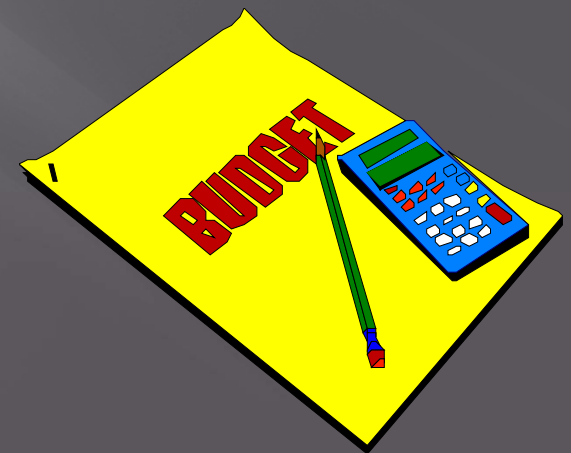


KENILWORTH BOARD OF EDUCATION

ANNUAL SCHOOL BUDGET
USER FRIENDLY BUDGET
Fiscal Year 2014
School Year 2013-2014



UNION - KENILWORTH BORO
Advertised Enrollments

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	1,169	1,216	1,267
Pupils On Roll Regular Shared-Time	31	26	35
Pupils On Roll - Special Full-Time	163	191	159
Pupils On Roll - Special Shared-Time	11	8	13
Subtotal - Pupils On Roll	1,374	1,441	1,474
Private School Placements	15	15	13
Pupils Sent to Other Districts-Reg Prog	1		0
Pupils Sent to Other Dists-Spec Ed Prog	11	10	24
Pupils Received	26	29	36

UNION - KENILWORTH BORO
Advertised Revenues

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	16,244,515	16,244,515	16,519,624
Total Tuition	10-1300	329,051	258,612	380,304
Unrestricted Miscellaneous Revenues	10-1XXX	253,702	222,800	181,500
Subtotal - Revenues From Local Sources		16,827,268	16,725,927	17,081,428
Revenues from State Sources:				
School Choice Aid	10-3116	1,692,846	2,100,581	2,099,135
Categorical Transportation Aid	10-3121	0	23,881	29,770
Extraordinary Aid	10-3131	257,776	50,000	64,000
Categorical Special Education Aid	10-3132	738,381	791,590	808,290
Equalization Aid	10-3176	1,165,717	1,274,381	1,246,171
Categorical Security Aid	10-3177	0	31,824	37,446
Other State Aids	10-3XXX	0	0	46,156
Subtotal - Revenues From State Sources		3,854,720	4,272,257	4,330,968
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	127,692	0	0
Subtotal - Revenues From Federal Sources		127,692	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	60,000	538,964
Withdrawal From Maint. Reserve	10-310	0	0	250,000
Adjustment For Prior Year Encumbrances		0	282,612	0
Actual Revenues (Over)/Under Expenditures		-846,580	0	0
Total Operating Budget		19,963,100	21,340,796	22,201,360
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	13,200	0	0

UNION - KENILWORTH BORO
Advertised Revenues

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Revenues From Local Sources	20-1XXX	13,200	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	144,347	258,733	258,733
Total Revenues From State Sources		144,347	258,733	258,733
Revenues from Federal Sources:				
Title I	20-4411-4416	146,936	142,141	110,732
Title II	20-4451-4455	24,068	22,770	15,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	309,057	314,369	326,000
Total Revenues From Federal Sources		480,061	479,280	451,732
Total Grants And Entitlements		637,608	738,013	710,465
Repayment of Debt:				
Transfers From Other Funds	40-5200	220	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	653,823	690,794	695,330
Total Revenues From Local Sources		653,823	690,794	695,330
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	303,072	300,060	299,806
Budgeted Fund Balance	40-303	0	4,378	221
Total Local Repayment Of Debt		957,115	995,232	995,357
Actual Revenues (Over)/Under Expenditures		46,747	0	0
Total Repayment Of Debt		1,003,862	995,232	995,357
Total Revenues/Sources		21,604,570	23,074,041	23,907,182
Total Revenues/Sources Net of Transfers		21,604,570	23,074,041	23,907,182

UNION - KENILWORTH BORO
Advertised Appropriations

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,781,906	7,072,896	7,300,664
Special Education - Instruction	11-2XX-100-XXX	1,653,905	1,803,066	1,844,978
Basic Skills/Remedial - Instruction	11-230-100-XXX	251,382	296,212	408,901
Bilingual Education - Instruction	11-240-100-XXX	65,735	88,988	148,844
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	152,063	182,371	185,858
School-Sponsored Athletics - Instruction	11-402-100-XXX	303,852	345,365	339,314
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,792,435	1,747,575	1,889,485
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	7,453	18,490	17,220
Undist. Expenditures - Health Services	11-000-213-XXX	138,656	131,046	135,688
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	248,263	259,867	269,377
Undist. Expenditures - Guidance	11-000-218-XXX	438,760	456,326	489,471
Undist. Expenditures - Child Study Teams	11-000-219-XXX	463,525	518,029	524,234
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	417,341	401,386	390,668
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	211,422	214,312	216,854
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	65,235	84,119	83,907
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	524,145	583,628	532,522
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	536,302	636,690	650,930
Undist. Expend. - Central Services	11-000-251-XXX	332,863	285,389	301,857
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	189,323	190,205	192,487
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,389,821	1,677,455	1,793,650
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	649,657	597,892	646,240
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,273,797	3,679,217	3,785,844
Total Undistributed Expenditures		10,678,998	11,481,626	11,920,434
Total General Current Expense		19,887,841	21,270,524	22,148,993

UNION - KENILWORTH BORO
Advertised Appropriations

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	26,997	24,800	6,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,833	0	0
Total Capital Outlay		28,830	24,800	6,000
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	42,728	41,678	42,497
Summer School - Support Services	13-422-200-XXX	3,701	3,794	3,870
Total Summer School	13-422-X00-XXX	46,429	45,472	46,367
Total Special Schools	13-XXX-XXX-XXX	46,429	45,472	46,367
General Fund Grand Total		19,963,100	21,340,796	22,201,360
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	13,200	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	10,916	18,930	18,930
Nonpubic Auxiliary Services	20-XXX-XXX-XXX	69,690	100,000	100,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	48,972	114,250	114,250
Nonpublic Nursing Services	20-XXX-XXX-XXX	14,769	25,553	25,553
Total Other State Projects		144,347	258,733	258,733
Total State Projects	20-XXX-XXX-XXX	144,347	258,733	258,733
Federal Projects:				
Title I	20-XXX-XXX-XXX	146,936	142,141	110,732
Title II	20-XXX-XXX-XXX	24,068	22,770	15,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	309,057	314,369	326,000
Total Federal Projects	20-XXX-XXX-XXX	480,061	479,280	451,732
Total Special Revenue Funds		637,608	738,013	710,465

UNION - KENILWORTH BORO
Advertised Appropriations

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,003,862	995,232	995,357
Total Debt Service Funds		1,003,862	995,232	995,357
Total Expenditures/Appropriations		21,604,570	23,074,041	23,907,182
Total Expenditures Net of Transfers		21,604,570	23,074,041	23,907,182

UNION - KENILWORTH BORO
Advertised Recapitulation of Balances

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	753,665	659,525	657,038	421,164
--Repayment of Debt	51,346	4,599	221	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1	1	1	1
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	600,000	600,000	350,000
--Legal Reserve	118,502	360,603	303,090	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	200,000	250,000	250,000	250,000
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

UNION - KENILWORTH BORO
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,941	\$12,840	\$13,779	\$13,300	\$13,535
Total Classroom Instruction	\$8,140	\$8,091	\$8,641	\$8,261	\$8,489
Classroom-Salaries and Benefits	\$7,855	\$7,729	\$8,160	\$7,801	\$8,007
Classroom-General Supplies and Textbooks	\$237	\$328	\$408	\$390	\$412
Classroom-Purchased Services	\$47	\$34	\$74	\$70	\$71
Total Support Services	\$1,826	\$1,826	\$1,943	\$1,846	\$1,844
Support Services-Salaries and Benefits	\$1,627	\$1,692	\$1,791	\$1,699	\$1,676
Total Administrative Costs	\$1,417	\$1,393	\$1,466	\$1,439	\$1,400
Administration Salaries and Benefits	\$1,064	\$1,070	\$1,120	\$1,103	\$1,083
Legal Costs	\$52	\$45	\$49	\$50	\$42
Total Operations and Maintenance of Plant	\$1,166	\$1,112	\$1,225	\$1,275	\$1,333
Operations and Maintenance-Salaries and Benefits	\$450	\$416	\$453	\$430	\$429
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$384	\$405	\$477	\$453	\$443
Total Equipment Costs	\$19	\$20	\$18	\$17	\$4
Employee Benefits as a percentage of salaries*	27.55%	27.12%	29.33%	29.08%	28.95%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

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

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 Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education> (under Finance), when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2012-13 revised appropriations and the 2013-14 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.

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

UNION - KENILWORTH BORO
Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Professional Staff Development	Member of MUJC "multi-media" lending library accessing media materials on a consortium basis.	0.00
Professional Staff Development	Professional development opportunities coordinated through the MUJC.	0.00
Professional Staff Development	Offer local districts opportunity to share in PD programs sponsored by the KBOE for fee.	0.00
Technology Services	District assists Kenilworth Police Department with IT needs	0.00
Food Services	BOE coordinates with all UC schools to advertise free/reduced lunch opportunities for students.	0.00
Others	Boro extensively uses BOE fields and facilities for recreational programs.	0.00
Others	Athletic Program Cooperative with Springfield School District for certain sports programs.	0.00
Others	1. Share in the cost of maintaining a School Resource Officer with Boro.	0.00
Others	Member of UCESC which provides an array of services including but not limited to RTK training and Bloodborne pathogens training.	0.00
Transportation Services, including Fuel	District allows MUJC to park buses on site in an effort to reduce route costs which would otherwise originate in Berkeley Heights.	0.00
Purchasing - Telephone	ACT Cooperative purchasing of telecommunications services.	0.00
Purchasing - Power/Utilities	3. ACES: Natural gas cooperative purchasing program.	0.00
Purchasing - Supplies	2. Member of the MRESC Purchasing Cooperative.	0.00
Purchasing - Supplies	Member of Educational Data Services Cooperative Purchasing program.	0.00
Public Works (fire/snow/trash/water)	Boro provides garbage collection for all schools.	0.00
Public Works (fire/snow/trash/water)	Boro provides salt for snow removal for the schools' grounds.	0.00
Public Works (fire/snow/trash/water)	Boro and other local BOE's share various grounds maintenance equip.	0.00
Public Works (fire/snow/trash/water)	Boro provides parking lot sweeping services on an annual basis.	0.00
Public Works (fire/snow/trash/water)	Boro provides gasoline for BOE vehicles.	0.00

UNION - KENILWORTH BORO
Estimated Tax Rates

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	16,519,624
(B) Estimated Net Taxable Valuation (as of 10/01/12)	845,433,427
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.9540
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	17,214,954
(E) Estimated Net Taxable Valuation (as of 10/01/12)	845,433,427
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	2.0362

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	16,519,624
(H) Estimated Equalized Valuation (as of 10/01/12)	1,546,788,889
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0680
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	17,214,954
(K) Estimated Equalized Valuation (as of 10/01/12)	1,546,788,889
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.1129

UNION - KENILWORTH BORO
Employee Contract List for District

NAME=Scott Taylor

CATEGORY	MEASURE
Job Title	Assistant Superintendent
Job Title II	
Base Annual Salary Amount	\$140,454
Full-Time Equivalents (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	07/01/12
End Date of Contract	06/30/13
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	0
Total Allowances Amount	1680
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	17764
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payment of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Capped at 60 days

**UNION - KENILWORTH BORO
Employee Contract List for District**

NAME=Scott Taylor

CATEGORY	MEASURE
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of 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	
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=Sylvan C. Hershey

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$189,250
Full-Time Equivalents (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	

UNION - KENILWORTH BORO
Employee Contract List for District

NAME=Sylvan C. Hershey

CATEGORY	MEASURE
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/09
End Date of Contract	06/30/13
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	0
Total Allowances Amount	2680
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	51231
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at \$15,000
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 payout of 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	
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	

**UNION - KENILWORTH BORO
Employee Contract List for District**

NAME=Sylvan C. Hershey

CATEGORY	MEASURE
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 A. Gonnella

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$159,240
Full-Time Equivalents (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	07/01/12
End Date of Contract	06/30/13
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

**UNION - KENILWORTH BORO
Employee Contract List for District**

NAME=Vincent A. Gonnella

CATEGORY	MEASURE
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	0
Total Allowances Amount	1730
Total Bonuses Amount	0
Total Stipends Amount	5000
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Retirement Plans	6370
Total Contractual Post-Employment Benefit Amount	40723
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at \$15,000
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 payout of 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	
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	

REVENUES FY '14

DOE BUDGET ENTRY PAGE:			2010-2011	2011-2012	2012-2013	2013-2014	\$ Change	% Change
10-303	#580	Budgeted Fund Balance	\$ 125,000	\$ 263,000	\$ 60,000	\$ 538,964	\$ 478,964	798.27%
10-310	#630	Withdrawal fr. Maint. Reserve	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	0.00%
10-1210	#100	Tax Levy Current Expense	\$ 16,197,613	\$ 16,244,515	\$ 16,244,515	\$ 16,519,624	\$ 275,109	1.69%
10-1300	#150	Tuition	\$ 229,389	\$ 263,051	\$ 258,612	\$ 380,304	\$ 121,692	47.06%
10-1xxx	#300	Unrestricted Misc. Revenue	\$ 468,300	\$ 246,800	\$ 222,800	\$ 181,500	\$ (41,300)	-18.54%
Local Sources Subtotal: #370			\$ 16,895,302	\$ 16,754,366	\$ 16,725,927	\$ 17,081,428	\$ 355,501	2.13%
10-3116	#410	Choice Aid	\$ 1,242,621	\$ 1,476,738	\$ 2,100,581	\$ 2,099,135	\$ (1,446)	-0.07%
10-3120	#420	Transportation	\$ -	\$ -	\$ 23,881	\$ 29,770	\$ 5,889	24.66%
10-3132	#440	Special Education:	\$ 738,381	\$ 738,381	\$ 791,590	\$ 808,290	\$ 16,700	2.11%
10-3131	#430	Extra-Ordinary Aid	\$ 60,000	\$ -	\$ 50,000	\$ 64,000	\$ 14,000	28.00%
10-3176	#460	Equalization Aid	\$ 772,112	\$ 968,914	\$ 1,274,381	\$ 1,246,171	\$ (28,210)	-2.21%
10-3177	#470	Security Aid	\$ -	\$ -	\$ 31,824	\$ 37,446	\$ 5,622	17.67%
		Under Adequacy	\$ -	\$ -	\$ -	\$ 46,156	\$ 46,156	0.00%
State Aid Subtotal: #520			\$ 2,813,114	\$ 3,184,033	\$ 4,272,257	\$ 4,330,968	\$ 58,711	1.37%
	#710	PY Encumbrances	119,027	233,993	282,612			
Total Operating Budget #720			\$ 19,952,443	\$ 20,435,392	\$ 21,340,796	\$ 22,201,360	\$ 860,564	4.03%
20-32xx	#765	State Sources Other #00431	\$ 271,973	\$ 258,733	\$ 258,733	\$ 258,733	\$ -	0.00%
20-4411-4416	#775	Title I	\$ 117,298	\$ 103,878	\$ 142,141	\$ 110,732	\$ (31,409)	-22.10%
20-4451-4455	#780	Title II (Combined)	\$ 28,172	\$ 25,200	\$ 22,770	\$ 15,000	\$ (7,770)	-34.12%
20-4471-4474		Title IV	\$ 3,975	\$ -	\$ -	\$ -	\$ -	0.00%
20-4420	#805	IDEA Basic & PS	\$ 294,331	\$ 293,000	\$ 314,369	\$ 326,000	\$ 11,631	3.70%
20-44xx		NCLB Less Title I	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
20-44xx		E-Job's Grant	\$ -	\$ 123,813	\$ -	\$ -	\$ -	0.00%
Federal Funding: #830			\$ 443,776	\$ 545,891	\$ 479,280	\$ 451,732	\$ (27,548)	-5.75%
Total Grants & Entitlements: #840			\$ 715,749	\$ 804,624	\$ 738,013	\$ 710,465	\$ (27,548)	-3.73%
40-303	#892	Budgeted Fund Balance	\$ -	\$ 46,968	\$ 4,378	\$ 221	\$ (4,157)	-94.95%
40-1210	#860	Tax Levy Debt Service	\$ 700,725	\$ 653,823	\$ 690,794	\$ 695,330	\$ 4,536	0.66%
40-3160	#890	Debt Service Aid	\$ 305,441	\$ 303,072	\$ 300,060	\$ 299,806	\$ (254)	-0.08%
Total Debt Service: #895			\$ 1,006,166	\$ 1,003,863	\$ 995,232	\$ 995,357	\$ 125	0.01%
Grand Total: #1000			\$ 21,674,358	\$ 22,243,879	\$ 23,074,041	\$ 23,907,182	\$ 833,141	3.61%

**KENILWORTH BOARD OF EDUCATION
ANNUAL SCHOOL BUDGET FY '14**

Account	Program	2011-2012	2012-2013	2012-2013	2013-2014	\$ Change	% Change
		Audited	Budgeted	Adjusted	Proposed		
11-xxx-100-101	Regular Programs - Instruction	6,307,585	6,376,720	6,484,580	6,617,301	132,721	2.05%
11-190-100-xxx	Regular Programs - Undistributed Instruction	470,914	629,658	632,314	683,364	51,050	8.07%
11-2xx-100-xxx	Special Education - Instruction (Local)	1,653,904	1,803,067	1,803,067	1,844,977	41,910	2.32%
11-230-100-xxx	Basic Skills/Remedial Instruction	251,382	296,212	296,212	408,902	112,690	38.04%
11-240-100-xxx	Bilingual/ESL Program	65,735	88,988	88,988	148,845	59,857	67.26%
11-40x-100-xxx	Co-Curricular Activities/Athletics	455,915	527,736	527,736	525,172	(2,564)	-0.49%
11-000-100-56x	Tuition	1,792,435	1,747,575	1,747,575	1,889,485	141,910	8.12%
11-000-211-xxx	Attendance	7,453	18,490	18,490	17,220	(1,270)	-6.87%
11-000-213-xxx	Health Services	138,656	131,046	131,046	135,688	4,642	3.54%
11-000-216-xxx	Related Services	248,263	259,867	259,867	269,377	9,510	3.66%
11-000-218-xxx	Other Support Serv-Reg: Guidance	438,760	456,326	456,326	489,471	33,145	7.26%
11-000-219-xxx	Other Support Service-Special: CST	463,525	518,029	518,029	524,233	6,204	1.20%
11-000-221-xxx	Improvement of Instruction Services	417,342	401,386	401,386	390,669	(10,717)	-2.67%
11-000-222-xxx	Educational Media Services: Library	211,422	211,122	214,312	216,854	2,542	1.19%
11-000-223-xxx	Instructional Staff Training Services	65,235	84,119	84,119	83,907	(212)	-0.25%
11-000-230-xxx	General Administration	524,145	578,840	583,628	532,522	(51,106)	-8.76%
11-000-240-xxx	School Administration	536,302	592,691	592,691	650,931	58,240	9.83%
11-000-251-xxx	Support Services-Business	332,862	285,389	285,389	301,857	16,468	5.77%
11-000-252-xxx	Support Services- Technology	189,323	184,232	190,205	192,487	2,282	1.20%
11-000-261-xxx	Facility Maintenance	229,039	184,421	230,947	437,392	206,445	89.39%
11-000-262-xxx	Operation of Plant	1,084,732	1,247,775	1,359,394	1,267,059	(92,335)	-6.79%
11-000-263-xxx	Care and Upkeep of Grounds	76,050	82,614	82,614	84,699	2,085	2.52%
11-000-266-xxx	Security	-	4,500	4,500	4,500	-	0.00%
11-000-270-51x	Student Transportation Services	649,657	597,892	597,892	646,240	48,348	8.09%
11-000-290-xxx	Employee Benefits	3,146,105	3,679,216	3,679,216	3,785,843	106,627	2.90%
FUND 11	TOTAL: CURRENT EXPENSE FUND 11	19,756,741	20,987,911	21,270,523	22,148,993	878,470	4.13%
FUND 12	TOTAL: CAPITAL OUTLAY	28,829	24,800	24,800	6,000	(18,800)	-75.81%
FUND 13	TOTAL: SUMMER SCHOOL	46,429	45,472	45,472	46,366	894	1.97%
FUND 16-17-18	ARRA GSF - ESF - Jobs Funds	(1)	-	-	-	-	0.00%
	TOTAL: GENERAL FUND	19,831,998	21,058,183	21,340,795	22,201,359	860,564	4.03%
FUND 20	TOTAL: SPECIAL REVENUE	642,809	701,211	738,013	710,465	(27,548)	-3.73%
FUND 40	TOTAL: DEBT SERVICE	1,003,863	995,232	995,232	995,357	125	0.01%
	TOTAL: All FUNDS	21,478,670	22,754,626	23,074,040	23,907,182	833,142	3.61%

KENILWORTH BOARD OF EDUCATION

RESOLUTION

March 27, 2013

Adoption of the 2013-2014 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 \$604,624. 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 \$92,446. The additional funds are included in the base budget and will be used to pay for the additional increases 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 \$0.

Maintenance Reserve Account Withdrawal (Science Lab & Art Room Renovation – David Brearley)

RESOLVED that the Kenilworth Board of Education requests the approval of a Maintenance reserve withdrawal in the amount of \$250,000. The district intends to utilize these funds for the science lab and art room renovations at the David Brearley Middle/High School.

Travel and Related Expense Reimbursement 2013-2014

WHEREAS, the Kenilworth Board of Education recognizes that school staff and Board members will incur travel expenses related to and within the scope of their current responsibilities and for travel that promotes the delivery of instruction or furthers the efficient operation of the school district; and

WHEREAS, N.J.A.C. 6A:23B-1.1 et seq. requires Board members to receive approval of these expenses by a majority of the full voting membership of the Board and staff members to receive prior approval of these expenses by the Superintendent of Schools and a majority of the full voting membership of the Board; and

WHEREAS, a Board of Education may establish, for regular district business travel only, an annual school year threshold of \$150 per staff member where prior Board approval shall not be required unless this annual threshold for a staff member is exceeded in a given school year (July 1 through June 30); and

WHEREAS, travel and related expenses not in compliance with N.J.A.C. 6A:23B-1.1 et seq., but deemed by the Board of Education to be necessary and unavoidable as noted on the approved Board of Education Out-of-District Travel and Reimbursement Forms; now

THEREFORE, BE IT RESOLVED, the Board of Education approves all travel not in compliance with N.J.A.C. 6A:23B-1.1 et seq. as being necessary and unavoidable as noted on the approved Board of Education Out-of-District Travel and Reimbursement Forms; and

BE IT FURTHER RESOLVED, the Board of Education approves travel and related expense reimbursements in accordance with N.J.A.C. 6A:23B-1.2(b), to a maximum expenditure of \$150,000 for all staff and board members.

**Adoption of Budget
2013-2014**

BE IT RESOLVED that the budget be approved for the 2013-2014 School Year using the 2013-2014 state aid figures

	General Fund	Special Revenues	Debt Service	Total
2013-14 Total Expenditures:	22,201,360	710,465	995,357	23,907,182
Less: Anticipated Revenues:	5,681,736	710,465	300,027	6,692,228
Taxes to be Raised:	<u>\$ 16,519,624</u>	<u>\$ -</u>	<u>\$695,330</u>	<u>17,214,954</u>

Regular General Fund Tax Levy-Base Budget: Be it Further Resolved, That there should be raised for General Funds \$ \$16,519,624 for the ensuing FY 2013-2014 School Year.

BE IT FURTHER RESOLVED, That the supporting documentation of this budget also contains an itemization of certain expenditures required under administrative regulations.

MOTION MADE BY: Anthony Laudati
PASSED (7-1-0)

SECONDED BY: Steven Benko

Voting yes was: Benko, Braun, Curtin, David, A. Laudati, G. Laudati, and Mancino.
Voting no was: Drogon
Absent: Zimmerman
Abstaining:

* * * * *

I certify that the foregoing to be a true and correct abstract of a resolution regularly passed at a meeting of the Board of Education of the Borough of Kenilworth held March 27, 2013 and in that respect is a true and correct copy of its minutes.

Vincent A. Gonnella
Secretary to the Board
Kenilworth Board of Education

Certified: May 10, 2013


Please note that an earlier version of this certification recorded roll call was incorrect and has been corrected.



**KENILWORTH
BOARD OF EDUCATION**

ANNUAL SCHOOL BUDGET
PUBLIC HEARING
March 27, 2013
Fiscal Year 2014
School Year 2013-2014


The Budget Process



- Expenditure Phases: January - February
 - Phase I: Administrators' Budgets
 - Phase II: Salary & Staffing Projections
 - Phase III: SBA's Supporting Documentation
- Finance Committee Review
 - Line-by-line detailed review
 - Recommended budget modifications and efficiencies
 - Established programmatic and budgetary priorities
- Budget submitted and approved by DOE

March 27, 2013: Public Hearing 2

Expenditures=Revenues



Anticipated Expenditures:	
Current Expense	22,148,994
Capital Outlay	6,000
Special Schools	46,366
Special Revenue/Projects	710,465
Debt Service	995,357
TOTAL EXPENDITURES	<u>23,907,182</u>
Anticipated Revenues:	
Budgeted Fund Balance (GF & DS)	539,185
From Reserves	250,000
Tuition	380,304
Misc. Revenue Local Sources	181,500
State Aid GF & DS Aid	4,630,774
Special Rev. Fund: NP Programs	258,733
Federal Aid: NCLB & IDEA	451,732
Municipal Aid	17,214,954
TOTAL REVENUES	<u>23,907,182</u>

March 27, 2013: Public Hearing 3

TAX LEVY CAP

Line	Name	Amount
A	Prebudget year adj. tax levy, incl. weighted incr. for enrollment, inflated by 2%	\$ 17,186,122
B	Adjustment for increase in health care costs	\$ 92,446
C	Adj. for (pension deferral)	\$ -
D	Adjustment for responsibility assumed by district	\$ -
E	Adjustment for responsibility shifted to another district or entity	\$ -
F	Use of Banked Cap	\$ -
G	Tax Levy Cap = sum (A) through (F)	\$ 17,278,568
H	Proposed Current Expense Tax Levy	<u>\$ 16,519,624</u>
I	Above/(Below) DOE Adjusted Tax Levy Cap	\$ (758,944)

March 27, 2013: Public Budget Hearing 4

Banked CAP

Line	Name	Generated in 2011-12	Generated in 2012-13	Generated in 2013-14
A	Prebudget Yr Adj Tax Levy, incl Weighted Incr for Enrollment, Inflated by 2%	16,521,566.00	16,724,932.00	17,186,122
Cap Adjustments:				
B	Adjustment in Health Care Costs	-	193,801.00	92,446
C	Adjustment in Normal and Accrued Pension Contribution (Deferred Pension)	-	-	-
D	Adjustment for Responsibility Assumed by District	-	-	-
E	Adjustment for Responsibility Shifted to Another District or Entity	-	-	-
F	Tax Levy Cap	16,521,566.00	16,918,733.00	17,278,568
G	Tax Levy	16,244,515.00	16,244,515.00	16,519,624
H	Banked Cap Available for Use in Next Three Years (Line F less Line G)	277,051.00	674,218.00	758,944
I	Requested Use of Banked Cap in Prior Years	-	-	-
J	Requested Use of Banked Cap in Current Year	-	-	-
K	Available Banked Cap Carried Forward to Following Year	277,051.00	674,218.00	758,944
L	Banked Cap Available for 2014-15	-	-	1,710,213

March 27, 2013: Public Budget Hearing

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District Adequacy

District Budgeted Adequacy Spending

A	2013-14 General Fund Levy	\$ 16,519,624
B	Equalization Aid	\$ 1,246,171
C	Total Budgeted Adequacy Spending (A + B)	\$ 17,765,795
D	District Adequacy Budget	\$ 20,667,507
E	Excess Amount (C - D)	\$ (2,901,712)

If E is:

Positive: Proposed Budget Exceeds expected local levy

Zero or negative: Proposed Budget is at or below the expected local levy

Because the district is far below adequacy, it received \$46,156 in aid.

March 27, 2013: Public Budget Hearing

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CAP & ADEQUACY

- Budget is \$758,944 below CAP.
- These unused \$'s below CAP will be "banked" for future use if necessary, \$1,710,213.
- The budget is \$2,901,712 below "Adequacy."

March 27, 2013: Public Budget Hearing

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REVENUES & TAX IMPACT FY '14



REVENUES

	2010-2011	2011-2012	2012-2013	2013-2014	\$ Change	% Change
10-303 Budgeted Fund Balance	\$ 125,000	\$ 263,000	\$ 60,000	\$ 538,964	\$ 478,964	795.27%
10-310 Withdrawal fr. Maint. Reserve	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	0.00%
10-1210 Tax Levy Current Expense	\$ 16,197,613	\$ 16,244,515	\$ 16,244,515	\$ 16,519,624	\$ 275,109	1.69%
10-1300 Tuition	\$ 229,389	\$ 203,051	\$ 258,612	\$ 380,304	\$ 121,692	47.06%
10-1xxx Unrestricted Misc. Revenue	\$ 468,300	\$ 246,800	\$ 222,800	\$ 181,500	\$ (41,300)	-18.54%
Local Sources Subtotal	\$ 16,895,302	\$ 16,754,366	\$ 16,725,927	\$ 17,881,428	\$ 355,501	2.13%
10-3116 Choice Aid	\$ 1,242,621	\$ 1,476,738	\$ 2,100,261	\$ 2,099,135	\$ (1,446)	-0.07%
10-3120 Transportation	\$ -	\$ -	\$ 23,881	\$ 29,770	\$ 5,889	24.66%
10-3132 Special Education:	\$ 738,381	\$ 738,381	\$ 791,590	\$ 808,290	\$ 16,700	2.11%
10-3131 Extra-Ordinary Aid	\$ 60,000	\$ -	\$ 50,000	\$ 64,000	\$ 14,000	28.00%
10-3176 Equalization Aid	\$ 772,112	\$ 968,914	\$ 1,274,381	\$ 1,246,171	\$ (28,210)	-2.21%
10-3177 Security Aid	\$ -	\$ -	\$ 31,824	\$ 37,446	\$ 5,622	17.67%
Under Adequacy	\$ -	\$ -	\$ -	\$ 46,156	\$ 46,156	0.00%
State Aid Subtotal	\$ 2,813,114	\$ 3,184,013	\$ 4,272,257	\$ 4,330,968	\$ 58,711	1.37%
PY Encumbrances	\$ 119,027	\$ 233,993	\$ 282,612	\$ -	\$ -	-
Total Operating Budget	\$ 19,952,443	\$ 20,435,392	\$ 21,340,796	\$ 22,201,360	\$ 860,564	4.03%
20-32xx State Sources Other #00431	\$ 271,973	\$ 258,733	\$ 258,733	\$ 258,733	\$ -	0.00%
20-4411-4416 Title I	\$ 117,298	\$ 103,678	\$ 142,141	\$ 110,732	\$ (31,409)	-22.10%
20-4451-4455 Title II (Combined)	\$ 28,172	\$ 25,200	\$ 22,770	\$ 15,000	\$ (7,770)	-34.12%
20-4471-4474 Title IV	\$ 3,975	\$ -	\$ -	\$ -	\$ -	0.00%
20-4420 IDEA Basic. & P5	\$ 294,331	\$ 293,000	\$ 314,369	\$ 326,000	\$ 11,631	3.70%
20-44xx NCLB Less Title I	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
20-44xx EJob's Grant	\$ -	\$ 123,813	\$ -	\$ -	\$ -	0.00%
Federal Funding:	\$ 443,776	\$ 545,891	\$ 479,280	\$ 451,732	\$ (27,548)	-5.75%
Total Grants & Entitlements:	\$ 715,749	\$ 804,624	\$ 738,013	\$ 710,465	\$ (27,548)	-3.73%
40-303 Budgeted Fund Balance	\$ -	\$ 46,968	\$ 4,378	\$ 221	\$ (41,577)	-94.95%
40-1210 Tax Levy Debt Service	\$ 700,725	\$ 653,823	\$ 690,794	\$ 695,330	\$ 4,536	0.66%
40-3160 Debt Service Aid	\$ 305,441	\$ 303,072	\$ 300,060	\$ 299,806	\$ (254)	-0.08%
Total Debt Service	\$ 1,006,166	\$ 1,003,863	\$ 995,232	\$ 995,357	\$ 125	0.01%
Grand Total	\$ 21,674,398	\$ 22,243,829	\$ 23,074,041	\$ 23,907,182	\$ 833,141	3.61%


March 27, 2013: Public Budget Hearing 9

State Aid

Aid Category	2012-2013	2013-2014	\$ change	% change
Special Education:	\$ 791,590	\$ 808,290	\$ 16,700	2.11%
Transportation	\$ 23,881	\$ 29,770	\$ 5,889	24.66%
Equalization Aid	\$ 1,274,381	\$ 1,246,171	\$ (28,210)	-2.21%
Security Aid	\$ 31,824	\$ 37,446	\$ 5,622	17.67%
Under Adequacy	\$ -	\$ 46,156	\$ 46,156	0.00%
Choice Aid	\$ 2,100,581	\$ 2,099,135	\$ (1,446)	-0.07%
TOTALS:	\$ 4,222,257	\$ 4,266,968	\$ 44,711	1.06%

March 27, 2013: Public Budget Hearing 10

Calculating the Tax Levy

Total Budget:	\$23,907,182	
Less:		
Appropriation from Free Balance:	\$ 538,964	
Withdrawal from Reserves	\$ 250,000	
Tuition (Winfield)	\$ 380,304	
Misc. Revenues	\$ 181,500	
State Aid & Other Restricted Aid	\$ 2,490,566	
Choice Aid	\$ 2,099,135	
Federal Aid	\$ 451,732	
Debt Service	\$ 995,357	
Current Expense Tax Levy:	\$16,519,624	

March 27, 2013: Public Budget Hearing 11

Tax Levy

	General Fund	Special Revenues	Debt Service	Total
2013-14 Total Expenditures:	22,201,360	710,465	995,357	23,907,182
Less: Anticipated Revenues:	5,681,736	710,465	300,027	6,692,228
Taxes to be Raised:	\$ 16,519,624	\$ -	\$ 695,330	\$ 17,214,954

Current Expense Tax Levy

FY	Tax Levy	% Increase
FY '11 CE Tax Levy	\$ 16,197,613	
FY '12 CE Tax Levy	\$ 16,244,515	0.29%
FY '13 CE Tax Levy	\$ 16,244,515	0.00%
FY '14 CE Tax Levy	\$ 16,519,624	1.69%
Four Year Average increase:		\$ 80,502.75

March 27, 2013: Public Budget Hearing 12

Tax Rate

INCREASES IN THE TAX RATE OFTEN DO NOT EQUAL THE INCREASE IN THE TAX LEVY BECAUSE OF CHANGES TO THE NET VALUATION TAXABLE OR NVT.

CHANGE IN NVT

FY '12	\$882,438,917.00	
FY '13	\$845,778,406.00	-4.15%
FY '14	\$812,433,427.00	-3.94%

March 27, 2013: Public Budget Hearing

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Tax Rate Impact

<u>Expenditure Category</u>	<u>Total Tax*</u>	<u>\$ increase</u>
Regular Operating Costs:	\$ 3,585.60	\$ 201.63
Capital Outlay:	\$ 1.31	\$ (3.23)
Summer School:	\$ 10.10	\$ 0.96
Base Budget	\$ 3,597.01	\$ 199.36
Debt Service	\$ 151.40	\$ 14.65
Total Increase in Taxes:	\$ 3,748.41	\$ 214.01

*Avg. Home assessed at \$176,900

Formula: Tax Levy/NVT x 100 x 1769=cost per average household

Analysis of Current Rate

Current Exp.

Dollar Increase:	\$ 275,109
Point Increase:	3.3862
Total Tax \$'s Avg. Home	\$ 3,597
Tax \$ Increase	\$ 199.36
Tax Rate % Increase	5.87%

March 27, 2013: Public Budget Hearing

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No Change to NVT??

What would the increase be on a house if the NVT did not decrease?

FY '13 Avg. tax per home:	\$	3,397.65
FY '14 Avg. using FY '13 NVT:	\$	3,455.19
Per Household Increase:	\$	57.54

March 27, 2013: Public Budget Hearing

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Expenditures

- ☐ Phase I: Administrators' Budgets
- ☐ Phase II: Staff Salaries
- ☐ Phase III: SBA Documentation

March 27, 2013: Public Hearing

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Phase I: Administrators' Budgets

ADMINISTRATOR: PROGRAM	Actual 2011-12	Budgeted 2012-2013	Proposed 2013-14	From Budget FY '13 \$ Change
Bush: Guidance/Testing	\$ 34,740.54	\$ 43,229.00	\$ 66,845	\$ 23,616
Bryant Special Education	\$ 88,005.34	\$ 98,257.70	\$ 102,412	\$ 4,154
Luciani: Brearley MS/HS	\$ 209,058.77	\$ 260,061.00	\$ 311,972	\$ 51,911
Miller: Athletics	\$ 132,702.60	\$ 159,720.00	\$ 161,155	\$ 1,435
Murphy: Harding ES	\$ 183,410.83	\$ 235,901.00	\$ 192,065	\$ (43,836)
Taylor: Curric/Texts/IST	\$ 130,145.25	\$ 124,061.32	\$ 164,039	\$ 39,977
Totals	\$ 778,063.33	\$ 921,230.02	\$ 998,487	\$ 77,257

March 27, 2013: Public Hearing 17

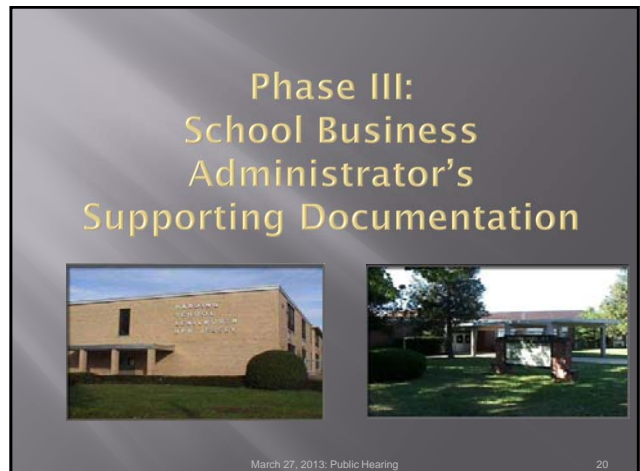


Breakdown of Salaries

Category:	2012-2013	2013-2014	\$ Change	% Change
Regular Instruction	6,799,211	7,168,461	369,250	5.43%
Other Instruction	532,790	533,566	776	0.15%
Special Education	2,033,768	2,106,645	72,877	3.58%
Administration	1,247,394	1,263,838	16,444	1.32%
Secretarial-Clerical	507,939	517,144	9,205	1.81%
Aides	472,740	501,584	28,844	6.10%
Custodial/Main/Tech	550,276	568,004	17,728	3.22%
Co-Curricular	157,867	161,768	3,901	2.47%
Co-Athletics	245,217	244,500	(717)	-0.29%
	12,547,202	13,065,510	518,308	4.13%

- Salaries account for 54.6% of the entire school budget.
- Salaries & Benefits account for 68.13% of the entire school budget.

March 27, 2013: Public Hearing 19



PHASE III: SCHOOL BUSINESS ADMINISTRATOR'S DOC'S

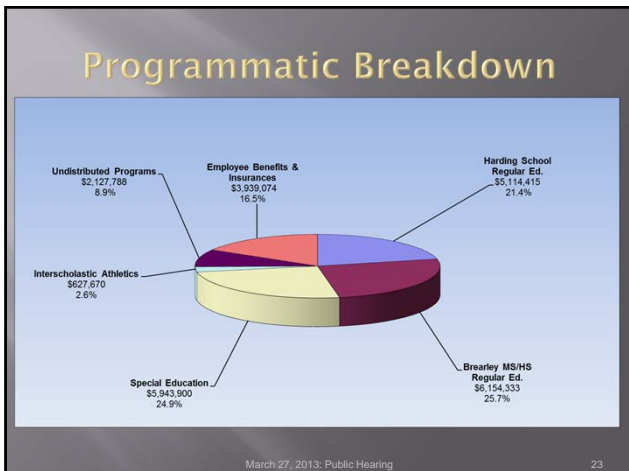
CATEGORY:	Original Budget Amounts		Change	
	FY '13	FY '14	\$%	%
Utilities	526,475	521,258	(5,217)	-0.99%
Election Expenses	2,500	1,090	(1,410)	-56.40%
Copier Needs for the School District	30,964	30,964	0	0.00%
Maintenance Agreements (Instructional & Administrative)	18,591	21,562	2,971	15.98%
Staff Tuition Reimbursement	74,000	74,000	-	0.00%
Insurance/Health Benefits Summary	3,233,951	3,384,887	151,036	4.67%
Professional Technical Services	188,941	194,806	5,865	3.10%
Communications/Postage/Advertising	79,136	77,152	(1,984)	-2.51%
Information Technology	113,208	112,103	(1,105)	-0.98%
Workshops/Conferences & Staff Travel	12,050	11,875	(175)	-1.45%
Memberships & Dues	41,733	43,763	2,030	4.86%
Special Revenue Fund 20 (Not Distributed)	356,711	351,465	(5,246)	-1.47%
Supplies & Materials Central Administration	9,500	9,500	-	0.00%
Out of District Placements (Tuition)	2,007,075	2,173,485	166,410	8.29%
Capital Lease & Debt Service	995,232	995,357	125	0.01%
Building & Grounds incl. Supplies & Materials	472,880	719,380	246,500	52.13%
Purchase of New Equipment	24,800	6,000	(18,800)	-75.81%
Summer School Program Fund 13	45,472	46,366	894	1.97%
Transportation	542,885	587,983	45,098	8.31%
Social Security & TPAF/PERS Pension Plans & UTF	510,091	480,087	(30,004)	-5.88%
TOTAL	9,286,195	9,843,184	556,989	6.00%

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Budget Totals: All Funds

	2012-2013 Adjusted	2013-2014 Proposed	\$ Change	% Change
TOTAL: GENERAL FUND	21,340,795	22,201,359	860,564	4.03%
TOTAL: SPECIAL REVENUE	738,013	710,465	(27,548)	-3.73%
TOTAL: DEBT SERVICE	<u>995,232</u>	<u>995,357</u>	<u>125</u>	<u>0.01%</u>
TOTAL: All FUNDS	23,074,040	23,907,182	833,142	3.61%

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- ### PROGRAMATIC & STAFFING CHANGES
- Increase staffing for BSI at Harding
 - Maintain small class size at Harding by hiring an additional teacher
 - Increase staffing for the Harding ELL Program
 - Instructional Aides for Kindergarten
 - Provide Special Education in-class support teachers
 - New Language Arts Literacy Program at Harding
 - Increase staffing for BSI at Brearley
 - Increase staffing for the Science Department
 - Increase staffing for Brearley World Language Department
 - Increase staffing for the Math Department
 - Renovation to Science Labs and Art Rooms
 - Expand the Scholars Academy to Grade 10
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