



General Operating Budget For the Fiscal Year 2026-2027





June 8, 2026

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 2026–2027 General Operating Budget for the Kennett Consolidated School District. Each year brings a unique set of challenges, strategically managing the increasing demands placed on a finite budget while addressing the evolving instructional needs of our diverse student body. This year's budget reflects the Board of School Directors' and administration's commitment to meeting and exceeding those needs while remaining fiscally responsible to our taxpayers.

The Final General Operating Budget, which encompasses all District instructional, extracurricular, and athletic programs, is the culmination of a series of public Finance Committee meetings and deliberations. The Superintendent and the Chief Financial Officer assume responsibility for the accuracy and completeness of the data presented. This budget outlines the District's financial position, proposed operational plan, and all required disclosures.

The 2026–2027 General Operating Budget totals \$112,254,354 and requires a millage rate of 36.2036 mills, representing a proposed increase of 3.46%, or approximately \$218 annually for the average residential property owner. The District will not seek referendum exceptions from the Pennsylvania Department of Education, as the millage rate does not exceed the 3.5% Act 1 index.

Several key factors were considered during the budget development process. The District has budgeted state subsidies at the Governor's proposed State Budget levels, with the exception of the state's share of Pennsylvania School Employees' Retirement System (PSERS) and Social Security contributions. The Final Budget reflects a net increase of \$317,055 in state subsidies, inclusive of the of the \$173,713 PCCD School-Based Mental Health Block Grant. Developing and approving the Final Budget prior to the finalization of the Governor's budget presents certain challenges.

The Final Budget reflects an increase of \$566,569 in local revenue sources, excluding real estate taxes. Increases are anticipated in interim real estate taxes, and delinquent real estate taxes, as well as earned income tax revenue. The remaining revenue necessary to support the Final Budget is derived from the proposed real estate tax increase. District-wide assessed valuation demonstrated moderate growth over the prior year, generating an additional \$732,807 in revenue. This growth is encouraging, as real estate taxes account for approximately 65.8% of total District revenues. Overall, the budget reflects an increase of \$4,558,589, or 4.23%, over the current year.

A significant consideration during last year's budget development process—the potential enactment of an earned income tax by East Marlborough Township—appears to be on hold. Currently, the District collects 1% from East Marlborough residents; if the Township were to enact its own earned income tax, the District's share would be reduced by 50%, or approximately \$500,000. This matter will continue to be closely monitored throughout the next several budget cycles.

The District's primary cost drivers reflect our commitment to providing exceptional educational opportunities and ensuring equity for all students. In addition to contractual salary and benefit increases, the proposed budget incorporates several new Strategic Plan initiatives. These initiatives will be further defined as stakeholder committees assess the District's strengths, weaknesses, opportunities, and challenges. The budget also maintains a continued commitment to funding technology equipment. Any new staffing positions will be funded through natural attrition or the reallocation of existing resources.

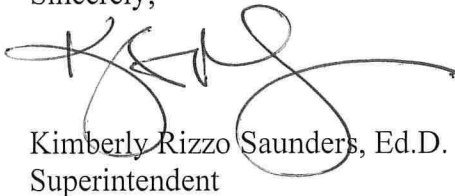
The construction of the two new elementary schools, New Garden and Greenwood, was fully funded in the prior year and does not impact the 2026–2027 Final Budget. With elementary capital financing finalized at lower-than-anticipated debt service levels, the Final Budget designates \$425,000 in uncommitted debt capacity as seed funding for the proposed high school gymnasium project.

The Final Budget is the last of three budgets approved during the 2026–2027 budget cycle. Deliberations on the General Operating Budget occur monthly at Finance Committee Meetings, held on the first Monday of each month. These meetings are open to the public.

For a comprehensive overview of the 2026–2027 Final General Operating Budget, please visit the District's website at: <https://www.kcsd.org/departments/business>.

With sincere gratitude to the School Board that generously dedicates its time and to a community that values strong public schools, we are able to develop, implement, and sustain an outstanding educational program. It remains our distinct 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 2026-2027**

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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 2026-2027**

ORGANIZATION

BOARD OF SCHOOL DIRECTORS

David Kronenberg, President

Victoria Gehrt, Vice President

Michael Finnegan, Treasurer

Mark T. Tracy, Secretary

Lynn Golden – Mirarchi

Brendan Keane

LaToya Myers

Ann Parry

Jamie Raign

Willa Hightower

ADMINISTRATION

Kimberly Rizzo Saunders, Ed. D., District Superintendent

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

Cassandra Jones, Assistant Superintendent

Mark T. Tracy, Chief Financial Officer

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 2026-2027**

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: Rebecca Robbins

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: Gerry Weinhardt

GREENWOOD ELEMENTARY SCHOOL

420 Greenwood Road
Kennett Square, PA 19348
Telephone: (610) 388-5990
Principal: Erin Miller
Asst. Principal: Jamie Halpert

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 2026-2027**

CONSULTANTS AND ADVISORS

AUDIT FIRM

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

SOLICITOR

Jeffrey T. Sultanik, Esquire
McNees, LLC
570 Lausch Lane
Lancaster, PA 17601

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 2026-2027

September 30, 2025	PDE publishes the Act 1 index (3.5% for 2026-2027)
October 6, 2025	Finance Committee Meeting – MDLKC, 7:00 PM • Act 1 • Budget Time Line • Student Enrollment Projections ○ Kennett Township - Parkside/New Garden Township - White Clay Point • Charter School Tuition
November 3, 2025	Finance Committee Meeting - MDLKC, 7:00 PM • Draft - Independent Auditor's Report for the Year Ended June 2025 • Building Allocations • Debt Service Schedules • Homestead Mailings
November 15, 2025	Draft salary and benefit projections for existing staff pending release of PSERS contribution rate and “first look” rates from Reschini Group
December 8, 2025	Finance Committee Meeting - MDLKC, 7:00 PM • Real Estate Assessment Growth • Salaries and Benefits ○ New Positions (TBD)
December 15, 2025	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, 2025	Board to certify to the PDE the total amount of tax credits due pursuant to the Sterling Act provisions
December 15-30, 2025	Budget planning conferences for administrative team to prioritize special request items, district-wide initiatives, Strategic Planning initiatives, CEP, and staffing requests
December 30, 2025	Mail annual Homestead/Farmstead notice
January 5, 2026	Finance Committee Meeting – MDLKC, 7:00 PM • New and Reallocated Staff • Revenues • Draft Preliminary Budget • Estimated Tax Rates
January 24, 2026	Deadline for preliminary 2026-2027 budget to go on display Chief Financial Officer budgets the revenue and calculates the tax millage rate required to fund the 2026-2027 budget

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET TIMELINE
GENERAL FUND BUDGET 2026-2027**

January 30, 2026	Deadline for Board to give public notice of intent to adopt preliminary budget (10 days in advance of adoption)
February 2, 2026	Finance Committee Meeting - MDLKC, 7:00 PM • Long Range Plan for Facilities
February 9, 2026	Review and adopt the preliminary 2026-2027 budget and tentative tax rates
February 22, 2026	Submit proposed tax increase to PDE
February 24, 2026	Advertise referendum exception if applicable
March 2, 2026	Finance Committee Meeting – MDLKC, 7:00 PM • Commonwealth Budget • State Revenues Revised • Long Range Plan for Technology
March 6, 2026	PDE informs districts if proposed tax increase complies with or exceeds the index • Submit exception filings to the court or PDE
March 26, 2026	Court/PDE to rule and inform districts if exceptions have been granted or denied
April 6, 2026	Finance Committee Meeting - MDLKC, 7:00 PM
April 13, 2026	Adopt the 2026-2027 proposed final budget Certification of Use of PDE-2028 to PDE PDE-2028 available for public inspection
April 15, 2026	PDE certifies amount of funds available in the property tax relief fund
May 4, 2026	PDE notifies districts of property tax relief allocation Chester County submits Homestead/Farmstead report to district
May 4, 2026	Finance Committee Meeting - MDLKC, 7:00 PM
May 18, 2026	Final budget on form PDE-2028 available for public inspection
May 28, 2026	Give public notice of intent to adopt final budget
June 1, 2026	Finance Committee Meeting - MDLKC, 7:00 PM
June 8, 2026	Adopt the 2026-2027 budget and tax resolution Print and display the 2026-2027 budget
Assumptions:	The District will seek referendum exceptions. The District will not seek approval through voter referendum.

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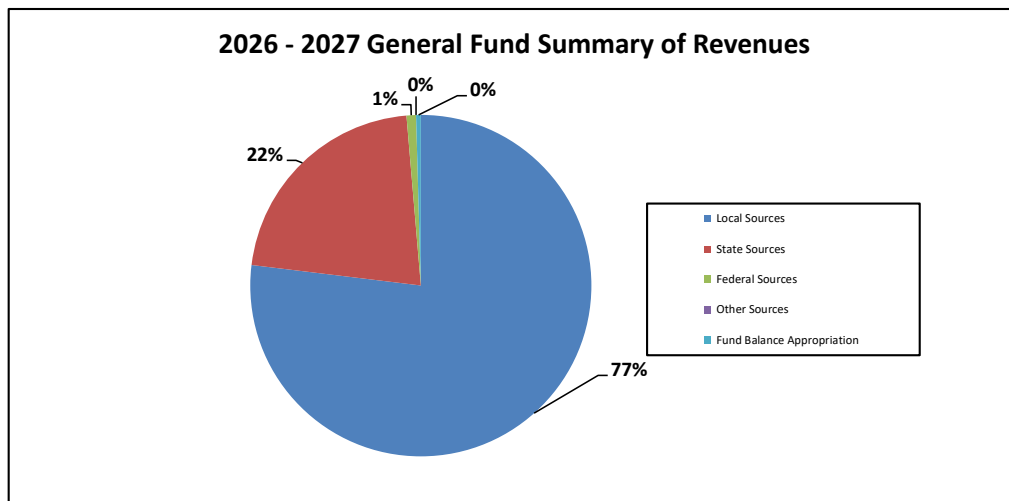
FINANCIAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2026-2027
SUMMARY OF GENERAL FUND BUDGET**

	GENERAL FUND
<u>REVENUES</u>	
Local Taxes	\$ 84,045,530
Interest on Investments	1,600,000
Other Local Revenue	695,002
State Revenue	24,400,940
Federal Revenue	1,024,932
TOTAL REVENUES	\$ 111,766,404
<u>EXPENDITURES</u>	
Regular Programs	\$ 41,043,559
Special Programs	19,158,397
Vocational Programs	2,248,353
Other Instructional Programs	86,689
Support Services-Students	5,290,193
Support Services-Instructional Staff	4,928,155
Support Services-Administration	6,700,368
Support Services-Pupil Health	1,066,271
Support Services-Business	1,430,062
Operation and Maintenance of Plant Services	8,976,467
Student Transportation Services	6,693,172
Support Services-Central	3,897,290
Other Support Services	35,000
Student Activities	2,312,959
Facilities Acquisition, Construction & Improvement Services	225,000
Debt Service Interest/Other Expenditures	5,412,419
Debt Service Principal	2,660,000
Transfer to Capital Reserve Fund	0
Budgetary Reserve	90,000
TOTAL EXPENDITURES	\$ 112,254,354
Deficiency of revenues under expenditures	\$ (487,950)
<u>OTHER FINANCING SOURCES (USES)</u>	
Net Change in Fund Balances	\$ (487,950)
Fund Balance - Beginning Estimated	8,129,663
Fund Balance - Ending Estimated	\$ 7,641,713

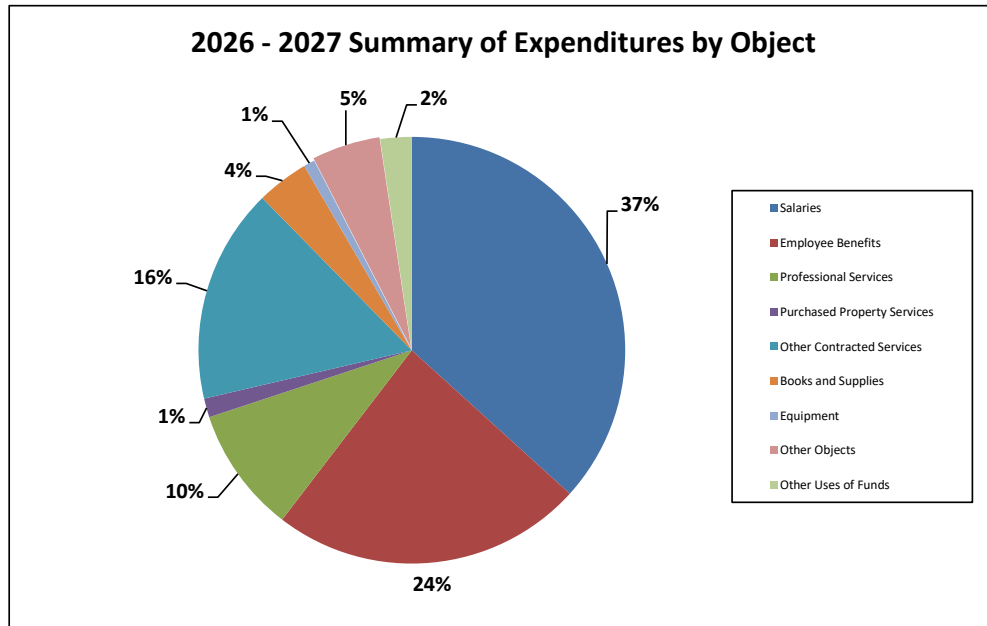
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2026-2027
SUMMARY OF REVENUES AND EXPENDITURES
(by function)**

FUNCTION	DESCRIPTION	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET	% CHANGE OVER BUDGET	% OF EACH CATEGORY TO TOTAL
<u>REVENUES</u>						
6000	Local Sources	\$ 81,512,322	\$ 82,460,641	\$ 86,340,532	4.71%	76.92%
7000	State Sources	23,898,028	24,083,885	24,400,940	1.32%	21.74%
8000	Federal Sources	1,288,911	1,091,239	1,024,932	-6.08%	0.91%
9000	Other Sources	389,975	0	0	0.00%	0.00%
0000	Fund Balance Appropriation	0	60,000	487,950	713.25%	0.43%
	Total Revenue	<u>\$107,089,236</u>	<u>\$ 107,695,765</u>	<u>\$ 112,254,354</u>	<u>4.23%</u>	<u>100.00%</u>
<u>EXPENDITURES</u>						
1000	Instruction	\$ 59,594,499	\$ 59,696,910	\$ 62,536,998	4.76%	60.08%
2000	Support Services	34,329,735	37,208,233	39,016,978	4.86%	37.48%
3000	Operation of Non-Instructional Svcs.	2,328,836	2,118,988	2,312,959	9.15%	2.22%
4000	Facilities Acq., Constr. & Improv. Svcs.	68,293	225,000	225,000	0.00%	0.22%
	Total Expenditures	<u>96,321,364</u>	<u>99,249,131</u>	<u>104,091,935</u>	<u>4.88%</u>	<u>100.00%</u>
<u>OTHER EXPENDITURES AND FINANCING USES</u>						
5100	Debt Service	9,937,814	8,356,634	8,072,419	-3.40%	98.90%
5200	Interfund Transfers Out	1,786,139	0	0	0.00%	0.00%
5900	Budgetary Reserve	10,474	90,000	90,000	0.00%	1.10%
	Total Other Financing Uses	<u>11,734,427</u>	<u>8,446,634</u>	<u>8,162,419</u>	<u>-3.40%</u>	<u>100.00%</u>
	TOTAL EXPENDITURES & OTHER FINANCING USES	<u>\$108,055,791</u>	<u>\$ 107,695,765</u>	<u>\$ 112,254,354</u>	<u>4.23%</u>	<u>100.00%</u>



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2026-2027
SUMMARY OF EXPENDITURES AND OTHER FINANCING USES
(by object)**

OBJECT	DESCRIPTION	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET	% CHANGE OVER BUDGET	% OF EACH CATEGORY TO TOTAL
100	Salaries	\$ 38,444,983	\$ 40,378,981	\$ 41,238,147	2.13%	36.74%
200	Employee Benefits	24,623,079	26,370,684	26,551,292	0.68%	23.65%
300	Professional Services	10,610,907	8,027,201	10,706,978	33.38%	9.54%
400	Purchased Property Services	1,124,035	1,520,900	1,605,410	5.56%	1.43%
500	Other Purchased Services	16,314,369	17,669,128	18,279,239	3.45%	16.28%
600	Supplies	4,635,741	4,124,644	4,436,218	7.55%	3.95%
700	Property	228,011	904,499	950,646	5.10%	0.85%
800	Other Objects	3,268,528	4,691,311	5,826,424	24.20%	5.19%
900	Other Uses of Funds	8,806,139	4,008,417	2,660,000	-33.64%	2.37%
	TOTAL EXPENDITURES	\$ 108,055,791	\$ 107,695,765	\$ 112,254,354	4.23%	100.00%



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2026-2027
COMPARISON OF REVENUES
2025-2026 BUDGET TO 2026-2027 BUDGET**

FUNCTION/ OBJECT	DESCRIPTION	2024-2025	2025-2026	2026-2027	CHANGE OVER BUDGET	
		ACTUAL	BUDGET	BUDGET	\$	%
<u>6000 REVENUE SOURCES</u>						
6111	Current Real Estate Taxes	\$ 67,929,726	\$ 70,512,208	\$ 73,825,530	\$ 3,313,322	4.70%
6112	Interim Real Estate Taxes	253,376	521,430	600,000	78,570	15.07%
6113	Public Utility Realty Taxes	71,027	70,000	70,000	0	0.00%
6151	Earned Income	6,503,605	5,892,000	6,350,000	458,000	7.77%
6153	Realty Transfer Tax	1,323,859	1,300,000	1,300,000	0	0.00%
6411	Delinquent Real Estate Taxes	2,308,002	1,850,000	1,900,000	50,000	2.70%
6510	Earnings on Investments	2,098,865	1,600,000	1,600,000	0	0.00%
6710	Revenue from LEA Activities	51,289	35,000	35,000	0	0.00%
6800	Federal Revenue received as Pass Through	702,826	500,000	500,000	0	0.00%
6910	Rentals	40,256	50,003	50,000	(3)	0.00%
6920	Contributions and Donations	112,201	25,000	25,000	0	0.00%
6940	Tuition from Patrons	3,715	5,000	5,000	0	0.00%
6960	Servies Provided Other Local Governments	31,928	60,000	30,000	(30,000)	-50.00%
6990	Refunds and Other Miscellaneous Revenue	81,649	40,001	50,003	10,002	25.00%
TOTAL LOCAL SOURCES		81,512,322	82,460,641	86,340,532	3,879,891	4.71%
<u>7000 STATE SOURCES</u>						
7110	Basic Education Funding-Formula	8,526,793	8,557,000	8,678,857	121,857	1.42%
7160	Tuition for Orphans	10,441	0	0	0	0.00%
7250	Migratory Children	5,209	0	0	0	0.00%
7271	Special Education Funds for School-Aged Pupils	2,305,447	2,200,657	2,269,495	68,838	3.13%
7310	Transportation (Public & Nonpublic)	1,386,430	1,000,000	1,200,000	200,000	20.00%
7320	Rental & Sinking Fund Payments Reimbursement	423,888	293,412	8,662	(284,750)	-97.05%
7330	Health Services Reimbursement	83,142	78,000	78,000	0	0.00%
7340	State Property Tax Reduction Allocation	2,162,154	2,483,080	2,482,837	(243)	-0.01%
7362	School Based Mental Health Block Grant	273,354	173,814	173,713	(101)	-0.06%
7505	Ready to Learn Block Grant	908,526	916,439	1,008,526	92,087	10.05%
7810	State Share of Social Security & Medicare Taxes	1,395,924	1,534,259	1,566,608	32,349	2.11%
7820	State Share of Retirement Contributions	6,416,721	6,847,224	6,934,242	87,018	1.27%
TOTAL STATE SOURCES		23,898,028	24,083,885	24,400,940	317,055	1.32%
<u>8000 FEDERAL SOURCES</u>						
8514	Title I - Improving Academic Achievement	782,033	610,735	559,084	(51,651)	-8.46%
8515	Title II - Improving Teacher Quality	88,510	112,000	88,857	(23,143)	-20.66%
8516	Title III - Language Instruction for LEP Students	117,149	115,000	114,181	(819)	-0.71%
8517	Title IV - 21st Century Schools	58,410	42,000	50,124	8,124	19.34%
8810	School-Based Access Medicaid Reimbursement	236,120	191,504	202,686	11,182	5.84%
8820	Medical Asst. Reimb. For Admin. Claiming	6,689	20,000	10,000	(10,000)	-50.00%
TOTAL FEDERAL SOURCES		1,288,911	1,091,239	1,024,932	(66,307)	-6.08%
<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	389,975	0	0	0	0.00%
TOTAL OTHER SOURCES		389,975	0	0	0	0.00%
<u>0000 OTHER APPROPRIATIONS</u>						
0000	Fund Balance Appropriation	0	60,000	487,950	427,950	713.25%
TOTAL OTHER APPROPRIATIONS		0	60,000	487,950	427,950	713.25%
TOTAL ALL REVENUE SOURCES		\$ 107,089,236	\$ 107,695,765	\$ 112,254,354	\$ 4,558,589	4.23%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2026-2027
COMPARISON OF EXPENDITURES
2025-2026 BUDGET TO 2026-2027 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	\$ 21,378,545	\$ 22,517,977	\$ 22,209,628	\$ (308,349)	-1.37%
200	Personnel Services-Employee Benefits	14,048,418	14,329,188	13,942,434	(386,754)	-2.70%
300	Purchased Professional and Technical Services	121,552	116,301	58,151	(58,150)	-50.00%
400	Purchased Property Services	1,100	3,050	3,050	0	0.00%
500	Other Purchased Services	3,903,266	3,461,442	4,273,531	812,089	23.46%
600	Supplies	630,777	540,921	538,765	(2,156)	-0.40%
700	Property	18,348	14,000	12,000	(2,000)	-14.29%
800	Other Objects	0	4,000	6,000	2,000	50.00%
TOTAL REGULAR PROGRAMS		40,102,007	40,986,879	41,043,559	56,680	0.14%
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	3,268,187	3,571,816	4,177,034	605,218	16.94%
200	Personnel Services-Employee Benefits	1,978,310	2,234,369	2,594,531	360,162	16.12%
300	Purchased Professional and Technical Services	8,114,293	5,530,542	7,894,255	2,363,713	42.74%
400	Purchased Property Services	0	0	0	0	0.00%
500	Other Purchased Services	3,889,707	5,038,700	4,338,977	(699,723)	-13.89%
600	Supplies	186,424	183,750	153,600	(30,150)	-16.41%
700	Property	0	0	0	0	0.00%
800	Other Objects	0	0	0	0	0.00%
TOTAL SPECIAL PROGRAMS		17,436,921	16,559,177	19,158,397	2,599,220	15.70%
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,840,961	2,008,354	2,248,353	239,999	11.95%
TOTAL VOCATIONAL PROGRAMS		1,840,961	2,008,354	2,248,353	239,999	11.95%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	92,768	0	0	0	0.00%
200	Personnel Services-Employee Benefits	34,355	0	0	0	0.00%
300	Purchased Professional and Technical Services	58,333	105,000	46,189	(58,811)	-56.01%
500	Other Purchased Services	21,543	37,500	40,000	2,500	6.67%
600	Supplies	3,015	0	500	500	100.00%
800	Other Objects	3,948	0	0	0	0.00%
TOTAL OTHER INSTRUCTIONAL PROGRAMS		213,961	142,500	86,689	(55,811)	-39.17%
<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	2,151,186	2,457,106	2,593,144	136,038	5.54%
200	Personnel Services-Employee Benefits	1,349,026	1,568,238	1,701,336	133,098	8.49%
300	Purchased Professional and Technical Services	1,102,651	777,172	919,013	141,841	18.25%
500	Other Purchased Services	6,338	28,000	26,000	(2,000)	-7.14%
600	Supplies	14,647	19,600	45,600	26,000	132.65%
700	Property	0	0	0	0	0.00%
800	Other Objects	1,926	4,850	5,100	250	5.15%
TOTAL SUPPORT SERVICES-STUDENTS		4,625,773	4,854,966	5,290,193	435,227	8.96%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2026-2027
COMPARISON OF EXPENDITURES
2025-2026 BUDGET TO 2026-2027 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,837,708	1,983,233	2,016,298	33,065	1.67%
200	Personnel Services-Employee Benefits	1,235,196	1,423,437	1,384,904	(38,533)	-2.71%
300	Purchased Professional and Technical Services	269,600	152,800	545,622	392,822	257.08%
400	Purchased Property Services	1,352	3,700	3,500	(200)	-5.41%
500	Other Purchased Services	19,937	26,450	31,990	5,540	20.95%
600	Supplies	870,484	807,403	935,541	128,138	15.87%
700	Property	2,094	4,300	4,300	0	0.00%
800	Other Objects	6,306	6,000	6,000	0	0.00%
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		4,242,676	4,407,323	4,928,155	520,832	11.82%
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	3,249,141	3,241,584	3,355,100	113,516	3.50%
200	Personnel Services-Employee Benefits	1,949,874	2,476,436	2,494,095	17,659	0.71%
300	Purchased Professional and Technical Services	272,539	407,510	369,000	(38,510)	-9.45%
500	Other Purchased Services	184,035	173,125	196,619	23,494	13.57%
600	Supplies	229,721	192,354	187,890	(4,464)	-2.32%
700	Property	0	0	0	0	0.00%
800	Other Objects	87,719	59,800	97,664	37,864	63.32%
TOTAL SUPPORT SERVICES-ADMINISTRATION		5,973,028	6,550,809	6,700,368	149,559	2.28%
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	564,167	559,835	589,334	29,499	5.27%
200	Personnel Services-Employee Benefits	342,433	372,962	398,412	25,450	6.82%
300	Purchased Professional and Technical Services	25,195	21,925	24,925	3,000	13.68%
400	Purchased Property Services	240	150	100	(50)	-33.33%
500	Other Purchased Services	15,530	8,125	20,000	11,875	146.15%
600	Supplies	31,348	33,200	33,500	300	0.90%
TOTAL SUPPORT SERVICES-PUPIL HEALTH		978,913	996,197	1,066,271	70,074	7.03%
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	727,625	761,800	749,900	(11,900)	-1.56%
200	Personnel Services-Employee Benefits	362,799	401,867	449,162	47,295	11.77%
300	Purchased Professional and Technical Services	53,050	95,000	75,000	(20,000)	-21.05%
500	Other Purchased Services	6,217	11,150	13,500	2,350	21.08%
600	Supplies	4,374	7,900	8,500	600	7.59%
800	Other Objects	121,860	107,000	134,000	27,000	25.23%
TOTAL SUPPORT SERVICES-BUSINESS		1,275,926	1,384,717	1,430,062	45,345	3.27%
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	2,560,300	2,742,130	2,832,130	90,000	3.28%
200	Personnel Services-Employee Benefits	1,899,715	2,152,180	2,152,727	547	0.03%
300	Purchased Professional and Technical Services	256,675	383,500	333,000	(50,500)	-13.17%
400	Purchased Property Services	1,041,230	1,287,000	1,363,760	76,760	5.96%
500	Other Purchased Services	371,746	423,500	447,250	23,750	5.61%
600	Supplies	1,664,513	1,581,240	1,695,100	113,860	7.20%
700	Property	86,977	152,000	140,000	(12,000)	-7.89%
800	Other Objects	11,950	17,000	12,500	(4,500)	-26.47%
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		7,893,105	8,738,550	8,976,467	237,917	2.72%

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2026-2027
COMPARISON OF EXPENDITURES
2025-2026 BUDGET TO 2026-2027 BUDGET

FUNCTION/ OBJECT	DESCRIPTION	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	172,970	174,000	172,200	(1,800)	-1.03%
200	Personnel Services-Employee Benefits	104,963	109,549	124,587	15,038	13.73%
300	Purchased Professional and Technical Services	16,627	5,000	15,000	10,000	200.00%
400	Purchased Property Services	13,159	2,000	10,000	8,000	400.00%
500	Other Purchased Services	5,638,108	6,077,869	6,247,706	169,837	2.79%
600	Supplies	27,019	40,000	35,000	(5,000)	-12.50%
700	Property	0	25,000	85,000	60,000	240.00%
800	Other Objects	4,525	500	3,679	3,179	635.80%
TOTAL STUDENT TRANSPORTATION SERVICES		5,977,371	6,433,918	6,693,172	259,254	4.03%
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	1,279,399	1,289,350	1,326,100	36,750	2.85%
200	Personnel Services-Employee Benefits	830,384	844,500	831,618	(12,882)	-1.53%
300	Purchased Professional and Technical Services	92,788	204,200	192,072	(12,128)	-5.94%
400	Purchased Property Services	0	0	0	0	0.00%
500	Other Purchased Services	190,580	168,499	166,899	(1,600)	-0.95%
600	Supplies	836,204	599,828	680,328	80,500	13.42%
700	Property	99,548	696,376	696,523	147	0.02%
800	Other Objects	1,084	4,000	3,750	(250)	-6.25%
TOTAL SUPPORT SERVICES-CENTRAL		3,329,986	3,806,753	3,897,290	90,537	2.38%
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	32,957	35,000	35,000	0	0.00%
TOTAL OTHER SUPPORT SERVICES		32,957	35,000	35,000	0	0.00%
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
100	Personnel Services-Salaries	1,162,988	1,080,150	1,217,279	137,129	12.70%
200	Personnel Services-Employee Benefits	487,607	457,958	477,486	19,528	4.26%
300	Purchased Professional and Technical Services	226,954	228,251	234,751	6,500	2.85%
500	Other Purchased Services	193,445	171,414	193,414	22,000	12.83%
600	Supplies	137,216	118,448	121,894	3,446	2.91%
700	Property	19,704	12,823	12,823	0	0.00%
800	Other Objects	100,922	49,944	55,312	5,368	10.75%
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES		2,328,836	2,118,988	2,312,959	193,971	9.15%
<u>4000 FACILITIES ACQ., CONST. & IMPROV. SERVICES</u>						
400	Purchased Property Services	66,953	225,000	225,000	0	0.00%
700	Property	1,340	0	0	0	0.00%
TOTAL FACILITIES ACQ., CONST. & IMPROV. SERVICES		68,293	225,000	225,000	0	0.00%
<u>5100 OTHER EXPENDITURES & FINANCING USES</u>						
800	Other Objects	2,917,814	4,348,217	5,412,419	1,064,202	24.47%
910	Other Uses of Funds	7,020,000	4,008,417	2,660,000	(1,348,417)	-33.64%
TOTAL OTHER EXPENDITURES & FINANCING USES		9,937,814	8,356,634	8,072,419	(284,215)	-3.40%
<u>5200 INTERFUND TRANSERS</u>						
932	Capital Reserve Fund	1,786,139	0	0	0	0.00%
TOTAL INTERFUND TRANSFERS		1,786,139	0	0	0	0.00%
<u>5900 BUDGETARY RESERVE</u>						
800	Budget Reserve	10,474	90,000	90,000	0	0.00%
TOTAL BUDGETARY RESERVE		10,474	90,000	90,000	0	0.00%
TOTAL ALL FUNCTIONS		\$ 108,055,791	\$ 107,695,765	\$ 112,254,354	\$ 4,558,589	4.23%

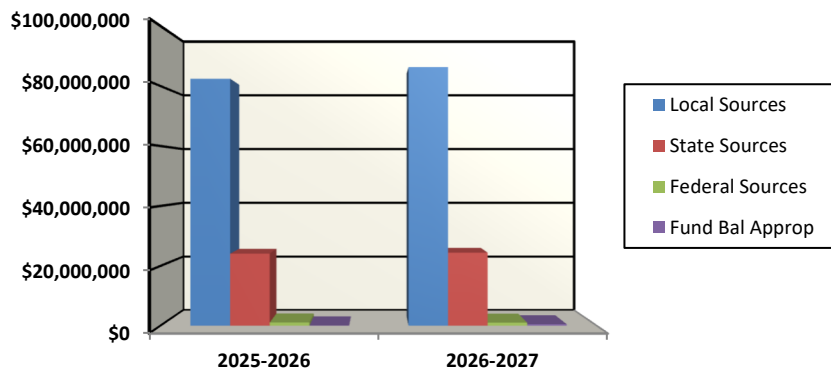
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2026-2027**

REVENUE

ACCOUNT	BUDGET 2025-2026	BUDGET 2026-2027	PERCENT INCREASE/ DECREASE
6000 REVENUE FROM LOCAL SOURCES	\$82,460,641	\$86,340,532	4.71%
7000 REVENUE FROM STATE SOURCES	24,083,885	24,400,940	1.32%
8000 REVENUE FROM FEDERAL SOURCES	1,091,239	1,024,932	-6.08%
0000 FUND BALANCE APPROPRIATION	60,000.00	487,950.00	713.25%
TOTAL REVENUE SERIES	\$107,695,765	\$112,254,354	4.23%

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 FINAL BUDGET 2026-2027
COMPARISON OF REVENUES
2025-2026 BUDGET TO 2026-2027 BUDGET**

FUNCTION/ OBJECT	DESCRIPTION	2024-2025	2025-2026	2026-2027	CHANGE OVER	
		ACTUAL	BUDGET	BUDGET	BUDGET	%
					\$	
<u>6000 LOCAL SOURCES</u>						
6111	Current Real Estate Taxes	\$ 67,929,726	\$ 70,512,208	\$ 73,825,530	\$ 3,313,322	4.70%
6112	Interim Real Estate Taxes	253,376	521,430	600,000	78,570	15.07%
6113	Public Utility Realty Taxes	71,027	70,000	70,000	0	0.00%
6151	Earned Income Taxes	6,503,605	5,892,000	6,350,000	458,000	7.77%
6153	Realty Transfer Tax	1,323,859	1,300,000	1,300,000	0	0.00%
6411	Delinquent Real Estate Taxes	2,308,002	1,850,000	1,900,000	50,000	2.70%
	Total Property Taxes, Penalties and Interest	78,389,593	80,145,638	84,045,530	3,899,892	4.87%
6510	Investment Earnings	2,098,865	1,600,000	1,600,000	0	0.00%
6710	Revenue from LEA Activities	51,289	35,000	35,000	0	0.00%
6800	Federal Revenue received as Pass Through	702,826	500,000	500,000	0	0.00%
6910	Rentals	40,256	50,003	50,000	(3)	0.00%
6920	Contributions and Donations	112,201	25,000	25,000	0	0.00%
6940	Tuition from Patrons	3,715	5,000	5,000	0	0.00%
6960	Services Provided Other Local Governments	31,928	60,000	30,000	(30,000)	-50.00%
6990	Refunds and Other Miscellaneous Revenue	81,649	40,001	50,003	10,002	25.00%
	Total Other Local Sources	3,122,729	2,315,003	2,295,003	(20,001)	-0.86%
TOTAL LOCAL SOURCES		81,512,322	82,460,641	86,340,532	3,879,891	4.71%
<u>7000 STATE SOURCES</u>						
7110	Basic Education Funding	8,526,793	8,557,000	8,678,857	121,857	1.42%
7160	Tuition for Orphans	10,441	0	0	0	0.00%
7250	Migratory Children	5,209	0	0	0	0.00%
7271	Special Education Funds for School-Aged Pupils	2,305,447	2,200,657	2,269,495	68,838	3.13%
7310	Transportation (Public & Nonpublic)	1,386,430	1,000,000	1,200,000	200,000	20.00%
7361	School Safety and Security Grants	273,354	173,814	173,713	(101)	-0.06%
7320	Rental & Sinking Fund Payments Reimbursement	423,888	293,412	8,662	(284,750)	-97.05%
7330	Health Services Reimbursement	83,142	78,000	78,000	0	0.00%
7340	State Property Tax Reduction Allocation	2,162,154	2,483,080	2,482,837	(243)	-0.01%
7505	Ready to Learn Block Grant	908,526	916,439	1,008,526	92,087	10.05%
7810	Basic Education Funding-Social Security	1,395,924	1,534,259	1,566,608	32,349	2.11%
7820	State Share of Retirement Contributions	6,416,721	6,847,224	6,934,242	87,018	1.27%
TOTAL STATE SOURCES		23,898,028	24,083,885	24,400,940	317,055	1.32%
<u>8000 FEDERAL SOURCES</u>						
8512	IDEA - Part B	0	0	0	0	0.00%
8514	Title I - Improving Academic Achievement	782,033	610,735	559,084	(51,651)	-8.46%
8515	Title II - Improving Teacher Quality	88,510	112,000	88,857	(23,143)	-20.66%
8516	Title III - Language Instruction for LEP Students	117,149	115,000	114,181	(819)	-0.71%
8517	Title IV - 21st Century Schools	58,410	42,000	50,124	8,124	19.34%
8744	ARP-ESSER III	0	0	0	0	0.00%
8750	ARP ESSER Set-A-Sides	0	0	0	0	0.00%
8810	School-Based Access Medicaid Reimbursement	236,120	191,504	202,686	11,182	5.84%
8820	Medical Asst. Reimb. For Admin. Claiming	6,689	20,000	10,000	(10,000)	-50.00%
TOTAL FEDERAL SOURCES		1,288,911	1,091,239	1,024,932	(66,307)	-6.08%
<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	389,975	0	0	0	0.00%
TOTAL OTHER SOURCES		389,975	0	0	0	0.00%
<u>0000 OTHER APPROPRIATIONS</u>						
0000	Fund Balance Appropriation	0	60,000	487,950	427,950	713.25%
TOTAL OTHER APPROPRIATIONS		0	60,000	487,950	427,950	713.25%
TOTAL ALL REVENUE SOURCES		\$107,089,236	\$ 107,695,765	\$ 112,254,354	\$ 4,558,589	4.23%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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 \$2,183,275,492 and is estimated to be 96.42985% collectable, resulting in a net budgetary value per mill of \$2,105,329. The total millage required for 2026-2027 is 36.2036 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 2026-2027**

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 2026-2027**

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 2026-2027**

REVENUE

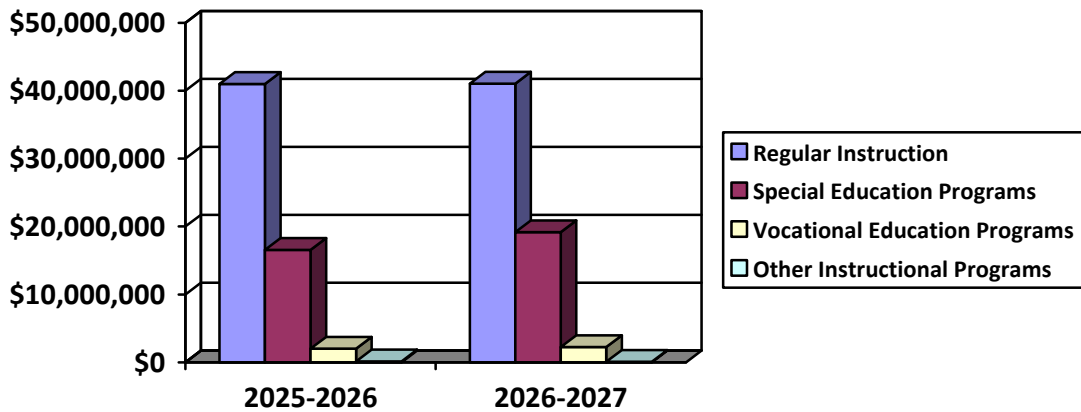
- 8517 Title IV – 21st Century Schools
Revenue received for the education of children under ESEA, Title IV. Includes funding for Safe and Drug-Free Schools and Communities, 21st Century Learning Communities, and Student Support and Academic Enrichment (list not all inclusive).
- 8744 Elementary and Secondary 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 2026-2027 operation.

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2026-2027**

INSTRUCTIONAL – 1000 SERIES

ACCOUNT	BUDGET 2025-2026	BUDGET 2026-2027	PERCENT INCREASE/ DECREASE
1100 REGULAR INSTRUCTION	\$40,986,879	\$41,043,559	0.14%
1200 SPECIAL EDUCATION PROGRAMS	16,559,177	19,158,397	15.70%
1300 VOCATIONAL EDUCATION PROGRAMS	2,008,354	2,248,353	11.95%
1400 OTHER INSTRUCTIONAL PROGRAMS	142,500	86,689	-39.17%
1500 NONPUBLIC SCHOOL PROGRAMS	0	0	0.00%
TOTAL INSTRUCTIONAL 1000 SERIES	\$59,696,910	\$62,536,998	4.76%

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



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2026-2027
COMPARISON OF EXPENDITURES
INSTRUCTIONAL - 1000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>1100 REGULAR PROGRAMS</u>						
100	Personnel Services-Salaries	\$ 21,378,545	\$ 22,517,977	\$ 22,209,628	\$ (308,349)	-1.37%
200	Personnel Services-Employee Benefits	14,048,418	14,329,188	13,942,434	(386,754)	-2.70%
300	Purchased Professional and Technical Services	121,552	116,301	58,151	(58,150)	-50.00%
400	Purchased Property Services	1,100	3,050	3,050	0	0.00%
500	Other Purchased Services	3,903,266	3,461,442	4,273,531	812,089	23.46%
600	Supplies	630,777	540,921	538,765	(2,156)	-0.40%
700	Property	18,348	14,000	12,000	(2,000)	-14.29%
800	Other Objects	0	4,000	6,000	2,000	50.00%
TOTAL REGULAR PROGRAMS		40,102,007	40,986,879	41,043,559	56,680	0.14%
<u>1200 SPECIAL PROGRAMS</u>						
100	Personnel Services-Salaries	3,268,187	3,571,816	4,177,034	605,218	16.94%
200	Personnel Services-Employee Benefits	1,978,310	2,234,369	2,594,531	360,162	16.12%
300	Purchased Professional and Technical Services	8,114,293	5,530,542	7,894,255	2,363,713	42.74%
400	Purchased Property Services	0	0	0	0	0.00%
500	Other Purchased Services	3,889,707	5,038,700	4,338,977	(699,723)	-13.89%
600	Supplies	186,424	183,750	153,600	(30,150)	-16.41%
700	Property	0	0	0	0	0.00%
800	Other Objects	0	0	0	0	0.00%
TOTAL SPECIAL PROGRAMS		17,436,921	16,559,177	19,158,397	2,599,220	15.70%
<u>1300 VOCATIONAL PROGRAMS</u>						
500	Other Purchased Services	1,840,961	2,008,354	2,248,353	239,999	11.95%
TOTAL VOCATIONAL PROGRAMS		1,840,961	2,008,354	2,248,353	239,999	11.95%
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
100	Personnel Services-Salaries	92,768	0	0	0	0.00%
200	Personnel Services-Employee Benefits	34,355	0	0	0	0.00%
300	Purchased Professional and Technical Services	58,333	105,000	46,189	(58,811)	-56.01%
500	Other Purchased Services	21,543	37,500	40,000	2,500	6.67%
600	Supplies	3,015	0	500	500	100.00%
800	Other Objects	3,948	0	0	0	0.00%
TOTAL OTHER INSTRUCTIONAL PROGRAMS		213,961	142,500	86,689	(55,811)	-39.17%
<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		\$ 59,594,499	\$ 59,696,910	\$ 62,536,998	\$ 2,840,088	4.76%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026 Budget	2026-2027 Budget
Teacher Salaries	\$22,462,767	\$22,152,268
Other Professional Educational	55,210	57,360
Total	\$22,517,977	\$22,209,628

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.

	2025-2026 Budget	2026-2027 Budget
Fringe Benefits	\$4,737,948	\$4,694,212
Social Security	1,722,625	1,711,848
Retirement	7,656,112	7,511,374
Tuition Reimbursement	0	0
Other	212,503	25,000
Total	\$14,329,188	\$13,942,434

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.

	2025-2026 Budget	2026-2027 Budget
Professional Educational Services-IUs	\$116,301	\$58,151
Professional Educational Services-Other	0	0
Total	\$116,301	\$58,151

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.

	2025-2026 Budget	2026-2027 Budget
Repairs and Maintenance	\$3,050	\$3,050

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026	2026-2027
	Budget	Budget
Student Transportation-Field Trips	\$24,300	\$17,200
Duplicating Paper & Supplies	46,000	48,000
Charter School Tuition	2,050,000	2,150,000
Other Tuition	25,000	150,000
Teacher Travel	4,400	4,400
Purchased Services-Paraprofessionals	611,742	1,183,931
Purchased Services-Substitutes	700,000	720,000
Total	\$3,461,442	\$4,273,531

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.

	2025-2026	2026-2027
	Budget	Budget
Supplies	\$422,870	\$422,514
Books	90,050	85,351
Educational Software	28,001	30,900
Total	\$540,921	\$538,765

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.

	2025-2026	2026-2027
	Budget	Budget
Equipment – New	\$14,000	\$12,000
Equipment – Replacement	0	0
Total	\$14,000	\$12,000

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

	2025-2026	2026-2027
	Budget	Budget
Dues and Fees	\$4,000	\$6,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026 Budget	2026-2027 Budget
Teacher Salaries	\$3,472,916	\$4,073,634
Therapist Salaries	98,900	103,400
Total	\$3,571,816	\$4,177,034

200 Employee Benefits: Money budgeted for the school district's contribution to the Public School Employees' Retirement Fund (at 33.59%) 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.

	2025-2026 Budget	2026-2027 Budget
Fringe Benefits	\$697,306	\$846,764
Social Security	273,245	319,519
Retirement	1,214,417	1,403,248
Other	49,401	25,000
Total	\$2,234,369	\$2,594,531

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.

	2025-2026 Budget	2026-2027 Budget
Professional Educational Services-IUs	\$4,016,542	\$7,320,576
Professional Educational Services-Other	1,514,000	573,679
Other Professional Services	0	0
Total	\$5,530,542	\$7,894,255

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.

	2025-2026 Budget	2026-2027 Budget
Repairs and Maintenance	\$0	\$0

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026	2026-2027
	Budget	Budget
Student Transportation-Contract Carriers	\$5,000	\$6,000
Postage	400	0
Charter School Tuition	1,150,000	1,100,000
Tuition to Non-public Schools	1,176,000	750,000
Tuition to Approved Private Schools	880,000	825,000
Other Tuition	1,300	251,000
Teacher Travel	6,000	6,000
Purchased Services-Paraprofessionals	1,820,000	1,400,227
Total	\$5,038,700	\$4,338,977

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.

	2025-2026	2026-2027
	Budget	Budget
Supplies	\$51,984	\$70,600
Books	87,304	25,000
Educational Software	44,462	58,000
Total	\$183,750	\$153,600

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.

	2025-2026	2026-2027
	Budget	Budget
Equipment – New	\$0	\$0

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

	2025-2026	2026-2027
	Budget	Budget
Dues and Fees	\$0	\$0

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026 Budget	2026-2027 Budget
Tuition-Vocational Technical Schools	\$2,008,354	\$2,248,353

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026 Budget	2026-2027 Budget
Professional Educational Services-IUs	\$60,000	\$46,189
Professional Educational Services-Other	45,000	0
Total	\$105,000	\$46,189

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

	2025-2026 Budget	2026-2027 Budget
Tuition to Other School Districts	\$37,500	\$40,000

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.

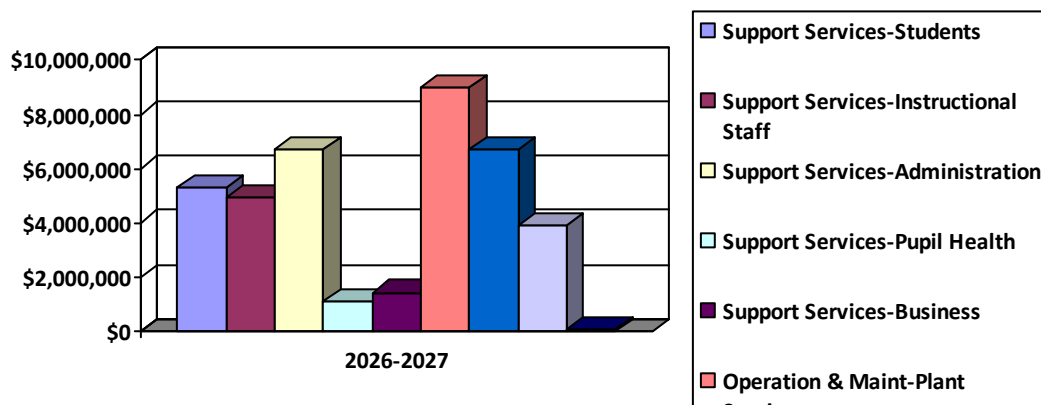
	2025-2026 Budget	2026-2027 Budget
Supplies	\$0	\$500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2026-2027**

SUPPORT SERVICES – 2000 SERIES

ACCOUNT	BUDGET 2025-2026	BUDGET 2026-2027	PERCENT INCREASE/ DECREASE
2100 SUPPORT SERVICES-STUDENTS	\$4,854,966	\$5,290,193	8.96%
2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF	4,407,323	4,928,155	11.82%
2300 SUPPORT SERVICES-ADMINISTRATION	6,550,809	6,700,368	2.28%
2400 SUPPORT SERVICES-PUPIL HEALTH	996,197	1,066,271	7.03%
2500 SUPPORT SERVICES-BUSINESS	1,384,717	1,430,062	3.27%
2600 OPERATION & MAINT. OF PLANT SERVICES	8,738,550	8,976,467	2.72%
2700 STUDENT TRANSPORTATION SERVICES	6,433,918	6,693,172	4.03%
2800 SUPPORT SERVICES-CENTRAL	3,806,753	3,897,290	2.38%
2900 OTHER SUPPORT SERVICES	35,000	35,000	0.00%
TOTAL SUPPORT SERVICES 2000 SERIES	\$37,208,233	\$39,016,978	4.86%

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



KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2026-2027
COMPARISON OF EXPENDITURES
SUPPORT SERVICES - 2000 SERIES

FUNCTION/ OBJECT	DESCRIPTION	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2100 SUPPORT SERVICES-STUDENTS</u>						
100	Personnel Services-Salaries	\$ 2,151,186	\$ 2,457,106	\$ 2,593,144	\$ 136,038	5.54%
200	Personnel Services-Employee Benefits	1,349,026	1,568,238	1,701,336	133,098	8.49%
300	Purchased Professional and Technical Services	1,102,651	777,172	919,013	141,841	18.25%
500	Other Purchased Services	6,338	28,000	26,000	(2,000)	-7.14%
600	Supplies	14,647	19,600	45,600	26,000	132.65%
700	Property	0	0	0	0	0.00%
800	Other Objects	1,926	4,850	5,100	250	5.15%
TOTAL SUPPORT SERVICES-STUDENTS		4,625,773	4,854,966	5,290,193	435,227	8.96%
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
100	Personnel Services-Salaries	1,837,708	1,983,233	2,016,298	33,065	1.67%
200	Personnel Services-Employee Benefits	1,235,196	1,423,437	1,384,904	(38,533)	-2.71%
300	Purchased Professional and Technical Services	269,600	152,800	545,622	392,822	257.08%
400	Purchased Property Services	1,352	3,700	3,500	(200)	-5.41%
500	Other Purchased Services	19,937	26,450	31,990	5,540	20.95%
600	Supplies	870,484	807,403	935,541	128,138	15.87%
700	Property	2,094	4,300	4,300	0	0.00%
800	Other Objects	6,306	6,000	6,000	0	0.00%
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		4,242,676	4,407,323	4,928,155	520,832	11.82%
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
100	Personnel Services-Salaries	3,249,141	3,241,584	3,355,100	113,516	3.50%
200	Personnel Services-Employee Benefits	1,949,874	2,476,436	2,494,095	17,659	0.71%
300	Purchased Professional and Technical Services	272,539	407,510	369,000	(38,510)	-9.45%
500	Other Purchased Services	184,035	173,125	196,619	23,494	13.57%
600	Supplies	229,721	192,354	187,890	(4,464)	-2.32%
700	Property	0	0	0	0	0.00%
800	Other Objects	87,719	59,800	97,664	37,864	63.32%
TOTAL SUPPORT SERVICES-ADMINISTRATION		5,973,028	6,550,809	6,700,368	149,559	2.28%
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
100	Personnel Services-Salaries	564,167	559,835	589,334	29,499	5.27%
200	Personnel Services-Employee Benefits	342,433	372,962	398,412	25,450	6.82%
300	Purchased Professional and Technical Services	25,195	21,925	24,925	3,000	13.68%
400	Purchased Property Services	240	150	100	(50)	-33.33%
500	Other Purchased Services	15,530	8,125	20,000	11,875	146.15%
600	Supplies	31,348	33,200	33,500	300	0.90%
700	Property	0	0	0	0	0.00%
TOTAL SUPPORT SERVICES-PUPIL HEALTH		978,913	996,197	1,066,271	70,074	7.03%
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
100	Personnel Services-Salaries	727,625	761,800	749,900	(11,900)	-1.56%
200	Personnel Services-Employee Benefits	362,799	401,867	449,162	47,295	11.77%
300	Purchased Professional and Technical Services	53,050	95,000	75,000	(20,000)	-21.05%
500	Other Purchased Services	6,217	11,150	13,500	2,350	21.08%
600	Supplies	4,374	7,900	8,500	600	7.59%
700	Property	0	0	0	0	0.00%
800	Other Objects	121,860	107,000	134,000	27,000	25.23%
TOTAL SUPPORT SERVICES-BUSINESS		1,275,926	1,384,717	1,430,062	45,345	3.27%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2026-2027
COMPARISON OF EXPENDITURES
SUPPORT SERVICES - 2000 SERIES**

FUNCTION/ OBJECT	DESCRIPTION	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET	CHANGE OVER BUDGET	
					\$	%
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
100	Personnel Services-Salaries	2,560,300	2,742,130	2,832,130	90,000	3.28%
200	Personnel Services-Employee Benefits	1,899,715	2,152,180	2,152,727	547	0.03%
300	Purchased Professional and Technical Services	256,675	383,500	333,000	(50,500)	-13.17%
400	Purchased Property Services	1,041,230	1,287,000	1,363,760	76,760	5.96%
500	Other Purchased Services	371,746	423,500	447,250	23,750	5.61%
600	Supplies	1,664,513	1,581,240	1,695,100	113,860	7.20%
700	Property	86,977	152,000	140,000	(12,000)	-7.89%
800	Other Objects	11,950	17,000	12,500	(4,500)	-26.47%
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		7,893,105	8,738,550	8,976,467	237,917	2.72%
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
100	Personnel Services-Salaries	172,970	174,000	172,200	(1,800)	-1.03%
200	Personnel Services-Employee Benefits	104,963	109,549	124,587	15,038	13.73%
300	Purchased Professional and Technical Services	16,627	5,000	15,000	10,000	200.00%
400	Purchased Property Services	13,159	2,000	10,000	8,000	400.00%
500	Other Purchased Services	5,638,108	6,077,869	6,247,706	169,837	2.79%
600	Supplies	27,019	40,000	35,000	(5,000)	-12.50%
700	Property	0	25,000	85,000	60,000	240.00%
800	Other Objects	4,525	500	3,679	3,179	635.80%
TOTAL STUDENT TRANSPORTATION SERVICES		5,977,371	6,433,918	6,693,172	259,254	4.03%
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
100	Personnel Services-Salaries	1,279,399	1,289,350	1,326,100	36,750	2.85%
200	Personnel Services-Employee Benefits	830,384	844,500	831,618	(12,882)	-1.53%
300	Purchased Professional and Technical Services	92,788	204,200	192,072	(12,128)	-5.94%
400	Purchased Property Services	0	0	0	0	0.00%
500	Other Purchased Services	190,580	168,499	166,899	(1,600)	-0.95%
600	Supplies	836,204	599,828	680,328	80,500	13.42%
700	Property	99,548	696,376	696,523	147	0.02%
800	Other Objects	1,084	4,000	3,750	(250)	-6.25%
TOTAL SUPPORT SERVICES-CENTRAL		3,329,986	3,806,753	3,897,290	90,537	2.38%
<u>2900 OTHER SUPPORT SERVICES</u>						
500	Other Purchased Services	32,957	35,000	35,000	0	0.00%
TOTAL OTHER SUPPORT SERVICES		32,957	35,000	35,000	0	0.00%
2000 - TOTAL		<u>\$ 34,329,735</u>	<u>\$ 37,208,233</u>	<u>\$ 39,016,978</u>	<u>\$ 1,808,745</u>	<u>4.86%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026 Budget	2026-2027 Budget
Administrative Salaries	\$145,400	\$151,300
Guidance Counselors	1,196,107	1,313,235
Social Workers	274,503	278,798
Psychologists	519,251	517,551
Secretarial/Clerical	321,845	332,260
Total	\$2,457,106	\$2,593,144

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.

	2025-2026 Budget	2026-2027 Budget
Fringe Benefits	\$504,792	\$603,221
Social Security	187,968	198,835
Retirement	835,416	873,052
Other	40,062	25,000
Total	\$1,568,238	\$1,701,336

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.

	2025-2026 Budget	2026-2027 Budget
Other Professional Services	\$777,172	\$919,013

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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>2025-2026</u> <u>Budget</u>	<u>2026-2027</u> <u>Budget</u>
Teacher Travel	\$28,000	\$26,000

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>2025-2026</u> <u>Budget</u>	<u>2026-2027</u> <u>Budget</u>
General Supplies	\$19,600	\$45,600

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

	<u>2025-2026</u> <u>Budget</u>	<u>2026-2027</u> <u>Budget</u>
Equipment - New	\$0	\$0

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

	<u>2025-2026</u> <u>Budget</u>	<u>2026-2027</u> <u>Budget</u>
Dues and Fees	\$4,850	\$5,100

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026	2026-2027
	Budget	Budget
Administrative Salaries	\$994,100	\$1,012,600
Teacher Salaries	282,869	293,030
Librarian Salaries	417,020	434,095
Secretarial/Clerical Salaries	289,244	275,573
Total	\$1,983,233	\$2,016,298

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.

	2025-2026	2026-2027
	Budget	Budget
Fringe Benefits	\$284,050	\$267,567
Social Security	151,277	150,178
Retirement	672,315	662,159
Tuition Reimbursement	280,000	280,000
Other	35,795	25,000
Total	\$1,423,437	\$1,384,904

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.

	2025-2026	2026-2027
	Budget	Budget
Other Professional Services	\$152,800	\$545,622

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.

	2025-2026	2026-2027
	Budget	Budget
Repairs and Maintenance	\$3,700	\$3,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026 Budget	2026-2027 Budget
Postage - Curriculum	\$2,450	\$990
Travel - Curriculum & Staff Development	24,000	31,000
Total	\$26,450	\$31,990

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.

	2025-2026 Budget	2026-2027 Budget
General Supplies	\$66,900	\$83,941
Books and Periodicals	573,500	538,500
Software Subscriptions & Licenses	167,003	313,100
Total	\$807,403	\$935,541

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.

	2025-2026 Budget	2026-2027 Budget
Equipment - New	\$4,300	\$4,300

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

	2025-2026 Budget	2026-2027 Budget
Dues and Fees	\$6,000	\$6,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026 Budget	2026-2027 Budget
Administrative Salaries	\$2,315,534	\$2,393,400
Secretarial/Clerical Salaries	926,050	961,700
Total	\$3,241,584	\$3,355,100

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

	2025-2026 Budget	2026-2027 Budget
Fringe Benefits	\$1,108,405	\$1,094,167
Social Security	233,758	242,610
Retirement	1,098,897	1,126,978
Other	35,376	30,340
Total	\$2,476,436	\$2,494,095

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.

	2025-2026 Budget	2026-2027 Budget
Tax Collection Services	\$119,600	\$115,000
Legal Services	150,000	150,000
Administrative Services	137,910	104,000
Total	\$407,510	\$369,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026 Budget	2026-2027 Budget
General Property & Liability Insurance	\$96,300	\$102,300
Postage for Tax Collection & Schools	28,500	29,100
Advertising	6,000	8,189
Printing & Binding	18,000	21,000
Travel	18,700	28,530
Purchased Services-Substitutes	5,625	7,500
Total	\$173,125	\$196,619

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.

	2025-2026 Budget	2026-2027 Budget
General Supplies	\$122,914	\$120,278
Books & Periodicals	7,200	4,600
Software Subscriptions & Licenses	62,240	63,012
Total	\$192,354	\$187,890

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.

	2025-2026 Budget	2026-2027 Budget
Equipment – New	\$0	\$0
Equipment – Replacement	0	0
Total	\$0	\$0

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

	2025-2026 Budget	2026-2027 Budget
Dues and Fees	\$29,500	\$34,600
Other Expense-Administrative	7,500	40,000
Other Expense – Building Principals	5,800	1,500
Other Expense – School Board	17,000	21,564
Other Expense – Tax Collection	0	0
Total	\$59,800	\$97,664

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026 Budget	2026-2027 Budget
Nurses' Salaries	\$552,410	\$581,564
Secretarial/Clerical Salaries	7,425	7,770
Total	\$559,835	\$589,334

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.

	2025-2026 Budget	2026-2027 Budget
Fringe Benefits	\$115,690	\$130,371
Social Security	42,827	45,084
Retirement	189,784	197,957
Other	24,661	25,000
Total	\$372,962	\$398,412

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

	2025-2026 Budget	2026-2027 Budget
Dental Hygienist Services	\$21,925	\$24,925

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026 Budget	2026-2027 Budget
Repairs & Maintenance	<u>\$150</u>	<u>\$100</u>

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

	2025-2026 Budget	2026-2027 Budget
Substitute Nurses	<u>\$8,125</u>	<u>\$20,000</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.

	2025-2026 Budget	2026-2027 Budget
General Supplies	<u>\$20,800</u>	<u>\$21,000</u>
Software Subscriptions & Licenses	<u>12,400</u>	<u>12,500</u>
Total	\$33,200	\$33,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026 Budget	2026-2027 Budget
Administrative Salaries	\$408,000	\$423,000
Secretarial/Clerical Salaries	353,800	326,900
Total	\$761,800	\$749,900

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

	2025-2026 Budget	2026-2027 Budget
Fringe Benefits	\$72,979	\$85,458
Social Security	51,321	57,042
Retirement	251,688	281,662
Other	25,879	25,000
Total	\$401,867	\$449,162

300 Purchased Professional Services: Those services provided by outside agencies, independent persons or firms with specialized knowledge or skills. The money budgeted in this account will provide appraisal and other professional services.

	2025-2026 Budget	2026-2027 Budget
Administrative Services-Business Office	\$25,000	\$10,000
Audit Services	30,000	35,000
Technical Services-Business Office	40,000	30,000
Total	\$95,000	\$75,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026 Budget	2026-2027 Budget
Postage – Business Office	\$5,900	\$7,000
Advertising	0	0
Printing & Binding	5,250	6,500
Total	\$11,150	\$13,500

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

	2025-2026 Budget	2026-2027 Budget
General Supplies	\$6,400	\$7,000
Books and Periodicals	1,500	1,500
Software Subscriptions & Licenses	0	0
Total	\$7,900	\$8,500

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.

	2025-2026 Budget	2026-2027 Budget
Membership Dues & Fees	\$4,500	\$6,000
Delinquent Tax Collection Fees	100,000	125,000
Asset Appraisal Fee	0	0
Miscellaneous Other Fees	2,500	3,000
Total	\$107,000	\$134,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026	2026-2027
	Budget	Budget
Director of Plant Operations	\$125,400	\$130,500
Secretarial/Clerical	59,400	62,100
Grounds Maintenance/Mechanics	405,400	452,000
Custodians	1,777,304	1,792,287
Custodial Supervisors	320,996	276,613
Custodial/Maint. Substitutes/Overtime	53,630	118,630
Total	\$2,742,130	\$2,832,130

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.

	2025-2026	2026-2027
	Budget	Budget
Fringe Benefits	\$978,249	\$960,414
Social Security	211,073	213,999
Retirement	929,582	939,637
Other	33,276	38,677
Total	\$2,152,180	\$2,152,727

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

	2025-2026	2026-2027
	Budget	Budget
Professional Services-Plant Operations	\$18,500	\$13,000
Building Security Services	330,000	270,000
Crossing Guard Services	35,000	50,000
Total	\$383,500	\$333,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026 Budget	2026-2027 Budget
Trash Disposal Services	\$58,000	\$75,000
Custodial Services	0	0
Outside Services-Landscaping	75,000	75,000
Water/Sewer	240,000	250,000
Outside Services-Repairs & Maintenance	693,000	773,760
Building/Equipment Rental	197,000	175,000
Exterminating Services	24,000	15,000
Total	\$1,287,000	\$1,363,760

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.

	2025-2026 Budget	2026-2027 Budget
Property & Liability Insurance	\$413,500	\$442,250
Advertising	0	0
Travel	10,000	5,000
Total	\$423,500	\$447,250

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.

	2025-2026 Budget	2026-2027 Budget
General Supplies	\$500	\$5,000
Supplies – Grounds	140,000	80,100
Supplies – Buildings	465,740	470,000
Natural Gas	235,000	275,000
Electricity	700,000	835,000
Propane	40,000	30,000
Books/Periodicals	0	0
Total	\$1,581,240	\$1,695,100

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

SUPPORT SERVICES - 2000 SERIES

2600 OPERATING & MAINTENANCE OF PLANT SERVICES - continued

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

	2025-2026	2026-2027
	Budget	Budget
Equipment – New	\$47,000	\$45,000
Equipment – Replacement	105,000	95,000
Total	\$152,000	\$140,000

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

	2025-2026	2026-2027
	Budget	Budget
Dues and Fees	\$17,000	\$12,500

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026 Budget	2026-2027 Budget
Secretarial/Clerical	\$57,300	\$50,200
Supervisor of Transportation	116,700	122,000
Total	\$174,000	\$172,200

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.

	2025-2026 Budget	2026-2027 Budget
Fringe Benefits	\$35,852	\$52,143
Social Security	13,311	13,173
Retirement	58,986	57,842
Other	1,400	1,429
Total	\$109,549	\$124,587

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.

	2025-2026 Budget	2026-2027 Budget
Professional Technical Services	\$5,000	\$15,000

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

	2025-2026 Budget	2026-2027 Budget
Repairs and Maintenance	\$2,000	\$10,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026 Budget	2026-2027 Budget
Contracted Student Transportation	\$5,968,969	\$6,120,906
Liability Insurance	106,900	121,800
Travel	2,000	5,000
Total	\$6,077,869	\$6,247,706

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

	2025-2026 Budget	2026-2027 Budget
General Supplies	\$10,000	\$7,500
Gasoline	30,000	27,500
Total	\$40,000	\$35,000

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

	2025-2026 Budget	2026-2027 Budget
Equipment – New	\$25,000	\$85,000

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

	2025-2026 Budget	2026-2027 Budget
Dues and Fees	\$500	\$3,679

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026 Budget	2026-2027 Budget
Administrative Salaries	\$383,100	\$401,500
Computer Technicians	784,100	822,200
Secretarial/Clerical	122,150	102,400
Total	\$1,289,350	\$1,326,100

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

	2025-2026 Budget	2026-2027 Budget
Fringe Benefits	\$278,767	\$254,897
Social Security	98,480	101,252
Retirement	437,090	445,101
Other	30,163	30,368
Total	\$844,500	\$831,618

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.

	2025-2026 Budget	2026-2027 Budget
Professional Services-Human Resources	\$92,200	\$80,072
Technical Services-Information Systems	112,000	112,000
Total	\$204,200	\$192,072

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026 Budget	2026-2027 Budget
District Landline Telephone Service	\$77,399	\$77,399
Postage	1,500	1,500
Internet Services	49,000	49,000
Mobile Phone Services	21,000	21,000
Advertising – Human Resources	5,100	3,000
Printing & Binding	500	500
Travel	14,000	14,500
Total	\$168,499	\$166,899

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

	2025-2026 Budget	2026-2027 Budget
General Supplies-Information Systems	\$139,178	\$139,178
General Supplies-Human Resources	6,000	8,500
Software Subscriptions & Licenses	454,000	532,000
Books and Periodicals	650	650
Total	\$599,828	\$680,328

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

	2025-2026 Budget	2026-2027 Budget
Computers & Peripherals – New	\$661,500	\$661,897
Computers & Peripherals- Replacement	34,876	34,626
Total	\$696,376	\$696,523

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

	2025-2026 Budget	2026-2027 Budget
Dues and Fees – Human Resources	\$3,000	\$2,750
Dues and Fees – Information Systems	\$1,000	\$1,000
Total	\$4,000	\$3,750

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

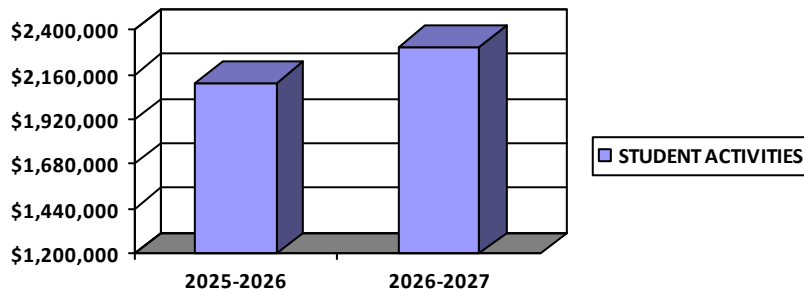
	2025-2026	2026-2027
	Budget	Budget
Chester County I.U. Core Budget	<u>\$35,000</u>	<u>\$35,000</u>
Total	\$35,000	\$35,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2026-2027**

OPERATION OF NON-INSTRUCTIONAL SERVICES – 3000 SERIES

ACCOUNT	BUDGET 2025-2026	BUDGET 2026-2027	PERCENT INCREASE/ DECREASE
3200 STUDENT ACTIVITIES	\$2,118,988	\$2,312,959	9.15%
TOTAL NON-INSTRUCTIONAL 3000 SERIES	\$2,118,988	\$2,312,959	9.15%

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



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2026-2027
COMPARISON OF EXPENDITURES
OPERATION OF NON-INSTRUCTIONAL SERVICES - 3000 SERIES**

FUNCTION/ OBJECT		2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET	CHANGE OVER BUDGET	
DESCRIPTION					\$	%
<u>3200 STUDENT ACTIVITIES</u>						
100	Personnel Services-Salaries	\$ 1,162,988	\$ 1,080,150	\$ 1,217,279	\$ 137,129	12.70%
200	Personnel Services-Employee Benefits	487,607	457,958	477,486	19,528	4.26%
300	Purchased Professional and Technical Services	226,954	228,251	234,751	6,500	2.85%
400	Purchased Property Services	0	0	0	0	0.00%
500	Other Purchased Services	193,445	171,414	193,414	22,000	12.83%
600	Supplies	137,216	118,448	121,894	3,446	2.91%
700	Property	19,704	12,823	12,823	0	0.00%
800	Other Objects	100,922	49,944	55,312	5,368	10.75%
TOTAL STUDENT ACTIVITIES		2,328,836	2,118,988	2,312,959	193,971	9.15%
3000 - TOTAL		<u>\$ 2,328,836</u>	<u>\$ 2,118,988</u>	<u>\$ 2,312,959</u>	<u>\$ 193,971</u>	<u>9.15%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026	2026-2027
	Budget	Budget
High School Athletic Director	\$141,100	\$146,800
Co-Curricular Supplemental Contracts	469,057	523,230
Athletic Supplemental Contracts	427,918	483,219
Athletic Event Compensation	0	20,000
Secretarial/Clerical	42,075	44,030
Total	\$1,080,150	\$1,217,279

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.

	2025-2026	2026-2027
	Budget	Budget
Fringe Benefits	\$1,426	\$1,966
Social Security	82,632	86,706
Retirement	366,171	380,711
Other	7,729	8,103
Total	\$457,958	\$477,486

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.

	2025-2026	2026-2027
	Budget	Budget
Athletic Officials	\$48,768	\$47,000
Athletic Trainer	154,000	157,500
Security Services - Athletic Fields	9,000	9,000
Other Professional Services	16,483	21,251
Total	\$228,251	\$234,751

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026 Budget	2026-2027 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.

	2025-2026 Budget	2026-2027 Budget
Contracted Carriers - Co-Curricular	\$131,864	\$152,864
Liability Insurance	20,550	20,550
Travel	14,000	14,000
Security Services	5,000	6,000
Printing	0	0
Total	<u>\$171,414</u>	<u>\$193,414</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.

	2025-2026 Budget	2026-2027 Budget
General Supplies - Co-Curricular	\$0	\$0
Supplies - Band/Orchestra	23,700	23,200
Supplies - Middle School Athletics	23,070	23,070
Supplies - High School Athletics	71,178	71,124
Books and Periodicals	500	500
Total	<u>\$118,448</u>	<u>\$121,894</u>

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

	2025-2026 Budget	2026-2027 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 2026-2027**

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.

	2025-2026	2026-2027
	Budget	Budget
Fees - Co-Curricular	\$14,000	\$16,850
Fees - Middle School Athletics	9,444	9,444
Fees - High School Athletics	25,000	25,000
Other Expense	1,500	4,018
Total	\$49,944	\$55,312

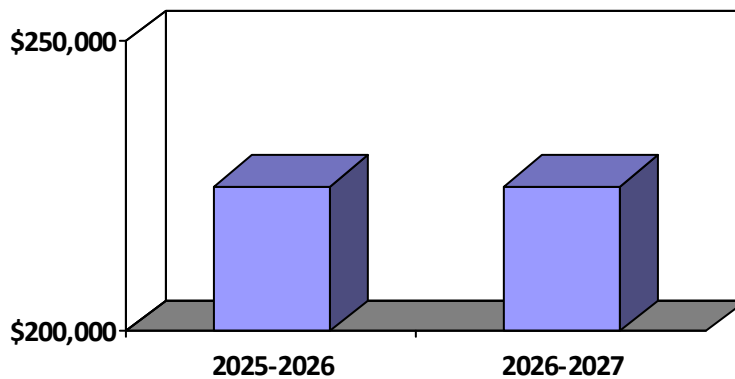
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2026-2027**

FACILITIES ACQUISITION, CONSTRUCTION & IMPROVMENT SVCS. – 4000 SERIES

ACCOUNT	BUDGET 2025-2026	BUDGET 2026-2027	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 FINAL BUDGET 2026-2027
COMPARISON OF EXPENDITURES
FACILITIES ACQUISITION, CONSTRUCTION & IMPROVEMENT SVCS. - 4000 SERIES**

FUNCTION/ OBJECT		DESCRIPTION	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET	CHANGE OVER BUDGET	
						\$	%
<u>4600 EXISTING BUILDING IMPROVEMENT</u>							
400	Purchased Property Services	\$ 66,953	\$ 225,000	\$ 225,000	\$ 0	0.00%	
700	Property	1,340	0	0	0	0.00%	
TOTAL EXISTING BUILDING IMPROVEMENT		68,293	225,000	225,000	0	0.00%	
4000 - TOTAL		<u>\$ 68,293</u>	<u>\$ 225,000</u>	<u>\$ 225,000</u>	<u>\$ 0</u>	<u>0.00%</u>	

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

**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.

	2025-2026	2026-2027
	Budget	Budget
Outside Maint.-Bldg. Improvements	<u>\$225,000</u>	<u>\$225,000</u>

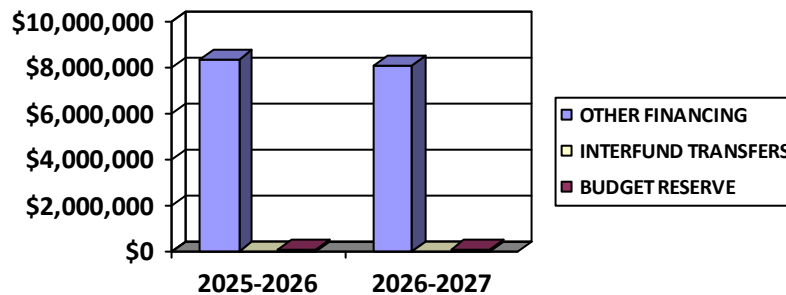
**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY 2026-2027**

OTHER EXPENDITURES & FINANCING USES – 5000 SERIES

ACCOUNT	BUDGET 2025-2026	BUDGET 2026-2027	PERCENT INCREASE/ DECREASE
5100 DEBT SERVICE/OTHER FINANCING USES	\$8,356,634	\$8,072,419	-3.40%
5200 INTERFUND TRANSFERS	0	0	0.00%
5900 BUDGET RESERVE	90,000	90,000	0.00%
TOTAL OTHER EXP. & FINANCING USES- 5000 SERIES	\$8,446,634	\$8,162,419	-3.36%

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

OTHER OUTLAYS



**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2026-2027
COMPARISON OF EXPENDITURES
OTHER EXPENDITURES & FINANCING USES - 5000 SERIES**

FUNCTION/ OBJECT		2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET	CHANGE OVER BUDGET	
DESCRIPTION					\$	%
<u>5100 DEBT SERVICE/OTHER FINANCING USES</u>						
800	Serial Bonds-Interest	\$ 2,917,814	\$ 4,348,217	\$ 5,412,419	\$ 1,064,202	24.47%
900	Serial Bonds-Principal	7,020,000	4,008,417	2,660,000	(1,348,417)	-33.64%
TOTAL DEBT SERVICE/OTHER FINANCING USES		9,937,814	8,356,634	8,072,419	(284,215)	-3.40%
<u>5200 INTERFUND TRANSFERS</u>						
932	Capital Reserve Fund	1,786,139	0	0	0	0.00%
939	Cafeteria Fund	0	0	0	0	0.00%
TOTAL INTERFUND TRANSFERS		1,786,139	0	0	0	0.00%
<u>5900 BUDGETARY RESERVE</u>						
800	Budget Reserve	10,474	90,000	90,000	0	0.00%
TOTAL BUDGETARY RESERVE		10,474	90,000	90,000	0	0.00%
5000 - TOTAL		<u>\$ 11,734,427</u>	<u>\$ 8,446,634</u>	<u>\$ 8,162,419</u>	<u>\$ (284,215)</u>	<u>-3.36%</u>
TOTAL ALL FUNCTIONS		<u>\$ 108,055,791</u>	<u>\$ 107,695,765</u>	<u>\$ 112,254,354</u>	<u>\$ 4,558,589</u>	<u>4.23%</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026	2026-2027
	Budget	Budget
2018 GOB Interest	\$35,900	\$12,200
2020 GOB Interest	18,959	0
2022 GOB Interest	426,031	425,869
2023 GOB Interest	499,588	499,250
2024 GOB Interest	2,310,350	2,310,100
2025 GOB Interest	1,051,639	1,740,000
Future Debt Service	0	418,250
Bank Fees	5,750	6,750
Total	\$4,348,217	\$5,412,419

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

	2025-2026	2026-2027
	Budget	Budget
2018 GOB Principal	\$575,000	\$610,000
2020 GOB Principal	3,418,417	0
2022 GOB Principal	5,000	165,000
2023 GOB Principal	5,000	230,000
2024 GOB Principal	5,000	520,000
2025 GOB Principal	0	1,135,000
Total	\$4,008,417	\$2,660,000

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026	2026-2027
	Budget	Budget
Capital Reserve	<u>\$0</u>	<u>\$0</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET EXPLANATION 2026-2027**

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.

	2025-2026 Budget	2026-2027 Budget
Budgetary Reserve	<u>\$90,000</u>	<u>\$90,000</u>

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INFORMATIONAL

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2026-2027
FIVE YEAR COMPARISON OF REVENUES - BY FUNCTION**

FUNCTION/ OBJECT	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
<u>6000 LOCAL SOURCES</u>						
6111	Current Taxes - Real Estate	\$ 62,325,367	\$ 64,566,172	\$ 67,929,726	\$ 70,512,208	\$ 73,825,530
6112	Interim Taxes	1,780,331	917,582	253,376	521,430	600,000
6113	Utility Taxes	66,722	68,527	71,027	70,000	70,000
6151	Earned Income Tax	5,713,018	5,982,036	6,503,605	5,892,000	6,350,000
6153	Transfer Taxes	1,832,832	1,292,374	1,323,859	1,300,000	1,300,000
6411	Delinquent Taxes	1,979,103	1,803,959	2,308,002	1,850,000	1,900,000
6510	Investment Earnings	27,588	1,518,407	2,098,865	1,600,000	1,600,000
6710	Revenue from Athletic Admissions	49,006	65,966	51,289	35,000	35,000
6832	Federal IDEA Pass-Through Revenue	734,714	566,727	702,826	500,000	500,000
6910	Rentals	67,108	56,906	40,256	50,003	50,000
6920	Contributions and Donations	108,183	166,909	112,201	25,000	25,000
6940	Tuition from Patrons	510	1,550	3,715	5,000	5,000
6960	Services Provided Other Local Governments	38,220	73,979	31,928	60,000	30,000
6990	Refunds and Other Miscellaneous Revenue	21,468	38,541	81,649	40,001	50,003
TOTAL LOCAL SOURCES		<u>74,744,169</u>	<u>77,119,635</u>	<u>81,512,322</u>	<u>82,460,641</u>	<u>86,340,532</u>
<u>7000 STATE SOURCES</u>						
7110	Basic Education Funding	6,362,413	7,359,225	8,526,793	8,557,000	8,678,857
7810	State Share of Social Security & Medicare Taxes	1,202,126	1,285,282	1,395,924	1,534,259	1,566,608
7160	Tuition for Orphans	0	23,438	10,441	0	0
7200	Other State Subsidies	3,079	2,774	5,209	0	0
7271	Special Education Funds for School-Aged Pupils	1,836,694	2,020,347	2,305,447	2,200,657	2,269,495
7310	Transportation (Public/Nonpublic)	1,010,458	1,201,744	1,386,430	1,000,000	1,200,000
7320	Rental & Sinking Fund Payments Reimbursement	526,803	477,694	423,888	293,412	8,662
7330	Health Services Reimbursement	80,383	78,810	83,142	78,000	78,000
7340	State Property Tax Reduction Allocation	1,476,813	1,797,652	2,162,154	2,483,080	2,482,837
7361	School Safety and Security Grants	0	61,539	273,354	173,814	173,713
7505	Ready to Learn Block Grant	400,617	1,150,617	908,526	916,439	1,008,526
7820	State Share of Retirement Contributions	5,612,146	6,194,664	6,416,721	6,847,224	6,934,242
TOTAL STATE SOURCES		<u>18,511,532</u>	<u>21,653,786</u>	<u>23,898,028</u>	<u>24,083,885</u>	<u>24,400,940</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	782,033	610,735	559,084
8515	Title II - Improving Teacher Quality	96,184	94,596	88,510	112,000	88,857
8516	Title III - Language Instruction for LEP Students	109,585	138,096	117,149	115,000	114,181
8517	Title IV - 21st Century Schools	54,852	45,415	58,410	42,000	50,124
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	0	0	0
8749	Other CARES Act Funding	0	0	0	0	0
8750	ARP ESSER Set-A-Sides	4,186	87,278	0	0	0
8810	School-Based Access Medicaid Reimbursement	0	0	236,120	191,504	202,686
8820	Medical Asst. Reimb. For Admin. Claiming	21,643	18,481	6,689	20,000	10,000
TOTAL FEDERAL SOURCES		<u>3,234,169</u>	<u>3,214,725</u>	<u>1,288,911</u>	<u>1,091,239</u>	<u>1,024,932</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	389,975	0	0
TOTAL OTHER SOURCES		<u>0</u>	<u>16,775</u>	<u>389,975</u>	<u>0</u>	<u>0</u>
<u>0000 OTHER APPROPRIATIONS</u>						
0000	Fund Balance Appropriation	0	0	0	60,000	487,950
0000	Capital Projects Funds Transfers	0	0	0	0	0
TOTAL OTHER APPROPRIATIONS		<u>0</u>	<u>0</u>	<u>0</u>	<u>60,000</u>	<u>487,950</u>
TOTAL ALL REVENUES		<u>\$ 96,489,870</u>	<u>\$102,004,921</u>	<u>\$107,089,236</u>	<u>\$ 107,695,765</u>	<u>\$ 112,254,354</u>

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2026-2027
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

FUNCTION/ OBJECT	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
<u>1100 REGULAR PROGRAMS</u>						
	100 Personnel Services-Salaries	\$ 19,121,121	\$ 19,827,128	\$ 21,378,545	\$ 22,517,977	\$ 22,209,628
	200 Personnel Services-Employee Benefits	12,805,625	12,627,294	14,048,418	14,329,188	13,942,434
	300 Purchased Professional and Technical Services	131,850	11,181	121,552	116,301	58,151
	400 Purchased Property Services	580	1,161	1,100	3,050	3,050
	500 Other Purchased Services	3,231,174	3,258,193	3,903,266	3,461,442	4,273,531
	600 Supplies	487,167	1,185,336	630,777	540,921	538,765
	700 Property	20,092	44,253	18,348	14,000	12,000
	800 Other Objects	1,879	9,817	0	4,000	6,000
TOTAL REGULAR PROGRAMS		<u>35,799,487</u>	<u>36,964,364</u>	<u>40,102,007</u>	<u>40,986,879</u>	<u>41,043,559</u>
<u>1200 SPECIAL PROGRAMS</u>						
	100 Personnel Services-Salaries	2,689,828	2,564,380	3,268,187	3,571,816	4,177,034
	200 Personnel Services-Employee Benefits	1,689,814	1,566,732	1,978,310	2,234,369	2,594,531
	300 Purchased Professional and Technical Services	4,858,598	6,401,474	8,114,293	5,530,542	7,894,255
	400 Purchased Property Services	0	0	0	0	0
	500 Other Purchased Services	2,445,958	2,646,112	3,889,707	5,038,700	4,338,977
	600 Supplies	85,917	67,735	186,424	183,750	153,600
	700 Property	0	0	0	0	0
	800 Other Objects	320	702	0	0	0
TOTAL SPECIAL PROGRAMS		<u>11,770,434</u>	<u>13,247,134</u>	<u>17,436,921</u>	<u>16,559,177</u>	<u>19,158,397</u>
<u>1300 VOCATIONAL PROGRAMS</u>						
	500 Other Purchased Services	1,961,970	1,881,543	1,840,961	2,008,354	2,248,353
TOTAL VOCATIONAL PROGRAMS		<u>1,961,970</u>	<u>1,881,543</u>	<u>1,840,961</u>	<u>2,008,354</u>	<u>2,248,353</u>
<u>1400 OTHER INSTRUCTIONAL PROGRAMS</u>						
	100 Personnel Services-Salaries	138,550	216,130	92,768	0	0
	200 Personnel Services-Employee Benefits	55,962	91,488	34,355	0	0
	300 Purchased Professional and Technical Services	196,211	175,737	58,333	105,000	46,189
	500 Other Purchased Services	53,416	70,916	21,543	37,500	40,000
	600 Supplies	36,778	15,102	3,015	0	500
	800 Other Objects	7,003	4,704	3,948	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS		<u>487,920</u>	<u>574,078</u>	<u>213,961</u>	<u>142,500</u>	<u>86,689</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	2,151,186	2,457,106	2,593,144
	200 Personnel Services-Employee Benefits	1,126,750	1,157,551	1,349,026	1,568,238	1,701,336
	300 Purchased Professional and Technical Services	518,292	639,631	1,102,651	777,172	919,013
	500 Other Purchased Services	3,088	1,550	6,338	28,000	26,000
	600 Supplies	198,587	51,891	14,647	19,600	45,600
	700 Property	0	0	0	0	0
	800 Other Objects	230	2,420	1,926	4,850	5,100
TOTAL SUPPORT SERVICES-STUDENTS		<u>3,611,283</u>	<u>3,790,988</u>	<u>4,625,773</u>	<u>4,854,966</u>	<u>5,290,193</u>

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2026-2027
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

FUNCTION/ OBJECT	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
<u>2200 SUPPORT SERVICES-INSTRUCTIONAL STAFF</u>						
	100 Personnel Services-Salaries	1,405,017	1,539,952	1,837,708	1,983,233	2,016,298
	200 Personnel Services-Employee Benefits	999,080	1,053,551	1,235,196	1,423,437	1,384,904
	300 Purchased Professional and Technical Services	182,594	253,928	269,600	152,800	545,622
	400 Purchased Property Services	3,647	3,649	1,352	3,700	3,500
	500 Other Purchased Services	89,610	92,764	19,937	26,450	31,990
	600 Supplies	570,707	338,649	870,484	807,403	935,541
	700 Property	1,212	1,352	2,094	4,300	4,300
	800 Other Objects	3,879	1,450	6,306	6,000	6,000
TOTAL SUPPORT SERVICES-INSTRUCTIONAL STAFF		3,255,747	3,285,295	4,242,676	4,407,323	4,928,155
<u>2300 SUPPORT SERVICES-ADMINISTRATION</u>						
	100 Personnel Services-Salaries	2,760,295	2,741,307	3,249,141	3,241,584	3,355,100
	200 Personnel Services-Employee Benefits	1,633,940	1,641,692	1,949,874	2,476,436	2,494,095
	300 Purchased Professional and Technical Services	225,149	239,464	272,539	407,510	369,000
	500 Other Purchased Services	130,346	179,936	184,035	173,125	196,619
	600 Supplies	50,295	58,832	229,721	192,354	187,890
	700 Property	0	0	0	0	0
	800 Other Objects	57,649	69,677	87,719	59,800	97,664
TOTAL SUPPORT SERVICES-ADMINISTRATION		4,857,674	4,930,908	5,973,028	6,550,809	6,700,368
<u>2400 SUPPORT SERVICES-PUPIL HEALTH</u>						
	100 Personnel Services-Salaries	622,062	683,581	564,167	559,835	589,334
	200 Personnel Services-Employee Benefits	381,018	400,182	342,433	372,962	398,412
	300 Purchased Professional and Technical Services	17,342	17,868	25,195	21,925	24,925
	400 Purchased Property Services	210	228	240	150	100
	500 Other Purchased Services	5,540	2,864	15,530	8,125	20,000
	600 Supplies	24,772	23,935	31,348	33,200	33,500
TOTAL SUPPORT SERVICES-PUPIL HEALTH		1,050,944	1,128,658	978,913	996,197	1,066,271
<u>2500 SUPPORT SERVICES-BUSINESS</u>						
	100 Personnel Services-Salaries	675,660	723,570	727,625	761,800	749,900
	200 Personnel Services-Employee Benefits	338,034	349,348	362,799	401,867	449,162
	300 Purchased Professional and Technical Services	61,325	58,628	53,050	95,000	75,000
	500 Other Purchased Services	3,178	5,541	6,217	11,150	13,500
	600 Supplies	3,571	2,960	4,374	7,900	8,500
	800 Other Objects	104,526	97,394	121,860	107,000	134,000
TOTAL SUPPORT SERVICES-BUSINESS		1,186,294	1,237,441	1,275,926	1,384,717	1,430,062
<u>2600 OPERATION & MAINTENANCE OF PLANT SVCS.</u>						
	100 Personnel Services-Salaries	2,278,301	2,413,999	2,560,300	2,742,130	2,832,130
	200 Personnel Services-Employee Benefits	1,716,213	1,727,434	1,899,715	2,152,180	2,152,727
	300 Purchased Professional and Technical Services	206,955	184,338	256,675	383,500	333,000
	400 Purchased Property Services	1,294,581	1,012,607	1,041,230	1,287,000	1,363,760
	500 Other Purchased Services	254,246	297,906	371,746	423,500	447,250
	600 Supplies	1,516,686	1,555,267	1,664,513	1,581,240	1,695,100
	700 Property	64,704	22,438	86,977	152,000	140,000
	800 Other Objects	19,409	49,183	11,950	17,000	12,500
TOTAL OPERATION & MAINTENANCE OF PLANT SVCS.		7,351,095	7,263,171	7,893,105	8,738,550	8,976,467

KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2026-2027
FIVE YEAR COMPARISON OF EXPENDITURES - BY FUNCTION

FUNCTION/ OBJECT	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
<u>2700 STUDENT TRANSPORTATION SERVICES</u>						
	100 Personnel Services-Salaries	150,181	164,448	172,970	174,000	172,200
	200 Personnel Services-Employee Benefits	104,709	107,525	104,963	109,549	124,587
	300 Purchased Professional and Technical Services	21,425	4,135	16,627	5,000	15,000
	400 Purchased Property Services	874	1,192	13,159	2,000	10,000
	500 Other Purchased Services	4,610,247	4,960,165	5,638,108	6,077,869	6,247,706
	600 Supplies	37,333	36,790	27,019	40,000	35,000
	700 Property	10,869	0	0	25,000	85,000
	800 Other Objects	2,114	1,500	4,525	500	3,679
TOTAL STUDENT TRANSPORTATION		<u>4,937,751</u>	<u>5,275,755</u>	<u>5,977,371</u>	<u>6,433,918</u>	<u>6,693,172</u>
<u>2800 SUPPORT SERVICES-CENTRAL</u>						
	100 Personnel Services-Salaries	1,016,093	1,050,447	1,279,399	1,289,350	1,326,100
	200 Personnel Services-Employee Benefits	677,980	660,581	830,384	844,500	831,618
	300 Purchased Professional and Technical Services	274,951	345,379	92,788	204,200	192,072
	400 Purchased Property Services	(2,360)	(494)	0	0	0
	500 Other Purchased Services	223,776	150,983	190,580	168,499	166,899
	600 Supplies	400,242	462,248	836,204	599,828	680,328
	700 Property	329,392	298,012	99,548	696,376	696,523
	800 Other Objects	5,718	1,827	1,084	4,000	3,750
TOTAL SUPPORT SERVICES-CENTRAL		<u>2,925,791</u>	<u>2,968,982</u>	<u>3,329,986</u>	<u>3,806,753</u>	<u>3,897,290</u>
<u>2900 OTHER SUPPORT SERVICES</u>						
	500 Other Purchased Services	33,526	33,289	32,957	35,000	35,000
TOTAL OTHER SUPPORT SERVICES		<u>33,526</u>	<u>33,289</u>	<u>32,957</u>	<u>35,000</u>	<u>35,000</u>
<u>3000 OPERATION OF NON-INSTRUCTIONAL SERVICES</u>						
	100 Personnel Services-Salaries	778,749	1,084,619	1,162,988	1,080,150	1,217,279
	200 Personnel Services-Employee Benefits	322,177	467,427	487,607	457,958	477,486
	300 Purchased Professional and Technical Services	117,525	162,750	226,954	228,251	234,751
	400 Purchased Property Services	56	180	0	0	0
	500 Other Purchased Services	155,612	158,708	193,445	171,414	193,414
	600 Supplies	119,638	84,736	137,216	118,448	121,894
	700 Property	30,256	11,997	19,704	12,823	12,823
	800 Other Objects	72,536	74,866	100,922	49,944	55,312
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES		<u>1,596,549</u>	<u>2,045,283</u>	<u>2,328,836</u>	<u>2,118,988</u>	<u>2,312,959</u>
<u>4000 FACILITIES ACQ., CONST. & IMPROV. SERVICES</u>						
	400 Purchased Property Services	214,947	159,580	66,953	225,000	225,000
	700 Property	0	0	1,340	0	0
TOTAL FACILITIES ACQ., CONST. & IMPROV. SERVICES		<u>214,947</u>	<u>159,580</u>	<u>68,293</u>	<u>225,000</u>	<u>225,000</u>
<u>5100 OTHER EXPENDITURES & FINANCING USES</u>						
	800 Serial Bonds-Interest	989,827	786,386	2,917,814	4,348,217	5,412,419
	900 Serial Bonds-Principal	6,516,000	6,726,000	7,020,000	4,008,417	2,660,000
	930 Fund Transfers	7,707,841	7,312,673	1,786,139	0	0
TOTAL OTHER EXPENDITURES & FINANCING USES		<u>15,213,669</u>	<u>14,825,060</u>	<u>11,723,953</u>	<u>8,356,634</u>	<u>8,072,419</u>
<u>5900 BUDGETARY RESERVE</u>						
	800 Budget Reserve	0	0	10,474	90,000	90,000
TOTAL BUDGETARY RESERVE		<u>0</u>	<u>0</u>	<u>10,474</u>	<u>90,000</u>	<u>90,000</u>
TOTAL ALL FUNCTIONS		<u>\$ 96,258,712</u>	<u>\$ 99,611,529</u>	<u>\$ 108,055,791</u>	<u>\$ 107,695,765</u>	<u>\$ 112,254,354</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
GENERAL FUND FINAL BUDGET 2026-2027
FIVE YEAR COMPARISON OF EXPENDITURES BY OBJECT**

OBJECT DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
100 Salaries	\$ 33,400,194	\$ 34,947,505	\$ 38,444,983	\$ 40,378,981	\$ 41,238,147
200 Employee Benefits	21,851,302	21,850,805	24,623,079	26,370,684	26,551,292
300 Purchased Prof. Svcs.	6,815,849	8,494,513	10,610,907	8,027,201	10,706,978
400 Purchased Property Svcs.	1,512,535	1,178,104	1,124,035	1,520,900	1,605,410
500 Other Purchased Svcs.	13,201,687	13,740,470	16,314,369	17,669,128	18,279,239
600 Supplies	3,531,692	3,883,480	4,635,741	4,124,644	4,436,218
700 Property	456,524	378,052	228,011	904,499	950,646
800 Other Objects	1,265,088	1,099,928	3,268,528	4,691,311	5,826,424
900 Other Financing Uses	14,223,841	14,038,674	8,806,139	4,008,417	2,660,000
TOTAL ALL OBJECTS	<u>\$ 96,258,712</u>	<u>\$ 99,611,529</u>	<u>\$ 108,055,791</u>	<u>\$ 107,695,765</u>	<u>\$ 112,254,354</u>

FIVE YEAR COMPARISON OF BENEFITS EXPENDITURES BY OBJECT

OBJECT DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET
213 Life Insurance	\$ 28,350	\$ 28,726	\$ 30,809	\$ 32,233	\$ 32,613
214 Income Protection Ins.	57,445	59,167	72,883	71,784	72,345
215 Eye Care Insurance	79,246	77,927	79,843	89,783	85,405
220 Social Security Contrib.	2,469,411	2,587,759	2,852,319	3,068,519	3,133,217
230 PSERS Retirement Contrib.	11,454,677	12,156,624	12,852,816	13,690,444	13,848,859
240 Tuition Reimbursement	224,801	223,007	272,608	280,000	280,000
250 Unemployment Comp.	12,549	4,601	0	41,766	41,542
260 Workers' Compensation	132,126	231,490	323,882	282,354	288,708
271 Self-Insurance Medical Ben.	5,432,725	4,940,796	5,991,062	6,396,223	6,120,733
272 Self-Insurance Dental Ben.	439,595	378,403	445,144	472,166	463,957
276 Self-Insurance Prescription Ben.	1,520,374	1,162,302	1,683,404	1,785,414	1,968,575
290 Other Current Employee Benefits	0	0	18,307	160,000	215,340
TOTAL ALL BENEFITS	<u>\$ 21,851,302</u>	<u>\$ 21,850,805</u>	<u>\$ 24,623,079</u>	<u>\$ 26,370,684</u>	<u>\$ 26,551,292</u>

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2026-2027**

Historical Analysis of Millage Rate

<u>Year</u>	<u>Millage Rate</u>	<u>Inc. %</u>
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	34.9942	4.00%
2026-27	36.2036	3.46%

Historical Analysis of Real Estate Tax Levy

<u>Year</u>	<u>R.E. Tax Levy</u>	<u>Inc. \$</u>
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	\$75,642,593	\$3,033,951
2026-27	\$79,042,433	\$3,399,840

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2026-2027**

Real Estate Tax Collections Analysis

<u>Year</u>	<u>Assessment</u>	<u>Millage</u>	<u>Levied</u>	<u>Percentage</u>	<u>Collections</u>
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	34.9942	75,642,593	96.5%	72,995,287
2026-27	2,183,275,492	36.2036	79,042,433	96.4%	76,187,025

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2026-2027**

Historical Analysis of Real Estate Assessments

<u>Year</u>	<u>Assessment</u>	<u>Inc. %</u>
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%
2026-27	2,183,275,492	1.0%

Historical Analysis of STEB Market Values

<u>Year</u>	<u>STEB Market Value</u>	<u>Inc. %</u>
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	3,874,057,185	6.79%
2025-26	TBA	
2026-27	TBA	

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2026-2027**

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	176,319,650	1,444	637,975,920	3,246
Agriculture	0	0	5,306,310	19
Industrial	1,294,660	5	20,758,020	16
Commercial	81,721,601	225	153,366,853	325
Act 319/515	1,113,630	39	12,766,578	325
Mobile Homes	0	0	2,141,480	113
Total	260,449,541	1,713	832,315,161	4,044

<u>Classification</u>	<u>Kennett Twp.</u>	<u>Parcels</u>	<u>Independent No. 1</u>	<u>Parcels</u>
Residential	670,589,060	2,855	152,604,620	814
Agriculture	9,305,340	30	272,650	1
Industrial	9,099,160	8	2,401,970	3
Commercial	152,615,525	157	79,578,940	60
Act 319/515	12,592,075	361	1,122,370	22
Mobile Homes	329,080	15	0	0
Total	854,530,240	3,426	235,980,550	900

<u>Classification</u>	<u>Total District</u>	<u>Parcels</u>
Residential	1,637,489,250	8,359
Agriculture	14,884,300	50
Industrial	33,553,810	32
Commercial	467,282,919	767
Act 319/515	27,594,653	747
Mobile Homes	2,470,560	128
Total	2,183,275,492	10,083

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2026-2027**

Tax Duplicate Analysis by Municipality

<u>Year</u>	<u>Kennett Boro</u>	<u>Inc. %</u>	<u>New Garden Twp.</u>	<u>Inc. %</u>
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%
2026-27	260,449,541	2.15%	832,315,161	0.05%

<u>Year</u>	<u>Kennett Twp.</u>	<u>Inc. %</u>	<u>Independent No. 1</u>	<u>Inc. %</u>
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%
2026-27	854,530,240	2.01%	235,980,550	-0.44%

<u>Year</u>	<u>Total District</u>	<u>Inc. %</u>
2017-18	2,021,416,348	0.16%
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%
2026-27	2,183,275,492	1.00%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2026-2027**

Principal Taxpayers

<u>Owner</u>	<u>Township</u>	<u>Type of Property</u>	<u>2026 Assessment</u>
Kendal Crosslands Communities	Kennett Twp.	Retirement Community	\$27,149,270
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
Kennett Square Apartments LLC	Kennett Borough	Luxury Apartments	9,830,240
Peco Energy Co	Kennett Twp.	Commercial Offices	9,688,410
Constellation Energy Generation	Kennett Twp.	Commercial Offices	9,529,740
350 Scarlett Group	New Garden Twp.	Retail Shopping Center	6,925,500
Marlborough Square	Independent No. 1	Commercial Offices	6,783,750
Kennett Square Apartments LLC	Kennett Borough	Luxury Apartments	6,736,130
Total			\$116,231,950

Common Level Ratio

<u>Year</u>	<u>Market Value</u>	<u>Assessed Value</u>	<u>Common Level Ratio</u>
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	3,874,057,185	2,157,773,346	33.90%
2025	TBA	2,161,575,153	31.84%
2026	TBA	2,183,275,492	TBA

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2026-2027**

Average Residential Assessment

<u>Municipality</u>	<u>Residential Assessment</u>	<u>Parcels</u>	<u>Average Resident</u>
Kennett Boro	\$177,433,280	1,483	\$119,645
New Garden Twp.	652,883,978	3,684	177,221
Kennett Twp.	683,510,215	3,231	211,548
<u>Independent No. 1</u>	<u>153,726,990</u>	<u>836</u>	<u>183,884</u>
Total	\$1,667,554,463	9,234	\$180,589

2026-27 Average Homeowner Assessment \$180,589

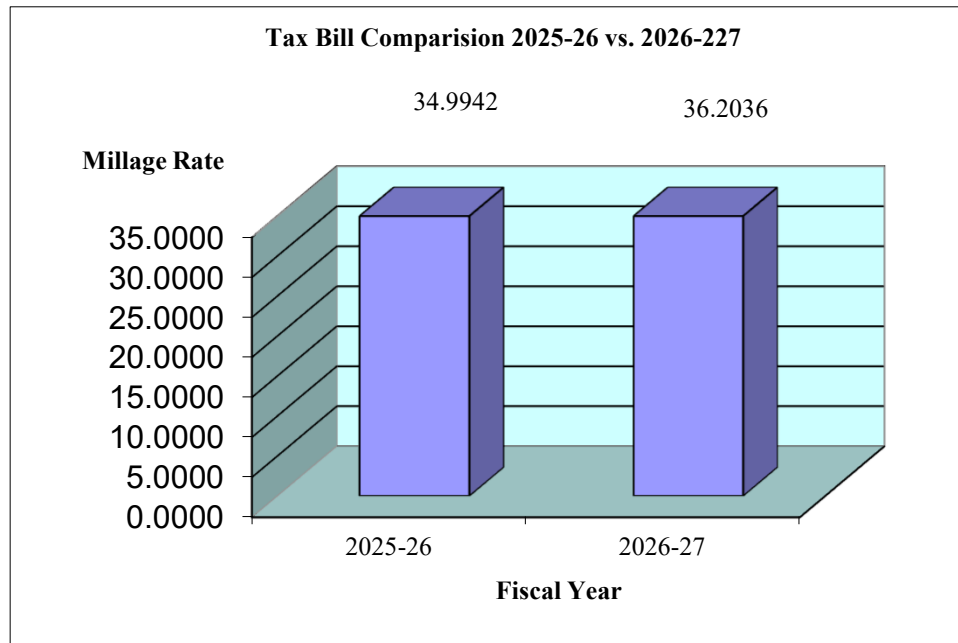
Tax Bill Calculation:

Base Bill @ 2025-26 Millage (34.9942 Mills) 6,320

2026-27 Millage Increase @ 1.2094 Mills 218

Total Millage 2026-27 (36.2036 Mills)

Total Average Tax Bill 2026-27 \$6,538



**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2026-2027**

Property Tax Reference Table

Assessed Property Value	2025-2026 Property Tax	2026-2027 Property Tax	Tax Increase
100,000	3,499	3,620	121
125,000	4,374	4,525	151
150,000	5,249	5,431	181
175,000	6,124	6,336	212
180,589	6,320	6,538	218
200,000	6,999	7,241	242
225,000	7,874	8,146	272
250,000	8,749	9,051	302
275,000	9,623	9,956	333
300,000	10,498	10,861	363
325,000	11,373	11,766	393
350,000	12,248	12,671	423
375,000	13,123	13,576	454
400,000	13,998	14,481	484
425,000	14,873	15,387	514
450,000	15,747	16,292	544
475,000	16,622	17,197	574
500,000	17,497	18,102	605
525,000	18,372	19,007	635
550,000	19,247	19,912	665
575,000	20,122	20,817	695
600,000	20,997	21,722	726
625,000	21,871	22,627	756
650,000	22,746	23,532	786
675,000	23,621	24,437	816
700,000	24,496	25,343	847
725,000	25,371	26,248	877
750,000	26,246	27,153	907
775,000	27,121	28,058	937
800,000	27,995	28,963	968
825,000	28,870	29,868	998
850,000	29,745	30,773	1,028
875,000	30,620	31,678	1,058
900,000	31,495	32,583	1,088
925,000	32,370	33,488	1,119
950,000	33,244	34,393	1,149
975,000	34,119	35,299	1,179
1,000,000	34,994	36,204	1,209

Real Estate Tax Millage Rate	
2025-2026	34.9942
2026-2027	36.2036

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2026-2027**

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>
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 *	1,712	870	1,170	3,752	-92	-2.39%
2026-27 **	1,741	872	1,153	3,766	14	0.37%

* Actual enrollment as of September 2025

** 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.
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**KENNETT CONSOLIDATED SCHOOL DISTRICT
2026-2027 BUILDING ALLOCATIONS**

<u>SCHOOL</u>	<u>PROJECTED 2026-2027 ENROLLMENT</u>	<u>WEIGHTING FACTOR</u>	<u>WEIGHTED ENROLLMENT</u>	<u>2026-2027 APPROPRIATION</u>
<u>KINDERGARTEN CENTER</u>				
Kindergarten	<u>300</u>	<u>1.00</u>	<u>300.00</u>	
Total (K)	300		300.00	\$56,061
			Special Request	\$4,944
			Copier Allowance	<u>\$15,000</u>
			TOTAL ALLOCATION	\$76,005
<u>BANCROFT</u>				
Grades 1 - 5	<u>365</u>	<u>1.00</u>	<u>365.00</u>	
Total (1-5)	365		365.00	\$68,208
			Special Request	\$6,015
			Copier Allowance	<u>\$23,000</u>
			TOTAL ALLOCATION	\$97,223
<u>GREENWOOD</u>				
Grades 1 - 5	<u>563</u>	<u>1.00</u>	<u>563.00</u>	
Total (1-5)	563		563.00	\$105,208
			Special Request	\$9,278
			Copier Allowance	<u>\$23,000</u>
			TOTAL ALLOCATION	\$137,486
<u>NEW GARDEN</u>				
Grades 1 - 5	<u>513</u>	<u>1.00</u>	<u>513.00</u>	
Total (1-5)	513		513.00	\$95,864
			Special Request	\$8,454
			Copier Allowance	<u>\$23,000</u>
			TOTAL ALLOCATION	\$127,319
<u>MIDDLE SCHOOL</u>				
Grade 6	309	1.00	309.00	\$57,743
Grades 7- 8	<u>563</u>	<u>1.45</u>	<u>816.35</u>	\$152,551
Total (6-8)	872		1,125.35	
			Special Request	\$14,371
			Copier Allowance	<u>\$30,000</u>
			TOTAL ALLOCATION	\$254,665
<u>HIGH SCHOOL</u>				
Grades 9 - 12	1153	1.70	1,960.10	\$366,284
			Pathways	\$41,400
			Special Request	\$10,350
			Copier Allowance	<u>\$45,000</u>
			TOTAL ALLOCATION	\$463,034
Elementary	2,050		2,050.00	\$495,775
<u>Secondary</u>	<u>1,716</u>		<u>2,776.45</u>	<u>\$645,585</u>
Grand Total	3,766		4,826.45	\$1,141,360
Per Student Allocation	\$186.87		Previous Year's Allocation	<u>\$1,131,559</u>
			Appropriation Decrease	\$9,801
				0.9%

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2026-2027**

Debt Service Schedule

<u>Description</u>		<u>8/15/2026</u>	<u>10/1/2026</u>	<u>2/15/2027</u>	<u>Future</u>	<u>Totals</u>
2018 General Obligation Bonds Issue: \$4,565,000	Principal		610,000			610,000
	Interest		12,200			12,200
	Bank Fees		750			750
2022 General Obligation Bonds Issue: \$9,995,000	Principal	0		165,000		165,000
	Interest	212,934		212,934		425,869
	Bank Fees	750		750		1,500
2023 General Obligation Bonds Issue: \$9,995,000	Principal	0		230,000		230,000
	Interest	249,625		249,625		499,250
	Bank Fees	750		750		1,500
2024 General Obligation Bonds Issue: \$46,625,000	Principal	0		520,000		520,000
	Interest	1,155,050		1,155,050		2,310,100
	Bank Fees	750		750		1,500
2025 General Obligation Bonds Issue: \$46,625,000	Principal	0		1,135,000		1,135,000
	Interest	870,000		870,000		1,740,000
	Bank Fees	750		750		1,500
Future Debt Service Needs Issue: \$418,250	Principal	0			0	0
	Interest	0			418,250	418,250
	Bank Fees	0			0	0

Total						\$8,072,419
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General Fund Totals by Accounting Codes:

General Obligation Bond Principal	\$2,660,000
General Obligation Bond Interest	\$5,412,419

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

Outstanding Debt Service Schedule

	2018	2022	2023	2024	2025	Annual
Fiscal						
Year	<u>\$4,565,000</u>	<u>\$9,995,000</u>	<u>\$9,995,000</u>	<u>\$46,625,000</u>	<u>\$34,800,000</u>	<u>Debt Service</u>
2026-27	634,400	590,869	729,250	2,830,100	2,875,000	7,659,619
2027-28		650,506	832,750	3,279,100	2,878,250	7,640,606
2028-29		646,306	835,500	3,279,350	2,878,500	7,639,656
2029-30		646,906	837,250	3,278,000	2,880,750	7,642,906
2030-31		3,248,331	4,173,750	16,383,750	14,400,750	38,206,581
2031-36		3,243,356	4,175,750	16,387,250	14,400,500	38,206,856
2036-41		3,247,550	4,163,750	16,393,000	14,401,000	38,205,300
2041-46		3,252,869		18,749,250		22,002,119
2046-51		1,428,775		3,223,500		4,652,275
TOTALS	\$634,400	\$16,955,468	\$15,748,000	\$83,803,300	\$54,714,750	\$171,855,918

**KENNETT CONSOLIDATED SCHOOL DISTRICT
BUDGET 2026-2027**

SCHOLASTIC APTITUDE TEST (SAT) MEAN SCORES

<u>Kennett High School</u>	<u>Reading</u>	<u>Math</u>	<u>Combined</u>
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
2025	601	569	1170
<u>National</u>	<u>Reading</u>	<u>Math</u>	<u>Combined</u>
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
2025	521	508	1029

