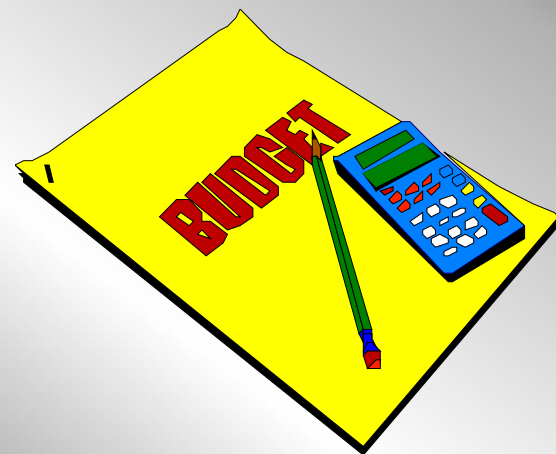


Kenilworth Board of Education

ANNUAL SCHOOL BUDGET
USER FRIENDLY BUDGET
Fiscal Year 2016
School Year 2016-2017



April 27, 2016

Final Budget - Approved 4-27-16 v_1

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,212.0	1,185.0	1,220.0
Pupils On Roll Regular Shared-Time	47.0	22.0	18.0
Pupils On Roll Special Ed Full-Time	196.0	186.0	219.0
Pupils On Roll Special Ed Shared-Time	13.0	6.0	2.0
Pupils On Roll SUBTOTAL	1,468.0	1,399.0	1,459.0
Pupils in Private School Placements	14.5	15.0	18.0
Pupils Sent to Other Districts Special Ed	12.0	8.0	10.0
Pupils Received	35.0	35.5	33.0
Pupils in State Facilities	2.0		0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	17,083,017	18,110,000	19,384,980
Total Tuition	10-1300	512,972	404,881	428,715
Unrestricted Miscellaneous Revenues	10-1XXX	135,601	147,500	159,250
Subtotal - Revenues From Local Sources		17,731,590	18,662,381	19,972,945
Revenues from State Sources:				
School Choice Aid	10-3116	2,159,493	2,125,960	2,079,015
Categorical Transportation Aid	10-3121	29,770	29,770	33,288
Extraordinary Aid	10-3131	184,996	64,000	64,000
Categorical Special Education Aid	10-3132	808,290	808,290	821,279
Equalization Aid	10-3176	1,246,171	1,246,171	1,243,266
Categorical Security Aid	10-3177	37,446	37,446	43,234
Adjustment Aid	10-3178	0	33,533	80,478
Under Adequacy Aid	10-3180		46,156	46,156
Parcc Readiness Aid	10-3181		14,180	14,180
Per Pupil Growth Aid	10-3182		14,180	14,180
Professional Learning Community Aid	10-3183		0	13,660
Other State Aids	10-3XXX	74,516	0	0
Subtotal - Revenues From State Sources		4,540,682	4,419,686	4,452,736
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	17,201	22,691
Subtotal - Revenues From Federal Sources		0	17,201	22,691
Budgeted Fund Balance - Operating Budget	10-303	0	250,000	154,296
Withdrawal From Maint. Reserve	10-310	0	100,000	100,000
Adjustment For Prior Year Encumbrances		0	884,262	0
Actual Revenues (Over)/Under Expenditures		-310,346	0	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Operating Budget		21,961,926	24,333,530	24,702,668
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	14,800	0	0
Total Revenues From Local Sources	20-1XXX	14,800	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	134,785	152,400	141,000
Total Revenues From State Sources		134,785	152,400	141,000
Revenues from Federal Sources:				
Title I	20-4411-4416	147,007	116,000	116,000
Title II	20-4451-4455	20,824	20,000	20,000
Title III	20-4491-4494	26,709	0	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	320,642	301,000	324,000
Other	20-4XXX	0	46,318	0
Total Revenues From Federal Sources		515,182	483,318	470,000
Total Grants And Entitlements		664,767	635,718	611,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	787,607	848,149	849,641
Total Revenues From Local Sources		787,607	848,149	849,641
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	373,397	416,375	417,990
Budgeted Fund Balance	40-303	0	8	1
Total Local Repayment Of Debt		1,161,004	1,264,532	1,267,632
Actual Revenues (Over)/Under Expenditures		102	0	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Repayment Of Debt		1,161,106	1,264,532	1,267,632
Total Revenues/Sources		23,787,799	26,233,780	26,581,300
Total Revenues/Sources Net of Transfers		23,787,799	26,233,780	26,581,300

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,169,752	8,125,007	7,872,375
Special Education - Instruction	11-2XX-100-XXX	2,065,576	2,653,491	2,666,364
Basic Skills/Remedial - Instruction	11-230-100-XXX	358,793	473,171	460,549
Bilingual Education - Instruction	11-240-100-XXX	170,063	214,221	134,891
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	233,498	228,540	228,266
School-Sponsored Athletics - Instruction	11-402-100-XXX	312,842	362,651	363,384
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,142,778	1,956,586	2,216,802
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	15,228	19,350	19,350
Undist. Expenditures - Health Services	11-000-213-XXX	127,578	158,264	151,822
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	271,325	343,298	378,999
Undist. Expenditures - Guidance	11-000-218-XXX	417,916	476,449	508,582
Undist. Expenditures - Child Study Teams	11-000-219-XXX	550,600	587,056	584,943
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	374,897	425,621	408,828
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	206,332	226,508	282,835
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	77,756	103,551	73,889
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	560,944	563,406	568,819
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	655,129	669,226	679,004
Undist. Expend. - Central Services	11-000-251-XXX	299,177	322,746	313,297
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	199,118	206,533	212,965
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,496,737	1,761,953	1,684,325
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	643,591	706,878	716,517
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,547,873	3,677,967	4,086,978
Total Undistributed Expenditures		11,586,979	12,205,392	12,887,955
Total General Current Expense		21,897,503	24,262,473	24,613,784
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Equipment	12-XXX-XXX-730	0	8,000	12,000
Total Capital Outlay		0	8,000	12,000
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	60,630	58,997	72,924
Summer School - Support Services	13-422-200-XXX	3,793	4,060	3,960
Total Summer School	13-422-X00-XXX	64,423	63,057	76,884
Total Special Schools	13-XXX-XXX-XXX	64,423	63,057	76,884
General Fund Grand Total		21,961,926	24,333,530	24,702,668
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	14,800	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	11,318	11,000	10,500
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	57,261	67,804	60,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	44,318	50,000	50,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	15,802	19,024	16,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	6,086	4,572	4,500
Total Other State Projects		134,785	152,400	141,000
Total State Projects	20-XXX-XXX-XXX	134,785	152,400	141,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	147,007	116,000	116,000
Title II	20-XXX-XXX-XXX	20,824	20,000	20,000
Title III	20-XXX-XXX-XXX	26,709	0	10,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	320,642	301,000	324,000
Other	20-XXX-XXX-XXX	0	46,318	0
Total Federal Projects	20-XXX-XXX-XXX	515,182	483,318	470,000
Total Special Revenue Funds		664,767	635,718	611,000

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,161,106	1,264,532	1,267,632
Total Debt Service Funds		1,161,106	1,264,532	1,267,632
Total Expenditures/Appropriations		23,787,799	26,233,780	26,581,300
Total Expenditures Net of Transfers		23,787,799	26,233,780	26,581,300

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	780,664	810,235	560,235	405,939
--Repayment of Debt	111	9	1	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	85,000	125,101	125,101	125,101
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	600,000	500,000	400,000	300,000
--Legal Reserve	43,383	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,049	\$13,514	\$14,190	\$15,602	\$14,968
Total Classroom Instruction	\$8,433	\$8,647	\$9,181	\$10,159	\$9,654
Classroom-Salaries and Benefits	\$7,657	\$8,261	\$8,800	\$9,757	\$9,302
Classroom-General Supplies and Textbooks	\$434	\$286	\$303	\$320	\$268
Classroom-Purchased Services	\$342	\$100	\$78	\$83	\$84
Total Support Services	\$1,747	\$1,789	\$1,886	\$2,058	\$2,073
Support Services-Salaries and Benefits	\$1,604	\$1,637	\$1,747	\$1,909	\$1,939
Total Administrative Costs	\$1,408	\$1,442	\$1,404	\$1,489	\$1,460
Administration Salaries and Benefits	\$1,060	\$1,088	\$1,067	\$1,124	\$1,112
Total Operations and Maintenance of Plant	\$1,323	\$1,142	\$1,236	\$1,364	\$1,257
Operations and Maintenance-Salaries and Benefits	\$424	\$397	\$430	\$478	\$445
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$426	\$473	\$460	\$508	\$492
Total Equipment Costs	\$27	\$0	\$5	\$6	\$8
Legal Costs	\$62	\$69	\$38	\$42	\$45
Employee Benefits as a percentage of salaries*	27.99%	26.72%	25.22%	23.88%	26.87%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2015-16 revised appropriations and the 2016-17 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	BOE coordinates with all Union County Schools to advertise free/reduced lunch opportunities for students	0
Others	Boro extensively uses BOE fields and facilities for recreational programs	0
Others	Share in the cost of maintaining a School Resource Officer with the Boro	0
Others	Member of UCESC which provides an array of services including but not limited to RTK Training and BPP Training	0
Others	Athletic Program Cooperative with Springfield School District for certain sports programs	0
Transportation Services, including Fuel	District allow MUJC to park buses on site in an effort to reduce route costs which would otherwise originate in Berkeley Heights	0
Purchasing	ACT Cooperative purchasing of telecommunications services	0
Purchasing	Member of Ed-Data Services & MRESC Cooperative for bidding and purchasing	0
Purchasing	ACES natural gas & electric cooperative purchasing program	0
Municipal/Public Works	Boro provides garbage collection for all schools	0
Municipal/Public Works	Boro provides salt for snow removal for the schools sidewalks and parking lots	0
Municipal/Public Works	Boro provides parking lot sweeping services on an annual basis.	0
Professional Staff Development	Professional Development opportunities coordinated through the MUJC	0
Professional Staff Development	Offer local districts opportunity to share in PD programs sponsored by the KBOE	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	19,384,980
(B) Estimated Net Taxable Valuation (as of 10/01/15)	820,016,908
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	2.3640
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	20,234,621
(E) Estimated Net Taxable Valuation (as of 10/01/15)	820,016,908
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	2.4676

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	19,384,980
(H) Estimated Equalized Valuation (as of 10/01/15)	1,386,363,492
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3983
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	20,234,621
(K) Estimated Equalized Valuation (as of 10/01/15)	1,386,363,492
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.4595

NAME=Thomas Tramaglino

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$147,500
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	02/17/16
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	30
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$11,250
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,589
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$7,970
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at Max of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Capped at max of 60 days
Contractual Post-Employment Benefit Description of Payout of Personal days	No reimbursement for unused Personal Days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Thomas Tramaglino

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Vincent Gonnella

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$165,689
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	30
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,095
Total Bonuses Amount	\$0
Total Stipends Amount	\$5,000
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$4,971
Total Contractual Post-Employment Benefit Amount	\$34,118
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at \$15,000 (at max)
Contractual Post-Employment Benefit Description of Payout of Vacation days	Capped at 60 days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payment for personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Vincent Gonnella

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

KENILWORTH BOARD OF EDUCATION

April 27, 2016

RESOLUTION

RESOLUTION #1: Adopting the 2016-2017 annual school budget:

Adjustment Enrollment

RESOLVED that the Kenilworth Board of Education includes in the proposed budget the adjustment for enrollment in the amount of \$0. The district intends to utilize this adjustment for supplies and materials necessary for the additional students.

Adjustment Health Benefits

RESOLVED that the Kenilworth Board of Education includes in the proposed budget the adjustment for increased costs of health benefits in the amount of \$0. The additional funds are included in the base budget and will be used to pay for the additional increase in health benefits.

Adjustment PERS Pension

RESOLVED that the Kenilworth Board of Education includes in the proposed budget the adjustment for deferral of the PERS pension cost and the additional interest incurred in the amount of \$0. The district intends to utilize this adjustment for the purpose of paying the additional interest charges.

Adjustment Responsibility Transferred

RESOLVED that the Kenilworth Board of Education includes in the proposed budget the adjustment for increase (decrease) of costs associated with the transfer of responsibilities in the amount of \$0. The district intends to utilize this adjustment for increase (decrease) of costs.

Adjustment Banked Cap

RESOLVED that the Kenilworth Board of Education includes in the proposed budget the adjustment for banked cap in accordance with N.J.A.C. 6A:23A-10.3(b). The district has fully exhausted all eligible statutory spending authority and must increase the base budget in the amount of \$758,772 for the purpose of reducing class size, continued expansion of the Special Education In-class Support Model and improving student counselor ratios in guidance. The district intends to complete said purpose by June 2017. Approval of this budget adjustment will result in a permanent increase in tax levy and such designation appears reasonable.

Maintenance Reserve Account Withdrawal

RESOLVED that the Kenilworth Board of Education requests the approval of a Maintenance reserve withdrawal in the amount of \$100,000. The district intends to utilize these funds for general building renovations at the Harding Elementary School and the David Brearley Middle/High School.

