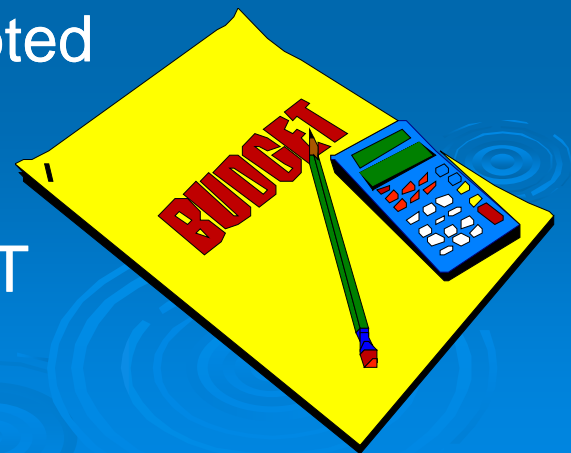


Kenilworth Board of Education

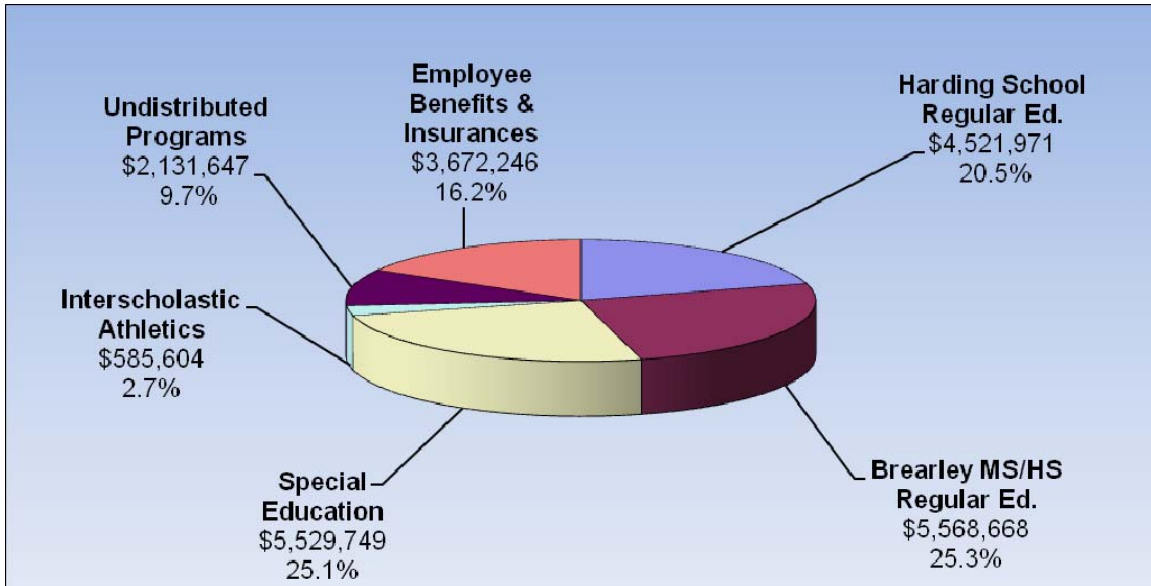
ANNUAL SCHOOL BUDGET
Version: Public Hearing Adopted
Fiscal Year 2012
School Year 2011-2012
USER FRIENDLY BUDGET



This budget was approved by the
KBOE for submission to the voters
for consideration at the April 27, 2011
School Election

**KENILWORTH BOARD OF EDUCATION
2011-2012 Annual School Budget**

PROGRAM COSTS FY '12



Tax Impact on Average* Kenilworth Home:

<u>Expenditure Category</u>	<u>Total Tax*</u>	<u>\$ increase</u>
Regular Operating Costs:	\$ 3,243.38	\$ 3.36
Capital Outlay:	\$ 4.35	\$ 2.35
Summer School:	\$ 8.76	\$ 3.70
Base Budget Question	\$ 3,256.49	\$ 9.40
Debt Service (no vote)	\$ 131.07	\$ (9.40)
Total Increase in Taxes:	\$ 3,387.56	\$ (0.00)

*Avg Home assessed at \$176,900
Assessed Value does not equal Market Value.

Public Question #1 on April 27, 2011 Election Ballot: Resolved, that there should be raised for the General Fund \$16,244,515.00 for the ensuing School Year (2011-2012).

UNION COUNTY PER PUPIL COSTS 2009-2010			
<u>District</u>	<u>Per Pupil Cost</u>	<u>Enrollment Grouping</u>	<u>DFG</u>
Roselle Boro	\$14,100	1801-3500	B
STATE AVERAGE	\$13,833		
Springfield Twp	\$13,685	1801-3500	GH
Roselle Park Boro	\$13,453	1801-3500	DE
Berkeley Heights Twp	\$13,425	1801-3500	I
New Providence Boro	\$13,245	1801-3500	I
Kenilworth Boro	\$13,145	0-1800	DE
Hillside Twp	\$12,950	1801-3500	CD
Clark Twp	\$12,158	1801-3500	FG
K-12 Districts with enrollments of 0-3500 students			
*Source: Star-Ledger 2-8-11			

KENILWORTH BOARD OF EDUCATION
RESOLUTION
March 23, 2011

Submitting Budget to County Office: BE IT RESOLVED to approve a school district budget for the FY 2011-2012 School Year for submission to the Executive County Superintendent of Schools for review as follows:

	<u>Budget</u>	<u>Local Tax Levy</u>
Total General Fund	\$ 20,325,212	\$ 16,244,515
Total Special Revenue Fund	\$ 680,811	\$ -
Total Debt Service Fund	\$ 1,003,863	\$ 653,823
Budget Totals:	\$ 22,009,886	\$ 16,898,338

Automatic Waiver Adjustment: Enrollment

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

Automatic Waiver Adjustment: Health Benefits

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

Automatic Waiver Adjustment: PERS Pension

RESOLVED that the Kenilworth Board of Education includes in the proposed budget the automatic waiver 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.

Automatic Waiver Adjustment: Responsibility Transferred

RESOLVED that the Kenilworth Board of Education includes in the proposed budget the automatic waiver 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) for the costs.

Capital Reserve Account Withdrawal: N/A

Capital Reserve Account Deposit: N/A

RESOLVED that the current proposed budget is **below the State mandated budget CAP by \$277,050,**

QUESTION TO VOTERS: Regular General Fund Tax Levy-Base Budget: Be it Further Resolved, That there should be raised for General Funds \$ 16,244,515 for the ensuing FY 2011-2012 School Year.

Be It Further Resolved, That the supporting documentation of this budget also contains an itemization of certain expenditures required under administrative regulations.

**KENILWORTH BOARD OF EDUCATION
ANNUAL SCHOOL BUDGET FY '12**

Account	Program	2009-2010	2010-2011	2010-2011	2011-2012	\$ Change	% Change
		Audited	Budgeted	Adjusted	Proposed		
11-xxx-100-101	Regular Programs - Instruction	6,131,206	6,291,606	6,291,606	6,268,784	(22,822)	-0.36%
11-190-100-xxx	Regular Programs - Undistributed Instruction	373,878	336,669	352,034	416,602	64,568	18.34%
11-2xx-100-xxx	Special Education - Instruction (Local)	1,473,470	1,578,998	1,578,998	1,700,477	121,479	7.69%
11-230-100-xxx	Basic Skills/Remedial Instruction	233,871	336,058	336,058	265,318	(70,740)	-21.05%
11-240-100-xxx	Bilingual/ESL Program	81,883	139,362	139,362	65,601	(73,761)	-52.93%
11-40x-100-xxx	Co-Curricular Activities/Athletics	560,608	459,285	459,285	462,459	3,174	0.69%
11-000-100-56x	Tuition	1,405,506	1,693,013	1,693,013	1,804,862	111,849	6.61%
11-000-211-xxx	Attendance	8,876	11,363	11,363	8,588	(2,776)	-24.43%
11-000-213-xxx	Health Services	260,568	122,296	122,296	134,966	12,670	10.36%
11-000-216-xxx	Related Services	200,578	233,014	233,014	238,577	5,563	2.39%
11-000-218-xxx	Other Support Serv-Reg: Guidance	368,666	394,089	395,919	462,168	66,249	16.73%
11-000-219-xxx	Other Support Service-Special: CST	417,633	434,357	434,357	470,826	36,469	8.40%
11-000-221-xxx	Improvement of Instruction Services	557,559	462,521	462,521	411,474	(51,047)	-11.04%
11-000-222-xxx	Educational Media Services: Library	152,736	199,520	199,520	203,360	3,840	1.92%
11-000-223-xxx	Instructional Staff Training Services	10,942	51,003	51,003	74,639	23,636	46.34%
11-000-230-xxx	General Administration	565,642	506,660	519,793	528,646	8,853	1.70%
11-000-240-xxx	School Administration	540,017	525,612	525,612	540,042	14,430	2.75%
11-000-251-xxx	Support Services-Business	334,945	305,340	305,340	306,385	1,045	0.34%
11-000-252-xxx	Support Services- Technology	259,645	231,092	231,092	221,739	(9,353)	-4.05%
11-000-261-xxx	Facility Maintenance	174,643	170,080	170,080	177,040	6,960	4.09%
11-000-262-xxx	Operation of Plant	1,307,531	1,248,839	1,278,885	1,248,620	(30,265)	-2.37%
11-000-263-xxx	Care and Upkeep of Grounds	57,926	82,473	82,473	85,225	2,752	3.34%
11-000-266-xxx	Security	1,323	4,500	4,500	4,500	-	0.00%
11-000-270-51x	Student Transportation Services	547,152	578,470	578,470	612,593	34,123	5.90%
11-000-290-xxx	Employee Benefits	3,210,951	3,401,970	3,401,970	3,422,525	20,555	0.60%
FUND 11	TOTAL: CURRENT EXPENSE FUND 11	19,237,756	19,798,190	19,858,564	20,136,014	277,450	1.40%
FUND 12	TOTAL: CAPITAL OUTLAY	-	10,000	68,650	21,700	(46,950)	-68.39%
FUND 13	TOTAL: SUMMER SCHOOL	43,488	25,229	25,229	43,686	18,457	73.16%
FUND 16-17-18	ARRA GSF - ESF - Jobs Funds	273,016	-	-	123,813	123,813	0.00%
	TOTAL: GENERAL FUND	19,554,260	19,833,419	19,952,443	20,325,212	372,769	1.87%
FUND 20	TOTAL: SPECIAL REVENUE	1,137,866	715,749	715,749	680,811	(34,938)	-4.88%
FUND 40	TOTAL: DEBT SERVICE	919,673	1,006,166	1,006,166	1,003,863	(2,303)	-0.23%
	TOTAL: All FUNDS	21,611,800	21,555,334	21,674,358	22,009,886	335,528	1.55%

Dated: March 23, 2011

Public Hearing Adoption

DOE BUDGET ENTRY PAGE:			2009-2010	2010-2011	2011-2012	\$ Change	% Change
10-303	#00121	Budgeted Fund Balance	\$ 130,255	\$ 125,000	\$ 263,000	\$ 138,000	110.40%
10-1210	#00150	Tax Levy Current Expense	\$ 15,208,753	\$ 16,197,613	\$ 16,244,515	\$ 46,902	0.29%
10-1300	#00200	Tuition	\$ 273,386	\$ 229,389	\$ 263,051	\$ 33,662	14.67%
10-1xxx	#00253	Unrestricted Misc. Revenue	\$ 271,300	\$ 468,300	\$ 246,800	\$ (221,500)	-47.30%
Local Sources Subtotal: #00260			\$ 15,753,439	\$ 16,895,302	\$ 16,754,366	\$ (140,936)	-0.83%
10-3116	#00285	Choice Aid	\$ 1,243,216	\$ 1,242,621	\$ 1,476,738	\$ 234,117	18.84%
10-3120	#00300	Transportation	\$ 133,384	\$ -	\$ -	\$ -	0.00%
10-3130	#00310	Special Education:	\$ 711,320	\$ 738,381	\$ 738,381	\$ -	0.00%
10-3131	#00354	Extra-Ordinary Aid	\$ 60,000	\$ 60,000	\$ -	\$ (60,000)	0.00%
10-3176	#00366	Equalization Aid	\$ 1,504,666	\$ 772,112	\$ 968,914	\$ 196,802	25.49%
10-3177	#00367	Security Aid (ISA Aid in FY '07)	\$ 143,954	\$ -	\$ -	\$ -	0.00%
State Aid Subtotal: #00370			\$ 3,796,540	\$ 2,813,114	\$ 3,184,033	\$ 370,919	13.19%
#00408 PY Encumbrances			197,940	119,027			
Total Operating Budget #00410			\$ 19,878,174	\$ 19,952,443	\$ 20,201,399	\$ 248,956	1.25%
20-32xx	#00430	State Sources Other #00431	\$ 271,973	\$ 271,973	\$ 258,733	\$ (13,240)	-4.87%
20-4411-4416	#00440	Title I	\$ 117,298	\$ 117,298	\$ 103,878	\$ (13,420)	-11.44%
20-4451-4455	#00442	Title II (Combined)	\$ -	\$ 28,172	\$ 25,200	\$ (2,972)	-10.55%
20-4471-4474	#00446	Title IV	\$ -	\$ 3,975	\$ -	\$ (3,975)	0.00%
20-4420	#00460	IDEA Basic & PS	\$ 294,498	\$ 294,331	\$ 293,000	\$ (1,331)	-0.45%
20-44xx	#00500	NCLB Less Title I	\$ 43,413	\$ -	\$ -	\$ -	0.00%
20-44xx	#00501	E-Job's Grant	\$ -	\$ -	\$ 123,813	\$ 123,813	0.00%
Federal Funding: #00510			\$ 455,209	\$ 443,776	\$ 545,891	\$ 102,115	23.01%
Total Grants & Entitlements: #00520			\$ 727,182	\$ 715,749	\$ 804,624	\$ 88,875	12.42%
40-303	#00530	Budgeted Fund Balance	\$ -	\$ -	\$ 46,968	\$ 46,968	0.00%
40-1210	#00500	Tax Levy Debt Service	\$ 594,933	\$ 700,725	\$ 653,823	\$ (46,902)	-6.69%
40-3160	#00580	Debt Service Aid	\$ 324,741	\$ 305,441	\$ 303,072	\$ (2,369)	-0.78%
Total Debt Service: #00640			\$ 919,674	\$ 1,006,166	\$ 1,003,863	\$ (2,303)	-0.23%
Grand Total: #00660			\$ 21,525,030	\$ 21,674,358	\$ 22,009,886	\$ 335,528	1.55%



Kenilworth

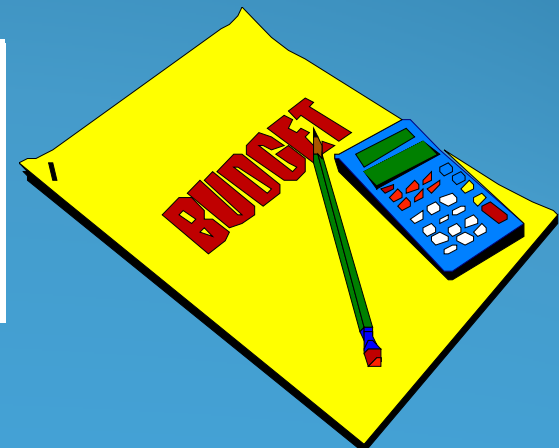
Board of Education

ANNUAL PUBLIC BUDGET HEARING

March 23, 2011

Fiscal Year 2012

School Year 2011-2012



March 23, 2011: Public Hearing

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

Revenues & Tax Impact FY '12



Expenditures=Revenues



Anticipated Expenditures:

Current Expense (incl Fed Ed Jobs):	20,259,827
Capital Outlay	21,700
Special Schools	43,686
Special Revenue\Projects	680,811
Debt Service	<u>1,003,863</u>
TOTAL EXPENDITURES	<u>22,009,886</u>

Anticipated Revenues:

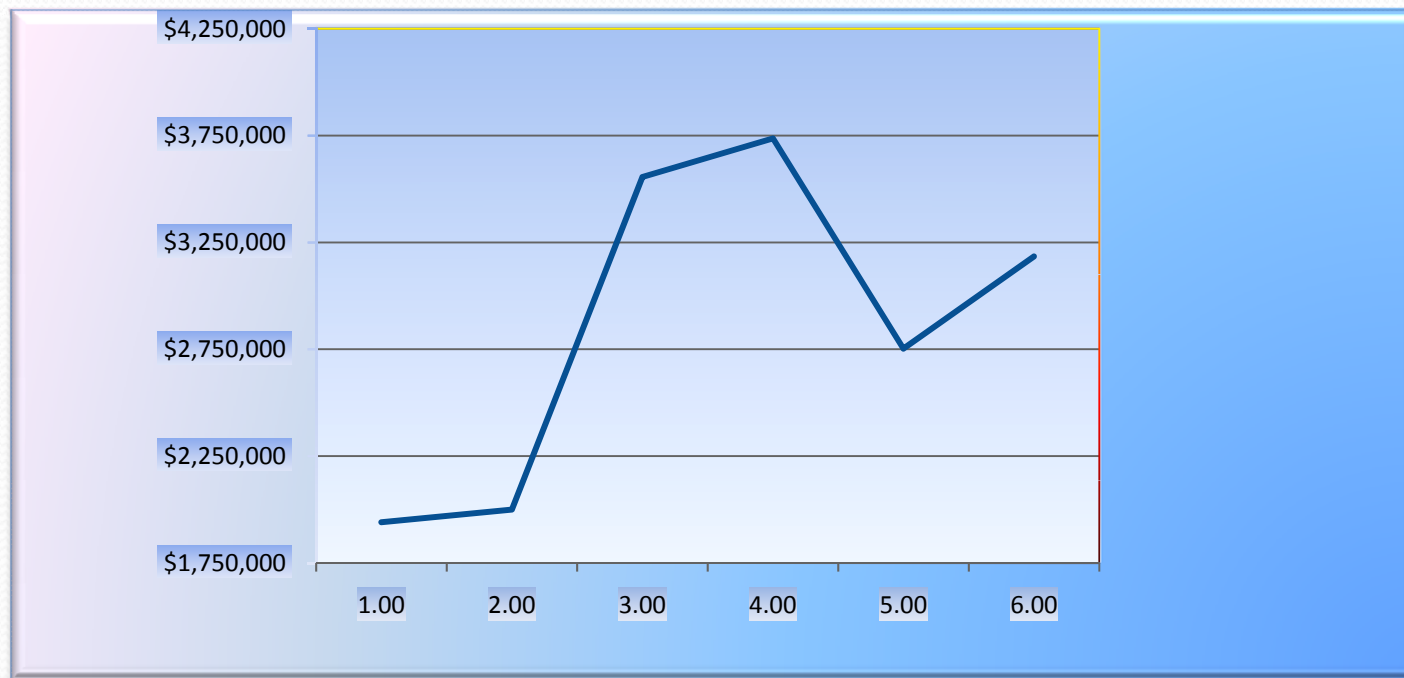
Budgeted Fund Balance (GF & DS)	309,968
Tuition	263,051
Misc. Revenue Local Sources	246,800
State Aid GF & DS Aid	3,487,105
Special Rev. Fund: NP Programs	258,733
Federal Aid: NCLB & IDEA	545,891
Municipal Aid	<u>16,898,338</u>
TOTAL REVENUES	<u>22,009,886</u>

STATE AID

Aid Category	2010-11	2011-12	\$ change	% change
Special Education:	\$ 738,381	\$ 738,381	\$ -	0.00%
Transportation	\$ -	\$ -	\$ -	0.00%
Security Aid	\$ -	\$ -	\$ -	0.00%
Equalization Aid	\$ 772,112	\$ 968,914	\$ 196,802	25.49%
Choice Aid	\$ 1,242,621	\$ 1,476,738	\$ 234,117	18.84%
TOTALS:	\$ 2,753,114	\$ 3,184,033	\$ 430,919	15.65%

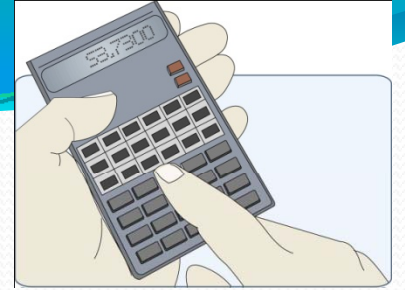


Changes in State Aid



Fiscal Years 2008 to 2012

Calculating the Tax Levy



Total Budget:	\$22,009,886
Less:	
Appropriation from Free Balance:	\$ 263,000
Tuition (Winfield)	\$ 263,051
Misc. Revenues	\$ 246,800
State Aid & Other Rest Aid	\$ 1,966,028
Choice Aid	\$ 1,476,738
Federal Aid	\$ 545,891
Debt Service	<u>\$ 1,003,863</u>
Current Expense Tax Levy:	\$16,244,515

2011 Tax Levy = 2012 Tax Levy

2010-11 Total Tax Levy	\$ 16,898,338
------------------------	---------------

2011-12 Total Tax Levy	<u>\$ 16,898,338</u>
------------------------	----------------------

Difference:	\$ 0
-------------	------

NO CHANGE IN TOTAL TAX LEVY!

Tax Impact on the homeowner:

<u>Expenditure Category</u>	<u>Total Tax*</u>	<u>\$ increase</u>
Regular Operating Costs:	\$ 3,243.38	\$ 3.36
Capital Outlay:	\$ 4.35	\$ 2.35
Summer School:	<u>\$ 8.76</u>	<u>\$ 3.70</u>
Base Budget Question	\$ 3,256.49	\$ 9.40
Debt Service (no vote)	<u>\$ 131.07</u>	<u>\$ (9.40)</u>
Total Increase in Taxes:	<u><u>\$ 3,387.56</u></u>	<u><u>\$ (0.00)</u></u>



* Average Kenilworth home
assessed at \$176,900

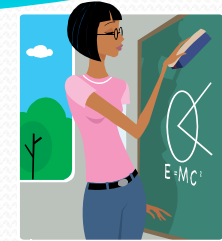
Phase I: Administrators' Budgets

ADMINISTRATOR: PROGRAM	Actual	Budgeted	Proposed	From Budget FY '11	
	2009-2010	2010-2011	2011-2012	\$ Change	% Change
Bush: Guidance/Testing	\$ 28,235.00	\$ 43,023.00	\$ 34,963.90	\$ (8,059.10)	-18.73%
Cooke: Special Education	\$186,331.00	\$ 81,194.00	\$ 72,562.00	\$ (8,632.00)	-10.63%
Luciani: Brearley MS/HS	\$169,627.00	\$141,097.00	\$ 184,094.88	\$ 42,997.88	30.47%
Miller: Athletics	\$148,713.00	\$162,232.00	\$ 143,976.10	\$ (18,255.90)	-11.25%
Murphy: Harding ES	\$119,856.00	\$139,073.00	\$ 128,529.36	\$ (10,543.64)	-7.58%
Taylor: Curric/Texts/IST	\$ 75,973.00	\$ 70,232.25	\$ 138,842.78	\$ 68,610.53	97.69%
Totals	\$728,735.00	\$636,851.25	\$ 702,969.02	\$ 66,117.77	10.38%

Cuts since initial submission: \$154,372

PHASE II: SALARY PROJECTIONS





Breakdown of Salaries

<u>Category:</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>\$ Change</u>	<u>% Change</u>
Regular Instruction	6,767,563	6,630,686	(136,877)	-2.02%
Other Instruction	439,813	526,103	86,290	19.62%
Special Education	1,807,143	1,896,424	89,281	4.94%
Administration	1,167,527	1,162,190	(5,337)	-0.46%
Secretarial-Clerical	582,494	557,960	(24,534)	-4.21%
Aides	378,981	464,029	85,048	22.44%
Custodial/Main/Tech	555,537	540,185	(15,352)	-2.76%
Co-Curricular	109,110	125,837	16,727	15.33%
Co-Athletics	220,453	223,633	3,180	1.44%
	12,028,621	12,127,047	98,426	0.82%

Salaries account for 55.1% of the entire school budget.

Salaries & Benefits account for 70.6% of the entire school budget.

RECAP: Budget Totals: All Funds

		2010-2011	2011-2012		
		<u>Adjusted</u>	<u>Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
FUND 11*	Current Expense	19,858,564	20,136,014	337,824	1.40%
FUND 12	Capital Outlay	68,650	21,700	11,700	-68.39%
FUND 13	Summer School	25,229	43,686	18,457	73.16%
FUND 16-17-18	ARRA ESF-GSF-Ed Jobs	-	123,813	123,813	0.0%
FUND 20	Special Revenue	715,749	680,811	(34,938)	-4.88%
FUND 40	Debt Service	1,006,166	1,003,863	(2,303)	-0.23%
TOTAL		21,674,358	22,009,886	454,552	1.55%

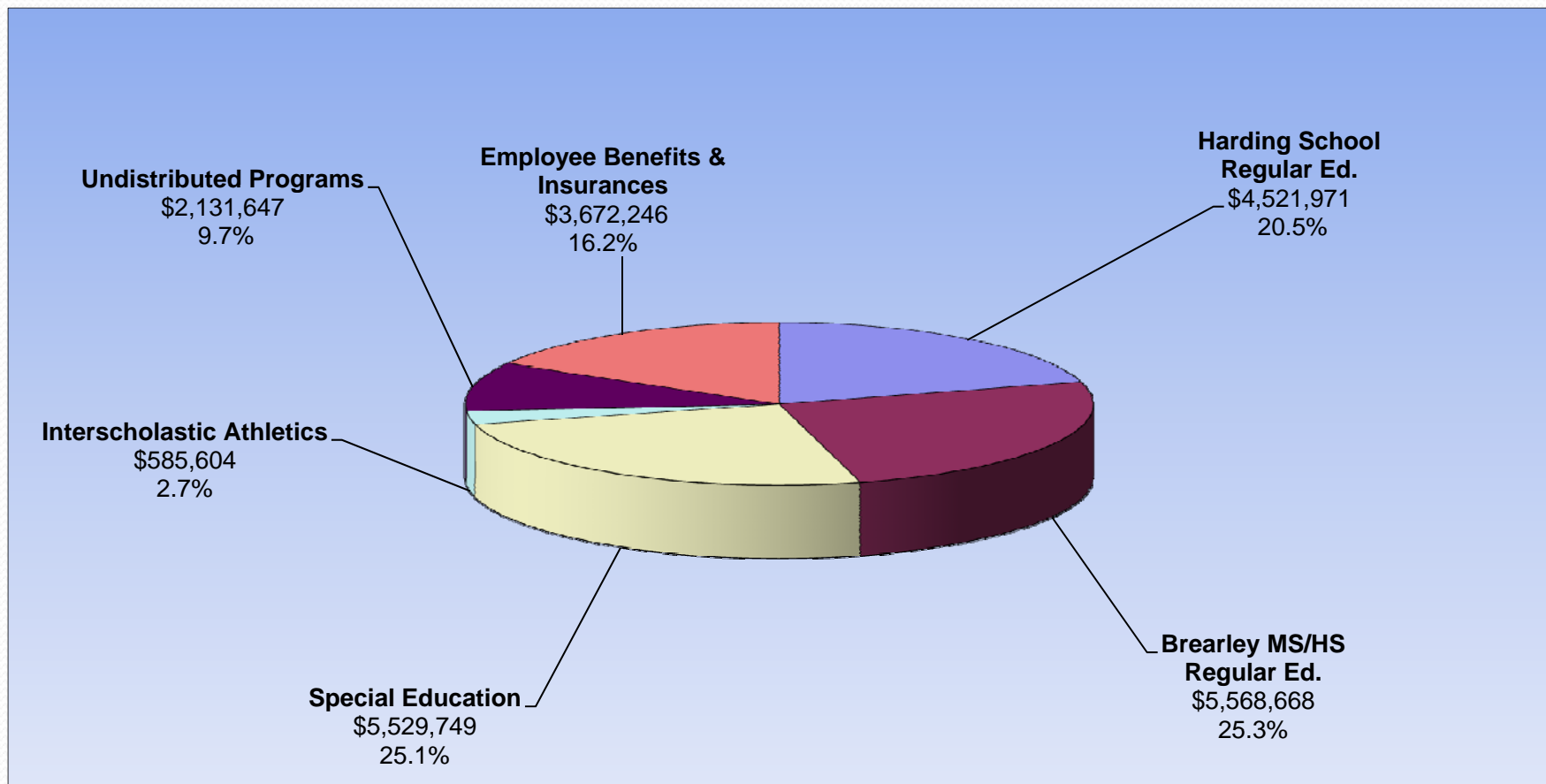


Budget Breakdown



<u>Program</u>	<u>\$'s</u>	<u>% of Budget</u>
Harding School Regular Ed.	\$ 4,521,971	20.5%
Brearley MS/HS Regular Ed.	\$ 5,568,668	25.3%
Special Education	\$ 5,529,749	25.1%
Interscholastic Athletics	\$ 585,604	2.7%
Undistributed Programs	\$ 2,131,647	9.7%
Employee Benefits & Insurances	<u>\$ 3,672,246</u>	<u>16.7%</u>
	\$ 22,009,886	100%

Budget Breakdown:



Per Pupil Costs

UNION COUNTY PER PUPIL COSTS 2009-2010

<u>District</u>	<u>Per Pupil Cost</u>	<u>Enrollment Grouping</u>	<u>DFG</u>
Roselle Boro	\$14,100	1801-3500	B
STATE AVERAGE	\$13,833		
Springfield Twp	\$13,685	1801-3500	GH
Roselle Park Boro	\$13,453	1801-3500	DE
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Kenilworth Boro	\$13,145	0-1800	DE
Hillside Twp	\$12,950	1801-3500	CD
Clark Twp	\$12,158	1801-3500	FG

K-12 Districts with enrollments of 0-3500 students

*Source: Star-Ledger 2-8-11



2011-2012 Budget Facts

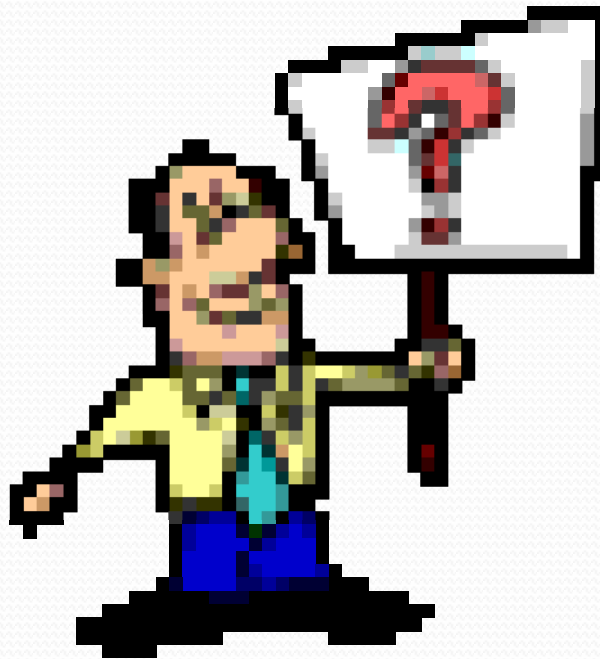
- \$277,050 below State Mandated Budget CAP.
- Appropriating \$263,000 from Free Balance.
- Current Expense expenditure increase of 1.55% above 2010-2011 adjusted budget (2nd Year in a row below 2%)
- Expenditures controlled by restructuring of staff and concessions from bargaining units during negotiations.



2011-2012 Budget Facts

- Increase of \$430,919 in State Aid, significant amount applied to tax relief.
- Third Lowest Per Pupil Costs in the County in enrollment 0-3500 category
- Average tax increase of \$0 per home.
- **NO TAX LEVY INCREASE!**

QUESTIONS



***** Edits Were Run and No Errors Were Detected *****

03/01/2011
10:31:43
2116

Do Not Advertise
School District Budget Statement
for the School Year 2011-2012

RECEIVED

2011 MAR -2 PM 2:05
March 1, 2011
SUPERINTENDENT OF SCHOOLS

I. LETTER OF TRANSMITTAL

Date of Transmittal:


- Original
- Revised

Date of Revision


To the Executive County Superintendent of Schools:

The Board of Education of KENILWORTH BORO - 2420, County of UNION - 39 submits herewith the proposed budget statement which has been tentatively adopted for the 2011-2012 school year. This action has been duly authorized and appears in the minutes of the Board of Education.

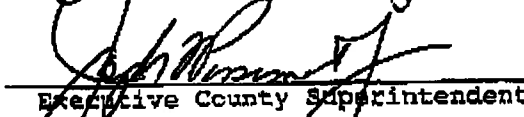
This proposed budget includes sufficient funds to provide curriculum and instruction which will enable all students to achieve the Core Curriculum Content Standards, and is in compliance with N.J.S.A. 18A and N.J.A.C. Title 6 and 6A.



Chief School Administrator



Secretary, Board of Education



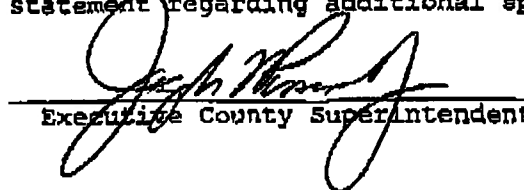
Executive County Superintendent

March 1, 2011

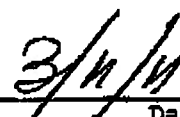
Date
3/1/11

II. APPROVAL OF THE PROPOSED BUDGET

Pursuant to N.J.S.A. 18A:7F-5 and 6, N.J.S.A. 18A:7-8, and N.J.A.C. 6A:23A-8.1 and 9.1 et seq, I have reviewed this budget statement and have determined that all information submitted herein, which is verifiable from records on file in my office, is consistent with such records and the budget includes sufficient funds to provide curriculum and instruction to enable all students to achieve the Core Curriculum Content Standards. I have also reviewed this budget and determined that all efficiencies identified for 2011-12 have been adopted including reductions in excess administration and non-instructional expenditures pursuant to N.J.S.A. 18A:7-8(1) using standards enumerated in N.J.A.C. 6A:23A-9.2 and 3. This budget statement is approved for presentation at the public hearing. Such advertisement and the sample ballot must include the required prescribed statement regarding additional spending.



Executive County Superintendent



Date
3/1/11

□

03/22/2011

UNION - KENILWORTH BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2009 Actual	October 15, 2010 Actual	October 15, 2011 Estimated
Pupils on Roll Regular Full-Time	1214	1155	1172
Pupils on Roll Regular Shared-Time	25	29	20
Pupils on Roll - Special Full-Time	153	161	164
Pupils on Roll - Special Shared-Time	10	8	
Subtotal - Pupils On Roll	1402	1353	1356
Private School Placements	10	11	12
Pupils Sent to Other Dists-Spec Ed Prog	11	9	20
Pupils Received	33	22	32

□

UNION - KENILWORTH BORO

Advertised Revenues

Budget Category	Account	2009-10 Actual	2010-11 Revised	2011-12 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		125,000	263,000
Revenues from Local Sources:				
Local Tax Levy	10-1210	15,208,753	16,197,614	16,244,515
Tuition	10-1300	275,781	229,389	263,051
Unrestricted Miscellaneous Revenues	10-1XXX	245,992	468,300	246,800
SUBTOTAL		15,730,526	16,895,303	16,754,366
Revenues from State Sources:				
School Choice Aid	10-3116	1,243,216	1,242,621	1,476,738
Extraordinary Aid	10-3131	266,901	60,000	
Categorical Special Education Aid	10-3132	711,320	41,238	738,381
Equalization Aid	10-3176	1,226,984	1,469,255	968,914
Categorical Security Aid	10-3177	93,570		
Categorical Transportation Aid	10-3121	86,700		
SUBTOTAL		3,628,691	2,813,114	3,184,033
Revenues from Federal Sources:				
Equalization Aid - ARRA ESF	16-4520	262,841		
Equalization Aid - ARRA GSF	17-4521	10,175		
Education Jobs Fund	18-4522			123,813
SUBTOTAL		273,016		123,813
Adjustment for Prior Year Encumbrances			119,025	
Actual Revenues (Over)/Under Expenditures		-73,721		
TOTAL OPERATING BUDGET		19,558,512	19,952,442	20,325,212
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	45,027		
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	216,635	271,973	258,733
TOTAL REVENUES FROM STATE SOURCES		216,635	271,973	258,733
Revenues from Federal Sources:				
Title I	20-4411-4416	120,245	117,298	103,878
Title II	20-4451-4455		28,172	25,200
Title IV	20-4471-4474		3,975	
I.D.E.A. Part B (Handicapped)	20-4420-4429	285,005	294,331	293,000
Other	20-4XXX	433,234		
TOTAL REVENUES FROM FEDERAL SOURCES		838,484	443,776	422,078
TOTAL GRANTS AND ENTITLEMENTS		1,100,146	715,749	680,811
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303			46,968
Transfers from Other Funds	40-5200	26,062		
Revenues from Local Sources:				
Local Tax Levy	40-1210	594,933	700,725	653,823
TOTAL REVENUES FROM LOCAL SOURCES		594,933	700,725	653,823
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	324,741	305,441	303,072
TOTAL LOCAL REPAYMENT OF DEBT		945,736	1,006,166	1,003,863
Actual Revenues (Over)/Under Expenditures		-26,063		
TOTAL REPAYMENT OF DEBT		919,673	1,006,166	1,003,863
TOTAL REVENUES/SOURCES		21,578,331	21,674,357	22,009,886

UNION - KENILWORTH BORO

Advertised Appropriations

Budget Category	Account	2009-10	2010-11	2011-12
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	Expenditures	Rev. Approp.	Appropriations
GENERAL CURRENT EXPENSE			
Instruction:			
Regular Programs	11-1XX-100-XXX	6,615,976	6,643,639
Special Education	11-2XX-100-XXX	1,473,470	1,578,998
Basic Skills/Remedial	11-230-100-XXX	233,871	336,058
Bilingual Education	11-240-100-XXX	81,883	139,362
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	204,528	132,485
School Sponsored Athletics	11-402-100-XXX	356,079	326,800
Support Services:			
Tuition	11-000-100-XXX	1,405,506	1,693,012
Attendance and Social Work Services	11-000-211-XXX	8,876	11,363
Health Services	11-000-213-XXX	260,568	122,296
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	200,578	233,014
Guidance	11-000-218-XXX	368,666	395,919
Child Study Teams	11-000-219-XXX	417,633	434,357
Improvement of Instructional Services	11-000-221-XXX	557,559	462,521
Educational Media Services - School Library	11-000-222-XXX	152,736	199,520
Instructional Staff Training Services	11-000-223-XXX	10,942	51,003
General Administration	11-000-230-XXX	565,642	519,793
School Administration	11-000-240-XXX	540,017	525,612
Central Svcs & Admin Info Technology	11-000-25X-XXX	594,591	536,432
Operation and Maintenance of Plant Services	11-000-26X-XXX	1,541,424	1,535,938
Student Transportation Services	11-000-270-XXX	547,152	578,470
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,209,797	3,401,970
Total Support Services Expenditures		10,381,687	10,701,220
TOTAL GENERAL CURRENT EXPENSE		19,347,494	19,858,562
CAPITAL EXPENDITURES			
Equipment	12-XXX-XXX-73X	168,000	10,000
Facilities Acquisition and Construction Services	12-000-4XX-XXX		58,650
TOTAL CAPITAL EXPENDITURES		168,000	68,650
SPECIAL SCHOOLS			
Summer School:			
Instruction	13-422-100-XXX	39,407	21,475
Support Services	13-422-200-XXX	3,611	3,755
Total Summer School		43,018	25,230
TOTAL SPECIAL SCHOOLS		43,018	25,230
OPERATING BUDGET GRAND TOTAL		19,558,512	19,952,442
SPECIAL GRANTS AND ENTITLEMENTS			
Local Projects	20-XXX-XXX-XXX	45,027	
Other State Projects:			
Nonpublic Textbooks	20-XXX-XXX-XXX	21,099	18,930
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	108,832	100,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	62,926	114,250
Nonpublic Nursing Services	20-XXX-XXX-XXX	23,778	25,553
Nonpublic Technology Initiative	20-XXX-XXX-XXX		13,240
Total State Projects		216,635	271,973
Federal Projects:			
Title I	20-XXX-XXX-XXX	120,245	117,298
Title II	20-XXX-XXX-XXX		28,172
Title IV	20-XXX-XXX-XXX		3,975
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	285,005	294,331
Other Special Projects	20-XXX-XXX-XXX	433,234	
Total Federal Projects		838,484	443,776
TOTAL GRANTS AND ENTITLEMENTS		1,100,146	715,749
REPAYMENT OF DEBT			
Repayment of Debt - Regular	40-701-510-XXX	919,673	1,006,166
TOTAL REPAYMENT OF DEBT		919,673	1,006,166
Total Expenditures		21,578,331	21,674,357
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:			
Capital Reserve - Transfer to Repayment of Debt	11-1XX-100-930		
Transfer Property Sale Proceeds to Debt Svc Res	12-000-400-933		
	11-000-520-934		
TOTAL EXPENDITURES NET OF TRANSFERS		21,578,331	21,674,357

UNION - KENILWORTH BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2009	Audited Balance 6/30/2010	Estimated Balance 6/30/2011	Estimated Balance 6/30/2012
Unassigned:				
General Operating Budget	631,426	723,073	598,073	396,062
Repayment of Debt	20,905	46,968	46,968	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	1	1	1	1
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	0	60,989	60,989	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	100,000	100,000	100,000	100,000
Restricted for Repayment of Debt	0	0	0	0

UNION - KENILWORTH BORO

Advertised Per Pupil Cost Calculations

	2011 - 2012				
	2008-09 Actual	2009-10 Actual	2010-11 Original Budget	2010-11 Revised Budget	2011-2012 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	12450	12390	12782	13191	13267
Total Classroom Instruction	5937	7596	8045	8286	8274
Classroom-Salaries and Benefits	5642	7312	7782	8004	7950
Classroom-General Supplies and Textbooks	257	219	209	227	281
Classroom-Purchased Services and Other	38	66	54	55	43
Total Support Services	1487	1755	1749	1801	1889
Support Services-Salaries and Benefits	1263	1564	1626	1672	1767
Total Administrative Costs	3440	1467	1372	1421	1432
Administration-Salaries and Benefits	3044	1144	1038	1068	1087
Legal Costs	0	42	31	38	43
Total Operations and Maintenance of Plant	1145	1263	1195	1252	1225
Operations & Maintenance of Plant-Salary & Ben.	573	713	445	457	440
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	438	491	403	414	419
Total Equipment Costs	20	122	7	7	16
Employee Benefits as a % of Salaries	25.1	26.2	28.3	28.3	29.2

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2011 Comparative Spending Guide and can be found on the Department of Education's Internet address: <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 2010-11 revised appropriations and 2011-12 budgeted appropriations presented in this advertised budget. Total 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.

UNION - KENILWORTH BORO

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	11-12 Amount	Description of circumstances
Total Unusual Revenues:	0	Total Unusual Appropriations:	0

UNION - KENILWORTH BORO

Shared Services -- Description of Shared Services

1. Shared Grant Writer with Cranford School District and UCESC
2. Share in costs of maintaining a School Resource Officer with Boro
3. ACES: Natural gas cooperative purchasing program
4. ACT: Cooperative purchasing of telecommunications services.
5. Member of the Middlesex Regional ESC Cooperative Purchasing Program
6. County wide curriculum writing
7. Member of the MUJC "Multi-Media" lending library accessing media materials on a consortium basis.
8. Member of the UC Educational Services Commission which provides an array of services including but not limited to environmental safety programs such as RTK and Bloodborne pathogens.
9. Professional Development opportunities coordinated through MUJC.
10. Offer local districts opportunity to share in PD opportunities sponsored by the KBOE for a fee.
11. Member of the Educational Data Service cooperative purchasing program
12. Boro's extensively uses BOE fields and facilities for recreational activities.
13. Provide lawn fertilization/aeration/seeding services to the Boro.
14. Boro provides garbage collection for all schools.
15. Boro provides salt for snow removal for the schools' grounds
16. BOE and other local BOE's share various grounds maintenance equipment
17. Boro provides parking lot sweeping services on an annual basis.
18. Boro provides gasoline for BOE vehicles.
19. BOE coordinates with local private school for in-service training.
20. BOE coordinates with all UC Schools to advertise free/reduced lunch opportunities for students.

UNION - KENILWORTH BORO

22a. Estimated Tax Rate Information

A. Estimated 11-12 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	16,244,515 (A)
Estimated Net Taxable Valuation (as of 02/23/2011)	882,438,917 (B)
Estimated 11-12 General Fund School Tax Rate=(A)/(B)X100	1.8409 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	16,898,338 (D)
Estimated Net Taxable Valuation (as of 02/23/2011)	882,438,917 (E)
Estimated 11-12 Total School Tax Rate=(D)/(E)X100	1.9150 (F)

B. Estimated 11-12 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	16,244,515 (G)
Estimated Equalized Valuation (as of 10/01/2010)	1,640,170,972 (H)
Estimated 11-12 Equalized General Fund School Tax Rate=(G)/(H)X100	0.9904 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	16,898,338 (J)
Estimated Equalized Valuation (as of 10/01/2010)	1,640,170,972 (K)
Estimated 11-12 Equalized Total School Tax Rate=(J)/(K)X100	1.0303 (L)

UNION - KENILWORTH BORO

17. Salaries and Benefits of Certain District Employees

Name	Sylvan C. Hershey
Job Title	Superintendent

Base Annual Salary	175,500
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2009
Ending Date of Contract	06/30/2012
Annual Work Days	246
Annual Vacation Days	30
Annual Sick Days	15
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	2,680
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	17,830
Dental Insurance	1,386
Life Insurance	0
Other Insurances	146
Retirement Plans	0

Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	maximum payment of \$15,000
Buyback of Vac. Days	Capped at 60 days
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

UNION - KENILWORTH BORO

17. Salaries and Benefits of Certain District Employees

Name	Vincent A. Gonnella
Job Title	Business Administrator

Base Annual Salary	153,057
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	04/11/1989
Ending Date of Contract	06/30/2011
Annual Work Days	246
Annual Vacation Days	30
Annual Sick Days	15
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:

Allowances	1,480
Bonuses	0
Stipends	5,000
District Contributions above Teacher amount for:	
Health Insurance	11,815
Dental Insurance	1,386
Life Insurance	0
Other Insurances	146
Retirement Plans	6,122

Post-Employment Benefits 0

Description of:

Buyback of Sick Days	cap of \$15K: 1/600 x # of days
Buyback of Vac. Days	Capped at 60 days
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration 0

Description of:

Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

UNION - KENILWORTH BORO

17. Salaries and Benefits of Certain District Employees

Name	Scott Taylor
Job Title	Assistant Superintendent

Base Annual Salary	135,000
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N

Contract Terms:

Beginning Date of Contract	08/01/2010
Ending Date of Contract	06/30/2011
Annual Work Days	246
Annual Vacation Days	30
Annual Sick Days	15
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:

Allowances	1,680
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	20,630
Dental Insurance	2,332
Life Insurance	0
Other Insurances	237
Retirement Plans	0

Post-Employment Benefits 0

Description of:

Buyback of Sick Days	maximum payment of \$15,000
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration 0

Description of:

Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments