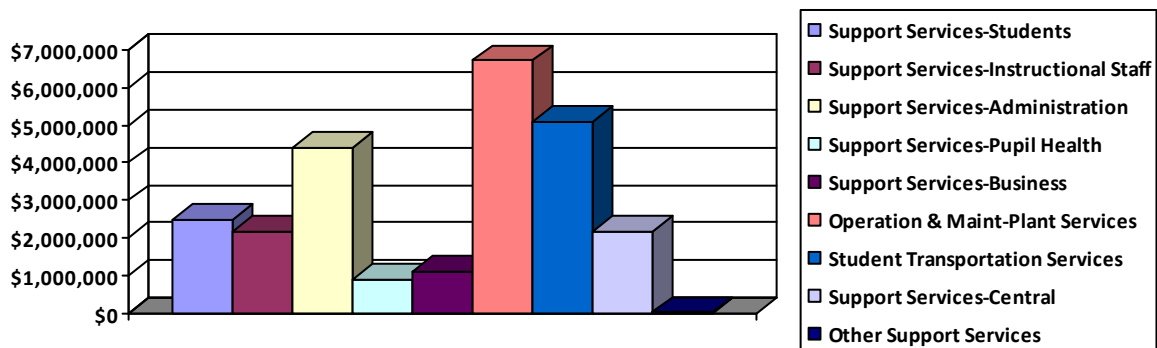
	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Tuition to Other School Districts	<u><b>\$120,153</b></u>	<u><b>\$118,943</b></u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET SUMMARY 2017-2018**

**SUPPORT SERVICES – 2000 SERIES**

ACCOUNT	BUDGET 2016-2017	BUDGET 2017-2018	PERCENT INCREASE/ DECREASE
2100 SUPPORT SERVICES-STUDENTS	\$2,394,558	\$2,502,157	4.49%
2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF	2,157,270	2,170,839	0.63%
2300 SUPPORT SERVICES-ADMINISTRATION	4,162,249	4,414,837	6.07%
2400 SUPPORT SERVICES-PUPIL HEALTH	897,443	906,182	0.97%
2500 SUPPORT SERVICES-BUSINESS	1,082,956	1,134,594	4.77%
2600 OPERATION & MAINT. OF PLANT SERVICES	6,473,812	6,703,769	3.55%
2700 STUDENT TRANSPORTATION SERVICES	5,080,321	5,108,619	0.56%
2800 SUPPORT SERVICES-CENTRAL	2,046,971	2,193,826	7.17%
2900 OTHER SUPPORT SERVICES	37,551	37,551	0.00%
<b>TOTAL SUPPORT SERVICES 2000 SERIES</b>	<b>\$24,333,131</b>	<b>\$25,172,374</b>	<b>3.45%</b>

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 2017-2018  
COMPARISON OF EXPENDITURES  
SUPPORT SERVICES - 2000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	CHANGE OVER	
					2016-2017 BUDGET \$	%
<b><u>2100 SUPPORT SERVICES-STUDENTS</u></b>						
100	Personnel Services-Salaries	\$ 1,286,070	\$ 1,302,733	\$ 1,337,170	\$ 34,437	2.64%
200	Personnel Services-Employee Benefits	729,922	818,175	891,337	73,162	8.94%
300	Purchased Professional and Technical Services	216,245	255,000	255,000	0	0.00%
500	Other Purchased Services	2,225	5,100	5,100	0	0.00%
600	Supplies	8,886	11,800	11,800	0	0.00%
700	Property	0	1,000	1,000	0	0.00%
800	Other Objects	0	750	750	0	0.00%
<b>TOTAL SUPPORT SERVICES-STUDENTS</b>		2,243,348	2,394,558	2,502,157	107,599	4.49%
<b><u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u></b>						
100	Personnel Services-Salaries	1,036,510	1,095,531	1,133,282	37,751	3.45%
200	Personnel Services-Employee Benefits	560,544	647,019	692,925	45,906	7.10%
300	Purchased Professional and Technical Services	50,986	42,650	71,000	28,350	66.47%
400	Purchased Property Services	2,208	3,500	3,000	(500)	-14.29%
500	Other Purchased Services	22,140	27,192	24,648	(2,544)	-9.36%
600	Supplies	378,125	315,958	221,684	(94,274)	-29.84%
700	Property	7,049	19,000	18,000	(1,000)	-5.26%
800	Other Objects	2,773	6,420	6,300	(120)	-1.87%
<b>TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF</b>		2,060,336	2,157,270	2,170,839	13,569	0.63%
<b><u>2300 SUPPORT SERVICES-ADMINISTRATION</u></b>						
100	Personnel Services-Salaries	2,319,047	2,345,166	2,424,915	79,749	3.40%
200	Personnel Services-Employee Benefits	1,169,962	1,304,539	1,424,913	120,374	9.23%
300	Purchased Professional and Technical Services	229,794	232,625	282,625	50,000	21.49%
500	Other Purchased Services	165,655	171,375	174,575	3,200	1.87%
600	Supplies	26,168	31,200	31,815	615	1.97%
700	Property	120	10,950	9,000	(1,950)	-17.81%
800	Other Objects	333,056	66,394	66,994	600	0.90%
<b>TOTAL SUPPORT SERVICES-ADMINISTRATION</b>		4,243,801	4,162,249	4,414,837	252,588	6.07%
<b><u>2400 SUPPORT SERVICES-PUPIL HEALTH</u></b>						
100	Personnel Services-Salaries	508,769	508,966	501,232	(7,734)	-1.52%
200	Personnel Services-Employee Benefits	311,627	352,696	341,514	(11,182)	-3.17%
300	Purchased Professional and Technical Services	9,291	8,300	8,200	(100)	-1.20%
400	Purchased Property Services	0	950	100	(850)	-89.47%
500	Other Purchased Services	25,915	0	27,500	27,500	100.00%
600	Supplies	29,615	26,031	27,636	1,605	6.17%
700	Property	0	500	0	(500)	-100.00%
<b>TOTAL SUPPORT SERVICES-PUPIL HEALTH</b>		885,217	897,443	906,182	8,739	0.97%
<b><u>2500 SUPPORT SERVICES-BUSINESS</u></b>						
100	Personnel Services-Salaries	612,838	634,426	655,940	21,514	3.39%
200	Personnel Services-Employee Benefits	275,115	322,108	352,232	30,124	9.35%
300	Purchased Professional and Technical Services	46,299	75,522	75,522	0	0.00%
500	Other Purchased Services	10,390	9,250	9,250	0	0.00%
600	Supplies	5,858	15,000	15,000	0	0.00%
700	Property	0	10,000	10,000	0	0.00%
800	Other Objects	112,433	16,650	16,650	0	0.00%
<b>TOTAL SUPPORT SERVICES-BUSINESS</b>		1,062,934	1,082,956	1,134,594	51,638	4.77%

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
GENERAL FUND FINAL BUDGET 2017-2018  
COMPARISON OF EXPENDITURES  
SUPPORT SERVICES - 2000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	CHANGE OVER	
					2016-2017 BUDGET \$	%
<b><u>2600 OPERATION &amp; MAINTENANCE OF PLANT SVCS.</u></b>						
100	Personnel Services-Salaries	1,988,396	2,069,871	2,121,353	51,482	2.49%
200	Personnel Services-Employee Benefits	1,331,316	1,512,474	1,622,869	110,395	7.30%
300	Purchased Professional and Technical Services	143,510	133,120	163,120	30,000	22.54%
400	Purchased Property Services	1,832,150	1,729,666	1,752,916	23,250	1.34%
500	Other Purchased Services	209,640	271,972	271,972	0	0.00%
600	Supplies	562,711	623,427	628,257	4,830	0.77%
700	Property	109,505	120,909	125,909	5,000	4.14%
800	Other Objects	25,665	12,373	17,373	5,000	40.41%
<b>TOTAL OPERATION &amp; MAINTENANCE OF PLANT SVCS.</b>		6,202,892	6,473,812	6,703,769	229,957	3.55%
<b><u>2700 STUDENT TRANSPORTATION SERVICES</u></b>						
100	Personnel Services-Salaries	118,475	120,783	124,406	3,623	3.00%
200	Personnel Services-Employee Benefits	79,650	89,057	93,677	4,620	5.19%
300	Purchased Professional and Technical Services	1,775	2,000	2,000	0	0.00%
400	Purchased Property Services	2,278	2,500	2,500	0	0.00%
500	Other Purchased Services	4,763,646	4,815,981	4,829,536	13,555	0.28%
600	Supplies	27,583	49,000	30,000	(19,000)	-38.78%
700	Property	0	0	25,000	25,000	100.00%
800	Other Objects	567	1,000	1,500	500	50.00%
<b>TOTAL STUDENT TRANSPORTATION SERVICES</b>		4,993,974	5,080,321	5,108,619	28,298	0.56%
<b><u>2800 SUPPORT SERVICES-CENTRAL</u></b>						
100	Personnel Services-Salaries	790,218	698,122	732,711	34,589	4.95%
200	Personnel Services-Employee Benefits	409,963	462,475	504,865	42,390	9.17%
300	Purchased Professional and Technical Services	115,272	131,250	131,250	0	0.00%
500	Other Purchased Services	199,077	177,974	177,974	0	0.00%
600	Supplies	248,542	297,150	307,150	10,000	3.37%
700	Property	205,108	276,500	336,376	59,876	21.65%
800	Other Objects	2,706	3,500	3,500	0	0.00%
<b>TOTAL SUPPORT SERVICES-CENTRAL</b>		1,970,887	2,046,971	2,193,826	146,855	7.17%
<b><u>2900 OTHER SUPPORT SERVICES</u></b>						
500	Other Purchased Services	34,748	37,551	37,551	0	0.00%
<b>TOTAL OTHER SUPPORT SERVICES</b>		34,748	37,551	37,551	0	0.00%
<b>2000 - TOTAL</b>		\$ 23,698,137	\$ 24,333,131	\$ 25,172,374	\$ 839,243	3.45%

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Guidance Counselors	\$769,715	\$828,244
Social Workers	131,086	102,870
Psychologists	192,237	199,387
Secretarial/Clerical	209,695	206,669
<b>Total</b>	<b>\$1,302,733</b>	<b>\$1,337,170</b>

**200 Employee Benefits:** Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Fringe Benefits	\$320,370	\$358,928
Social Security	97,517	98,763
Retirement	382,802	416,094
Other	17,486	17,552
<b>Total</b>	<b>\$818,175</b>	<b>\$891,337</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Other Professional Services	<b>\$255,000</b>	<b>\$255,000</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
General Supplies	<u>\$11,800</u>	<u>\$11,800</u>

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

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Dues and Fees	<u>\$750</u>	<u>\$750</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Administrative Salaries	\$450,005	\$464,236
Teacher Salaries	62,324	62,698
Librarian Salaries	355,682	372,003
Secretarial/Clerical Salaries	227,520	234,345
<b>Total</b>	<b>\$1,095,531</b>	<b>\$1,133,282</b>

**200 Employee Benefits:** Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Fringe Benefits	\$241,239	\$241,407
Social Security	78,413	82,954
Retirement	310,273	351,209
Other	17,904	17,355
<b>Total</b>	<b>\$647,019</b>	<b>\$692,925</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Other Professional Services	<b>\$42,650</b>	<b>\$71,000</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Repairs and Maintenance	<b>\$3,500</b>	<b>\$3,000</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Postage - Curriculum	\$1,804	\$1,804
Printing - Curriculum	5,000	5,000
Tuition – Colleges or Universities	5,000	5,000
Travel - Curriculum & Staff Development	15,388	12,844
<b>Total</b>	<b>\$27,192</b>	<b>\$24,648</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
General Supplies	\$24,144	\$15,300
Books and Periodicals	197,000	133,000
Software Subscriptions & Licenses	94,814	73,384
<b>Total</b>	<b>\$315,958</b>	<b>\$221,684</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Equipment - New	<b>\$19,000</b>	<b>\$18,000</b>

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

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Dues and Fees	<b>\$6,420</b>	<b>\$6,300</b>



**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Administrative Salaries	\$1,746,921	\$1,807,320
Secretarial/Clerical Salaries	598,245	617,595
<b>Total</b>	<b>\$2,345,166</b>	<b>\$2,424,915</b>

**200 Employee Benefits:** Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Fringe Benefits	\$419,122	\$453,476
Social Security	163,206	171,515
Retirement	704,253	781,550
Other	17,958	18,372
<b>Total</b>	<b>\$1,304,539</b>	<b>\$1,424,913</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Tax Collection Services	\$77,000	\$77,000
Legal Services	90,000	90,000
Administrative Services	65,625	115,625
<b>Total</b>	<b>\$232,625</b>	<b>\$282,625</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
General Property & Liability Insurance	\$91,500	\$91,500
Postage for Tax Collection & Schools	34,200	37,400
Advertising	3,500	3,500
Printing & Binding	10,000	10,000
Travel	10,075	10,075
Purchased Services-Substitutes	22,100	22,100
<b>Total</b>	<b>\$171,375</b>	<b>\$174,575</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
General Supplies	\$22,625	\$23,625
Books & Periodicals	6,075	5,690
Software Subscriptions & Licenses	2,500	2,500
<b>Total</b>	<b>\$31,200</b>	<b>\$31,815</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Equipment – New	\$3,250	\$1,500
Equipment – Replacement	7,700	7,500
<b>Total</b>	<b>\$10,950</b>	<b>\$9,000</b>

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

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Dues and Fees	\$29,925	\$30,025
Other Expense-Administrative	12,000	12,000
Other Expense – Building Principals	11,469	11,969
Other Expense – School Board	12,000	12,000
Other Expense – Tax Collection	1,000	1,000
<b>Total</b>	<b>\$66,394</b>	<b>\$66,994</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Nurses' Salaries	\$449,999	\$440,497
Secretarial/Clerical Salaries	58,967	60,735
<b>Total</b>	<b>\$508,966</b>	<b>\$501,232</b>

**200 Employee Benefits:** Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Fringe Benefits	\$148,941	\$133,125
Social Security	38,734	37,500
Retirement	152,050	157,991
Other	12,971	12,898
<b>Total</b>	<b>\$352,696</b>	<b>\$341,514</b>

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

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Dental Hygienist Services	<b>\$8,300</b>	<b>\$8,200</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Repairs and Maintenance	<b>\$950</b>	<b>\$100</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**SUPPORT SERVICES - 2000 SERIES**

**2400 SUPPORT SERVICES-PUPIL HEALTH - continued**

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

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Substitute Nurses	<u>\$0</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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
General Supplies	<u>\$15,360</u>	<u>\$16,885</u>
Software Subscriptions & Licenses	<u>10,671</u>	<u>10,751</u>
<b>Total</b>	<b>\$26,031</b>	<b>\$27,636</b>

700 **Property:** Money budgeted for equipment needed in the health suites in the district's schools.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Equipment - New	<u>\$500</u>	<u>\$0</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Administrative Salaries	\$315,949	\$323,337
Secretarial/Clerical Salaries	318,477	332,603
<b>Total</b>	<b>\$634,426</b>	<b>\$655,940</b>

**200 Employee Benefits:** Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Fringe Benefits	\$92,530	\$100,796
Social Security	39,359	41,218
Retirement	177,005	196,906
Other	13,214	13,212
<b>Total</b>	<b>\$322,108</b>	<b>\$352,232</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Administrative Services-Business Office	\$18,522	\$18,522
Audit Services	19,000	19,000
Technical Services-Business Office	38,000	38,000
<b>Total</b>	<b>\$75,522</b>	<b>\$75,522</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Postage – Business Office	\$7,500	\$7,500
Advertising	500	500
Printing & Binding	1,250	1,250
<b>Total</b>	<b>\$9,250</b>	<b>\$9,250</b>

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

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
General Supplies	\$6,500	\$6,500
Books and Periodicals	1,500	1,500
Software Subscriptions & Licenses	7,000	7,000
<b>Total</b>	<b>\$15,000</b>	<b>\$15,000</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Equipment - New	<b>\$10,000</b>	<b>\$10,000</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Membership Dues & Fees	\$4,500	\$4,500
Bond Issue Administrative Fees	9,500	9,500
Miscellaneous Other Fees	2,650	2,650
<b>Total</b>	<b>\$16,650</b>	<b>\$16,650</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Director of Plant Operations	\$162,522	\$167,398
Secretarial/Clerical	52,044	53,605
Grounds Maintenance/Mechanics	368,289	379,986
Custodians	1,281,056	1,307,381
Custodial Supervisors	187,330	194,353
Custodial/Maintenance Substitutes	18,630	18,630
<b>Total</b>	<b>\$2,069,871</b>	<b>\$2,121,353</b>

**200 Employee Benefits:** Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Fringe Benefits	\$747,043	\$732,703
Social Security	149,602	153,776
Retirement	597,969	718,369
Other	17,860	18,021
<b>Total</b>	<b>\$1,512,474</b>	<b>\$1,622,869</b>

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

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Professional Services-Plant Operations	\$5,120	\$5,120
Building Security Services	115,000	145,000
Crossing Guard Services	13,000	13,000
<b>Total</b>	<b>\$133,120</b>	<b>\$163,120</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Trash Disposal Services	\$52,493	\$52,493
Outside Services-Landscaping	6,000	11,000
Electricity	734,924	734,924
Propane	8,000	8,000
Water/Sewer	169,157	169,157
Outside Services-Repairs & Maintenance	536,394	542,494
Building/Equipment Rental	210,403	222,553
Exterminating Services	12,295	12,295
<b>Total</b>	<b>\$1,729,666</b>	<b>\$1,752,916</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Property & Liability Insurance	\$265,000	\$265,000
Advertising	900	900
Travel	6,072	6,072
<b>Total</b>	<b>\$271,972</b>	<b>\$271,972</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
General Supplies	\$20,682	\$20,512
Supplies - Facilities	220,970	220,970
Supplies – Grounds	55,750	60,750
Supplies – Custodial	103,456	103,456
Natural Gas/Oil	222,264	222,264
Books/Periodicals	305	305
<b>Total</b>	<b>\$623,427</b>	<b>\$628,257</b>



**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**SUPPORT SERVICES - 2000 SERIES**

**2600 OPERATING & MAINTENANCE OF PLANT SERVICES - continued**

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

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Equipment – New	\$28,374	\$28,374
Equipment – Replacement	92,535	97,535
<b>Total</b>	<b>\$120,909</b>	<b>\$125,909</b>

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

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Dues and Fees	\$12,373	\$17,373

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Secretarial/Clerical	\$39,770	\$40,963
Supervisor of Transportation	81,013	83,443
<b>Total</b>	<b>\$120,783</b>	<b>\$124,406</b>

200 **Employee Benefits:** Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Fringe Benefits	\$42,832	\$43,334
Social Security	9,240	9,517
Retirement	36,271	40,096
Other	714	730
<b>Total</b>	<b>\$89,057</b>	<b>\$93,677</b>

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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Professional Technical Services	<b>\$2,000</b>	<b>\$2,000</b>

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

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Repairs and Maintenance	<b>\$2,500</b>	<b>\$2,500</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Contracted Student Transportation	\$4,769,481	\$4,784,036
Liability Insurance	45,500	45,000
Travel	1,000	500
<b>Total</b>	<b>\$4,815,981</b>	<b>\$4,829,536</b>

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

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
General Supplies	\$4,000	\$5,000
Gasoline	45,000	25,000
<b>Total</b>	<b>\$49,000</b>	<b>\$30,000</b>

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

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Equipment – New	<b>\$0</b>	<b>\$25,000</b>

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

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Dues and Fees	<b>\$1,000</b>	<b>\$1,500</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Supervisors and Technicians	\$639,279	\$672,102
Secretarial/Clerical	58,843	60,609
<b>Total</b>	<b>\$698,122</b>	<b>\$732,711</b>

**200 Employee Benefits:** Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Fringe Benefits	\$185,478	\$198,507
Social Security	53,406	56,052
Retirement	209,646	236,153
Other	13,945	14,153
<b>Total</b>	<b>\$462,475</b>	<b>\$504,865</b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Professional Services-Human Resources	\$26,250	\$26,250
Technical Services-Information Systems	105,000	105,000
<b>Total</b>	<b>\$131,250</b>	<b>\$131,250</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
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
<b>Total</b>	<b>\$177,974</b>	<b>\$177,974</b>

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

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
General Supplies-Information Systems	\$40,000	\$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	218,000
Books and Periodicals	1,150	1,150
<b>Total</b>	<b>\$297,150</b>	<b>\$307,150</b>

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

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Computers & Peripherals – New	\$251,500	\$301,500
Computers & Peripherals- Replacement	25,000	34,876
<b>Total</b>	<b>\$276,500</b>	<b>\$336,376</b>

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

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Dues and Fees – Human Resources	\$2,000	\$2,000
Dues and Fees – Information Systems	1,500	\$1,500
<b>Total</b>	<b>\$3,500</b>	<b>\$3,500</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

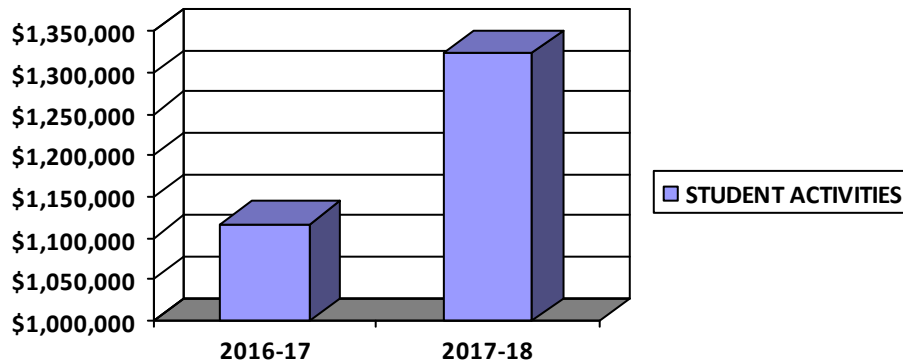
	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Chester County I.U. Core Budget	<u>\$37,551</u>	<u>\$37,551</u>
<b>Total</b>	<b>\$37,551</b>	<b>\$37,551</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET SUMMARY 2017-2018**

**OPERATION OF NON-INSTRUCTIONAL SERVICES – 3000 SERIES**

ACCOUNT	BUDGET 2016-2017	BUDGET 2017-2018	PERCENT INCREASE/ DECREASE
3200 STUDENT ACTIVITIES	\$1,116,927	\$1,323,362	18.48%
TOTAL NON-INSTRUCTIONAL 3000 SERIES	\$1,116,927	\$1,323,362	18.48%

**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 2017-2018  
COMPARISON OF EXPENDITURES  
OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2015-2016	2016-2017	2017-2018	CHANGE OVER 2016-2017 BUDGET		
		ACTUAL	BUDGET	BUDGET	\$	%	
<b><u>3200 STUDENT ACTIVITIES</u></b>							
100	Personnel Services-Salaries	\$ 624,077	\$ 632,773	\$ 663,578	\$ 30,805	4.87%	
200	Personnel Services-Employee Benefits	218,540	90,766	255,139	164,373	181.10%	
300	Purchased Professional and Technical Services	91,162	97,326	100,441	3,115	3.20%	
400	Purchased Property Services	35	2,000	3,000	1,000	50.00%	
500	Other Purchased Services	100,780	116,225	118,375	2,150	1.85%	
600	Supplies	69,099	115,214	125,508	10,294	8.93%	
700	Property	7,481	16,311	16,311	-	0.00%	
800	Other Objects	75,055	46,312	41,010	(5,302)	-11.45%	
<b>TOTAL STUDENT ACTIVITIES</b>		1,186,230	1,116,927	1,323,362	206,435	18.48%	
<b>3000 - TOTAL</b>		<u>\$ 1,186,230</u>	<u>\$ 1,116,927</u>	<u>\$ 1,323,362</u>	<u>\$ 206,435</u>	<u>18.48%</u>	



**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
High School Athletic Director	\$97,755	\$100,688
Co-Curricular Supplemental Contracts	135,810	167,988
Athletic Supplemental Contracts	368,270	363,035
Secretarial/Clerical	30,938	31,867
<b>Total</b>	<b>\$632,773</b>	<b>\$663,578</b>

**200 Employee Benefits:** Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 32.57%) 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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Fringe Benefits	\$41,536	\$42,022
Social Security	9,845	25,140
Retirement	38,647	187,222
Other	738	755
<b>Total</b>	<b>\$90,766</b>	<b>\$255,139</b>

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

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Athletic Officials	\$41,884	\$41,958
Athletic Trainer	47,000	49,000
Security Services – Athletic Fields	5,000	6,000
Other Professional Services	3,483	3,483
<b>Total</b>	<b>\$97,326</b>	<b>\$100,441</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Repairs and Maintenance	<u>\$2,000</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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Contracted Carriers-Co-Curricular	<u>\$93,525</u>	<u>\$96,525</u>
Liability Insurance	15,000	15,000
Travel	6,700	6,350
Security Services	500	0
Printing	<u>500</u>	<u>500</u>
<b>Total</b>	<b><u>\$116,225</u></b>	<b><u>\$118,375</u></b>

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
General Supplies – Co-Curricular	<u>\$3,800</u>	<u>\$3,400</u>
Supplies - Band/Orchestra	10,000	13,500
Supplies - Middle School Athletics	25,514	27,208
Supplies - High School Musical		5,000
Supplies - High School Athletics	75,000	75,000
Books and Periodicals	<u>900</u>	<u>900</u>
<b>Total</b>	<b><u>\$115,214</u></b>	<b><u>\$125,508</u></b>

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

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Equipment – New-Athletics	<u>\$6,111</u>	<u>\$6,111</u>
Equipment-New-Band	10,200	10,200
<b>Total</b>	<b><u>\$16,311</u></b>	<b><u>\$16,311</u></b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPLANATION 2017-2018**

**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.

	<b>2016-2017</b>	<b>2017-2018</b>
	<b>Budget</b>	<b>Budget</b>
Fees – Co-Curricular	\$13,552	\$8,250
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
<b>Total</b>	<b>\$46,312</b>	<b>\$41,010</b>

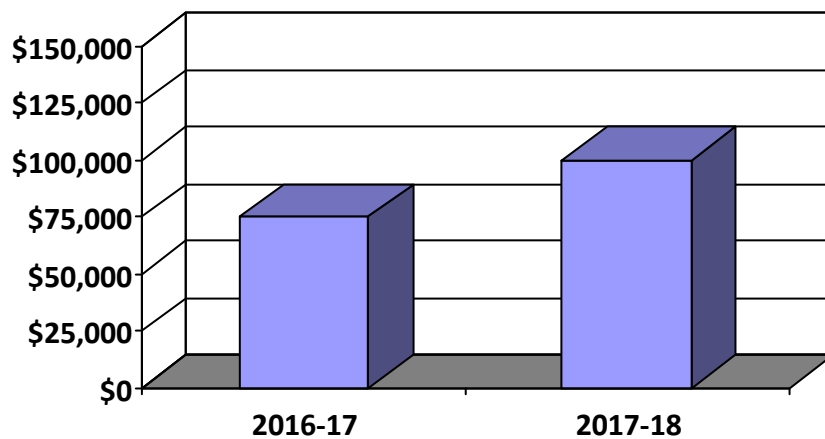
**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET SUMMARY 2017-2018**

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

ACCOUNT	BUDGET 2016-2017	BUDGET 2017-2018	PERCENT INCREASE/ DECREASE
4600 EXISTING BUILDING IMPROVEMENT	\$75,000	\$100,000	33.33%
TOTAL FACILITIES 4000 SERIES	\$75,000	\$100,000	33.33%

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 2017-2018  
COMPARISON OF EXPENDITURES  
FACILITIES ACQUISITION, CONSTRUCTION & IMPROVEMENT SVCS. - 4000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	CHANGE OVER 2016-2017 BUDGET	
					\$	%
<b><u>4600 EXISTING BUILDING IMPROVEMENT</u></b>						
400	Purchased Property Services	78,808	75,000	100,000	25,000	33.33%
<b>TOTAL EXISTING BUILDING IMPROVEMENT</b>		78,808	75,000	100,000	25,000	33.33%
<b>4000 - TOTAL</b>		<u>\$ 78,808</u>	<u>\$ 75,000</u>	<u>\$ 100,000</u>	<u>\$ 25,000</u>	<u>33.33%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
Outside Maint.-Bldg. Improvements	<u><b>\$75,000</b></u>	<u><b>\$100,000</b></u>

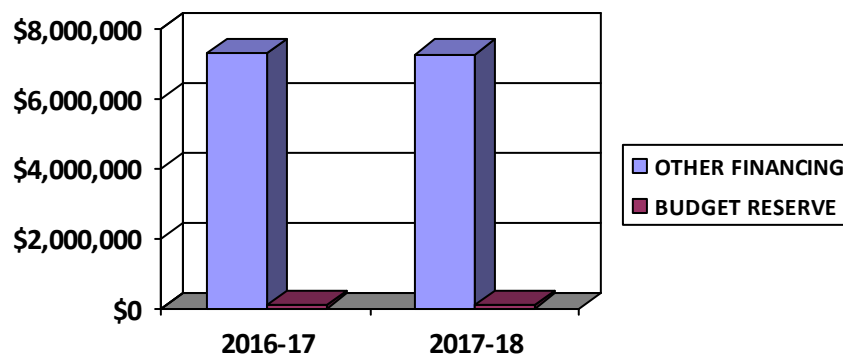
**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET SUMMARY 2017-2018**

**OTHER EXPENDITURES & FINANCING USES – 5000 SERIES**

ACCOUNT	BUDGET 2016-2017	BUDGET 2017-2018	PERCENT INCREASE/ DECREASE
5100 DEBT SERVICE/OTHER FINANCING USES	\$7,282,054	\$7,279,668	-0.03%
5900 BUDGET RESERVE	90,000	90,000	0.00%
<b>TOTAL OTHER EXP. &amp; FINANCING USES- 5000 SERIES</b>	<b>\$7,372,054</b>	<b>\$7,369,668</b>	<b>-0.03%</b>

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 2017-2018  
COMPARISON OF EXPENDITURES  
OTHER EXPENDITURES & FINANCING USES - 5000 SERIES**

FUNCTION/ OBJECT		2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET	CHANGE OVER 2016-2017 BUDGET	
DESCRIPTION					\$	%
<b><u>5100 DEBT SERVICE/OTHER FINANCING USES</u></b>						
800	Serial Bonds-Interest	\$ 2,061,193	\$ 1,607,054	\$ 1,489,668	\$ (117,386)	-7.30%
900	Serial Bonds-Principal	23,395,000	5,675,000	5,790,000	115,000	2.03%
<b>TOTAL DEBT SERVICE/OTHER FINANCING USES</b>		25,456,193	7,282,054	7,279,668	(2,386)	-0.03%
<b><u>5200 INTERFUND TRANSFERS</u></b>						
930	Capital Reserve	1,036,987	0	0	0	0.00%
<b>TOTAL INTERFUND TRANSFERS</b>		1,036,987	0	0	0	0.00%
<b><u>5900 BUDGETARY RESERVE</u></b>						
800	Budget Reserve	0	90,000	90,000	0	0.00%
<b>TOTAL BUDGETARY RESERVE</b>		0	90,000	90,000	0	0.00%
<b>5000 - TOTAL</b>		<u>\$ 26,493,180</u>	<u>\$ 7,372,054</u>	<u>\$ 7,369,668</u>	<u>\$ (2,386)</u>	<u>-0.03%</u>
<b>TOTAL ALL FUNCTIONS</b>		<u>\$ 97,597,846</u>	<u>\$ 81,793,364</u>	<u>\$ 84,211,359</u>	<u>\$ 2,417,995</u>	<u>2.96%</u>



**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPANATION 2017-2018**

**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.

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
1998 Emmaus Interest - Variable	\$31,600	\$16,216
2006 Emmaus Interest - Variable	78,400	72,170
2011 Emmaus Interest - Variable	114,600	114,446
2010 GOB Interest	677,800	665,290
2012 GOB Interest	88,200	76,750
2013 GOB Interest	154,900	107,350
2015 GOB Interest	217,322	199,772
2016 GOB Interest	228,232	219,674
Bank Fees	16,000	18,000
<b>Total</b>	<b>\$1,607,054</b>	<b>\$1,489,668</b>

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

	<b>2016-2017 Budget</b>	<b>2017-2018 Budget</b>
1998 Emmaus Principal	\$710,000	\$750,000
2006 Emmaus Principal	400,000	420,000
2011 Emmaus Principal	5,000	5,000
2010 GOB Principal	5,000	5,000
2012 GOB Principal	1,145,000	875,000
2013 GOB Principal	1,585,000	1,895,000
2015 GOB Principal	585,000	585,000
2016 GOB Principal	1,240,000	1,255,000
<b>Total</b>	<b>\$5,675,000</b>	<b>\$5,790,000</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET EXPANATION 2017-2018**

**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.

	<b>2016-2017</b>	<b>2017-2018</b>
	<b><u>Budget</u></b>	<b><u>Budget</u></b>
Budgetary Reserve	<b><u>\$90,000</u></b>	<b><u>\$90,000</u></b>

The background is a solid blue color. On the left side, there is a vertical strip of abstract, overlapping geometric shapes in various shades of blue and white, creating a layered, architectural effect. A horizontal band of a lighter blue color runs across the middle of the page, containing the word 'INFORMATIONAL' in white, bold, uppercase letters.

**INFORMATIONAL**



**KENNETT CONSOLIDATED SCHOOL DISTRICT  
GENERAL FUND FINAL BUDGET 2017-2018  
FIVE YEAR COMPARISON OF REVENUES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET
<b><u>6000 LOCAL SOURCES</u></b>						
6111	Current Taxes - Real Estate	\$ 51,522,506	\$ 52,224,846	\$ 53,935,825	\$ 55,516,376	\$ 56,847,427
6112	Interim Taxes	176,233	293,621	364,777	400,000	400,000
6113	Utility Taxes	69,332	71,554	67,897	73,000	73,000
6151	Earned Income Tax	4,077,297	4,059,485	4,428,024	4,000,000	4,200,000
6153	Transfer Taxes	788,695	771,018	979,140	725,000	800,000
6411	Delinquent Taxes	1,786,340	2,114,722	1,929,914	1,725,000	1,775,000
6510	Investment Earnings	54,727	41,794	81,791	50,142	80,000
6710	Revenue from Athletic Admissions	29,170	37,404	25,721	30,000	30,000
6832	Federal IDEA Pass-Through Revenue	522,415	701,642	548,153	565,257	565,257
6910	Rentals	58,502	58,858	54,579	66,350	66,350
6920	Contributions and Donations	125,766	152,281	241,329	25,000	25,000
6940	Tuition from Patrons	10,364	24,297	23,182	2,500	17,500
6960	Services Provided Other Local Governments	78,447	89,965	97,487	75,000	95,000
6990	Refunds and Other Miscellaneous Revenue	122,914	120,149	64,436	86,331	66,577
<b>TOTAL LOCAL SOURCES</b>		<u>59,422,708</u>	<u>60,761,635</u>	<u>62,842,255</u>	<u>63,339,956</u>	<u>65,041,111</u>
<b><u>7000 STATE SOURCES</u></b>						
7110	Basic Education Funding	5,130,732	5,115,498	5,304,197	5,591,325	5,675,608
7160	Tuition for Orphans	7,706	10,967	20,890	0	0
7200	Other State Subsidies	2,878	3,223	2,701	0	0
7271	Special Education Funds for School-Aged Pupils	1,642,179	1,734,045	1,796,196	1,787,505	1,845,792
7310	Transportation (Public/Nonpublic)	1,386,207	1,388,565	1,477,298	1,440,000	1,380,075
7320	Rental & Sinking Fund Payments Reimbursement	458,439	771,363	478,304	560,408	560,408
7330	Health Services Reimbursement	87,120	87,028	85,262	86,000	86,000
7340	State Property Tax Reduction Allocation	1,379,054	1,379,058	1,410,703	1,457,389	1,436,354
7501	Accountability Block Grant	128,446	0	0	0	0
7505	Ready to Learn Block Grant	0	304,781	400,617	304,781	400,617
7810	State Share of Social Security & Medicare Taxes	994,567	1,045,973	1,061,348	1,141,898	1,142,291
7820	State Share of Retirement Contributions	2,254,194	2,919,015	3,617,746	4,524,093	4,900,874
<b>TOTAL STATE SOURCES</b>		<u>13,471,522</u>	<u>14,759,517</u>	<u>15,655,262</u>	<u>16,893,399</u>	<u>17,428,019</u>
<b><u>8000 FEDERAL SOURCES</u></b>						
8514	Title I - Improving Academic Achievement	617,889	418,764	465,515	545,832	721,594
8515	Title II - Improving Teacher Quality	72,709	66,244	128,702	95,118	93,424
8516	Title III - Language Instruction for LEP Students	150,757	176,979	174,883	154,902	163,054
8810	School-Based Access Medicaid Reimbursement	312,144	41,624	183,370	49,827	49,827
8820	Medical Asst. Reimb. For Admin. Claiming	0	0	21,040	0	0
<b>TOTAL FEDERAL SOURCES</b>		<u>1,153,499</u>	<u>703,611</u>	<u>973,510</u>	<u>845,679</u>	<u>1,027,899</u>
<b><u>9000 OTHER SOURCES</u></b>						
9120	Proceeds from Refunding Bonds	0	0	17,820,661	0	0
9130	Bond Premiums	0	0	462,780	0	0
9330	Capital Funds Project Transfers	0	0	50,532	0	0
<b>TOTAL OTHER SOURCES</b>		<u>0</u>	<u>0</u>	<u>18,333,973</u>	<u>0</u>	<u>0</u>
<b><u>0000 OTHER APPROPRIATIONS</u></b>						
0000	Fund Balance Appropriation	0	0	0	714,330	714,330
0000	Capital Projects Funds Transfers	0	0	0	0	0
<b>TOTAL OTHER APPROPRIATIONS</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>714,330</u>	<u>714,330</u>
<b>TOTAL ALL REVENUES</b>		<u><u>\$ 74,047,729</u></u>	<u><u>\$ 76,224,763</u></u>	<u><u>\$ 97,805,000</u></u>	<u><u>\$ 81,793,364</u></u>	<u><u>\$ 84,211,359</u></u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT**  
**GENERAL FUND FINAL BUDGET 2017-2018**  
**FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET
<b><u>1100 REGULAR PROGRAMS</u></b>						
	100 Personnel Services-Salaries	\$ 16,540,743	\$ 16,913,374	\$ 17,256,984	\$ 17,824,620	\$ 18,285,435
	200 Personnel Services-Employee Benefits	8,366,701	9,338,032	10,367,770	12,033,965	12,408,468
	300 Purchased Professional and Technical Services	37,297	38,765	118,001	51,400	159,831
	400 Purchased Property Services	1,366	3,343	1,379	7,297	5,500
	500 Other Purchased Services	2,736,079	2,726,441	3,450,384	3,556,938	3,579,340
	600 Supplies	497,522	482,317	449,818	513,398	528,933
	700 Property	42,369	44,359	36,696	18,400	18,500
	800 Other Objects	9,050	2,543	8,153	0	0
<b>TOTAL REGULAR PROGRAMS</b>		<u>28,231,127</u>	<u>29,549,175</u>	<u>31,689,185</u>	<u>34,006,018</u>	<u>34,986,007</u>
<b><u>1200 SPECIAL PROGRAMS</u></b>						
	100 Personnel Services-Salaries	2,593,377	2,570,396	2,577,777	2,602,761	2,681,302
	200 Personnel Services-Employee Benefits	1,249,001	1,378,650	1,536,602	1,710,551	1,806,005
	300 Purchased Professional and Technical Services	5,272,415	5,886,494	5,726,191	6,091,402	6,088,402
	400 Purchased Property Services	0	0	0	2,000	2,000
	500 Other Purchased Services	2,245,557	2,474,634	2,794,659	2,489,934	2,689,934
	600 Supplies	49,078	40,009	46,742	46,999	46,999
	700 Property	1,336	42,139	11,515	20,000	20,000
	800 Other Objects	5,711	1,813	495	4,500	4,500
<b>TOTAL SPECIAL PROGRAMS</b>		<u>11,416,475</u>	<u>12,394,135</u>	<u>12,693,980</u>	<u>12,968,147</u>	<u>13,339,142</u>
<b><u>1300 VOCATIONAL PROGRAMS</u></b>						
	500 Other Purchased Services	1,317,515	1,466,572	1,554,396	1,751,166	1,751,095
<b>TOTAL VOCATIONAL PROGRAMS</b>		<u>1,317,515</u>	<u>1,466,572</u>	<u>1,554,396</u>	<u>1,751,166</u>	<u>1,751,095</u>
<b><u>1400 OTHER INSTRUCTIONAL PROGRAMS</u></b>						
	100 Personnel Services-Salaries	86,743	85,588	35,745	0	0
	200 Personnel Services-Employee Benefits	20,789	22,399	12,397	0	0
	300 Purchased Professional and Technical Services	0	6,272	9,457	50,768	50,768
	500 Other Purchased Services	92,869	113,855	128,074	120,153	118,943
	600 Supplies	7,028	7,414	7,890	0	0
	800 Other Objects	0	0	6,512	0	0
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>		<u>207,429</u>	<u>235,528</u>	<u>200,074</u>	<u>170,921</u>	<u>169,711</u>
<b><u>1500 NONPUBLIC SCHOOL PROGRAMS</u></b>						
	300 Purchased Professional and Technical Services	590	0	3,856	0	0
<b>TOTAL NONPUBLIC SCHOOL PROGRAMS</b>		<u>590</u>	<u>0</u>	<u>3,856</u>	<u>0</u>	<u>0</u>
<b><u>2100 SUPPORT SERVICES-STUDENTS</u></b>						
	100 Personnel Services-Salaries	1,240,927	1,273,096	1,286,070	1,302,733	1,337,170
	200 Personnel Services-Employee Benefits	602,397	681,726	729,922	818,175	891,337
	300 Purchased Professional and Technical Services	192,608	244,820	216,245	255,000	255,000
	500 Other Purchased Services	3,936	2,890	2,225	5,100	5,100
	600 Supplies	8,961	12,971	8,886	11,800	11,800
	700 Property	0	0	0	1,000	1,000
	800 Other Objects	60	60	0	750	750
<b>TOTAL SUPPORT SERVICES-STUDENTS</b>		<u>2,048,889</u>	<u>2,215,562</u>	<u>2,243,348</u>	<u>2,394,558</u>	<u>2,502,157</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT**  
**GENERAL FUND FINAL BUDGET 2017-2018**  
**FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET
<b><u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u></b>						
100	Personnel Services-Salaries	978,493	950,090	1,036,510	1,095,531	1,133,282
200	Personnel Services-Employee Benefits	467,722	481,619	560,544	647,019	692,925
300	Purchased Professional and Technical Services	46,527	52,209	50,986	42,650	71,000
400	Purchased Property Services	3,179	3,744	2,208	3,500	3,000
500	Other Purchased Services	23,527	25,743	22,140	27,192	24,648
600	Supplies	284,229	293,099	378,125	315,958	221,684
700	Property	8,287	7,332	7,049	19,000	18,000
800	Other Objects	2,291	419	2,773	6,420	6,300
<b>TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF</b>		<b>1,814,255</b>	<b>1,814,255</b>	<b>2,060,336</b>	<b>2,157,270</b>	<b>2,170,839</b>
<b><u>2300 SUPPORT SERVICES-ADMINISTRATION</u></b>						
100	Personnel Services-Salaries	1,984,681	2,119,143	2,319,047	2,345,166	2,424,915
200	Personnel Services-Employee Benefits	829,849	977,384	1,169,962	1,304,539	1,424,913
300	Purchased Professional and Technical Services	142,537	132,232	229,794	232,625	282,625
500	Other Purchased Services	148,444	151,931	165,655	171,375	174,575
600	Supplies	13,862	13,208	26,168	31,200	31,815
700	Property	742	4,752	120	10,950	9,000
800	Other Objects	41,854	33,365	333,056	66,394	66,994
<b>TOTAL SUPPORT SERVICES-ADMINISTRATION</b>		<b>3,161,969</b>	<b>3,432,015</b>	<b>4,243,801</b>	<b>4,162,249</b>	<b>4,414,837</b>
<b><u>2400 SUPPORT SERVICES-PUPIL HEALTH</u></b>						
100	Personnel Services-Salaries	483,818	501,240	508,769	508,966	501,232
200	Personnel Services-Employee Benefits	239,515	280,572	311,627	352,696	341,514
300	Purchased Professional and Technical Services	4,600	2,406	9,291	8,300	8,200
400	Purchased Property Services	6	0	0	950	100
500	Other Purchased Services	0	0	25,915	0	27,500
600	Supplies	22,097	22,435	29,615	26,031	27,636
700	Property	0	0	0	500	0
<b>TOTAL SUPPORT SERVICES-PUPIL HEALTH</b>		<b>750,036</b>	<b>806,653</b>	<b>885,217</b>	<b>897,443</b>	<b>906,182</b>
<b><u>2500 SUPPORT SERVICES-BUSINESS</u></b>						
100	Personnel Services-Salaries	602,378	556,900	612,838	634,426	655,940
200	Personnel Services-Employee Benefits	253,229	243,507	275,115	322,108	352,232
300	Purchased Professional and Technical Services	25,696	24,271	46,299	75,522	75,522
500	Other Purchased Services	7,578	6,373	10,390	9,250	9,250
600	Supplies	6,993	4,218	5,858	15,000	15,000
700	Property	0	0	0	10,000	10,000
800	Other Objects	15,080	118,543	112,433	16,650	16,650
<b>TOTAL SUPPORT SERVICES-BUSINESS</b>		<b>910,954</b>	<b>953,811</b>	<b>1,062,934</b>	<b>1,082,956</b>	<b>1,134,594</b>
<b><u>2600 OPERATION &amp; MAINTENANCE OF PLANT SVCS.</u></b>						
100	Personnel Services-Salaries	2,003,557	1,981,810	1,988,396	2,069,871	2,121,353
200	Personnel Services-Employee Benefits	1,182,683	1,222,827	1,331,316	1,512,474	1,622,869
300	Purchased Professional and Technical Services	92,856	120,482	143,510	133,120	163,120
400	Purchased Property Services	1,587,835	1,661,494	1,832,150	1,729,666	1,752,916
500	Other Purchased Services	255,351	247,344	209,640	271,972	271,972
600	Supplies	672,772	631,216	562,711	623,427	628,257
700	Property	196,697	94,015	109,505	120,909	125,909
800	Other Objects	12,584	14,568	25,665	12,373	17,373
<b>TOTAL OPERATION &amp; MAINTENANCE OF PLANT SVCS.</b>		<b>6,004,335</b>	<b>5,973,756</b>	<b>6,202,892</b>	<b>6,473,812</b>	<b>6,703,769</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT**  
**GENERAL FUND FINAL BUDGET 2017-2018**  
**FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET
<b><u>2700 STUDENT TRANSPORTATION SERVICES</u></b>						
100	Personnel Services-Salaries	113,089	113,849	118,475	120,783	124,406
200	Personnel Services-Employee Benefits	66,383	70,417	79,650	89,057	93,677
300	Purchased Professional and Technical Services	1,775	1,775	1,775	2,000	2,000
400	Purchased Property Services	2,993	2,122	2,278	2,500	2,500
500	Other Purchased Services	4,481,448	4,677,053	4,763,646	4,815,981	4,829,536
600	Supplies	49,308	20,289	27,583	49,000	30,000
700	Property	0	0	0	0	25,000
800	Other Objects	1,016	699	567	1,000	1,500
<b>TOTAL STUDENT TRANSPORTATION</b>		<u>4,716,012</u>	<u>4,886,203</u>	<u>4,993,974</u>	<u>5,080,321</u>	<u>5,108,619</u>
<b><u>2800 SUPPORT SERVICES-CENTRAL</u></b>						
100	Personnel Services-Salaries	782,965	840,152	790,218	698,122	732,711
200	Personnel Services-Employee Benefits	348,587	378,846	409,963	462,475	504,865
300	Purchased Professional and Technical Services	84,481	97,552	115,272	131,250	131,250
400	Purchased Property Services	0	(3,143)	0	0	0
500	Other Purchased Services	173,343	120,182	199,077	177,974	177,974
600	Supplies	311,425	253,569	248,542	297,150	307,150
700	Property	178,905	211,154	205,108	276,500	336,376
800	Other Objects	784	1,720	2,706	3,500	3,500
<b>TOTAL SUPPORT SERVICES-CENTRAL</b>		<u>1,880,490</u>	<u>1,900,032</u>	<u>1,970,887</u>	<u>2,046,971</u>	<u>2,193,826</u>
<b><u>2900 OTHER SUPPORT SERVICES</u></b>						
500	Other Purchased Services	35,486	35,078	34,748	37,551	37,551
<b>TOTAL OTHER SUPPORT SERVICES</b>		<u>35,486</u>	<u>35,078</u>	<u>34,748</u>	<u>37,551</u>	<u>37,551</u>
<b><u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u></b>						
100	Personnel Services-Salaries	630,431	652,234	624,077	632,773	663,578
200	Personnel Services-Employee Benefits	169,715	187,990	218,540	90,766	255,139
300	Purchased Professional and Technical Services	91,163	86,145	91,162	97,326	100,441
400	Purchased Property Services	1,335	0	35	2,000	3,000
500	Other Purchased Services	131,696	88,499	100,780	116,225	118,375
600	Supplies	99,964	127,465	69,099	115,214	125,508
700	Property	43,481	20,782	7,481	16,311	16,311
800	Other Objects	58,908	61,161	75,055	46,312	41,010
<b>TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES</b>		<u>1,226,693</u>	<u>1,224,276</u>	<u>1,186,230</u>	<u>1,116,927</u>	<u>1,323,362</u>
<b><u>4000 FACILITIES ACQ., CONST. &amp; IMPROV. SERVICES</u></b>						
400	Purchased Property Services	71,158	58,463	78,808	75,000	100,000
<b>TOTAL FACILITIES ACQ., CONST. &amp; IMPROV. SERVICES</b>		<u>71,158</u>	<u>58,463</u>	<u>78,808</u>	<u>75,000</u>	<u>100,000</u>
<b><u>5100 OTHER EXPENDITURES &amp; FINANCING USES</u></b>						
800	Serial Bonds-Interest	2,302,815	2,142,531	2,061,193	1,607,054	1,489,668
900	Serial Bonds-Principal	5,395,000	5,695,000	23,395,000	5,675,000	5,790,000
930	Fund Transfers	2,396,320	1,201,675	1,036,987	0	0
<b>TOTAL OTHER EXPENDITURES &amp; FINANCING USES</b>		<u>10,094,135</u>	<u>9,039,206</u>	<u>26,493,180</u>	<u>7,282,054</u>	<u>7,279,668</u>
<b><u>5900 BUDGETARY RESERVE</u></b>						
800	Budget Reserve	0	0	0	90,000	90,000
<b>TOTAL BUDGETARY RESERVE</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>90,000</u>	<u>90,000</u>
<b>TOTAL ALL FUNCTIONS</b>		<u><u>\$ 73,887,548</u></u>	<u><u>\$ 75,984,720</u></u>	<u><u>\$ 97,597,846</u></u>	<u><u>\$ 81,793,364</u></u>	<u><u>\$ 84,211,359</u></u>



**KENNETT CONSOLIDATED SCHOOL DISTRICT  
GENERAL FUND FINAL BUDGET 2017-2018  
FIVE YEAR COMPARISON OF EXPENDITURES BY OBJECT**

OBJECT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET
100 Salaries	\$ 28,041,197	\$ 28,557,870	\$ 29,154,907	\$ 29,835,752	\$ 30,661,324
200 Employee Benefits	13,796,571	15,263,968	17,003,408	19,343,825	20,393,944
300 Purchased Prof. Svcs.	5,992,546	6,693,424	6,761,839	7,171,363	7,388,159
400 Purchased Property Svcs.	1,667,873	1,726,022	1,909,973	1,822,913	1,869,016
500 Other Purchased Svcs.	11,652,831	12,136,594	13,468,613	13,550,811	13,815,793
600 Supplies	2,014,743	1,904,684	1,861,037	2,045,177	1,974,782
700 Property	471,817	424,533	377,474	493,570	580,096
800 Other Objects	2,450,153	2,380,949	2,628,608	1,854,953	1,738,245
900 Other Financing Uses	<u>7,799,817</u>	<u>6,896,675</u>	<u>24,431,987</u>	<u>5,675,000</u>	<u>5,790,000</u>
TOTAL ALL OBJECTS	<u>\$ 73,887,548</u>	<u>\$ 75,984,720</u>	<u>\$ 97,597,846</u>	<u>\$ 81,793,364</u>	<u>\$ 84,211,359</u>

**FIVE YEAR COMPARISON OF BENEFITS EXPENDITURES BY OBJECT**

OBJECT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BUDGET
213 Life Insurance	\$ 23,169	\$ 25,631	\$ 26,244	\$ 26,646	\$ 27,354
214 Income Protection Ins.	55,476	52,335	54,367	60,021	61,652
215 Eye Care Insurance	83,129	80,988	93,891	77,694	82,752
220 Social Security Contrib.	2,057,281	2,114,433	2,137,327	2,249,015	2,284,583
230 PSERS Retirement Contrib.	4,673,948	5,985,099	7,426,005	8,987,471	9,906,247
240 Tuition Reimbursement	209,744	188,553	165,447	220,000	220,000
250 Unemployment Comp.	71,232	35,191	22,678	38,868	38,319
260 Workers' Compensation	145,408	137,167	158,200	190,011	192,072
271 Self-Insurance Medical Ben.	4,730,374	4,734,839	4,832,027	5,137,114	5,131,230
272 Self-Insurance Dental Ben.	472,715	484,493	480,294	455,150	509,990
276 Self-Insurance Prescription Ben.	1,274,095	1,425,239	1,606,928	1,821,835	1,859,745
290 Other Current Employee Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>80,000</u>	<u>80,000</u>
TOTAL ALL BENEFITS	<u>\$ 13,796,571</u>	<u>\$ 15,263,968</u>	<u>\$ 17,003,408</u>	<u>\$ 19,343,825</u>	<u>\$ 20,393,944</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET 2017-2018**

**Historical Analysis of Millage Rate**

---

<u>Year</u>	<u>Millage Rate</u>	<u>Inc. %</u>
2008-09	23.1400	5.4%
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%

**Historical Analysis of Real Estate Tax Levy**

---

<u>Year</u>	<u>R.E. Tax Levy</u>	<u>Inc. \$</u>
2008-09	47,760,396	\$3,195,507
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

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET 2017-2018**

**Real Estate Tax Collections Analysis**

---

<b><u>Year</u></b>	<b><u>Assessment</u></b>	<b><u>Millage</u></b>	<b><u>Levied</u></b>	<b><u>Percentage</u></b>	<b><u>Collections</u></b>
2008-09	2,063,975,628	23.1400	47,760,396	97.4%	46,538,432
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		

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET 2017-2018**

**Historical Analysis of Real Estate Assessments**

---

<u>Year</u>	<u>Assessment</u>	<u>Inc. %</u>
2008-09	2,063,975,628	1.7%
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%

**Historical Analysis of STEB Market Values**

---

<u>Year</u>	<u>STEB Market Vlaue</u>	<u>Inc. %</u>
2008-09	2,614,795,081	11.5%
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	N/A	
2017-18	N/A	

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET 2017-2018**

**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	168,335,580	1,422	629,075,140	3,122
Agriculture	0	0	5,806,890	20
Industrial	911,630	6	20,666,520	16
Commercial	68,194,240	204	134,814,182	326
Act 319/515	2,289,280	71	11,105,311	318
Mobile Homes	0	0	2,135,740	123
<b>Total</b>	<b>239,730,730</b>	<b>1,703</b>	<b>803,603,783</b>	<b>3,925</b>

<u>Classification</u>	<u>Kennett Twp.</u>	<u>Parcels</u>	<u>Independent No. 1</u>	<u>Parcels</u>
Residential	641,229,650	2,678	108,771,870	621
Agriculture	9,025,630	31	0	0
Industrial	9,038,890	8	2,401,970	3
Commercial	124,761,720	155	69,458,590	59
Act 319/515	11,672,545	273	1,430,840	27
Mobile Homes	290,130	16	0	0
<b>Total</b>	<b>796,018,565</b>	<b>3,161</b>	<b>182,063,270</b>	<b>710</b>

<u>Classification</u>	<u>Total District</u>	<u>Parcels</u>
Residential	1,547,412,240	7,843
Agriculture	14,832,520	51
Industrial	33,019,010	33
Commercial	397,228,732	744
Act 319/515	26,497,976	689
Mobile Homes	2,425,870	139
<b>Total</b>	<b>2,021,416,348</b>	<b>9,499</b>

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET 2017-2018**

**Tax Duplicate Analysis by Municipality**

<u>Year</u>	<u>Kennett Boro</u>	<u>Inc. %</u>	<u>New Garden Twp.</u>	<u>Inc. %</u>
2008-09	217,794,040	0.57%	879,768,198	1.70%
2009-10	226,226,000	3.87%	880,663,498	0.10%
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%

<u>Year</u>	<u>Kennett Twp.</u>	<u>Inc. %</u>	<u>Independent No. 1</u>	<u>Inc. %</u>
2008-09	803,338,790	2.17%	163,074,600	0.43%
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%

<u>Year</u>	<u>Total District</u>	<u>Inc. %</u>
2008-09	2,063,975,628	1.66%
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%

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET 2017-2018**

**Principal Taxpayers**

<b><u>Owner</u></b>	<b><u>Township</u></b>	<b><u>Type of Property</u></b>	<b><u>2017 Assessment</u></b>
Kendal Crosslands Comm	Kennett Twp.	Retirement Community	\$27,863,450
Kennett Exc Limited	Kennett Twp.	Commercial Offices	19,059,480
East Marlboro Associates	Independent No. 1	Retail Shopping Center	11,382,980
State Street Associates	Kennett Borough	Professional Offices	11,329,460
Marlborough Associates LP	Independent No. 1	Retail Shopping Center	10,155,200
Modern Mushroom Farms	New Garden Twp.	Agriculture	8,246,170
Kennett Center LP	Kennett Borough	Professional Offices	7,597,700
350 Scarlett Group	New Garden Twp.	Retail Shopping Center	6,534,970
Turks Head Health Services	Kennett Twp.	Professional Offices	5,643,640
Chathan Financial Corp	Kennett Twp.	Commercial Offices	5,372,020

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

**Common Level Ratio**

<b><u>Year</u></b>	<b><u>Market Value</u></b>	<b><u>Assessed Value</u></b>	<b><u>Common Level Ratio</u></b>
2008	2,614,820,800	2,063,975,628	51.70%
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	—	2,017,294,755	53.00%
2017	—	2,021,416,348	

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET 2017-2018**

**Average Residential Assessment**

<u>Municipality</u>	<u>Residential Assessment</u>	<u>Parcels</u>	<u>Average Resident</u>
Kennett Boro	\$170,624,860	1,493	\$114,283
New Garden Twp.	642,316,191	3,563	180,274
Kennett Twp.	653,192,325	2,967	220,152
<u>Independent No. 1</u>	<u>110,202,710</u>	<u>648</u>	<u>170,066</u>
<b>Total</b>	<b>\$1,576,336,086</b>	<b>8,671</b>	<b>\$181,794</b>

2017-18 Average Homeowner Assessment \$181,794

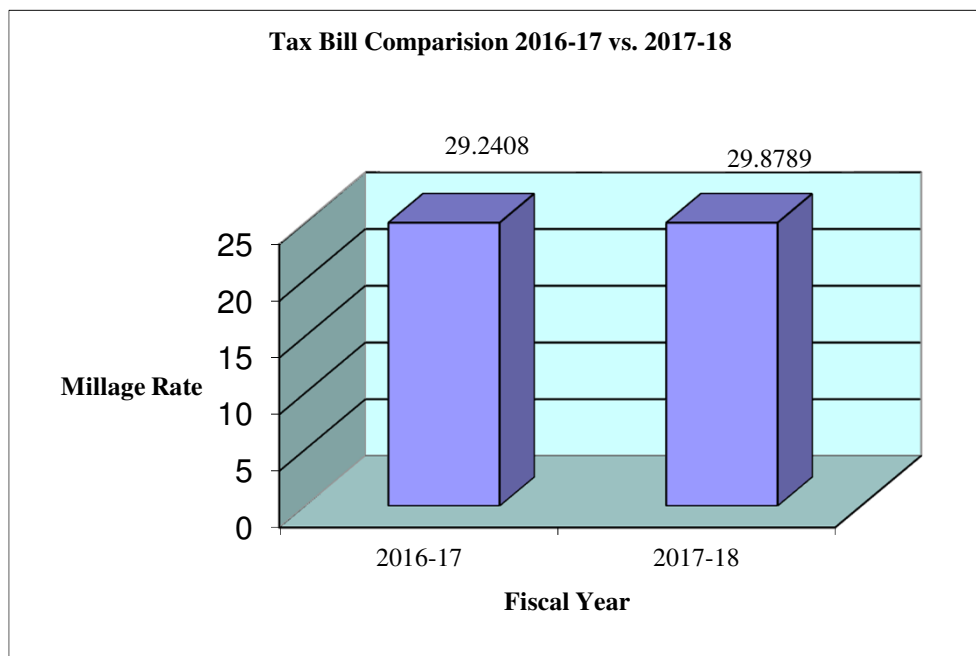
Tax Bill Calculation:

Base Bill @ 2016-17 Millage (29.2408) 5,316

2017-18 Millage Increase @ .6381Mills 116

(Total Millage 2017-18 = 29.8789 Mills)

Total Average Tax Bill 2017-18 \$5,432





**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET 2017-2018**

**Property Tax Reference Table**

<u>Assessed Property Value</u>	<u>2016-17 Property Tax</u>	<u>2017-18 Property Tax</u>	<u>Tax Increase</u>
100,000	2,924	2,988	64
125,000	3,655	3,735	80
150,000	4,386	4,482	96
175,000	5,117	5,229	112
200,000	5,848	5,976	128
225,000	6,579	6,723	144
250,000	7,310	7,470	160
275,000	8,041	8,217	175
300,000	8,772	8,964	191
325,000	9,503	9,711	207
350,000	10,234	10,458	223
375,000	10,965	11,205	239
400,000	11,696	11,952	255
425,000	12,427	12,699	271
450,000	13,158	13,446	287
475,000	13,889	14,192	303
500,000	14,620	14,939	319
525,000	15,351	15,686	335
550,000	16,082	16,433	351
575,000	16,813	17,180	367
600,000	17,544	17,927	383
625,000	18,276	18,674	399
650,000	19,007	19,421	415
675,000	19,738	20,168	431
700,000	20,469	20,915	447
725,000	21,200	21,662	463
750,000	21,931	22,409	479
775,000	22,662	23,156	495
800,000	23,393	23,903	510
825,000	24,124	24,650	526
850,000	24,855	25,397	542
875,000	25,586	26,144	558
900,000	26,317	26,891	574
925,000	27,048	27,638	590
950,000	27,779	28,385	606
975,000	28,510	29,132	622
1,000,000	29,241	29,879	638
Real Estate Tax Millage Rate			
2016-2017		29.2408	
2017-2018		29.8789	

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET 2017-2018**

**DEMOGRAPHICS STATISTICS**

<b><u>YEAR</u></b>	<b>Enrollment</b>				<b><u>Student</u></b>	<b><u>Percent</u></b>
	<b><u>Elementary</u></b>	<b><u>Middle School</u></b>	<b><u>High School</u></b>	<b><u>District</u></b>	<b><u>Increase</u></b>	<b><u>Increase</u></b>
2008-09	1,877	969	1,226	4,072	-28	-0.68%
2009-10	1,940	984	1,276	4,200	128	3.14%
2010-11	1,980	945	1,300	4,225	25	0.60%
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 **	1,830	1,059	1,332	4,221	47	1.13%
2018-19 **	1,856	1,034	1,340	4,230	9	0.21%
2019-20 **	1,870	1,029	1,376	4,275	45	1.06%
2020-21 **	1,889	997	1,419	4,305	30	0.70%
2021-22 **	1,892	1,011	1,420	4,323	18	0.42%
2022-23 **	1,909	1,017	1,397	4,323	0	0.00%

\* Actual enrollment as of September 2016

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

<p><b>Enrollment figures exclude students enrolled in Charter Schools, Cyber Charter Schools and out-of-district Special Education educational facilities.</b></p>
--

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
2017-2018 BUILDING ALLOCATIONS**

<u>SCHOOL</u>	<u>PROJECTED 2017-2018 ENROLLMENT</u>	<u>WEIGHTING FACTOR</u>	<u>WEIGHTED ENROLLMENT</u>	<u>2017-2018 APPROPRIATION</u>
<b><u>KINDERGARTEN CENTER</u></b>				
Kindergarten	<u>300</u>	<u>1.00</u>	<u>300.00</u>	
<b>Total (K)</b>	<b>300</b>		<b>300.00</b>	<b>\$46,119</b>
			Special Request	\$0
			Copier Allowance	<u>\$14,000</u>
			<b>TOTAL ALLOCATION</b>	<b>\$60,119</b>
<b><u>BANCROFT</u></b>				
Grades 1 - 5	<u>487</u>	<u>1.00</u>	<u>487.00</u>	
<b>Total (1-5)</b>	<b>487</b>		<b>487.00</b>	<b>\$74,866</b>
			Special Request	\$0
			Copier Allowance	<u>\$29,000</u>
			<b>TOTAL ALLOCATION</b>	<b>\$103,866</b>
<b><u>GREENWOOD</u></b>				
Grades 1 - 5	<u>594</u>	<u>1.00</u>	<u>594.00</u>	
<b>Total (1-5)</b>	<b>594</b>		<b>594.00</b>	<b>\$91,315</b>
			Special Request	\$0
			Copier Allowance	<u>\$26,000</u>
			<b>TOTAL ALLOCATION</b>	<b>\$117,315</b>
<b><u>NEW GARDEN</u></b>				
Grades 1 - 5	<u>449</u>	<u>1.00</u>	<u>449.00</u>	
<b>Total (1-5)</b>	<b>449</b>		<b>449.00</b>	<b>\$69,025</b>
			Special Request	\$0
			Copier Allowance	<u>\$26,000</u>
			<b>TOTAL ALLOCATION</b>	<b>\$95,025</b>
<b><u>MIDDLE SCHOOL</u></b>				
Grade 6	366	1.00	366.00	<b>\$56,265</b>
Grades 7- 8	<u>693</u>	<u>1.45</u>	<u>1,004.85</u>	<b>\$154,475</b>
<b>Total (6-8)</b>	<b>1059</b>		<b>1,370.85</b>	
			Special Request	\$0
			Copier Allowance	<u>\$38,000</u>
			<b>TOTAL ALLOCATION</b>	<b>\$248,740</b>
<b><u>HIGH SCHOOL</u></b>				
Grades 9 - 12	1332	1.70	2,264.40	<b>\$348,105</b>
			Special Request	\$0
			Copier Allowance	<u>\$48,000</u>
			<b>TOTAL ALLOCATION</b>	<b>\$396,105</b>
<hr/>				
Elementary	2,196		2,196.00	\$432,590
<u>Secondary</u>	<u>2,025</u>		<u>3,269.25</u>	<u>\$588,580</u>
<b>Grand Total</b>	<b>4,221</b>		<b>5,465.25</b>	<b>\$1,021,170</b>
Per Student Allocation \$153.73			Previous Year's Allocation	<u>1,003,633</u>
			Appropriation Increase	\$17,537
			Percentage Increase	1.7%

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET 2017-2018**

**Debt Service Schedule**

<u>Description</u>		<u>8/15/2017</u>	<u>9/15/2017</u>	<u>2/15/2016</u>	<u>3/15/2016</u>	<u>Totals</u>
1998 Emmaus	Principal			750,000		750,000
Issue: \$9,200,000	Interest	8,108		8,108		16,216
	Bank Fees	1,000		1,000		2,000
2006 Emmaus	Principal	0		420,000		420,000
Issue: \$8,500,000	Interest	36,085		36,085		72,170
	Bank Fees	2,000		2,000		4,000
2010 General Obligation Bonds	Principal	0		5,000		5,000
Issue: \$19,995,000 (BAB)	Interest	332,645		332,645		665,290
	Bank Fees	1,000		1,000		2,000
2011 Emmaus	Principal	0		5,000		5,000
Issue: \$8,500,000	Interest	57,223		57,223		114,446
	Bank Fees	1,000		1,000		2,000
2012 General Obligation Bonds	Principal	0		875,000		875,000
Issue: \$9,975,000	Interest	38,375		38,375		76,750
	Bank Fees	1,000		1,000		2,000
2013 General Obligation Bonds	Principal	0		1,895,000		1,895,000
Issue: \$8,050,000	Interest	53,675		53,675		107,350
	Bank Fees	1,000		1,000		2,000
2015 General Obligation Bonds	Principal	0		585,000		585,000
Issue: \$9,035,000	Interest	99,886		99,886		199,772
	Bank Fees	1,000		1,000		2,000
2016 General Obligation Bonds	Principal	0		1,255,000		1,255,000
Issue: \$8,760,000	Interest	109,837		109,837		219,674
	Bank Fees	0		0		2,000
<b>Total</b>						<b>\$7,279,668</b>

**General Fund Totals by Accounting Codes:**

General Obligation Bond Principal	\$5,790,000
General Obligation Bond Interest	\$1,489,668

**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET 2017-2018**

**Outstanding Debt Service Schedule**

	<b>1998</b>	<b>2005</b>	<b>2006</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2015</b>	<b>2016</b>	
	<b>Emmaus</b>	<b>Series A</b>	<b>Emmaus</b>	<b>BAB</b>	<b>Emmaus</b>	<b>Series A</b>	<b>Series A</b>	<b>Series A</b>	<b>Series A</b>	<b>Annual</b>
<b>Fiscal Year</b>	<b><u>\$9,200,000</u></b>	<b><u>\$42,630,000</u></b>	<b><u>\$8,500,000</u></b>	<b><u>\$19,995,000</u></b>	<b><u>\$8,500,000</u></b>	<b><u>\$9,975,000</u></b>	<b><u>\$8,050,000</u></b>	<b><u>\$9,035,000</u></b>	<b><u>\$8,760,000</u></b>	<b><u>Debt Service</u></b>
2015-16	721,162	2,073,543	469,298	695,870	125,984	1,230,600	1,751,200	449,123	24,091	<b>7,540,871</b>
2016-17	741,568		478,371	682,628	119,523	1,233,200	1,739,900	802,323	1,468,231	<b>7,265,744</b>
2017-18	766,216		492,170	670,288	119,446	951,750	2,002,350	784,773	1,474,675	<b>7,261,668</b>
2018-19			500,718	675,131	119,369	1,545,500	2,188,750	757,223	1,469,525	<b>7,256,216</b>
2019-20			513,991	3,359,817	119,293	1,050,600		784,223	1,475,500	<b>7,303,424</b>
2020-21			526,964	4,450,207	119,216			581,098	1,644,900	<b>7,322,385</b>
2021-22			539,637	5,331,193	119,139			221,373	1,117,100	<b>7,328,442</b>
2022-23			552,010	5,385,221	119,063			219,573	1,050,600	<b>7,326,467</b>
2023-24			564,083	3,535,532	3,078,790			132,773		<b>7,311,178</b>
2024-25			580,806		4,505,564			2,187,660		<b>7,274,030</b>
2025-26			597,153					3,662,340		<b>4,259,493</b>
2026-27			618,076							<b>618,076</b>
<b>TOTALS</b>	<b>\$2,228,946</b>	<b>\$2,073,543</b>	<b>\$6,433,277</b>	<b>\$24,785,887</b>	<b>\$8,545,387</b>	<b>\$6,011,650</b>	<b>\$7,682,200</b>	<b>\$10,582,482</b>	<b>\$9,724,622</b>	<b>\$78,067,994</b>


**KENNETT CONSOLIDATED SCHOOL DISTRICT  
BUDGET 2017-2018**

**SCHOLASTIC APTITUDE TEST (SAT) MEAN SCORES**

<u>Kennett High School</u>	<u>Reading</u>	<u>Math</u>	<u>Combined</u>
2007	526	536	1062
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

<u>National</u>	<u>Reading</u>	<u>Math</u>	<u>Combined</u>
2007	502	515	1017
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





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