



**Preliminary
General
Operating Budget
For the
Fiscal Year
2024 - 2025**

Kennett Consolidated School District

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



January 8, 2024

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 2024-2025 Preliminary General Operating Budget for the Kennett Consolidated School District. This year's proposed budget reflects the dedication of our Board of Education and administration to balance the growing instructional needs of our student body with limited new financial resources. The approval of the Preliminary Budget, a budget that encompasses all of the District's instructional, extra-curricular, and athletic programs, is the culmination of a series of public Finance Committee meetings. The Superintendent and the Chief Financial Officer assume responsibility for data accuracy and completeness. This budget presents the District's financial position, proposed operation plan, and all necessary disclosures.

The 2024-2025 Preliminary General Operating Budget in the amount of \$104,115,105 requires a millage rate of 34.2560 mills, which represents a proposed increase of 4.67% or approximately \$278 per year for the average residential property owner. The District will not be seeking referendum exceptions from the Department of Education since the approved millage increase is less than the 5.3% Act 1 index. Several key factors have been taken into consideration in the budget development process.

The District has conservatively budgeted State Subsidies at 2023-24 funding levels with the exception of the State's share of the Pennsylvania School Employees Retirement System and Social Security contributions. It is difficult for the District to abide by the Act 1 guidelines in approving a preliminary budget prior to the release of the Governor's budget that would provide us with an indication of the expected State funding for the upcoming fiscal year. When the State subsidies are solidified, the administration will adjust the general operating budget accordingly and hopefully will result in a reduced tax burden for our community.

The District's Basic Education State subsidy was increased to reflect additional 2023-24 allocations which was offset slightly by a reduction in the Special Education subsidy. It is important to note; the Pennsylvania School Employees Retirement System's Contribution Rate was not certified at the time of the preliminary budget development and therefore, will be adjusted accordingly for the Proposed Final Budget.

The District's revenue has yielded positive growth especially in the area of locally derived sources. The forecast for 2024-25 illustrates the District has fully recaptured it's pre-COVID revenue potential. The preliminary budget recognizes local revenue sources increasing of \$1,148,000 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 is 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, the proposed budget incorporates several new Balance Score Card initiatives; Evaluation Software, PLC Training, MTSS Work-Universal Screener, MAP System, MTSS LinkIt, Trauma Informed Educators Network, Pathways Program materials, and Surveillance Equipment. Other notable adjustments are the continued commitment to funding technology equipment and capital improvements. Any new staffing positions will be funded through natural attrition or reallocation of existing positions. The overall budget increase is \$5,498,650 or 5.6% increase over the current year.

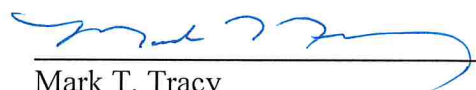
The preliminary budget is the first of three budgets that will be approved during the 2024-2025 budget cycle. Deliberations on the General Operating Budget are held monthly at Finance Committee Meetings that are held the first Monday each month. The meetings are open to the public.

For a complete overview of the 2024-2025 Preliminary General Operating Budget, visit our District website at <https://www.kcsd.org/services/business-office/business-office-downloads>.

We are fortunate to reside in a community that passionately supports its School District and to have a School Board that gives unselfishly of its time. We appreciate the support provided by the Kennett Consolidated Board of School Directors and the community for the development, implementation, and maintenance of an excellent educational program, and we are thankful for the opportunity to teach your children.

Sincerely,



D. Dusty Blakey, Ed. D.
Superintendent

Mark T. Tracy
Chief Financial Officer

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2024-2025**

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.

This page intentionally left blank

ORGANIZATIONAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2024-2025**

ORGANIZATION

BOARD OF SCHOOL DIRECTORS

David Kronenberg, President

Victoria Gehrt, Vice President

Michael Finnegan, Treasurer

Mark Bowden

Lenda Carrillo

Ethan Cramer

Lynn Golden-Mirarchi

Jeffrey McVey

LaToya Myers

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

Casandra Jones, Director of Pupil Services

TBD, Director of Construction and Facilities

Christine Marsala, Director of Human Resources

Daniel E. Maguire, Director of Technology

Kristy L. Brady, Director of Business Services

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2024-2025**

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 2024-2025**

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 2024-2025**

September 30, 2023	PDE publishes the Act 1 index (5.3% for 2024-2025)
October 2, 2023	Finance Committee Meeting – MDLKC, 7:00 PM • Act 1 • Budget Time Line • Student Enrollment Projections • Charter School Tuition • District Office Addition and Renovations Project
November 6, 2023	Finance Committee Meeting - MDLKC, 7:00 PM • Independent Auditor’s Report for the Year Ended June 2023 • Debt Service Schedules • Homestead Mailings
November 15, 2023	Draft salary and benefit projections for existing staff pending release of PSERS rates and “first look” rates from Reschini Group
December 11, 2023	Finance Committee Meeting - MDLKC, 7:00 PM • Real Estate Assessment Growth • Salaries and Benefits ○ New Positions • Revenues • Draft Preliminary Budget • Estimated Tax Rates
December 15, 2023	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, 2023	Board to certify to the PDE the total amount of tax credits due pursuant to the Sterling Act provisions
December 15-30, 2023	Budget planning conferences for administrative team to prioritize special request items, district-wide initiatives, BSC, and staffing requests
December 19, 2023	Deadline for preliminary 2024-2025 budget to go on display Chief Financial Officer budgets the revenue and calculates the tax millage rate required to fund the 2024-2025 budget
December 29, 2023	Deadline for Board to give public notice of intent to adopt preliminary budget (10 days in advance of adoption)
December 30, 2023	Mail annual Homestead/Farmstead notice
January 8, 2024	Review and adopt the preliminary 2024-2025 budget and tentative tax rates
January 15, 2024	Finance Committee Meeting – MDLKC, 7:00 PM

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET TIMELINE
GENERAL FUND BUDGET 2024-2025**

January 29, 2024	Submit proposed tax increase to PDE
February 1, 2024	Advertise referendum exception if applicable
February 5, 2024	Finance Committee Meeting - MDLKC, 7:00 PM • Long Range Plan for Facilities
February 8, 2024	PDE informs districts if proposed tax increase complies with or exceeds the index
February 28, 2024	Court/PDE to rule and inform districts if exceptions have been granted or denied
March 4, 2024	Finance Committee Meeting – MDLKC, 7:00 PM • Commonwealth Budget • State Revenues Revised • Long Range Plan for Technology
April 1, 2024	Finance Committee Meeting - MDLKC, 7:00 PM
April 10, 2024	Adopt the 2024-2025 proposed final budget Certification of Use of PDE-2028 to PDE PDE-2028 available for public inspection
April 15, 2024	PDE certifies amount of funds available in the property tax relief fund
May 1, 2024	PDE notifies districts of property tax relief allocation Chester County submits Homestead/Farmstead report to district
May 6, 2024	Finance Committee Meeting - MDLKC, 7:00 PM
May 21, 2024	Final budget on form PDE-2028 available for public inspection
May 31, 2024	Give public notice of intent to adopt final budget
June 3, 2024	Finance Committee Meeting - MDLKC, 7:00 PM
June 10, 2024	Adopt the 2024-2025 budget and tax resolution Print and display the 2024-2025 budget
Assumptions:	The District will seek referendum exceptions. The District will not seek approval through voter referendum.

This page intentionally left blank

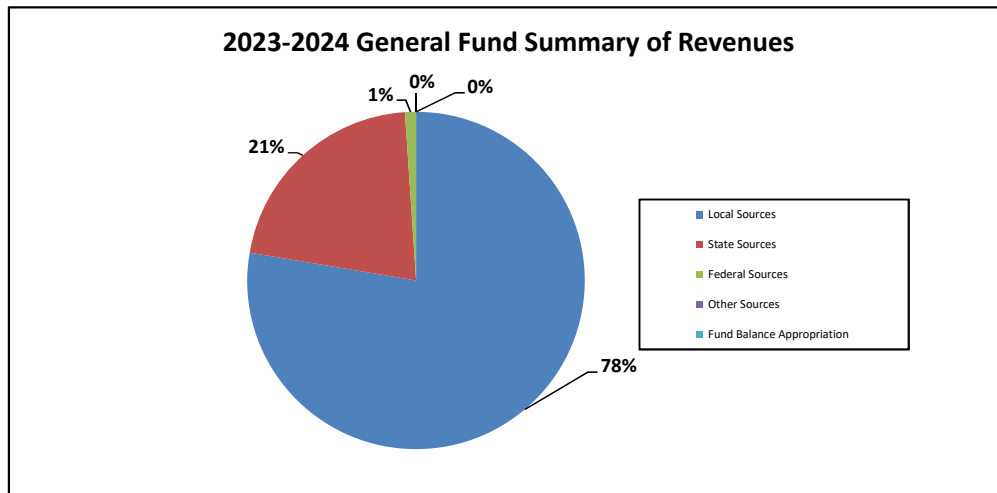
FINANCIAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2024-2025
SUMMARY OF GENERAL FUND BUDGET**

	GENERAL FUND
<u>REVENUES</u>	
Local Taxes	\$ 79,021,659
Interest on Investments	1,100,000
Other Local Revenue	739,960
State Revenue	22,181,127
Federal Revenue	1,086,667
TOTAL REVENUES	\$ 104,129,413
<u>EXPENDITURES</u>	
Regular Programs	\$ 40,700,695
Special Programs	14,092,899
Vocational Programs	1,920,257
Other Instructional Programs	279,000
Support Services-Students	4,503,546
Support Services-Instructional Staff	4,276,442
Support Services-Administration	6,281,845
Support Services-Pupil Health	934,972
Support Services-Business	1,330,012
Operation and Maintenance of Plant Services	8,435,066
Student Transportation Services	6,276,840
Support Services-Central	3,678,868
Other Support Services	35,000
Student Activities	2,180,254
Facilities Acquisition, Construction & Improvement Services	225,000
Debt Service Interest/Other Expenditures	1,868,717
Debt Service Principal	7,020,000
Transfer to Capital Reserve Fund	0
Budgetary Reserve	90,000
TOTAL EXPENDITURES	\$ 104,129,413
Deficiency of revenues under expenditures	\$ 0
<u>OTHER FINANCING SOURCES (USES)</u>	
Net Change in Fund Balances	\$ 0
Fund Balance - Beginning Estimated	7,791,029
Fund Balance - Ending Estimated	\$ 7,791,029

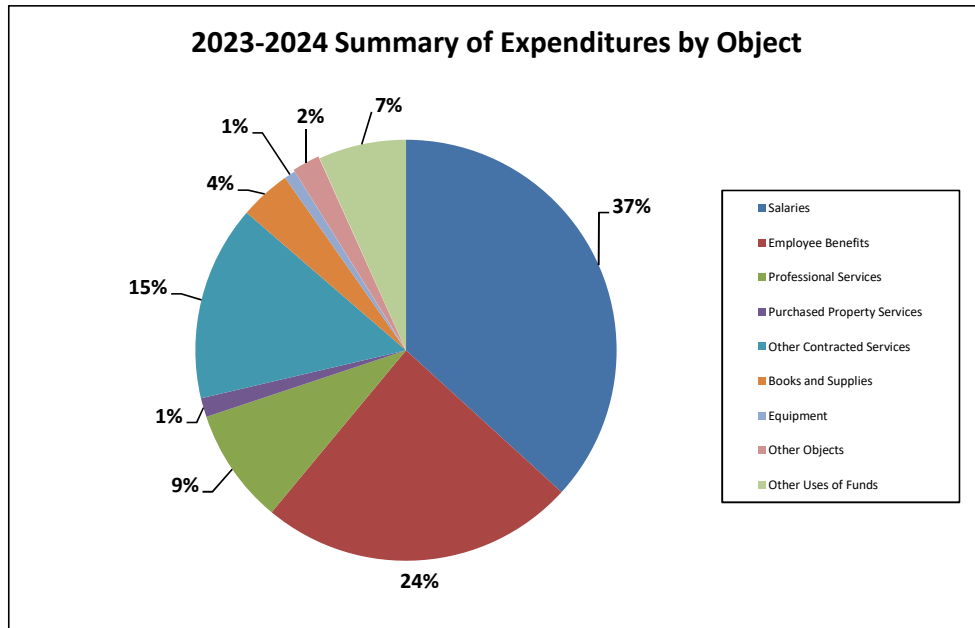
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2024-2025
SUMMARY OF REVENUES AND EXPENDITURES
(by function)**

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 BUDGET</u>	<u>2024-2025 BUDGET</u>	<u>% CHANGE OVER BUDGET</u>	<u>% OF EACH CATEGORY TO TOTAL</u>
<u>REVENUES</u>						
6000	Local Sources	\$ 77,119,635	\$ 75,993,223	\$ 80,861,619	6.41%	77.65%
7000	State Sources	21,653,786	21,396,541	22,181,127	3.67%	21.30%
8000	Federal Sources	3,214,725	1,226,691	1,086,667	-11.41%	1.04%
9000	Other Sources	16775	0	0	0.00%	0.00%
0000	Fund Balance Appropriation	0	0	0	0.00%	0.00%
	Total Revenue	<u>\$ 102,004,921</u>	<u>\$ 98,616,455</u>	<u>\$ 104,129,413</u>	<u>5.59%</u>	<u>100.00%</u>
<u>EXPENDITURES</u>						
1000	Instruction	\$ 52,667,119	\$ 53,806,057	\$ 56,992,851	5.92%	59.90%
2000	Support Services	29,914,486	33,517,127	35,752,591	6.67%	37.57%
3000	Operation of Non-Instructional Svcs.	2,045,283	2,089,554	2,180,254	4.34%	2.29%
4000	Facilities Acq., Constr. & Improv. Svcs.	159,580	225,000	225,000	0.00%	0.24%
	Total Expenditures	<u>84,786,469</u>	<u>89,637,738</u>	<u>95,150,696</u>	<u>6.15%</u>	<u>100.00%</u>
<u>OTHER EXPENDITURES AND FINANCING USES</u>						
5100	Debt Service	7,512,386	8,888,717	8,888,717	0.00%	99.00%
5200	Interfund Transfers Out	7,312,673	0	0	0.00%	0.00%
5900	Budgetary Reserve	0	90,000	90,000	0.00%	1.00%
	Total Other Financing Uses	<u>14,825,060</u>	<u>8,978,717</u>	<u>8,978,717</u>	<u>0.00%</u>	<u>100.00%</u>
TOTAL EXPENDITURES & OTHER FINANCING USES		<u>\$ 99,611,529</u>	<u>\$ 98,616,455</u>	<u>\$ 104,129,413</u>	<u>5.59%</u>	<u>100.00%</u>



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2024-2025
SUMMARY OF EXPENDITURES AND OTHER FINANCING USES
(by object)**

OBJECT	DESCRIPTION	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET	% CHANGE OVER BUDGET	% OF EACH CATEGORY TO TOTAL
100	Salaries	\$ 34,947,505	\$ 36,610,903	\$ 38,286,234	4.58%	36.77%
200	Employee Benefits	21,850,805	24,261,770	25,262,885	4.13%	24.26%
300	Professional Services	8,494,513	7,108,290	9,195,127	29.36%	8.83%
400	Purchased Property Services	1,178,104	1,524,080	1,543,511	1.27%	1.48%
500	Other Purchased Services	13,740,470	15,203,168	15,608,997	2.67%	14.99%
600	Supplies	3,883,480	3,870,240	4,097,558	5.87%	3.94%
700	Property	378,052	805,499	893,499	10.92%	0.86%
800	Other Objects	1,099,927	2,520,505	2,221,602	-11.86%	2.13%
900	Other Uses of Funds	14,038,673	6,712,000	7,020,000	4.59%	6.74%
	TOTAL EXPENDITURES	\$ 99,611,529	\$ 98,616,455	\$ 104,129,413	5.59%	100.00%



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2024-2025
COMPARISON OF REVENUES
2023-2024 BUDGET TO 2024-2025 BUDGET**

FUNCTION/ OBJECT		2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET	CHANGE OVER BUDGET	
DESCRIPTION					\$	%
6000 REVENUE SOURCES						
6111	Current Real Estate Taxes	\$ 64,566,172	\$ 65,772,725	\$ 69,555,659	\$ 3,782,934	5.75%
6112	Interim Real Estate Taxes	917,582	700,000	800,000	100,000	14.29%
6113	Public Utility Realty Taxes	68,527	66,000	66,000	0	0.00%
6151	Earned Income	5,982,036	5,500,000	5,900,000	400,000	7.27%
6153	Realty Transfer Tax	1,292,374	1,000,000	1,200,000	200,000	20.00%
6411	Delinquent Real Estate Taxes	1,803,959	1,352,000	1,500,000	148,000	10.95%
6510	Earnings on Investments	1,518,407	800,000	1,100,000	300,000	37.50%
6710	Revenue from LEA Activities	65,966	35,000	50,000	15,000	42.86%
6800	Federal Revenue received as Pass Through	566,727	500,000	500,000	0	0.00%
6910	Rentals	56,906	60,000	60,000	0	0.00%
6920	Contributions and Donations	166,909	25,000	25,000	0	0.00%
6940	Tuition from Patrons	1,550	17,500	5,000	(12,500)	-71.43%
6960	Servies Provided Other Local Governments	73,979	95,000	60,000	(35,000)	-36.84%
6990	Refunds and Other Miscellaneous Revenue	38,541	69,998	39,960	(30,038)	-42.91%
TOTAL LOCAL SOURCES		77,119,635	75,993,223	80,861,619	4,868,396	6.41%
7000 STATE SOURCES						
7110	Basic Education Funding-Formula	7,359,225	7,679,848	8,002,279	322,431	4.20%
7112	Basic Education Funding-Social Security	1,285,282	1,393,190	1,455,681	62,491	4.49%
7160	Tuition for Orphans	23,438	0	0	0	0.00%
7250	Migratory Children	2,774	0	0	0	0.00%
7271	Special Education Funds for School-Aged Pupils	2,020,347	2,203,399	2,188,061	(15,338)	-0.70%
7310	Transportation (Public & Nonpublic)	1,201,744	1,100,000	1,100,000	0	0.00%
7320	Rental & Sinking Fund Payments Reimbursement	477,694	454,208	520,995	66,787	14.70%
7330	Health Services Reimbursement	78,810	78,810	78,810	0	0.00%
7340	State Property Tax Reduction Allocation	1,797,652	1,786,280	1,786,280	0	0.00%
7361	School Safety and Security Grants	61,539	71,681	0	(71,681)	0.00%
7505	Ready to Learn Block Grant	1,150,617	400,617	400,617	0	0.00%
7820	State Share of Retirement Contributions	6,194,664	6,228,508	6,648,404	419,896	6.74%
TOTAL STATE SOURCES		21,653,786	21,396,541	22,181,127	784,586	3.67%
8000 FEDERAL SOURCES						
8512	IDEA - Part B	-	0	0	0	0.00%
8514	Title I - Improving Academic Achievement	465,394	547,457	600,000	52,543	9.60%
8515	Title II - Improving Teacher Quality	94,596	93,594	114,000	20,406	21.80%
8516	Title III - Language Instruction for LEP Students	138,096	117,230	116,000	(1,230)	-1.05%
8517	Title IV - 21st Century Schools	45,415	45,259	42,000	(3,259)	-7.20%
8741	CARES-ESSER I	0	0	0	0	0.00%
8743	CRESA-ESSER II	684,084	0	0	0	0.00%
8744	ARP-ESSER III	1,681,380	283,946	0	(283,946)	
8749	Other CARES Act Funding	0	0	0	0	0.00%
8750	ARP ESSER Set-A-Sides	87,278	0	0	0	
8810	School-Based Access Medicaid Reimbursement	0	119,205	194,667	75,462	0.00%
8820	Medical Asst. Reimb. For Admin. Claiming	18,481	20,000	20,000	0	0.00%
TOTAL FEDERAL SOURCES		3,214,725	1,226,691	1,086,667	(140,024)	-11.41%
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	16,775	0	0	0	0.00%
TOTAL OTHER SOURCES		16,775	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		\$ 102,004,921	\$ 98,616,455	\$ 104,129,413	\$ 5,512,958	5.59%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2024-2025
COMPARISON OF EXPENDITURES
2023-2024 BUDGET TO 2024-2025 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	\$ 19,827,128	\$ 20,931,922	\$ 22,040,222	\$ 1,108,300	5.29%
200	Personnel Services-Employee Benefits	12,627,294	13,500,769	13,957,427	456,658	3.38%
300	Purchased Professional and Technical Services	11,181	107,234	112,916	5,682	5.30%
400	Purchased Property Services	1,161	3,573	2,800	(773)	-21.63%
500	Other Purchased Services	3,258,193	3,848,500	4,040,719	192,219	4.99%
600	Supplies	1,185,336	542,225	532,611	(9,614)	-1.77%
700	Property	44,253	15,000	14,000	(1,000)	-6.67%
800	Other Objects	9,817	0	0	0	0.00%
TOTAL REGULAR PROGRAMS		36,964,364	38,949,223	40,700,695	1,751,472	4.50%
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	2,564,380	2,858,432	2,801,739	(56,693)	-1.98%
200	Personnel Services-Employee Benefits	1,566,732	1,862,171	1,830,474	(31,697)	-1.70%
300	Purchased Professional and Technical Services	6,401,474	5,180,901	6,782,160	1,601,259	30.91%
400	Purchased Property Services	0	2,500	1,061	(1,439)	-57.56%
500	Other Purchased Services	2,646,112	2,724,902	2,581,985	(142,917)	-5.24%
600	Supplies	67,735	88,500	93,889	5,389	6.09%
700	Property	0	10,000	0	(10,000)	-100.00%
800	Other Objects	702	2,500	1,591	(909)	-36.36%
TOTAL SPECIAL PROGRAMS		13,247,134	12,729,906	14,092,899	1,362,993	10.71%
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,881,543	1,892,746	1,920,257	27,511	1.45%
TOTAL VOCATIONAL PROGRAMS		1,881,543	1,892,746	1,920,257	27,511	1.45%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	216,130	0	0	0	0.00%
200	Personnel Services-Employee Benefits	91,488	0	0	0	0.00%
300	Purchased Professional and Technical Services	175,737	57,182	129,000	71,818	125.60%
500	Other Purchased Services	70,916	177,000	-	(177,000)	-100.00%
600	Supplies	15,102	0	150,000	150,000	0.00%
800	Other Objects	4,704	0	0	0	0.00%
TOTAL OTHER INSTRUCTIONAL PROGRAMS		574,078	234,182	279,000	44,818	19.14%
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
300	Purchased Professional and Technical Services	0	0	0	0	0.00%
TOTAL NONPUBLIC SCHOOL PROGRAMS		0	0	0	0	0.00%
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	1,937,943	2,087,207	2,220,441	133,234	6.38%
200	Personnel Services-Employee Benefits	1,157,551	1,323,021	1,455,305	132,284	10.00%
300	Purchased Professional and Technical Services	639,631	476,104	793,350	317,246	66.63%
500	Other Purchased Services	1,550	6,750	13,900	7,150	105.93%
600	Supplies	51,891	26,850	17,500	(9,350)	-34.82%
700	Property	0	1,000	0	(1,000)	-100.00%
800	Other Objects	2,420	1,500	3,050	1,550	103.33%
TOTAL SUPPORT SERVICES-STUDENTS		3,790,988	3,922,432	4,503,546	581,114	14.82%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2024-2025
COMPARISON OF EXPENDITURES
2023-2024 BUDGET TO 2024-2025 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,539,952	1,778,244	1,879,577	101,333	5.70%
200	Personnel Services-Employee Benefits	1,053,551	1,344,617	1,418,622	74,005	5.50%
300	Purchased Professional and Technical Services	253,928	65,162	163,240	98,078	150.51%
400	Purchased Property Services	3,649	3,800	2,000	(1,800)	-47.37%
500	Other Purchased Services	92,764	20,450	21,950	1,500	7.33%
600	Supplies	338,649	685,401	781,253	95,852	13.98%
700	Property	1,352	6,800	4,300	(2,500)	-36.76%
800	Other Objects	1,450	4,000	5,500	1,500	37.50%
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		3,285,295	3,908,474	4,276,442	367,968	9.41%
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,741,307	2,834,550	2,997,349	162,799	5.74%
200	Personnel Services-Employee Benefits	1,641,692	2,209,207	2,361,317	152,110	6.89%
300	Purchased Professional and Technical Services	239,464	380,875	434,500	53,625	14.08%
500	Other Purchased Services	179,936	224,164	229,670	5,506	2.46%
600	Supplies	58,832	90,508	185,709	95,201	105.19%
700	Property	0	9,000	4,000	(5,000)	-55.56%
800	Other Objects	69,677	63,800	69,300	5,500	8.62%
TOTAL SUPPORT SERVICES-ADMINISTRATION		4,930,908	5,812,104	6,281,845	469,741	8.08%
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	683,581	635,771	521,438	(114,333)	-17.98%
200	Personnel Services-Employee Benefits	400,182	410,515	351,474	(59,041)	-14.38%
300	Purchased Professional and Technical Services	17,868	17,110	20,910	3,800	22.21%
400	Purchased Property Services	228	100	150	50	0.00%
500	Other Purchased Services	2,864	27,800	7,800	(20,000)	0.00%
600	Supplies	23,935	32,900	33,200	300	0.91%
TOTAL SUPPORT SERVICES-PUPIL HEALTH		1,128,658	1,124,196	934,972	(189,224)	-16.83%
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	723,570	751,300	729,900	(21,400)	-2.85%
200	Personnel Services-Employee Benefits	349,348	391,688	397,162	5,474	1.40%
300	Purchased Professional and Technical Services	58,628	70,522	66,750	(3,772)	-5.35%
500	Other Purchased Services	5,541	9,250	12,000	2,750	29.73%
600	Supplies	2,960	13,000	15,250	2,250	17.31%
800	Other Objects	97,394	112,228	108,950	(3,278)	-2.92%
TOTAL SUPPORT SERVICES-BUSINESS		1,237,441	1,347,988	1,330,012	(17,976)	-1.33%
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	2,413,999	2,427,680	2,608,180	180,500	7.44%
200	Personnel Services-Employee Benefits	1,727,434	1,950,042	2,063,886	113,844	5.84%
300	Purchased Professional and Technical Services	184,338	221,500	218,500	(3,000)	-1.35%
400	Purchased Property Services	1,012,607	1,286,607	1,310,500	23,893	1.86%
500	Other Purchased Services	297,906	287,138	434,000	146,862	51.15%
600	Supplies	1,555,267	1,739,833	1,570,500	(169,333)	-9.73%
700	Property	22,438	204,000	212,000	8,000	3.92%
800	Other Objects	49,183	28,000	17,500	(10,500)	-37.50%
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		7,263,171	8,144,800	8,435,066	290,266	3.56%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2024-2025
COMPARISON OF EXPENDITURES
2023-2024 BUDGET TO 2024-2025 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	164,448	156,200	165,600	9,400	6.02%
200	Personnel Services-Employee Benefits	107,525	112,455	107,987	(4,468)	-3.97%
300	Purchased Professional and Technical Services	4,135	2,000	4,500	2,500	125.00%
400	Purchased Property Services	1,192	2,500	2,000	(500)	-20.00%
500	Other Purchased Services	4,960,165	5,582,005	5,947,753	365,748	6.55%
600	Supplies	36,790	39,395	45,000	5,605	14.23%
700	Property	0	25,000	-	(25,000)	0.00%
800	Other Objects	1,500	2,500	4,000	1,500	60.00%
TOTAL STUDENT TRANSPORTATION SERVICES		5,275,755	5,922,055	6,276,840	354,785	5.99%
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	1,050,447	1,082,400	1,219,100	136,700	12.63%
200	Personnel Services-Employee Benefits	660,581	706,475	832,165	125,690	17.79%
300	Purchased Professional and Technical Services	345,379	312,200	250,050	(62,150)	-19.91%
400	Purchased Property Services	(494)	0	0	0	0.00%
500	Other Purchased Services	150,983	167,099	167,099	0	0.00%
600	Supplies	462,248	505,528	560,328	54,800	10.84%
700	Property	298,012	522,876	646,376	123,500	23.62%
800	Other Objects	1,827	3,500	3,750	250	7.14%
TOTAL SUPPORT SERVICES-CENTRAL		2,968,982	3,300,078	3,678,868	378,790	11.48%
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	33,289	35,000	35,000	0	0.00%
TOTAL OTHER SUPPORT SERVICES		33,289	35,000	35,000	0	0.00%
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
100	Personnel Services-Salaries	1,084,619	1,067,197	1,102,688	35,491	3.33%
200	Personnel Services-Employee Benefits	467,427	450,810	487,066	36,256	8.04%
300	Purchased Professional and Technical Services	162,750	217,500	219,251	1,751	0.81%
400	Purchased Property Services	180	0	0	0	-
500	Other Purchased Services	158,708	200,364	196,864	(3,500)	-1.75%
600	Supplies	84,736	106,100	112,318	6,218	5.86%
700	Property	11,997	11,823	12,823	1,000	8.46%
800	Other Objects	74,866	35,760	49,244	13,484	37.71%
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES		2,045,283	2,089,554	2,180,254	90,700	4.34%
<u>4000 FACILITIES ACQ., CONST. & IMPROV. SERVICES</u>						
400	Purchased Property Services	159,580	225,000	225,000	0	0.00%
700	Property	0	0	0	0	0.00%
TOTAL FACILITIES ACQ., CONST. & IMPROV. SERVICES		159,580	225,000	225,000	0	0.00%
<u>5100 OTHER EXPENDITURES & FINANCING USES</u>						
800	Other Objects	786,386	2,176,717	1,868,717	(308,000)	-14.15%
910	Other Uses of Funds	6,726,000	6,712,000	7,020,000	308,000	4.59%
TOTAL OTHER EXPENDITURES & FINANCING USES		7,512,386	8,888,717	8,888,717	0	0.00%
<u>5200 INTERFUND TRANSERS</u>						
932	Capital Reserve Fund	7,312,673	0	0	0	100.00%
939	Cafeteria Fund	0	0	0	0	0.00%
TOTAL INTERFUND TRANSFERS		7,312,673	0	0	0	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		\$ 99,611,529	\$ 98,616,455	\$ 104,129,413	\$ 5,512,958	5.59%

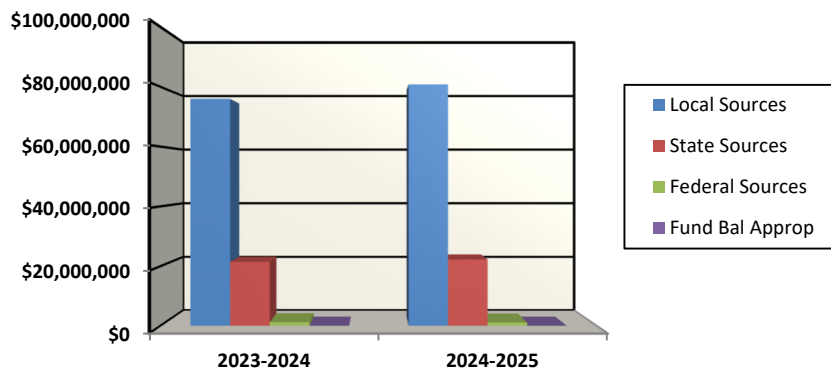
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2024-2025**

REVENUE

ACCOUNT	BUDGET 2023-2024	BUDGET 2024-2025	PERCENT INCREASE/ DECREASE
6000 REVENUE FROM LOCAL SOURCES	\$75,993,223	\$80,861,619	6.41%
7000 REVENUE FROM STATE SOURCES	21,396,541	22,181,127	3.67%
8000 REVENUE FROM FEDERAL SOURCES	1,226,691	1,086,667	-11.41%
0000 FUND BALANCE APPROPRIATION	0	0	0.00%
TOTAL REVENUE SERIES	\$98,616,455	\$104,129,413	5.59%

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 2024-2025
COMPARISON OF REVENUES
2023-2024 BUDGET TO 2024-2025 BUDGET**

FUNCTION/ OBJECT	DESCRIPTION	2022-2023	2023-2024	2024-2025	CHANGE OVER	
		ACTUAL	BUDGET	BUDGET	BUDGET	%
6000 LOCAL SOURCES						
6111	Current Real Estate Taxes	\$ 64,566,172	\$ 65,772,725	\$ 69,555,659	\$ 3,782,934	5.75%
6112	Interim Real Estate Taxes	917,582	700,000	800,000	100,000	14.29%
6113	Public Utility Realty Taxes	68,527	66,000	66,000	0	0.00%
6151	Earned Income Taxes	5,982,036	5,500,000	5,900,000	400,000	7.27%
6153	Realty Transfer Tax	1,292,374	1,000,000	1,200,000	200,000	20.00%
6411	Delinquent Real Estate Taxes	1,803,959	1,352,000	1,500,000	148,000	10.95%
	Total Property Taxes, Penalties and Interest	74,630,650	74,390,725	79,021,659	4,630,934	6.23%
6510	Investment Earnings	1,518,407	800,000	1,100,000	300,000	37.50%
6710	Revenue from LEA Activities	65,966	35,000	50,000	15,000	42.86%
6800	Federal Revenue received as Pass Through	566,727	500,000	500,000	0	0.00%
6910	Rentals	56,906	60,000	60,000	0	0.00%
6920	Contributions and Donations	166,909	25,000	25,000	0	0.00%
6940	Tuition from Patrons	1,550	17,500	5,000	(12,500)	-71.43%
6960	Services Provided Other Local Governments	73,979	95,000	60,000	(35,000)	-36.84%
6990	Refunds and Other Miscellaneous Revenue	38,541	69,998	39,960	(30,038)	-42.91%
	Total Other Local Sources	2,488,985	1,602,498	1,839,960	237,462	14.82%
TOTAL LOCAL SOURCES		77,119,635	75,993,223	80,861,619	4,868,396	6.41%
7000 STATE SOURCES						
7110	Basic Education Funding	7,359,225	7,679,848	8,002,279	322,431	4.20%
7112	Basic Education Funding-Social Security	1,285,282	1,393,190	1,455,681	62,491	4.49%
7160	Tuition for Orphans	23,438	0	0	0	0.00%
7250	Migratory Children	2,774	0	0	0	0.00%
7271	Special Education Funds for School-Aged Pupils	2,020,347	2,203,399	2,188,061	(15,338)	-0.70%
7310	Transportation (Public & Nonpublic)	1,201,744	1,100,000	1,100,000	0	0.00%
7361	School Safety and Security Grants	61,539	71,681	0	(71,681)	-100.00%
7320	Rental & Sinking Fund Payments Reimbursement	477,694	454,208	520,995	66,787	14.70%
7330	Health Services Reimbursement	78,810	78,810	78,810	0	0.00%
7340	State Property Tax Reduction Allocation	1,797,652	1,786,280	1,786,280	0	0.00%
7505	Ready to Learn Block Grant	1,150,617	400,617	400,617	0	0.00%
7820	State Share of Retirement Contributions	6,194,664	6,228,508	6,648,404	419,896	6.74%
TOTAL STATE SOURCES		21,653,786	21,396,541	22,181,127	784,586	3.67%
8000 FEDERAL SOURCES						
8512	IDEA - Part B	0	0	0	0	0.00%
8514	Title I - Improving Academic Achievement	465,394	547,457	600,000	52,543	9.60%
8515	Title II - Improving Teacher Quality	94,596	93,594	114,000	20,406	21.80%
8516	Title III - Language Instruction for LEP Students	138,096	117,230	116,000	(1,230)	-1.05%
8517	Title IV - 21st Century Schools	45,415	45,259	42,000	(3,259)	-7.20%
8741	Elementary & Secondary School Emergency Relief Fur	0	0	0	0	0.00%
8743	Elementary & Secondary School Emergency Relief Fur	684,084	0	0	0	100.00%
8744	ARP-ESSER III	1,681,380	283,946	0	(283,946)	100.00%
8749	Other CARES Act Funding	0	0	0	0	0.00%
8750	ARP ESSER Set-A-Sides	87,278	0	0	0	0.00%
8810	School-Based Access Medicaid Reimbursement	0	119,205	194,667	75,462	63.30%
8820	Medical Asst. Reimb. For Admin. Claiming	18,481	20,000	20,000	0	0.00%
TOTAL FEDERAL SOURCES		3,214,725	1,226,691	1,086,667	(140,024)	-11.41%
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	16,775	0	0	0	0.00%
TOTAL OTHER SOURCES		16,775	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		\$102,004,921	\$98,616,455	\$104,129,413	\$ 5,512,958	5.59%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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 \$2,157,773,346 and is estimated to be 96.43% collectable, resulting in a net budgetary value per mill of \$2,080,741. The total millage required for 2024-2025 is 34.2560 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 2024-2025**

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 2024-2025**

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 2024-2025**

REVENUE

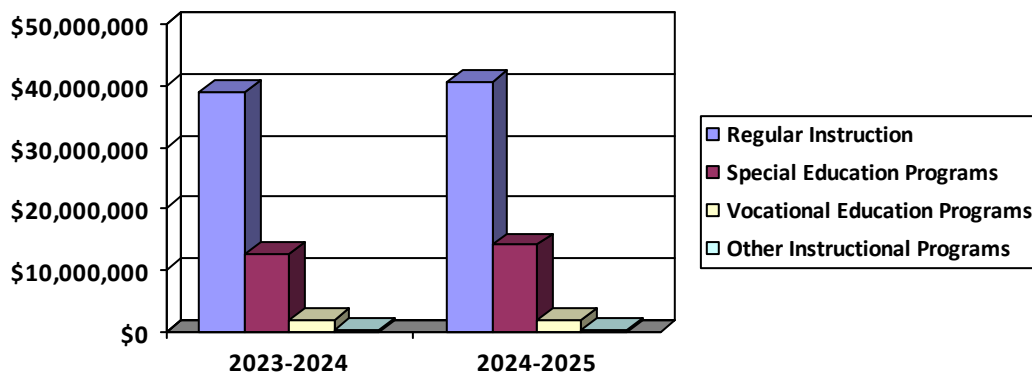
- 8741 Elementary and Secondary School Emergency Relief Fund – ESSER I
Emergency relief funds authorized by the CARES Act to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation.
- 8743 Elementary and Secondary 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 2024-2025 operation.

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2024-2025**

INSTRUCTIONAL – 1000 SERIES

ACCOUNT	BUDGET 2023-2024	BUDGET 2024-2025	PERCENT INCREASE/ DECREASE
1100 REGULAR INSTRUCTION	\$38,949,223	\$40,700,695	4.50%
1200 SPECIAL EDUCATION PROGRAMS	12,729,906	14,092,899	10.71%
1300 VOCATIONAL EDUCATION PROGRAMS	1,892,746	1,920,257	1.45%
1400 OTHER INSTRUCTIONAL PROGRAMS	234,182	279,000	19.14%
1500 NONPUBLIC SCHOOL PROGRAMS	0	0	0.00%
TOTAL INSTRUCTIONAL 1000 SERIES	\$53,806,057	\$56,992,851	5.92%

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 2024-2025
COMPARISON OF EXPENDITURES
INSTRUCTIONAL - 1000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	\$ 19,827,128	\$ 20,931,922	\$ 22,040,222	\$ 1,108,300	5.29%
200	Personnel Services-Employee Benefits	12,627,294	13,500,769	13,957,427	456,658	3.38%
300	Purchased Professional and Technical Services	11,181	107,234	112,916	5,682	5.30%
400	Purchased Property Services	1,161	3,573	2,800	(773)	-21.63%
500	Other Purchased Services	3,258,193	3,848,500	4,040,719	192,219	4.99%
600	Supplies	1,185,336	542,225	532,611	(9,614)	-1.77%
700	Property	44,253	15,000	14,000	(1,000)	-6.67%
800	Other Objects	9,817	0	0	0	0.00%
TOTAL REGULAR PROGRAMS		36,964,364	38,949,223	40,700,695	1,751,472	4.50%
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	2,564,380	2,858,432	2,801,739	(56,693)	-1.98%
200	Personnel Services-Employee Benefits	1,566,732	1,862,171	1,830,474	(31,697)	-1.70%
300	Purchased Professional and Technical Services	6,401,474	5,180,901	6,782,160	1,601,259	30.91%
400	Purchased Property Services	0	2,500	1,061	(1,439)	-57.56%
500	Other Purchased Services	2,646,112	2,724,902	2,581,985	(142,917)	-5.24%
600	Supplies	67,735	88,500	93,889	5,389	6.09%
700	Property	0	10,000	0	(10,000)	-100.00%
800	Other Objects	702	2,500	1,591	(909)	-36.36%
TOTAL SPECIAL PROGRAMS		13,247,134	12,729,906	14,092,899	1,362,993	10.71%
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,881,543	1,892,746	1,920,257	27,511	1.45%
TOTAL VOCATIONAL PROGRAMS		1,881,543	1,892,746	1,920,257	27,511	1.45%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	216,130	0	0	0	0.00%
200	Personnel Services-Employee Benefits	91,488	0	0	0	0.00%
300	Purchased Professional and Technical Services	175,737	57,182	129,000	71,818	125.60%
500	Other Purchased Services	70,916	177,000	0	(177,000)	-100.00%
600	Supplies	15,102	0	150,000	150,000	0.00%
800	Other Objects	4,704	0	0	0	0.00%
TOTAL OTHER INSTRUCTIONAL PROGRAMS		574,078	234,182	279,000	44,818	19.14%
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
300	Purchased Professional and Technical Services	0	0	0	0	0.00%
		0	0	0	0	0.00%
1000 TOTAL		\$ 52,667,119	\$ 53,806,057	\$ 56,992,851	\$ 3,186,794	5.92%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024 Budget	2024-2025 Budget
Teacher Salaries	\$20,889,172	\$21,994,872
Other Professional Educational	42,750	45,350
Total	\$20,931,922	\$22,040,222

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.

	2023-2024 Budget	2024-2025 Budget
Fringe Benefits	\$4,538,893	\$4,586,594
Social Security	1,601,291	1,686,076
Retirement	7,116,138	7,498,703
Tuition Reimbursement	0	0
Other	244,447	186,054
Total	\$13,500,769	\$13,957,427

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.

	2023-2024 Budget	2024-2025 Budget
Professional Educational Services-IUs	\$107,234	\$112,916
Professional Educational Services-Other	0	0
Total	\$107,234	\$112,916

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.

	2023-2024 Budget	2024-2025 Budget
Repairs and Maintenance	\$3,573	\$2,800

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024	2024-2025
	Budget	Budget
Student Transportation-Field Trips	\$21,800	\$24,906
Duplicating Paper & Supplies	56,500	47,800
Charter School Tuition	2,050,000	2,000,000
Other Tuition	80,000	91,000
Teacher Travel	4,800	5,200
Purchased Services-Paraprofessionals	1,125,000	1,309,813
Purchased Services-Substitutes	510,400	562,000
Total	\$3,848,500	\$4,040,719

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.

	2023-2024	2024-2025
	Budget	Budget
Supplies	\$424,330	\$412,110
Books	91,895	91,501
Educational Software	26,000	29,000
Total	\$542,225	\$532,611

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.

	2023-2024	2024-2025
	Budget	Budget
Equipment – New	\$14,000	\$14,000
Equipment – Replacement	1,000	0
Total	\$15,000	\$14,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024 Budget	2024-2025 Budget
Teacher Salaries	\$2,769,732	\$2,707,639
Therapist Salaries	88,700	94,100
Total	\$2,858,432	\$2,801,739

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.

	2023-2024 Budget	2024-2025 Budget
Fringe Benefits	\$645,626	\$583,668
Social Security	218,670	214,333
Retirement	971,867	999,941
Other	26,008	32,532
Total	\$1,862,171	\$1,830,474

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.

	2023-2024 Budget	2024-2025 Budget
Professional Educational Services-IUs	\$4,032,694	\$4,982,845
Professional Educational Services-Other	10,207	95,481
Other Professional Services	1,138,000	1,703,834
Total	\$5,180,901	\$6,782,160

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.

	2023-2024 Budget	2024-2025 Budget
Repairs and Maintenance	\$2,500	\$1,061

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024	2024-2025
	Budget	Budget
Student Transportation-Contract Carriers	\$9,000	\$4,244
Postage	1,500	955
Charter School Tuition	1,000,000	1,000,000
Tuition to Non-public Schools	301,425	636,000
Tuition to Approved Private Schools	250,000	180,000
Other Tuition	54,575	0.00
Teacher Travel	5,250	6,208
Purchased Services-Paraprofessionals	1,103,152	754,578
Total	\$2,724,902	\$2,581,985

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.

	2023-2024	2024-2025
	Budget	Budget
Supplies	\$53,000	\$51,984
Books	7,000	5,304
Educational Software	28,500	36,601
Total	\$88,500	\$93,889

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.

	2023-2024	2024-2025
	Budget	Budget
Equipment – New	\$10,000	\$0

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

	2023-2024	2024-2025
	Budget	Budget
Dues and Fees	\$2,500	\$1,591

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024	2024-2025
	<u>Budget</u>	<u>Budget</u>
Tuition-Vocational Technical Schools	\$1,892,746	\$1,920,257

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024	2024-2025
	<u>Budget</u>	<u>Budget</u>
Professional Educational Services-IUs	\$57,182	\$129,000

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

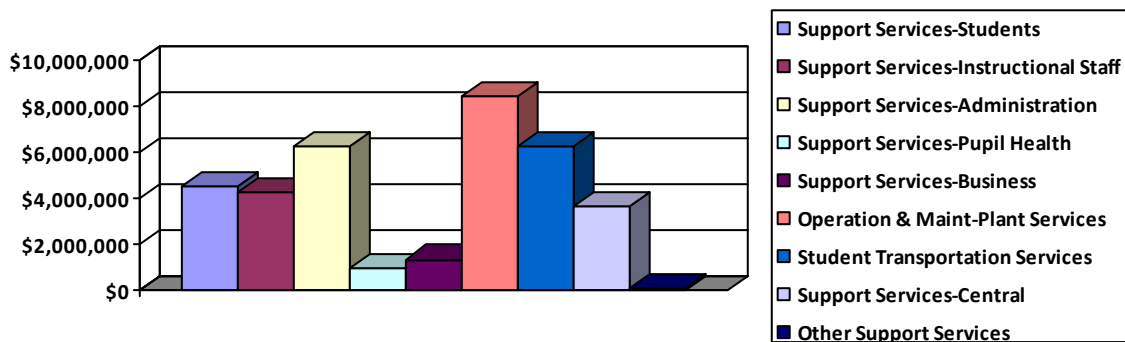
	2023-2024	2024-2025
	<u>Budget</u>	<u>Budget</u>
Tuition to Other School Districts	\$177,000	\$150,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2024-2025**

SUPPORT SERVICES – 2000 SERIES

ACCOUNT	BUDGET 2023-2024	BUDGET 2024-2025	PERCENT INCREASE/ DECREASE
2100 SUPPORT SERVICES-STUDENTS	\$3,922,432	\$4,503,546	14.82%
2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF	3,908,474	4,276,442	9.41%
2300 SUPPORT SERVICES-ADMINISTRATION	5,812,104	6,281,845	8.08%
2400 SUPPORT SERVICES-PUPIL HEALTH	1,124,196	934,972	-16.83%
2500 SUPPORT SERVICES-BUSINESS	1,347,988	1,330,012	-1.33%
2600 OPERATION & MAINT. OF PLANT SERVICES	8,144,800	8,435,066	3.56%
2700 STUDENT TRANSPORTATION SERVICES	5,922,055	6,276,840	5.99%
2800 SUPPORT SERVICES-CENTRAL	3,300,078	3,678,868	11.48%
2900 OTHER SUPPORT SERVICES	35,000	35,000	0.00%
TOTAL SUPPORT SERVICES 2000 SERIES	\$33,517,127	\$35,752,591	6.67%

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 2024-2025
COMPARISON OF EXPENDITURES
SUPPORT SERVICES - 2000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	\$ 1,937,943	\$ 2,087,207	\$ 2,220,441	\$ 133,234	6.38%
200	Personnel Services-Employee Benefits	1,157,551	1,323,021	1,455,305	132,284	10.00%
300	Purchased Professional and Technical Services	639,631	476,104	793,350	317,246	66.63%
500	Other Purchased Services	1,550	6,750	13,900	7,150	105.93%
600	Supplies	51,891	26,850	17,500	(9,350)	-34.82%
700	Property	0	1,000	0	(1,000)	-100.00%
800	Other Objects	2,420	1,500	3,050	1,550	103.33%
TOTAL SUPPORT SERVICES-STUDENTS		3,790,988	3,922,432	4,503,546	581,114	14.82%
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,539,952	1,778,244	1,879,577	101,333	5.70%
200	Personnel Services-Employee Benefits	1,053,551	1,344,617	1,418,622	74,005	5.50%
300	Purchased Professional and Technical Services	253,928	65,162	163,240	98,078	150.51%
400	Purchased Property Services	3,649	3,800	2,000	(1,800)	-47.37%
500	Other Purchased Services	92,764	20,450	21,950	1,500	7.33%
600	Supplies	338,649	685,401	781,253	95,852	13.98%
700	Property	1,352	6,800	4,300	(2,500)	-36.76%
800	Other Objects	1,450	4,000	5,500	1,500	37.50%
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		3,285,295	3,908,474	4,276,442	367,968	9.41%
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,741,307	2,834,550	2,997,349	162,799	5.74%
200	Personnel Services-Employee Benefits	1,641,692	2,209,207	2,361,317	152,110	6.89%
300	Purchased Professional and Technical Services	239,464	380,875	434,500	53,625	14.08%
500	Other Purchased Services	179,936	224,164	229,670	5,506	2.46%
600	Supplies	58,832	90,508	185,709	95,201	105.19%
700	Property	0	9,000	4,000	(5,000)	-55.56%
800	Other Objects	69,677	63,800	69,300	5,500	8.62%
TOTAL SUPPORT SERVICES-ADMINISTRATION		4,930,908	5,812,104	6,281,845	469,741	8.08%
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	683,581	635,771	521,438	(114,333)	-17.98%
200	Personnel Services-Employee Benefits	400,182	410,515	351,474	(59,041)	-14.38%
300	Purchased Professional and Technical Services	17,868	17,110	20,910	3,800	22.21%
500	Other Purchased Services	2,864	27,800	7,800	(20,000)	0.00%
600	Supplies	23,935	32,900	33,200	300	0.91%
700	Property	0	0	0	0	0.00%
TOTAL SUPPORT SERVICES-PUPIL HEALTH		1,128,658	1,124,196	934,972	(189,224)	-16.83%
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	723,570	751,300	729,900	(21,400)	-2.85%
200	Personnel Services-Employee Benefits	349,348	391,688	397,162	5,474	1.40%
300	Purchased Professional and Technical Services	58,628	70,522	66,750	(3,772)	-5.35%
500	Other Purchased Services	5,541	9,250	12,000	2,750	29.73%
600	Supplies	2,960	13,000	15,250	2,250	17.31%
700	Property	0	0	0	0	-
800	Other Objects	97,394	112,228	108,950	(3,278)	-2.92%
TOTAL SUPPORT SERVICES-BUSINESS		1,237,441	1,347,988	1,330,012	(17,976)	-1.33%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2024-2025
COMPARISON OF EXPENDITURES
SUPPORT SERVICES - 2000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	2,413,999	2,427,680	2,608,180	180,500	7.44%
200	Personnel Services-Employee Benefits	1,727,434	1,950,042	2,063,886	113,844	5.84%
300	Purchased Professional and Technical Services	184,338	221,500	218,500	(3,000)	-1.35%
400	Purchased Property Services	1,012,607	1,286,607	1,310,500	23,893	1.86%
500	Other Purchased Services	297,906	287,138	434,000	146,862	51.15%
600	Supplies	1,555,267	1,739,833	1,570,500	(169,333)	-9.73%
700	Property	22,438	204,000	212,000	8,000	3.92%
800	Other Objects	49,183	28,000	17,500	(10,500)	-37.50%
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		7,263,171	8,144,800	8,435,066	290,266	3.56%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	164,448	156,200	165,600	9,400	6.02%
200	Personnel Services-Employee Benefits	107,525	112,455	107,987	(4,468)	-3.97%
300	Purchased Professional and Technical Services	4,135	2,000	4,500	2,500	125.00%
400	Purchased Property Services	1,192	2,500	2,000	(500)	-20.00%
500	Other Purchased Services	4,960,165	5,582,005	5,947,753	365,748	6.55%
600	Supplies	36,790	39,395	45,000	5,605	14.23%
700	Property	0	25,000	0	(25,000)	0.00%
800	Other Objects	1,500	2,500	4,000	1,500	60.00%
TOTAL STUDENT TRANSPORTATION SERVICES		5,275,755	5,922,055	6,276,840	354,785	5.99%
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	1,050,447	1,082,400	1,219,100	136,700	12.63%
200	Personnel Services-Employee Benefits	660,581	706,475	832,165	125,690	17.79%
300	Purchased Professional and Technical Services	345,379	312,200	250,050	(62,150)	-19.91%
400	Purchased Property Services	(494)	0	0	0	0.00%
500	Other Purchased Services	150,983	167,099	167,099	0	0.00%
600	Supplies	462,248	505,528	560,328	54,800	10.84%
700	Property	298,012	522,876	646,376	123,500	23.62%
800	Other Objects	1,827	3,500	3,750	250	7.14%
TOTAL SUPPORT SERVICES-CENTRAL		2,968,982	3,300,078	3,678,868	378,790	11.48%
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	33,289	35,000	35,000	0	0.00%
TOTAL OTHER SUPPORT SERVICES		33,289	35,000	35,000	0	0.00%
2000 - TOTAL		\$ 29,914,486	\$ 33,517,127	\$ 35,752,591	\$ 2,235,464	6.67%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024 Budget	2024-2025 Budget
Administrative Salaries	\$194,757	\$137,100
Guidance Counselors	996,244	1,178,212
Social Workers	212,199	228,342
Psychologists	470,279	443,097
Secretarial/Clerical	213,728	233,690
Total	\$2,087,207	\$2,220,441

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.

	2023-2024 Budget	2024-2025 Budget
Fringe Benefits	\$432,033	\$465,182
Social Security	159,671	169,864
Retirement	709,651	792,475
Other	21,666	27,784
Total	\$1,323,021	\$1,455,305

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.

	2023-2024 Budget	2024-2025 Budget
Other Professional Services	\$476,104	\$793,350

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024	2024-2025
	<u>Budget</u>	<u>Budget</u>
Teacher Travel	\$6,750	\$13,900

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.

	2023-2024	2024-2025
	<u>Budget</u>	<u>Budget</u>
General Supplies	\$26,850	\$17,500

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

	2023-2024	2024-2025
	<u>Budget</u>	<u>Budget</u>
Equipment - New	\$1,000	\$0

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

	2023-2024	2024-2025
	<u>Budget</u>	<u>Budget</u>
Dues and Fees	\$1,500	\$3,050

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024	2024-2025
	Budget	Budget
Administrative Salaries	\$798,100	\$943,000
Teacher Salaries	276,197	284,831
Librarian Salaries	431,975	398,829
Secretarial/Clerical Salaries	271,972	252,917
Total	\$1,778,244	\$1,879,577

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.

	2023-2024	2024-2025
	Budget	Budget
Fringe Benefits	\$277,783	\$299,469
Social Security	126,856	143,788
Retirement	640,876	670,821
Tuition Reimbursement	280,000	280,000
Other	19,102	24,543
Total	\$1,344,617	\$1,418,622

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.

	2023-2024	2024-2025
	Budget	Budget
Other Professional Services	\$62,612	\$163,240

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.

	2023-2024	2024-2025
	Budget	Budget
Repairs and Maintenance	\$3,800	\$2,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024	2024-2025
	Budget	Budget
Postage - Curriculum	\$2,450	\$2,450
Travel - Curriculum & Staff Development	18,000	19,500
Total	\$20,450	\$21,950

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.

	2023-2024	2024-2025
	Budget	Budget
General Supplies	\$18,700	\$19,650
Books and Periodicals	528,601	377,103
Software Subscriptions & Licenses	138,100	384,500
Total	\$685,401	\$781,253

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.

	2023-2024	2024-2025
	Budget	Budget
Equipment - New	\$6,800	\$4,300

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

	2023-2024	2024-2025
	Budget	Budget
Dues and Fees	\$4,000	\$5,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024 Budget	2024-2025 Budget
Administrative Salaries	\$2,000,700	\$2,118,600
Secretarial/Clerical Salaries	833,850	878,749
Total	\$2,834,550	\$2,997,349

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.

	2023-2024 Budget	2024-2025 Budget
Fringe Benefits	\$1,018,870	\$1,045,197
Social Security	206,359	218,050
Retirement	963,747	1,069,754
Other	20,231	28,316
Total	\$2,209,207	\$2,361,317

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.

	2023-2024 Budget	2024-2025 Budget
Tax Collection Services	\$93,875	\$115,000
Legal Services	185,000	190,000
Administrative Services	102,000	129,500
Total	\$380,875	\$434,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024	2024-2025
	Budget	Budget
General Property & Liability Insurance	\$126,019	\$126,500
Postage for Tax Collection & Schools	36,920	37,420
Advertising	7,500	7,500
Printing & Binding	20,000	15,000
Travel	11,625	12,750
Purchased Services-Substitutes	22,100	30,500
Total	\$224,164	\$229,670

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.

	2023-2024	2024-2025
	Budget	Budget
General Supplies	\$40,500	\$115,909
Books & Periodicals	5,450	10,800
Software Subscriptions & Licenses	44,558	59,000
Total	\$90,508	\$185,709

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.

	2023-2024	2024-2025
	Budget	Budget
Equipment – New	\$1,500	\$0
Equipment – Replacement	7,500	4,000
Total	\$9,000	\$4,000

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

	2023-2024	2024-2025
	Budget	Budget
Dues and Fees	\$29,300	\$35,300
Other Expense-Administrative	12,000	12,000
Other Expense – Building Principals	19,000	18,000
Other Expense – School Board	2,500	2,500
Other Expense – Tax Collection	1,000	1,500
Total	\$63,800	\$69,300

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024 Budget	2024-2025 Budget
Nurses' Salaries	\$629,111	\$514,370
Secretarial/Clerical Salaries	6,660	7,068
Total	\$635,771	\$521,438

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.

	2023-2024 Budget	2024-2025 Budget
Fringe Benefits	\$132,074	\$111,169
Social Security	48,637	39,889
Retirement	216,162	186,100
Other	13,642	14,316
Total	\$410,515	\$351,474

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

	2023-2024 Budget	2024-2025 Budget
Dental Hygienist Services	\$17,110	\$20,910

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

SUPPORT SERVICES - 2000 SERIES

2400 SUPPORT SERVICES-PUPIL HEALTH - continued

400 400 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.

	2023-2024	2024-2025
	Budget	Budget
Repairs & Maintenance	<u>\$100</u>	<u>\$150</u>

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

	2023-2024	2024-2025
	Budget	Budget
Substitute Nurses	<u>\$27,800</u>	<u>\$7,800</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.

	2023-2024	2024-2025
	Budget	Budget
General Supplies	<u>\$21,000</u>	<u>\$20,800</u>
Software Subscriptions & Licenses	<u>11,900</u>	<u>12,400</u>
Total	\$32,900	\$33,200

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024 Budget	2024-2025 Budget
Administrative Salaries	\$394,100	\$391,700
Secretarial/Clerical Salaries	357,200	338,200
Total	\$751,300	\$729,900

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.

	2023-2024 Budget	2024-2025 Budget
Fringe Benefits	\$70,826	\$71,510
Social Security	51,510	49,551
Retirement	255,442	260,501
Other	13,910	15,600
Total	\$391,688	\$397,162

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.

	2023-2024 Budget	2024-2025 Budget
Administrative Services-Business Office	\$3,522	\$4,750
Audit Services	24,000	25,500
Technical Services-Business Office	33,000	36,500
Total	\$60,522	\$66,750

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024	2024-2025
	<u>Budget</u>	<u>Budget</u>
Postage – Business Office	\$7,500	\$9,500
Advertising	500	750
Printing & Binding	1,250	1,750
Total	\$9,250	\$12,000

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

	2023-2024	2024-2025
	<u>Budget</u>	<u>Budget</u>
General Supplies	\$6,500	\$7,750
Books and Periodicals	1,500	2,000
Software Subscriptions & Licenses	5,000	5,500
Total	\$13,000	\$15,250

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.

	2023-2024	2024-2025
	<u>Budget</u>	<u>Budget</u>
Membership Dues & Fees	\$14,500	\$5,500
Delinquent Tax Collection Fees	85,578	90,000
Asset Appraisal Fee	9,500	10,000
Miscellaneous Other Fees	2,650	3,450
Total	\$112,228	\$108,950

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024	2024-2025
	Budget	Budget
Director of Plant Operations	\$152,400	\$157,950
Secretarial/Clerical	53,300	56,500
Grounds Maintenance/Mechanics	411,600	436,500
Custodians	1,505,550	1,580,470
Custodial Supervisors	286,200	323,130
Custodial/Maintenance Substitutes	18,630	53,630
Total	\$2,427,680	\$2,608,180

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.

	2023-2024	2024-2025
	Budget	Budget
Fringe Benefits	\$919,304	\$906,558
Social Security	185,718	199,526
Retirement	825,411	930,859
Other	19,609	26,943
Total	\$1,950,042	\$2,063,886

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

	2023-2024	2024-2025
	Budget	Budget
Professional Services-Plant Operations	\$13,500	\$18,500
Building Security Services	178,000	170,000
Crossing Guard Services	30,000	30,000
Total	\$221,500	\$218,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024	2024-2025
	Budget	Budget
Trash Disposal Services	\$52,493	\$71,000
Custodial Services	11,810	0
Outside Services-Landscaping	50,000	65,000
Water/Sewer	285,000	285,000
Outside Services-Repairs & Maintenance	671,101	673,000
Building/Equipment Rental	204,203	204,500
Exterminating Services	12,000	12,000
Total	\$1,286,607	\$1,310,500

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.

	2023-2024	2024-2025
	Budget	Budget
Property & Liability Insurance	\$285,938	\$342,000
Advertising	200	0
Travel	1,000	92,000
Total	\$287,138	\$434,000

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.

	2023-2024	2024-2025
	Budget	Budget
General Supplies	\$22,300	\$20,500
Supplies – Grounds	92,000	87,000
Supplies – Buildings	448,670	400,000
Natural Gas	350,000	325,000
Electricity	786,763	700,000
Propane	40,000	38,000
Books/Periodicals	100	0
Total	\$1,739,833	\$1,570,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

SUPPORT SERVICES - 2000 SERIES

2600 OPERATING & MAINTENANCE OF PLANT SERVICES - continued

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

	2023-2024	2024-2025
	<u>Budget</u>	<u>Budget</u>
Equipment – New	\$99,000	\$87,000
Equipment – Replacement	105,000	125,000
Total	\$204,000	\$212,000

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

	2023-2024	2024-2025
	<u>Budget</u>	<u>Budget</u>
Dues and Fees	\$28,000	\$17,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024	2024-2025
	Budget	Budget
Secretarial/Clerical	\$51,400	\$54,500
Supervisor of Transportation	104,800	111,100
Total	\$156,200	\$165,600

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.

	2023-2024	2024-2025
	Budget	Budget
Fringe Benefits	\$46,523	\$34,894
Social Security	11,949	12,668
Retirement	53,108	59,103
Other	875	1,322
Total	\$112,455	\$107,987

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.

	2023-2024	2024-2025
	Budget	Budget
Professional Technical Services	\$2,000	\$4,500

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

	2023-2024	2024-2025
	Budget	Budget
Repairs and Maintenance	\$2,500	\$2,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024	2024-2025
	Budget	Budget
Contracted Student Transportation	\$5,516,505	\$5,861,753
Liability Insurance	65,000	85,000
Travel	500	1,000
Total	\$5,582,005	\$5,947,753

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

	2023-2024	2024-2025
	Budget	Budget
General Supplies	\$10,000	\$15,000
Gasoline	29,395	30,000
Total	\$39,395	\$45,000

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

	2023-2024	2024-2025
	Budget	Budget
Equipment – New	\$25,000	\$0

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

	2023-2024	2024-2025
	Budget	Budget
Dues and Fees	\$2,500	\$4,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024 Budget	2024-2025 Budget
Administrative Salaries	\$382,400	\$357,700
Computer Technicians	617,200	750,800
Secretarial/Clerical	82,800	110,600
Total	\$1,082,400	\$1,219,100

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.

	2023-2024 Budget	2024-2025 Budget
Fringe Benefits	\$239,830	\$284,250
Social Security	82,804	93,261
Retirement	368,016	435,097
Other	15,825	19,557
Total	\$706,475	\$832,165

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.

	2023-2024 Budget	2024-2025 Budget
Professional Services-Human Resources	\$89,200	\$138,050
Technical Services-Information Systems	223,000	112,000
Total	\$312,200	\$250,050

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024	2024-2025
	Budget	Budget
District Landline Telephone Service	\$77,399	\$77,399
Postage	100	100
Internet Services	50,000	50,000
Mobile Phone Services	20,000	20,000
Advertising – Human Resources	5,100	5,100
Printing & Binding	500	500
Travel	14,000	14,000
Total	\$167,099	\$167,099

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

	2023-2024	2024-2025
	Budget	Budget
General Supplies-Information Systems	\$99,178	\$139,178
General Supplies-Human Resources	4,000	3,000
Software Subscriptions & Licenses	401,200	416,000
Books and Periodicals	1,150	2,150
Total	\$505,528	\$560,328

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

	2023-2024	2024-2025
	Budget	Budget
Computers & Peripherals – New	\$521,876	\$611,500
Computers & Peripherals- Replacement	1,000	34,876
Total	\$522,876	\$646,376

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

	2023-2024	2024-2025
	Budget	Budget
Dues and Fees – Human Resources	\$2,000	\$2,750
Dues and Fees – Information Systems	\$1,500	\$1,000
Total	\$3,500	\$3,750

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

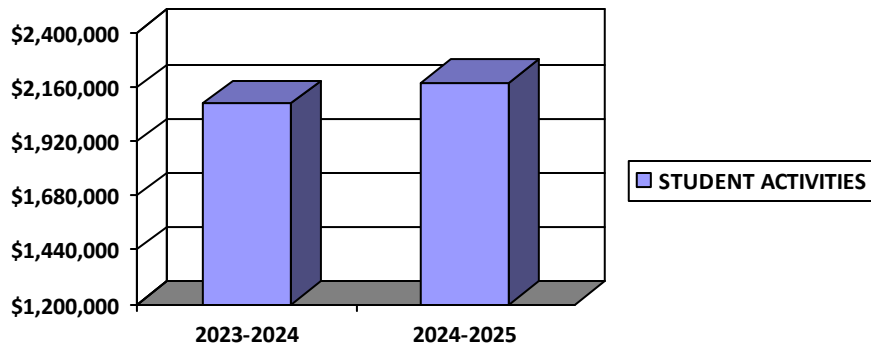
	2023-2024	2024-2025
	Budget	Budget
Chester County I.U. Core Budget	<u>\$35,000</u>	<u>\$35,000</u>
Total	\$35,000	\$35,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2024-2025**

OPERATION OF NON-INSTRUCTIONAL SERVICES – 3000 SERIES

ACCOUNT	BUDGET 2023-2024	BUDGET 2024-2025	PERCENT INCREASE/ DECREASE
3200 STUDENT ACTIVITIES	\$2,089,554	\$2,180,254	4.34%
TOTAL NON-INSTRUCTIONAL 3000 SERIES	\$2,089,554	\$2,180,254	4.34%

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 2024-2025
COMPARISON OF EXPENDITURES
OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

FUNCTION/ OBJECT		2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET	CHANGE OVER BUDGET	
DESCRIPTION					\$	%
<u>3200 STUDENT ACTIVITIES</u>						
100	Personnel Services-Salaries	\$ 1,084,619	\$ 1,067,197	\$ 1,102,688	\$ 35,491	3.33%
200	Personnel Services-Employee Benefits	467,427	450,810	487,066	36,256	8.04%
300	Purchased Professional and Technical Services	162,750	217,500	219,251	1,751	0.81%
400	Purchased Property Services	180	-	0	0	-
500	Other Purchased Services	158,708	200,364	196,864	(3,500)	-1.75%
600	Supplies	84,736	106,100	112,318	6,218	5.86%
700	Property	11,997	11,823	12,823	1,000	8.46%
800	Other Objects	74,866	35,760	49,244	13,484	37.71%
TOTAL STUDENT ACTIVITIES		2,045,283	2,089,554	2,180,254	90,700	4.34%
3000 - TOTAL		<u>\$ 2,045,283</u>	<u>\$ 2,089,554</u>	<u>\$ 2,180,254</u>	<u>\$ 90,700</u>	<u>4.34%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024	2024-2025
	Budget	Budget
High School Athletic Director	\$125,300	\$132,600
Co-Curricular Supplemental Contracts	458,875	449,538
Athletic Supplemental Contracts	445,282	480,515
Secretarial/Clerical	37,740	40,035
Total	\$1,067,197	\$1,102,688

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.

	2023-2024	2024-2025
	Budget	Budget
Fringe Benefits	\$1,316	\$1,387
Social Security	81,640	84,556
Retirement	362,847	393,253
Other	5,007	7,870
Total	\$450,810	\$487,066

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.

	2023-2024	2024-2025
	Budget	Budget
Athletic Officials	\$58,751	\$60,251
Athletic Trainer	101,749	115,000
Security Services - Athletic Fields	7,000	9,000
Other Professional Services	50,000	35,000
Total	\$217,500	\$219,251

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024 Budget	2024-2025 Budget
Repairs and Maintenance	<u>\$0</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.

	2023-2024 Budget	2024-2025 Budget
Contracted Carriers - Co-Curricular	<u>\$169,364</u>	<u>\$161,864</u>
Liability Insurance	18,000	18,000
Travel	8,000	12,000
Security Services	5,000	5,000
Printing	<u>0</u>	<u>0</u>
Total	\$200,364	\$196,864

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.

	2023-2024 Budget	2024-2025 Budget
General Supplies - Co-Curricular	<u>\$2,000</u>	<u>\$1,000</u>
Supplies - Band/Orchestra	21,000	21,200
Supplies - Middle School Athletics	16,419	20,618
Supplies - High School Athletics	66,181	69,000
Books and Periodicals	<u>500</u>	<u>500</u>
Total	\$106,100	\$112,318

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

	2023-2024 Budget	2024-2025 Budget
Equipment - New-Athletics	<u>\$11,823</u>	<u>\$12,823</u>
Equipment - New-Band	0	0
Total	\$11,823	\$12,823

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024	2024-2025
	Budget	Budget
Fees - Co-Curricular	\$4,000	\$13,800
Fees - Middle School Athletics	8,759	9,444
Fees - High School Athletics	22,000	25,000
Other Expense	1,001	1,000
Total	\$35,760	\$49,244

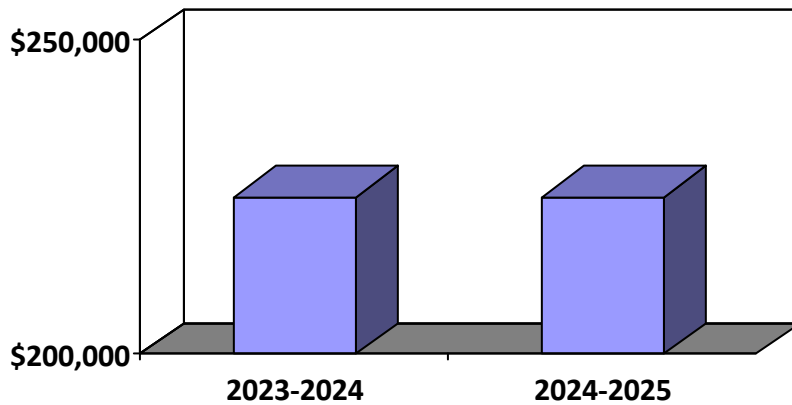
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2024-2025**

FACILITIES ACQUISITION, CONSTRUCTION & IMPROVEMENT SVCS. – 4000 SERIES

ACCOUNT	BUDGET 2023-2024	BUDGET 2024-2025	PERCENT INCREASE/ DECREASE
4600 EXISTING BUILDING IMPROVEMENT	\$225,000	\$225,000	0.00%
TOTAL FACILITIES 4000 SERIES	\$225,000	\$225,000	0.00%

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

FACILITIES IMPROVEMENT



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2024-2025
COMPARISON OF EXPENDITURES
FACILITIES ACQUISITION, CONSTRUCTION & IMPROVEMENT SVCS. - 4000 SERIES**

FUNCTION/ OBJECT		DESCRIPTION	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET	CHANGE OVER BUDGET	
						\$	%
<u>4600 EXISTING BUILDING IMPROVEMENT</u>							
400	Purchased Property Services		\$ 159,580	\$ 225,000	\$ 225,000	\$ -	0.00%
700	Property		0	0	0	0	0.00%
TOTAL EXISTING BUILDING IMPROVEMENT			159,580	225,000	225,000	-	0.00%
4000 - TOTAL			<u>\$ 159,580</u>	<u>\$ 225,000</u>	<u>\$ 225,000</u>	<u>\$ -</u>	<u>0.00%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

**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.

	2023-2024	2024-2025
	Budget	Budget
Outside Maint.-Bldg. Improvements	<u>\$225,000</u>	<u>\$225,000</u>

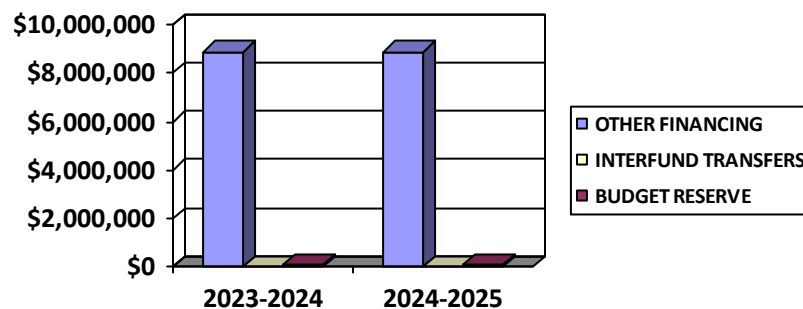
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2024-2025**

OTHER EXPENDITURES & FINANCING USES – 5000 SERIES

ACCOUNT	BUDGET 2023-2024	BUDGET 2024-2025	PERCENT INCREASE/ DECREASE
5100 DEBT SERVICE/OTHER FINANCING USES	\$8,888,717	\$8,888,717	0.00%
5200 INTERFUND TRANSFERS	0	0	100.00%
5900 BUDGET RESERVE	90,000	90,000	0.00%
TOTAL OTHER EXP. & FINANCING USES- 5000 SERIES	\$8,978,717	\$8,978,717	0.00%

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 2024-2025
COMPARISON OF EXPENDITURES
OTHER EXPENDITURES & FINANCING USES - 5000 SERIES**

FUNCTION/ OBJECT		2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET	CHANGE OVER BUDGET	
DESCRIPTION					\$	%
<u>5100 DEBT SERVICE/OTHER FINANCING USES</u>						
800	Serial Bonds-Interest	\$ 786,386	\$ 2,176,717	\$ 1,868,717	\$ (308,000)	-14.15%
900	Serial Bonds-Principal	6,726,000	6,712,000	7,020,000	308,000	4.59%
TOTAL DEBT SERVICE/OTHER FINANCING USES		7,512,386	8,888,717	8,888,717	-	0.00%
<u>5200 INTERFUND TRANSFERS</u>						
932	Capital Reserve Fund	7,312,673	0	0	0	-100.00%
939	Cafeteria Fund	0	0	0	0	0.00%
TOTAL INTERFUND TRANSFERS		7,312,673	0	0	0	-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>\$ 14,825,060</u>	<u>\$ 8,978,717</u>	<u>\$ 8,978,717</u>	<u>\$ -</u>	<u>0.00%</u>
TOTAL ALL FUNCTIONS		<u>\$ 99,611,529</u>	<u>\$ 98,616,455</u>	<u>\$ 104,129,413</u>	<u>\$ 5,512,958</u>	<u>5.59%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024	2024-2025
	Budget	Budget
2018 GOB Interest	\$83,175	\$60,900
2018A GOB Interest	252,788	102,075
2018AA GOB Interest	129,100	0
2020 GOB Interest	60,549	46,046
2022 GOB Interest	532,945	426,194
2023 GOB Interest	1,112,160	1,227,502
Bank Fees	6,000	6,000
Total	\$2,176,717	\$1,868,717

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

	2023-2024	2024-2025
	Budget	Budget
2018 GOB Principal	\$585,000	\$675,000
2018A GOB Principal	2,640,000	4,195,000
2018AA GOB Principal	3,405,000	0
2020 GOB Principal	72,000	2,140,000
2022 GOB Principal	5,000	5,000
2023 GOB Principal	5,000	5,000
Total	\$6,712,000	\$7,020,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024	2024-2025
	Budget	Budget
Capital Reserve	<u>\$250,000</u>	<u>\$0</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2024-2025**

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.

	2023-2024	2024-2025
	<u>Budget</u>	<u>Budget</u>
Budgetary Reserve	<u>\$90,000</u>	<u>\$90,000</u>

This page intentionally left blank

INFORMATIONAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2024-2025
FIVE YEAR COMPARISON OF REVENUES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET
<u>6000 LOCAL SOURCES</u>						
6111	Current Taxes - Real Estate	\$ 60,622,360	\$ 62,325,367	\$ 64,566,172	\$ 65,772,725	\$ 69,555,659
6112	Interim Taxes	761,053	1,780,331	917,582	700,000	800,000
6113	Utility Taxes	65,257	66,722	68,527	66,000	66,000
6151	Earned Income Tax	5,533,174	5,713,018	5,982,036	5,500,000	5,900,000
6153	Transfer Taxes	1,578,951	1,832,832	1,292,374	1,000,000	1,200,000
6411	Delinquent Taxes	2,001,167	1,979,103	1,803,959	1,352,000	1,500,000
6510	Investment Earnings	31,232	27,588	1,518,407	800,000	1,100,000
6710	Revenue from Athletic Admissions	0	49,006	65,966	35,000	50,000
6832	Federal IDEA Pass-Through Revenue	1,490,079	734,714	566,727	500,000	500,000
6910	Rentals	28,594	67,108	56,906	60,000	60,000
6920	Contributions and Donations	85,574	108,183	166,909	25,000	25,000
6940	Tuition from Patrons	3,500	510	1,550	17,500	5,000
6960	Services Provided Other Local Governments	-	38,220	73,979	95,000	60,000
6990	Refunds and Other Miscellaneous Revenue	83,161	21,468	38,541	69,998	39,960
TOTAL LOCAL SOURCES		<u>72,284,103</u>	<u>74,744,169</u>	<u>77,119,635</u>	<u>75,993,223</u>	<u>80,861,619</u>
<u>7000 STATE SOURCES</u>						
7110	Basic Education Funding	5,949,342	6,362,413	7,359,225	7,679,848	8,002,279
7112	Basic Education Funding-Social Security	1,168,409	1,202,126	1,285,282	1,393,190	1,455,681
7160	Tuition for Orphans	6,498	0	23,438	0	0
7200	Other State Subsidies	4,020	3,079	2,774	0	0
7271	Special Education Funds for School-Aged Pupils	1,918,262	1,836,694	2,020,347	2,203,399	2,188,061
7310	Transportation (Public/Nonpublic)	1,349,457	1,010,458	1,201,744	1,100,000	1,100,000
7320	Rental & Sinking Fund Payments Reimbursement	455,797	526,803	477,694	454,208	520,995
7330	Health Services Reimbursement	81,347	80,383	78,810	78,810	78,810
7340	State Property Tax Reduction Allocation	1,458,019	1,476,813	1,797,652	1,786,280	1,786,280
7361	School Safety and Security Grants	0	0	61,539	71,681	0
7505	Ready to Learn Block Grant	400,617	400,617	1,150,617	400,617	400,617
7820	State Share of Retirement Contributions	5,454,573	5,612,146	6,194,664	6,228,508	6,648,404
TOTAL STATE SOURCES		<u>18,246,339</u>	<u>18,511,532</u>	<u>21,653,786</u>	<u>21,396,541</u>	<u>22,181,127</u>
<u>8000 FEDERAL SOURCES</u>						
8512	IDEA - Part B	6,145	18,658	-	0	0
8514	Title I - Improving Academic Achievement	585,513	703,093	465,394	547,457	600,000
8515	Title II - Improving Teacher Quality	126,019	96,184	94,596	93,594	114,000
8516	Title III - Language Instruction for LEP Students	149,718	109,585	138,096	117,230	116,000
8517	Title IV - 21st Century Schools	40,644	54,852	45,415	45,259	42,000
8741	Elementary & Secondary School Emergency Relief Fund I	529,944	9,028	-	0	0
8743	Elementary & Secondary School Emergency Relief Fund II	303,208	1,554,521	684,084	0	0
8744	ARP-ESSER III	0	662,419	1,681,380	283,946	0
8749	Other CARES Act Funding	238,886	0	0	0	0
8750	ARP ESSER Set-A-Sides	0	4,186	87,278	0	0
8810	School-Based Access Medicaid Reimbursement	106,629	0	0	119,205	194,667
8820	Medical Asst. Reimb. For Admin. Claiming	20,116	21,643	18,481	20,000	20,000
TOTAL FEDERAL SOURCES		<u>2,106,822</u>	<u>3,234,169</u>	<u>3,214,725</u>	<u>1,226,691</u>	<u>1,086,667</u>
<u>9000 OTHER SOURCES</u>						
9120	Proceeds from Refunding Bonds	10,000,000	0	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	8,325	0	16,775	0	0
TOTAL OTHER SOURCES		<u>10,008,325</u>	<u>0</u>	<u>16,775</u>	<u>0</u>	<u>0</u>
<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		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ALL REVENUES		<u><u>\$102,645,588</u></u>	<u><u>\$ 96,489,870</u></u>	<u><u>\$102,004,921</u></u>	<u><u>\$98,616,455</u></u>	<u><u>\$ 104,129,413</u></u>

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2024-2025
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

FUNCTION/ OBJECT	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	\$ 18,946,407	\$ 19,121,121	\$ 19,827,128	\$ 20,931,922	\$ 22,040,222
200	Personnel Services-Employee Benefits	12,642,990	12,805,625	12,627,294	13,500,769	13,957,427
300	Purchased Professional and Technical Services	45,110	131,850	11,181	107,234	112,916
400	Purchased Property Services	1,100	580	1,161	3,573	2,800
500	Other Purchased Services	2,999,480	3,231,174	3,258,193	3,848,500	4,040,719
600	Supplies	528,739	487,167	1,185,336	542,225	532,611
700	Property	31,164	20,092	44,253	15,000	14,000
800	Other Objects	1,646	1,879	9,817	0	0
TOTAL REGULAR PROGRAMS		35,196,638	35,799,487	36,964,364	38,949,223	40,700,695
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	2,518,673	2,689,828	2,564,380	2,858,432	2,801,739
200	Personnel Services-Employee Benefits	1,633,092	1,689,814	1,566,732	1,862,171	1,830,474
300	Purchased Professional and Technical Services	3,583,077	4,858,598	6,401,474	5,180,901	6,782,160
400	Purchased Property Services	0	0	0	2,500	1,061
500	Other Purchased Services	2,252,868	2,445,958	2,646,112	2,724,902	2,581,985
600	Supplies	51,316	85,917	67,735	88,500	93,889
700	Property	11,984	-	-	10,000	-
800	Other Objects	0	320	702	2,500	1,591
TOTAL SPECIAL PROGRAMS		10,051,009	11,770,434	13,247,134	12,729,906	14,092,899
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,952,683	1,961,970	1,881,543	1,892,746	1,920,257
TOTAL VOCATIONAL PROGRAMS		1,952,683	1,961,970	1,881,543	1,892,746	1,920,257
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	36,620	138,550	216,130	0	0
200	Personnel Services-Employee Benefits	15,397	55,962	91,488	0	0
300	Purchased Professional and Technical Services	31,440	196,211	175,737	57,182	129,000
500	Other Purchased Services	49,490	53,416	70,916	177,000	0
600	Supplies	75,033	36,778	15,102	0	150,000
800	Other Objects	0	7,003	4,704	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS		207,979	487,920	574,078	234,182	279,000
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
300	Purchased Professional and Technical Services	777	3,632	0	0	0
TOTAL NONPUBLIC SCHOOL PROGRAMS		777	3,632	0	0	0
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	1,554,671	1,764,337	1,937,943	2,087,207	2,220,441
200	Personnel Services-Employee Benefits	990,615	1,126,750	1,157,551	1,323,021	1,455,305
300	Purchased Professional and Technical Services	275,139	518,292	639,631	476,104	793,350
500	Other Purchased Services	454	3,088	1,550	6,750	13,900
600	Supplies	2,625	198,587	51,891	26,850	17,500
700	Property	0	0	0	1,000	0
800	Other Objects	230	230	2,420	1,500	3,050
TOTAL SUPPORT SERVICES-STUDENTS		2,823,734	3,611,283	3,790,988	3,922,432	4,503,546

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2024-2025
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

FUNCTION/ OBJECT	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,346,968	1,405,017	1,539,952	1,778,244	1,879,577
200	Personnel Services-Employee Benefits	993,574	999,080	1,053,551	1,344,617	1,418,622
300	Purchased Professional and Technical Services	89,968	182,594	253,928	65,162	163,240
400	Purchased Property Services	1,104	3,647	3,649	3,800	2,000
500	Other Purchased Services	12,716	89,610	92,764	20,450	21,950
600	Supplies	732,950	570,707	338,649	685,401	781,253
700	Property	2,514	1,212	1,352	6,800	4,300
800	Other Objects	1,623	3,879	1,450	4,000	5,500
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		3,181,418	3,255,747	3,285,295	3,908,474	4,276,442
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,583,672	2,760,295	2,741,307	2,834,550	2,997,349
200	Personnel Services-Employee Benefits	1,534,279	1,633,940	1,641,692	2,209,207	2,361,317
300	Purchased Professional and Technical Services	311,283	225,149	239,464	380,875	434,500
500	Other Purchased Services	150,918	130,346	179,936	224,164	229,670
600	Supplies	35,664	50,295	58,832	90,508	185,709
700	Property	8,726	0	0	9,000	4,000
800	Other Objects	136,444	57,649	69,677	63,800	69,300
TOTAL SUPPORT SERVICES-ADMINISTRATION		4,760,986	4,857,674	4,930,908	5,812,104	6,281,845
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	597,727	622,062	683,581	635,771	521,438
200	Personnel Services-Employee Benefits	358,764	381,018	400,182	410,515	351,474
300	Purchased Professional and Technical Services	955	17,342	17,868	17,110	20,910
400	Purchased Property Services	229	210	228	100	150
500	Other Purchased Services	657	5,540	2,864	27,800	7,800
600	Supplies	20,896	24,772	23,935	32,900	33,200
TOTAL SUPPORT SERVICES-PUPIL HEALTH		979,228	1,050,944	1,128,658	1,124,196	934,972
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	649,442	675,660	723,570	751,300	729,900
200	Personnel Services-Employee Benefits	328,148	338,034	349,348	391,688	397,162
300	Purchased Professional and Technical Services	43,365	61,325	58,628	70,522	66,750
500	Other Purchased Services	5,606	3,178	5,541	9,250	12,000
600	Supplies	5,269	3,571	2,960	13,000	15,250
800	Other Objects	107,175	104,526	97,394	112,228	108,950
TOTAL SUPPORT SERVICES-BUSINESS		1,139,005	1,186,294	1,237,441	1,347,988	1,330,012
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	2,034,698	2,278,301	2,413,999	2,427,680	2,608,180
200	Personnel Services-Employee Benefits	1,593,135	1,716,213	1,727,434	1,950,042	2,063,886
300	Purchased Professional and Technical Services	137,883	206,955	184,338	221,500	218,500
400	Purchased Property Services	905,397	1,294,581	1,012,607	1,286,607	1,310,500
500	Other Purchased Services	235,077	254,246	297,906	287,138	434,000
600	Supplies	1,367,704	1,516,686	1,555,267	1,739,833	1,570,500
700	Property	114,354	64,704	22,438	204,000	212,000
800	Other Objects	7,348	19,409	49,183	28,000	17,500
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		6,395,597	7,351,095	7,263,171	8,144,800	8,435,066

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2024-2025
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

FUNCTION/ OBJECT	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	143,267	150,181	164,448	156,200	165,600
200	Personnel Services-Employee Benefits	99,777	104,709	107,525	112,455	107,987
300	Purchased Professional and Technical Services	12,175	21,425	4,135	2,000	4,500
400	Purchased Property Services	2,975	874	1,192	2,500	2,000
500	Other Purchased Services	4,195,358	4,610,247	4,960,165	5,582,005	5,947,753
600	Supplies	24,566	37,333	36,790	39,395	45,000
700	Property	0	10,869	0	25,000	0
800	Other Objects	1,064	2,114	1,500	2,500	4,000
TOTAL STUDENT TRANSPORTATION		<u>4,479,182</u>	<u>4,937,751</u>	<u>5,275,755</u>	<u>5,922,055</u>	<u>6,276,840</u>
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	857,365	1,016,093	1,050,447	1,082,400	1,219,100
200	Personnel Services-Employee Benefits	558,592	677,980	660,581	706,475	832,165
300	Purchased Professional and Technical Services	111,054	274,951	345,379	312,200	250,050
400	Purchased Property Services	15,387	(2,360)	(494)	0	0
500	Other Purchased Services	286,271	223,776	150,983	167,099	167,099
600	Supplies	417,972	400,242	462,248	505,528	560,328
700	Property	1,049,178	329,392	298,012	522,876	646,376
800	Other Objects	2,520	5,718	1,827	3,500	3,750
TOTAL SUPPORT SERVICES-CENTRAL		<u>3,298,340</u>	<u>2,925,791</u>	<u>2,968,982</u>	<u>3,300,078</u>	<u>3,678,868</u>
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	33,918	33,526	33,289	35,000	35,000
TOTAL OTHER SUPPORT SERVICES		<u>33,918</u>	<u>33,526</u>	<u>33,289</u>	<u>35,000</u>	<u>35,000</u>
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
100	Personnel Services-Salaries	679,048	778,749	1,084,619	1,067,197	1,102,688
200	Personnel Services-Employee Benefits	277,560	322,177	467,427	450,810	487,066
300	Purchased Professional and Technical Services	90,921	117,525	162,750	217,500	219,251
400	Purchased Property Services	17,288	56	180	0	0
500	Other Purchased Services	51,100	155,612	158,708	200,364	196,864
600	Supplies	66,450	119,638	84,736	106,100	112,318
700	Property	48,958	30,256	11,997	11,823	12,823
800	Other Objects	70,218	72,536	74,866	35,760	49,244
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES		<u>1,301,543</u>	<u>1,596,549</u>	<u>2,045,283</u>	<u>2,089,554</u>	<u>2,180,254</u>
<u>4000 FACILITIES ACQ., CONST. & IMPROV. SERVICES</u>						
400	Purchased Property Services	129,914	214,947	159,580	225,000	225,000
700	Property	4,071	0	0	0	0
TOTAL FACILITIES ACQ., CONST. & IMPROV. SERVICES		<u>133,985</u>	<u>214,947</u>	<u>159,580</u>	<u>225,000</u>	<u>225,000</u>
<u>5100 OTHER EXPENDITURES & FINANCING USES</u>						
800	Serial Bonds-Interest	1,358,928	989,827	786,386	2,176,717	1,868,717
900	Serial Bonds-Principal	15,815,000	6,516,000	6,726,000	6,712,000	7,020,000
930	Fund Transfers	9,372,732	7,707,841	7,312,673	0	0
TOTAL OTHER EXPENDITURES & FINANCING USES		<u>26,546,660</u>	<u>15,213,669</u>	<u>14,825,060</u>	<u>8,888,717</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><u>\$ 102,482,683</u></u>	<u><u>\$ 96,258,712</u></u>	<u><u>\$ 99,611,529</u></u>	<u><u>\$ 98,616,455</u></u>	<u><u>\$ 104,129,413</u></u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2024-2025
FIVE YEAR COMPARISON OF EXPENDITURES BY OBJECT**

OBJECT DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET
100 Salaries	\$ 31,948,560	\$ 33,400,194	\$ 34,947,505	\$ 36,610,903	\$ 38,286,234
200 Employee Benefits	21,025,923	21,851,302	21,850,805	24,261,770	25,262,885
300 Purchased Prof. Svcs.	4,733,147	6,815,849	8,494,513	7,108,290	9,195,127
400 Purchased Property Svcs.	1,073,394	1,512,535	1,178,104	1,524,080	1,543,511
500 Other Purchased Svcs.	12,226,596	13,201,687	13,740,470	15,203,168	15,608,997
600 Supplies	3,329,185	3,531,692	3,883,480	3,870,240	4,097,558
700 Property	1,270,950	456,524	378,052	805,499	893,499
800 Other Objects	1,687,197	1,265,088	1,099,927	2,520,505	2,221,602
900 Other Financing Uses	25,187,732	14,223,842	14,038,673	6,712,000	7,020,000
TOTAL ALL OBJECTS	<u>\$102,482,683</u>	<u>\$ 96,258,712</u>	<u>\$ 99,611,529</u>	<u>\$ 98,616,455</u>	<u>\$ 104,129,413</u>

FIVE YEAR COMPARISON OF BENEFITS EXPENDITURES BY OBJECT

OBJECT DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BUDGET
213 Life Insurance	\$ 25,594	\$ 28,350	\$ 28,729	\$ 30,752	\$ 31,532
214 Income Protection Ins.	55,618	57,445	59,167	69,214	70,910
215 Eye Care Insurance	79,116	79,246	77,927	94,434	86,236
220 Social Security Contrib.	2,360,322	2,469,411	2,587,759	2,784,285	2,911,363
230 PSERS Retirement Contrib.	10,871,010	11,454,677	12,156,624	12,446,991	13,296,803
240 Tuition Reimbursement	216,828	224,801	223,007	280,000	280,000
250 Unemployment Comp.	20,040	12,549	4,601	36,331	37,131
260 Workers' Compensation	108,463	132,126	231,490	284,621	267,710
271 Self-Insurance Medical Ben.	5,097,568	5,432,725	4,940,796	6,104,747	6,096,651
272 Self-Insurance Dental Ben.	437,531	439,595	378,403	500,708	481,997
276 Self-Insurance Prescription Ben.	1,753,836	1,520,374	1,162,302	1,549,688	1,622,553
290 Other Current Employee Benefits	0	0	0	80,000	80,000
TOTAL ALL BENEFITS	<u>\$ 21,025,923</u>	<u>\$ 21,851,302</u>	<u>\$ 21,850,805</u>	<u>\$ 24,261,770</u>	<u>\$ 25,262,885</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2024-2025**

Historical Analysis of Millage Rate

<u>Year</u>	<u>Millage Rate</u>	<u>Inc. %</u>
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%
2024-25	34.2560	4.64%

Historical Analysis of Real Estate Tax Levy

<u>Year</u>	<u>R.E. Tax Levy</u>	<u>Inc. \$</u>
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
2024-25	\$73,916,684	\$3,886,753

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2024-2025**

Real Estate Tax Collections Analysis

<u>Year</u>	<u>Assessment</u>	<u>Millage</u>	<u>Levied</u>	<u>Percentage</u>	<u>Collections</u>
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
2024-25	2,157,773,346	34.2560	73,916,684	96.5%	71,341,939

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2024-2025**

Historical Analysis of Real Estate Assessments

<u>Year</u>	<u>Assessment</u>	<u>Inc. %</u>
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%
2024-25	2,157,773,346	0.9%

Historical Analysis of STEB Market Values

<u>Year</u>	<u>STEB Market Value</u>	<u>Inc. %</u>
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	3,573,848,295	8.68%
2023-24	TBA	
2024-25	TBA	

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2024-2025**

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	176,750,950	1,446	640,423,430	3,243
Agriculture	0	0	5,306,310	19
Industrial	1,294,660	5	20,406,010	16
Commercial	76,171,311	214	153,193,752	325
Act 319/515	1,323,230	42	9,257,368	277
Mobile Homes	0	0	2,098,730	113
Total	255,540,151	1,707	830,685,600	3,993

<u>Classification</u>	<u>Kennett Twp.</u>	<u>Parcels</u>	<u>Independent No. 1</u>	<u>Parcels</u>
Residential	660,203,910	2,810	153,110,720	813
Agriculture	8,671,140	29	272,650	1
Industrial	9,099,160	8	2,401,970	3
Commercial	146,520,680	161	81,165,480	62
Act 319/515	9,009,975	235	812,650	27
Mobile Homes	279,260	14	0	0
Total	833,784,125	3,257	237,763,470	906

<u>Classification</u>	<u>Total District</u>	<u>Parcels</u>
Residential	1,630,489,010	8,312
Agriculture	14,250,100	49
Industrial	33,201,800	32
Commercial	457,051,223	762
Act 319/515	20,403,223	581
Mobile Homes	2,377,990	127
Total	2,157,773,346	9,863

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2024-2025**

Tax Duplicate Analysis by Municipality

<u>Year</u>	<u>Kennett Boro</u>	<u>Inc. %</u>	<u>New Garden Twp.</u>	<u>Inc. %</u>
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%
2024-25	255,540,151	-0.48%	830,685,600	0.50%

<u>Year</u>	<u>Kennett Twp.</u>	<u>Inc. %</u>	<u>Independent No. 1</u>	<u>Inc. %</u>
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%
2024-25	833,784,125	0.27%	237,763,470	5.99%

<u>Year</u>	<u>Total District</u>	<u>Inc. %</u>
2015-16	2,008,051,785	0.16%
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%
2024-25	2,157,773,346	0.87%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2024-2025**

Principal Taxpayers

<u>Owner</u>	<u>Township</u>	<u>Type of Property</u>	<u>2024 Assessment</u>
Kendal Crosslands Communities	Kennett Twp.	Retirement Community	\$27,146,690
Hreg Kennett Square LLC	Kennett Twp.	Luxury Apartments	15,708,710
East Marlboro Associates	Independent No. 1	Retail Shopping Center	13,725,000
Marlborough Associates LP	Independent No. 1	Retail Shopping Center	10,155,200
Exelon Generation Co LLC	Kennett Twp.	Commercial Offices	9,529,740
Peco Energy Co	Kennett Twp.	Commercial Offices	9,529,740
State Street Associates	Kennett Borough	Professional Offices	7,773,330
350 Scarlett Group	New Garden Twp.	Retail Shopping Center	6,925,500
Marlborough Square	Independent No. 1	Commercial Offices	6,783,750
Modern Mushroom Farms	New Garden Twp.	Agriculture	6,493,640
Total			\$113,771,300

Common Level Ratio

<u>Year</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Common Level Ratio</u>
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	3,573,848,295	2,113,500,400	39.50%
2023	TBA	2,139,154,570	36.00%
2024	TBA	2,157,773,346	TBA

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2024-2025**

Average Residential Assessment

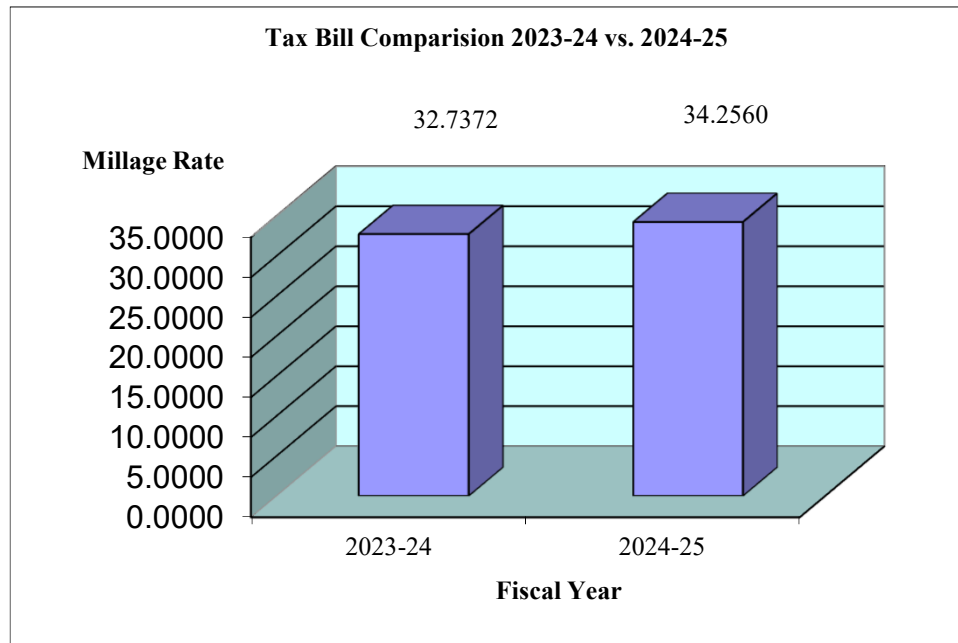
<u>Municipality</u>	<u>Residential Assessment</u>	<u>Parcels</u>	<u>Average Resident</u>
Kennett Boro	\$178,074,180	1,488	\$119,674
New Garden Twp.	651,779,528	3,633	179,405
Kennett Twp.	669,493,145	3,059	218,860
<u>Independent No. 1</u>	<u>153,923,370</u>	<u>840</u>	<u>183,242</u>
Total	\$1,653,270,223	9,020	\$183,289

2024-25 Average Homeowner Assessment \$183,289

Tax Bill Calculation:

Base Bill @ 2023-24 Millage (32.7372 Mills) 6,000
 2024-25 Millage Increase @ 1.15188 Mills 278
 Total Millage 2024-25 (34.2560 Mills)

Total Average Tax Bill 2024-25 \$6,278



**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2024-2025**

Property Tax Reference Table

Assessed Property Value	2023-2024 Property Tax	2024-2025 Property Tax	Tax Increase
100,000	3,274	3,426	152
125,000	4,092	4,282	190
150,000	4,911	5,138	228
175,000	5,729	5,995	266
182,551	5,976	6,253	277
200,000	6,547	6,851	304
225,000	7,366	7,708	342
250,000	8,184	8,564	380
275,000	9,003	9,420	418
300,000	9,821	10,277	456
325,000	10,640	11,133	494
350,000	11,458	11,990	532
375,000	12,276	12,846	570
400,000	13,095	13,702	608
425,000	13,913	14,559	645
450,000	14,732	15,415	683
475,000	15,550	16,272	721
500,000	16,369	17,128	759
525,000	17,187	17,984	797
550,000	18,005	18,841	835
575,000	18,824	19,697	873
600,000	19,642	20,554	911
625,000	20,461	21,410	949
650,000	21,279	22,266	987
675,000	22,098	23,123	1,025
700,000	22,916	23,979	1,063
725,000	23,734	24,836	1,101
750,000	24,553	25,692	1,139
775,000	25,371	26,548	1,177
800,000	26,190	27,405	1,215
825,000	27,008	28,261	1,253
850,000	27,827	29,118	1,291
875,000	28,645	29,974	1,329
900,000	29,463	30,830	1,367
925,000	30,282	31,687	1,405
950,000	31,100	32,543	1,443
975,000	31,919	33,400	1,481
1,000,000	32,737	34,256	1,519

Real Estate Tax Millage Rate	
2023-2024	32.7372
2024-2025	34.2560

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2024-2025**

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>
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 *	1,681	914	1,278	3,873	-40	-1.02%
2024-25 **	1,648	899	1,193	3,740	-133	-3.43%

* Actual enrollment as of September 2023

** 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
2024-2025 BUILDING ALLOCATIONS**

<u>SCHOOL</u>	<u>PROJECTED 2024-2025 ENROLLMENT</u>	<u>WEIGHTING FACTOR</u>	<u>WEIGHTED ENROLLMENT</u>	<u>2024-2025 APPROPRIATION</u>
<u>KINDERGARTEN CENTER</u>				
Kindergarten	<u>273</u>	<u>1.00</u>	<u>273.00</u>	
Total (K)	273		273.00	\$48,317
			Special Request	\$4,301
			Copier Allowance	<u>\$15,000</u>
			TOTAL ALLOCATION	\$67,618
<u>BANCROFT</u>				
Grades 1 - 5	<u>390</u>	<u>1.00</u>	<u>390.00</u>	
Total (1-5)	390		390.00	\$69,025
			Special Request	\$6,252
			Copier Allowance	<u>\$23,000</u>
			TOTAL ALLOCATION	\$98,277
<u>GREENWOOD</u>				
Grades 1 - 5	<u>531</u>	<u>1.00</u>	<u>531.00</u>	
Total (1-5)	531		531.00	\$93,980
			Special Request	\$8,494
			Copier Allowance	<u>\$23,000</u>
			TOTAL ALLOCATION	\$125,474
<u>NEW GARDEN</u>				
Grades 1 - 5	<u>454</u>	<u>1.00</u>	<u>454.00</u>	
Total (1-5)	454		454.00	\$80,352
			Special Request	\$7,265
			Copier Allowance	<u>\$23,000</u>
			TOTAL ALLOCATION	\$110,617
<u>MIDDLE SCHOOL</u>				
Grade 6	274	1.00	274.00	\$48,494
Grades 7- 8	<u>625</u>	<u>1.45</u>	<u>906.25</u>	\$160,394
Total (6-8)	899		1,180.25	
			Special Request	\$13,670
			Copier Allowance	<u>\$30,000</u>
			TOTAL ALLOCATION	\$252,558
<u>HIGH SCHOOL</u>				
Grades 9 - 12	1193	1.70	2,028.10	\$358,946
			Special Request	\$10,000
			Copier Allowance	<u>\$45,000</u>
			TOTAL ALLOCATION	\$413,946
Elementary	1,922		1,922.00	\$450,480
<u>Secondary</u>	<u>1,818</u>		<u>2,934.35</u>	<u>\$604,340</u>
Grand Total	3,740		4,856.35	\$1,054,820
Per Student Allocation	\$176.99		Previous Year's Allocation	<u>\$986,450</u>
			Appropriation Decrease	\$68,370
				6.9%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2024-2025**

Debt Service Schedule

<u>Description</u>		<u>8/15/2024</u>	<u>10/1/2024</u>	<u>11/15/2024</u>	<u>2/15/2025</u>	<u>4/1/2025</u>	<u>5/15/2025</u>	<u>Totals</u>
2018 General Obligation Bonds Issue: \$4,565,000	Principal		675,000			0		675,000
	Interest		37,200			23,700		60,900
	Bank Fees		500			500		1,000
2018A General Obligation Bonds Issue: \$6,860,000	Principal		4,195,000					4,195,000
	Interest		102,075					102,075
	Bank Fees		500					500
2020 General Obligation Bonds Issue: \$10,000,000	Principal			2,140,000			0	2,140,000
	Interest			30,087			15,959	46,046
	Bank Fees			500			500	1,000
2022 General Obligation Bonds Issue: \$9,995,000	Principal	0			5,000			5,000
	Interest	213,097			213,097			426,194
	Bank Fees	500			500			1,000
2023 General Obligation Bonds Issue: \$100,000,000	Principal	0			5,000			5,000
	Interest	249,794			979,208			1,229,002
	Bank Fees	500			500			1,000
Total								\$8,888,717

General Fund Totals by Accounting Codes:

General Obligation Bond Principal	\$7,020,000
General Obligation Bond Interest	\$1,868,717

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2024-2025**

Outstanding Debt Service Schedule

	2018	2018	2020	2022	2023	
		Series A				Annual
Fiscal						
Year	<u>\$4,565,000</u>	<u>\$6,860,000</u>	<u>\$10,000,000</u>	<u>\$9,995,000</u>	<u>\$9,995,000</u>	<u>Debt Service</u>
2024-25	735,900	4,297,075	2,189,046	431,194	1,229,502	8,882,717
2025-26	610,900		3,664,959	431,031	504,419	5,211,309
2026-27	622,200			590,869	729,250	1,942,319
2027-28				650,506	832,750	1,483,256
2028-33				3,243,331	835,500	4,078,831
2033-38				3,248,931	837,250	4,086,181
2038-43				3,240,519	838,000	4,078,519
2043-48				3,252,688	832,750	4,085,438
2048-53				2,728,625	10,842,500	13,571,125
TOTALS	\$1,969,000	\$4,297,075	\$5,854,005	\$17,817,694	\$17,481,921	\$47,419,695

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2024-2025**

SCHOLASTIC APTITUDE TEST (SAT) MEAN SCORES

<u>Kennett High School</u>	<u>Reading</u>	<u>Math</u>	<u>Combined</u>
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
2023	582	569	1151

<u>National</u>	<u>Reading</u>	<u>Math</u>	<u>Combined</u>
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
2023	547	531	1078

