



KENNETT CONSOLIDATED SCHOOL DISTRICT

*An inclusive community that nurtures, prepares and
empowers ALL*



Preliminary General Operating Budget Fiscal Year 2023-2024



**300 East South Street
Kennett Square, PA 19348
610.444.6600**



February 13, 2023

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 2023-2024 Preliminary General Operating Budget for the Kennett Consolidated School District. Each year presents its own unique set of challenges – strategically managing the ever-growing demands on a finite budget with the ever-changing instructional needs of our wonderfully diverse student body. This year's proposed budget reflects the Board of Education and administration's commitment to meeting and exceeding those instructional needs while continuing to be fiscally responsible to our taxpayers. The approval of the Preliminary Budget, one that encompasses all of the District's instructional, extracurricular, and athletic programs, is the culmination of a series of public Finance Committee meetings. The Superintendent and the Chief Financial Officer assume responsibility for data accuracy and completeness. This budget presents the District's financial position, proposed operational plan, and all necessary disclosures.

The 2023-2024 Preliminary General Operating Budget in the amount of \$98,134,578 requires a millage rate of 32.7372 mills, a proposed increase of 0.93% or approximately \$55 per year for the average residential property owner. The District will not be seeking referendum exceptions from the Department of Education as the millage increase is less than the 4.1% Act 1 Index.

Several key factors have been taken into consideration during the budget development process. The District has conservatively budgeted state subsidies at 2022-23 funding levels with the exception of the state's share of the Pennsylvania School Employees' Retirement System and Social Security contributions. Approving the District's preliminary budget before the governor's budget has been finalized presents its challenges. Once the state subsidies are finalized, the administration will adjust the general operating budget accordingly, which will hopefully result in a reduced tax burden for our community.

The District's State subsidies were increased to reflect additional 2022-23 allocations awarded in Basic Education and Special Education which were offset slightly by a reduction in the Transportation subsidy. It is important to note; the Pennsylvania School Employees Retirement System's Contribution Rate was decreased for the first time in more than a decade. The rate's decrease essentially negated a requirement for additional funding of the District's contribution to PSERS in 2023-24.

The District's revenue has yielded positive growth especially in the arena of locally derived sources. In 2022-23, the District realized slight indications that revenues were rebounding from shortfalls felt during the COVID Pandemic. The forecast for 2023-24 illustrates the District has fully recaptured it's pre-COVID revenue potential. The preliminary budget recognizes local revenue sources increasing of \$1,534,964 excluding real estate taxes. The areas of local revenue increases include, interim taxes, earned income tax, interest earnings and property transfer tax. The remainder of the revenue necessary to fund the preliminary budget are derived from the proposed real estate tax increase.

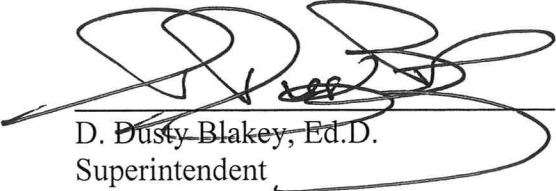
The District's cost drivers reflect our commitment to provide excellent educational opportunities and equality for all students. In addition to inflationary increases to salary and benefits, the proposed budget incorporates several new positions; 3 ELD teachers, MTSS Coordinator, Middle School Math Teacher, and supplemental contracts for instructional team leaders. The increase for District personnel represents 49% of the total budget-to-budget increase or \$1,888,501 in additional expenses. Other notable adjustments are the inclusion of a Balanced Score Card initiatives, Degree Programs, Debt Service, Capital Reserve Transfer, and a continued commitment to funding technology equipment and capital improvements. The overall budget increase is \$3,829,947 or 4.06% increase over the current year.

The preliminary budget is the first of three budgets that will be approved during the 2023-2024 budget cycle. Deliberations on the general operating budget are held monthly at Finance Committee Meetings that are held the first Monday each month. The meetings are open to the public.

For a complete overview of the 2023-2024 Preliminary General Operating Budget, please visit our District website at <https://www.kcsd.org/services/business-office/business-office-downloads>.

With sincere gratitude to a School Board that gives unselfishly of its time and to the Kennett community that values strong schools, we are able to develop, implement, and maintain an excellent educational program. It remains our distinct pleasure and privilege to educate your children.

Sincerely,



D. Dusty Blakey, Ed.D.
Superintendent



Mark T. Tracy
Chief Financial Officer

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2023-2024**

TABLE OF CONTENTS

ORGANIZATIONAL SECTION

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

FINANCIAL SECTION

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

INFORMATIONAL SECTION

Five Year Comparison of Revenues by Function	63
Five Year Comparison of Expenditures by Function	64
Five Year Comparison by Object	67
Historical Analysis of Millage Rate	68
Historical Analysis of Real Estate Tax Levy	68
Real Estate Tax Collections Analysis	69
Historical Analysis of Real Estate Assessments	70
Historical Analysis of STEB Market Value	70
Tax Duplicate Assessment Analysis by Property Classification	71
Tax Duplicate Assessment Analysis by Municipality	72
Principal Tax Payers	73
Common Level Ratio	73
Average Residential Assessment	74
Property Tax Reference Table	75
Demographic Statistics	76
Building Allocation	77
Debt Service Schedule	78
Outstanding Debt Service Schedule	79
Scholastic Aptitude Test (SAT) Mean Scores	80

The Kennett Consolidated School District will not discriminate in its educational programs, activities, or employment practices, based on race, color, national origin, sex, disability, age, religion, ancestry, union membership, or any other legally protected classification. Announcement of this policy is in accordance with state and federal laws, including Title IX of the Education Amendments of 1972, Sections 503 and 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act of 1990. Kennett Consolidated School District employees and participants who have an inquiry or complaint of harassment or discrimination, or need information about accommodations for persons with disabilities, should contact Mr. Mark Tracy, Chief Financial Officer, 300 East South Street, Kennett Square, PA 19348, telephone (610) 444-6600.

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ORGANIZATIONAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2023-2024**

ORGANIZATION

BOARD OF SCHOOL DIRECTORS

Victoria Gehrt, President

David Kronenberg, Vice President

Michael Finnegan, Treasurer

Mark Bowden

Lenda Carrillo

Ethan Cramer

Donald Kohler, Jr.

Jeffrey McVey

Ann Parry

Mark T. Tracy, Secretary

ADMINISTRATION

D. Dusty Blakey, Ed. D., District Superintendent

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

Mark T. Tracy, Chief Financial Officer

Heather Collins, Ed. D., Director of Teaching and Learning

Tara Needam, Ed. D., Director of Pupil Services

George A. Wolhaffe, III, Director of Facilities

Daniel E. Maguire, Director of Technology

Penny L. Shaffer, Director of Business Services

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2023-2024**

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: Lorenzo DeAngelis
Asst. Principal: Duane Kotz
Asst. Principal: Chanel Ruffin
Asst. Principal: Jeffery Thomas

KENNETT MIDDLE SCHOOL

195 Sunny Dell Road
Landenberg, PA 19350
Telephone: (610) 268-5800
Principal: Jacob Moore
Asst. Principal: Kathryn King
Asst. Principal: Erin Miller

MARY D. LANG KINDERGARTEN CENTER

409 Center Street
Kennett Square, PA 19348
Telephone: (610) 444-6260
Principal: April Reynolds

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: Rebecca Vietri

NEW GARDEN ELEMENTARY SCHOOL

265 New Garden Road
Post Office Box 488
Toughkenamon, PA 19374
Telephone: (610) 268-6900
Principal: Elizabeth Weaver

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2023-2024**

CONSULTANTS AND ADVISORS

AUDIT FIRM

Barbacane, Thornton & Company
Certified Public Accountants
503 Carr Road, Suite 100
Wilmington, DE 19809

SOLICITOR

Jeffrey T. Sultanik, Esquire
Fox Rothschild LLP
2000 Market Street
Philadelphia, PA 19103

FINANCIAL ADVISORS

Raymond James Public Finances
2173 Embassy Drive
Lancaster, PA 17603

FINANCIAL ADVISORS

Public Financial Management
One Keystone Plaza, Suite 300
North Front and Market Streets
Harrisburg, PA 17101-2044

BOND COUNSEL

Kegel, Keln, Almy & Lord LLP
24 North Lime Street
Lancaster, PA 17602

OFFICIAL DEPOSITORY

Fulton Bank
501 School House Road
Kennett Square, PA 19348

KENNETT CONSOLIDATED SCHOOL DISTRICT

BUDGET TIMELINE

GENERAL FUND BUDGET 2023-2024

September 30, 2022	PDE publishes the Act 1 index (4.1% for 2023-2024)
October 3, 2022	Finance Committee Meeting – MDLKC, 7:00 PM • Budget Time Line • Student Enrollment Projections • Charter School Tuition • Act 57 • Debt Service – New Construction
November 7, 2022	Finance Committee Meeting - MDLKC, 7:00 PM • Independent Auditor’s Report for the Year Ended June 2022 • Debt Service Schedules • Homestead Mailings
November 15, 2022	Draft salary and benefit projections for existing staff pending release of PSERS rates and “first look” rates from Reschini Group
December 12, 2022	Finance Committee Meeting - MDLKC, 7:00 PM • Real Estate Assessment Growth • Salaries and Benefits ○ New Positions • Building Allocations ▪ Balanced Score Card
December 15, 2022	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 Chief Financial Officer Initial planning, itemizing and prioritizing budgetary appropriations by principals and administrators Staffing requests, special request forms, and administrators’ budgets due to Chief Financial Officer
December 15, 2022	Board to certify to the PDE the total amount of tax credits due pursuant to the Sterling Act provisions
December 15-30, 2022	Budget planning conferences for administrative team to prioritize special request items, district-wide initiatives, BSC, and staffing requests
December 30, 2022	Mail annual Homestead/Farmstead notice
January 2, 2023	Finance Committee Meeting – MDLKC, 7:00 PM • Revenues • Draft Preliminary Budget • Estimated Tax Rates
January 24, 2023	Deadline for preliminary 2023-2024 budget to go on display Chief Financial Officer budgets the revenue and calculates the tax millage rate required to fund the 2023-2024 budget

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET TIMELINE
GENERAL FUND BUDGET 2023-2024**

February 3, 2023	Deadline for Board to give public notice of intent to adopt preliminary budget (10 days in advance of adoption)
February 6, 2023	Finance Committee Meeting - MDLKC, 7:00 PM • Long Range Plan for Facilities
February 13, 2023	Review and adopt the preliminary 2023-2024 budget and tentative tax rates
February 22, 2023	Submit proposed tax increase to PDE
February 24, 2023	Advertise referendum exception if applicable
March 2, 2023	PDE informs districts if proposed tax increase complies with or exceeds the index Submit exception filings to the court or PDE
March 6, 2023	Finance Committee Meeting – MDLKC, 7:00 PM • Commonwealth Budget • State Revenues Revised • Long Range Plan for Technology
March 22, 2023	Court/PDE to rule and inform districts if exceptions have been granted or denied
April 3, 2023	Finance Committee Meeting - MDLKC, 7:00 PM
April 10, 2023	Adopt the 2023-2024 proposed final budget Certification of Use of PDE-2028 to PDE PDE-2028 available for public inspection
April 15, 2023	PDE certifies amount of funds available in the property tax relief fund
May 1, 2023	PDE notifies districts of property tax relief allocation Chester County submits Homestead/Farmstead report to district
May 1, 2023	Finance Committee Meeting - MDLKC, 7:00 PM
May 23, 2023	Final budget on form PDE-2028 available for public inspection
June 2, 2023	Give public notice of intent to adopt final budget
June 5, 2023	Finance Committee Meeting - MDLKC, 7:00 PM
June 12, 2023	Adopt the 2023-2024 budget and tax resolution Print and display the 2023-2024 budget
Assumptions:	The District will seek referendum exceptions. The District will not seek approval through voter referendum.

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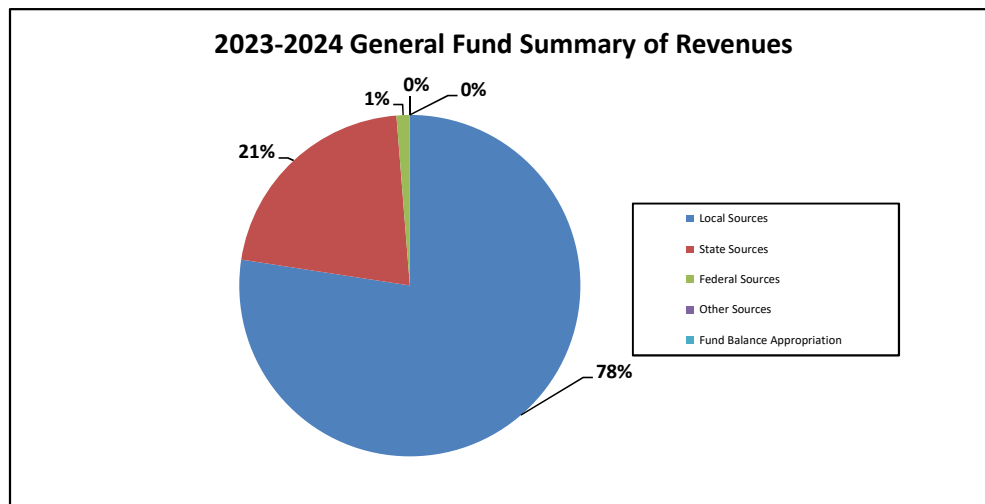
FINANCIAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2023-2024
SUMMARY OF GENERAL FUND BUDGET**

	GENERAL FUND
<u>REVENUES</u>	
Local Taxes	\$ 74,399,430
Interest on Investments	800,000
Other Local Revenue	802,502
State Revenue	20,905,955
Federal Revenue	1,226,691
TOTAL REVENUES	<u>\$ 98,134,578</u>
<u>EXPENDITURES</u>	
Regular Programs	\$ 38,871,250
Special Programs	12,729,906
Vocational Programs	1,892,746
Other Instructional Programs	234,182
Support Services-Students	3,922,432
Support Services-Instructional Staff	3,708,851
Support Services-Administration	5,794,585
Support Services-Pupil Health	1,124,196
Support Services-Business	1,327,988
Operation and Maintenance of Plant Services	8,223,037
Student Transportation Services	5,772,055
Support Services-Central	3,300,078
Other Support Services	35,000
Student Activities	1,994,555
Facilities Acquisition, Construction & Improvement Services	225,000
Debt Service Interest/Other Expenditures	2,176,717
Debt Service Principal	6,712,000
Transfer to Capital Reserve Fund	0
Budgetary Reserve	90,000
TOTAL EXPENDITURES	<u>\$ 98,134,578</u>
Deficiency of revenues under expenditures	\$ 0
<u>OTHER FINANCING SOURCES (USES)</u>	
Net Change in Fund Balances	\$ 0
Fund Balance - Beginning Estimated	7,460,066
Fund Balance - Ending Estimated	<u>\$ 7,460,066</u>

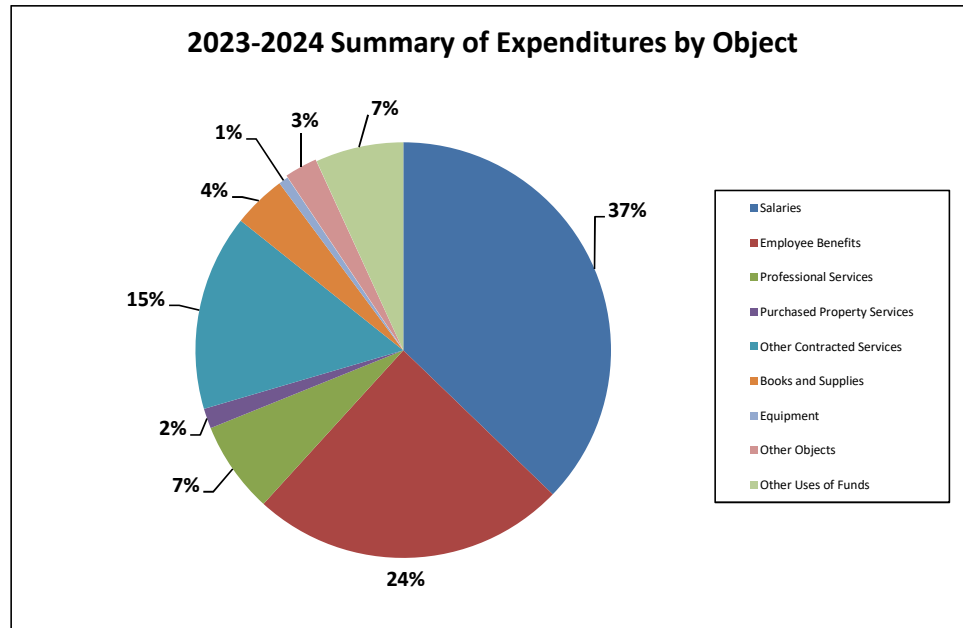
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2023-2024
SUMMARY OF REVENUES AND EXPENDITURES
(by function)**

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2023-2024 BUDGET</u>	<u>% CHANGE OVER BUDGET</u>	<u>% OF EACH CATEGORY TO TOTAL</u>
<u>REVENUES</u>						
6000	Local Sources	\$ 74,744,169	\$ 73,041,513	\$ 76,001,932	4.05%	77.45%
7000	State Sources	18,511,532	19,905,042	20,905,955	5.03%	21.30%
8000	Federal Sources	3,234,169	1,358,076	1,226,691	-9.67%	1.25%
9000	Other Sources	0	0	0	0.00%	0.00%
0000	Fund Balance Appropriation	0	0	0	0.00%	0.00%
	Total Revenue	<u>\$ 96,489,870</u>	<u>\$ 94,304,631</u>	<u>\$ 98,134,578</u>	<u>4.06%</u>	<u>100.00%</u>
<u>EXPENDITURES</u>						
1000	Instruction	\$ 50,023,444	\$ 54,079,352	\$ 53,728,084	-0.65%	60.26%
2000	Support Services	29,210,104	30,653,293	33,208,222	8.33%	37.25%
3000	Operation of Non-Instructional Svcs.	1,596,549	1,522,185	1,994,555	31.03%	2.24%
4000	Facilities Acq., Constr. & Improv. Svcs.	214,947	200,000	225,000	12.50%	0.25%
	Total Expenditures	<u>81,045,043</u>	<u>86,454,830</u>	<u>89,155,861</u>	<u>3.12%</u>	<u>100.00%</u>
<u>OTHER EXPENDITURES AND FINANCING USES</u>						
5100	Debt Service	7,505,827	7,509,801	8,888,717	18.36%	99.00%
5200	Interfund Transfers Out	7,707,841	250,000	0	0.00%	0.00%
5900	Budgetary Reserve	0	90,000	90,000	0.00%	1.00%
	Total Other Financing Uses	<u>15,213,669</u>	<u>7,849,801</u>	<u>8,978,717</u>	<u>18.36%</u>	<u>100.00%</u>
TOTAL EXPENDITURES & OTHER FINANCING USES		<u>\$ 96,258,712</u>	<u>\$ 94,304,631</u>	<u>\$ 98,134,578</u>	<u>4.06%</u>	<u>100.00%</u>



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2023-2024
SUMMARY OF EXPENDITURES AND OTHER FINANCING USES
(by object)**

OBJECT	DESCRIPTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	% CHANGE OVER BUDGET	% OF EACH CATEGORY TO TOTAL
100	Salaries	\$ 33,400,194	\$ 35,099,053	\$ 36,518,284	4.04%	37.21%
200	Employee Benefits	21,851,300	23,610,073	24,079,343	1.99%	24.54%
300	Professional Services	6,815,849	7,056,513	7,010,740	-0.65%	7.14%
400	Purchased Property Services	1,512,535	1,408,207	1,524,080	8.23%	1.55%
500	Other Purchased Services	13,201,685	14,825,540	14,985,649	1.08%	15.27%
600	Supplies	3,531,692	3,397,546	4,043,478	19.01%	4.12%
700	Property	456,524	820,787	755,499	-7.95%	0.77%
800	Other Objects	1,265,091	1,110,912	2,505,505	125.54%	2.55%
900	Other Uses of Funds	14,223,841	6,976,000	6,712,000	-3.78%	6.84%
	TOTAL EXPENDITURES	\$ 96,258,712	\$ 94,304,631	\$ 98,134,578	4.06%	100.00%



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2023-2024
COMPARISON OF REVENUES
2022-2023 BUDGET TO 2023-2024 BUDGET**

FUNCTION/ OBJECT	DESCRIPTION	2021-2022	2022-2023	2023-2024	CHANGE OVER	
		ACTUAL	BUDGET	BUDGET	\$	%
<u>6000 REVENUE SOURCES</u>						
6111	Current Real Estate Taxes	\$ 62,325,367	\$ 64,355,975	\$ 65,781,430	\$ 1,425,455	2.21%
6112	Interim Real Estate Taxes	1,780,331	600,000	700,000	100,000	16.67%
6113	Public Utility Realty Taxes	66,722	65,000	66,000	1,000	1.54%
6151	Earned Income	5,713,018	4,750,000	5,500,000	750,000	15.79%
6153	Realty Transfer Tax	1,832,832	1,000,000	1,000,000	0	0.00%
6411	Delinquent Real Estate Taxes	1,979,103	1,352,000	1,352,000	0	0.00%
6510	Earnings on Investments	27,588	15,000	800,000	785,000	5233.33%
6710	Revenue from LEA Activities	49,006	25,000	35,000	10,000	40.00%
6800	Federal Revenue received as Pass Through	734,714	600,000	500,000	(100,000)	-16.67%
6910	Rentals	67,108	71,038	60,002	(11,036)	-15.54%
6920	Contributions and Donations	108,183	25,000	25,000	0	0.00%
6940	Tuition from Patrons	510	17,500	17,500	0	0.00%
6960	Servies Provided Other Local Governments	38,220	95,000	95,000	0	0.00%
6990	Refunds and Other Miscellaneous Revenue	21,468	70,000	70,000	0	0.00%
TOTAL LOCAL SOURCES		<u>74,744,169</u>	<u>73,041,513</u>	<u>76,001,932</u>	<u>2,960,419</u>	<u>4.05%</u>
<u>7000 STATE SOURCES</u>						
7110	Basic Education Funding-Formula	6,362,413	6,362,418	7,359,166	996,748	15.67%
7112	Basic Education Funding-Social Security	1,202,126	1,332,548	1,388,100	55,552	4.17%
7160	Tuition for Orphans	0	0	0	0	0.00%
7250	Migratory Children	3,079	0	0	0	0.00%
7271	Special Education Funds for School-Aged Pupils	1,836,694	1,941,234	2,119,294	178,060	9.17%
7310	Transportation (Public & Nonpublic)	1,010,458	1,300,000	1,100,000	(200,000)	-15.38%
7320	Rental & Sinking Fund Payments Reimbursement	526,803	502,609	454,208	(48,401)	-9.63%
7330	Health Services Reimbursement	80,383	80,000	78,810	(1,190)	-1.49%
7340	State Property Tax Reduction Allocation	1,476,813	1,797,652	1,797,652	0	0.00%
7505	Ready to Learn Block Grant	400,617	400,617	400,617	0	0.00%
7820	State Share of Retirement Contributions	5,612,146	6,187,964	6,208,108	20,144	0.33%
TOTAL STATE SOURCES		<u>18,511,532</u>	<u>19,905,042</u>	<u>20,905,955</u>	<u>1,000,913</u>	<u>5.03%</u>
<u>8000 FEDERAL SOURCES</u>						
8512	IDEA - Part B	18,658	0	0	0	0.00%
8514	Title I - Improving Academic Achievement	703,093	655,704	547,457	(108,247)	-16.51%
8515	Title II - Improving Teacher Quality	96,184	94,673	93,594	(1,079)	-1.14%
8516	Title III - Language Instruction for LEP Students	109,585	124,872	117,230	(7,642)	-6.12%
8517	Title IV - 21st Century Schools	54,852	48,264	45,259	(3,005)	-6.23%
8741	CARES-ESSER I	9,028	0	0	0	0.00%
8743	CRESA-ESSER II	1,554,521	350,586	0	(350,586)	0.00%
8744	ARP-ESSER III	662,419	0	283,946	283,946	
8749	Other CARES Act Funding	0	0	0	0	0.00%
8750	ARP ESSER Set-A-Sides	4,186	0	0	0	
8810	School-Based Access Medicaid Reimbursement	0	68,977	119,205	50,228	0.00%
8820	Medical Asst. Reimb. For Admin. Claiming	21,643	15,000	20,000	5,000	0.00%
TOTAL FEDERAL SOURCES		<u>3,234,169</u>	<u>1,358,076</u>	<u>1,226,691</u>	<u>(131,385)</u>	<u>-9.67%</u>
<u>9000 OTHER SOURCES</u>						
9120	Proceeds from Refunding Bonds	0	0	0	0	0.00%
9130	Bond Premiums	0	0	0	0	0.00%
9400	Sale of Capital Assets	0	0	0	0	0.00%
TOTAL OTHER SOURCES		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
<u>0000 OTHER APPROPRIATIONS</u>						
0000	Fund Balance Appropriation	0	0	0	0	0.00%
TOTAL OTHER APPROPRIATIONS		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL ALL REVENUE SOURCES		<u>\$ 96,489,870</u>	<u>\$ 94,304,631</u>	<u>\$ 98,134,578</u>	<u>\$ 3,829,947</u>	<u>4.06%</u>

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2023-2024
COMPARISON OF EXPENDITURES
2022-2023 BUDGET TO 2023-2024 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	\$ 19,121,121	\$ 20,842,938	\$ 20,959,303	\$ 116,365	0.56%
200	Personnel Services-Employee Benefits	12,805,625	14,218,892	13,395,414	(823,478)	-5.79%
300	Purchased Professional and Technical Services	131,850	49,013	107,234	58,221	118.79%
400	Purchased Property Services	580	3,500	3,573	73	2.09%
500	Other Purchased Services	3,231,174	3,729,000	3,848,500	119,500	3.20%
600	Supplies	487,167	440,754	542,226	101,472	23.02%
700	Property	20,092	29,500	15,000	(14,500)	-49.15%
800	Other Objects	1,879	0	0	0	0.00%
TOTAL REGULAR PROGRAMS		35,799,487	39,313,597	38,871,250	(442,347)	-1.13%
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	2,689,828	2,611,224	2,858,432	247,208	9.47%
200	Personnel Services-Employee Benefits	1,689,814	1,756,630	1,862,171	105,541	6.01%
300	Purchased Professional and Technical Services	4,858,598	5,481,992	5,180,901	(301,091)	-5.49%
400	Purchased Property Services	0	2,000	2,500	500	25.00%
500	Other Purchased Services	2,445,958	2,731,977	2,724,902	(7,075)	-0.26%
600	Supplies	85,917	46,999	88,500	41,501	88.30%
700	Property	0	20,000	10,000	(10,000)	-50.00%
800	Other Objects	320	4,500	2,500	(2,000)	-44.44%
TOTAL SPECIAL PROGRAMS		11,770,434	12,655,322	12,729,906	74,584	0.59%
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,961,970	1,890,750	1,892,746	1,996	0.11%
TOTAL VOCATIONAL PROGRAMS		1,961,970	1,890,750	1,892,746	1,996	0.11%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	138,550	0	0	0	0.00%
200	Personnel Services-Employee Benefits	55,962	0	0	0	0.00%
300	Purchased Professional and Technical Services	196,211	62,753	57,182	(5,571)	-8.88%
500	Other Purchased Services	53,416	156,930	177,000	20,070	12.79%
600	Supplies	36,778	0	0	0	0.00%
800	Other Objects	7,003	0	0	0	0.00%
TOTAL OTHER INSTRUCTIONAL PROGRAMS		487,920	219,683	234,182	14,499	6.60%
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
300	Purchased Professional and Technical Services	3,632	0	0	0	0.00%
TOTAL NONPUBLIC SCHOOL PROGRAMS		3,632	0	0	0	0.00%
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	1,764,337	1,765,308	2,087,207	321,899	18.23%
200	Personnel Services-Employee Benefits	1,126,750	1,173,613	1,323,021	149,408	12.73%
300	Purchased Professional and Technical Services	518,292	453,177	476,104	22,927	5.06%
500	Other Purchased Services	3,088	5,100	6,750	1,650	32.35%
600	Supplies	198,587	14,000	26,850	12,850	91.79%
700	Property	0	1,000	1,000	0	0.00%
800	Other Objects	230	750	1,500	750	100.00%
TOTAL SUPPORT SERVICES-STUDENTS		3,611,283	3,412,948	3,922,432	509,484	14.93%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2023-2024
COMPARISON OF EXPENDITURES
2022-2023 BUDGET TO 2023-2024 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,405,017	1,555,895	1,658,244	102,349	6.58%
200	Personnel Services-Employee Benefits	999,080	1,009,801	1,267,544	257,743	25.52%
300	Purchased Professional and Technical Services	182,594	82,846	62,612	(20,234)	-24.42%
400	Purchased Property Services	3,647	3,800	3,800	0	0.00%
500	Other Purchased Services	89,610	19,950	20,450	500	2.51%
600	Supplies	570,707	642,155	685,401	43,246	6.73%
700	Property	1,212	6,800	6,800	0	0.00%
800	Other Objects	3,879	4,000	4,000	0	0.00%
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		3,255,747	3,325,247	3,708,851	383,604	11.54%
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,760,295	2,762,696	2,834,550	71,854	2.60%
200	Personnel Services-Employee Benefits	1,633,940	1,719,095	2,209,207	490,112	28.51%
300	Purchased Professional and Technical Services	225,149	371,350	380,875	9,525	2.56%
500	Other Purchased Services	130,346	195,325	206,645	11,320	5.80%
600	Supplies	50,295	67,850	90,508	22,658	33.39%
700	Property	0	9,000	9,000	0	0.00%
800	Other Objects	57,649	65,700	63,800	(1,900)	-2.89%
TOTAL SUPPORT SERVICES-ADMINISTRATION		4,857,674	5,191,016	5,794,585	603,569	11.63%
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	622,062	583,476	635,771	52,295	8.96%
200	Personnel Services-Employee Benefits	381,018	393,927	410,515	16,588	4.21%
300	Purchased Professional and Technical Services	17,342	12,860	17,110	4,250	33.05%
400	Purchased Property Services	210	0	100	100	0.00%
500	Other Purchased Services	5,540	27,800	27,800	0	0.00%
600	Supplies	24,772	27,200	32,900	5,700	20.96%
TOTAL SUPPORT SERVICES-PUPIL HEALTH		1,050,944	1,045,263	1,124,196	78,933	7.55%
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	675,660	711,226	751,300	40,074	5.63%
200	Personnel Services-Employee Benefits	338,034	384,057	391,688	7,631	1.99%
300	Purchased Professional and Technical Services	61,325	60,522	60,522	0	0.00%
500	Other Purchased Services	3,178	9,250	9,250	0	0.00%
600	Supplies	3,571	13,000	13,000	0	0.00%
800	Other Objects	104,526	92,375	102,228	9,853	10.67%
TOTAL SUPPORT SERVICES-BUSINESS		1,186,294	1,270,430	1,327,988	57,558	4.53%
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	2,278,301	2,322,965	2,427,680	104,715	4.51%
200	Personnel Services-Employee Benefits	1,716,213	1,848,842	1,950,042	101,200	5.47%
300	Purchased Professional and Technical Services	206,955	181,500	181,500	0	0.00%
400	Purchased Property Services	1,294,581	1,195,407	1,286,607	91,200	7.63%
500	Other Purchased Services	254,246	288,439	287,138	(1,301)	-0.45%
600	Supplies	1,516,686	1,609,070	1,913,070	304,000	18.89%
700	Property	64,704	154,000	154,000	0	0.00%
800	Other Objects	19,409	26,500	23,000	(3,500)	-13.21%
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		7,351,095	7,626,723	8,223,037	596,314	7.82%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2023-2024
COMPARISON OF EXPENDITURES
2022-2023 BUDGET TO 2023-2024 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	150,181	147,300	156,200	8,900	6.04%
200	Personnel Services-Employee Benefits	104,709	109,530	112,455	2,925	2.67%
300	Purchased Professional and Technical Services	21,425	2,000	2,000	0	0.00%
400	Purchased Property Services	874	2,500	2,500	0	0.00%
500	Other Purchased Services	4,610,247	5,418,005	5,432,005	14,000	0.26%
600	Supplies	37,333	34,395	39,395	5,000	14.54%
700	Property	10,869	25,000	25,000	0	0.00%
800	Other Objects	2,114	1,500	2,500	1,000	66.67%
TOTAL STUDENT TRANSPORTATION SERVICES		4,937,751	5,740,230	5,772,055	31,825	0.55%
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	1,016,093	1,000,685	1,082,400	81,715	8.17%
200	Personnel Services-Employee Benefits	677,980	684,297	706,475	22,178	3.24%
300	Purchased Professional and Technical Services	274,951	190,000	312,200	122,200	64.32%
400	Purchased Property Services	(2,360)	0	0	0	0.00%
500	Other Purchased Services	223,776	170,499	167,099	(3,400)	-1.99%
600	Supplies	400,242	408,528	505,528	97,000	23.74%
700	Property	329,392	546,376	522,876	(23,500)	-4.30%
800	Other Objects	5,718	3,500	3,500	0	0.00%
TOTAL SUPPORT SERVICES-CENTRAL		2,925,791	3,003,885	3,300,078	296,193	9.86%
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	33,526	37,551	35,000	(2,551)	-6.79%
TOTAL OTHER SUPPORT SERVICES		33,526	37,551	35,000	(2,551)	-6.79%
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
100	Personnel Services-Salaries	778,749	795,340	1,067,197	271,857	34.18%
200	Personnel Services-Employee Benefits	322,177	311,389	450,811	139,422	44.77%
300	Purchased Professional and Technical Services	117,525	108,500	172,500	64,000	58.99%
400	Purchased Property Services	56	1,000	0	(1,000)	-100.00%
500	Other Purchased Services	155,612	144,964	150,364	5,400	3.73%
600	Supplies	119,638	93,595	106,100	12,505	13.36%
700	Property	30,256	29,111	11,823	(17,288)	-59.39%
800	Other Objects	72,536	38,286	35,760	(2,526)	-6.60%
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES		1,596,549	1,522,185	1,994,555	472,370	31.03%
<u>4000 FACILITIES ACQ., CONST. & IMPROV. SERVICES</u>						
400	Purchased Property Services	214,947	200,000	225,000	25,000	12.50%
700	Property	0	0	0	0	0.00%
TOTAL FACILITIES ACQ., CONST. & IMPROV. SERVICES		214,947	200,000	225,000	25,000	12.50%
<u>5100 OTHER EXPENDITURES & FINANCING USES</u>						
800	Other Objects	989,827	783,801	2,176,717	1,392,916	177.71%
910	Other Uses of Funds	6,516,000	6,726,000	6,712,000	(14,000)	-0.21%
TOTAL OTHER EXPENDITURES & FINANCING USES		7,505,827	7,509,801	8,888,717	1,378,916	18.36%
<u>5200 INTERFUND TRANSERS</u>						
932	Capital Reserve Fund	7,707,841	250,000	0	(250,000)	100.00%
939	Cafeteria Fund	0	0	0	0	0.00%
TOTAL INTERFUND TRANSFERS		7,707,841	250,000	0	(250,000)	100.00%
<u>5900 BUDGETARY RESERVE</u>						
800	Budget Reserve	0	90,000	90,000	0	0.00%
TOTAL BUDGETARY RESERVE		0	90,000	90,000	0	0.00%
TOTAL ALL FUNCTIONS		\$ 96,258,712	\$ 94,304,631	\$ 98,134,578	\$ 3,829,947	4.06%

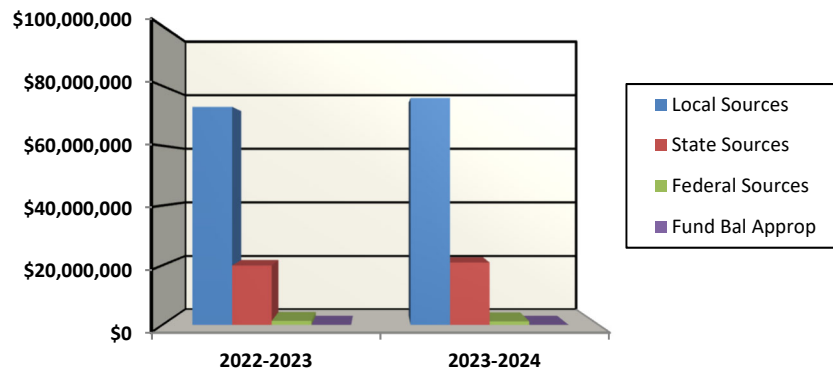
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2023-2024**

REVENUE

ACCOUNT	BUDGET 2022-2023	BUDGET 2023-2024	PERCENT INCREASE/ DECREASE
6000 REVENUE FROM LOCAL SOURCES	\$73,041,513	\$76,001,932	4.05%
7000 REVENUE FROM STATE SOURCES	19,905,042	20,905,955	5.03%
8000 REVENUE FROM FEDERAL SOURCES	1,358,076	1,226,691	-9.67%
0000 FUND BALANCE APPROPRIATION	0	0	0.00%
TOTAL REVENUE SERIES	\$94,304,631	\$98,134,578	4.06%

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 years' operations that are being committed to current year's resources and have not been reserved for special purposes.



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2023-2024
COMPARISON OF REVENUES
2022-2023 BUDGET TO 2023-2024 BUDGET**

FUNCTION/ OBJECT	DESCRIPTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE OVER BUDGET	
					\$	%
6000 LOCAL SOURCES						
6111	Current Real Estate Taxes	\$ 62,325,367	\$ 64,355,975	\$ 65,781,430	\$ 1,425,455	2.21%
6112	Interim Real Estate Taxes	1,780,331	600,000	700,000	100,000	16.67%
6113	Public Utility Realty Taxes	66,722	65,000	66,000	1,000	1.54%
6151	Earned Income Taxes	5,713,018	4,750,000	5,500,000	750,000	15.79%
6153	Realty Transfer Tax	1,832,832	1,000,000	1,000,000	0	0.00%
6411	Delinquent Real Estate Taxes	1,979,103	1,352,000	1,352,000	0	0.00%
	Total Property Taxes, Penalties and Interest	73,697,373	72,122,975	74,399,430	2,276,455	3.16%
6510	Investment Earnings	27,588	15,000	800,000	785,000	5233.33%
6710	Revenue from LEA Activities	49,006	25,000	35,000	10,000	40.00%
6800	Federal Revenue received as Pass Through	734,714	600,000	500,000	(100,000)	-16.67%
6910	Rentals	67,108	71,038	60,002	(11,036)	-15.54%
6920	Contributions and Donations	108,183	25,000	25,000	0	0.00%
6940	Tuition from Patrons	510	17,500	17,500	0	0.00%
6960	Services Provided Other Local Governments	38,220	95,000	95,000	0	0.00%
6990	Refunds and Other Miscellaneous Revenue	21,468	70,000	70,000	0	0.00%
	Total Other Local Sources	1,046,796	918,538	1,602,502	683,964	74.46%
TOTAL LOCAL SOURCES		74,744,169	73,041,513	76,001,932	2,960,419	4.05%
7000 STATE SOURCES						
7110	Basic Education Funding	6,362,413	6,362,418	7,359,166	996,748	15.67%
7112	Basic Education Funding-Social Security	1,202,126	1,332,548	1,388,100	55,552	4.17%
7160	Tuition for Orphans	0	0	0	0	0.00%
7250	Migratory Children	3,079	0	0	0	0.00%
7271	Special Education Funds for School-Aged Pupils	1,836,694	1,941,234	2,119,294	178,060	9.17%
7310	Transportation (Public & Nonpublic)	1,010,458	1,300,000	1,100,000	(200,000)	-15.38%
7320	Rental & Sinking Fund Payments Reimbursement	526,803	502,609	454,208	(48,401)	-9.63%
7330	Health Services Reimbursement	80,383	80,000	78,810	(1,190)	-1.49%
7340	State Property Tax Reduction Allocation	1,476,813	1,797,652	1,797,652	0	0.00%
7505	Ready to Learn Block Grant	400,617	400,617	400,617	0	0.00%
7820	State Share of Retirement Contributions	5,612,146	6,187,964	6,208,108	20,144	0.33%
TOTAL STATE SOURCES		18,511,532	19,905,042	20,905,955	1,000,913	5.03%
8000 FEDERAL SOURCES						
8512	IDEA - Part B	18,658	0	0	0	0.00%
8514	Title I - Improving Academic Achievement	703,093	655,704	547,457	(108,247)	-16.51%
8515	Title II - Improving Teacher Quality	96,184	94,673	93,594	(1,079)	-1.14%
8516	Title III - Language Instruction for LEP Students	109,585	124,872	117,230	(7,642)	-6.12%
8517	Title IV - 21st Century Schools	54,852	48,264	45,259	(3,005)	-6.23%
8741	Elementary & Secondary School Emergency Relief Fund	9,028	0	0	0	0.00%
8743	Elementary & Secondary School Emergency Relief Fund	1,554,521	350,586	0	(350,586)	100.00%
8744	ARP-ESSER III	662,419	0	283,946	283,946	100.00%
8749	Other CARES Act Funding	0	0	0	0	0.00%
8750	ARP ESSER Set-A-Sides	4,186	0	0	0	0.00%
8810	School-Based Access Medicaid Reimbursement	0	68,977	119,205	50,228	72.82%
8820	Medical Asst. Reimb. For Admin. Claiming	21,643	15,000	20,000	5,000	0.00%
TOTAL FEDERAL SOURCES		3,234,169	1,358,076	1,226,691	(131,385)	-9.67%
9000 OTHER SOURCES						
9120	Proceeds from Refunding Bonds	0	0	0	0	0.00%
9130	Bond Premiums	0	0	0	0	0.00%
9400	Sale of Capital Assets	0	0	0	0	0.00%
TOTAL OTHER SOURCES		0	0	0	0	0.00%
0000 OTHER APPROPRIATIONS						
0000	Fund Balance Appropriation	0	0	0	0	0.00%
TOTAL OTHER APPROPRIATIONS		0	0	0	0	0.00%
TOTAL ALL REVENUE SOURCES		\$ 96,489,870	\$ 94,304,631	\$ 98,134,578	\$ 3,829,947	4.06%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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 \$2,139,154,570 and is estimated to be 96.5% collectable, resulting in a net budgetary value per mill of \$2,064,284. The total millage required for 2023-2024 is 32.7372 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 4% 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.
- 6800 **Federal Revenue Received as Pass Through**
Federal revenue received by a school entity passed through from a primary recipient.

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

REVENUE

- 6910 Rental Income
Rental is revenue received from various governmental bodies, organizations, and civic groups for the rental of the district's buildings and facilities.
- 6920 Contributions/Donations from Private Sources
Contributions, donations, and grants from private sources are revenues from philanthropic foundations, private individuals, or organizations for which no repayment or service is expected.
- 6940 Tuition from Patrons
Tuition Income is the revenue collected from students with primary residence outside of the School District boundaries at a rate established annually by the Department of Education.
- 6960 Services Provided Other Local Governmental Units/LEAS
Revenues from services provided other local governmental units. These services could include Transportation, data processing, purchasing, maintenance, cleaning, cash management, consulting, and a variety of other educational related services.
- 6990 Miscellaneous
Revenue from local sources not classified elsewhere.
- 7110 Basic Education Funding-Formula
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.
- 7112 Basic Education Funding-Social Security
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.
- 7160 Tuition (Section 1305 & 1306)
Revenue received from the Commonwealth as tuition for children who are orphans and/or children who are placed in private homes by the court. Payments are made in accordance with Sections 1305 and 1306 of the School Code.
- 7250 Migratory Children
Revenue received from the Commonwealth of PA for attendance of Migratory Children in accordance with Section 2502 (Act 341 of 1959) and Section 2509.2 of the Public School Code.
- 7271 Special Education Funds for School-Aged Pupils
Special Education revenue is reimbursement from the state for the operation of mandated special education programs. The subsidy is formula generated based on the total number of pupils in attendance at the school.

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

REVENUE

- 7310 Transportation (Public and Nonpublic)
Transportation is a reimbursement to school districts for the operation of a school busing program in compliance with state laws and regulations. It is not required that each district operate a busing program, but if it does, it must comply with the state laws and regulations and is then eligible for reimbursement based on the number of students transported, miles driven, and other approved factors.
- 7320 Rental and Sinking Fund Payments/Building Reimbursement Subsidy
Revenue received from the Commonwealth as a full or partial subsidy payment on account of approved lease rentals, sinking fund obligations, or any approved LEA debt obligations for which the Department of Education has assigned a lease number.
- 7330 Health Services (Medical, Dental, and Nurse)
Revenue received from the Commonwealth as subsidy designated as medical, dental, and nurse services. Payments are made in accordance with Section 2505.1 of the Public School Code.
- 7340 State Property Tax Reduction Allocation
Revenue received from the Commonwealth for property tax relief.
- 7505 Ready to Learn Block Grant
Revenue received from the Commonwealth of PA, authorized by Act 126 of 2014, to provide resources for public schools that focus on student achievement and academic success and for pre- and full-day kindergarten and other proven educational programs.
- 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.
- 8512 IDEA Part B
Revenue received for the education of individuals with disabilities under IDEA, Part B.
- 8514 Title I – Improving the Academic Achievement of the Disadvantaged
Revenue received for the education of disadvantaged children under ESEA, Title I. Funding for programs such as Keystones to Opportunities, School Improvement Grants, Comprehensive School Reform Program, Reading First, Even Start, Reward School Grants and Improving Literacy Through Libraries (list not all inclusive) should be recorded in this account.
- 8515 Title II – Preparing, Training and Recruiting High Quality Teachers and Principals
Revenue received for the education of children under ESEA, Title II. Improving Teacher Quality, and Eisenhower Professional Development (list not all inclusive) are samples of funding.
- 8516 Title III – Language Instruction for Limited English Proficient and Immigrant Students
Revenue received for the education of children under ESEA, Title III. Includes Grants for English Language Acquisition, and Technology Literacy Challenge (list not all inclusive).
- 8517 Title IV – 21st Century Schools
Revenue received for the education of children under ESEA, Title IV. Includes funding for Safe and Drug-Free Schools and Communities, 21st Century Learning Communities, and Student Support and Academic Enrichment (list not all inclusive).

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

REVENUE

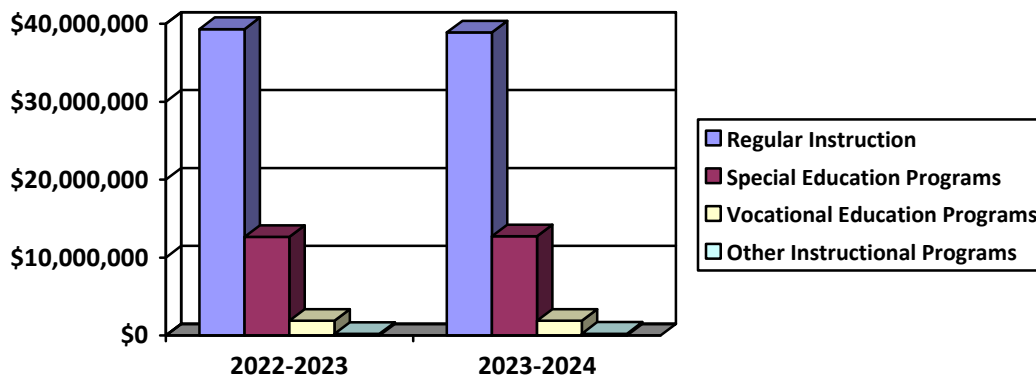
- 8741 Elementary and Secondary School Emergency Relief Fund – ESSER I
Emergency relief funds authorized by the CARES Act to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation.
- 8743 Elementary and Secondary School Emergency Relief Fund – ESSER II
Emergency relief funds authorized by the CRRSA Act to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation.
- 8744 Elementary and Secondary School Emergency Relief Fund – ARP ESSER III
Emergency relief funds authorized by the CRRSA Act to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation.
- 8749 Other CARES Act, CRRSA Act and ARP Act Funding
CARES Act, CRRSA Act, and ARP Act funding not specified above such as Covid-19 funded Safety and Security grants disbursed by PCCD.
- 8750 Other CARES Act, CRRSA Act and ARP ACT Funding
Funds authorized by the ARP Act for the implementation of evidence-based interventions aimed specifically at addressing learning loss, summer enrichment programs and comprehensive after school programs
- 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 2023-2024 operation.

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2023-2024**

INSTRUCTIONAL – 1000 SERIES

ACCOUNT	BUDGET 2022-2023	BUDGET 2023-2024	PERCENT INCREASE/ DECREASE
1100 REGULAR INSTRUCTION	\$39,313,597	\$38,871,250	-1.13%
1200 SPECIAL EDUCATION PROGRAMS	12,655,322	12,729,906	0.59%
1300 VOCATIONAL EDUCATION PROGRAMS	1,890,750	1,892,746	0.11%
1400 OTHER INSTRUCTIONAL PROGRAMS	219,683	234,182	6.60%
1500 NONPUBLIC SCHOOL PROGRAMS	0	0	0.00%
TOTAL INSTRUCTIONAL 1000 SERIES	\$54,079,352	\$53,728,084	-0.65%

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



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2023-2024
COMPARISON OF EXPENDITURES
INSTRUCTIONAL - 1000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	\$ 19,121,121	\$ 20,842,938	\$ 20,959,303	\$ 116,365	0.56%
200	Personnel Services-Employee Benefits	12,805,625	14,218,892	13,395,414	(823,478)	-5.79%
300	Purchased Professional and Technical Services	131,850	49,013	107,234	58,221	118.79%
400	Purchased Property Services	580	3,500	3,573	73	2.09%
500	Other Purchased Services	3,231,174	3,729,000	3,848,500	119,500	3.20%
600	Supplies	487,167	440,754	542,226	101,472	23.02%
700	Property	20,092	29,500	15,000	(14,500)	-49.15%
800	Other Objects	1,879	0	0	0	0.00%
TOTAL REGULAR PROGRAMS		35,799,487	39,313,597	38,871,250	(442,347)	-1.13%
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	2,689,828	2,611,224	2,858,432	247,208	9.47%
200	Personnel Services-Employee Benefits	1,689,814	1,756,630	1,862,171	105,541	6.01%
300	Purchased Professional and Technical Services	4,858,598	5,481,992	5,180,901	(301,091)	-5.49%
400	Purchased Property Services	0	2,000	2,500	500	25.00%
500	Other Purchased Services	2,445,958	2,731,977	2,724,902	(7,075)	-0.26%
600	Supplies	85,917	46,999	88,500	41,501	88.30%
700	Property	0	20,000	10,000	(10,000)	-50.00%
800	Other Objects	320	4,500	2,500	(2,000)	-44.44%
TOTAL SPECIAL PROGRAMS		11,770,434	12,655,322	12,729,906	74,584	0.59%
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,961,970	1,890,750	1,892,746	1,996	0.11%
TOTAL VOCATIONAL PROGRAMS		1,961,970	1,890,750	1,892,746	1,996	0.11%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	138,550	0	0	0	0.00%
200	Personnel Services-Employee Benefits	55,962	0	0	0	0.00%
300	Purchased Professional and Technical Services	196,211	62,753	57,182	(5,571)	-8.88%
500	Other Purchased Services	53,416	156,930	177,000	20,070	12.79%
600	Supplies	36,778	0	0	0	0.00%
800	Other Objects	7,003	0	0	0	0.00%
TOTAL OTHER INSTRUCTIONAL PROGRAMS		487,920	219,683	234,182	14,499	6.60%
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
300	Purchased Professional and Technical Services	3,632	0	0	0	0.00%
		3,632	0	0	0	0.00%
1000 TOTAL		<u>\$ 50,023,444</u>	<u>\$ 54,079,352</u>	<u>\$ 53,728,084</u>	<u>\$ (351,268)</u>	<u>-0.65%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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.

	2022-2023 Budget	2023-2024 Budget
Teacher Salaries	\$20,802,638	\$20,916,533
Other Professional Educational	40,300	42,750
Total	\$20,842,938	\$20,959,303

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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.

	2022-2023 Budget	2023-2024 Budget
Fringe Benefits	\$4,943,928	\$4,539,252
Social Security	1,604,889	1,603,387
Retirement	7,320,511	7,126,162
Tuition Reimbursement	220,000	0
Other	129,564	126,613
Total	\$14,218,892	\$13,395,414

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.

	2022-2023 Budget	2023-2024 Budget
Professional Educational Services-IUs	\$38,149	\$107,234
Professional Educational Services-Other	10,864	0
Total	\$49,013	\$107,234

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.

	2022-2023 Budget	2023-2024 Budget
Repairs and Maintenance	\$3,500	\$3,573

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

INSTRUCTION - 1000 SERIES

1100 REGULAR PROGRAMS - continued

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

	2022-2023	2023-2024
	Budget	Budget
Student Transportation-Field Trips	\$15,700	\$21,800
Duplicating Paper & Supplies	59,500	56,500
Charter School Tuition	2,000,000	2,050,000
Other Tuition	86,000	80,000
Teacher Travel	5,550	4,8000
Purchased Services-Paraprofessionals	1,125,000	1,125,000
Purchased Services-Substitutes	437,250	510,400
Total	\$3,729,000	\$3,848,500

600 Supplies: Supplies used in the operation of the schools, including textbooks, workbooks, art, and general supplies, and to address the cost related to the Every Student Succeeds Act (ESSA) initiative from the federal government.

	2022-2023	2023-2024
	Budget	Budget
Supplies	\$311,540	\$424,330
Books	98,214	91,896
Educational Software	31,000	26,000
Total	\$440,754	\$542,226

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.

	2022-2023	2023-2024
	Budget	Budget
Equipment – New	\$28,500	\$14,000
Equipment – Replacement	1,000	1,000
Total	\$29,500	\$15,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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.

	2022-2023 Budget	2023-2024 Budget
Teacher Salaries	\$2,527,624	\$2,769,732
Therapist Salaries	83,600	88,700
Total	\$2,611,224	\$2,858,432

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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.

	2022-2023 Budget	2023-2024 Budget
Fringe Benefits	\$598,021	\$645,626
Social Security	199,759	218,670
Retirement	934,149	971,867
Other	24,701	26,008
Total	\$1,756,630	\$1,862,171

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.

	2022-2023 Budget	2023-2024 Budget
Professional Educational Services-IUs	\$4,432,992	\$4,032,694
Professional Educational Services-Other	40,000	10,207
Other Professional Services	1,009,000	1,138,000
Total	\$5,481,992	\$5,180,901

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.

	2022-2023 Budget	2023-2024 Budget
Repairs and Maintenance	\$2,000	\$2,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

INSTRUCTION - 1000 SERIES

1200 SPECIAL PROGRAMS - continued

500 Other Purchased Services: Includes the cost of field trips, teacher travel, paraprofessionals and tuition paid to other school districts. In addition, tuition charges for approved private school, non-traditional placements, residential placements, and non-public school placements.

	2022-2023	2023-2024
	Budget	Budget
Student Transportation-Contract Carriers	\$23,500	\$9,000
Postage	1,500	1,500
Charter School Tuition	1,150,000	1,000,000
Tuition to Non-public Schools	200,000	301,425
Tuition to Approved Private Schools	200,000	250,000
Other Tuition	48,575	54,575
Teacher Travel	5,250	5,250
Purchased Services-Paraprofessionals	1,103,152	1,103,152
Total	\$2,731,977	\$2,724,902

600 Supplies: Supplies used in the operation of the schools, including textbooks, workbooks, art, and general supplies, and to address the cost related to the Every Student Succeeds Act (ESSA) initiative from the federal government.

	2022-2023	2023-2024
	Budget	Budget
Supplies	\$25,999	\$53,000
Books	11,000	7,000
Educational Software	10,000	28,500
Total	\$46,999	\$88,500

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.

	2022-2023	2023-2024
	Budget	Budget
Equipment – New	\$20,000	\$10,000

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

	2022-2023	2023-2024
	Budget	Budget
Dues and Fees	\$4,500	\$2,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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.

	2022-2023	2023-2024
	Budget	Budget
Tuition-Vocational Technical Schools	<u>\$1,890,750</u>	<u>\$1,892,746</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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.

	2022-2023	2023-2024
	<u>Budget</u>	<u>Budget</u>
Professional Educational Services-IUs	\$62,753	\$57,182

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

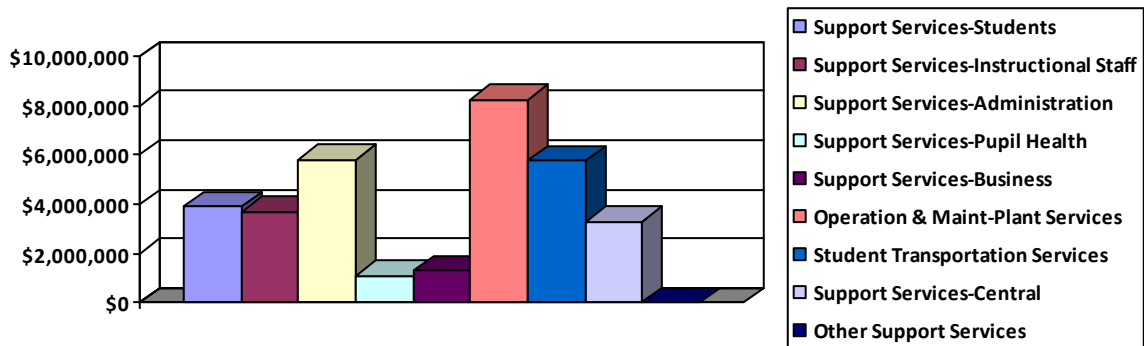
	2022-2023	2023-2024
	<u>Budget</u>	<u>Budget</u>
Tuition to Other School Districts	\$156,930	\$177,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2023-2024**

SUPPORT SERVICES – 2000 SERIES

ACCOUNT	BUDGET 2022-2023	BUDGET 2023-2024	PERCENT INCREASE/ DECREASE
2100 SUPPORT SERVICES-STUDENTS	\$3,412,948	\$3,922,432	14.93%
2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF	3,325,247	3,708,851	11.54%
2300 SUPPORT SERVICES-ADMINISTRATION	5,191,016	5,794,585	11.63%
2400 SUPPORT SERVICES-PUPIL HEALTH	1,045,263	1,124,196	7.55%
2500 SUPPORT SERVICES-BUSINESS	1,270,430	1,327,988	4.53%
2600 OPERATION & MAINT. OF PLANT SERVICES	7,626,723	8,223,037	7.82%
2700 STUDENT TRANSPORTATION SERVICES	5,740,230	5,772,055	0.55%
2800 SUPPORT SERVICES-CENTRAL	3,003,885	3,300,078	9.86%
2900 OTHER SUPPORT SERVICES	37,551	35,000	-6.79%
TOTAL SUPPORT SERVICES 2000 SERIES	\$30,653,293	\$33,208,222	8.33%

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



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2023-2024
COMPARISON OF EXPENDITURES
SUPPORT SERVICES - 2000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	\$ 1,764,337	\$ 1,765,308	\$ 2,087,207	\$ 321,899	18.23%
200	Personnel Services-Employee Benefits	1,126,750	1,173,613	1,323,021	149,408	12.73%
300	Purchased Professional and Technical Services	518,292	453,177	476,104	22,927	5.06%
500	Other Purchased Services	3,088	5,100	6,750	1,650	32.35%
600	Supplies	198,587	14,000	26,850	12,850	91.79%
700	Property	0	1,000	1,000	0	0.00%
800	Other Objects	230	750	1,500	750	100.00%
TOTAL SUPPORT SERVICES-STUDENTS		3,611,283	3,412,948	3,922,432	509,484	14.93%
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,405,017	1,555,895	1,658,244	102,349	6.58%
200	Personnel Services-Employee Benefits	999,080	1,009,801	1,267,544	257,743	25.52%
300	Purchased Professional and Technical Services	182,594	82,846	62,612	(20,234)	-24.42%
400	Purchased Property Services	3,647	3,800	3,800	0	0.00%
500	Other Purchased Services	89,610	19,950	20,450	500	2.51%
600	Supplies	570,707	642,155	685,401	43,246	6.73%
700	Property	1,212	6,800	6,800	0	0.00%
800	Other Objects	3,879	4,000	4,000	0	0.00%
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		3,255,747	3,325,247	3,708,851	383,604	11.54%
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,760,295	2,762,696	2,834,550	71,854	2.60%
200	Personnel Services-Employee Benefits	1,633,940	1,719,095	2,209,207	490,112	28.51%
300	Purchased Professional and Technical Services	225,149	371,350	380,875	9,525	2.56%
500	Other Purchased Services	130,346	195,325	206,645	11,320	5.80%
600	Supplies	50,295	67,850	90,508	22,658	33.39%
700	Property	0	9,000	9,000	0	0.00%
800	Other Objects	57,649	65,700	63,800	(1,900)	-2.89%
TOTAL SUPPORT SERVICES-ADMINISTRATION		4,857,674	5,191,016	5,794,585	603,569	11.63%
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	622,062	583,476	635,771	52,295	8.96%
200	Personnel Services-Employee Benefits	381,018	393,927	410,515	16,588	4.21%
300	Purchased Professional and Technical Services	17,342	12,860	17,110	4,250	33.05%
500	Other Purchased Services	5,540	27,800	27,800	0	0.00%
600	Supplies	24,772	27,200	32,900	5,700	20.96%
700	Property	0	0	0	0	0.00%
TOTAL SUPPORT SERVICES-PUPIL HEALTH		1,050,944	1,045,263	1,124,196	78,933	7.55%
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	675,660	711,226	751,300	40,074	5.63%
200	Personnel Services-Employee Benefits	338,034	384,057	391,688	7,631	1.99%
300	Purchased Professional and Technical Services	61,325	60,522	60,522	0	0.00%
500	Other Purchased Services	3,178	9,250	9,250	0	0.00%
600	Supplies	3,571	13,000	13,000	0	0.00%
700	Property	0	0	0	0	-
800	Other Objects	104,526	92,375	102,228	9,853	10.67%
TOTAL SUPPORT SERVICES-BUSINESS		1,186,294	1,270,430	1,327,988	57,558	4.53%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2023-2024
COMPARISON OF EXPENDITURES
SUPPORT SERVICES - 2000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE OVER	
					BUDGET	%
		\$				
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	2,278,301	2,322,965	2,427,680	104,715	4.51%
200	Personnel Services-Employee Benefits	1,716,213	1,848,842	1,950,042	101,200	5.47%
300	Purchased Professional and Technical Services	206,955	181,500	181,500	0	0.00%
400	Purchased Property Services	1,294,581	1,195,407	1,286,607	91,200	7.63%
500	Other Purchased Services	254,246	288,439	287,138	(1,301)	-0.45%
600	Supplies	1,516,686	1,609,070	1,913,070	304,000	18.89%
700	Property	64,704	154,000	154,000	0	0.00%
800	Other Objects	19,409	26,500	23,000	(3,500)	-13.21%
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		7,351,095	7,626,723	8,223,037	596,314	7.82%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	150,181	147,300	156,200	8,900	6.04%
200	Personnel Services-Employee Benefits	104,709	109,530	112,455	2,925	2.67%
300	Purchased Professional and Technical Services	21,425	2,000	2,000	0	0.00%
400	Purchased Property Services	874	2,500	2,500	0	0.00%
500	Other Purchased Services	4,610,247	5,418,005	5,432,005	14,000	0.26%
600	Supplies	37,333	34,395	39,395	5,000	14.54%
700	Property	10,869	25,000	25,000	0	0.00%
800	Other Objects	2,114	1,500	2,500	1,000	66.67%
TOTAL STUDENT TRANSPORTATION SERVICES		4,937,751	5,740,230	5,772,055	31,825	0.55%
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	1,016,093	1,000,685	1,082,400	81,715	8.17%
200	Personnel Services-Employee Benefits	677,980	684,297	706,475	22,178	3.24%
300	Purchased Professional and Technical Services	274,951	190,000	312,200	122,200	64.32%
400	Purchased Property Services	(2,360)	0	0	0	0.00%
500	Other Purchased Services	223,776	170,499	167,099	(3,400)	-1.99%
600	Supplies	400,242	408,528	505,528	97,000	23.74%
700	Property	329,392	546,376	522,876	(23,500)	-4.30%
800	Other Objects	5,718	3,500	3,500	0	0.00%
TOTAL SUPPORT SERVICES-CENTRAL		2,925,791	3,003,885	3,300,078	296,193	9.86%
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	33,526	37,551	35,000	(2,551)	-6.79%
TOTAL OTHER SUPPORT SERVICES		33,526	37,551	35,000	(2,551)	-6.79%
2000 - TOTAL		\$ 29,210,104	\$ 30,653,293	\$ 33,208,222	\$ 2,554,929	8.33%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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.

	2022-2023 Budget	2023-2024 Budget
Administrative Salaries	\$122,592	\$194,757
Guidance Counselors	829,412	996,244
Social Workers	179,000	212,199
Psychologists	433,393	470,279
Secretarial/Clerical	200,911	213,728
Total	\$1,765,308	\$2,087,207

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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.

	2022-2023 Budget	2023-2024 Budget
Fringe Benefits	\$386,927	\$432,033
Social Security	135,046	159,671
Retirement	631,729	709,651
Other	19,911	21,666
Total	\$1,173,613	\$1,323,021

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.

	2022-2023 Budget	2023-2024 Budget
Other Professional Services	\$453,177	\$476,104

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

SUPPORT SERVICES - 2000 SERIES

2100 SUPPORT SERVICES-STUDENTS - continued

500 Other Purchased Services: Money budgeted to provide transportation (both in and out of district), meals, lodging and associated expenses incurred by staff members traveling on school district business, for printing of materials used in the guidance department, and for cellular communications. This includes travel by the district's guidance counselors, Director Special Education, psychologists and attendance officer.

	<u>2022-2023 Budget</u>	<u>2023-2024 Budget</u>
Teacher Travel	\$5,100	\$6,750

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.

	<u>2023-2024 Budget</u>	<u>2023-2024 Budget</u>
General Supplies	\$14,000	\$26,850

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

	<u>2022-2023 Budget</u>	<u>2023-2024 Budget</u>
Equipment - New	\$1,000	\$1,000

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

	<u>2022-2023 Budget</u>	<u>2023-2024 Budget</u>
Dues and Fees	\$750	\$1,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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, technology coaches, 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.

	2022-2023 Budget	2023-2024 Budget
Administrative Salaries	\$623,152	\$678,100
Teacher Salaries	247,866	276,197
Librarian Salaries	426,488	431,975
Secretarial/Clerical Salaries	258,389	271,972
Total	\$1,555,895	\$1,658,244

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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.

	2022-2023 Budget	2023-2024 Budget
Fringe Benefits	\$272,489	\$277,783
Social Security	115,623	126,856
Retirement	543,410	563,803
Tuition Reimbursement	60,000	280,000
Other	18,279	19,102
Total	\$1,009,801	\$1,267,544

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.

	2022-2023 Budget	2023-2024 Budget
Other Professional Services	\$82,846	\$62,612

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.

	2022-2023 Budget	2023-2024 Budget
Repairs and Maintenance	\$3,800	\$3,800

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

SUPPORT SERVICES - 2000 SERIES

2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF - continued

500 Other Purchased Services: Money budgeted to provide transportation (both in and out of district), meals, lodging, and associated expenses incurred by staff members traveling on school district business. This includes travel by the district's curriculum administrators, librarians, and audio-visual center personnel. Also included in this account is the money budgeted to provide for postage and printing of school information.

	2022-2023 Budget	2023-2024 Budget
Postage - Curriculum	\$2,450	\$2,450
Travel - Curriculum & Staff Development	17,500	18,000
Total	\$19,950	\$20,450

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.

	2022-2023 Budget	2023-2024 Budget
General Supplies	\$17,800	\$18,700
Books and Periodicals	507,500	528,601
Software Subscriptions & Licenses	116,855	138,100
Total	\$642,155	\$685,401

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.

	2022-2023 Budget	2023-2024 Budget
Equipment - New	\$6,800	\$6,800

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

	2022-2023 Budget	2023-2024 Budget
Dues and Fees	\$4,000	\$4,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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, Assistant Superintendent, Principals, Assistant Principals, Communication Specialist and Secretaries.

	2022-2023 Budget	2023-2024 Budget
Administrative Salaries	\$1,976,146	\$2,000,700
Secretarial/Clerical Salaries	786,550	833,850
Total	\$2,762,696	\$2,834,550

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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 and retired employees.

	2022-2023 Budget	2023-2024 Budget
Fringe Benefits	\$512,216	\$1,018,870
Social Security	198,205	206,359
Retirement	988,770	963,747
Other	19,904	20,231
Total	\$1,719,095	\$2,209,207

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.

	2022-2023 Budget	2023-2024 Budget
Tax Collection Services	\$85,875	\$93,875
Legal Services	185,000	185,000
Administrative Services	100,475	102,000
Total	\$371,350	\$380,875

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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.

	2022-2023	2023-2024
	Budget	Budget
General Property & Liability Insurance	\$91,500	\$108,500
Postage for Tax Collection & Schools	38,500	36,920
Advertising	3,500	7,500
Printing & Binding	29,600	20,000
Travel	10,125	11,625
Purchased Services-Substitutes	22,100	22,100
Total	\$195,325	\$206,645

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.

	2022-2023	2023-2024
	Budget	Budget
General Supplies	\$47,900	\$40,500
Books & Periodicals	5,450	5,450
Software Subscriptions & Licenses	14,500	44,558
Total	\$67,850	\$90,508

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.

	2022-2023	2023-2024
	Budget	Budget
Equipment – New	\$1,500	\$1,500
Equipment – Replacement	7,500	7,500
Total	\$9,000	\$9,000

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

	2022-2023	2023-2024
	Budget	Budget
Dues and Fees	\$29,300	\$29,300
Other Expense-Administrative	12,000	12,000
Other Expense – Building Principals	18,000	19,000
Other Expense – School Board	5,400	2,500
Other Expense – Tax Collection	1,000	1,000
Total	\$65,700	\$63,800

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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.

	2022-2023 Budget	2023-2024 Budget
Nurses' Salaries	\$577,281	\$629,111
Secretarial/Clerical Salaries	6,195	6,660
Total	\$583,476	\$635,771

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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.

	2022-2023 Budget	2023-2024 Budget
Fringe Benefits	\$127,103	\$132,074
Social Security	44,636	48,637
Retirement	208,797	216,162
Other	13,391	13,642
Total	\$393,927	\$410,515

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

	2022-2023 Budget	2023-2024 Budget
Dental Hygienist Services	\$12,860	\$17,110

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

SUPPORT SERVICES - 2000 SERIES

2400 SUPPORT SERVICES-PUPIL HEALTH - continued

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

	2022-2023 Budget	2023-2024 Budget
Substitute Nurses	<u>\$27,800</u>	<u>\$27,800</u>

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

	2022-2023 Budget	2023-2024 Budget
General Supplies	<u>\$16,185</u>	<u>\$21,000</u>
Software Subscriptions & Licenses	<u>11,015</u>	<u>11,900</u>
Total	\$27,200	\$32,900

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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 Chief Financial Officer, Administrative Assistant to the Chief Financial Officer, Director of Business Services, Staff Accountant, Payroll Specialist and Accounts Payable Specialist.

	2022-2023 Budget	2023-2024 Budget
Administrative Salaries	\$371,926	\$394,100
Secretarial/Clerical Salaries	339,300	357,200
Total	\$711,226	\$751,300

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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.

	2022-2023 Budget	2023-2024 Budget
Fringe Benefits	\$68,192	\$70,826
Social Security	48,253	51,510
Retirement	254,089	255,442
Other	13,523	13,910
Total	\$384,057	\$391,688

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.

	2022-2023 Budget	2023-2024 Budget
Administrative Services-Business Office	\$3,522	\$3,522
Audit Services	24,000	24,000
Technical Services-Business Office	33,000	33,000
Total	\$60,522	\$60,522

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

SUPPORT SERVICES - 2000 SERIES

2500 SUPPORT SERVICES-BUSINESS - continued

500 Other Purchased Services: Money budgeted to provide transportation (both in and out of district), meals, lodging and associated expenses to staff members traveling on district business. Also included in this account is the money budgeted to provide for postage and printing of school information.

	2022-2023	2023-2024
	Budget	Budget
Postage – Business Office	\$7,500	\$7,500
Advertising	500	500
Printing & Binding	1,250	1,250
Total	\$9,250	\$9,250

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

	2022-2023	2023-2024
	Budget	Budget
General Supplies	\$6,500	\$6,500
Books and Periodicals	1,500	1,500
Software Subscriptions & Licenses	5,000	5,000
Total	\$13,000	\$13,000

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.

	2022-2023	2023-2024
	Budget	Budget
Membership Dues & Fees	\$4,500	\$4,500
Delinquent Tax Collection Fees	85,225	85,578
Asset Appraisal Fee	0	9,500
Miscellaneous Other Fees	2,650	2,650
Total	\$92,375	\$102,228

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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.

	2022-2023	2023-2024
	Budget	Budget
Director of Plant Operations	\$140,735	\$152,400
Secretarial/Clerical	50,300	53,300
Grounds Maintenance/Mechanics	388,100	411,600
Custodians	1,456,300	1,505,550
Custodial Supervisors	268,900	286,200
Custodial/Maintenance Substitutes	18,630	18,630
Total	\$2,322,965	\$2,427,680

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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.

	2022-2023	2023-2024
	Budget	Budget
Fringe Benefits	\$821,814	\$919,304
Social Security	177,707	185,718
Retirement	830,587	825,411
Other	18,734	19,609
Total	\$1,848,842	\$1,950,042

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

	2022-2023	2023-2024
	Budget	Budget
Professional Services-Plant Operations	\$13,500	\$13,500
Building Security Services	138,000	138,000
Crossing Guard Services	30,000	30,000
Total	\$181,500	\$181,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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.

	2022-2023	2023-2024
	Budget	Budget
Trash Disposal Services	\$52,493	\$52,493
Custodial Services	11,810	11,810
Outside Services-Landscaping	50,000	50,000
Water/Sewer	224,000	285,000
Outside Services-Repairs & Maintenance	570,901	671,101
Building/Equipment Rental	274,203	204,203
Exterminating Services	12,000	12,000
Total	\$1,195,407	\$1,286,607

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.

	2022-2023	2023-2024
	Budget	Budget
Property & Liability Insurance	\$285,939	\$285,938
Advertising	1,000	200
Travel	1,500	1,000
Total	\$288,439	\$287,138

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.

	2022-2023	2023-2024
	Budget	Budget
General Supplies	\$22,300	\$22,300
Supplies – Grounds	92,000	92,000
Supplies – Buildings	423,670	448,670
Natural Gas	244,000	350,000
Electricity	807,000	960,000
Propane	20,000	40,000
Books/Periodicals	100	100
Total	\$1,609,070	\$1,913,070

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

SUPPORT SERVICES - 2000 SERIES

2600 OPERATING & MAINTENANCE OF PLANT SERVICES - continued

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

	2022-2023	2023-2024
	<u>Budget</u>	<u>Budget</u>
Equipment – New	\$49,000	\$49,000
Equipment – Replacement	105,000	105,000
Total	\$154,000	\$154,000

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

	2022-2023	2023-2024
	<u>Budget</u>	<u>Budget</u>
Dues and Fees	\$26,500	\$23,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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 Supervisor and the Secretary.

	2022-2023	2023-2024
	<u>Budget</u>	<u>Budget</u>
Secretarial/Clerical	\$48,500	\$51,400
Supervisor of Transportation	98,800	104,800
Total	<u>\$147,300</u>	<u>\$156,200</u>

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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.

	2022-2023	2023-2024
	<u>Budget</u>	<u>Budget</u>
Fringe Benefits	\$44,709	\$46,523
Social Security	11,268	11,949
Retirement	52,719	53,108
Other	834	875
Total	<u>\$109,530</u>	<u>\$112,455</u>

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.

	2022-2023	2023-2024
	<u>Budget</u>	<u>Budget</u>
Professional Technical Services	<u>\$2,000</u>	<u>\$2,000</u>

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

	2022-2023	2023-2024
	<u>Budget</u>	<u>Budget</u>
Repairs and Maintenance	<u>\$2,500</u>	<u>\$2,500</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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.

	2022-2023 Budget	2023-2024 Budget
Contracted Student Transportation	\$5,352,505	\$5,366,505
Liability Insurance	65,000	65,000
Travel	500	500
Total	\$5,418,005	\$5,432,005

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

	2022-2023 Budget	2023-2024 Budget
General Supplies	\$5,000	\$10,000
Gasoline	29,395	29,395
Total	\$34,395	\$39,395

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

	2022-2023 Budget	2023-2024 Budget
Equipment – New	\$25,000	\$25,000

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

	2022-2023 Budget	2023-2024 Budget
Dues and Fees	\$1,500	\$2,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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 Director of Technology, Assistant to the Director of Technology, the Supervisor of Information Systems, and the technology support staff.

	2022-2023 Budget	2023-2024 Budget
Administrative Salaries	\$288,827	\$382,400
Computer Technicians	633,858	617,200
Secretarial/Clerical	78,000	82,800
Total	\$1,000,685	\$1,082,400

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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.

	2022-2023 Budget	2023-2024 Budget
Fringe Benefits	\$234,145	\$239,830
Social Security	76,553	82,804
Retirement	358,145	368,016
Other	15,454	15,825
Total	\$684,297	\$706,475

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.

	2022-2023 Budget	2023-2024 Budget
Professional Services-Human Resources	\$85,000	\$89,200
Technical Services-Information Systems	105,000	223,000
Total	\$190,000	\$312,200

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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.

	2022-2023	2023-2024
	Budget	Budget
District Landline Telephone Service	\$77,149	\$77,399
Postage	2,750	100
Internet Services	50,000	50,000
Mobile Phone Services	20,000	20,000
Advertising – Human Resources	5,100	5,100
Printing & Binding	1,000	500
Travel	14,500	14,000
Total	\$170,499	\$167,099

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

	2022-2023	2023-2024
	Budget	Budget
General Supplies-Information Systems	\$62,200	\$99,178
General Supplies-Human Resources	7,000	4,000
Software Subscriptions & Licenses	388,178	401,200
Books and Periodicals	1,150	1,150
Total	\$408,528	\$505,528

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

	2022-2023	2023-2024
	Budget	Budget
Computers & Peripherals – New	\$545,376	\$521,876
Computers & Peripherals- Replacement	1,000	1,000
Total	\$546,376	\$522,876

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

	2022-2023	2023-2024
	Budget	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 2023-2024**

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.

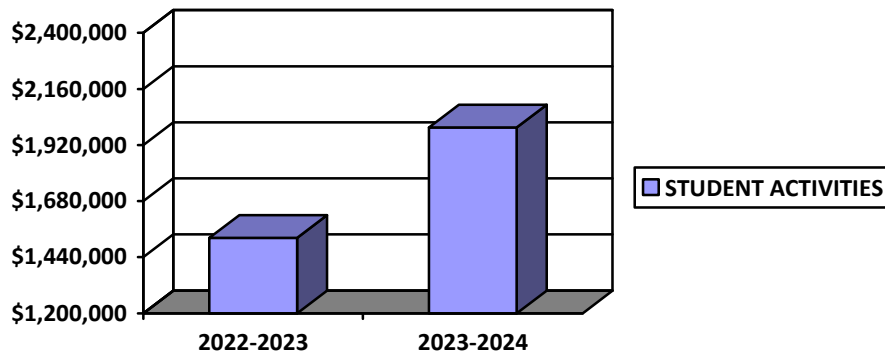
	2022-2023	2023-2024
	Budget	Budget
Chester County I.U. Core Budget	<u>\$37,551</u>	<u>\$35,000</u>
Total	\$37,551	\$35,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2023-2024**

OPERATION OF NON-INSTRUCTIONAL SERVICES – 3000 SERIES

ACCOUNT	BUDGET 2022-2023	BUDGET 2023-2024	PERCENT INCREASE/ DECREASE
3200 STUDENT ACTIVITIES	\$1,522,185	\$1,994,555	31.03%
TOTAL NON-INSTRUCTIONAL 3000 SERIES	\$1,522,185	\$1,994,555	31.03%

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



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2023-2024
COMPARISON OF EXPENDITURES
OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2021-2022	2022-2023	2023-2024	CHANGE OVER BUDGET	
		ACTUAL	BUDGET	BUDGET	\$	%
<u>3200 STUDENT ACTIVITIES</u>						
100	Personnel Services-Salaries	\$ 778,749	\$ 795,340	\$ 1,067,197	\$ 271,857	34.18%
200	Personnel Services-Employee Benefits	322,177	311,389	450,811	139,422	44.77%
300	Purchased Professional and Technical Services	117,525	108,500	172,500	64,000	58.99%
400	Purchased Property Services	56	1,000	0	(1,000)	-100.00%
500	Other Purchased Services	155,612	144,964	150,364	5,400	3.73%
600	Supplies	119,638	93,595	106,100	12,505	13.36%
700	Property	30,256	29,111	11,823	(17,288)	-59.39%
800	Other Objects	72,536	38,286	35,760	(2,526)	-6.60%
TOTAL STUDENT ACTIVITIES		1,596,549	1,522,185	1,994,555	472,370	31.03%
3000 - TOTAL		<u>\$ 1,596,549</u>	<u>\$ 1,522,185</u>	<u>\$ 1,994,555</u>	<u>\$ 472,370</u>	<u>31.03%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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 department chairs, team leaders and mentors.

	2022-2023	2023-2024
	Budget	Budget
High School Athletic Director	\$118,557	\$125,300
Co-Curricular Supplemental Contracts	211,781	458,875
Athletic Supplemental Contracts	429,897	445,282
Secretarial/Clerical	35,105	37,740
Total	\$795,340	\$1,067,197

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.00%) 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.

	2022-2023	2023-2024
	Budget	Budget
Fringe Benefits	\$1,250	\$1,316
Social Security	53,158	81,641
Retirement	255,871	362,847
Other	1,110	5,007
Total	\$311,389	\$450,811

300 Purchased Professional Services: Those services provided by independent persons or firms with specialized skills or knowledge. This includes assemblies for students and money for referees and officials to work the inter-scholastic matches.

	2022-2023	2023-2024
	Budget	Budget
Athletic Officials	\$41,768	\$58,751
Athletic Trainer	56,749	56,749
Security Services - Athletic Fields	7,000	7,000
Other Professional Services	2,983	50,000
Total	\$108,500	\$172,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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.

	2022-2023 Budget	2023-2024 Budget
Repairs and Maintenance	<u>\$1,000</u>	<u>\$0</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.

	2022-2023 Budget	2023-2024 Budget
Contracted Carriers - Co-Curricular	<u>\$119,464</u>	<u>\$119,364</u>
Liability Insurance	18,000	18,000
Travel	6,000	8,000
Security Services	1,000	5,000
Printing	<u>500</u>	<u>0</u>
Total	\$144,964	\$150,364

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.

	2022-2023 Budget	2023-2024 Budget
General Supplies - Co-Curricular	<u>\$3,700</u>	<u>\$2,000</u>
Supplies - Band/Orchestra	13,500	21,000
Supplies - Middle School Athletics	16,419	16,419
Supplies - High School Athletics	59,301	66,181
Books and Periodicals	<u>675</u>	<u>500</u>
Total	\$93,595	\$106,100

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

	2022-2023 Budget	2023-2024 Budget
Equipment - New-Athletics	<u>\$19,111</u>	<u>\$11,823</u>
Equipment - New-Band	10,000	0
Total	\$29,111	\$11,823

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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.

	2022-2023	2023-2024
	Budget	Budget
Fees - Co-Curricular	\$6,526	\$4,000
Fees - Middle School Athletics	8,759	8,759
Fees - High School Athletics	22,000	22,000
Other Expense - Middle School Athletics	1,001	1,001
Total	\$38,286	\$35,760

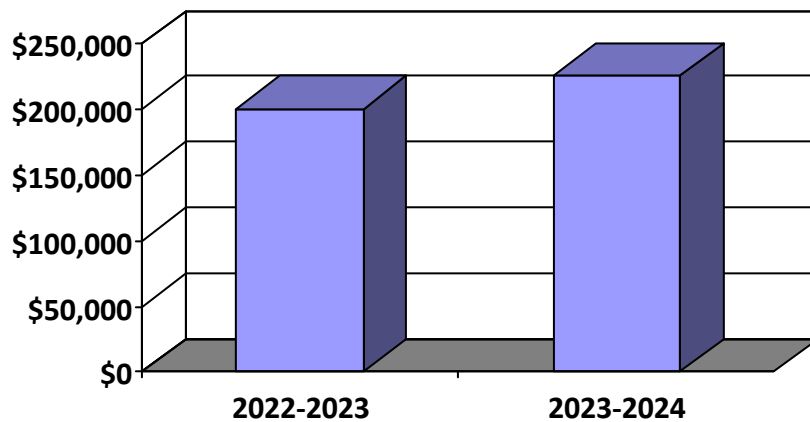
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2023-2024**

FACILITIES ACQUISITION, CONSTRUCTION & IMPROVEMENT SVCS. – 4000 SERIES

ACCOUNT	BUDGET 2022-2023	BUDGET 2023-2024	PERCENT INCREASE/ DECREASE
4600 EXISTING BUILDING IMPROVEMENT	\$200,000	\$225,000	12.50%
TOTAL FACILITIES 4000 SERIES	\$200,000	\$225,000	12.50%

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

FACILITIES IMPROVEMENT



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2023-2024
COMPARISON OF EXPENDITURES
FACILITIES ACQUISITION, CONSTRUCTION & IMPROVEMENT SVCS. - 4000 SERIES**

FUNCTION/ OBJECT		DESCRIPTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE OVER BUDGET	
						\$	%
<u>4600 EXISTING BUILDING IMPROVEMENT</u>							
400	Purchased Property Services		\$ 214,947	\$ 200,000	\$ 225,000	\$ 25,000	12.50%
700	Property		0	0	0	0	0.00%
TOTAL EXISTING BUILDING IMPROVEMENT			<u>214,947</u>	<u>200,000</u>	<u>225,000</u>	<u>25,000</u>	<u>12.50%</u>
4000 - TOTAL			<u>\$ 214,947</u>	<u>\$ 200,000</u>	<u>\$ 225,000</u>	<u>\$ 25,000</u>	<u>12.50%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

**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.

	2022-2023	2023-2024
	Budget	Budget
Outside Maint.-Bldg. Improvements	<u>\$200,000</u>	<u>\$225,000</u>

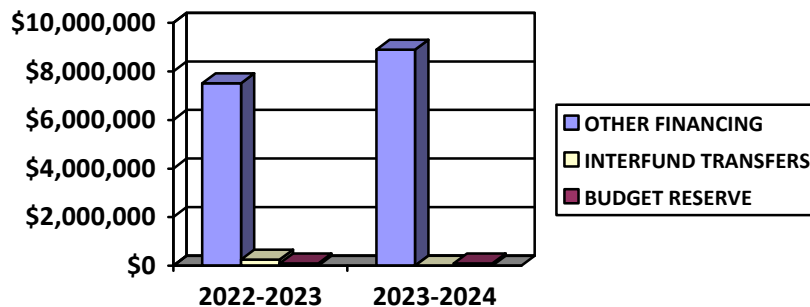
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2023-2024**

OTHER EXPENDITURES & FINANCING USES – 5000 SERIES

ACCOUNT	BUDGET 2022-2023	BUDGET 2023-2024	PERCENT INCREASE/ DECREASE
5100 DEBT SERVICE/OTHER FINANCING USES	\$7,509,801	\$8,888,717	18.36%
5200 INTERFUND TRANSFERS	250,000	0	100.00%
5900 BUDGET RESERVE	90,000	90,000	0.00%
TOTAL OTHER EXP. & FINANCING USES- 5000 SERIES	\$7,849,801	\$8,978,717	14.38%

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

OTHER OUTLAYS



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2023-2024
COMPARISON OF EXPENDITURES
OTHER EXPENDITURES & FINANCING USES - 5000 SERIES**

FUNCTION/ OBJECT		DESCRIPTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE OVER	
						BUDGET	
					\$	%	
<u>5100 DEBT SERVICE/OTHER FINANCING USES</u>							
800	Serial Bonds-Interest		\$ 989,827	\$ 783,801	\$ 2,176,717	\$ 1,392,916	177.71%
900	Serial Bonds-Principal		6,516,000	6,726,000	6,712,000	(14,000)	-0.21%
TOTAL DEBT SERVICE/OTHER FINANCING USES			7,505,827	7,509,801	8,888,717	1,378,916	18.36%
<u>5200 INTERFUND TRANSFERS</u>							
932	Capital Reserve Fund		7,707,841	250,000	0	(250,000)	-100.00%
939	Cafeteria Fund		0	0	0	0	0.00%
TOTAL INTERFUND TRANSFERS			7,707,841	250,000	0	(250,000)	-100.00%
<u>5900 BUDGETARY RESERVE</u>							
800	Budget Reserve		0	90,000	90,000	0	0.00%
TOTAL BUDGETARY RESERVE			0	90,000	90,000	0	0.00%
5000 - TOTAL			<u>\$ 15,213,669</u>	<u>\$ 7,849,801</u>	<u>\$ 8,978,717</u>	<u>\$ 1,128,916</u>	<u>14.38%</u>
TOTAL ALL FUNCTIONS			<u>\$ 96,258,712</u>	<u>\$ 94,304,631</u>	<u>\$ 98,134,578</u>	<u>\$ 3,829,947</u>	<u>4.06%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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.

	2022-2023	2023-2024
	Budget	Budget
2018 GOB Interest	\$97,575	\$83,175
2018A GOB Interest	301,482	252,788
2018AA GOB Interest	313,075	129,100
2020 GOB Interest	67,169	60,549
2022 GOB Interest	0	532,945
2023 GOB Interest	0	1,112,160
Bank Fees	4,500	6,000
Total	\$783,801	\$2,176,717

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

	2023-2023	2023-2024
	Budget	Budget
2018 GOB Principal	\$450,000	\$585,000
2018A GOB Principal	5,000	2,640,000
2018AA GOB Principal	5,070,000	3,405,000
2020 GOB Principal	1,201,000	72,000
2022 GOB Principal	0	5,000
2023 GOB Principal	0	5,000
Total	\$6,726,000	\$6,712,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

OTHER EXPENDITURES & FINANCING USES – 5000 SERIES

5200 INTERFUND TRANSFERS: Included are transactions that withdraw money from one fund and place it in another without recourse.

930 Fund Transfers: Includes all interfund transfers of money.

	2022-2023	2023-2024
	Budget	Budget
Capital Reserve	<u>\$250,000</u>	<u>\$0</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2023-2024**

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.

	2022-2023	2023-2024
	Budget	Budget
Budgetary Reserve	<u>\$90,000</u>	<u>\$90,000</u>

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INFORMATIONAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2023-2024
FIVE YEAR COMPARISON OF REVENUES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET
<u>6000 LOCAL SOURCES</u>						
6111	Current Taxes - Real Estate	\$ 59,768,574	\$ 60,622,360	\$ 62,325,367	\$ 64,355,975	\$ 65,781,430
6112	Interim Taxes	593,037	761,053	1,780,331	600,000	700,000
6113	Utility Taxes	59,237	65,257	66,722	65,000	66,000
6151	Earned Income Tax	3,968,816	5,533,174	5,713,018	4,750,000	5,500,000
6153	Transfer Taxes	1,166,477	1,578,951	1,832,832	1,000,000	1,000,000
6411	Delinquent Taxes	1,372,252	2,001,167	1,979,103	1,352,000	1,352,000
6510	Investment Earnings	593,415	31,232	27,588	15,000	800,000
6710	Revenue from Athletic Admissions	23,126	0	49,006	25,000	35,000
6832	Federal IDEA Pass-Through Revenue	655,058	1,490,079	734,714	600,000	500,000
6910	Rentals	76,748	28,594	67,108	71,038	60,002
6920	Contributions and Donations	137,079	85,574	108,183	25,000	25,000
6940	Tuition from Patrons	10,020	3,500	510	17,500	17,500
6960	Services Provided Other Local Governments	113,697	-	38,220	95,000	95,000
6990	Refunds and Other Miscellaneous Revenue	77,173	83,161	21,468	70,000	70,000
TOTAL LOCAL SOURCES		68,614,707	72,284,103	74,744,169	73,041,513	76,001,932
<u>7000 STATE SOURCES</u>						
7110	Basic Education Funding	5,949,350	5,949,342	6,362,413	6,362,418	7,359,166
7112	Basic Education Funding-Social Security	1,159,972	1,168,409	1,202,126	1,332,548	1,388,100
7160	Tuition for Orphans	25,238	6,498	0	0	0
7200	Other State Subsidies	3,188	4,020	3,079	0	0
7271	Special Education Funds for School-Aged Pupils	1,922,312	1,918,262	1,836,694	1,941,234	2,119,294
7310	Transportation (Public/Nonpublic)	1,400,222	1,349,457	1,010,458	1,300,000	1,100,000
7320	Rental & Sinking Fund Payments Reimbursement	500,678	455,797	526,803	502,609	454,208
7330	Health Services Reimbursement	82,383	81,347	80,383	80,000	78,810
7340	State Property Tax Reduction Allocation	1,456,490	1,458,019	1,476,813	1,797,652	1,797,652
7505	Ready to Learn Block Grant	400,617	400,617	400,617	400,617	400,617
7820	State Share of Retirement Contributions	5,346,630	5,454,573	5,612,146	6,187,964	6,208,108
TOTAL STATE SOURCES		18,247,080	18,246,339	18,511,532	19,905,042	20,905,955
<u>8000 FEDERAL SOURCES</u>						
8512	IDEA - Part B	0	6,145	18,658	0	0
8514	Title I - Improving Academic Achievement	621,107	585,513	703,093	655,704	547,457
8515	Title II - Improving Teacher Quality	125,770	126,019	96,184	94,673	93,594
8516	Title III - Language Instruction for LEP Students	97,728	149,718	109,585	124,872	117,230
8517	Title IV - 21st Century Schools	45,183	40,644	54,852	48,264	45,259
8741	Elementary & Secondary School Emergency Relief Fund I	0	529,944	9,028	0	0
8743	Elementary & Secondary School Emergency Relief Fund II	0	303,208	1,554,521	350,586	0
8744	ARP-ESSER III	0	0	662,419	0	283,946
8749	Other CARES Act Funding	0	238,886	0	0	0
8750	ARP ESSER Set-A-Sides	0	0	4,186	0	0
8810	School-Based Access Medicaid Reimbursement	250,773	106,629	0	68,977	119,205
8820	Medical Asst. Reimb. For Admin. Claiming	17,815	20,116	21,643	15,000	20,000
TOTAL FEDERAL SOURCES		1,158,376	2,106,822	3,234,169	1,358,076	1,226,691
<u>9000 OTHER SOURCES</u>						
9120	Proceeds from Refunding Bonds	0	10,000,000	0	0	0
9130	Bond Premiums	0	0	0	0	0
9330	Capital Funds Project Transfers	0	0	0	0	0
9400	Sale of Capital Assets	4,200	8,325	0	0	0
TOTAL OTHER SOURCES		4,200	10,008,325	0	0	0
<u>0000 OTHER APPROPRIATIONS</u>						
0000	Fund Balance Appropriation	0	0	0	0	0
0000	Capital Projects Funds Transfers	0	0	0	0	0
TOTAL OTHER APPROPRIATIONS		0	0	0	0	0
TOTAL ALL REVENUES		\$ 88,024,363	\$102,645,588	\$ 96,489,870	\$ 94,304,631	\$ 98,134,578

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2023-2024
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	\$ 19,058,473	\$ 18,946,407	\$ 19,121,121	\$ 20,842,938	\$ 20,959,303
200	Personnel Services-Employee Benefits	11,704,067	12,642,990	12,805,625	14,218,892	13,395,414
300	Purchased Professional and Technical Services	33,614	45,110	131,850	49,013	107,234
400	Purchased Property Services	1,548	1,100	580	3,500	3,573
500	Other Purchased Services	3,209,604	2,999,480	3,231,174	3,729,000	3,848,500
600	Supplies	457,604	528,739	487,167	440,754	542,226
700	Property	22,842	31,164	20,092	29,500	15,000
800	Other Objects	10,672	1,646	1,879	0	0
TOTAL REGULAR PROGRAMS		<u>34,498,424</u>	<u>35,196,638</u>	<u>35,799,487</u>	<u>39,313,597</u>	<u>38,871,250</u>
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	2,643,609	2,518,673	2,689,828	2,611,224	2,858,432
200	Personnel Services-Employee Benefits	1,570,606	1,633,092	1,689,814	1,756,630	1,862,171
300	Purchased Professional and Technical Services	4,101,510	3,583,077	4,858,598	5,481,992	5,180,901
400	Purchased Property Services	0	0	0	2,000	2,500
500	Other Purchased Services	2,511,826	2,252,868	2,445,958	2,731,977	2,724,902
600	Supplies	34,224	51,316	85,917	46,999	88,500
700	Property	1,098	11,984	-	20,000	10,000
800	Other Objects	0	0	320	4,500	2,500
TOTAL SPECIAL PROGRAMS		<u>10,862,874</u>	<u>10,051,009</u>	<u>11,770,434</u>	<u>12,655,322</u>	<u>12,729,906</u>
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,910,214	1,952,683	1,961,970	1,890,750	1,892,746
TOTAL VOCATIONAL PROGRAMS		<u>1,910,214</u>	<u>1,952,683</u>	<u>1,961,970</u>	<u>1,890,750</u>	<u>1,892,746</u>
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	56,860	36,620	138,550	0	0
200	Personnel Services-Employee Benefits	24,097	15,397	55,962	0	0
300	Purchased Professional and Technical Services	12,593	31,440	196,211	62,753	57,182
500	Other Purchased Services	97,713	49,490	53,416	156,930	177,000
600	Supplies	6,217	75,033	36,778	0	0
800	Other Objects	0	0	7,003	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS		<u>197,481</u>	<u>207,979</u>	<u>487,920</u>	<u>219,683</u>	<u>234,182</u>
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
300	Purchased Professional and Technical Services	1,074	777	3,632	0	0
TOTAL NONPUBLIC SCHOOL PROGRAMS		<u>1,074</u>	<u>777</u>	<u>3,632</u>	<u>0</u>	<u>0</u>
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	1,419,681	1,554,671	1,764,337	1,765,308	2,087,207
200	Personnel Services-Employee Benefits	843,568	990,615	1,126,750	1,173,613	1,323,021
300	Purchased Professional and Technical Services	236,299	275,139	518,292	453,177	476,104
500	Other Purchased Services	3,250	454	3,088	5,100	6,750
600	Supplies	9,780	2,625	198,587	14,000	26,850
700	Property	0	0	0	1,000	1,000
800	Other Objects	140	230	230	750	1,500
TOTAL SUPPORT SERVICES-STUDENTS		<u>2,512,718</u>	<u>2,823,734</u>	<u>3,611,283</u>	<u>3,412,948</u>	<u>3,922,432</u>

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2023-2024
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

FUNCTION/ OBJECT	DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,289,870	1,346,968	1,405,017	1,555,895	1,658,244
200	Personnel Services-Employee Benefits	973,864	993,574	999,080	1,009,801	1,267,544
300	Purchased Professional and Technical Services	36,248	89,968	182,594	82,846	62,612
400	Purchased Property Services	5,091	1,104	3,647	3,800	3,800
500	Other Purchased Services	10,499	12,716	89,610	19,950	20,450
600	Supplies	474,898	732,950	570,707	642,155	685,401
700	Property	1,517	2,514	1,212	6,800	6,800
800	Other Objects	2,579	1,623	3,879	4,000	4,000
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		2,794,565	3,181,418	3,255,747	3,325,247	3,708,851
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,531,883	2,583,672	2,760,295	2,762,696	2,834,550
200	Personnel Services-Employee Benefits	1,363,250	1,534,279	1,633,940	1,719,095	2,209,207
300	Purchased Professional and Technical Services	268,029	311,283	225,149	371,350	380,875
500	Other Purchased Services	156,266	150,918	130,346	195,325	206,645
600	Supplies	17,090	35,664	50,295	67,850	90,508
700	Property	9,842	8,726	0	9,000	9,000
800	Other Objects	36,379	136,444	57,649	65,700	63,800
TOTAL SUPPORT SERVICES-ADMINISTRATION		4,382,739	4,760,986	4,857,674	5,191,016	5,794,585
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	517,607	597,727	622,062	583,476	635,771
200	Personnel Services-Employee Benefits	288,798	358,764	381,018	393,927	410,515
300	Purchased Professional and Technical Services	8,657	955	17,342	12,860	17,110
400	Purchased Property Services	0	229	210	0	100
500	Other Purchased Services	12,613	657	5,540	27,800	27,800
600	Supplies	22,510	20,896	24,772	27,200	32,900
TOTAL SUPPORT SERVICES-PUPIL HEALTH		850,186	979,228	1,050,944	1,045,263	1,124,196
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	641,870	649,442	675,660	711,226	751,300
200	Personnel Services-Employee Benefits	317,538	328,148	338,034	384,057	391,688
300	Purchased Professional and Technical Services	42,056	43,365	61,325	60,522	60,522
500	Other Purchased Services	4,988	5,606	3,178	9,250	9,250
600	Supplies	3,130	5,269	3,571	13,000	13,000
800	Other Objects	75,378	107,175	104,526	92,375	102,228
TOTAL SUPPORT SERVICES-BUSINESS		1,084,961	1,139,005	1,186,294	1,270,430	1,327,988
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	2,097,073	2,034,698	2,278,301	2,322,965	2,427,680
200	Personnel Services-Employee Benefits	1,434,683	1,593,135	1,716,213	1,848,842	1,950,042
300	Purchased Professional and Technical Services	173,376	137,883	206,955	181,500	181,500
400	Purchased Property Services	993,376	905,397	1,294,581	1,195,407	1,286,607
500	Other Purchased Services	225,030	235,077	254,246	288,439	287,138
600	Supplies	1,205,203	1,367,704	1,516,686	1,609,070	1,913,070
700	Property	109,379	114,354	64,704	154,000	154,000
800	Other Objects	3,350	7,348	19,409	26,500	23,000
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		6,241,470	6,395,597	7,351,095	7,626,723	8,223,037

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2023-2024
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

FUNCTION/ OBJECT	DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	136,774	143,267	150,181	147,300	156,200
200	Personnel Services-Employee Benefits	87,933	99,777	104,709	109,530	112,455
300	Purchased Professional and Technical Services	8,790	12,175	21,425	2,000	2,000
400	Purchased Property Services	6,519	2,975	874	2,500	2,500
500	Other Purchased Services	4,372,733	4,195,358	4,610,247	5,418,005	5,432,005
600	Supplies	22,794	24,566	37,333	34,395	39,395
700	Property	0	0	10,869	25,000	25,000
800	Other Objects	706	1,064	2,114	1,500	2,500
TOTAL STUDENT TRANSPORTATION		<u>4,636,249</u>	<u>4,479,182</u>	<u>4,937,751</u>	<u>5,740,230</u>	<u>5,772,055</u>
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	812,377	857,365	1,016,093	1,000,685	1,082,400
200	Personnel Services-Employee Benefits	539,953	558,592	677,980	684,297	706,475
300	Purchased Professional and Technical Services	64,203	111,054	274,951	190,000	312,200
400	Purchased Property Services	(772)	15,387	(2,360)	0	0
500	Other Purchased Services	170,638	286,271	223,776	170,499	167,099
600	Supplies	336,481	417,972	400,242	408,528	505,528
700	Property	357,386	1,049,178	329,392	546,376	522,876
800	Other Objects	1,810	2,520	5,718	3,500	3,500
TOTAL SUPPORT SERVICES-CENTRAL		<u>2,282,075</u>	<u>3,298,340</u>	<u>2,925,791</u>	<u>3,003,885</u>	<u>3,300,078</u>
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	34,182	33,918	33,526	37,551	35,000
TOTAL OTHER SUPPORT SERVICES		<u>34,182</u>	<u>33,918</u>	<u>33,526</u>	<u>37,551</u>	<u>35,000</u>
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
100	Personnel Services-Salaries	754,221	679,048	778,749	795,340	1,067,197
200	Personnel Services-Employee Benefits	307,586	277,560	322,177	311,389	450,811
300	Purchased Professional and Technical Services	90,386	90,921	117,525	108,500	172,500
400	Purchased Property Services	163	17,288	56	1,000	0
500	Other Purchased Services	88,433	51,100	155,612	144,964	150,364
600	Supplies	116,317	66,450	119,638	93,595	106,100
700	Property	102,955	48,958	30,256	29,111	11,823
800	Other Objects	65,871	70,218	72,536	38,286	35,760
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES		<u>1,525,931</u>	<u>1,301,543</u>	<u>1,596,549</u>	<u>1,522,185</u>	<u>1,994,555</u>
<u>4000 FACILITIES ACQ., CONST. & IMPROV. SERVICES</u>						
400	Purchased Property Services	226,027	129,914	214,947	200,000	225,000
700	Property	0	4,071	0	0	0
TOTAL FACILITIES ACQ., CONST. & IMPROV. SERVICES		<u>226,027</u>	<u>133,985</u>	<u>214,947</u>	<u>200,000</u>	<u>225,000</u>
<u>5100 OTHER EXPENDITURES & FINANCING USES</u>						
800	Serial Bonds-Interest	1,506,736	1,358,928	989,827	783,801	2,176,717
900	Serial Bonds-Principal	6,015,000	15,815,000	6,516,000	6,726,000	6,712,000
930	Fund Transfers	6,622,782	9,372,732	7,707,841	250,000	0
TOTAL OTHER EXPENDITURES & FINANCING USES		<u>14,144,518</u>	<u>26,546,660</u>	<u>15,213,669</u>	<u>7,759,801</u>	<u>8,888,717</u>
<u>5900 BUDGETARY RESERVE</u>						
800	Budget Reserve	0	0	0	90,000	90,000
TOTAL BUDGETARY RESERVE		<u>0</u>	<u>0</u>	<u>0</u>	<u>90,000</u>	<u>90,000</u>
TOTAL ALL FUNCTIONS		<u>\$ 88,185,687</u>	<u>\$ 102,482,683</u>	<u>\$ 96,258,712</u>	<u>\$ 94,304,631</u>	<u>\$ 98,134,578</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2023-2024
FIVE YEAR COMPARISON OF EXPENDITURES BY OBJECT**

OBJECT DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET
100 Salaries	\$ 31,960,299	\$ 31,948,560	\$ 33,400,194	\$ 35,099,053	\$ 36,518,284
200 Employee Benefits	19,455,942	21,025,923	21,851,300	23,610,073	24,079,343
300 Purchased Prof. Svcs.	5,076,835	4,733,147	6,815,849	7,056,513	7,010,740
400 Purchased Property Svcs.	1,231,952	1,073,394	1,512,535	1,408,207	1,524,080
500 Other Purchased Svcs.	12,807,989	12,226,596	13,201,685	14,825,540	14,985,649
600 Supplies	2,706,249	3,329,185	3,531,692	3,397,546	4,043,478
700 Property	605,019	1,270,950	456,524	820,787	755,499
800 Other Objects	1,703,621	1,687,197	1,265,091	1,110,912	2,505,505
900 Other Financing Uses	12,637,782	25,187,732	14,223,841	6,976,000	6,712,000
TOTAL ALL OBJECTS	<u>\$ 88,185,687</u>	<u>\$102,482,683</u>	<u>\$ 96,258,712</u>	<u>\$ 94,304,631</u>	<u>\$ 98,134,578</u>

FIVE YEAR COMPARISON OF BENEFITS EXPENDITURES BY OBJECT

OBJECT DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET
213 Life Insurance	\$ 24,931	\$ 25,594	\$ 28,350	\$ 29,463	\$ 30,394
214 Income Protection Ins.	55,578	55,618	57,445	66,351	68,389
215 Eye Care Insurance	82,924	79,116	79,246	89,497	94,029
220 Social Security Contrib.	2,365,216	2,360,322	2,469,411	2,665,096	2,777,200
230 PSERS Retirement Contrib.	10,795,252	10,871,010	11,454,677	12,378,776	12,416,216
240 Tuition Reimbursement	316,479	216,828	224,801	280,000	280,000
250 Unemployment Comp.	22,076	20,040	12,549	35,668	36,331
260 Workers' Compensation	141,681	108,463	132,126	159,738	166,158
271 Self-Insurance Medical Ben.	3,998,691	5,097,568	5,432,725	5,935,684	6,086,481
272 Self-Insurance Dental Ben.	327,466	437,531	439,595	464,650	496,794
276 Self-Insurance Prescription Ben.	1,325,648	1,753,836	1,520,374	1,425,152	1,547,350
290 Other Current Employee Benefits	0	0	0	80,000	80,000
TOTAL ALL BENEFITS	<u>\$ 19,455,942</u>	<u>\$ 21,025,923</u>	<u>\$ 21,851,300</u>	<u>\$ 23,610,073</u>	<u>\$ 24,079,343</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2023-2024**

Historical Analysis of Millage Rate

<u>Year</u>	<u>Millage Rate</u>	<u>Inc. %</u>
2014-15	27.9406	1.78%
2015-16	28.6017	2.37%
2016-17	29.2408	2.23%
2017-18	29.8789	2.18%
2018-19	30.4479	1.90%
2019-20	30.9497	1.65%
2020-21	31.4852	1.74%
2021-22	31.8707	1.23%
2022-23	32.4358	1.78%
2023-24	32.7372	0.93%

Historical Analysis of Real Estate Tax Levy

<u>Year</u>	<u>R.E. Tax Levy</u>	<u>Inc. \$</u>
2014-15	\$55,967,642	\$1,066,984
2015-16	\$57,433,695	\$1,466,053
2016-17	\$58,987,312	\$1,553,617
2017-18	\$60,397,697	\$1,410,385
2018-19	\$61,721,598	\$1,323,901
2019-20	\$63,020,293	\$1,298,695
2020-21	\$64,626,810	\$1,606,517
2021-22	\$65,772,979	\$1,146,169
2022-23	\$68,553,076	\$2,780,097
2023-24	\$70,029,931	\$1,476,855

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2023-2024**

Real Estate Tax Collections Analysis

<u>Year</u>	<u>Assessment</u>	<u>Millage</u>	<u>Levied</u>	<u>Percentage</u>	<u>Collections</u>
2014-15	2,003,093,785	27.9406	55,967,642	95.8%	53,603,904
2015-16	2,008,051,785	28.6017	57,433,695	96.4%	55,346,528
2016-17	2,017,294,755	29.2408	58,987,312	96.4%	56,867,002
2017-18	2,021,416,348	29.8789	60,397,697	96.1%	58,045,440
2018-19	2,027,121,658	30.4479	61,721,598	97.0%	59,858,918
2019-20	2,036,216,608	30.9497	63,020,293	97.2%	61,225,064
2020-21	2,052,609,168	31.4852	64,626,810	96.1%	62,080,379
2021-22	2,063,744,398	31.8707	65,772,979	97.0%	63,802,180
2022-23	2,113,500,400	32.4358	68,553,076	96.5%	66,153,627
2023-24	2,139,154,570	32.7372	70,029,931	96.5%	67,579,082

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2023-2024**

Historical Analysis of Real Estate Assessments

<u>Year</u>	<u>Assessment</u>	<u>Inc. %</u>
2014-15	2,003,093,785	0.2%
2015-16	2,008,051,785	0.2%
2016-17	2,017,294,755	0.5%
2017-18	2,021,416,348	0.2%
2018-19	2,027,121,658	0.3%
2019-20	2,036,216,608	0.4%
2020-21	2,052,609,168	0.8%
2021-22	2,063,744,398	0.5%
2022-23	2,113,500,400	2.4%
2023-24	2,139,154,570	1.2%

Historical Analysis of STEB Market Values

<u>Year</u>	<u>STEB Market Value</u>	<u>Inc. %</u>
2014-15	2,879,784,150	2.8%
2015-16	2,887,769,813	0.28%
2016-17	3,000,073,553	3.89%
2017-18	3,006,515,679	0.21%
2018-19	3,119,150,575	3.75%
2019-20	3,138,030,452	0.61%
2020-21	3,270,577,207	4.22%
2021-22	3,288,525,492	0.55%
2022-23	TBA	
2023-24	TBA	

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2023-2024**

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	176,042,120	1,443	640,082,630	3,244
Agriculture	0	0	5,306,310	19
Industrial	1,287,400	5	19,938,110	16
Commercial	78,111,179	214	149,357,145	326
Act 319/515	1,337,430	43	9,763,081	283
Mobile Homes	0	0	2,064,660	112
Total	256,778,129	1,705	826,511,936	4,000

<u>Classification</u>	<u>Kennett Twp.</u>	<u>Parcels</u>	<u>Independent No. 1</u>	<u>Parcels</u>
Residential	659,126,020	2,805	139,515,590	758
Agriculture	8,671,290	29	272,650	1
Industrial	9,099,160	8	2,401,970	3
Commercial	145,089,370	163	80,856,340	60
Act 319/515	9,273,635	239	1,279,220	36
Mobile Homes	279,260	14	0	0
Total	831,538,735	3,258	224,325,770	858

<u>Classification</u>	<u>Total District</u>	<u>Parcels</u>
Residential	1,614,766,360	8,250
Agriculture	14,250,250	49
Industrial	32,726,640	32
Commercial	453,414,034	763
Act 319/515	21,653,366	601
Mobile Homes	2,343,920	126
Total	2,139,154,570	9,821

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2023-2024**

Tax Duplicate Analysis by Municipality

<u>Year</u>	<u>Kennett Boro</u>	<u>Inc. %</u>	<u>New Garden Twp.</u>	<u>Inc. %</u>
2014-15	224,330,680	-0.12%	809,254,940	-0.24%
2015-16	229,229,340	2.18%	806,699,380	-0.32%
2016-17	236,881,400	3.34%	806,174,520	-0.07%
2017-18	239,730,730	1.20%	803,603,783	-0.32%
2018-19	242,369,110	1.10%	804,890,133	0.16%
2019-20	246,999,750	1.91%	805,670,513	0.10%
2020-21	249,256,530	0.91%	810,500,863	0.60%
2021-22	250,284,960	0.41%	812,900,833	0.30%
2022-23	252,485,999	0.88%	823,357,026	1.29%
2023-24	256,778,129	1.70%	826,511,936	0.38%

<u>Year</u>	<u>Kennett Twp.</u>	<u>Inc. %</u>	<u>Independent No. 1</u>	<u>Inc. %</u>
2014-15	785,571,125	-0.30%	183,937,040	4.42%
2015-16	786,937,545	0.17%	185,185,520	0.68%
2016-17	791,706,335	0.61%	182,532,500	-1.43%
2017-18	796,018,565	0.54%	182,063,270	-0.26%
2018-19	798,278,135	0.28%	181,584,280	-0.26%
2019-20	802,099,205	0.48%	181,447,140	-0.08%
2020-21	807,507,295	0.67%	185,344,480	2.15%
2021-22	809,305,765	0.22%	191,252,840	3.19%
2022-23	831,691,975	2.77%	205,965,400	7.69%
2023-24	831,538,735	-0.02%	224,325,770	8.91%

<u>Year</u>	<u>Total District</u>	<u>Inc. %</u>
2014-15	2,003,093,785	0.16%
2015-16	2,008,051,785	0.25%
2016-17	2,017,294,755	0.46%
2017-18	2,021,416,348	0.20%
2018-19	2,027,121,658	0.28%
2019-20	2,036,216,608	0.45%
2020-21	2,052,609,168	0.81%
2021-22	2,063,744,398	0.54%
2022-23	2,113,500,400	2.41%
2023-24	2,139,154,570	1.21%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2023-2024**

Principal Taxpayers

<u>Owner</u>	<u>Township</u>	<u>Type of Property</u>	<u>2023 Assessment</u>
Kendal Crosslands Communities	Kennett Twp.	Retirement Community	\$27,910,400
Hreg Kennett Square LLC	Kennett Twp.	Luxury Apartments	15,902,350
East Marlboro Associates	Independent No. 1	Retail Shopping Center	13,725,000
Marlborough Associates LP	Independent No. 1	Retail Shopping Center	10,155,200
Peco Energy Co	Kennett Twp.	Commercial Offices	9,953,930
Exelon Generation Co LLC	Kennett Twp.	Commercial Offices	9,529,740
Oppy Property LP	New Garden Twp.	Commercial Offices	8,420,470
Modern Mushroom Farms	New Garden Twp.	Agriculture	8,246,170
State Street Associates	Kennett Borough	Professional Offices	7,773,330
350 Scarlett Group	New Garden Twp.	Retail Shopping Center	7,695,000
Total			\$119,311,590

Common Level Ratio

<u>Year</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Common Level Ratio</u>
2014	2,879,784,150	2,003,093,785	57.80%
2015	2,887,769,813	2,008,051,785	55.20%
2016	3,000,073,544	2,017,294,755	53.00%
2017	3,006,515,679	2,021,416,348	52.90%
2018	3,119,150,575	2,027,121,658	51.30%
2019	3,138,030,452	2,036,216,608	49.30%
2020	3,270,577,207	2,052,609,168	46.90%
2021	3,288,525,492	2,063,744,398	45.00%
2022	TBA	2,113,500,400	39.50%
2023	TBA	2,139,154,570	TBA

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2023-2024**

Average Residential Assessment

<u>Municipality</u>	<u>Residential Assessment</u>	<u>Parcels</u>	<u>Average Resident</u>
Kennett Boro	\$177,379,550	1,486	\$119,367
New Garden Twp.	651,910,371	3,639	179,145
Kennett Twp.	668,678,915	3,058	218,665
<u>Independent No. 1</u>	<u>140,794,810</u>	<u>794</u>	<u>177,323</u>
Total	\$1,638,763,646	8,977	\$182,551

2023-24 Average Homeowner Assessment \$182,551

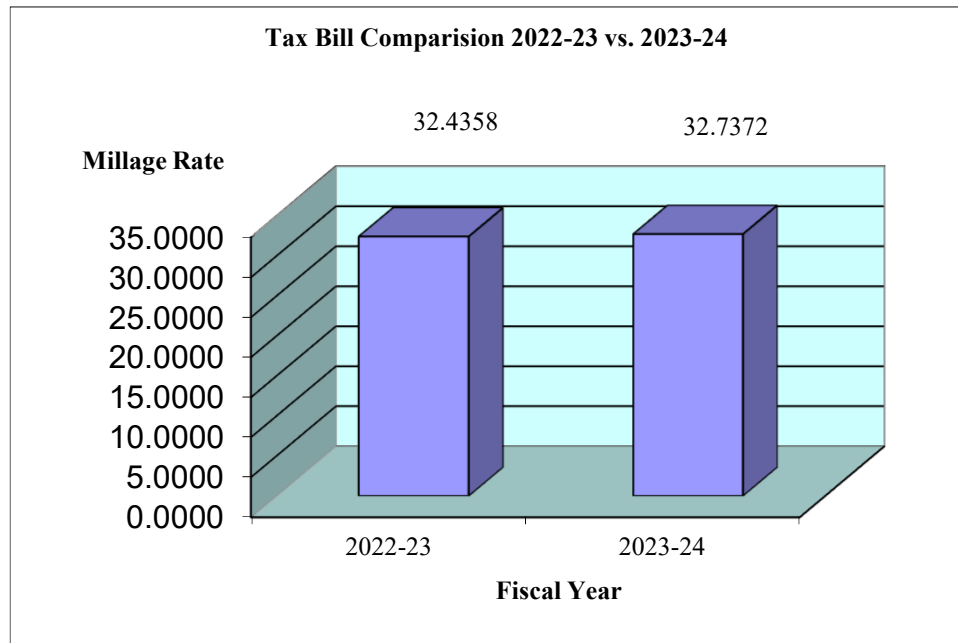
Tax Bill Calculation:

Base Bill @ 2022-23 Millage (32.4358 Mills) 5,921

2023-24 Millage Increase @ .3014 Mills 55

Total Millage 2023-24 (32.7372 Mills)

Total Average Tax Bill 2023-24 \$5,976



**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2023-2024**

Property Tax Reference Table

Assessed Property Value	2022-2023 Property Tax	2023-2024 Property Tax	Tax Increase
100,000	3,244	3,274	30
125,000	4,054	4,092	38
150,000	4,865	4,911	45
175,000	5,676	5,729	53
182,551	5,921	5,976	55
200,000	6,487	6,547	60
225,000	7,298	7,366	68
250,000	8,109	8,184	75
275,000	8,920	9,003	83
300,000	9,731	9,821	90
325,000	10,542	10,640	98
350,000	11,353	11,458	105
375,000	12,163	12,276	113
400,000	12,974	13,095	121
425,000	13,785	13,913	128
450,000	14,596	14,732	136
475,000	15,407	15,550	143
500,000	16,218	16,369	151
525,000	17,029	17,187	158
550,000	17,840	18,005	166
575,000	18,651	18,824	173
600,000	19,461	19,642	181
625,000	20,272	20,461	188
650,000	21,083	21,279	196
675,000	21,894	22,098	203
700,000	22,705	22,916	211
725,000	23,516	23,734	219
750,000	24,327	24,553	226
775,000	25,138	25,371	234
800,000	25,949	26,190	241
825,000	26,760	27,008	249
850,000	27,570	27,827	256
875,000	28,381	28,645	264
900,000	29,192	29,463	271
925,000	30,003	30,282	279
950,000	30,814	31,100	286
975,000	31,625	31,919	294
1,000,000	32,436	32,737	301

Real Estate Tax Millage Rate	
2022-2023	32.4358
2023-2024	32.7372

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2023-2024**

DEMOGRAPHICS STATISTICS

<u>YEAR</u>	Enrollment				<u>Student</u>	<u>Percent</u>
	<u>Elementary</u>	<u>Middle School</u>	<u>High School</u>	<u>District</u>	<u>Increase</u>	<u>Increase</u>
2014-15	1,965	979	1,263	4,207	-29	-0.68%
2015-16	1,877	1,009	1,286	4,172	-35	-0.83%
2016-17	1,851	1,010	1,289	4,150	-22	-0.53%
2017-18	1,786	1,056	1,334	4,176	26	0.63%
2018-19	1,788	1,012	1,345	4,145	-31	-0.74%
2019-20	1,788	1,006	1,362	4,156	11	0.27%
2020-21	1,714	911	1,387	4,012	-144	-3.46%
2021-22	1,712	921	1,336	3,969	-43	-1.07%
2022-23 *	1,704	903	1,306	3,913	-56	-1.41%
2023-24 **	1,701	899	1,264	3,864	-49	-1.25%

* Actual enrollment as of September 2022

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

**Enrollment figures exclude students enrolled in Charter Schools, Cyber Charter Schools
and out-of-district Special Education educational facilities.**

**KENNETT CONSOLIDATED SCHOOL DISTRICT
2023-2024 BUILDING ALLOCATIONS**

<u>SCHOOL</u>	<u>PROJECTED 2023-2024 ENROLLMENT</u>	<u>WEIGHTING FACTOR</u>	<u>WEIGHTED ENROLLMENT</u>	<u>2023-2024 APPROPRIATION</u>
<u>KINDERGARTEN CENTER</u>				
Kindergarten	<u>280</u>	<u>1.00</u>	<u>280.00</u>	
Total (K)	280		280.00	\$46,164
			Special Request	\$0
			Copier Allowance	<u>\$15,000</u>
			TOTAL ALLOCATION	\$61,164
<u>BANCROFT</u>				
Grades 1 - 5	<u>457</u>	<u>1.00</u>	<u>457.00</u>	
Total (1-5)	457		457.00	\$75,346
			Special Request	\$0
			Copier Allowance	<u>\$23,000</u>
			TOTAL ALLOCATION	\$98,346
<u>GREENWOOD</u>				
Grades 1 - 5	<u>556</u>	<u>1.00</u>	<u>556.00</u>	
Total (1-5)	556		556.00	\$91,668
			Special Request	\$0
			Copier Allowance	<u>\$23,000</u>
			TOTAL ALLOCATION	\$114,668
<u>NEW GARDEN</u>				
Grades 1 - 5	<u>408</u>	<u>1.00</u>	<u>408.00</u>	
Total (1-5)	408		408.00	\$67,267
			Special Request	\$0
			Copier Allowance	<u>\$23,000</u>
			TOTAL ALLOCATION	\$90,267
<u>MIDDLE SCHOOL</u>				
Grade 6	299	1.00	299.00	\$49,296
Grades 7- 8	<u>600</u>	<u>1.45</u>	<u>870.00</u>	\$143,437
Total (6-8)	899		1,169.00	
			Special Request	\$0
			Copier Allowance	<u>\$30,000</u>
			TOTAL ALLOCATION	\$222,733
<u>HIGH SCHOOL</u>				
Grades 9 - 12	1264	1.70	2,148.80	\$354,273
			Special Request	\$0
			Copier Allowance	<u>\$45,000</u>
			TOTAL ALLOCATION	\$399,273
Elementary	2,000		2,000.00	\$413,740
<u>Secondary</u>	<u>1,864</u>		<u>3,018.80</u>	<u>\$572,710</u>
Grand Total	3,864		5,018.80	\$986,450
Per Student Allocation	\$164.87		Previous Year's Allocation	<u>\$1,047,913</u>
			Appropriation Decrease	-\$61,463
			Percentage Decrease	-5.9%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2023-2024**

Debt Service Schedule

Description		<u>8/15/2023</u>	<u>10/1/2023</u>	<u>11/15/2023</u>	<u>2/15/2024</u>	<u>4/1/2024</u>	<u>5/15/2024</u>	<u>Totals</u>
2018 General Obligation Bonds	Principal		585,000			0		585,000
Issue: \$4,565,000	Interest		45,975			37,200		83,175
	Bank Fees		500			500		1,000
2018A General Obligation Bonds	Principal		2,640,000			0		2,640,000
Issue: \$6,860,000	Interest		150,712			102,076		252,788
	Bank Fees		500			500		1,000
2018AA General Obligation Bonds	Principal				3,405,000			3,405,000
Issue: \$19,785,000	Interest	64,550			64,550			129,100
	Bank Fees	500			500			1,000
2020 General Obligation Bonds	Principal			72,000			0	72,000
Issue: \$10,000,000	Interest			30,462			30,087	60,549
	Bank Fees			500			500	1,000
2022 General Obligation Bonds	Principal	5,000				0		5,000
Issue: \$9,995,000	Interest	319,767			213,178			532,945
	Bank Fees	500			500			1,000
2023 General Obligation Bonds	Principal	5,000				0		5,000
Issue: \$100,000,000	Interest	556,080			556,080			1,112,160
	Bank Fees	500			500			1,000
Total								\$8,888,717

General Fund Totals by Accounting Codes:

General Obligation Bond Principal	\$6,712,000
General Obligation Bond Interest	\$2,176,717

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2023-2024**

Outstanding Debt Service Schedule

	2018	2018	2018	2020	2022	2023	2024	
		Series A	Series AA					Annual
Fiscal								
Year	<u>\$4,565,000</u>	<u>\$6,860,000</u>	<u>\$19,785,000</u>	<u>\$10,000,000</u>	<u>\$9,995,000</u>	<u>\$106,990,000</u>	<u>\$106,990,000</u>	<u>Debt Service</u>
2023-24	668,175	2,892,788	3,534,100	132,549	537,945	1,117,160		8,882,717
2024-25	735,900	4,297,075		2,189,046	431,194	2,386,225	2,272,263	12,311,703
2025-26	610,900			3,664,959	431,031	2,385,975	2,382,950	9,475,815
2026-27	622,200				590,869	3,450,725	3,852,700	8,516,494
2027-28					650,506	4,002,225	3,853,950	8,506,681
2028-33					3,243,331	20,048,875	19,239,250	42,531,456
2033-38					3,248,931	20,043,125	19,239,750	42,531,806
2038-43					3,240,519	20,056,625	19,231,250	42,528,394
2043-48					3,252,688	8,015,300	11,580,650	22,848,638
2048-53					2,728,625			2,728,625
TOTALS	\$2,637,175	\$7,189,863	\$3,534,100	\$5,986,554	\$18,355,639	\$81,506,235	\$81,652,763	\$200,862,329

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2023-2024**

SCHOLASTIC APTITUDE TEST (SAT) MEAN SCORES

<u>Kennett High School</u>	<u>Reading</u>	<u>Math</u>	<u>Combined</u>
2013	509	531	1040
2014	533	536	1069
2015	524	524	1048
2016	536	541	1077
2017	581	568	1149
2018	572	575	1147
2019	577	574	1151
2020	570	571	1141
2021	598	612	1210
2022	552	572	1124

<u>National</u>	<u>Reading</u>	<u>Math</u>	<u>Combined</u>
2013	496	514	1000
2014	497	513	1010
2015	495	511	1006
2016	494	508	1002
2017	533	527	1060
2018	536	531	1067
2019	531	528	1059
2020	528	523	1051
2021	533	528	1060
2022	529	521	1050