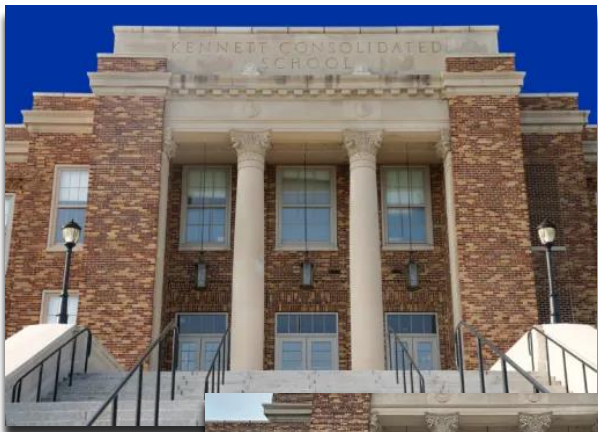




300 East South Street
Kennett Square, PA 19348
610.444.6600



Preliminary General Operating Budget For the Fiscal Year 2025-2026



January 8, 2025

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 2025-2026 Preliminary General Operating Budget for the Kennett Consolidated School District. Each year presents its own unique set of challenges—strategically managing the ever-growing demands on a finite budget alongside the ever-changing instructional needs of our wonderfully diverse student body. This year's proposed budget reflects the Board of Education and administration's commitment to meeting and exceeding those instructional needs while continuing to be fiscally responsible to our taxpayers. The approval of the Preliminary Budget, which encompasses all of the District's instructional, extracurricular, and athletic programs, is the culmination of a series of public Finance Committee meetings. The Superintendent and the Chief Financial Officer assume responsibility for data accuracy and completeness. This budget presents the District's financial position, proposed operational plan, and all necessary disclosures.

The 2025-2026 Preliminary General Operating Budget, in the amount of \$107,184,158, requires a millage rate of 34.5315 mills, a proposed increase of 2.62%, or approximately \$162 per year for the average residential property owner. The District will not be seeking referendum exceptions from the Department of Education, as the millage increase is less than the 4.0% Act 1 Index.

Several key factors have been taken into consideration during the budget development process. The District has conservatively budgeted state subsidies at 2024-25 funding levels, with the exception of the basic education subsidy and the state's share of the Pennsylvania School Employees' Retirement System and Social Security contributions. The preliminary budget recognizes \$310,305 in additional state subsidies. Approving the District's preliminary budget before the governor's budget has been finalized presents its challenges. Once the state subsidies are finalized, the administration will adjust the general operating budget accordingly, which will hopefully result in a reduced tax burden for our community.

The preliminary budget recognizes an increase in local revenue sources of \$1,150,000, excluding real estate taxes. The areas of local revenue increases include delinquent real estate 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-wide assessed valuation demonstrated little growth over the prior year. This is problematic, as real estate revenue accounts for 65% of total revenues.

Adding to an already tight budget development cycle, the District's final budget will weigh heavily on the outcome of two external threats: real estate tax appeals and a municipal enactment of earned income tax. The District is involved in two major tax assessment appeals in the Borough of Kennett Square, which have the potential to result in a lost revenue of \$341,000. Additionally, East Marlborough Township is strongly considering the enactment of an earned income tax. Currently, the District collects 1% from East Marlborough residents, which would be reduced by 50% (\$500,000) if enacted by the municipality. The aforementioned items will be addressed in subsequent Finance Committee meetings.

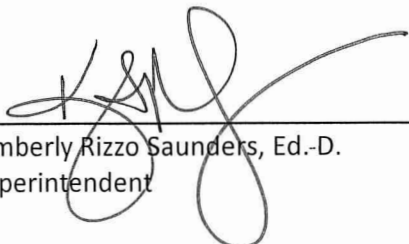
The District's cost drivers reflect our commitment to providing excellent educational opportunities and equality for all students. In addition to inflationary increases in salary and benefits, the proposed budget incorporates several new Strategic Plan initiatives. The Strategic Plan initiatives will be defined in greater detail as stakeholder committees evaluate the District's strengths, weaknesses, threats, and opportunities. Other notable adjustments include the continued commitment to funding technology equipment. Any new staffing positions will be funded through natural attrition or the reallocation of existing positions. The construction of the two new elementary schools, New Garden & Greenwood, was fully funded last year, and therefore, there is no impact on the preliminary budget. The overall budget increase is \$2,996,756, or a 2.87% increase over the current year.

The preliminary budget is the first of three budgets that will be approved during the 2025-2026 budget cycle. Deliberations on the general operating budget are held monthly at Finance Committee Meetings, which take place on the first Monday of each month. The meetings are open to the public.

For a complete overview of the 2025-2026 Preliminary General Operating Budget, please visit our District website at <https://www.kcsd.org/departments/business>

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

Sincerely,



Kimberly Rizzo Saunders, Ed.-D.
Superintendent



Mark T. Tracy
Chief Financial Officer

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2025-2026**

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

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ORGANIZATIONAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET 2025-2026**

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

Kimberly Rizzo Saunders, Ed. D., District Superintendent

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

Mark T. Tracy, Chief Financial Officer

Cassandra Jones, Director of Pupil Services

David Brice, 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 2025-2026**

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: Bridgette Miles

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 2025-2026**

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 2025-2026

September 30, 2024	PDE publishes the Act 1 index (4.0% for 2025-2026)
October 7, 2024	Finance Committee Meeting – MDLKC, 7:00 PM • Act 1 • Budget Time Line • Student Enrollment Projections • Charter School Tuition
November 4, 2024	Finance Committee Meeting - MDLKC, 7:00 PM • Independent Auditor’s Report for the Year Ended June 2024 • Building Allocations • Debt Service Schedules • Homestead Mailings
November 15, 2024	Draft salary and benefit projections for existing staff pending release of PSERS contribution rate and “first look” rates from Reschini Group
December 9, 2024	Finance Committee Meeting - MDLKC, 7:00 PM • Real Estate Assessment Growth • Salaries and Benefits ○ New Positions (TBD)
December 15, 2024	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, 2024	Board to certify to the PDE the total amount of tax credits due pursuant to the Sterling Act provisions
December 15-30, 2024	Budget planning conferences for administrative team to prioritize special request items, district-wide initiatives, BSC, CEP, and staffing requests
December 30, 2024	Mail annual Homestead/Farmstead notice
January 6, 2025	Finance Committee Meeting – MDLKC, 7:00 PM • New and Reallocated Staff • Revenues • Draft Preliminary Budget • Estimated Tax Rates
January 24, 2025	Deadline for preliminary 2025-2026 budget to go on display Chief Financial Officer budgets the revenue and calculates the tax millage rate required to fund the 2025-2026 budget

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET TIMELINE
GENERAL FUND BUDGET 2025-2026**

January 30, 2025	Deadline for Board to give public notice of intent to adopt preliminary budget (10 days in advance of adoption)
February 3, 2025	Finance Committee Meeting - MDLKC, 7:00 PM • Long Range Plan for Facilities
February 10, 2025	Review and adopt the preliminary 2025-2026 budget and tentative tax rates
February 22, 2025	Submit proposed tax increase to PDE
February 24, 2025	Advertise referendum exception if applicable
March 3, 2025	Finance Committee Meeting – MDLKC, 7:00 PM • Commonwealth Budget • State Revenues Revised • Long Range Plan for Technology
March 6, 2025	PDE informs districts if proposed tax increase complies with or exceeds the index • Submit exception filings to the court or PDE
March 26, 2025	Court/PDE to rule and inform districts if exceptions have been granted or denied
April 7, 2025	Finance Committee Meeting - MDLKC, 7:00 PM
April 14, 2025	Adopt the 2025-2026 proposed final budget
	Certification of Use of PDE-2028 to PDE
	PDE-2028 available for public inspection
April 15, 2025	PDE certifies amount of funds available in the property tax relief fund
May 1, 2025	PDE notifies districts of property tax relief allocation
	Chester County submits Homestead/Farmstead report to district
May 5, 2025	Finance Committee Meeting - MDLKC, 7:00 PM
May 18, 2025	Final budget on form PDE-2028 available for public inspection
May 28, 2025	Give public notice of intent to adopt final budget
June 2, 2025	Finance Committee Meeting - MDLKC, 7:00 PM
June 9, 2025	Adopt the 2025-2026 budget and tax resolution
	Print and display the 2025-2026 budget
Assumptions:	The District will seek referendum exceptions. The District will not seek approval through voter referendum.

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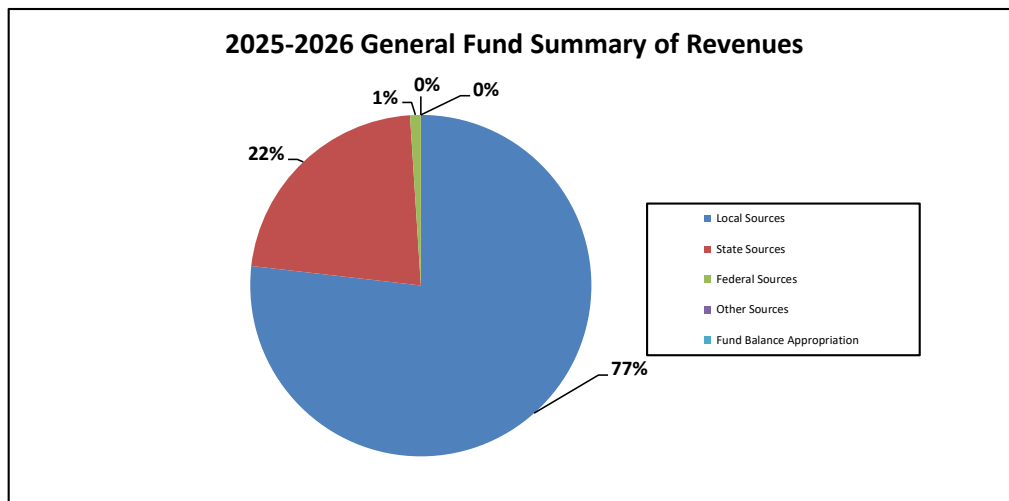
FINANCIAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2025-2026
SUMMARY OF GENERAL FUND BUDGET**

	GENERAL FUND
<u>REVENUES</u>	
Local Taxes	\$ 80,050,079
Interest on Investments	1,600,000
Other Local Revenue	715,000
State Revenue	23,727,841
Federal Revenue	1,091,239
TOTAL REVENUES	\$ 107,184,158
<u>EXPENDITURES</u>	
Regular Programs	\$ 40,966,613
Special Programs	16,223,382
Vocational Programs	2,008,354
Other Instructional Programs	142,500
Support Services-Students	4,699,420
Support Services-Instructional Staff	4,407,323
Support Services-Administration	6,550,809
Support Services-Pupil Health	996,197
Support Services-Business	1,384,717
Operation and Maintenance of Plant Services	8,738,550
Student Transportation Services	6,433,918
Support Services-Central	3,806,753
Other Support Services	35,000
Student Activities	2,118,988
Facilities Acquisition, Construction & Improvement Services	225,000
Debt Service Interest/Other Expenditures	4,348,217
Debt Service Principal	4,008,417
Transfer to Capital Reserve Fund	0
Budgetary Reserve	90,000
TOTAL EXPENDITURES	\$ 107,184,158
Deficiency of revenues under expenditures	\$ 0
<u>OTHER FINANCING SOURCES (USES)</u>	
Net Change in Fund Balances	\$ 0
Fund Balance - Beginning Estimated	7,780,598
Fund Balance - Ending Estimated	\$ 7,780,598

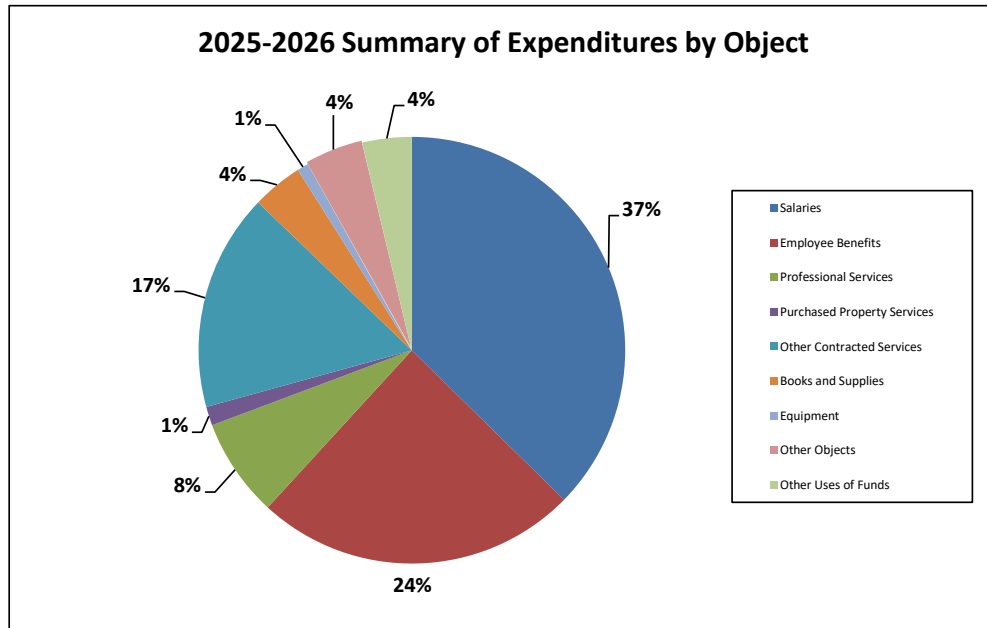
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2025-2026
SUMMARY OF REVENUES AND EXPENDITURES
(by function)**

FUNCTION	DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	% CHANGE OVER BUDGET	% OF EACH CATEGORY TO TOTAL
REVENUES						
6000	Local Sources	\$ 78,678,441	\$ 79,211,200	\$ 82,365,079	3.98%	76.84%
7000	State Sources	22,084,470	23,417,535	23,727,841	1.33%	22.14%
8000	Federal Sources	3,659,167	1,168,667	1,091,239	-6.63%	1.02%
9000	Other Sources	0	0	0	0.00%	0.00%
0000	Fund Balance Appropriation	0	390,000	0	0.00%	0.00%
	Total Revenue	<u>\$104,422,078</u>	<u>\$ 104,187,402</u>	<u>\$ 107,184,158</u>	<u>2.88%</u>	<u>100.00%</u>
EXPENDITURES						
1000	Instruction	\$ 56,242,950	\$ 57,325,772	\$ 59,340,849	3.52%	60.10%
2000	Support Services	31,824,155	35,497,316	37,052,687	4.38%	37.53%
3000	Operation of Non-Instructional Svcs.	2,150,286	2,160,598	2,118,988	-1.93%	2.15%
4000	Facilities Acq., Constr. & Improv. Svcs.	28,258	225,000	225,000	0.00%	0.23%
	Total Expenditures	<u>90,245,648</u>	<u>95,208,686</u>	<u>98,737,524</u>	<u>3.71%</u>	<u>100.00%</u>
OTHER EXPENDITURES AND FINANCING USES						
5100	Debt Service	7,971,317	8,888,717	8,356,634	-5.99%	98.93%
5200	Interfund Transfers Out	6,220,088	0	0	0.00%	0.00%
5900	Budgetary Reserve	0	90,000	90,000	0.00%	1.07%
	Total Other Financing Uses	<u>14,191,405</u>	<u>8,978,717</u>	<u>8,446,634</u>	<u>-5.99%</u>	<u>100.00%</u>
	TOTAL EXPENDITURES & OTHER FINANCING USES	<u>\$104,437,053</u>	<u>\$ 104,187,402</u>	<u>\$ 107,184,158</u>	<u>2.88%</u>	<u>100.00%</u>



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2025-2026
SUMMARY OF EXPENDITURES AND OTHER FINANCING USES
(by object)**

OBJECT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	% CHANGE OVER BUDGET	% OF EACH CATEGORY TO TOTAL
100	Salaries	\$ 36,690,138	\$ 38,286,231	\$ 40,049,253	4.60%	37.36%
200	Employee Benefits	22,355,161	24,848,879	26,188,805	5.39%	24.43%
300	Professional Services	10,547,124	10,385,129	8,027,202	-22.70%	7.49%
400	Purchased Property Services	1,209,663	1,543,511	1,520,900	-1.46%	1.42%
500	Other Purchased Services	14,388,089	14,808,996	17,669,128	19.31%	16.48%
600	Supplies	4,261,612	4,179,556	4,124,643	-1.31%	3.85%
700	Property	499,054	893,499	904,499	1.23%	0.84%
800	Other Objects	1,559,122	2,221,601	4,691,311	111.17%	4.38%
900	Other Uses of Funds	12,927,088	7,020,000	4,008,417	-42.90%	3.74%
	TOTAL EXPENDITURES	\$ 104,437,053	\$ 104,187,402	\$ 107,184,158	2.88%	100.00%



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2025-2026
COMPARISON OF REVENUES
2024-2025 BUDGET TO 2025-2026 BUDGET**

FUNCTION/ OBJECT		DESCRIPTION	CHANGE OVER			
			2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	BUDGET \$
<u>6000 REVENUE SOURCES</u>						
6111	Current Real Estate Taxes	\$ 65,794,668	\$ 67,905,237	\$ 69,930,079	\$ 2,024,842	2.98%
6112	Interim Real Estate Taxes	467,362	800,000	800,000	0	0.00%
6113	Public Utility Realty Taxes	65,864	66,000	70,000	4,000	6.06%
6151	Earned Income	6,155,388	5,900,000	6,100,000	200,000	3.39%
6153	Realty Transfer Tax	1,281,462	1,200,000	1,300,000	100,000	8.33%
6411	Delinquent Real Estate Taxes	1,783,967	1,500,000	1,850,000	350,000	23.33%
6510	Earnings on Investments	2,275,726	1,100,000	1,600,000	500,000	45.45%
6710	Revenue from LEA Activities	34,752	50,000	35,000	(15,000)	-30.00%
6800	Federal Revenue received as Pass Through	508,719	500,000	500,000	0	0.00%
6910	Rentals	47,913	60,000	50,000	(10,000)	-16.67%
6920	Contributions and Donations	137,725	25,000	25,000	0	0.00%
6940	Tuition from Patrons	6,746	5,000	5,000	0	0.00%
6960	Servies Provided Other Local Governments	27,137	60,000	60,000	0	0.00%
6990	Refunds and Other Miscellaneous Revenue	91,012	39,963	40,000	37	0.09%
TOTAL LOCAL SOURCES		78,678,441	79,211,200	82,365,079	3,153,879	3.98%
<u>7000 STATE SOURCES</u>						
7110	Basic Education Funding-Formula	8,001,897	8,648,151	8,670,000	21,849	0.25%
7160	Tuition for Orphans	2,691	0	0	0	0.00%
7250	Migratory Children	3,425	0	0	0	0.00%
7271	Special Education Funds for School-Aged Pupils	2,197,989	2,061,611	2,200,000	138,389	6.71%
7310	Transportation (Public & Nonpublic)	1,035,892	1,100,000	1,000,000	(100,000)	-9.09%
7320	Rental & Sinking Fund Payments Reimbursement	446,974	520,995	293,412	(227,583)	-43.68%
7330	Health Services Reimbursement	78,994	78,810	78,000	(810)	-1.03%
7340	State Property Tax Reduction Allocation	1,786,280	2,162,154	2,100,000	(62,154)	-2.87%
7362	School Based Mental Health Block Grant	185,659	0	173,814	173,814	0.00%
7505	Ready to Learn Block Grant	900,617	900,617	900,617	0	0.00%
7810	State Share of Social Security & Medicare Taxes	1,318,356	1,455,681	1,521,647	65,966	4.53%
7820	State Share of Retirement Contributions	6,125,697	6,489,516	6,790,351	300,835	4.64%
TOTAL STATE SOURCES		22,084,470	23,417,535	23,727,841	310,306	1.33%
<u>8000 FEDERAL SOURCES</u>						
8514	Title I - Improving Academic Achievement	680,019	600,000	610,735	10,735	1.79%
8515	Title II - Improving Teacher Quality	113,816	114,000	112,000	(2,000)	-1.75%
8516	Title III - Language Instruction for LEP Students	109,725	116,000	115,000	(1,000)	-0.86%
8517	Title IV - 21st Century Schools	25,783	42,000	42,000	0	0.00%
8744	ARP-ESSER III	2,325,927	0	0	0	
8750	ARP ESSER Set-A-Sides	281,337	0	0	0	
8810	School-Based Access Medicaid Reimbursement	99,334	276,667	191,504	(85,163)	0.00%
8820	Medical Asst. Reimb. For Admin. Claiming	23,226	20,000	20,000	0	0.00%
TOTAL FEDERAL SOURCES		3,659,167	1,168,667	1,091,239	(77,429)	-6.63%
<u>9000 OTHER SOURCES</u>						
9120	Proceeds from Refunding Bonds	0	0	0	0	0.00%
9130	Bond Premiums	0	0	0	0	0.00%
9400	Sale of Capital Assets	0	0	0	0	0.00%
TOTAL OTHER SOURCES		0	0	0	0	0.00%
<u>0000 OTHER APPROPRIATIONS</u>						
0000	Fund Balance Appropriation	0	390,000	0	(390,000)	0.00%
TOTAL OTHER APPROPRIATIONS		0	390,000	0	(390,000)	0.00%
TOTAL ALL REVENUE SOURCES		\$ 104,422,078	\$ 104,187,402	\$ 107,184,158	\$ 2,996,756	2.88%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2025-2026
COMPARISON OF EXPENDITURES
2024-2025 BUDGET TO 2025-2026 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	\$ 21,062,753	\$ 22,040,222	\$ 22,475,317	\$ 435,095	1.97%
200	Personnel Services-Employee Benefits	13,092,831	13,875,450	14,351,582	476,132	3.43%
300	Purchased Professional and Technical Services	25,417	112,916	116,302	3,386	3.00%
400	Purchased Property Services	1,665	2,800	3,050	250	8.93%
500	Other Purchased Services	3,422,289	3,240,719	3,461,442	220,723	6.81%
600	Supplies	1,172,557	532,611	540,920	8,309	1.56%
700	Property	12,080	14,000	14,000	0	0.00%
800	Other Objects	16,572	0	4,000	4,000	0.00%
TOTAL REGULAR PROGRAMS		38,806,165	39,818,718	40,966,613	1,147,895	2.88%
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	2,724,975	2,801,739	3,374,682	572,943	20.45%
200	Personnel Services-Employee Benefits	1,619,393	1,773,372	2,095,708	322,336	18.18%
300	Purchased Professional and Technical Services	7,853,998	7,972,161	5,530,542	(2,441,619)	-30.63%
400	Purchased Property Services	0	1,061	0	(1,061)	-100.00%
500	Other Purchased Services	2,834,073	2,581,984	5,038,700	2,456,716	95.15%
600	Supplies	87,846	175,889	183,750	7,861	4.47%
700	Property	0	0	0	0	-
800	Other Objects	0	1,591	0	(1,591)	-100.00%
TOTAL SPECIAL PROGRAMS		15,120,284	15,307,797	16,223,382	915,585	5.98%
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,850,591	1,920,257	2,008,354	88,097	4.59%
TOTAL VOCATIONAL PROGRAMS		1,850,591	1,920,257	2,008,354	88,097	4.59%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	190,765	0	0	0	0.00%
200	Personnel Services-Employee Benefits	79,512	0	0	0	0.00%
300	Purchased Professional and Technical Services	142,983	129,000	105,000	(24,000)	-18.60%
500	Other Purchased Services	19,414	0	37,500	37,500	-
600	Supplies	25,313	150,000	0	(150,000)	0.00%
800	Other Objects	7,273	0	0	0	0.00%
TOTAL OTHER INSTRUCTIONAL PROGRAMS		465,260	279,000	142,500	(136,500)	-48.92%
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
300	Purchased Professional and Technical Services	650	0	0	0	0.00%
TOTAL NONPUBLIC SCHOOL PROGRAMS		650	0	0	0	0.00%
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	2,077,019	2,220,441	2,367,172	146,731	6.61%
200	Personnel Services-Employee Benefits	1,213,297	1,409,858	1,502,626	92,768	6.58%
300	Purchased Professional and Technical Services	696,592	793,350	777,172	(16,178)	-2.04%
500	Other Purchased Services	15,981	13,900	28,000	14,100	101.44%
600	Supplies	44,788	17,500	19,600	2,100	12.00%
700	Property	0	0	0	0	-
800	Other Objects	3,586	3,050	4,850	1,800	59.02%
TOTAL SUPPORT SERVICES-STUDENTS		4,051,262	4,458,099	4,699,420	241,321	5.41%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2025-2026
COMPARISON OF EXPENDITURES
2024-2025 BUDGET TO 2025-2026 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,671,781	1,879,577	1,983,233	103,656	5.51%
200	Personnel Services-Employee Benefits	1,127,574	1,381,941	1,423,437	41,496	3.00%
300	Purchased Professional and Technical Services	758,872	163,241	152,800	(10,441)	-6.40%
400	Purchased Property Services	1,907	2,000	3,700	1,700	85.00%
500	Other Purchased Services	59,974	21,950	26,450	4,500	20.50%
600	Supplies	481,968	781,251	807,403	26,152	3.35%
700	Property	4,943	4,300	4,300	0	0.00%
800	Other Objects	2,078	5,500	6,000	500	9.09%
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		4,109,096	4,239,760	4,407,323	167,563	3.95%
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,889,826	2,997,349	3,241,584	244,235	8.15%
200	Personnel Services-Employee Benefits	1,666,514	2,299,125	2,476,436	177,311	7.71%
300	Purchased Professional and Technical Services	285,586	434,500	407,510	(26,990)	-6.21%
500	Other Purchased Services	138,835	229,670	173,125	(56,545)	-24.62%
600	Supplies	90,352	185,709	192,354	6,645	3.58%
700	Property	0	4,000	0	(4,000)	-100.00%
800	Other Objects	64,087	69,300	59,800	(9,500)	-13.71%
TOTAL SUPPORT SERVICES-ADMINISTRATION		5,135,200	6,219,653	6,550,809	331,156	5.32%
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	526,846	521,435	559,835	38,400	7.36%
200	Personnel Services-Employee Benefits	309,875	340,777	372,962	32,185	9.44%
300	Purchased Professional and Technical Services	18,816	20,910	21,925	1,015	4.85%
400	Purchased Property Services	228	150	150	0	0.00%
500	Other Purchased Services	6,373	7,800	8,125	325	0.00%
600	Supplies	23,511	33,200	33,200	0	0.00%
TOTAL SUPPORT SERVICES-PUPIL HEALTH		885,649	924,272	996,197	71,925	7.78%
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	698,454	729,900	761,800	31,900	4.37%
200	Personnel Services-Employee Benefits	338,015	383,358	401,867	18,509	4.83%
300	Purchased Professional and Technical Services	73,750	66,750	95,000	28,250	42.32%
500	Other Purchased Services	2,627	12,000	11,150	(850)	-7.08%
600	Supplies	6,131	15,250	7,900	(7,350)	-48.20%
800	Other Objects	94,557	108,950	107,000	(1,950)	-1.79%
TOTAL SUPPORT SERVICES-BUSINESS		1,213,535	1,316,208	1,384,717	68,509	5.21%
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	2,473,511	2,608,180	2,742,130	133,950	5.14%
200	Personnel Services-Employee Benefits	1,680,369	2,005,974	2,152,180	146,206	7.29%
300	Purchased Professional and Technical Services	232,906	218,500	383,500	165,000	75.51%
400	Purchased Property Services	1,164,957	1,310,500	1,287,000	(23,500)	-1.79%
500	Other Purchased Services	374,465	434,000	423,500	(10,500)	-2.42%
600	Supplies	1,449,416	1,570,500	1,581,240	10,740	0.68%
700	Property	154,265	212,000	152,000	(60,000)	-28.30%
800	Other Objects	11,359	17,500	17,000	(500)	-2.86%
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		7,541,247	8,377,154	8,738,550	361,396	4.31%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2025-2026
COMPARISON OF EXPENDITURES
2024-2025 BUDGET TO 2025-2026 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	166,631	165,600	174,000	8,400	5.07%
200	Personnel Services-Employee Benefits	95,811	104,640	109,549	4,909	4.69%
300	Purchased Professional and Technical Services	13,700	4,500	5,000	500	11.11%
400	Purchased Property Services	2,864	2,000	2,000	0	0.00%
500	Other Purchased Services	5,397,608	5,947,753	6,077,869	130,116	2.19%
600	Supplies	36,080	45,000	40,000	(5,000)	-11.11%
700	Property	0	0	25,000	25,000	0.00%
800	Other Objects	1,635	4,000	500	(3,500)	-87.50%
TOTAL STUDENT TRANSPORTATION SERVICES		5,714,328	6,273,493	6,433,918	160,425	2.56%
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	1,143,701	1,219,100	1,289,350	70,250	5.76%
200	Personnel Services-Employee Benefits	689,451	806,974	844,500	37,526	4.65%
300	Purchased Professional and Technical Services	290,996	250,050	204,200	(45,850)	-18.34%
400	Purchased Property Services	(2,499)	0	0	0	0.00%
500	Other Purchased Services	59,838	167,099	168,499	1,400	0.84%
600	Supplies	663,505	560,328	599,828	39,500	7.05%
700	Property	293,716	646,376	696,376	50,000	7.74%
800	Other Objects	2,061	3,750	4,000	250	6.67%
TOTAL SUPPORT SERVICES-CENTRAL		3,140,769	3,653,677	3,806,753	153,076	4.19%
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	33,068	35,000	35,000	0	0.00%
TOTAL OTHER SUPPORT SERVICES		33,068	35,000	35,000	0	0.00%
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
100	Personnel Services-Salaries	1,063,878	1,102,688	1,080,150	(22,538)	-2.04%
200	Personnel Services-Employee Benefits	442,520	467,410	457,958	(9,452)	-2.02%
300	Purchased Professional and Technical Services	152,858	219,251	228,251	9,000	4.10%
400	Purchased Property Services	12,284	0	0	0	-
500	Other Purchased Services	172,952	196,864	171,414	(25,450)	-12.93%
600	Supplies	180,146	112,318	118,448	6,130	5.46%
700	Property	34,050	12,823	12,823	0	0.00%
800	Other Objects	91,597	49,244	49,944	701	1.42%
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES		2,150,286	2,160,598	2,118,988	(41,610)	-1.93%
<u>4000 FACILITIES ACQ., CONST. & IMPROV. SERVICES</u>						
400	Purchased Property Services	28,258	225,000	225,000	0	0.00%
700	Property	0	0	0	0	0.00%
TOTAL FACILITIES ACQ., CONST. & IMPROV. SERVICES		28,258	225,000	225,000	0	0.00%
<u>5100 OTHER EXPENDITURES & FINANCING USES</u>						
800	Other Objects	1,264,317	1,868,717	4,348,217	2,479,501	132.68%
910	Other Uses of Funds	6,707,000	7,020,000	4,008,417	(3,011,583)	-42.90%
TOTAL OTHER EXPENDITURES & FINANCING USES		7,971,317	8,888,717	8,356,634	(532,083)	-5.99%
<u>5200 INTERFUND TRANSERS</u>						
932	Capital Reserve Fund	6,220,088	0	0	0	100.00%
939	Cafeteria Fund	0	0	0	0	0.00%
TOTAL INTERFUND TRANSFERS		6,220,088	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		\$ 104,437,053	\$ 104,187,402	\$ 107,184,158	\$ 2,996,756	2.88%

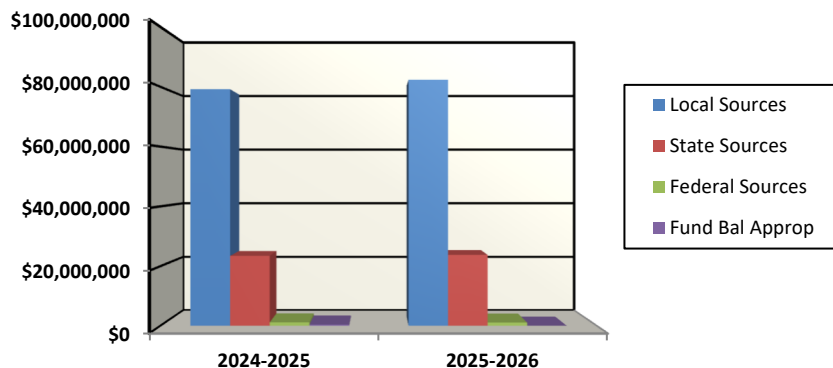
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2025-2026**

REVENUE

ACCOUNT	BUDGET 2024-2025	BUDGET 2025-2026	PERCENT INCREASE/ DECREASE
6000 REVENUE FROM LOCAL SOURCES	\$79,211,200	\$82,365,079	3.98%
7000 REVENUE FROM STATE SOURCES	23,417,535	23,727,841	1.33%
8000 REVENUE FROM FEDERAL SOURCES	1,168,667	1,091,239	-6.63%
0000 FUND BALANCE APPROPRIATION	390,000	0	0.00%
TOTAL REVENUE SERIES	\$104,187,402	\$107,184,158	2.88%

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 2025-2026
COMPARISON OF REVENUES
2024-2025 BUDGET TO 2025-2026 BUDGET**

FUNCTION/ OBJECT		DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	CHANGE OVER BUDGET	
						\$	%
<u>6000 REVENUE SOURCES</u>							
6111	Current Real Estate Taxes		\$ 65,794,668	\$ 67,905,237	\$ 69,930,079	\$ 2,024,842	2.98%
6112	Interim Real Estate Taxes		467,362	800,000	800,000	0	0.00%
6113	Public Utility Realty Taxes		65,864	66,000	70,000	4,000	6.06%
6151	Earned Income		6,155,388	5,900,000	6,100,000	200,000	3.39%
6153	Realty Transfer Tax		1,281,462	1,200,000	1,300,000	100,000	8.33%
6411	Delinquent Real Estate Taxes		1,783,967	1,500,000	1,850,000	350,000	23.33%
6510	Earnings on Investments		2,275,726	1,100,000	1,600,000	500,000	45.45%
6710	Revenue from LEA Activities		34,752	50,000	35,000	(15,000)	-30.00%
6800	Federal Revenue received as Pass Through		508,719	500,000	500,000	0	0.00%
6910	Rentals		47,913	60,000	50,000	(10,000)	-16.67%
6920	Contributions and Donations		137,725	25,000	25,000	0	0.00%
6940	Tuition from Patrons		6,746	5,000	5,000	0	0.00%
6960	Servies Provided Other Local Governments		27,137	60,000	60,000	0	0.00%
6990	Refunds and Other Miscellaneous Revenue		91,012	39,963	40,000	37	0.09%
TOTAL LOCAL SOURCES			78,678,441	79,211,200	82,365,079	3,153,879	3.98%
<u>7000 STATE SOURCES</u>							
7110	Basic Education Funding-Formula		8,001,897	8,648,151	8,670,000	21,849	0.25%
7160	Tuition for Orphans		2,691	0	0	0	0.00%
7250	Migratory Children		3,425	0	0	0	0.00%
7271	Special Education Funds for School-Aged Pupils		2,197,989	2,061,611	2,200,000	138,389	6.71%
7310	Transportation (Public & Nonpublic)		1,035,892	1,100,000	1,000,000	(100,000)	-9.09%
7320	Rental & Sinking Fund Payments Reimbursement		446,974	520,995	293,412	(227,583)	-43.68%
7330	Health Services Reimbursement		78,994	78,810	78,000	(810)	-1.03%
7340	State Property Tax Reduction Allocation		1,786,280	2,162,154	2,100,000	(62,154)	-2.87%
7362	School Based Mental Health Block Grant		185,659	0	173,814	173,814	0.00%
7505	Ready to Learn Block Grant		900,617	900,617	900,617	0	0.00%
7810	State Share of Social Security & Medicare Taxes		1,318,356	1,455,681	1,521,647	65,966	4.53%
7820	State Share of Retirement Contributions		6,125,697	6,489,516	6,790,351	300,835	4.64%
TOTAL STATE SOURCES			22,084,470	23,417,535	23,727,841	310,306	1.33%
<u>8000 FEDERAL SOURCES</u>							
8514	Title I - Improving Academic Achievement		680,019	600,000	610,735	10,735	1.79%
8515	Title II - Improving Teacher Quality		113,816	114,000	112,000	(2,000)	-1.75%
8516	Title III - Language Instruction for LEP Students		109,725	116,000	115,000	(1,000)	-0.86%
8517	Title IV - 21st Century Schools		25,783	42,000	42,000	0	0.00%
8744	ARP-ESSER III		2,325,927	0	0	0	
8750	ARP ESSER Set-A-Sides		281,337	0	0	0	
8810	School-Based Access Medicaid Reimbursement		99,334	276,667	191,504	(85,163)	0.00%
8820	Medical Asst. Reimb. For Admin. Claiming		23,226	20,000	20,000	0	0.00%
TOTAL FEDERAL SOURCES			3,659,167	1,168,667	1,091,239	(77,429)	-6.63%
<u>9000 OTHER SOURCES</u>							
9120	Proceeds from Refunding Bonds		0	0	0	0	0.00%
9130	Bond Premiums		0	0	0	0	0.00%
9400	Sale of Capital Assets		0	0	0	0	0.00%
TOTAL OTHER SOURCES			0	0	0	0	0.00%
<u>0000 OTHER APPROPRIATIONS</u>							
0000	Fund Balance Appropriation		0	390,000	0	(390,000)	0.00%
TOTAL OTHER APPROPRIATIONS			0	390,000	0	(390,000)	0.00%
TOTAL ALL REVENUE SOURCES			\$ 104,422,078	\$ 104,187,402	\$ 107,184,158	\$ 2,996,756	2.88%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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 \$2,161,575,153 and is estimated to be 96.34% collectable, resulting in a net budgetary value per mill of \$2,082,462. The total millage required for 2025-2026 is 34.5315 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, 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 2025-2026**

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.
- 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.
- 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.

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

REVENUE

- 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 Heath 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.
- 7361 School Safety and Security Grant
Revenue received from the Pennsylvania Commission on Crime and Delinquency (PCCD) for the School Safety and Security Grant program in accordance with Article XIII-B of the PA School Code, as amended by Act 44 of 2018.
- 7505 Ready to Learn Block Grant
Revenue received from the Commonwealth of PA, authorized by Act 126 of 2014, to provide resources for public schools that focus on student achievement and academic success and for pre- and full-day kindergarten and other proven educational programs.
- 7810 State Share of Social Security and Medicare Taxes
Revenue received from the Commonwealth as subsidy designated as the Commonwealth's matching share of the employer's contribution of the Social Security and Medicare Taxes for covered employees who are not federally funded.
- 7820 State Share of Retirement Contributions
Revenue received from the Commonwealth as subsidy designated as the Commonwealth's matching share of the employer's contribution of Retirement Contributions for active members of the Public School Employees' Retirement System.
- 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).

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

REVENUE

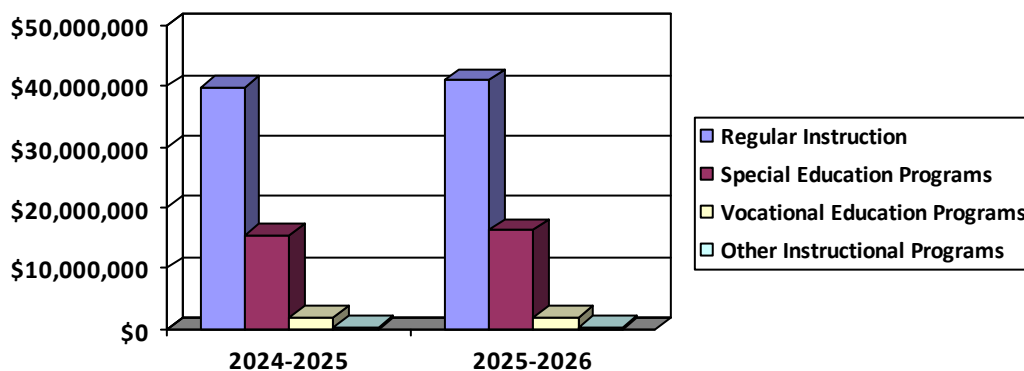
- 8517 Title IV – 21st Century Schools
Revenue received for the education of children under ESEA, Title IV. Includes funding for Safe and Drug-Free Schools and Communities, 21st Century Learning Communities, and Student Support and Academic Enrichment (list not all inclusive).
- 8744 Elementary and Secondary 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.
- 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 2025-2026 operation.

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2025-2026**

INSTRUCTIONAL – 1000 SERIES

ACCOUNT	BUDGET 2024-2025	BUDGET 2025-2026	PERCENT INCREASE/ DECREASE
1100 REGULAR INSTRUCTION	\$39,818,718	\$40,966,613	2.88%
1200 SPECIAL EDUCATION PROGRAMS	15,307,797	16,223,382	5.98%
1300 VOCATIONAL EDUCATION PROGRAMS	1,920,257	2,008,354	4.59%
1400 OTHER INSTRUCTIONAL PROGRAMS	279,000	142,500	-48.92%
1500 NONPUBLIC SCHOOL PROGRAMS	0	0	0.00%
TOTAL INSTRUCTIONAL 1000 SERIES	\$57,325,772	\$59,340,849	3.52%

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 2025-2026
COMPARISON OF EXPENDITURES
INSTRUCTIONAL - 1000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	\$ 21,062,753	\$ 22,040,222	\$ 22,475,317	\$ 435,095	1.97%
200	Personnel Services-Employee Benefits	13,092,831	13,875,450	14,351,582	476,132	3.43%
300	Purchased Professional and Technical Services	25,417	112,916	116,302	3,386	3.00%
400	Purchased Property Services	1,665	2,800	3,050	250	8.93%
500	Other Purchased Services	3,422,289	3,240,719	3,461,442	220,723	6.81%
600	Supplies	1,172,557	532,611	540,920	8,309	1.56%
700	Property	12,080	14,000	14,000	0	0.00%
800	Other Objects	16,572	0	4,000	4,000	0.00%
TOTAL REGULAR PROGRAMS		38,806,165	39,818,718	40,966,613	1,147,895	2.88%
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	2,724,975	2,801,739	3,374,682	572,943	20.45%
200	Personnel Services-Employee Benefits	1,619,393	1,773,372	2,095,708	322,336	18.18%
300	Purchased Professional and Technical Services	7,853,998	7,972,161	5,530,542	(2,441,619)	-30.63%
400	Purchased Property Services	0	1,061	0	(1,061)	-100.00%
500	Other Purchased Services	2,834,073	2,581,984	5,038,700	2,456,716	95.15%
600	Supplies	87,846	175,889	183,750	7,861	4.47%
700	Property	0	0	0	0	-
800	Other Objects	0	1,591	0	(1,591)	-100.00%
TOTAL SPECIAL PROGRAMS		15,120,284	15,307,797	16,223,382	915,585	5.98%
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,850,591	1,920,257	2,008,354	88,097	4.59%
TOTAL VOCATIONAL PROGRAMS		1,850,591	1,920,257	2,008,354	88,097	4.59%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	190,765	0	0	0	0.00%
200	Personnel Services-Employee Benefits	79,512	0	0	0	0.00%
300	Purchased Professional and Technical Services	142,983	129,000	105,000	(24,000)	-18.60%
500	Other Purchased Services	19,414	0	37,500	37,500	-
600	Supplies	25,313	150,000	0	(150,000)	0.00%
800	Other Objects	7,273	0	0	0	0.00%
TOTAL OTHER INSTRUCTIONAL PROGRAMS		465,260	279,000	142,500	(136,500)	-48.92%
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
300	Purchased Professional and Technical Services	650	0	0	0	0.00%
		650	0	0	0	0.00%
1000 TOTAL		\$ 56,242,950	\$ 57,325,772	\$ 59,340,849	\$ 2,015,077	3.52%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025	2025-2026
	Budget	Budget
Teacher Salaries	\$21,994,872	\$22,420,107
Other Professional Educational	45,350	55,210
Total	\$22,040,222	\$22,475,317

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.

	2024-2025	2025-2026
	Budget	Budget
Fringe Benefits	\$4,530,149	\$4,794,023
Social Security	1,686,076	1,719,362
Retirement	7,473,171	7,625,694
Tuition Reimbursement	0	0
Other	186,054	212,503
Total	\$13,875,450	\$14,351,582

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.

	2024-2025	2025-2026
	Budget	Budget
Professional Educational Services-IUs	\$112,916	\$116,302
Professional Educational Services-Other	0	0
Total	\$112,916	\$116,302

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.

	2024-2025	2025-2026
	Budget	Budget
Repairs and Maintenance	\$2,800	\$3,050

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
Student Transportation-Field Trips	\$24,906	\$24,300
Duplicating Paper & Supplies	47,800	46,000
Charter School Tuition	2,000,000	2,050,000
Other Tuition	91,000	25,000
Teacher Travel	5,200	4,400
Purchased Services-Paraprofessionals	509,813	611,742
Purchased Services-Substitutes	562,000	700,000
Total	<u>\$3,240,719</u>	<u>\$3,461,442</u>

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.

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
Supplies	\$412,110	\$422,870
Books	91,501	90,050
Educational Software	29,000	28,000
Total	<u>\$532,611</u>	<u>\$540,920</u>

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.

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
Equipment – New	\$14,000	\$12,000
Equipment – Replacement	0	2,000
Total	<u>\$14,000</u>	<u>\$14,000</u>

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

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
Dues and Fees	<u>\$0</u>	<u>\$4,000</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025 Budget	2025-2026 Budget
Teacher Salaries	\$2,707,639	\$3,275,782
Therapist Salaries	94,100	98,900
Total	\$2,801,739	\$3,374,682

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.

	2024-2025 Budget	2025-2026 Budget
Fringe Benefits	\$576,522	\$644,127
Social Security	214,333	258,163
Retirement	949,985	1,144,017
Other	32,532	49,401
Total	\$1,773,372	\$2,095,708

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.

	2024-2025 Budget	2025-2026 Budget
Professional Educational Services-IUs	\$4,982,845	\$4,016,542
Professional Educational Services-Other	124,926	1,514,000
Other Professional Services	2,864,390	0
Total	\$7,972,161	\$5,530,542

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.

	2024-2025 Budget	2025-2026 Budget
Repairs and Maintenance	\$1,061	\$0

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025	2025-2026
	Budget	Budget
Student Transportation-Contract Carriers	\$4,243	\$5,000
Postage	955	400
Charter School Tuition	1,000,000	1,150,000
Tuition to Non-public Schools	636,000	1,176,000
Tuition to Approved Private Schools	180,000	880,000
Other Tuition	0	1,300
Teacher Travel	6,208	6,000
Purchased Services-Paraprofessionals	754,578	1,820,000
Total	\$2,581,984	\$5,038,700

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.

	2024-2025	2025-2026
	Budget	Budget
Supplies	\$51,984	\$133,750
Books	87,304	10,000
Educational Software	36,601	40,000
Total	\$175,889	\$183,750

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.

	2024-2025	2025-2026
	Budget	Budget
Equipment – New	\$0	\$0

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

	2024-2025	2025-2026
	Budget	Budget
Dues and Fees	\$1,591	\$0

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025	2025-2026
	Budget	Budget
Tuition-Vocational Technical Schools	<u>\$1,920,257</u>	<u>\$2,008,354</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025 Budget	2025-2026 Budget
Professional Educational Services-IUs	\$129,000	\$60,000
Professional Educational Services-Other	0	45,000
Total	\$129,000	\$105,000

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

	2024-2025 Budget	2025-2026 Budget
Tuition to Other School Districts	\$0	\$37,500

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

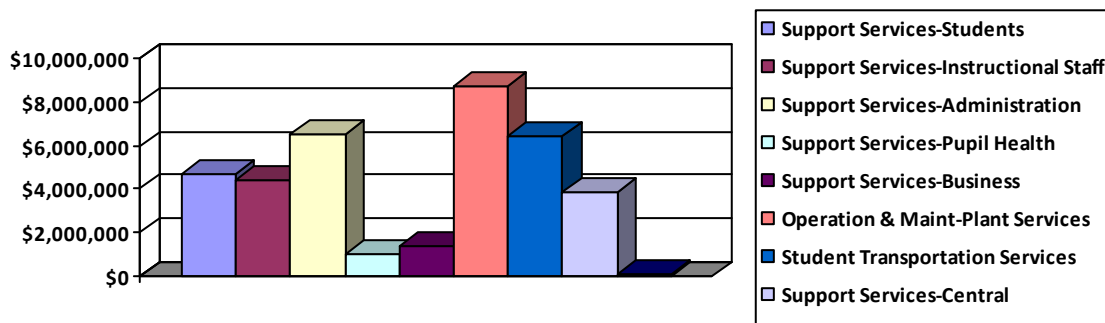
	2024-2025 Budget	2025-2026 Budget
Supplies	\$150,000	\$0

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2025-2026**

SUPPORT SERVICES – 2000 SERIES

ACCOUNT	BUDGET 2024-2025	BUDGET 2025-2026	PERCENT INCREASE/ DECREASE
2100 SUPPORT SERVICES-STUDENTS	\$4,458,099	\$4,699,420	5.41%
2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF	4,239,760	4,407,323	3.95%
2300 SUPPORT SERVICES-ADMINISTRATION	6,219,653	6,550,809	5.32%
2400 SUPPORT SERVICES-PUPIL HEALTH	924,272	996,197	7.78%
2500 SUPPORT SERVICES-BUSINESS	1,316,208	1,384,717	5.21%
2600 OPERATION & MAINT. OF PLANT SERVICES	8,377,154	8,738,550	4.31%
2700 STUDENT TRANSPORTATION SERVICES	6,273,493	6,433,918	2.56%
2800 SUPPORT SERVICES-CENTRAL	3,653,677	3,806,753	4.19%
2900 OTHER SUPPORT SERVICES	35,000	35,000	0.00%
TOTAL SUPPORT SERVICES 2000 SERIES	\$35,497,316	\$37,052,687	4.38%

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 2025-2026
COMPARISON OF EXPENDITURES
SUPPORT SERVICES - 2000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	\$ 2,077,019	\$ 2,220,441	\$ 2,367,172	\$ 146,731	6.61%
200	Personnel Services-Employee Benefits	1,213,297	1,409,858	1,502,626	92,768	6.58%
300	Purchased Professional and Technical Services	696,592	793,350	777,172	(16,178)	-2.04%
500	Other Purchased Services	15,981	13,900	28,000	14,100	101.44%
600	Supplies	44,788	17,500	19,600	2,100	12.00%
700	Property	0	0	0	0	-
800	Other Objects	3,586	3,050	4,850	1,800	59.02%
TOTAL SUPPORT SERVICES-STUDENTS		4,051,262	4,458,099	4,699,420	241,321	5.41%
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,671,781	1,879,577	1,983,233	103,656	5.51%
200	Personnel Services-Employee Benefits	1,127,574	1,381,941	1,423,437	41,496	3.00%
300	Purchased Professional and Technical Services	758,872	163,241	152,800	(10,441)	-6.40%
400	Purchased Property Services	1,907	2,000	3,700	1,700	85.00%
500	Other Purchased Services	59,974	21,950	26,450	4,500	20.50%
600	Supplies	481,968	781,251	807,403	26,152	3.35%
700	Property	4,943	4,300	4,300	0	0.00%
800	Other Objects	2,078	5,500	6,000	500	9.09%
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		4,109,096	4,239,760	4,407,323	167,563	3.95%
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	2,889,826	2,997,349	3,241,584	244,235	8.15%
200	Personnel Services-Employee Benefits	1,666,514	2,299,125	2,476,436	177,311	7.71%
300	Purchased Professional and Technical Services	285,586	434,500	407,510	(26,990)	-6.21%
500	Other Purchased Services	138,835	229,670	173,125	(56,545)	-24.62%
600	Supplies	90,352	185,709	192,354	6,645	3.58%
700	Property	0	4,000	0	(4,000)	-100.00%
800	Other Objects	64,087	69,300	59,800	(9,500)	-13.71%
TOTAL SUPPORT SERVICES-ADMINISTRATION		5,135,200	6,219,653	6,550,809	331,156	5.32%
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	526,846	521,435	559,835	38,400	7.36%
200	Personnel Services-Employee Benefits	309,875	340,777	372,962	32,185	9.44%
300	Purchased Professional and Technical Services	18,816	20,910	21,925	1,015	4.85%
400	Purchased Property Services	228	150	150	0	0.00%
500	Other Purchased Services	6,373	7,800	8,125	325	0.00%
600	Supplies	23,511	33,200	33,200	0	0.00%
700	Property	0	0	0	0	0.00%
TOTAL SUPPORT SERVICES-PUPIL HEALTH		885,649	924,272	996,197	71,925	7.78%
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	698,454	729,900	761,800	31,900	4.37%
200	Personnel Services-Employee Benefits	338,015	383,358	401,867	18,509	4.83%
300	Purchased Professional and Technical Services	73,750	66,750	95,000	28,250	42.32%
500	Other Purchased Services	2,627	12,000	11,150	(850)	-7.08%
600	Supplies	6,131	15,250	7,900	(7,350)	-48.20%
700	Property	0	0	0	0	-
800	Other Objects	94,557	108,950	107,000	(1,950)	-1.79%
TOTAL SUPPORT SERVICES-BUSINESS		1,213,535	1,316,208	1,384,717	68,509	5.21%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2025-2026
COMPARISON OF EXPENDITURES
SUPPORT SERVICES - 2000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	2,473,511	2,608,180	2,742,130	133,950	5.14%
200	Personnel Services-Employee Benefits	1,680,369	2,005,974	2,152,180	146,206	7.29%
300	Purchased Professional and Technical Services	232,906	218,500	383,500	165,000	75.51%
400	Purchased Property Services	1,164,957	1,310,500	1,287,000	(23,500)	-1.79%
500	Other Purchased Services	374,465	434,000	423,500	(10,500)	-2.42%
600	Supplies	1,449,416	1,570,500	1,581,240	10,740	0.68%
700	Property	154,265	212,000	152,000	(60,000)	-28.30%
800	Other Objects	11,359	17,500	17,000	(500)	-2.86%
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		7,541,247	8,377,154	8,738,550	361,396	4.31%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	166,631	165,600	174,000	8,400	5.07%
200	Personnel Services-Employee Benefits	95,811	104,640	109,549	4,909	4.69%
300	Purchased Professional and Technical Services	13,700	4,500	5,000	500	11.11%
400	Purchased Property Services	2,864	2,000	2,000	0	0.00%
500	Other Purchased Services	5,397,608	5,947,753	6,077,869	130,116	2.19%
600	Supplies	36,080	45,000	40,000	(5,000)	-11.11%
700	Property	0	0	25,000	25,000	0.00%
800	Other Objects	1,635	4,000	500	(3,500)	-87.50%
TOTAL STUDENT TRANSPORTATION SERVICES		5,714,328	6,273,493	6,433,918	160,425	2.56%
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	1,143,701	1,219,100	1,289,350	70,250	5.76%
200	Personnel Services-Employee Benefits	689,451	806,974	844,500	37,526	4.65%
300	Purchased Professional and Technical Services	290,996	250,050	204,200	(45,850)	-18.34%
400	Purchased Property Services	(2,499)	0	0	0	0.00%
500	Other Purchased Services	59,838	167,099	168,499	1,400	0.84%
600	Supplies	663,505	560,328	599,828	39,500	7.05%
700	Property	293,716	646,376	696,376	50,000	7.74%
800	Other Objects	2,061	3,750	4,000	250	6.67%
TOTAL SUPPORT SERVICES-CENTRAL		3,140,769	3,653,677	3,806,753	153,076	4.19%
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	33,068	35,000	35,000	0	0.00%
TOTAL OTHER SUPPORT SERVICES		33,068	35,000	35,000	0	0.00%
2000 - TOTAL		\$ 31,824,155	\$ 35,497,316	\$ 37,052,687	\$ 1,555,371	4.38%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025 Budget	2025-2026 Budget
Administrative Salaries	\$137,100	\$145,400
Guidance Counselors	1,178,212	1,196,107
Social Workers	228,342	184,569
Psychologists	443,097	519,251
Secretarial/Clerical	233,690	321,845
Total	\$2,220,441	\$2,367,172

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.

	2024-2025 Budget	2025-2026 Budget
Fringe Benefits	\$459,326	\$479,003
Social Security	169,864	181,089
Retirement	752,884	802,472
Other	27,784	40,062
Total	\$1,409,858	\$1,502,626

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.

	2024-2025 Budget	2025-2026 Budget
Other Professional Services	\$793,350	\$777,172

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

SUPPORT SERVICES - 2000 SERIES

2100 SUPPORT SERVICES-STUDENTS - continued

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

	<u>2024-2025 Budget</u>	<u>2025-2026 Budget</u>
Teacher Travel	\$13,900	\$28,000

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

	<u>2024-2025 Budget</u>	<u>2025-2026 Budget</u>
General Supplies	\$17,500	\$19,600

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

	<u>2024-2025 Budget</u>	<u>2025-2026 Budget</u>
Equipment - New	\$0	\$0

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

	<u>2024-2025 Budget</u>	<u>2025-2026 Budget</u>
Dues and Fees	\$3,050	\$4,850

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025	2025-2026
	Budget	Budget
Administrative Salaries	\$943,000	\$994,100
Teacher Salaries	284,831	282,869
Librarian Salaries	398,829	417,020
Secretarial/Clerical Salaries	252,917	289,244
Total	\$1,879,577	\$1,983,233

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.

	2024-2025	2025-2026
	Budget	Budget
Fringe Benefits	\$296,306	\$284,050
Social Security	143,788	151,277
Retirement	637,305	672,315
Tuition Reimbursement	280,000	280,000
Other	24,542	35,795
Total	\$1,381,941	\$1,423,437

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.

	2024-2025	2025-2026
	Budget	Budget
Other Professional Services	\$163,241	\$152,800

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.

	2024-2025	2025-2026
	Budget	Budget
Repairs and Maintenance	\$2,000	\$3,700

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025	2025-2026
	Budget	Budget
Postage - Curriculum	\$2,450	\$2,450
Travel - Curriculum & Staff Development	19,500	24,000
Total	\$21,950	\$26,450

600 Supplies: All items of an expendable nature which are purchased for use in the curriculum development offices, the school libraries, and audio-visual services. This includes paper, pencils, books, periodicals, audio-visual supplies, etc.

	2024-2025	2025-2026
	Budget	Budget
General Supplies	\$19,650	\$66,900
Books and Periodicals	377,101	573,500
Software Subscriptions & Licenses	384,500	167,003
Total	\$781,251	\$807,403

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.

	2024-2025	2025-2026
	Budget	Budget
Equipment - New	\$4,300	\$4,300

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

	2024-2025	2025-2026
	Budget	Budget
Dues and Fees	\$5,500	\$6,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025 Budget	2025-2026 Budget
Administrative Salaries	\$2,118,600	\$2,315,534
Secretarial/Clerical Salaries	878,749	926,050
Total	\$2,997,349	\$3,241,584

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.

	2024-2025 Budget	2025-2026 Budget
Fringe Benefits	\$1,036,449	\$1,108,405
Social Security	218,050	233,758
Retirement	1,016,310	1,098,897
Other	28,316	35,376
Total	\$2,299,125	\$2,476,436

300 Purchased Professional Services: Those services provided by outside agencies, independent persons, or firms with specialized knowledge of skills. The money budgeted in this account will provide for contracted legal, tax collection and administrative services.

	2024-2025 Budget	2025-2026 Budget
Tax Collection Services	\$115,000	\$119,600
Legal Services	190,000	150,000
Administrative Services	129,500	137,910
Total	\$434,500	\$407,510

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025	2025-2026
	Budget	Budget
General Property & Liability Insurance	\$126,500	\$96,300
Postage for Tax Collection & Schools	37,420	28,500
Advertising	7,500	6,000
Printing & Binding	15,000	18,000
Travel	12,750	18,700
Purchased Services-Substitutes	30,500	5,625
Total	\$229,670	\$173,125

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.

	2024-2025	2025-2026
	Budget	Budget
General Supplies	\$115,909	\$122,914
Books & Periodicals	10,800	7,200
Software Subscriptions & Licenses	59,000	62,240
Total	\$185,709	\$192,354

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.

	2024-2025	2025-2026
	Budget	Budget
Equipment – New	\$0	\$0
Equipment – Replacement	4,000	0
Total	\$4,000	\$0

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

	2024-2025	2025-2026
	Budget	Budget
Dues and Fees	\$35,300	\$29,500
Other Expense-Administrative	12,000	7,500
Other Expense – Building Principals	18,000	5,800
Other Expense – School Board	2,500	17,000
Other Expense – Tax Collection	1,500	0
Total	\$69,300	\$59,800

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025 Budget	2025-2026 Budget
Nurses' Salaries	\$514,370	\$552,410
Secretarial/Clerical Salaries	7,065	7,425
Total	\$521,435	\$559,835

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.

	2024-2025 Budget	2025-2026 Budget
Fringe Benefits	\$109,769	\$115,690
Social Security	39,889	42,827
Retirement	176,803	189,784
Other	14,316	24,661
Total	\$340,777	\$372,962

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

	2024-2025 Budget	2025-2026 Budget
Dental Hygienist Services	\$20,910	\$21,925

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

SUPPORT SERVICES - 2000 SERIES

2400 SUPPORT SERVICES-PUPIL HEALTH - continued

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.

	2024-2025 Budget	2025-2026 Budget
Repairs & Maintenance	<u>\$150</u>	<u>\$150</u>

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

	2024-2025 Budget	2025-2026 Budget
Substitute Nurses	<u>\$7,800</u>	<u>\$8,125</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.

	2024-2025 Budget	2025-2026 Budget
General Supplies	<u>\$20,800</u>	<u>\$20,800</u>
Software Subscriptions & Licenses	<u>12,400</u>	<u>12,400</u>
Total	<u>\$33,200</u>	<u>\$33,200</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025 Budget	2025-2026 Budget
Administrative Salaries	\$391,700	\$408,000
Secretarial/Clerical Salaries	338,200	353,800
Total	\$729,900	\$761,800

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.

	2024-2025 Budget	2025-2026 Budget
Fringe Benefits	\$70,720	\$72,979
Social Security	49,551	51,321
Retirement	247,487	251,688
Other	15,600	25,879
Total	\$383,358	\$401,867

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.

	2024-2025 Budget	2025-2026 Budget
Administrative Services-Business Office	\$4,750	\$25,000
Audit Services	25,500	30,000
Technical Services-Business Office	36,500	40,000
Total	\$66,750	\$95,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
Postage – Business Office	\$9,500	\$5,900
Advertising	500	0
Printing & Binding	2,000	5,250
Total	<u>\$12,000</u>	<u>\$11,150</u>

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

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
General Supplies	\$7,750	\$6,400
Books and Periodicals	2,000	1,500
Software Subscriptions & Licenses	5,500	0
Total	<u>\$15,250</u>	<u>\$7,900</u>

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.

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
Membership Dues & Fees	\$5,500	\$4,500
Delinquent Tax Collection Fees	90,000	100,000
Asset Appraisal Fee	10,000	0
Miscellaneous Other Fees	3,450	2,500
Total	<u>\$108,950</u>	<u>\$107,000</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
Director of Plant Operations	\$157,950	\$125,400
Secretarial/Clerical	56,500	59,400
Grounds Maintenance/Mechanics	436,500	405,400
Custodians	1,580,470	1,777,304
Custodial Supervisors	323,130	320,996
Custodial/Maintenance Substitutes	53,630	53,630
Total	<u>\$2,608,180</u>	<u>\$2,742,130</u>

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 34.00%) and Social Security (at 7.65%) on the above salaries. Also included in this account are the projected costs to provide hospitalization, life, dental, disability, vision, prescription, unemployment compensation, and workers' compensation insurance for the staff working in these programs.

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
Fringe Benefits	\$895,150	\$978,249
Social Security	199,526	211,073
Retirement	884,355	929,582
Other	26,943	33,276
Total	<u>\$2,005,974</u>	<u>\$2,152,180</u>

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

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
Professional Services-Plant Operations	\$18,500	\$18,500
Building Security Services	170,000	330,000
Crossing Guard Services	30,000	35,000
Total	<u>\$218,500</u>	<u>\$383,500</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
Trash Disposal Services	\$71,000	\$58,000
Custodial Services	0	0
Outside Services-Landscaping	65,000	75,000
Water/Sewer	285,000	240,000
Outside Services-Repairs & Maintenance	673,000	693,000
Building/Equipment Rental	204,500	197,000
Exterminating Services	12,000	24,000
Total	<u>\$1,310,500</u>	<u>\$1,287,000</u>

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.

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
Property & Liability Insurance	\$342,000	\$413,500
Advertising	0	0
Travel	92,000	10,000
Total	<u>\$434,000</u>	<u>\$423,500</u>

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.

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
General Supplies	\$20,500	\$500
Supplies – Grounds	87,000	140,000
Supplies – Buildings	400,000	465,740
Natural Gas	325,000	235,000
Electricity	700,000	700,000
Propane	38,000	40,000
Books/Periodicals	0	0
Total	<u>\$1,570,500</u>	<u>\$1,581,240</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

SUPPORT SERVICES - 2000 SERIES

2600 OPERATING & MAINTENANCE OF PLANT SERVICES - continued

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

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
Equipment – New	\$87,000	\$47,000
Equipment – Replacement	125,000	105,000
Total	\$212,000	\$152,000

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

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
Dues and Fees	\$17,500	\$17,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
Secretarial/Clerical	\$54,500	\$57,300
Supervisor of Transportation	111,100	116,700
Total	\$165,600	\$174,000

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.

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
Fringe Benefits	\$34,500	\$35,852
Social Security	12,668	13,311
Retirement	56,150	58,986
Other	1,322	1,400
Total	\$104,640	\$109,549

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.

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
Professional Technical Services	\$4,500	\$5,000

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

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
Repairs and Maintenance	\$2,000	\$2,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025 Budget	2025-2026 Budget
Contracted Student Transportation	\$5,861,753	\$5,968,969
Liability Insurance	85,000	106,900
Travel	1,000	2,000
Total	\$5,947,753	\$6,077,869

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

	2024-2025 Budget	2025-2026 Budget
General Supplies	\$15,000	\$10,000
Gasoline	30,000	30,000
Total	\$45,000	\$40,000

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

	2024-2025 Budget	2025-2026 Budget
Equipment – New	\$0	\$25,000

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

	2024-2025 Budget	2025-2026 Budget
Dues and Fees	\$4,000	\$500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025 Budget	2025-2026 Budget
Administrative Salaries	\$357,700	\$383,100
Computer Technicians	750,800	784,100
Secretarial/Clerical	110,600	122,150
Total	\$1,219,100	\$1,289,350

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.

	2024-2025 Budget	2025-2026 Budget
Fringe Benefits	\$280,796	\$278,767
Social Security	93,261	98,480
Retirement	413,360	437,090
Other	19,557	30,163
Total	\$806,974	\$844,500

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.

	2024-2025 Budget	2025-2026 Budget
Professional Services-Human Resources	\$138,050	\$92,200
Technical Services-Information Systems	112,000	112,000
Total	\$250,050	\$204,200

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
District Landline Telephone Service	\$77,399	\$77,399
Postage	100	1,500
Internet Services	50,000	49,000
Mobile Phone Services	20,000	21,000
Advertising – Human Resources	5,100	5,100
Printing & Binding	500	500
Travel	14,000	14,000
Total	\$167,099	\$168,499

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

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
General Supplies-Information Systems	\$139,178	\$139,178
General Supplies-Human Resources	3,000	6,000
Software Subscriptions & Licenses	416,000	454,000
Books and Periodicals	2,150	650
Total	\$560,328	\$599,828

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

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
Computers & Peripherals – New	\$611,500	\$661,500
Computers & Peripherals- Replacement	34,876	34,876
Total	\$646,376	\$696,376

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

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
Dues and Fees – Human Resources	\$2,750	\$3,000
Dues and Fees – Information Systems	\$1,000	\$1,000
Total	\$3,750	\$4,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

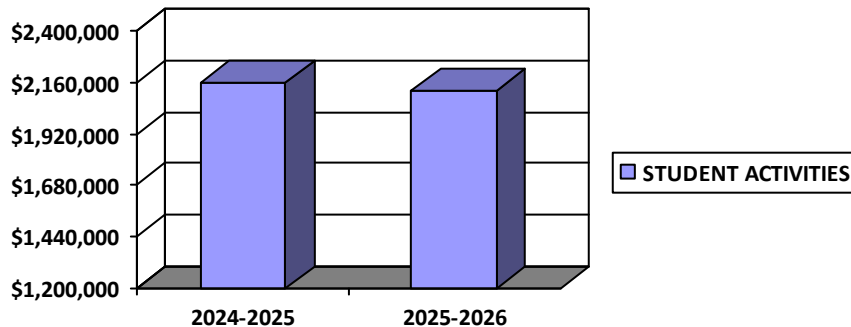
	2024-2025	2025-2026
	Budget	Budget
Chester County I.U. Core Budget	<u>\$35,000</u>	<u>\$35,000</u>
Total	\$35,000	\$35,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2025-2026**

OPERATION OF NON-INSTRUCTIONAL SERVICES – 3000 SERIES

ACCOUNT	BUDGET 2024-2025	BUDGET 2025-2026	PERCENT INCREASE/ DECREASE
3200 STUDENT ACTIVITIES	\$2,160,598	\$2,118,988	-1.93%
TOTAL NON-INSTRUCTIONAL 3000 SERIES	\$2,160,598	\$2,118,988	-1.93%

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 2025-2026
COMPARISON OF EXPENDITURES
OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2023-2024	2024-2025	2025-2026	CHANGE OVER BUDGET	
		ACTUAL	BUDGET	BUDGET	\$	%
<u>3200 STUDENT ACTIVITIES</u>						
100	Personnel Services-Salaries	\$ 1,063,878	\$ 1,102,688	\$ 1,080,150	\$ (22,538)	-2.04%
200	Personnel Services-Employee Benefits	442,520	467,410	457,958	(9,452)	-2.02%
300	Purchased Professional and Technical Services	152,858	219,251	228,251	9,000	4.10%
400	Purchased Property Services	12284	0	0	0	-
500	Other Purchased Services	172,952	196,864	171,414	(25,450)	-12.93%
600	Supplies	180,146	112,318	118,448	6,130	5.46%
700	Property	34,050	12,823	12,823	0	0.00%
800	Other Objects	91,597	49,244	49,944	701	1.42%
TOTAL STUDENT ACTIVITIES		<u>2,150,286</u>	<u>2,160,598</u>	<u>2,118,988</u>	<u>(41,610)</u>	<u>-1.93%</u>
3000 - TOTAL		<u>\$ 2,150,286</u>	<u>\$ 2,160,598</u>	<u>\$ 2,118,988</u>	<u>\$ (41,610)</u>	<u>-1.93%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025	2025-2026
	Budget	Budget
High School Athletic Director	\$132,600	\$141,100
Co-Curricular Supplemental Contracts	449,538	469,057
Athletic Supplemental Contracts	480,515	427,918
Secretarial/Clerical	40,035	42,075
Total	\$1,102,688	\$1,080,150

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.

	2024-2025	2025-2026
	Budget	Budget
Fringe Benefits	\$1,187	\$1,426
Social Security	84,556	82,632
Retirement	373,797	366,171
Other	7,870	7,729
Total	\$467,410	\$457,958

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.

	2024-2025	2025-2026
	Budget	Budget
Athletic Officials	\$60,251	\$48,768
Athletic Trainer	115,000	154,000
Security Services - Athletic Fields	9,000	9,000
Other Professional Services	35,000	16,483
Total	\$219,251	\$228,251

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025 Budget	2025-2026 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.

	2024-2025 Budget	2025-2026 Budget
Contracted Carriers - Co-Curricular	\$161,864	\$131,864
Liability Insurance	18,000	20,550
Travel	12,000	14,000
Security Services	5,000	5,000
Printing	0	0
Total	<u>\$196,864</u>	<u>\$171,414</u>

600 Supplies: All items of an expendable nature which are purchased for use in the student activities programs such as pencils, pens, paper, baseballs, athletic tape, books, etc.

	2024-2025 Budget	2025-2026 Budget
General Supplies - Co-Curricular	\$1,000	\$0
Supplies - Band/Orchestra	21,200	23,700
Supplies - Middle School Athletics	20,618	23,070
Supplies - High School Athletics	69,000	71,178
Books and Periodicals	500	500
Total	<u>\$112,318</u>	<u>\$118,448</u>

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

	2024-2025 Budget	2025-2026 Budget
Equipment - New-Athletics	\$12,823	\$12,823
Equipment - New-Band	0	0
Total	<u>\$12,823</u>	<u>\$12,823</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025	2025-2026
	<u>Budget</u>	<u>Budget</u>
Fees - Co-Curricular	\$13,800	\$14,000
Fees - Middle School Athletics	9,444	9,444
Fees - High School Athletics	25,000	25,000
Other Expense	<u>1,000</u>	<u>1,500</u>
Total	\$49,244	\$49,944

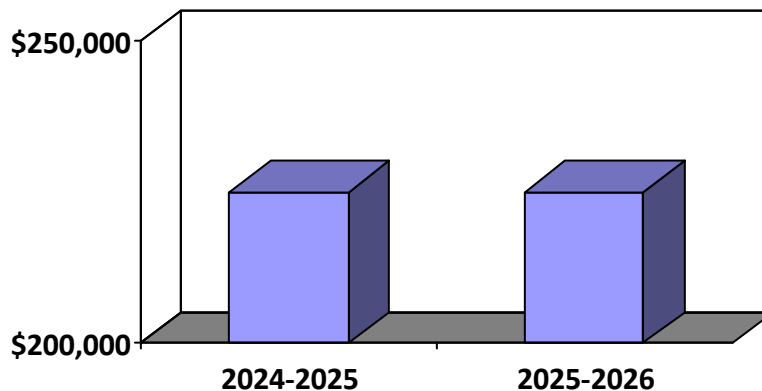
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2025-2026**

FACILITIES ACQUISITION, CONSTRUCTION & IMPROVMENT SVCS. – 4000 SERIES

ACCOUNT	BUDGET 2024-2025	BUDGET 2025-2026	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 2025-2026
COMPARISON OF EXPENDITURES
FACILITIES ACQUISITION, CONSTRUCTION & IMPROVEMENT SVCS. - 4000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>4600 EXISTING BUILDING IMPROVEMENT</u>						
400	Purchased Property Services	\$ 28,258	\$ 225,000	\$ 225,000	\$ 0	0.00%
700	Property	0	0	0	0	0.00%
TOTAL EXISTING BUILDING IMPROVEMENT		28,258	225,000	225,000	0	0.00%
4000 - TOTAL		\$ 28,258	\$ 225,000	\$ 225,000	\$ 0	0.00%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

**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.

	2024-2025	2025-2026
	Budget	Budget
Outside Maint.-Bldg. Improvements	<u>\$225,000</u>	<u>\$225,000</u>

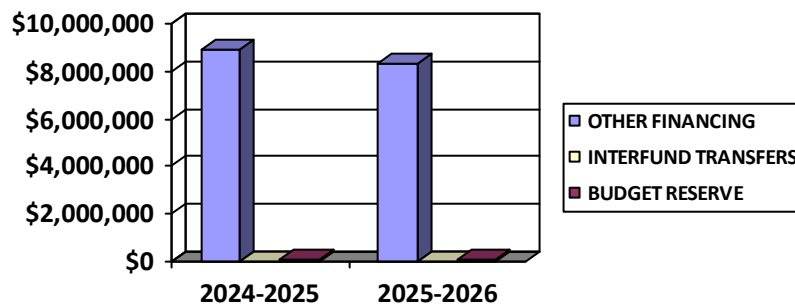
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2025-2026**

OTHER EXPENDITURES & FINANCING USES – 5000 SERIES

ACCOUNT	BUDGET 2024-2025	BUDGET 2025-2026	PERCENT INCREASE/ DECREASE
5100 DEBT SERVICE/OTHER FINANCING USES	\$8,888,717	\$8,356,634	-5.99%
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	\$8,446,634	-5.93%

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 2025-2026
COMPARISON OF EXPENDITURES
OTHER EXPENDITURES & FINANCING USES - 5000 SERIES**

FUNCTION/ OBJECT		2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	CHANGE OVER BUDGET	
DESCRIPTION					\$	%
<u>5100 DEBT SERVICE/OTHER FINANCING USES</u>						
800	Serial Bonds-Interest	\$ 1,264,317	\$ 1,868,717	\$ 4,348,217	\$ 2,479,501	132.68%
900	Serial Bonds-Principal	6,707,000	7,020,000	4,008,417	(3,011,583)	-42.90%
TOTAL DEBT SERVICE/OTHER FINANCING USES		7,971,317	8,888,717	8,356,634	(532,083)	-5.99%
<u>5200 INTERFUND TRANSFERS</u>						
932	Capital Reserve Fund	6,220,088	0	0	0	-100.00%
939	Cafeteria Fund	0	0	0	0	0.00%
TOTAL INTERFUND TRANSFERS		6,220,088	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>\$ 14,191,405</u>	<u>\$ 8,978,717</u>	<u>\$ 8,446,634</u>	<u>\$ (532,083)</u>	<u>-5.93%</u>
TOTAL ALL FUNCTIONS		<u>\$ 104,437,053</u>	<u>\$ 104,187,402</u>	<u>\$ 107,184,158</u>	<u>\$ 2,996,756</u>	<u>2.88%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025	2025-2026
	Budget	Budget
2018 GOB Interest	\$60,900	\$35,900
2018A GOB Interest	102,075	0
2020 GOB Interest	46,046	18,959
2022 GOB Interest	426,194	426,031
2023 GOB Interest	1,227,502	449,419
2024 GOB Interest	0	3,412,908
Bank Fees	6,000	5,000
Total	\$1,868,717	\$4,348,217

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

	2024-2025	2025-2026
	Budget	Budget
2018 GOB Principal	\$675,000	\$575,000
2018A GOB Principal	4,195,000	0
2020 GOB Principal	2,140,000	3,418,417
2022 GOB Principal	5,000	5,000
2023 GOB Principal	5,000	5,000
2024 GOB Principal	0	5,000
Total	\$7,020,000	\$4,008,417

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025	2025-2026
	Budget	Budget
Capital Reserve	<u>\$0</u>	<u>\$0</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2025-2026**

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.

	2024-2025 Budget	2025-2026 Budget
Budgetary Reserve	<u>\$90,000</u>	<u>\$90,000</u>

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INFORMATIONAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2025-2026
FIVE YEAR COMPARISON OF REVENUES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
<u>6000 LOCAL SOURCES</u>						
6111	Current Taxes - Real Estate	\$ 62,325,367	\$ 64,566,172	\$ 65,794,668	\$ 67,905,237	\$ 69,930,079
6112	Interim Taxes	1,780,331	917,582	467,362	800,000	800,000
6113	Utility Taxes	66,722	68,527	65,864	66,000	70,000
6151	Earned Income Tax	5,713,018	5,982,036	6,155,388	5,900,000	6,100,000
6153	Transfer Taxes	1,832,832	1,292,374	1,281,462	1,200,000	1,300,000
6411	Delinquent Taxes	1,979,103	1,803,959	1,783,967	1,500,000	1,850,000
6510	Investment Earnings	27,588	1,518,407	2,275,726	1,100,000	1,600,000
6710	Revenue from Athletic Admissions	49,006	65,966	34,752	50,000	35,000
6832	Federal IDEA Pass-Through Revenue	734,714	566,727	508,719	500,000	500,000
6910	Rentals	67,108	56,906	47,913	60,000	50,000
6920	Contributions and Donations	108,183	166,909	137,725	25,000	25,000
6940	Tuition from Patrons	510	1,550	6,746	5,000	5,000
6960	Services Provided Other Local Governments	38,220	73,979	27,137	60,000	60,000
6990	Refunds and Other Miscellaneous Revenue	21,468	38,541	91,012	39,963	40,000
TOTAL LOCAL SOURCES		<u>74,744,169</u>	<u>77,119,635</u>	<u>78,678,441</u>	<u>79,211,200</u>	<u>82,365,079</u>
<u>7000 STATE SOURCES</u>						
7110	Basic Education Funding	6,362,413	7,359,225	8,001,897	8,648,151	8,670,000
7810	State Share of Social Security & Medicare Taxes	1,202,126	1,285,282	1,318,356	1,455,681	1,521,647
7160	Tuition for Orphans	0	23,438	2,691	0	0
7200	Other State Subsidies	3,079	2,774	3,425	0	0
7271	Special Education Funds for School-Aged Pupils	1,836,694	2,020,347	2,197,989	2,061,611	2,200,000
7310	Transportation (Public/Nonpublic)	1,010,458	1,201,744	1,035,892	1,100,000	1,000,000
7320	Rental & Sinking Fund Payments Reimbursement	526,803	477,694	446,974	520,995	293,412
7330	Health Services Reimbursement	80,383	78,810	78,994	78,810	78,000
7340	State Property Tax Reduction Allocation	1,476,813	1,797,652	1,786,280	2,162,154	2,100,000
7361	School Safety and Security Grants	0	61,539	185,659	0	173,814
7505	Ready to Learn Block Grant	400,617	1,150,617	900,617	900,617	900,617
7820	State Share of Retirement Contributions	5,612,146	6,194,664	6,125,697	6,489,516	6,790,351
TOTAL STATE SOURCES		<u>18,511,532</u>	<u>21,653,786</u>	<u>22,084,470</u>	<u>23,417,535</u>	<u>23,727,841</u>
<u>8000 FEDERAL SOURCES</u>						
8512	IDEA - Part B	18,658	0	0	0	0
8514	Title I - Improving Academic Achievement	703,093	465,394	680,019	600,000	610,735
8515	Title II - Improving Teacher Quality	96,184	94,596	113,816	114,000	112,000
8516	Title III - Language Instruction for LEP Students	109,585	138,096	109,725	116,000	115,000
8517	Title IV - 21st Century Schools	54,852	45,415	25,783	42,000	42,000
8741	Elementary & Secondary School Emergency Relief Fund I	9,028	0	0	0	0
8743	Elementary & Secondary School Emergency Relief Fund II	1,554,521	684,084	0	0	0
8744	ARP-ESSER III	662,419	1,681,380	2,325,927	0	0
8749	Other CARES Act Funding	0	0	0	0	0
8750	ARP ESSER Set-A-Sides	4,186	87,278	281,337	0	0
8810	School-Based Access Medicaid Reimbursement	0	0	99,334	276,667	191,504
8820	Medical Asst. Reimb. For Admin. Claiming	21,643	18,481	23,226	20,000	20,000
TOTAL FEDERAL SOURCES		<u>3,234,169</u>	<u>3,214,725</u>	<u>3,659,167</u>	<u>1,168,667</u>	<u>1,091,239</u>
<u>9000 OTHER SOURCES</u>						
9120	Proceeds from Refunding Bonds	0	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	0	16,775	0	0	0
TOTAL OTHER SOURCES		<u>0</u>	<u>16,775</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0000 OTHER APPROPRIATIONS</u>						
0000	Fund Balance Appropriation	0	0	0	390,000	0
0000	Capital Projects Funds Transfers	0	0	0	0	0
TOTAL OTHER APPROPRIATIONS		<u>0</u>	<u>0</u>	<u>0</u>	<u>390,000</u>	<u>0</u>
TOTAL ALL REVENUES		<u><u>\$ 96,489,870</u></u>	<u><u>\$102,004,921</u></u>	<u><u>\$104,422,078</u></u>	<u><u>\$ 104,187,402</u></u>	<u><u>\$ 107,184,158</u></u>

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2025-2026
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

FUNCTION/ OBJECT	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
<u>1100 REGULAR PROGRAMS</u>						
	100 Personnel Services-Salaries	\$ 19,121,121	\$ 19,827,128	\$ 21,062,753	\$ 22,040,222	\$ 22,475,317
	200 Personnel Services-Employee Benefits	12,805,625	12,627,294	13,092,831	13,875,450	14,351,582
	300 Purchased Professional and Technical Services	131,850	11,181	25,417	112,916	116,302
	400 Purchased Property Services	580	1,161	1,665	2,800	3,050
	500 Other Purchased Services	3,231,174	3,258,193	3,422,289	3,240,719	3,461,442
	600 Supplies	487,167	1,185,336	1,172,557	532,611	540,920
	700 Property	20,092	44,253	12,080	14,000	14,000
	800 Other Objects	1,879	9,817	16,572	0	4,000
TOTAL REGULAR PROGRAMS		<u>35,799,487</u>	<u>36,964,364</u>	<u>38,806,165</u>	<u>39,818,718</u>	<u>40,966,613</u>
<u>1200 SPECIAL PROGRAMS</u>						
	100 Personnel Services-Salaries	2,689,828	2,564,380	2,724,975	2,801,739	3,374,682
	200 Personnel Services-Employee Benefits	1,689,814	1,566,732	1,619,393	1,773,372	2,095,708
	300 Purchased Professional and Technical Services	4,858,598	6,401,474	7,853,998	7,972,161	5,530,542
	400 Purchased Property Services	0	0	0	1,061	-
	500 Other Purchased Services	2,445,958	2,646,112	2,834,073	2,581,984	5,038,700
	600 Supplies	85,917	67,735	87,846	175,889	183,750
	700 Property	-	-	-	-	-
	800 Other Objects	320	702	0	1,591	-
TOTAL SPECIAL PROGRAMS		<u>11,770,434</u>	<u>13,247,134</u>	<u>15,120,284</u>	<u>15,307,797</u>	<u>16,223,382</u>
<u>1300 VOCATIONAL PROGRAMS</u>						
	500 Other Purchased Services	1,961,970	1,881,543	1,850,591	1,920,257	2,008,354
TOTAL VOCATIONAL PROGRAMS		<u>1,961,970</u>	<u>1,881,543</u>	<u>1,850,591</u>	<u>1,920,257</u>	<u>2,008,354</u>
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
	100 Personnel Services-Salaries	138,550	216,130	190,765	0	0
	200 Personnel Services-Employee Benefits	55,962	91,488	79,512	0	0
	300 Purchased Professional and Technical Services	196,211	175,737	142,983	129,000	105,000
	500 Other Purchased Services	53,416	70,916	19,414	0	37,500
	600 Supplies	36,778	15,102	25,313	150,000	0
	800 Other Objects	7,003	4,704	7,273	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS		<u>487,920</u>	<u>574,078</u>	<u>465,260</u>	<u>279,000</u>	<u>142,500</u>
<u>1500 NONPUBLIC SCHOOL PROGRAMS</u>						
	300 Purchased Professional and Technical Services	3,632	0	650	0	0
TOTAL NONPUBLIC SCHOOL PROGRAMS		<u>3,632</u>	<u>0</u>	<u>650</u>	<u>0</u>	<u>0</u>
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
	100 Personnel Services-Salaries	1,764,337	1,937,943	2,077,019	2,220,441	2,367,172
	200 Personnel Services-Employee Benefits	1,126,750	1,157,551	1,213,297	1,409,858	1,502,626
	300 Purchased Professional and Technical Services	518,292	639,631	696,592	793,350	777,172
	500 Other Purchased Services	3,088	1,550	15,981	13,900	28,000
	600 Supplies	198,587	51,891	44,788	17,500	19,600
	700 Property	0	0	0	0	0
	800 Other Objects	230	2,420	3,586	3,050	4,850
TOTAL SUPPORT SERVICES-STUDENTS		<u>3,611,283</u>	<u>3,790,988</u>	<u>4,051,262</u>	<u>4,458,099</u>	<u>4,699,420</u>

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2025-2026
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

FUNCTION/ OBJECT	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
	100 Personnel Services-Salaries	1,405,017	1,539,952	1,671,781	1,879,577	1,983,233
	200 Personnel Services-Employee Benefits	999,080	1,053,551	1,127,574	1,381,941	1,423,437
	300 Purchased Professional and Technical Services	182,594	253,928	758,872	163,241	152,800
	400 Purchased Property Services	3,647	3,649	1,907	2,000	3,700
	500 Other Purchased Services	89,610	92,764	59,974	21,950	26,450
	600 Supplies	570,707	338,649	481,968	781,251	807,403
	700 Property	1,212	1,352	4,943	4,300	4,300
	800 Other Objects	3,879	1,450	2,078	5,500	6,000
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		3,255,747	3,285,295	4,109,096	4,239,760	4,407,323
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
	100 Personnel Services-Salaries	2,760,295	2,741,307	2,889,826	2,997,349	3,241,584
	200 Personnel Services-Employee Benefits	1,633,940	1,641,692	1,666,514	2,299,125	2,476,436
	300 Purchased Professional and Technical Services	225,149	239,464	285,586	434,500	407,510
	500 Other Purchased Services	130,346	179,936	138,835	229,670	173,125
	600 Supplies	50,295	58,832	90,352	185,709	192,354
	700 Property	0	0	0	4,000	0
	800 Other Objects	57,649	69,677	64,087	69,300	59,800
TOTAL SUPPORT SERVICES-ADMINISTRATION		4,857,674	4,930,908	5,135,200	6,219,653	6,550,809
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
	100 Personnel Services-Salaries	622,062	683,581	526,846	521,435	559,835
	200 Personnel Services-Employee Benefits	381,018	400,182	309,875	340,777	372,962
	300 Purchased Professional and Technical Services	17,342	17,868	18,816	20,910	21,925
	400 Purchased Property Services	210	228	228	150	150
	500 Other Purchased Services	5,540	2,864	6,373	7,800	8,125
	600 Supplies	24,772	23,935	23,511	33,200	33,200
TOTAL SUPPORT SERVICES-PUPIL HEALTH		1,050,944	1,128,658	885,649	924,272	996,197
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
	100 Personnel Services-Salaries	675,660	723,570	698,454	729,900	761,800
	200 Personnel Services-Employee Benefits	338,034	349,348	338,015	383,358	401,867
	300 Purchased Professional and Technical Services	61,325	58,628	73,750	66,750	95,000
	500 Other Purchased Services	3,178	5,541	2,627	12,000	11,150
	600 Supplies	3,571	2,960	6,131	15,250	7,900
	800 Other Objects	104,526	97,394	94,557	108,950	107,000
TOTAL SUPPORT SERVICES-BUSINESS		1,186,294	1,237,441	1,213,535	1,316,208	1,384,717
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
	100 Personnel Services-Salaries	2,278,301	2,413,999	2,473,511	2,608,180	2,742,130
	200 Personnel Services-Employee Benefits	1,716,213	1,727,434	1,680,369	2,005,974	2,152,180
	300 Purchased Professional and Technical Services	206,955	184,338	232,906	218,500	383,500
	400 Purchased Property Services	1,294,581	1,012,607	1,164,957	1,310,500	1,287,000
	500 Other Purchased Services	254,246	297,906	374,465	434,000	423,500
	600 Supplies	1,516,686	1,555,267	1,449,416	1,570,500	1,581,240
	700 Property	64,704	22,438	154,265	212,000	152,000
	800 Other Objects	19,409	49,183	11,359	17,500	17,000
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		7,351,095	7,263,171	7,541,247	8,377,154	8,738,550

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2025-2026
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	150,181	164,448	166,631	165,600	174,000
200	Personnel Services-Employee Benefits	104,709	107,525	95,811	104,640	109,549
300	Purchased Professional and Technical Services	21,425	4,135	13,700	4,500	5,000
400	Purchased Property Services	874	1,192	2,864	2,000	2,000
500	Other Purchased Services	4,610,247	4,960,165	5,397,608	5,947,753	6,077,869
600	Supplies	37,333	36,790	36,080	45,000	40,000
700	Property	10,869	0	0	0	25,000
800	Other Objects	2,114	1,500	1,635	4,000	500
TOTAL STUDENT TRANSPORTATION		4,937,751	5,275,755	5,714,328	6,273,493	6,433,918
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	1,016,093	1,050,447	1,143,701	1,219,100	1,289,350
200	Personnel Services-Employee Benefits	677,980	660,581	689,451	806,974	844,500
300	Purchased Professional and Technical Services	274,951	345,379	290,996	250,050	204,200
400	Purchased Property Services	(2,360)	(494)	(2,499)	0	0
500	Other Purchased Services	223,776	150,983	59,838	167,099	168,499
600	Supplies	400,242	462,248	663,505	560,328	599,828
700	Property	329,392	298,012	293,716	646,376	696,376
800	Other Objects	5,718	1,827	2,061	3,750	4,000
TOTAL SUPPORT SERVICES-CENTRAL		2,925,791	2,968,982	3,140,769	3,653,677	3,806,753
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	33,526	33,289	33,068	35,000	35,000
TOTAL OTHER SUPPORT SERVICES		33,526	33,289	33,068	35,000	35,000
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
100	Personnel Services-Salaries	778,749	1,084,619	1,063,878	1,102,688	1,080,150
200	Personnel Services-Employee Benefits	322,177	467,427	442,520	467,410	457,958
300	Purchased Professional and Technical Services	117,525	162,750	152,858	219,251	228,251
400	Purchased Property Services	56	180	12,284	0	0
500	Other Purchased Services	155,612	158,708	172,952	196,864	171,414
600	Supplies	119,638	84,736	180,146	112,318	118,448
700	Property	30,256	11,997	34,050	12,823	12,823
800	Other Objects	72,536	74,866	91,597	49,244	49,944
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES		1,596,549	2,045,283	2,150,286	2,160,598	2,118,988
<u>4000 FACILITIES ACQ., CONST. & IMPROV. SERVICES</u>						
400	Purchased Property Services	214,947	159,580	28,258	225,000	225,000
700	Property	0	0	0	0	0
TOTAL FACILITIES ACQ., CONST. & IMPROV. SERVICES		214,947	159,580	28,258	225,000	225,000
<u>5100 OTHER EXPENDITURES & FINANCING USES</u>						
800	Serial Bonds-Interest	989,827	786,386	1,264,317	1,868,717	4,348,217
900	Serial Bonds-Principal	6,516,000	6,726,000	6,707,000	7,020,000	4,008,417
930	Fund Transfers	7,707,841	7,312,673	6,220,088	0	0
TOTAL OTHER EXPENDITURES & FINANCING USES		15,213,669	14,825,060	14,191,405	8,888,717	8,356,634
<u>5900 BUDGETARY RESERVE</u>						
800	Budget Reserve	0	0	0	90,000	90,000
TOTAL BUDGETARY RESERVE		0	0	0	90,000	90,000
TOTAL ALL FUNCTIONS		\$ 96,258,712	\$ 99,611,529	\$ 104,437,053	\$ 104,187,402	\$ 107,184,158

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND PRELIMINARY BUDGET 2025-2026
FIVE YEAR COMPARISON OF EXPENDITURES BY OBJECT**

OBJECT DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
100 Salaries	\$ 33,400,194	\$ 34,947,505	\$ 36,690,138	\$ 38,286,231	\$ 40,049,253
200 Employee Benefits	21,851,302	21,850,805	22,355,161	24,848,879	26,188,805
300 Purchased Prof. Svcs.	6,815,849	8,494,513	10,547,124	10,385,129	8,027,202
400 Purchased Property Svcs.	1,512,535	1,178,104	1,209,663	1,543,511	1,520,900
500 Other Purchased Svcs.	13,201,687	13,740,470	14,388,089	14,808,996	17,669,128
600 Supplies	3,531,692	3,883,480	4,261,612	4,179,556	4,124,643
700 Property	456,524	378,052	499,054	893,499	904,499
800 Other Objects	1,265,088	1,099,927	1,559,122	2,221,601	4,691,311
900 Other Financing Uses	14,223,841	14,038,673	12,927,088	7,020,000	4,008,417
TOTAL ALL OBJECTS	<u>\$ 96,258,712</u>	<u>\$ 99,611,529</u>	<u>\$ 104,437,053</u>	<u>\$ 104,187,402</u>	<u>\$ 107,184,158</u>

FIVE YEAR COMPARISON OF BENEFITS EXPENDITURES BY OBJECT

OBJECT DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET
213 Life Insurance	\$ 28,350	\$ 28,726	\$ 29,444	\$ 31,532	\$ 32,096
214 Income Protection Ins.	57,445	59,167	60,666	70,910	71,476
215 Eye Care Insurance	79,246	77,927	86,772	86,236	89,009
220 Social Security Contrib.	2,469,411	2,587,759	2,717,178	2,911,363	3,043,294
230 PSERS Retirement Contrib.	11,454,677	12,156,624	12,274,296	12,981,607	13,576,696
240 Tuition Reimbursement	224,801	223,007	246,552	280,000	280,000
250 Unemployment Comp.	12,549	4,601	-	37,131	41,493
260 Workers' Compensation	132,126	231,490	283,642	267,710	280,345
271 Self-Insurance Medical Ben.	5,432,725	4,940,796	5,049,773	5,949,605	6,377,845
272 Self-Insurance Dental Ben.	439,595	378,403	345,362	481,997	467,043
276 Self-Insurance Prescription Ben.	1,520,374	1,162,302	1,256,795	1,670,789	1,769,506
290 Other Current Employee Benefits	0	0	4,680	80,000	160,000
TOTAL ALL BENEFITS	<u>\$ 21,851,302</u>	<u>\$ 21,850,805</u>	<u>\$ 22,355,161</u>	<u>\$ 24,848,879</u>	<u>\$ 26,188,805</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2025-2026**

Historical Analysis of Millage Rate

<u>Year</u>	<u>Millage Rate</u>	<u>Inc. %</u>
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	33.6498	2.79%
2025-26	34.5315	2.62%

Historical Analysis of Real Estate Tax Levy

<u>Year</u>	<u>R.E. Tax Levy</u>	<u>Inc. \$</u>
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	\$72,608,642	\$2,578,711
2025-26	\$74,642,432	\$2,033,790

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2025-2026**

Real Estate Tax Collections Analysis

<u>Year</u>	<u>Assessment</u>	<u>Millage</u>	<u>Levied</u>	<u>Percentage</u>	<u>Collections</u>
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	33.6498	72,608,642	96.8%	70,284,334
2025-26	2,161,575,153	34.5315	74,642,432	96.5%	72,030,077

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2025-2026**

Historical Analysis of Real Estate Assessments

<u>Year</u>	<u>Assessment</u>	<u>Inc. %</u>
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%
2025-26	2,161,575,153	0.2%

Historical Analysis of STEB Market Values

<u>Year</u>	<u>STEB Market Value</u>	<u>Inc. %</u>
2016-17	3,000,073,553	0.28%
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	3,627,620,717	1.50%
2024-25	TBA	
2025-26	TBA	

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2025-2026**

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	176,708,560	1,446	640,487,290	3,251
Agriculture	0	0	5,306,310	19
Industrial	1,294,660	5	20,635,660	16
Commercial	75,685,061	215	153,875,059	325
Act 319/515	1,287,200	42	9,410,398	268
Mobile Homes	0	0	2,184,830	114
Total	254,975,481	1,708	831,899,547	3,993

<u>Classification</u>	<u>Kennett Twp.</u>	<u>Parcels</u>	<u>Independent No. 1</u>	<u>Parcels</u>
Residential	663,352,280	2,827	153,650,330	816
Agriculture	8,701,970	29	272,650	1
Industrial	9,099,160	8	2,401,970	3
Commercial	147,341,840	158	79,677,840	60
Act 319/515	8,903,825	232	1,019,000	23
Mobile Homes	279,260	14	0	0
Total	837,678,335	3,268	237,021,790	903

<u>Classification</u>	<u>Total District</u>	<u>Parcels</u>
Residential	1,634,198,460	8,340
Agriculture	14,280,930	49
Industrial	33,431,450	32
Commercial	456,579,800	758
Act 319/515	20,620,423	565
Mobile Homes	2,464,090	128
Total	2,161,575,153	9,872

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2025-2026**

Tax Duplicate Analysis by Municipality

<u>Year</u>	<u>Kennett Boro</u>	<u>Inc. %</u>	<u>New Garden Twp.</u>	<u>Inc. %</u>
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%
2025-26	254,975,481	-0.22%	831,899,547	0.15%

<u>Year</u>	<u>Kennett Twp.</u>	<u>Inc. %</u>	<u>Independent No. 1</u>	<u>Inc. %</u>
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%
2025-26	837,678,335	0.47%	237,021,790	-0.31%

<u>Year</u>	<u>Total District</u>	<u>Inc. %</u>
2016-17	2,017,294,755	0.16%
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%
2025-26	2,161,575,153	0.18%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2025-2026**

Principal Taxpayers

<u>Owner</u>	<u>Township</u>	<u>Type of Property</u>	<u>2025 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>
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	3,627,620,717	2,139,154,570	36.00%
2024	TBA	2,157,773,346	33.90%
2025	TBA	2,161,575,153	TBA

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2025-2026**

Average Residential Assessment

<u>Municipality</u>	<u>Residential Assessment</u>	<u>Parcels</u>	<u>Average Resident</u>
Kennett Boro	\$177,995,760	1,488	\$119,621
New Garden Twp.	652,082,518	3,633	179,489
Kennett Twp.	672,535,365	3,073	218,853
<u>Independent No. 1</u>	<u>154,669,330</u>	<u>839</u>	<u>184,350</u>
Total	\$1,657,282,973	9,033	\$183,470

2025-26 Average Homeowner Assessment \$183,470

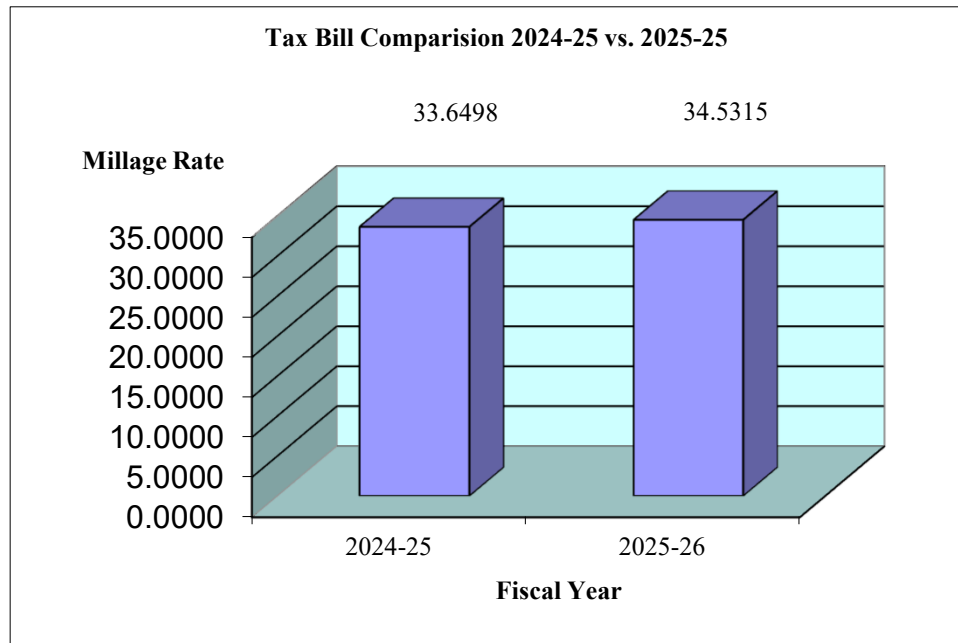
Tax Bill Calculation:

Base Bill @ 2024-25 Millage (33.6498 Mills) 6,174

2025-26 Millage Increase @ 0.8817 Mills 162

Total Millage 2025-26 (34.5315 Mills)

Total Average Tax Bill 2025-26 \$6,336



KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2025-2026

Property Tax Reference Table

Assessed Property Value	2024-2025 Property Tax	2025-2026 Property Tax	Tax Increase
100,000	3,365	3,453	88
125,000	4,206	4,316	110
150,000	5,047	5,180	132
175,000	5,889	6,043	154
183,470	6,174	6,335	162
200,000	6,730	6,906	176
225,000	7,571	7,770	198
250,000	8,412	8,633	220
275,000	9,254	9,496	242
300,000	10,095	10,359	265
325,000	10,936	11,223	287
350,000	11,777	12,086	309
375,000	12,619	12,949	331
400,000	13,460	13,813	353
425,000	14,301	14,676	375
450,000	15,142	15,539	397
475,000	15,984	16,402	419
500,000	16,825	17,266	441
525,000	17,666	18,129	463
550,000	18,507	18,992	485
575,000	19,349	19,856	507
600,000	20,190	20,719	529
625,000	21,031	21,582	551
650,000	21,872	22,445	573
675,000	22,714	23,309	595
700,000	23,555	24,172	617
725,000	24,396	25,035	639
750,000	25,237	25,899	661
775,000	26,079	26,762	683
800,000	26,920	27,625	705
825,000	27,761	28,488	727
850,000	28,602	29,352	749
875,000	29,444	30,215	771
900,000	30,285	31,078	794
925,000	31,126	31,942	816
950,000	31,967	32,805	838
975,000	32,809	33,668	860
1,000,000	33,650	34,532	882

Real Estate Tax Millage Rate	
2024-2025	33.6498
2025-2026	34.5315

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2025-2026**

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>
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 *	1,741	905	1,198	3,844	-29	-0.75%
2025-26 **	1,682	881	1,233	3,796	-48	-1.25%

* Actual enrollment as of September 2024

** 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
2025-2026 BUILDING ALLOCATIONS**

<u>SCHOOL</u>	<u>PROJECTED 2025-2026 ENROLLMENT</u>	<u>WEIGHTING FACTOR</u>	<u>WEIGHTED ENROLLMENT</u>	<u>2025-2026 APPROPRIATION</u>
<u>KINDERGARTEN CENTER</u>				
Kindergarten	<u>305</u>	<u>1.00</u>	<u>305.00</u>	
Total (K)	305		305.00	\$55,068
			Special Request	\$4,685
			Copier Allowance	<u>\$15,000</u>
			TOTAL ALLOCATION	\$74,753
<u>BANCROFT</u>				
Grades 1 - 5	<u>404</u>	<u>1.00</u>	<u>404.00</u>	
Total (1-5)	404		404.00	\$72,942
			Special Request	\$6,205
			Copier Allowance	<u>\$23,000</u>
			TOTAL ALLOCATION	\$102,147
<u>GREENWOOD</u>				
Grades 1 - 5	<u>557</u>	<u>1.00</u>	<u>557.00</u>	
Total (1-5)	557		557.00	\$100,566
			Special Request	\$8,556
			Copier Allowance	<u>\$23,000</u>
			TOTAL ALLOCATION	\$132,122
<u>NEW GARDEN</u>				
Grades 1 - 5	<u>475</u>	<u>1.00</u>	<u>475.00</u>	
Total (1-5)	475		475.00	\$85,761
			Special Request	\$7,296
			Copier Allowance	<u>\$23,000</u>
			TOTAL ALLOCATION	\$116,057
<u>MIDDLE SCHOOL</u>				
Grade 6	285	1.00	285.00	\$51,457
Grades 7- 8	<u>620</u>	<u>1.45</u>	<u>899.00</u>	\$162,314
Total (6-8)	905		1,184.00	
			Special Request	\$13,901
			Copier Allowance	<u>\$30,000</u>
			TOTAL ALLOCATION	\$257,672
<u>HIGH SCHOOL</u>				
Grades 9 - 12	1198	1.70	2,036.60	\$367,708
			Pathways	\$40,000
			Special Request	\$10,000
			Copier Allowance	<u>\$45,000</u>
			TOTAL ALLOCATION	\$462,708
Elementary	2,026		2,026.00	\$476,536
<u>Secondary</u>	<u>1,818</u>		<u>2,935.60</u>	<u>\$655,023</u>
Grand Total	3,844		4,961.60	\$1,131,559
Per Student Allocation	\$180.55		Previous Year's Allocation	<u>\$1,094,820</u>
			Appropriation Decrease	\$36,739
				3.4%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2025-2026**

Debt Service Schedule

<u>Description</u>		<u>8/15/2025</u>	<u>10/1/2025</u>	<u>11/15/2025</u>	<u>2/15/2026</u>	<u>4/1/2026</u>	<u>Totals</u>
2018 General Obligation Bonds	Principal		575,000			0	575,000
Issue: \$4,565,000	Interest		23,700			12,200	35,900
	Bank Fees		500			500	1,000
2020 General Obligation Bonds	Principal			3,418,417			3,418,417
Issue: \$10,000,000	Interest			18,959			18,959
	Bank Fees			500			500
2022 General Obligation Bonds	Principal	0			5,000		5,000
Issue: \$9,995,000	Interest	213,015			213,016		426,031
	Bank Fees	500			500		1,000
2023 General Obligation Bonds	Principal	0			5,000		5,000
Issue: \$9,995,000	Interest	224,709			224,710		449,419
	Bank Fees	500			500		1,000
2024 General Obligation Bonds	Principal	0			5,000		5,000
Issue: \$46,625,000	Interest	1,706,454			1,706,454		3,412,908
	Bank Fees	750			750		1,500

Total							\$8,356,634
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General Fund Totals by Accounting Codes:

General Obligation Bond Principal	\$4,348,217
General Obligation Bond Interest	\$4,008,417

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2025-2026**

Outstanding Debt Service Schedule

	2018	2020	2022	2023	2024	Annual
Fiscal						
Year	<u>\$4,565,000</u>	<u>\$10,000,000</u>	<u>\$9,995,000</u>	<u>\$9,995,000</u>	<u>\$46,625,000</u>	<u>Debt Service</u>
2025-26	610,900	3,437,376	431,031	454,419	3,422,908	8,356,634
2026-27	622,200		590,869	729,250	2,830,100	4,772,419
2027-28			650,506	832,750	3,279,100	4,762,356
2028-29			646,306	835,500	3,279,350	4,761,156
2029-34			3,246,931	4,174,500	16,385,500	23,806,931
2034-39			3,245,281	4,175,750	16,386,000	23,807,031
2039-44			3,243,613	4,165,500	16,397,000	23,806,113
2044-49			3,252,913	834,750	18,273,000	22,360,663
2049-54			2,079,050		6,143,275	8,222,325
TOTALS	\$1,233,100	\$3,437,376	\$17,386,500	\$16,202,419	\$86,396,233	\$124,655,628

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2025-2026**

SCHOLASTIC APTITUDE TEST (SAT) MEAN SCORES

<u>Kennett High School</u>	<u>Reading</u>	<u>Math</u>	<u>Combined</u>
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
2024	579	555	1134
<u>National</u>	<u>Reading</u>	<u>Math</u>	<u>Combined</u>
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
2024	519	505	1024

