

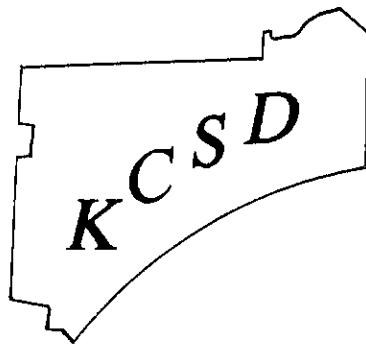


GENERAL OPERATING BUDGET

Fiscal Year 2016–2017



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



KENNETT CONSOLIDATED SCHOOL DISTRICT

300 EAST SOUTH STREET

KENNETT SQUARE, PENNSYLVANIA 19348

Telephone (610) 444-6600 Fax (610) 444-6614

June 13, 2016

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 2016-2017 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 2016-2017 General Operating Budget in the amount of \$81,793,364 requires the millage rate to be set at 29.2408 mills. This represents an increase of 2.23% 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 2.4% Act 1 index.

Several key factors have been taken into consideration in the budget development process. While the District has seen slight growth in local revenues derived from increased taxable properties and earned income, that alone is not enough to support the inflationary costs associated with operating the District. The 2016-2017 budget is relying heavily on increases in State Subsidies. With the passage of the 2015-2016 State budget in March 2016, we moved closer to securing an anticipated increase of \$600,000 in Basic and Special Education Subsidies. However, there has been little movement from the State Legislature to approve a 2016-2107 State budget. The lack of immediacy on behalf of the State leadership to adopt timely budgets jeopardizes the District's ability to make sound financial decisions and to lower our reserves.

The District continues to implement programs to challenge and engage students in the learning process. One prime example was the introduction of the Science, Technology, Mathematics, and Engineering program (STEM) in our high school and middle school curriculum. The STEM program continues to be very successful; and therefore, additional program offerings are being scheduled for 2016-2017. The Superintendent, curriculum supervisors, and building administrators collaborated throughout the year to ascertain where our successes are and where we could make enhancements. The 2016-2017 budget includes two new certificated teaching positions which will be utilized in the most effective manner possible to address academic concerns.

The expenditure drivers in this year's budget are predominantly in areas over which the District has little control because they are directly related to State mandated programs. The single largest area of expenditure growth is tied to the Pennsylvania School Employees Retirement System (PSERS). PSERS requires the District to contribute a stipulated percentage of the salary for all employees who qualify for pensionable wages. The PSERS rate increased 25.84% over last year and will require 30.03% of payroll or an additional expense of \$1,540,530.

Another major factor contributing to the increased bottom line is the tuition for students enrolled in charter schools and occupational education. Charter school tuition continues to deprive districts of valuable resources. The budget includes an adjustment of \$300,000 for charter school tuition due to a higher than normal number of charter school students receiving special education plus a large number of students enrolled in cyber charter schools. Also, the District sponsors an average of 160 students who attend a variety of occupational education classes offered at the Chester County Technical College High School – Pennock's Bridge Campus. Participation in the occupational program has grown steadily and, therefore, the tuition associated with the program has increased as well. The budgeted increase for occupational education is \$91,645.

Special education costs continue to be financially taxing on the District. To meet the growing needs of the special education population, the District secures many educational and support services from outside institutions. These services are captured in the budget under purchased professional services and purchased property services. The primary escalation within the special education budget is for services acquired through the Chester County Intermediate Unit and CCRES for paraprofessionals and personal care assistants. The preliminary budget captured an additional \$618,283 of expenses related to special education's purchased professional services.

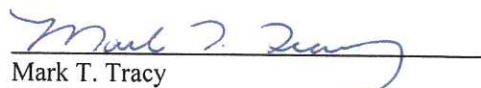
In addition to the aforementioned, the District successfully brought closure to two major agreements - the Kennett Education Association's Collective Bargaining Agreement (CBA) and the Transportation Service Agreement. A successor 5-year CBA was reached and ratified by both parties in May 2016. This Agreement represents the complete compensation package for the professional staff (teachers) along with detailed language that defines the working terms and conditions. The totality for this Agreement on the General Operating Budget is immense as it dictates the spending pattern and acceleration for 36% of the budget. The Board is intimately involved in the negotiation process to ensure that the outcome is fiscally prudent for our taxpayers. A 5-year Transportation Service Agreement with the Krapf Bus Company was approved in June 2016. The Agreement signifies an excellent partnership between the District and Krapf to provide safe, reliable, and efficient student transportation to our school age community.

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,



Barry Tomasetti, Ed. D.
Superintendent



Mark T. Tracy
Assistant to the Superintendent – Business Affairs

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2016-2017**

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SALARIES AND BENEFITS

Attached and made part of this document June 13, 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.

ORGANIZATIONAL



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2016-2017**

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 2016-2017**

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 2016-2017**

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
GENERAL FUND BUDGET 2016-2017**

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET TIMELINE**

September 1, 2015	PDE publishes the Act 1 index (2.4% for 2016-2017)
October 5, 2015	Finance Committee Meeting – Board Room, 7:00 PM -Student enrollment projections -Tax Assessment Appeals
November 2, 2015	Finance Committee Meeting - Board Room, 7:00 PM -Independent Auditor’s Report for the Year Ended June 2015 -Debt Service Schedules -Building Allocations -Homestead Mailings
November 20, 2015	Draft salary and benefit projections for existing staff pending release of PSERS rates and “first look” rates from Reschini Group
December 14, 2015	Finance Committee Meeting - Board Room, 7:00 PM -Salaries and Benefits -Revenues -Charter School Tuition
December 15, 2015	Provide individualized packets to the administrative team with instructions, base allocation information, prior year’s actual budget information, and the forms required for submission to the Assistant to the Superintendent - Business Affairs Initial planning, itemizing and prioritizing budgetary appropriations by principals and administrators Staffing requests, special request forms, and administrators’ budgets due to Assistant to the Superintendent - Business Affairs Board to certify to the PDE the total amount of tax credits due pursuant to the Sterling Act provisions
December 16-30, 2015	Budget planning conferences for administrative team to prioritize special request items, district-wide initiatives, and staffing requests
December 22, 2016	Deadline for preliminary 2016-2017 budget to go on display Assistant to the Superintendent - Business Affairs budgets the revenue and calculates the tax millage rate required to fund the 2016-2017 budget
December 31, 2015	Mail annual Homestead/Farmstead notice
January 1, 2016	Deadline for Board to give public notice of intent to adopt preliminary budget (10 days in advance of adoption)
January 4, 2016	Finance Committee Meeting - Board Room, 7:00 PM

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2016-2017**

BUDGET TIMELINE (continued)

January 11, 2016	Review and adopt the preliminary 2016-2017 budget and tentative tax rates
February 1, 2016	Finance Committee Meeting - Board Room, 7:00 PM Submit proposed tax increase to PDE
February 4, 2016	Advertise referendum exception if applicable
February 11, 2016	PDE informs districts if proposed tax increase complies with or exceeds the index Submit exception filings to the court or PDE
March 2, 2016	Court/PDE to rule and inform districts if exceptions have been granted or denied
March 7, 2016	Finance Committee Meeting – Board Room, 7:00 PM
April 4, 2016	Finance Committee Meeting - Board Room, 7:00 PM
April 11, 2016	Adopt the 2016-2017 proposed final budget Certification of Use of PDE-2028 to PDE PDE-2028 available for public inspection
April 15, 2016	PDE certifies amount of funds available in the property tax relief fund
May 1, 2016	PDE notifies districts of property tax relief allocation Chester County submits Homestead/Farmstead report to district
May 2, 2016	Finance Committee Meeting - Board Room, 7:00 PM
May 17, 2016	Final budget on form PDE-2028 available for public inspection
May 27, 2016	Give public notice of intent to adopt final budget
June 6, 2016	Finance Committee Meeting - Board Room, 7:00 PM
June 13, 2016	Adopt the 2016-2017 budget and tax resolution Print and display the 2016-2017 budget
Assumptions:	The District will seek referendum exceptions. The District will not seek approval through voter referendum.

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2016-2017**

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FINANCIAL

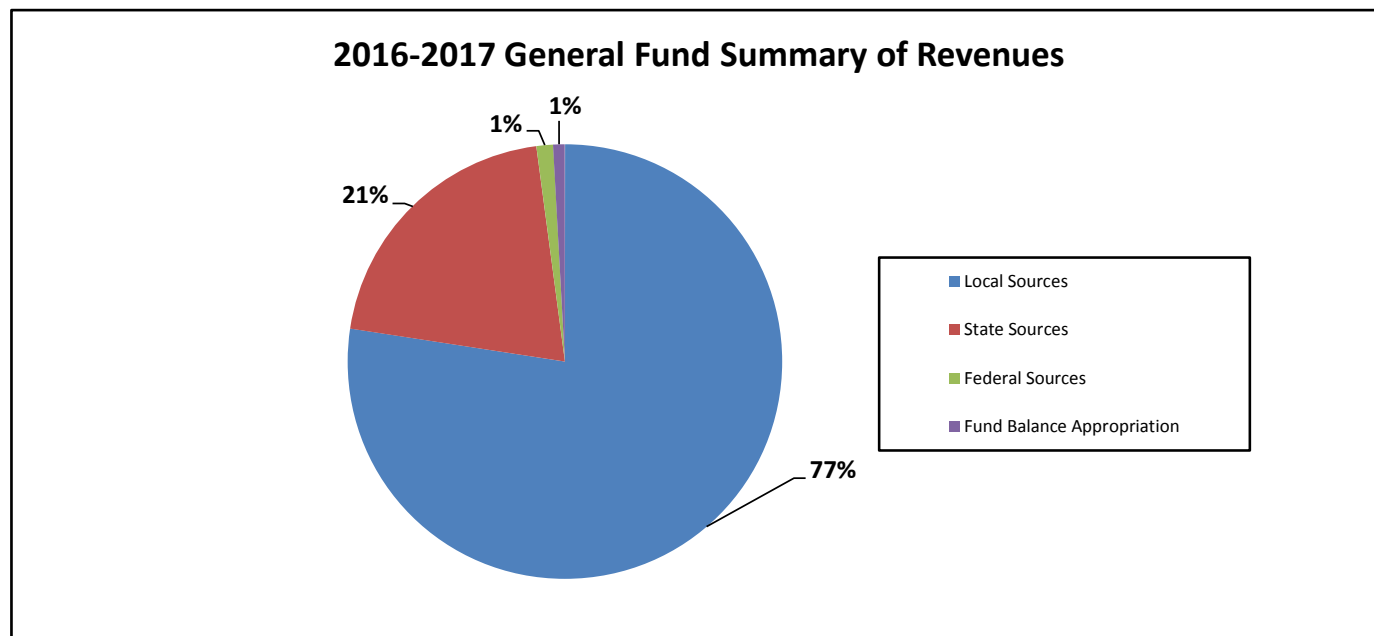


**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2016-2017
SUMMARY OF GENERAL FUND BUDGET**

	GENERAL FUND
<u>REVENUES</u>	
Local Taxes	\$ 62,439,376
Interest on Investments	50,142
Other Local Revenue	850,438
State Revenue	16,893,399
Federal Revenue	845,679
TOTAL REVENUES	81,079,034
<u>EXPENDITURES</u>	
Regular Programs	34,006,018
Special Programs	12,968,147
Vocational Programs	1,751,166
Other Instructional Programs	170,921
Support Services-Students	2,394,558
Support Services-Instructional Staff	2,157,270
Support Services-Administration	4,162,249
Support Services-Pupil Health	897,443
Support Services-Business	1,082,956
Operation and Maintenance of Plant Services	6,473,812
Student Transportation Services	5,080,321
Support Services-Central	2,046,971
Other Support Services	37,551
Student Activities	1,116,927
Facilities Acquisition, Construction & Improvement Services	75,000
Debt Service Interest/Other Expenditures	1,607,054
Debt Service Principal	5,675,000
Budgetary Reserve	90,000
TOTAL EXPENDITURES	81,793,364
Deficiency of revenues under expenditures	(714,330)
<u>OTHER FINANCING SOURCES (USES)</u>	
Transfers in	-
Total Other Financing Sources (Uses)	-
Net Change in Fund Balances	(714,330)
Fund Balance - Beginning Estimated	6,543,469
Fund Balance - Ending Estimated	5,829,139

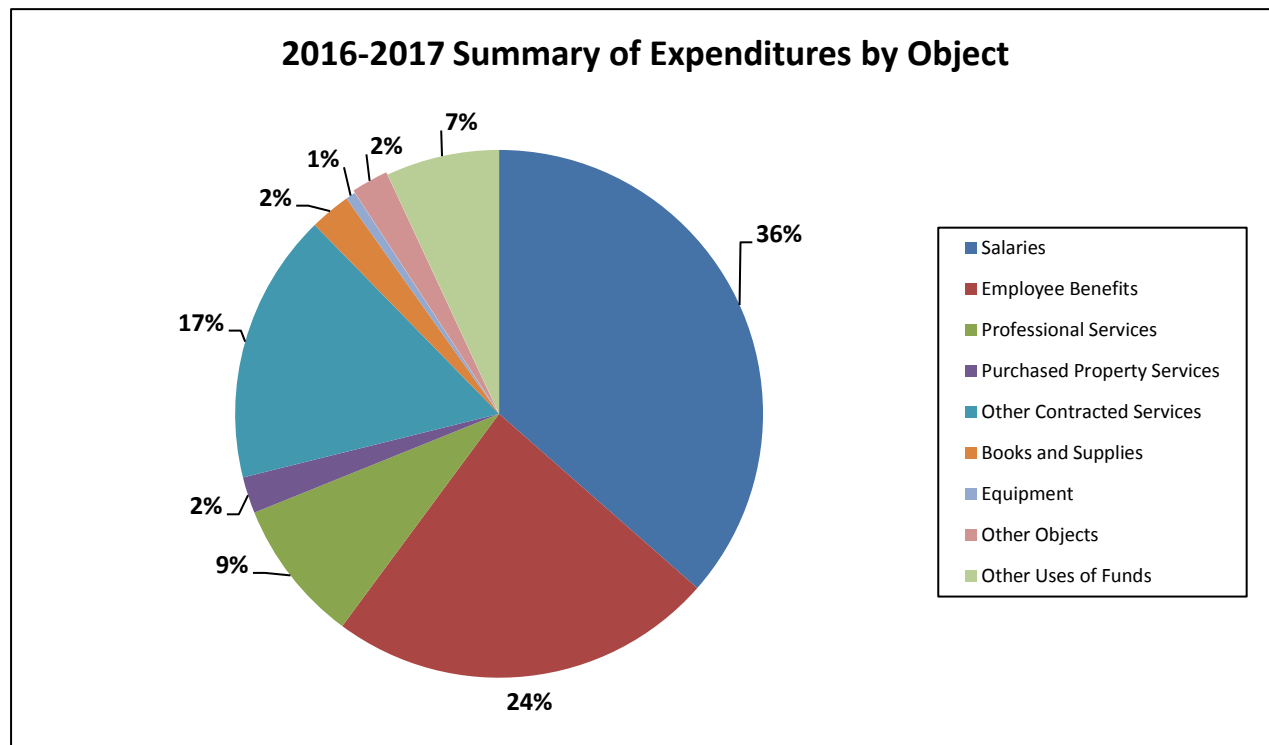
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2016-2017
SUMMARY OF REVENUES AND EXPENDITURES
(by function)**

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>2014-2015 ACTUAL</u>	<u>2015-2016 BUDGET</u>	<u>2016-2017 BUDGET</u>	<u>% CHANGE OVER 2015-2016 BUDGET</u>	<u>% OF EACH CATEGORY TO TOTAL</u>
<u>REVENUES</u>						
6000	Local Sources	\$ 60,761,636	\$ 61,651,208	\$ 63,339,956	2.74%	77.44%
7000	State Sources	14,759,517	15,504,791	16,893,399	8.96%	20.65%
8000	Federal Sources	703,611	1,026,990	845,679	-17.65%	1.03%
0000	Fund Balance Appropriation	-	714,330	714,330	0.00%	0.87%
	Total Revenue	76,224,763	78,897,319	81,793,364	3.67%	100.00%
<u>EXPENDITURES</u>						
1000	Instruction	43,645,409	46,211,348	48,896,252	5.81%	65.70%
2000	Support Services	22,017,365	23,383,813	24,333,131	4.06%	32.70%
3000	Operation of Non-Instructional Svcs.	1,224,276	1,216,420	1,116,927	-8.18%	1.50%
4000	Facilities Acq., Constr. & Improv. Svcs.	58,463	50,000	75,000	50.00%	0.10%
	Total Expenditures	66,945,514	70,861,581	74,421,310	5.02%	100.00%
<u>OTHER EXPENDITURES AND FINANCING USES</u>						
5000	Debt Service	7,837,531	7,945,738	7,282,054	-8.35%	98.78%
5000	Interfund Transfers Out	1,201,675	-	-	0.00%	0.00%
5000	Budgetary Reserve	-	90,000	90,000	0.00%	1.22%
	Total Other Financing Uses	9,039,206	8,035,738	7,372,054	-8.35%	100.00%
TOTAL EXPENDITURES & OTHER FINANCING USES		<u>\$ 75,984,720</u>	<u>\$ 78,897,319</u>	<u>\$ 81,793,364</u>	<u>3.67%</u>	<u>100.00%</u>



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2016-2017
SUMMARY OF EXPENDITURES AND OTHER FINANCING USES
(by object)**

OBJECT	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	% CHANGE OVER 2015-2016 BUDGET	% OF EACH CATEGORY TO TOTAL
100	Salaries	\$ 28,557,870	\$ 29,377,162	\$ 29,835,752	1.56%	36.48%
200	Employee Benefits	15,263,968	17,338,589	19,343,825	11.57%	23.65%
300	Professional Services	6,693,424	6,489,169	7,171,363	10.51%	8.77%
400	Purchased Property Services	1,726,022	1,702,047	1,822,913	7.10%	2.23%
500	Other Purchased Services	12,136,594	13,233,241	13,550,811	2.40%	16.57%
600	Supplies	1,904,684	2,126,442	2,045,177	-3.82%	2.50%
700	Property	424,533	449,473	493,570	9.81%	0.60%
800	Other Objects	2,380,949	2,296,196	1,854,953	-19.22%	2.27%
900	Other Uses of Funds	6,896,675	5,885,000	5,675,000	-3.57%	6.94%
	TOTAL EXPENDITURES	\$ 75,984,720	\$ 78,897,319	\$ 81,793,364	3.67%	100.00%



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2016-2017
COMPARISON OF REVENUES
2015-2016 BUDGET TO 2016-2017 BUDGET**

FUNCTION/ OBJECT	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	CHANGE OVER 2015-2016 BUDGET	
					\$	%
<u>6000 REVENUE SOURCES</u>						
6111	Current Real Estate Taxes	\$ 52,224,846	\$ 54,062,187	\$ 55,516,376	\$ 1,454,189	2.69%
6112	Interim Real Estate Taxes	293,621	400,000	400,000	-	0.00%
6113	Public Utility Realty Taxes	71,554	73,000	73,000	-	0.00%
6151	Earned Income	4,059,485	3,900,000	4,000,000	100,000	2.56%
6153	Realty Transfer Tax	771,018	700,000	725,000	25,000	3.57%
6411	Delinquent Real Estate Taxes	2,114,722	1,700,000	1,725,000	25,000	1.47%
6510	Earnings on Investments	41,794	50,000	50,142	142	0.28%
6700	Revenue from LEA Activities	37,404	-	30,000	30,000	-
6832	Revenue from Intermediary Sources/IDEA	701,642	565,257	565,257	-	0.00%
6910	Rentals	58,858	150,705	66,350	(84,355)	-55.97%
6920	Contributions and Donations	152,281	-	25,000	25,000	-
6940	Tuition from Patrons	24,297	-	2,500	2,500	-
6960	Servies Provided Other Local Governments	89,965	-	75,000	75,000	-
6990	Refunds and Other Miscellaneous Revenue	120,149	50,059	86,331	36,272	72.46%
TOTAL LOCAL SOURCES		60,761,635	61,651,208	63,339,956	1,688,748	2.74%
<u>7000 STATE SOURCES</u>						
7110	Basic Education Funding	5,115,498	5,135,000	5,591,325	456,325	8.89%
7160	Tuition for Orphans	10,967	-	-	-	0.00%
7250	Migratory Children	3,223	-	-	-	0.00%
7271	Special Education Funds for School-Aged Pupils	1,734,045	1,641,323	1,787,505	146,182	8.91%
7310	Transportation (Public & Nonpublic)	1,388,565	1,440,000	1,440,000	-	0.00%
7320	Rental & Sinking Fund Payments Reimbursement	771,363	560,408	560,408	-	0.00%
7330	Health Services Reimbursement	87,028	86,000	86,000	-	0.00%
7340	State Property Tax Reduction Allocation	1,379,058	1,410,703	1,457,389	46,686	3.31%
7505	Ready to Learn Block Grant	304,781	304,781	304,781	-	0.00%
7810	State Share of Social Security & Medicare Taxes	1,045,973	1,136,616	1,141,898	5,282	0.46%
7820	State Share of Retirement Contributions	2,919,015	3,789,960	4,524,093	734,133	19.37%
TOTAL STATE SOURCES		14,759,517	15,504,791	16,893,399	1,388,608	8.96%
<u>8000 FEDERAL SOURCES</u>						
8514	Title I - Improving Academic Achievement	418,764	495,000	545,832	50,832	10.27%
8515	Title II - Improving Teacher Quality	66,244	103,544	95,118	(8,426)	-8.14%
8516	Title III - Language Instruction for LEP Students	176,979	153,446	154,902	1,456	0.95%
8810	School-Based Access Medicaid Reimbursement	28,511	275,000	49,827	(225,173)	-81.88%
8820	Medical Asst. Reimb. For Admin. Claiming	13,114	-	-	-	0.00%
TOTAL FEDERAL SOURCES		703,611	1,026,990	845,679	(181,311)	-17.65%
<u>0000 OTHER APPROPRIATIONS</u>						
0000	Fund Balance Appropriation	-	714,330	714,330	-	0.00%
TOTAL OTHER APPROPRIATIONS		-	714,330	714,330	-	0.00%
TOTAL ALL REVENUE SOURCES		\$ 76,224,763	\$ 78,897,319	\$ 81,793,364	\$ 2,896,045	3.67%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2016-2017
COMPARISON OF EXPENDITURES
2015-2016 BUDGET TO 2016-2017 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	CHANGE OVER 2015-2016 BUDGET	
					\$	%
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	\$ 16,913,374	\$ 17,572,124	\$ 17,824,620	\$ 252,496	1.44%
200	Personnel Services-Employee Benefits	9,338,032	10,750,090	12,033,965	1,283,875	11.94%
300	Purchased Professional and Technical Services	38,765	14,400	51,400	37,000	256.94%
400	Purchased Property Services	3,343	7,400	7,297	(103)	-1.39%
500	Other Purchased Services	2,726,441	2,902,044	3,556,938	654,894	22.57%
600	Supplies	482,317	478,901	513,398	34,497	7.20%
700	Property	44,359	19,400	18,400	(1,000)	-5.15%
800	Other Objects	2,543	-	-	-	-
TOTAL REGULAR PROGRAMS		29,549,175	31,744,359	34,006,018	2,261,659	7.12%
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	2,570,396	2,594,531	2,602,761	8,230	0.32%
200	Personnel Services-Employee Benefits	1,378,650	1,568,693	1,710,551	141,858	9.04%
300	Purchased Professional and Technical Services	5,886,494	5,563,119	6,091,402	528,283	9.50%
400	Purchased Property Services	-	7,000	2,000	(5,000)	-71.43%
500	Other Purchased Services	2,474,634	2,890,046	2,489,934	(400,112)	-13.84%
600	Supplies	40,009	56,999	46,999	(10,000)	-17.54%
700	Property	42,139	13,136	20,000	6,864	52.25%
800	Other Objects	1,813	4,500	4,500	-	0.00%
TOTAL SPECIAL PROGRAMS		12,394,135	12,698,024	12,968,147	270,123	2.13%
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,466,572	1,608,512	1,751,166	142,654	8.87%
TOTAL VOCATIONAL PROGRAMS		1,466,572	1,608,512	1,751,166	142,654	8.87%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	85,588	-	-	-	-
200	Personnel Services-Employee Benefits	22,399	-	-	-	-
300	Purchased Professional and Technical Services	6,272	50,768	50,768	-	0.00%
500	Other Purchased Services	113,855	107,375	120,153	12,778	11.90%
600	Supplies	7,414	-	-	-	-
TOTAL OTHER INSTRUCTIONAL PROGRAMS		235,528	158,143	170,921	12,778	8.08%
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
300	Purchased Professional and Technical Services	-	2,310	-	-	0.00%
TOTAL NONPUBLIC SCHOOL PROGRAMS		-	2,310	-	-	0.00%
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	1,273,096	1,299,785	1,302,733	2,948	0.23%
200	Personnel Services-Employee Benefits	681,726	765,910	818,175	52,265	6.82%
300	Purchased Professional and Technical Services	244,820	189,000	255,000	66,000	34.92%
500	Other Purchased Services	2,890	5,100	5,100	-	0.00%
600	Supplies	12,971	11,800	11,800	-	0.00%
700	Property	-	1,000	1,000	-	0.00%
800	Other Objects	60	750	750	-	0.00%
TOTAL SUPPORT SERVICES-STUDENTS		2,215,562	2,273,345	2,394,558	121,213	5.33%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2016-2017
COMPARISON OF EXPENDITURES
2015-2016 BUDGET TO 2016-2017 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	CHANGE OVER	
					2015-2016 BUDGET	
					\$	%
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	950,090	1,093,065	1,095,531	2,466	0.23%
200	Personnel Services-Employee Benefits	481,619	556,199	647,019	90,820	16.33%
300	Purchased Professional and Technical Services	52,209	49,948	42,650	(7,298)	-14.61%
400	Purchased Property Services	3,744	5,700	3,500	(2,200)	-38.60%
500	Other Purchased Services	25,743	31,782	27,192	(4,590)	-14.44%
600	Supplies	293,099	328,926	315,958	(12,968)	-3.94%
700	Property	7,332	19,000	19,000	-	0.00%
800	Other Objects	419	7,450	6,420	(1,030)	-13.83%
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		1,814,255	2,092,070	2,157,270	65,200	3.12%
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,119,143	2,026,881	2,345,166	318,285	15.70%
200	Personnel Services-Employee Benefits	977,384	1,044,623	1,304,539	259,916	24.88%
300	Purchased Professional and Technical Services	132,232	207,625	232,625	25,000	12.04%
500	Other Purchased Services	151,931	160,225	171,375	11,150	6.96%
600	Supplies	13,208	32,515	31,200	(1,315)	-4.04%
700	Property	4,752	10,950	10,950	-	0.00%
800	Other Objects	33,365	67,294	66,394	(900)	-1.34%
TOTAL SUPPORT SERVICES-ADMINISTRATION		3,432,015	3,550,113	4,162,249	612,136	17.24%
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	501,240	491,508	508,966	17,458	3.55%
200	Personnel Services-Employee Benefits	280,572	316,611	352,696	36,085	11.40%
300	Purchased Professional and Technical Services	2,406	8,300	8,300	-	0.00%
400	Purchased Property Services	-	950	950	-	0.00%
600	Supplies	22,435	24,881	26,031	1,150	4.62%
700	Property	-	500	500	-	0.00%
TOTAL SUPPORT SERVICES-PUPIL HEALTH		806,653	842,750	897,443	54,693	6.49%
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	556,900	607,851	634,426	26,575	4.37%
200	Personnel Services-Employee Benefits	243,507	280,245	322,108	41,863	14.94%
300	Purchased Professional and Technical Services	24,271	86,272	75,522	(10,750)	-12.46%
500	Other Purchased Services	6,373	12,750	9,250	(3,500)	-27.45%
600	Supplies	4,218	15,000	15,000	-	0.00%
700	Property	-	10,000	10,000	-	0.00%
800	Other Objects	118,543	16,650	16,650	-	0.00%
TOTAL SUPPORT SERVICES-BUSINESS		953,811	1,028,768	1,082,956	54,188	5.27%
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	1,981,810	2,030,108	2,069,871	39,763	1.96%
200	Personnel Services-Employee Benefits	1,222,827	1,398,983	1,512,474	113,491	8.11%
300	Purchased Professional and Technical Services	120,482	87,194	133,120	45,926	52.67%
400	Purchased Property Services	1,661,494	1,625,997	1,729,666	103,669	6.38%
500	Other Purchased Services	247,344	257,720	271,972	14,252	5.53%
600	Supplies	631,216	698,807	623,427	(75,380)	-10.79%
700	Property	94,015	134,987	120,909	(14,078)	-10.43%
800	Other Objects	14,568	14,003	12,373	(1,630)	-11.64%
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		5,973,756	6,247,799	6,473,812	226,013	3.62%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2016-2017
COMPARISON OF EXPENDITURES
2015-2016 BUDGET TO 2016-2017 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	CHANGE OVER 2015-2016 BUDGET	
					\$	%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	113,849	117,265	120,783	3,518	3.00%
200	Personnel Services-Employee Benefits	70,417	78,820	89,057	10,237	12.99%
300	Purchased Professional and Technical Services	1,775	2,000	2,000	-	0.00%
400	Purchased Property Services	2,122	3,000	2,500	(500)	-16.67%
500	Other Purchased Services	4,677,053	4,957,931	4,815,981	(141,950)	-2.86%
600	Supplies	20,289	46,700	49,000	2,300	4.93%
800	Other Objects	699	1,000	1,000	-	0.00%
TOTAL STUDENT TRANSPORTATION SERVICES		4,886,203	5,206,716	5,080,321	(126,395)	-2.43%
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	840,152	812,467	698,122	(114,345)	-14.07%
200	Personnel Services-Employee Benefits	378,846	455,860	462,475	6,615	1.45%
300	Purchased Professional and Technical Services	97,552	131,250	131,250	-	0.00%
400	Purchased Property Services	(3,143)	-	-	-	-
500	Other Purchased Services	120,182	150,825	177,974	27,149	18.00%
600	Supplies	253,569	324,299	297,150	(27,149)	-8.37%
700	Property	211,154	226,500	276,500	50,000	22.08%
800	Other Objects	1,720	3,500	3,500	-	0.00%
TOTAL SUPPORT SERVICES-CENTRAL		1,900,032	2,104,701	2,046,971	(57,730)	-2.74%
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	35,078	37,551	37,551	-	0.00%
TOTAL OTHER SUPPORT SERVICES		35,078	37,551	37,551	-	0.00%
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
100	Personnel Services-Salaries	652,234	731,577	632,773	(98,804)	-13.51%
200	Personnel Services-Employee Benefits	187,990	122,555	90,766	(31,789)	-25.94%
300	Purchased Professional and Technical Services	86,145	96,983	97,326	343	0.35%
400	Purchased Property Services	-	2,000	2,000	-	0.00%
500	Other Purchased Services	88,499	111,380	116,225	4,845	4.35%
600	Supplies	127,465	107,614	115,214	7,600	7.06%
700	Property	20,782	14,000	16,311	2,311	16.51%
800	Other Objects	61,161	30,311	46,312	16,001	52.79%
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES		1,224,276	1,216,420	1,116,927	(99,493)	-8.18%
<u>4000 FACILITIES ACQ., CONST. & IMPROV. SERVICES</u>						
400	Purchased Property Services	58,463	50,000	75,000	25,000	50.00%
TOTAL FACILITIES ACQ., CONST. & IMPROV. SERVICES		58,463	50,000	75,000	25,000	50.00%
<u>5100 OTHER EXPENDITURES & FINANCING USES</u>						
800	Other Objects	2,142,531	2,060,738	1,607,054	(453,684)	-22.02%
910	Other Uses of Funds	5,695,000	5,885,000	5,675,000	(210,000)	-3.57%
TOTAL OTHER EXPENDITURES & FINANCING USES		7,837,531	7,945,738	7,282,054	(663,684)	-8.35%
<u>5200 INTERFUND TRANSERS</u>						
930	Capital Reserve Fund	1,201,675	-	-	-	0.00%
TOTAL INTERFUND TRANSFERS		1,201,675	-	-	-	-
<u>5900 BUDGETARY RESERVE</u>						
800	Budget Reserve	-	90,000	90,000	-	0.00%
TOTAL BUDGETARY RESERVE		-	90,000	90,000	-	0.00%
TOTAL ALL FUNCTIONS		\$ 75,984,720	\$ 78,897,319	\$ 81,793,364	\$ 2,896,045	3.67%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2016-2017**

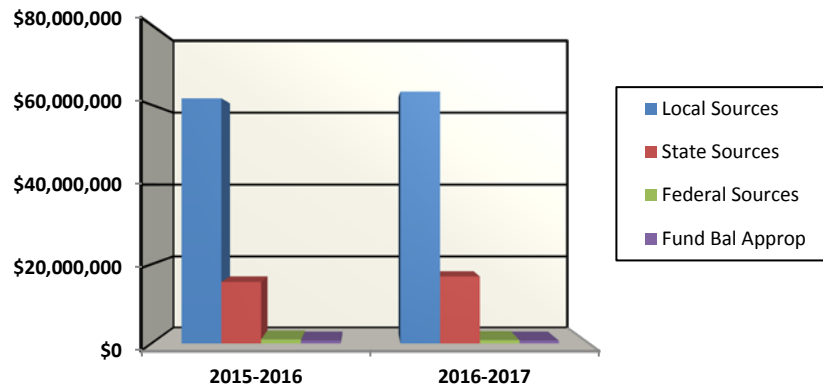
REVENUE

ACCOUNT	BUDGET 2015-2016	BUDGET 2016-2017	PERCENT INCREASE/ DECREASE
6000 REVENUE FROM LOCAL SOURCES	\$61,651,208	\$63,339,956	2.74%
7000 REVENUE FROM STATE SOURCES	15,504,791	16,893,399	8.96%
8000 REVENUE FROM FEDERAL SOURCES	1,026,990	845,679	-17.65%
0000 FUND BALANCE APPROPRIATION	714,330	714,330	0.00%
TOTAL REVENUE SERIES	\$78,897,319	\$81,793,364	3.67%

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.

GENERAL FUND REVENUE



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2015-2016
COMPARISON OF REVENUES
2015-2016 BUDGET TO 2016-2017 BUDGET**

FUNCTION/ OBJECT	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	CHANGE OVER	
					2015-2016 \$	BUDGET %
<u>6000 LOCAL SOURCES</u>						
6111	Current Real Estate Taxes	\$ 52,224,846	\$ 54,062,187	\$ 55,516,376	\$ 1,454,189	2.69%
6112	Interim Real Estate Taxes	293,621	400,000	400,000	-	0.00%
6113	Public Utility Realty Taxes	71,554	73,000	73,000	-	0.00%
6151	Earned Income Taxes	4,059,485	3,900,000	4,000,000	100,000	2.56%
6153	Realty Transfer Tax	771,018	700,000	725,000	25,000	3.57%
6411	Delinquent Real Estate Taxes	2,114,722	1,700,000	1,725,000	25,000	1.47%
	Total Property Taxes, Penalties and Interest	59,535,246	60,835,187	62,439,376	1,604,189	2.64%
6510	Investment Earnings	41,794	50,000	50,142	142	0.28%
	Total Investment Earnings	41,794	50,000	50,142	142	0.28%
6710	Revenue from LEA Activities	37,404	-	30,000	30,000	-
6832	Revenues from Intermediary Sources-IDEA	701,642	565,257	565,257	-	0.00%
6910	Rentals	58,858	150,705	66,350	(84,355)	-55.97%
6920	Contributions and Donations	152,281	-	25,000	25,000	-
6940	Tuition from Patrons	24,297	-	2,500	2,500	-
6960	Services Provided Other Local Governments	89,965	-	75,000	75,000	-
6990	Refunds and Other Miscellaneous Revenue	120,149	50,059	86,331	36,272	72.46%
	Total Other Local Sources	1,184,595	766,021	850,438	84,417	11.02%
TOTAL LOCAL SOURCES		60,761,635	61,651,208	63,339,956	1,688,748	2.74%
<u>7000 STATE SOURCES</u>						
7110	Basic Education Funding	5,115,498	5,135,000	5,591,325	456,325	8.89%
7160	Tuition for Orphans	10,967	-	-	-	-
7250	Migratory Children	3,223	-	-	-	-
7271	Special Education Funds for School-Aged Pupils	1,734,045	1,641,323	1,787,505	146,182	8.91%
7310	Transportation (Public & Nonpublic)	1,388,565	1,440,000	1,440,000	-	0.00%
7320	Rental & Sinking Fund Payments Reimbursement	771,363	560,408	560,408	-	0.00%
7330	Health Services Reimbursement	87,028	86,000	86,000	-	0.00%
7340	State Property Tax Reduction Allocation	1,379,058	1,410,703	1,457,389	46,686	3.31%
7505	Ready to Learn Block Grant	304,781	304,781	304,781	-	0.00%
7810	State Share of Social Security/Medicare Taxes	1,045,973	1,136,616	1,141,898	5,282	0.46%
7820	State Share of Retirement Contributions	2,919,015	3,789,960	4,524,093	734,133	19.37%
TOTAL STATE SOURCES		14,759,517	15,504,791	16,893,399	1,388,608	8.96%
<u>8000 FEDERAL SOURCES</u>						
8514	Title I - Improving Academic Achievement	418,764	495,000	545,832	50,832	10.27%
8515	Title II - Improving Teacher Quality	66,244	103,544	95,118	(8,426)	-8.14%
8516	Title III - Language Instruction for LEP Students	176,979	153,446	154,902	1,456	0.95%
8810	School-Based Access Medicaid Reimbursement	28,511	275,000	49,827	(225,173)	-81.88%
8820	Medical Asst. Reimb. For Admin. Claiming	13,114	-	-	-	-
TOTAL FEDERAL SOURCES		703,611	1,026,990	845,679	(181,311)	-17.65%
<u>0000 OTHER APPROPRIATIONS</u>						
0000	Fund Balance Appropriation	-	714,330	714,330	-	0.00%
TOTAL OTHER APPROPRIATIONS		-	714,330	714,330	-	0.00%
TOTAL ALL REVENUE SOURCES		\$ 76,224,763	\$ 78,897,319	\$ 81,793,364	\$ 2,896,045	3.67%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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 \$2,017,294,755 and is estimated to be 96.5% collectable, resulting in a net budgetary value per mill of \$1,946,689. The total millage required for 2016-2017 is 29.2408 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.
- 6821 **State Revenue Received From Other Pennsylvania Public Schools**
State revenue received from a Pennsylvania school district, area vocational-technical school or an intermediate unit as an agent of the Commonwealth of PA.

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

REVENUE

- 6832 Federal IDEA Revenue Received as Pass Through
Federal IDEA revenue received by a school entity passed through from a primary recipient.
- 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.
- 7291 Educational Assistance Program (Tutoring)
Revenue received as part of the Tutoring Initiative authorized by Act 48 of 2003.

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.
- 7501 PA Accountability Grants
Revenue received from the Commonwealth of PA authorized by Act 48 of 2003 for school districts to implement research-based programs to boost student achievement.
- 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

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

REVENUE

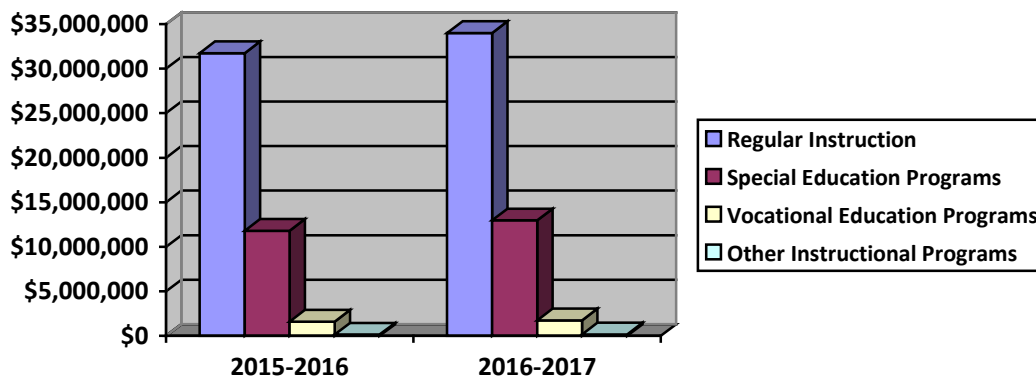
- Revenue received for the education of children under NCLB, Title III. Includes Grants for English Language Acquisition, and Technology Literacy Challenge (list not all inclusive).
- 8517 NCLB, Title IV, 21st Century Schools – Revenue received for the education of children under NCLB Title IV. Includes funding for Safe and Drug-Free Schools and Communities, and 21st Century Learning Communities (list not all inclusive).
- 8701 ARRA – IDEA, Part B
Federal stimulus payments from American Recovery and Reinvestment Act of 2009 (ARRA) to provide special education programs to students with disabilities.
- 8703 ARRA – Title I, Part A
Federal stimulus payments from American Recovery and Reinvestment Act of 2009 (ARRA) for improving reading and math in high poverty schools.
- 8708 ARRA – State Fiscal Stabilization Fund
Federal stimulus payments from American Recovery and Reinvestment Act of 2009 (ARRA) to be used for any activity authorized under ESEA/NCLB, IDEA, Perkins Act, and Adult and Family Literacy Act.
- 8709 ARRA – Educational Jobs Fund (EduJobs)
Revenue received under the Education Jobs Fund.
- 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 2016-2017 operation.

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET SUMMARY 2016-2017**

INSTRUCTIONAL – 1000 SERIES

ACCOUNT	BUDGET 2015-2016	BUDGET 2016-2017	PERCENT INCREASE/ DECREASE
1100 REGULAR INSTRUCTION	\$31,744,359	\$34,006,018	7.12%
1200 SPECIAL EDUCATION PROGRAMS	12,698,024	12,968,147	2.13%
1300 VOCATIONAL EDUCATION PROGRAMS	1,608,512	1,751,166	8.87%
1400 OTHER INSTRUCTIONAL PROGRAMS	158,143	170,921	8.08%
1500 NONPUBLIC SCHOOL PROGRAMS	2,310	0	0.00%
TOTAL INSTRUCTIONAL 1000 SERIES	\$46,211,348	\$48,896,252	5.81%

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 2016-2017
COMPARISON OF EXPENDITURES
INSTRUCTIONAL - 1000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	CHANGE OVER 2015-2016 BUDGET	
					\$	%
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	\$ 16,913,374	\$ 17,572,124	\$ 17,824,620	\$ 252,496	1.44%
200	Personnel Services-Employee Benefits	9,338,032	10,750,090	12,033,965	1,283,875	11.94%
300	Purchased Professional and Technical Services	38,765	14,400	51,400	37,000	256.94%
400	Purchased Property Services	3,343	7,400	7,297	(103)	-1.39%
500	Other Purchased Services	2,726,441	2,902,044	3,556,938	654,894	22.57%
600	Supplies	482,317	478,901	513,398	34,497	7.20%
700	Property	44,359	19,400	18,400	(1,000)	-5.15%
800	Other Objects	2,543	-	-	-	-
TOTAL REGULAR PROGRAMS		29,549,175	31,744,359	34,006,018	2,261,659	7.12%
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	2,570,396	2,594,531	2,602,761	8,230	0.32%
200	Personnel Services-Employee Benefits	1,378,650	1,568,693	1,710,551	141,858	9.04%
300	Purchased Professional and Technical Services	5,886,494	5,563,119	6,091,402	528,283	9.50%
400	Purchased Property Services	-	7,000	2,000	(5,000)	-71.43%
500	Other Purchased Services	2,474,634	2,890,046	2,489,934	(400,112)	-13.84%
600	Supplies	40,009	56,999	46,999	(10,000)	-17.54%
700	Property	42,139	13,136	20,000	6,864	52.25%
800	Other Objects	1,813	4,500	4,500	-	0.00%
TOTAL SPECIAL PROGRAMS		12,394,135	12,698,024	12,968,147	270,123	2.13%
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,466,572	1,608,512	1,751,166	142,654	8.87%
TOTAL VOCATIONAL PROGRAMS		1,466,572	1,608,512	1,751,166	142,654	8.87%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	85,588	-	-	-	-
200	Personnel Services-Employee Benefits	22,399	-	-	-	-
300	Purchased Professional and Technical Services	6,272	50,768	50,768	-	0.00%
500	Other Purchased Services	113,855	107,375	120,153	12,778	11.90%
600	Supplies	7,414	-	-	-	-
TOTAL OTHER INSTRUCTIONAL PROGRAMS		235,528	158,143	170,921	12,778	8.08%
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
300	Purchased Professional and Technical Services	-	2,310	-	(2,310)	-100.00%
		-	2,310	-	(2,310)	-100.00%
1000 TOTAL		\$ 43,645,409	\$ 46,211,348	\$ 48,896,252	\$ 2,684,904	5.81%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

	2015-2016 Budget	2016-2017 Budget
Teacher Salaries	\$17,326,444	\$17,798,170
Substitute Teacher Salaries	220,000	0
Other Professional Educational	25,680	26,450
Total	\$17,572,124	\$17,824,620

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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.

	2015-2016 Budget	2016-2017 Budget
Fringe Benefits	\$4,268,688	\$4,623,689
Social Security	1,429,292	1,413,351
Retirement	4,692,347	5,607,816
Tuition Reimbursement	220,000	220,000
Other	139,763	169,109
Total	\$10,750,090	\$12,033,965

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.

	2015-2016 Budget	2016-2017 Budget
Professional Educational Services-Other	\$14,440	\$51,400

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.

	2015-2016 Budget	2016-2017 Budget
Repairs and Maintenance	\$7,200	\$7,097
Rental of Vehicles	200	200
Total	\$7,400	\$7,297

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

INSTRUCTION - 1000 SERIES

1100 REGULAR PROGRAMS - continued

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

	2015-2016 Budget	2016-2017 Budget
Student Transportation-Field Trips	\$24,300	\$23,000
Duplicating Paper & Supplies	75,600	62,700
Charter School Tuition	1,750,000	1,900,000
Other Tuition	38,000	38,000
Teacher Travel	8,150	7,750
Purchased Services-Paraprofessionals	1,005,994	1,060,738
Purchased Services-Substitutes	0	464,750
Total	\$2,902,044	\$3,556,938

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.

	2015-2016 Budget	2016-2017 Budget
Supplies	\$309,410	\$352,807
Books	140,049	132,649
Educational Software	29,442	27,942
Total	\$478,901	\$513,398

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.

	2015-2016 Budget	2016-2017 Budget
Equipment – New	\$17,400	\$16,400
Equipment – Replacement	2,000	2,000
Total	\$19,400	\$18,400

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

	2015-2016 Budget	2016-2017 Budget
Teacher Salaries	\$2,528,037	\$2,534,271
Therapist Salaries	66,494	68,490
Total	\$2,594,531	\$2,602,761

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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.

	2015-2016 Budget	2016-2017 Budget
Fringe Benefits	\$683,422	\$715,680
Social Security	195,431	196,342
Retirement	660,093	770,739
Other	29,747	27,790
Total	\$1,568,693	\$1,710,551

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.

	2015-2016 Budget	2016-2017 Budget
Professional Educational Services-IUs	\$4,484,860	\$5,032,402
Professional Educational Services-Other	122,500	40,000
Other Professional Services	955,759	1,019,000
Total	\$5,563,119	\$6,091,402

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.

	2015-2016 Budget	2016-2017 Budget
Repairs and Maintenance	\$7,000	\$2,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

INSTRUCTION - 1000 SERIES

1200 SPECIAL PROGRAMS - continued

500 Other Purchased Services: Includes the cost of field trips, teacher travel, 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.

	2015-2016 Budget	2016-2017 Budget
Student Transportation-Contract Carriers	\$37,000	\$11,500
Postage	1,500	1,500
Charter School Tuition	1,000,000	1,100,000
Tuition to Non-public Schools	599,543	200,000
Tuition to Approved Private Schools	250,529	200,000
Other Tuition	133,218	108,575
Teacher Travel	5,250	5,250
Purchased Services-Paraprofessionals	863,006	863,109
Total	\$2,890,046	\$2,489,934

600 Supplies: Supplies used in the operation of the schools, including textbooks, workbooks, art, and general supplies, and to address the cost related to the No Child Left Behind (NCLB) initiative from the federal government.

	2015-2016 Budget	2016-2017 Budget
Supplies	\$35,999	\$25,999
Books	11,000	11,000
Educational Software	10,000	10,000
Total	\$56,999	\$46,999

700 Property: Equipment which is purchased for the instructional programs in the schools such as science, physical education, industrial arts, business education, musical instruments, and classroom furniture.

	2015-2016 Budget	2016-2017 Budget
Equipment – New	\$13,136	\$20,000

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

	2015-2016 Budget	2016-2017 Budget
Dues and Fees	\$4,500	\$4,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

	2015-2016 Budget	2016-2017 Budget
Tuition-Vocational Technical Schools	<u>\$1,608,512</u>	<u>\$1,751,166</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

INSTRUCTION - 1000 SERIES

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

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

	<u>2015-2016 Budget</u>	<u>2016-2017 Budget</u>
Professional Educational Services-IUs	\$50,768	\$50,768

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

	<u>2015-2016 Budget</u>	<u>2016-2017 Budget</u>
Tuition to Other School Districts	\$107,375	\$120,153

1500 NONPUBLIC SCHOOL PROGRAMS: Activities for students attending a school established by an agency other than the State, a subdivision of the State, or the Federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services.

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 targeted students in Title I programs .

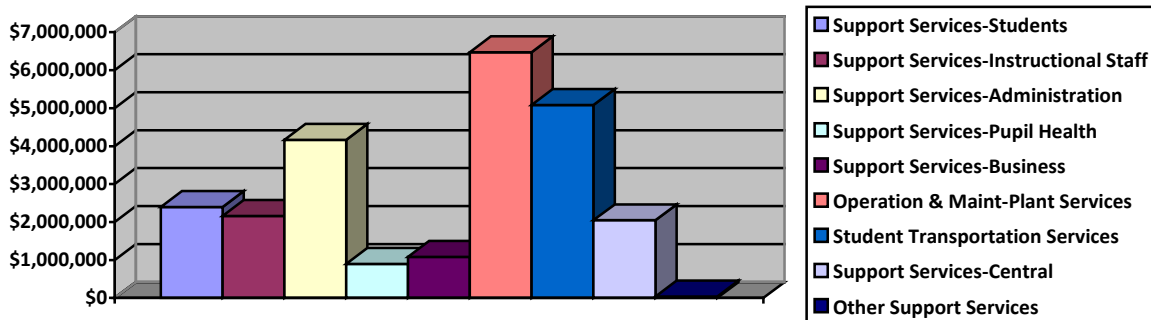
	<u>2015-2016 Budget</u>	<u>2016-2017 Budget</u>
IU Reading Services	\$2,310	\$0

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2016-2017**

SUPPORT SERVICES – 2000 SERIES

ACCOUNT	BUDGET 2015-2016	BUDGET 2016-2017	PERCENT INCREASE/ DECREASE
2100 SUPPORT SERVICES-STUDENTS	\$2,273,345	\$2,394,558	5.33%
2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF	2,092,070	2,157,270	3.12%
2300 SUPPORT SERVICES-ADMINISTRATION	3,550,113	4,162,249	17.24%
2400 SUPPORT SERVICES-PUPIL HEALTH	842,750	897,443	6.49%
2500 SUPPORT SERVICES-BUSINESS	1,028,768	1,082,956	5.27%
2600 OPERATION & MAINT. OF PLANT SERVICES	6,247,799	6,473,812	3.62%
2700 STUDENT TRANSPORTATION SERVICES	5,206,716	5,080,321	-2.43%
2800 SUPPORT SERVICES-CENTRAL	2,104,701	2,046,971	-2.74%
2900 OTHER SUPPORT SERVICES	37,551	37,551	0.00%
TOTAL SUPPORT SERVICES 2000 SERIES	\$23,383,813	\$24,333,131	4.06%

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 2016-2017
COMPARISON OF EXPENDITURES
SUPPORT SERVICES - 2000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	CHANGE OVER 2015-2016 BUDGET	
					\$	%
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	\$ 1,273,096	\$ 1,299,785	1,302,733	\$ 2,948	0.23%
200	Personnel Services-Employee Benefits	681,726	765,910	818,175	52,265	6.82%
300	Purchased Professional and Technical Services	244,820	189,000	255,000	66,000	34.92%
500	Other Purchased Services	2,890	5,100	5,100	-	0.00%
600	Supplies	12,972	11,800	11,800	-	0.00%
700	Property	-	1,000	1,000	-	0.00%
800	Other Objects	60	750	750	-	0.00%
TOTAL SUPPORT SERVICES-STUDENTS		2,215,563	2,273,345	2,394,558	121,213	5.33%
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	950,090	1,093,065	1,095,531	2,466	0.23%
200	Personnel Services-Employee Benefits	481,619	556,199	647,019	90,820	16.33%
300	Purchased Professional and Technical Services	52,209	49,948	42,650	(7,298)	-14.61%
400	Purchased Property Services	3,744	5,700	3,500	(2,200)	-38.60%
500	Other Purchased Services	25,743	31,782	27,192	(4,590)	-14.44%
600	Supplies	293,099	328,926	315,958	(12,968)	-3.94%
700	Property	7,332	19,000	19,000	-	0.00%
800	Other Objects	419	7,450	6,420	(1,030)	-13.83%
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		1,814,255	2,092,070	2,157,270	65,200	3.12%
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,119,143	2,026,881	2,345,166	318,285	15.70%
200	Personnel Services-Employee Benefits	977,384	1,044,623	1,304,539	259,916	24.88%
300	Purchased Professional and Technical Services	132,232	207,625	232,625	25,000	12.04%
500	Other Purchased Services	151,931	160,225	171,375	11,150	6.96%
600	Supplies	13,208	32,515	31,200	(1,315)	-4.04%
700	Property	4,752	10,950	10,950	-	0.00%
800	Other Objects	33,365	67,294	66,394	(900)	-1.34%
TOTAL SUPPORT SERVICES-ADMINISTRATION		3,432,015	3,550,113	4,162,249	612,136	17.24%
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	501,240	491,508	508,966	17,458	3.55%
200	Personnel Services-Employee Benefits	280,572	316,611	352,696	36,085	11.40%
300	Purchased Professional and Technical Services	2,406	8,300	8,300	-	0.00%
400	Purchased Property Services	-	950	950	-	0.00%
600	Supplies	22,435	24,881	26,031	1,150	4.62%
700	Property	-	500	500	-	0.00%
TOTAL SUPPORT SERVICES-PUPIL HEALTH		806,653	842,750	897,443	54,693	6.49%
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	556,900	607,851	634,426	26,575	4.37%
200	Personnel Services-Employee Benefits	243,507	280,245	322,108	41,863	14.94%
300	Purchased Professional and Technical Services	24,271	86,272	75,522	(10,750)	-12.46%
500	Other Purchased Services	6,373	12,750	9,250	(3,500)	-27.45%
600	Supplies	4,218	15,000	15,000	-	0.00%
700	Property	-	10,000	10,000	-	0.00%
800	Other Objects	118,543	16,650	16,650	-	0.00%
TOTAL SUPPORT SERVICES-BUSINESS		953,811	1,028,768	1,082,956	54,188	5.27%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2016-2017
COMPARISON OF EXPENDITURES
SUPPORT SERVICES - 2000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	CHANGE OVER 2015-2016 BUDGET	
					\$	%
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	1,981,810	2,030,108	2,069,871	39,763	1.96%
200	Personnel Services-Employee Benefits	1,222,827	1,398,983	1,512,474	113,491	8.11%
300	Purchased Professional and Technical Services	120,482	87,194	133,120	45,926	52.67%
400	Purchased Property Services	1,661,494	1,625,997	1,729,666	103,669	6.38%
500	Other Purchased Services	247,344	257,720	271,972	14,252	5.53%
600	Supplies	631,216	698,807	623,427	(75,380)	-10.79%
700	Property	94,015	134,987	120,909	(14,078)	-10.43%
800	Other Objects	14,568	14,003	12,373	(1,630)	-11.64%
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		5,973,756	6,247,799	6,473,812	226,013	3.62%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	113,849	117,265	120,783	3,518	3.00%
200	Personnel Services-Employee Benefits	70,417	78,820	89,057	10,237	12.99%
300	Purchased Professional and Technical Services	1,775	2,000	2,000	-	0.00%
400	Purchased Property Services	2,122	3,000	2,500	(500)	-16.67%
500	Other Purchased Services	4,677,053	4,957,931	4,815,981	(141,950)	-2.86%
600	Supplies	20,289	46,700	49,000	2,300	4.93%
800	Other Objects	699	1,000	1,000	-	0.00%
TOTAL STUDENT TRANSPORTATION SERVICES		4,886,203	5,206,716	5,080,321	(126,395)	-2.43%
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	840,152	812,467	698,122	(114,345)	-14.07%
200	Personnel Services-Employee Benefits	378,846	455,860	462,475	6,615	1.45%
300	Purchased Professional and Technical Services	97,552	131,250	131,250	-	0.00%
400	Purchased Property Services	(3,143)	-	-	-	-
500	Other Purchased Services	120,182	150,825	177,974	27,149	18.00%
600	Supplies	253,569	324,299	297,150	(27,149)	-8.37%
700	Property	211,154	226,500	276,500	50,000	22.08%
800	Other Objects	1,720	3,500	3,500	-	0.00%
TOTAL SUPPORT SERVICES-CENTRAL		1,900,032	2,104,701	2,046,971	(57,730)	-2.74%
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	35,078	37,551	37,551	-	0.00%
TOTAL OTHER SUPPORT SERVICES		35,078	37,551	37,551	-	0.00%
2000 - TOTAL		\$ 22,017,365	\$ 23,383,813	\$ 24,333,131	\$ 949,318	4.06%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

	2015-2016 Budget	2016-2017 Budget
Guidance Counselors	\$911,809	\$900,801
Social Workers	38,520	39,676
Psychologists	184,389	192,237
Secretarial/Clerical	165,067	170,019
Total	\$1,299,785	\$1,302,733

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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.

	2015-2016 Budget	2016-2017 Budget
Fringe Benefits	\$325,071	\$320,370
Social Security	96,482	97,517
Retirement	325,882	382,802
Other	18,475	17,486
Total	\$765,910	\$818,175

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.

	2015-2016 Budget	2016-2017 Budget
Other Professional Services	\$189,000	\$255,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

	2015-2016 Budget	2016-2017 Budget
Teacher Travel	<u>\$5,100</u>	<u>\$5,100</u>

600 Supplies: All items of an expendable nature which are purchased for use in the guidance, psychological, attendance, and pupil services functions of the district.

	2015-2016 Budget	2016-2017 Budget
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.

	2015-2016 Budget	2016-2017 Budget
Equipment - New	<u>\$1,000</u>	<u>\$1,000</u>

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

	2015-2016 Budget	2016-2017 Budget
Dues and Fees	<u>\$750</u>	<u>\$750</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

	2015-2016 Budget	2016-2017 Budget
Administrative Salaries	\$340,892	\$450,005
Teacher Salaries	118,544	36,788
Librarian Salaries	370,860	381,218
Secretarial/Clerical Salaries	262,769	227,520
Total	\$1,093,065	\$1,095,531

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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.

	2015-2016 Budget	2016-2017 Budget
Fringe Benefits	\$222,389	\$241,239
Social Security	72,595	78,413
Retirement	245,217	310,273
Other	15,998	17,094
Total	\$556,199	\$647,019

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.

	2015-2016 Budget	2016-2017 Budget
Other Professional Services	\$49,948	\$42,650

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.

	2015-2016 Budget	2016-2017 Budget
Repairs and Maintenance	\$5,700	\$3,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

	2015-2016 Budget	2016-2017 Budget
Travel for Curriculum & Staff Develop.	\$31,782	\$27,192

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.

	2015-2016 Budget	2016-2017 Budget
General Supplies	\$32,444	\$24,144
Books and Periodicals	200,818	197,000
Software Subscriptions & Licenses	95,664	94,814
Total	\$328,926	\$315,958

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.

	2015-2016 Budget	2016-2017 Budget
Equipment - New	\$19,000	\$19,000

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

	2015-2016 Budget	2016-2017 Budget
Dues and Fees	\$7,450	\$6,420

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

	2015-2016 Budget	2016-2017 Budget
Administrative Salaries	\$1,428,202	\$1,746,921
Secretarial/Clerical Salaries	598,679	598,245
Total	\$2,026,881	\$2,345,166

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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.

	2015-2016 Budget	2016-2017 Budget
Fringe Benefits	\$363,356	\$419,122
Social Security	143,072	163,206
Retirement	519,353	704,253
Other	18,842	17,958
Total	\$1,044,623	\$1,304,539

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.

	2015-2016 Budget	2016-2017 Budget
Tax Collection Services	\$77,000	\$77,000
Legal Services	90,000	90,000
Administrative Services	40,625	65,625
Total	\$207,625	\$232,625

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

	2015-2016 Budget	2016-2017 Budget
General Property & Liability Insurance	\$100,500	\$91,500
Postage for Tax Collection & Schools	34,700	34,200
Advertising	3,500	3,500
Printing & Binding	11,000	10,000
Travel	10,525	10,075
Purchased Services-Substitutes	0	22,100
Total	\$160,225	\$171,375

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.

	2015-2016 Budget	2016-2017 Budget
General Supplies	\$23,475	\$22,625
Books & Periodicals	6,540	6,075
Software Subscriptions & Licenses	2,500	2,500
Total	\$32,515	\$31,200

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.

	2015-2016 Budget	2016-2017 Budget
Equipment – New	\$3,250	\$3,250
Equipment – Replacement	7,700	7,700
Total	\$10,950	\$10,950

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

	2015-2016 Budget	2016-2017 Budget
Dues and Fees	\$30,125	\$29,925
Other Expense-Administrative	12,000	12,000
Other Expense – Building Principals	12,169	11,469
Other Expense – School Board	12,000	12,000
Other Expense – Tax Collection	1,000	1,000
Total	\$67,294	\$66,394

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

	2015-2016 Budget	2016-2017 Budget
Nurses' Salaries	\$434,920	\$449,999
Secretarial/Clerical Salaries	56,588	58,967
Total	\$491,508	\$508,966

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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.

	2015-2016 Budget	2016-2017 Budget
Fringe Benefits	\$139,617	\$148,941
Social Security	37,399	38,734
Retirement	126,325	152,050
Other	13,270	12,971
Total	\$316,611	\$352,696

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

	2015-2016 Budget	2016-2017 Budget
Dental Hygienist Services	\$8,300	\$8,300

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.

	2015-2016 Budget	2016-2017 Budget
Repairs and Maintenance	\$950	\$950

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

SUPPORT SERVICES - 2000 SERIES

2400 SUPPORT SERVICES-PUPIL HEALTH - continued

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.

	2015-2016 Budget	2016-2017 Budget
General Supplies	\$14,060	\$15,360
Software Subscriptions & Licenses	10,821	10,671
Total	\$24,881	\$26,031

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

	2015-2016 Budget	2016-2017 Budget
Equipment - New	\$500	\$500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

	2015-2016 Budget	2016-2017 Budget
Administrative Salaries	\$297,518	\$315,949
Secretarial/Clerical Salaries	310,333	318,477
Total	\$607,851	\$634,426

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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.

	2015-2016 Budget	2016-2017 Budget
Fringe Benefits	\$83,558	\$92,530
Social Security	38,286	39,359
Retirement	145,440	177,005
Other	12,961	13,214
Total	\$280,245	\$322,108

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.

	2015-2016 Budget	2016-2017 Budget
Administrative Services-Business Office	\$28,772	\$18,522
Audit Services	19,500	19,000
Technical Services-Business Office	38,000	38,000
Total	\$86,272	\$75,522

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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

	2015-2016 Budget	2016-2017 Budget
Bonding Insurance	\$3,500	\$0
Postage – Business Office	7,500	7,500
Advertising	500	500
Printing & Binding	1,250	1,250
Total	\$12,750	\$9,250

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

	2015-2016 Budget	2016-2017 Budget
General Supplies	\$6,500	\$6,500
Books and Periodicals	1,500	1,500
Software Subscriptions & Licenses	7,000	7,000
Total	\$15,000	\$15,000

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

	2015-2016 Budget	2016-2017 Budget
Equipment - New	\$10,000	\$10,000

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

	2015-2016 Budget	2016-2017 Budget
Membership Dues & Fees	\$4,500	\$4,500
Bond Issue Administrative Fees	9,500	9,500
Miscellaneous Other Fees	2,650	2,650
Total	\$16,650	\$16,650

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

	2015-2016 Budget	2016-2017 Budget
Director of Plant Operations	\$157,942	\$162,522
Secretarial/Clerical	50,528	52,044
Grounds Maintenance/Mechanics	362,065	368,289
Custodians	1,263,451	1,281,056
Custodial Supervisors	177,492	187,330
Custodial/Maintenance Substitutes	18,630	18,630
Total	\$2,030,108	\$2,069,871

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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.

	2015-2016 Budget	2016-2017 Budget
Fringe Benefits	\$728,770	\$747,043
Social Security	143,358	149,602
Retirement	504,309	597,969
Other	20,546	17,860
Total	\$1,398,983	\$1,512,474

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

	2015-2016 Budget	2016-2017 Budget
Professional Services-Plant Operations	\$5,000	\$5,120
Building Security Services	60,000	115,000
Crossing Guard Services	22,194	13,000
Total	\$87,194	\$133,120

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

	2015-2016 Budget	2016-2017 Budget
Trash Disposal Services	\$51,266	\$52,493
Outside Services-Landscaping	19,300	6,000
Electricity	727,262	734,924
Propane	10,000	8,000
Water/Sewer	183,567	169,157
Outside Services-Repairs & Maintenance	418,246	536,394
Building/Equipment Rental	205,500	210,403
Exterminating Services	10,856	12,295
Total	\$1,625,997	\$1,729,666

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.

	2015-2016 Budget	2016-2017 Budget
Property & Liability Insurance	\$249,550	\$265,000
Advertising	2,000	900
Travel	6,170	6,072
Total	\$257,720	\$271,972

600 Supplies: Those items of an expendable nature which are purchased to maintain the buildings and grounds of the district. This includes fuel oil, natural gas, cleaning supplies, as well as other expendable items associated with maintenance.

	2015-2016 Budget	2016-2017 Budget
General Supplies	\$14,930	\$20,682
Supplies - Facilities	171,547	220,970
Supplies – Grounds	88,140	55,750
Supplies – Custodial	171,890	103,456
Natural Gas/Oil	252,000	222,264
Books/Periodicals	300	305
Total	\$698,807	\$623,427

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

SUPPORT SERVICES - 2000 SERIES

2600 OPERATING & MAINTENANCE OF PLANT SERVICES - continued

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

	2015-2016	2016-2017
	Budget	Budget
Equipment – New	\$55,283	\$28,374
Equipment – Replacement	79,704	92,535
Total	\$134,987	\$120,909

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

	2015-2016	2016-2017
	Budget	Budget
Dues and Fees	\$14,003	\$12,373

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

	2015-2016 Budget	2016-2017 Budget
Secretarial/Clerical	\$38,612	\$39,770
Supervisor of Transportation	78,653	81,013
Total	\$117,265	\$120,783

200 **Employee Benefits:** Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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.

	2015-2016 Budget	2016-2017 Budget
Fringe Benefits	\$38,765	\$42,832
Social Security	8,971	9,240
Retirement	30,301	36,271
Other	783	714
Total	\$78,820	\$89,057

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.

	2015-2016 Budget	2016-2017 Budget
Professional Technical Services	\$2,000	\$2,000

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

	2015-2016 Budget	2016-2017 Budget
Repairs and Maintenance	\$3,000	\$2,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

	2015-2016 Budget	2016-2017 Budget
Contracted Student Transportation	\$4,915,931	\$4,769,481
Liability Insurance	41,000	45,500
Travel	1,000	1,000
Total	\$4,957,931	\$4,815,981

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

	2015-2016 Budget	2016-2017 Budget
General Supplies	\$1,700	\$4,000
Gasoline	45,000	45,000
Total	\$46,700	\$49,000

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

	2015-2016 Budget	2016-2017 Budget
Dues and Fees	\$1,000	\$1,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

	2015-2016 Budget	2016-2017 Budget
Director of Human Resources	\$157,500	\$0
Supervisors and Technicians	597,837	639,279
Secretarial/Clerical	57,130	58,843
Total	\$812,467	\$698,122

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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.

	2015-2016 Budget	2016-2017 Budget
Fringe Benefits	\$169,414	\$185,478
Social Security	62,154	53,406
Retirement	209,941	209,646
Other	14,351	13,945
Total	\$455,860	\$462,475

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.

	2015-2016 Budget	2016-2017 Budget
Professional Services-Human Resources	\$26,250	\$26,250
Technical Services-Information Systems	105,000	105,000
Total	\$131,250	\$131,250

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

	2015-2016 Budget	2016-2017 Budget
District Landline Telephone Service	\$40,000	\$77,149
Postage	2,750	2,750
Internet Services	50,000	50,000
Mobile Phone Services	30,000	20,000
Advertising – Human Resources	12,575	12,575
Printing & Binding	1,000	1,000
Travel	14,500	14,500
Total	\$150,825	\$177,974

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

	2015-2016 Budget	2016-2017 Budget
General Supplies-Information Systems	\$67,149	\$40,000
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
Total	\$324,299	\$297,150

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

	2015-2016 Budget	2016-2017 Budget
Computers & Peripherals – New	\$201,500	\$251,500
Computers & Peripherals- Replacement	25,000	25,000
Total	\$226,500	\$276,500

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

	2015-2016 Budget	2016-2017 Budget
Dues and Fees – Human Resources	\$2,000	\$2,000
Dues and Fees – Information Systems	1,500	\$1,500
Total	\$3,500	\$3,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

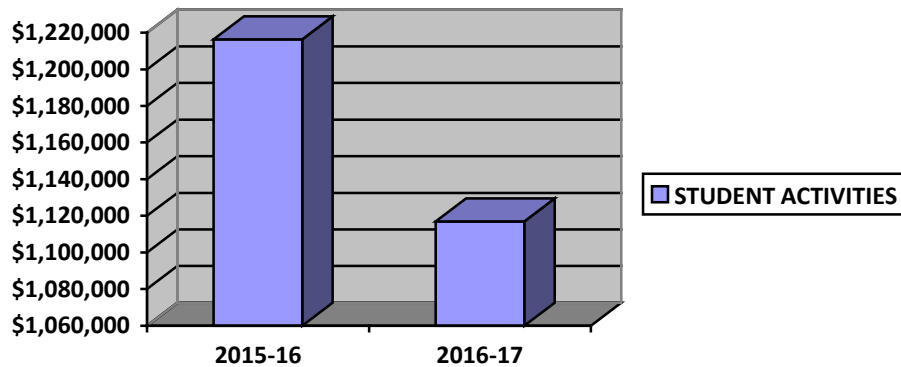
	2015-2016 Budget	2016-2017 Budget
Chester County I.U. Core Budget	\$37,551	\$37,551
Total	\$37,551	\$37,551

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2016-2017**

OPERATION OF NON-INSTRUCTIONAL SERVICES – 3000 SERIES

ACCOUNT	BUDGET 2015-2016	BUDGET 2016-2017	PERCENT INCREASE/ DECREASE
3200 STUDENT ACTIVITIES	\$1,216,420	\$1,116,927	-8.18%
TOTAL NON-INSTRUCTIONAL 3000 SERIES	\$1,216,420	\$1,116,927	-8.18%

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 2016-2017
COMPARISON OF EXPENDITURES
OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	CHANGE OVER 2015-2016 BUDGET	
					\$	%
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
100	Personnel Services-Salaries	\$ 652,234	\$ 731,577	632,773	\$ (98,804)	-13.51%
200	Personnel Services-Employee Benefits	187,990	122,555	90,766	(31,789)	-25.94%
300	Purchased Professional and Technical Services	86,145	96,983	97,326	343	0.35%
400	Purchased Property Services	-	2,000	2,000	-	0.00%
500	Other Purchased Services	88,499	111,380	116,225	4,845	4.35%
600	Supplies	127,465	107,614	115,214	7,600	7.06%
700	Property	20,782	14,000	16,311	2,311	16.51%
800	Other Objects	61,161	30,311	46,312	16,001	16.51%
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES		<u>1,224,276</u>	<u>1,216,420</u>	<u>1,116,927</u>	<u>(99,493)</u>	<u>-8.18%</u>
3000 - TOTAL		<u>\$ 1,224,276</u>	<u>\$ 1,216,420</u>	<u>\$ 1,116,927</u>	<u>\$ (99,493)</u>	<u>-8.18%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

	2015-2016 Budget	2016-2017 Budget
High School Vice Principal	\$121,208	\$0
High School Athletic Director	80,000	97,755
Co-Curricular Supplemental Contracts	135,810	135,810
Athletic Supplemental Contracts	368,270	368,270
Secretarial/Clerical	26,289	30,938
Total	\$731,577	\$632,773

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 30.03%) 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.

	2015-2016 Budget	2016-2017 Budget
Fringe Benefits	\$58,898	\$41,536
Social Security	14,176	9,845
Retirement	48,449	38,647
Other	1,032	738
Total	\$122,555	\$90,766

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

	2015-2016 Budget	2016-2017 Budget
Athletic Officials	\$41,884	\$41,843
Athletic Trainer	46,600	47,000
Security Services – Athletic Fields	5,000	5,000
Other Professional Services	3,499	3,483
Total	\$96,983	\$97,326

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

	2015-2016 Budget	2016-2017 Budget
Repairs and Maintenance	<u>\$2,000</u>	<u>\$2,000</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.

	2015-2016 Budget	2016-2017 Budget
Contracted Carriers-Co-Curricular	<u>\$92,650</u>	<u>\$93,525</u>
Liability Insurance	11,000	15,000
Travel	6,700	6,700
Security Services	530	500
Printing	<u>500</u>	<u>500</u>
Total	\$111,380	\$116,225

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.

	2015-2016 Budget	2016-2017 Budget
General Supplies – Co-Curricular	<u>\$2,800</u>	<u>\$3,800</u>
Supplies – Band	8,500	10,000
Supplies- Middle School Athletics	25,514	25,514
Supplies – High School Athletics	70,000	75,000
Books and Periodicals	<u>800</u>	<u>900</u>
Total	\$107,614	\$115,214

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

	2015-2016 Budget	2016-2017 Budget
Equipment – New-Athletics	<u>\$4,000</u>	<u>\$6,111</u>
Equipment-New-Band	10,000	10,000
Total	\$14,000	\$16,311

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2016-2017**

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.

	2015-2016	2016-2017
	Budget	Budget
Fees – Co-Curricular	\$8,552	\$13,552
Fees – Middle School Athletics	3,759	8,759
Fees – High School Athletics	13,000	19,000
Other Expense – Middle School Athletics	1,000	1,001
Other Expense- High School Athletics	4,000	4,000
Total	\$30,311	\$46,312

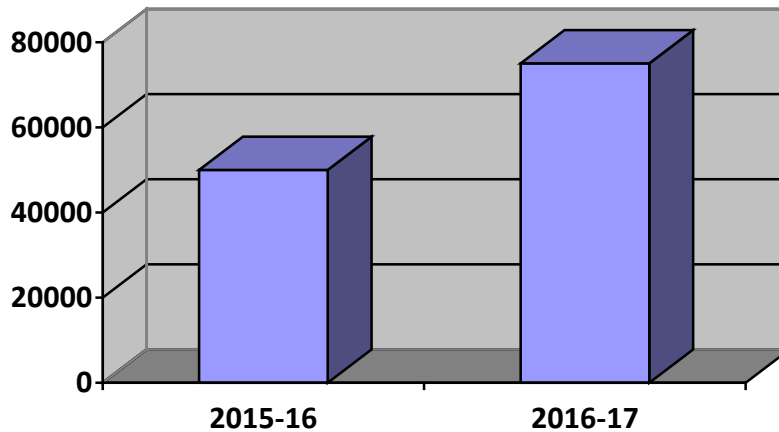
**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2016-2017**

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

ACCOUNT	BUDGET 2015-2016	BUDGET 2016-2017	PERCENT INCREASE/ DECREASE
4600 EXISTING BUILDING IMPROVEMENT	\$50,000	\$75,000	33.33%
TOTAL FACILITIES 4000 SERIES	\$50,000	\$75,000	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 2016-2017
COMPARISON OF EXPENDITURES
FACILITIES ACQUISITION, CONSTRUCTION & IMPROVEMENT SVCS. - 4000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	CHANGE OVER 2015-2016 BUDGET	
					\$	%
<u>4600 EXISTING BUILDING IMPROVEMENT</u>						
400	Purchased Property Services	58,463	50,000	75,000	25,000	-
TOTAL EXISTING BUILDING IMPROVEMENT		58,463	50,000	75,000	25,000	-
4000 - TOTAL		\$ 58,463	\$ 50,000	\$ 75,000	\$ 25,000	\$ -

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPANATION 2016-2017**

**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.

	2015-2016 Budget	2016-2017 Budget
Outside Maint.-Bldg. Improvements	<u>\$50,000</u>	<u>\$75,000</u>

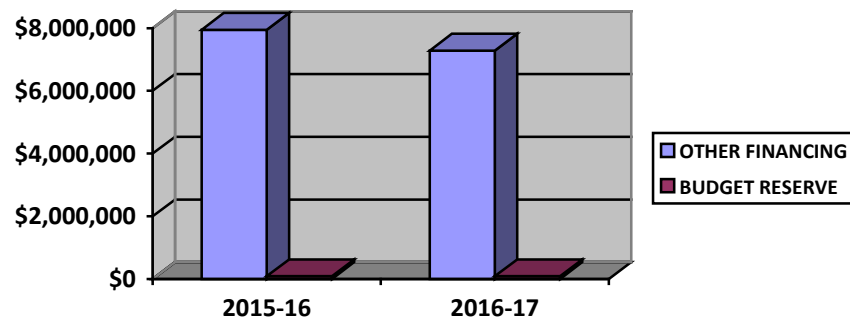
**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET SUMMARY 2016-2017**

OTHER EXPENDITURES & FINANCING USES – 5000 SERIES

ACCOUNT	BUDGET 2015-2016	BUDGET 2016-2017	PERCENT INCREASE/ DECREASE
5100 DEBT SERVICE/OTHER FINANCING USES	\$7,945,738	\$7,282,054	-8.35%
5900 BUDGET RESERVE	90,000	90,000	0.00%
TOTAL OTHER EXP. & FINANCING USES- 5000 SERIES	\$8,035,738	\$7,372,054	-8.26%

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 2016-2017
COMPARISON OF EXPENDITURES
OTHER EXPENDITURES & FINANCING USES - 5000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET	CHANGE OVER 2015-2016 BUDGET	
					\$	%
<u>5100 DEBT SERVICE/OTHER FINANCING USES</u>						
800	Serial Bonds-Interest	\$ 2,142,531	\$ 2,060,738	\$ 1,607,054	\$ (453,684)	-22.02%
900	Serial Bonds-Principal	5,695,000	5,885,000	5,675,000	(210,000)	-3.57%
TOTAL DEBT SERVICE/OTHER FINANCING USES		7,837,531	7,945,738	7,282,054	(663,684)	-8.35%
<u>5200 INTERFUND TRANSFERS</u>						
930	Capital Reserve	1,201,675	-	-	-	-
TOTAL INTERFUND TRANSFERS		1,201,675	-	-	-	-
<u>5900 BUDGETARY RESERVE</u>						
800	Budget Reserve	-	90,000	90,000	-	0.00%
TOTAL BUDGETARY RESERVE		-	90,000	90,000	-	0.00%
5000 - TOTAL		<u>\$ 9,039,206</u>	<u>\$ 8,035,738</u>	<u>\$ 7,372,054</u>	<u>\$ (663,684)</u>	<u>-8.26%</u>
TOTAL ALL FUNCTIONS		<u>\$ 75,984,720</u>	<u>\$ 78,897,319</u>	<u>\$ 81,793,364</u>	<u>\$ 2,896,045</u>	<u>3.67%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPANATION 2016-2017**

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.

	2015-2016	2016-2017
	Budget	Budget
1998 Emmaus Interest - Variable	\$60,000	\$31,600
2006 Emmaus Interest - Variable	90,000	78,400
2011 Emmaus Interest - Variable	130,000	114,600
2005 GOB Interest	795,336	0
2010 GOB Interest	665,602	677,800
2012 GOB Interest	110,600	88,200
2013 GOB Interest	186,200	154,900
2015 GOB Interest	0	217,322
2016 GOB Interest	0	228,232
Bank Fees	23,000	16,000
Total	\$2,060,738	\$1,607,054

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

	2015-2016	2016-2017
	Budget	Budget
1998 Emmaus Principal	\$675,000	\$710,000
2006 Emmaus Principal	385,000	400,000
2011 Emmaus Principal	5,000	5,000
2005 GOB Principal	2,130,000	0
2010 GOB Principal	5,000	5,000
2012 GOB Principal	1,120,000	1,145,000
2013 GOB Principal	1,565,000	1,585,000
2015 GOB Principal	0	585,000
2016 GOB Principal	0	1,240,000
Total	\$5,885,000	\$5,675,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPANATION 2016-2017**

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.

	2015-2016	2016-2017
	<u>Budget</u>	<u>Budget</u>
Budgetary Reserve	<u>\$90,000</u>	<u>\$90,000</u>

INFORMATIONAL



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2016-2017
FIVE YEAR COMPARISON OF REVENUES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET
<u>6000 LOCAL SOURCES</u>						
6111	Current Taxes - Real Estate	\$ 50,045,173	\$ 51,522,506	\$ 52,224,846	\$ 54,062,187	\$ 55,516,376
6112	Interim Taxes	405,286	176,233	293,621	400,000	400,000
6113	Utility Taxes	73,021	69,332	71,554	73,000	73,000
6151	Earned Income Tax	3,860,952	4,077,297	4,059,485	3,900,000	4,000,000
6153	Transfer Taxes	710,079	788,695	771,018	700,000	725,000
6411	Delinquent Taxes	1,498,661	1,786,340	2,114,722	1,700,000	1,725,000
6510	Investment Earnings	42,296	54,727	41,794	50,000	50,142
6710	Revenue from Athletic Admissions	23,375	29,170	37,404	-	30,000
6832	Federal IDEA Pass-Through Revenue	579,074	522,415	701,642	565,257	565,257
6910	Rentals	87,711	58,502	58,858	100,705	66,350
6920	Contributions and Donations	59,101	125,766	152,281	-	25,000
6940	Tuition from Patrons	10,557	10,364	24,297	-	2,500
6960	Services Provided Other Local Governments	49,388	78,447	89,965	-	75,000
6990	Refunds and Other Miscellaneous Revenue	93,338	122,914	120,149	100,059	86,331
TOTAL LOCAL SOURCES		<u>57,538,012</u>	<u>59,422,708</u>	<u>60,761,635</u>	<u>61,651,208</u>	<u>63,339,956</u>
<u>7000 STATE SOURCES</u>						
7110	Basic Education Funding	4,944,312	5,130,732	5,115,498	5,135,000	5,591,325
7160	Tuition for Orphans	7,378	7,706	10,967	-	-
7200	Other State Subsidies	3,447	2,878	3,223	-	-
7271	Special Educataion Funds for School-Aged Pupils	1,603,930	1,642,179	1,734,045	1,641,323	1,787,505
7310	Transportation (Public/Nonpublic)	1,404,204	1,386,207	1,388,565	1,440,000	1,440,000
7320	Rental & Sinking Fund Payments Reimbursement	366,705	458,439	771,363	560,408	560,408
7330	Health Services Reimbursement	88,334	87,120	87,028	86,000	86,000
7340	State Property Tax Reduction Allocation	1,390,637	1,379,054	1,379,058	1,410,703	1,457,389
7501	Accountability Block Grant	128,446	128,446	-	-	-
7505	Ready to Learn Block Grant	-	-	304,781	304,781	304,781
7810	State Share of Social Security & Medicare Taxes	1,087,238	994,567	1,045,973	1,136,616	1,141,898
7820	State Share of Retirement Contributions	1,778,637	2,254,194	2,919,015	3,789,960	4,524,093
TOTAL STATE SOURCES		<u>12,803,268</u>	<u>13,471,522</u>	<u>14,759,517</u>	<u>15,504,791</u>	<u>16,893,399</u>
<u>8000 FEDERAL SOURCES</u>						
8514	Title I - Improving Academic Achievement	453,996	617,889	418,764	495,000	545,832
8515	Title II - Improving Teacher Quality	134,752	72,709	66,244	103,544	95,118
8516	Title III - Language Instruction for LEP Students	144,356	150,757	176,979	153,446	154,902
8709	ARRA-Education Jobs Fund	264	-	-	-	-
8810	School-Based Access Medicaid Reimbursement	331,781	312,144	41,624	275,000	49,827
TOTAL FEDERAL SOURCES		<u>1,065,149</u>	<u>1,153,499</u>	<u>703,611</u>	<u>1,026,990</u>	<u>845,679</u>
<u>0000 OTHER APPROPRIATIONS</u>						
0000	Fund Balance Appropriation	-	-	-	714,330	714,330
0000	Capital Projects Funds Transfers	-	-	-	-	-
TOTAL OTHER APPROPRIATIONS		<u>-</u>	<u>-</u>	<u>-</u>	<u>714,330</u>	<u>714,330</u>
TOTAL ALL REVENUES		<u><u>\$ 71,406,429</u></u>	<u><u>\$ 74,047,729</u></u>	<u><u>\$ 76,224,763</u></u>	<u><u>\$ 78,897,319</u></u>	<u><u>\$ 81,793,364</u></u>

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2016-2017
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

FUNCTION/ OBJECT	DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	\$ 17,582,648	\$ 16,540,743	\$ 16,913,374	\$ 17,572,124	\$ 17,824,620
200	Personnel Services-Employee Benefits	7,892,500	8,366,701	9,338,032	10,750,090	12,033,965
300	Purchased Professional and Technical Services	22,036	37,297	38,765	14,400	51,400
400	Purchased Property Services	2,332	1,366	3,343	7,400	7,297
500	Other Purchased Services	2,141,927	2,736,079	2,726,441	2,902,044	3,556,938
600	Supplies	412,276	497,522	482,317	478,901	513,398
700	Property	8,686	42,369	44,359	19,400	18,400
800	Other Objects	820	9,050	2,543	-	-
TOTAL REGULAR PROGRAMS		28,063,225	28,231,127	29,549,175	31,744,359	34,006,018
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	3,311,758	2,593,377	2,570,396	2,594,531	2,602,761
200	Personnel Services-Employee Benefits	1,644,322	1,249,001	1,378,650	1,568,693	1,710,551
300	Purchased Professional and Technical Services	4,746,903	5,272,415	5,886,494	5,563,119	6,091,402
400	Purchased Property Services	2,645	-	-	7,000	2,000
500	Other Purchased Services	1,328,609	2,245,557	2,474,634	2,890,046	2,489,934
600	Supplies	36,783	49,078	40,009	56,999	46,999
700	Property	4,178	1,336	42,139	13,136	20,000
800	Other Objects	2,140	5,711	1,813	4,500	4,500
TOTAL SPECIAL PROGRAMS		11,077,338	11,416,475	12,394,135	12,698,024	12,968,147
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,299,025	1,317,515	1,466,572	1,608,512	1,751,166
TOTAL VOCATIONAL PROGRAMS		1,299,025	1,317,515	1,466,572	1,608,512	1,751,166
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	67,615	86,743	85,588	-	-
200	Personnel Services-Employee Benefits	13,334	20,789	22,399	-	-
300	Purchased Professional and Technical Services	-	-	6,272	50,768	50,768
500	Other Purchased Services	76,559	92,869	113,855	107,375	120,153
600	Supplies	7,047	7,028	7,414	-	-
TOTAL OTHER INSTRUCTIONAL PROGRAMS		164,555	207,429	235,528	158,143	170,921
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
300	Purchased Professional and Technical Services	-	590	-	2,310	-
TOTAL NONPUBLIC SCHOOL PROGRAMS		-	590	-	2,310	-
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	1,278,914	1,240,927	1,273,096	1,299,785	1,302,733
200	Personnel Services-Employee Benefits	536,875	602,397	681,726	765,910	818,175
300	Purchased Professional and Technical Services	211,807	192,608	244,820	189,000	255,000
500	Other Purchased Services	4,422	3,936	2,890	5,100	5,100
600	Supplies	6,838	8,961	12,971	11,800	11,800
700	Property	-	-	-	1,000	1,000
800	Other Objects	460	60	60	750	750
TOTAL SUPPORT SERVICES-STUDENTS		2,039,316	2,048,889	2,215,562	2,273,345	2,394,558

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2016-2017
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

FUNCTION/ OBJECT	DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,023,336	978,493	950,090	1,093,065	1,095,531
200	Personnel Services-Employee Benefits	395,730	467,722	481,619	556,199	647,019
300	Purchased Professional and Technical Services	21,458	46,527	52,209	49,948	42,650
400	Purchased Property Services	3,802	3,179	3,744	5,700	3,500
500	Other Purchased Services	22,593	23,527	25,743	31,782	27,192
600	Supplies	454,156	284,229	293,099	328,926	315,958
700	Property	14,667	8,287	7,332	19,000	19,000
800	Other Objects	518	2,291	419	7,450	6,420
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		1,936,260	1,814,255	1,814,255	2,092,070	2,157,270
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,037,888	1,984,681	2,119,143	2,026,881	2,345,166
200	Personnel Services-Employee Benefits	704,789	829,849	977,384	1,044,623	1,304,539
300	Purchased Professional and Technical Services	152,331	142,537	132,232	207,625	232,625
500	Other Purchased Services	126,206	148,444	151,931	160,225	171,375
600	Supplies	26,061	13,862	13,208	32,515	31,200
700	Property	-	742	4,752	10,950	10,950
800	Other Objects	57,191	41,854	33,365	67,294	66,394
TOTAL SUPPORT SERVICES-ADMINISTRATION		3,104,466	3,161,969	3,432,015	3,550,113	4,162,249
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	479,610	483,818	501,240	491,508	508,966
200	Personnel Services-Employee Benefits	210,975	239,515	280,572	316,611	352,696
300	Purchased Professional and Technical Services	16,366	4,600	2,406	8,300	8,300
400	Purchased Property Services	174	6	-	950	950
600	Supplies	21,065	22,097	22,435	24,881	26,031
700	Property	577	-	-	500	500
TOTAL SUPPORT SERVICES-PUPIL HEALTH		728,767	750,036	806,653	842,750	897,443
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	610,469	602,378	556,900	607,851	634,426
200	Personnel Services-Employee Benefits	232,943	253,229	243,507	280,245	322,108
300	Purchased Professional and Technical Services	33,411	25,696	24,271	86,272	75,522
400	Purchased Property Services	2,760	-	-	-	-
500	Other Purchased Services	7,541	7,578	6,373	12,750	9,250
600	Supplies	5,755	6,993	4,218	15,000	15,000
700	Property	1,320	-	-	10,000	10,000
800	Other Objects	24,050	15,080	118,543	16,650	16,650
TOTAL SUPPORT SERVICES-BUSINESS		918,249	910,954	953,811	1,028,768	1,082,956
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	2,206,952	2,003,557	1,981,810	2,030,108	2,069,871
200	Personnel Services-Employee Benefits	1,134,592	1,182,683	1,222,827	1,398,983	1,512,474
300	Purchased Professional and Technical Services	68,494	92,856	120,482	87,194	133,120
400	Purchased Property Services	1,499,677	1,587,835	1,661,494	1,625,997	1,729,666
500	Other Purchased Services	203,892	255,351	247,344	257,720	271,972
600	Supplies	585,255	672,772	631,216	698,807	623,427
700	Property	79,033	196,697	94,015	134,987	120,909
800	Other Objects	14,011	12,584	14,568	14,003	12,373
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		5,791,906	6,004,335	5,973,756	6,247,799	6,473,812

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2016-2017
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

FUNCTION/ OBJECT	DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	111,761	113,089	113,849	117,265	120,783
200	Personnel Services-Employee Benefits	57,182	66,383	70,417	78,820	89,057
300	Purchased Professional and Technical Services	2,800	1,775	1,775	2,000	2,000
400	Purchased Property Services	2,579	2,993	2,122	3,000	2,500
500	Other Purchased Services	4,693,340	4,481,448	4,677,053	4,957,931	4,815,981
600	Supplies	36,321	49,308	20,289	46,700	49,000
800	Other Objects	505	1,016	699	1,000	1,000
TOTAL STUDENT TRANSPORTATION		4,904,488	4,716,012	4,886,203	5,206,716	5,080,321
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	710,672	782,965	840,152	812,467	698,122
200	Personnel Services-Employee Benefits	257,240	348,587	378,846	455,860	462,475
300	Purchased Professional and Technical Services	146,044	84,481	97,552	131,250	131,250
400	Purchased Property Services	-	-	(3,143)	-	-
500	Other Purchased Services	83,687	173,343	120,182	150,825	177,974
600	Supplies	185,644	311,425	253,569	324,299	297,150
700	Property	424,143	178,905	211,154	226,500	276,500
800	Other Objects	1,897	784	1,720	3,500	3,500
TOTAL SUPPORT SERVICES-CENTRAL		1,809,327	1,880,490	1,900,032	2,104,701	2,046,971
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	38,095	35,486	35,078	37,551	37,551
TOTAL OTHER SUPPORT SERVICES		38,095	35,486	35,078	37,551	37,551
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
100	Personnel Services-Salaries	617,030	630,431	652,234	731,577	632,773
200	Personnel Services-Employee Benefits	145,219	169,715	187,990	122,555	90,766
300	Purchased Professional and Technical Services	88,579	91,163	86,145	96,983	97,326
400	Purchased Property Services	991	1,335	-	2,000	2,000
500	Other Purchased Services	93,671	131,696	88,499	111,380	116,225
600	Supplies	90,344	99,964	127,465	107,614	115,214
700	Property	7,608	43,481	20,782	14,000	16,311
800	Other Objects	59,910	58,908	61,161	30,311	46,312
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES		1,103,352	1,226,693	1,224,276	1,216,420	1,116,927
<u>4000 FACILITIES ACQ., CONST. & IMPROV. SERVICES</u>						
400	Purchased Property Services	-	71,158	58,463	50,000	75,000
700	Property	-	-	-	-	-
TOTAL FACILITIES ACQ., CONST. & IMPROV. SERVICES		-	71,158	58,463	50,000	75,000
<u>5100 OTHER EXPENDITURES & FINANCING USES</u>						
800	Serial Bonds-Interest	2,395,663	2,302,815	2,142,531	2,060,738	1,607,054
900	Serial Bonds-Principal	4,055,000	5,395,000	5,695,000	5,885,000	5,675,000
930	Fund Transfers	1,312,377	2,396,320	-	-	-
TOTAL OTHER EXPENDITURES & FINANCING USES		7,763,040	10,094,135	7,837,531	7,945,738	7,282,054
<u>5900 BUDGETARY RESERVE</u>						
800	Budget Reserve	-	-	1,201,675	90,000	90,000
TOTAL BUDGETARY RESERVE		-	-	1,201,675	90,000	90,000
TOTAL ALL FUNCTIONS		\$ 70,741,409	\$ 73,887,548	\$ 75,984,720	\$ 78,897,319	\$ 81,793,364

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2016-2017
FIVE YEAR COMPARISON OF EXPENDITURES BY OBJECT**

OBJECT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET
100 Salaries	\$ 30,038,652	\$ 28,041,197	\$ 28,557,870	\$ 29,377,162	\$ 29,835,752
200 Employee Benefits	13,225,702	13,796,571	15,263,968	17,338,589	19,343,825
300 Purchased Prof. Svcs.	5,511,055	5,992,546	6,693,424	6,489,169	7,171,363
400 Purchased Property Svcs.	1,508,448	1,667,873	1,726,022	1,702,047	1,822,913
500 Other Purchased Svcs.	10,126,078	11,652,831	12,136,594	13,233,241	13,550,811
600 Supplies	1,867,544	2,014,743	1,904,684	2,126,442	2,045,177
700 Property	540,213	471,817	424,533	449,473	493,570
800 Other Objects	2,570,971	2,450,153	2,380,949	2,296,196	1,854,953
900 Other Financing Uses	5,352,745	7,799,817	6,896,675	5,885,000	5,675,000
TOTAL ALL OBJECTS	<u>\$ 70,741,408</u>	<u>\$ 73,887,548</u>	<u>\$ 75,984,720</u>	<u>\$ 78,897,319</u>	<u>\$ 81,793,364</u>

FIVE YEAR COMPARISON OF BENEFITS EXPENDITURES BY OBJECT

OBJECT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	2016-2017 BUDGET
213 Life Insurance	\$ 27,843	\$ 23,169	\$ 25,631	\$ 26,565	\$ 26,646
214 Income Protection Ins.	60,241	55,476	52,335	56,220	60,021
215 Eye Care Insurance	68,720	83,129	80,988	89,583	77,694
220 Social Security Contrib.	2,222,583	2,057,281	2,114,433	2,243,216	2,249,015
230 PSERS Retirement Contrib.	3,646,514	4,673,948	5,985,099	7,507,657	8,987,471
240 Tuition Reimbursement	221,603	209,744	188,553	220,000	220,000
250 Unemployment Comp.	28,310	71,232	35,191	40,000	38,868
260 Workers' Compensation	115,698	145,408	137,167	165,768	190,011
271 Self-Insurance Medical Ben.	5,139,974	4,730,374	4,734,839	4,821,879	5,137,114
272 Self-Insurance Dental Ben.	460,287	472,715	484,493	480,194	455,150
276 Self-Insurance Prescription Ben.	1,233,929	1,274,095	1,425,239	1,607,507	1,821,835
290 Other Current Employee Benefits	-	-	-	80,000	80,000
TOTAL ALL BENEFITS	<u>\$ 13,225,702</u>	<u>\$ 13,796,571</u>	<u>\$ 15,263,968</u>	<u>\$ 17,338,589</u>	<u>\$ 19,343,825</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2016-2017**

Historical Analysis of Millage Rate

<u>Year</u>	<u>Millage Rate</u>	<u>Inc. %</u>
2007-08	21.9500	1.8%
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%

Historical Analysis of Real Estate Tax Levy

<u>Year</u>	<u>R.E. Tax Levy</u>	<u>Inc. \$</u>
2007-08	44,564,889	\$2,520,570
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

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2016-2017**

Real Estate Tax Collections Analysis

<u>Year</u>	<u>Assessment</u>	<u>Millage</u>	<u>Levied</u>	<u>Percentage</u>	<u>Collections</u>
2007-08	2,030,291,064	21.9500	44,564,889	95.2%	42,422,003
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		

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2016-2017**

Historical Analysis of Real Estate Assessments

<u>Year</u>	<u>Assessment</u>	<u>Inc. %</u>
2007-08	2,030,291,064	4.2%
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%

Historical Analysis of STEB Market Values

<u>Year</u>	<u>STEB Market Value</u>	<u>Inc. %</u>
2006-07	2,229,398,100	10.5%
2007-08	2,345,960,200	5.2%
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	N/A	
2016-17	N/A	

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2016-2017**

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	165,264,680	1,407	631,533,270	3,116
Agriculture	0	0	5,140,010	19
Industrial	911,630	6	20,226,980	15
Commercial	67,860,110	204	136,806,870	326
Act 319/515	2,844,980	86	10,346,180	288
Mobile Homes	0	0	2,121,210	125
Total	236,881,400	1,703	806,174,520	3,889

<u>Classification</u>	<u>Kennett Twp.</u>	<u>Parcels</u>	<u>Independent No. 1</u>	<u>Parcels</u>
Residential	636,589,770	2,656	108,884,840	621
Agriculture	8,891,980	31	0	0
Industrial	9,038,890	8	2,401,970	3
Commercial	124,273,180	156	69,901,790	59
Act 319/515	12,527,535	300	1,343,900	27
Mobile Homes	384,980	17	0	0
Total	791,706,335	3,168	182,532,500	710

<u>Classification</u>	<u>Total District</u>	<u>Parcels</u>
Residential	1,542,272,560	7,800
Agriculture	14,031,990	50
Industrial	32,579,470	32
Commercial	398,841,950	745
Act 319/515	27,062,595	701
Mobile Homes	2,506,190	142
Total	2,017,294,755	9,470

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2016-2017**

Tax Duplicate Analysis by Municipality

<u>Year</u>	<u>Kennett Boro</u>	<u>Inc. %</u>	<u>New Garden Twp.</u>	<u>Inc. %</u>
2007-08	216,568,700	-0.90%	865,091,768	4.85%
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%

<u>Year</u>	<u>Kennett Twp.</u>	<u>Inc. %</u>	<u>Independent No. 1</u>	<u>Inc. %</u>
2007-08	786,248,316	4.28%	162,382,280	7.09%
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%

<u>Year</u>	<u>Total District</u>	<u>Inc. %</u>
2007-08	2,030,291,064	4.16%
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%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2016-2017**

Principal Taxpayers

<u>Owner</u>	<u>Township</u>	<u>Type of Property</u>	<u>2016 Assessment</u>
Kendal Crosslands Comm	Kennett Twp.	Retirement Community	\$27,863,450
Kennett Exc Limited	Kennett Twp.	Commercial Offices	19,059,480
East Marlboro Associates	Independent No. 1	Retail Shopping Center	11,382,980
State Street Associates	Kennett Borough	Professional Offices	11,329,460
Marlborough Associates LP	Independent No. 1	Retail Shopping Center	10,155,200
Modern Mushroom Farms	New Garden Twp.	Agriculture	8,246,170
Kennett Center LP	Kennett Borough	Professional Offices	7,597,700
350 Scarlett Group	New Garden Twp.	Retail Shopping Center	6,534,970
Turks Head Health Services	Kennett Twp.	Professional Offices	5,643,640
Chathan Financial Corp	Kennett Twp.	Commercial Offices	5,183,070
Total			\$112,996,120

Common Level Ratio

<u>Year</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Common Level Ratio</u>
2007	2,345,960,200	2,030,291,064	51.80%
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	—	2,008,051,785	
2016	—	2,017,294,755	

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2016-2017**

Average Residential Assessment

<u>Municipality</u>	<u>Residential Assessment</u>	<u>Parcels</u>	<u>Average Resident</u>
Kennett Boro	\$168,109,660	1,493	\$112,599
New Garden Twp.	644,000,660	3,529	182,488
Kennett Twp.	649,502,285	2,973	218,467
<u>Independent No. 1</u>	<u>110,228,740</u>	<u>648</u>	<u>170,106</u>
Total	\$1,571,841,345	8,643	\$181,863

2016-17 Average Homeowner Assessment \$181,863

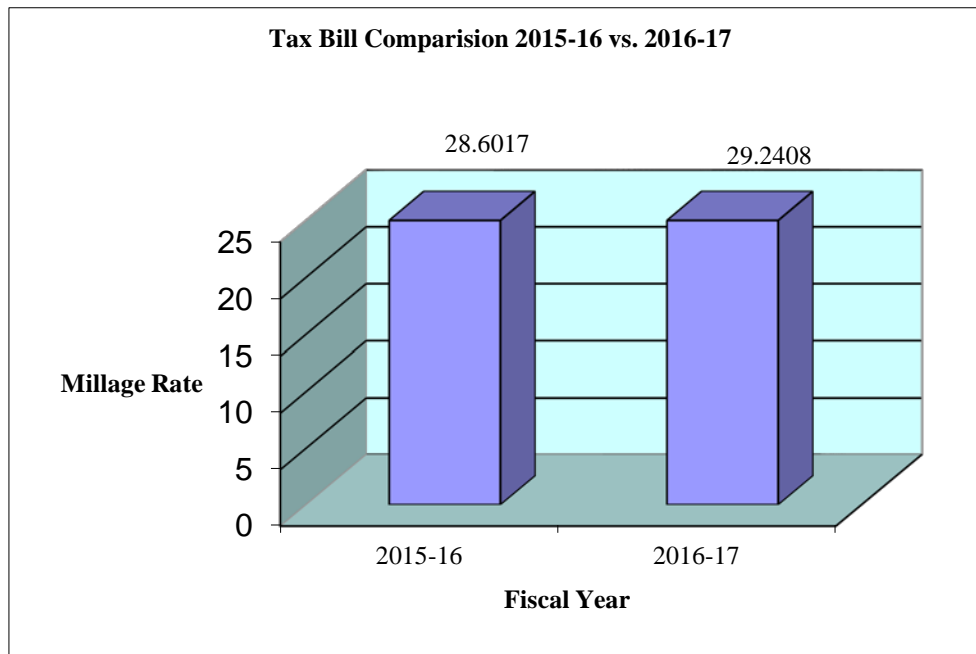
Tax Bill Calculation:

Base Bill @ 2015-16 Millage (28.6017) 5,202

2016-17 Millage Increase @ .6391Mills 116

(Total Millage 2016-17 = 29.2408 Mills)

Total Average Tax Bill 2016-17 \$5,318



**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2016-2017**

Property Tax Reference Table

<u>Assessed Property Value</u>	<u>2015-16 Property Tax</u>	<u>2016-17 Property Tax</u>	<u>Tax Increase</u>
100,000	2,860	2,924	64
125,000	3,575	3,655	80
150,000	4,290	4,386	96
175,000	5,005	5,117	112
200,000	5,720	5,848	128
225,000	6,435	6,579	144
250,000	7,150	7,310	160
275,000	7,865	8,041	176
300,000	8,581	8,772	192
325,000	9,296	9,503	208
350,000	10,011	10,234	224
375,000	10,726	10,965	240
400,000	11,441	11,696	256
425,000	12,156	12,427	272
450,000	12,871	13,158	288
475,000	13,586	13,889	304
500,000	14,301	14,620	320
525,000	15,016	15,351	336
550,000	15,731	16,082	352
575,000	16,446	16,813	367
600,000	17,161	17,544	383
625,000	17,876	18,276	399
650,000	18,591	19,007	415
675,000	19,306	19,738	431
700,000	20,021	20,469	447
725,000	20,736	21,200	463
750,000	21,451	21,931	479
775,000	22,166	22,662	495
800,000	22,881	23,393	511
825,000	23,596	24,124	527
850,000	24,311	24,855	543
875,000	25,026	25,586	559
900,000	25,742	26,317	575
925,000	26,457	27,048	591
950,000	27,172	27,779	607
975,000	27,887	28,510	623
1,000,000	28,602	29,241	639
Real Estate Tax Millage Rate			
2015-2016		28.6017	
2016-2017		29.2408	

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2016-2017**

DEMOGRAPHICS STATISTICS

<u>YEAR</u>	<u>Enrollment</u>				<u>Student</u>	<u>Percent</u>
	<u>Elementary</u>	<u>Middle School</u>	<u>High School</u>	<u>District</u>	<u>Increase</u>	<u>Increase</u>
2007-08	1,877	964	1,259	4,100	-2	-0.05%
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 **	1,907	1,036	1,314	4,257	51	1.21%
2017-18 **	1,878	1,087	1,346	4,311	54	1.27%

* Actual enrollment as of September 2015

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

<p>Enrollment figures exclude students enrolled in Charter Schools, Cyber Charter Schools and out-of-district Special Education educational facilities.</p>
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**KENNETT CONSOLIDATED SCHOOL DISTRICT
2016-2017 BUILDING ALLOCATIONS**

<u>SCHOOL</u>	<u>PROJECTED 2016-2017 ENROLLMENT</u>	<u>WEIGHTING FACTOR</u>	<u>WEIGHTED ENROLLMENT</u>	<u>2016-2017 APPROPRIATION</u>
<u>KINDERGARTEN CENTER</u>				
Kindergarten	<u>310</u>	<u>1.00</u>	<u>310.00</u>	
Total (K)	310		310.00	\$46,492
			Special Request	\$0
			Copier Allowance	<u>\$12,000</u>
			TOTAL ALLOCATION	\$58,492
<u>BANCROFT</u>				
Grades 1 - 5	<u>516</u>	<u>1.00</u>	<u>516.00</u>	
Total (1-5)	516		516.00	\$77,387
			Special Request	\$0
			Copier Allowance	<u>\$28,000</u>
			TOTAL ALLOCATION	\$105,387
<u>GREENWOOD</u>				
Grades 1 - 5	<u>610</u>	<u>1.00</u>	<u>610.00</u>	
Total (1-5)	610		610.00	\$91,485
			Special Request	\$0
			Copier Allowance	<u>\$23,000</u>
			TOTAL ALLOCATION	\$114,485
<u>NEW GARDEN</u>				
Grades 1 - 5	<u>471</u>	<u>1.00</u>	<u>471.00</u>	
Total (1-5)	471		471.00	\$70,638
			Special Request	\$0
			Copier Allowance	<u>\$33,000</u>
			TOTAL ALLOCATION	\$103,638
<u>MIDDLE SCHOOL</u>				
Grade 6	336	1.00	336.00	\$50,392
Grades 7- 8	<u>700</u>	<u>1.45</u>	<u>1,015.00</u>	\$152,225
Total (6-8)	1036		1,351.00	
			Special Request	\$0
			Copier Allowance	<u>\$37,000</u>
			TOTAL ALLOCATION	\$239,616
<u>HIGH SCHOOL</u>				
Grades 9 - 12	1314	1.70	2,233.80	\$335,014
			Special Request	\$0
			Copier Allowance	<u>\$47,000</u>
			TOTAL ALLOCATION	\$382,014
<hr/>				
Elementary	2,243		2,243.00	\$432,394
Secondary	<u>2,014</u>		<u>3,248.80</u>	<u>\$571,239</u>
Grand Total	4,257		5,491.80	\$1,003,633

Per Student Allocati^on \$149.98

Previous Year's Allocation	<u>977,050</u>
Appropriation Increase	\$26,583
Percentage Increase	2.7%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2016-2017**

Debt Service Schedule

<u>Description</u>		<u>8/15/2016</u>	<u>9/15/2016</u>	<u>2/15/2017</u>	<u>3/15/2017</u>	<u>Totals</u>
1998 Emmaus	Principal			710,000		710,000
Issue: \$9,200,000	Interest	15,800		15,800		31,600
	Bank Fees	1,000		1,000		2,000
2006 Emmaus	Principal	0		400,000		400,000
Issue: \$8,500,000	Interest	39,200		39,200		78,400
	Bank Fees	2,000		2,000		4,000
2010 General Obligation Bonds	Principal	0		5,000		5,000
Issue: \$19,995,000 (BAB)	Interest	338,900		338,900		677,800
	Bank Fees	1,000		1,000		2,000
2011 Emmaus	Principal	0		5,000		5,000
Issue: \$8,500,000	Interest	57,300		57,300		114,600
	Bank Fees	1,000		1,000		2,000
2012 General Obligation Bonds	Principal	0		1,145,000		1,145,000
Issue: \$9,975,000	Interest	44,100		44,100		88,200
	Bank Fees	1,000		1,000		2,000
2013 General Obligation Bonds	Principal	0		1,585,000		1,585,000
Issue: \$8,050,000	Interest	77,450		77,450		154,900
	Bank Fees	1,000		1,000		2,000
2015 General Obligation Bonds	Principal	0		585,000		585,000
Issue: \$9,035,000	Interest	108,661		108,661		217,322
	Bank Fees	1,000		1,000		2,000
2016 General Obligation Bonds	Principal	0		1,240,000		1,240,000
Issue: \$8,760,000	Interest	114,116		114,116		228,232
	Bank Fees	0		0		0
Total						\$7,282,054

General Fund Totals by Accounting Codes:

General Obligation Bond Principal	\$5,675,000
General Obligation Bond Interest	\$1,607,054

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2016-2017**

Outstanding Debt Service Schedule

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

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2016-2017**

SCHOLASTIC APTITUDE TEST (SAT) MEAN SCORES

<u>Kennett High School</u>	<u>Reading</u>	<u>Math</u>	<u>Combined</u>
2006	529	540	1069
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

<u>National</u>	<u>Reading</u>	<u>Math</u>	<u>Combined</u>
2006	503	518	1021
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



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