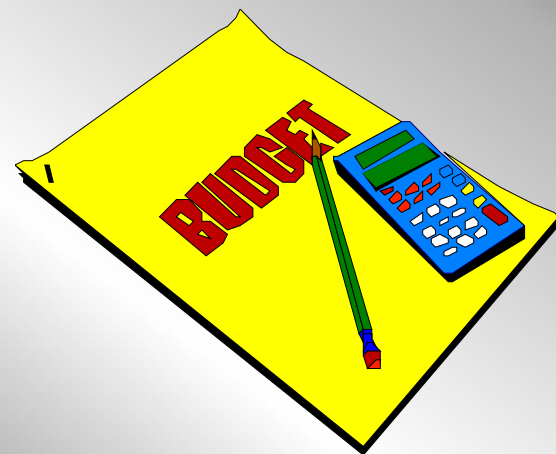


Kenilworth Board of Education

ANNUAL SCHOOL BUDGET
USER FRIENDLY BUDGET
Fiscal Year 2016
School Year 2015-2016



KENILWORTH BOARD OF EDUCATION

April 27, 2015

RESOLUTION

RESOLUTION #1: Adopting the 2015-2016 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 \$68,148. 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 \$615,812 for the purposes of reducing class size, continued expansion of the Special Education In-class Support Model and other mandatory Special Education programing costs. The district intends to complete said purposes by June 2016. 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.

Adoption of the 2015-2016 Budget

BE IT RESOLVED that the budget be approved for the 2015-2016 School Year using the 2015-2016 state aid figures:

	General Fund	Special Revenues	Debt Service	Total
2015-16 Total Expenditures:	\$23,449,268	\$589,400	\$1,264,532	\$25,303,200
Less: Anticipated Revenues:	<u>\$ 5,339,268</u>	<u>\$589,400</u>	<u>\$ 416,383</u>	<u>\$ 6,345,051</u>
Taxes to be Raised:	<u>\$18,110,000</u>	<u>\$ -</u>	<u>\$ 848,149</u>	<u>\$18,958,149</u>

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

BE IT FURTHER RESOLVED, That the Board of Education authorizes the Superintendent and Business Administrator, after consultation with the Board President, to make any technical adjustments necessary in order to submit the final budget and certify the taxes.

MOTION MADE BY: Mr. A. Laudati
PASSED (8-1-0)

SECONDED BY: Mr. Curtin

Voting yes was: Braun, Curtin, David, Duda, Jankiewicz, A. Laudati, G. Laudati and Zimmerman

Voting no was: Drogon

Abstaining was:

Absent was:

* * * * *

I certify 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 on April 27, 2015 and in that respect is a true and correct copy of its minutes.

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

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,223.0	1,212.0	1,208.0
Pupils On Roll Regular Shared-Time	33.0	47.0	47.0
Pupils On Roll Special Ed Full-Time	166.0	196.0	229.0
Pupils On Roll Special Ed Shared-Time	19.0	13.0	0.0
Pupils On Roll SUBTOTAL	1,441.0	1,468.0	1,484.0
Pupils in Private School Placements	14.0	14.5	19.0
Pupils Sent to Other Districts Special Ed	10.0	12.0	7.0
Pupils Received	33.5	35.0	22.5
Pupils in State Facilities		2.0	2.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	16,519,624	17,083,017	18,110,000
Total Tuition	10-1300	384,828	453,367	404,881
Unrestricted Miscellaneous Revenues	10-1XXX	254,681	155,000	147,500
Subtotal - Revenues From Local Sources		17,159,133	17,691,384	18,662,381
Revenues from State Sources:				
School Choice Aid	10-3116	2,099,135	2,159,493	2,125,960
Categorical Transportation Aid	10-3121	29,770	29,770	29,770
Extraordinary Aid	10-3131	97,725	64,000	64,000
Categorical Special Education Aid	10-3132	808,290	808,290	808,290
Equalization Aid	10-3176	1,246,171	1,246,171	1,246,171
Categorical Security Aid	10-3177	37,446	37,446	37,446
Other State Aids	10-3XXX	46,156	74,516	108,049
Subtotal - Revenues From State Sources		4,364,693	4,419,686	4,419,686
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	0	17,201
Subtotal - Revenues From Federal Sources		0	0	17,201
Budgeted Fund Balance - Operating Budget				
Withdrawal From Maint. Reserve	10-310	0	100,000	100,000
Adjustment For Prior Year Encumbrances		0	500,205	0
Actual Revenues (Over)/Under Expenditures		276,259	0	0
Total Operating Budget		21,800,085	23,086,275	23,449,268
Grants and Entitlements:				
Revenues from State Sources:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Other Restricted Entitlements	20-32XX	136,044	178,386	152,400
Total Revenues From State Sources		136,044	178,386	152,400
Revenues from Federal Sources:				
Title I	20-4411-4416	123,041	116,000	116,000
Title II	20-4451-4455	21,874	20,000	20,000
Title III	20-4491-4494	797	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	295,582	296,000	301,000
Total Revenues From Federal Sources		441,294	432,000	437,000
Total Grants And Entitlements		577,338	610,386	589,400
Repayment of Debt:				
Transfers From Other Funds	40-5200	19	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	695,330	787,607	848,149
Total Revenues From Local Sources		695,330	787,607	848,149
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	299,806	373,397	416,375
Budgeted Fund Balance	40-303	0	103	8
Total Local Repayment Of Debt		995,155	1,161,107	1,264,532
Actual Revenues (Over)/Under Expenditures		202	0	0
Total Repayment Of Debt		995,357	1,161,107	1,264,532
Total Revenues/Sources		23,372,780	24,857,768	25,303,200
Total Revenues/Sources Net of Transfers		23,372,780	24,857,768	25,303,200

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,324,796	7,572,256	7,641,478
Special Education - Instruction	11-2XX-100-XXX	1,850,233	2,174,936	2,528,705
Basic Skills/Remedial - Instruction	11-230-100-XXX	435,940	454,324	447,335
Bilingual Education - Instruction	11-240-100-XXX	140,906	180,294	203,426
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	192,034	185,613	215,085
School-Sponsored Athletics - Instruction	11-402-100-XXX	306,931	347,553	345,326
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,759,129	2,164,279	1,956,586
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	19,914	17,850	19,350
Undist. Expenditures - Health Services	11-000-213-XXX	126,753	141,775	150,641
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	250,309	281,947	329,609
Undist. Expenditures - Guidance	11-000-218-XXX	449,225	454,026	449,739
Undist. Expenditures - Child Study Teams	11-000-219-XXX	543,838	557,420	552,018
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	338,619	384,046	418,505
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	211,525	224,014	217,500
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	73,910	74,154	103,551
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	557,611	535,214	548,121
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	645,822	666,278	669,226
Undist. Expend. - Central Services	11-000-251-XXX	295,949	305,897	312,530
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	198,449	221,590	206,533
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,774,694	1,696,610	1,678,102
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	665,699	656,998	706,878
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,538,501	3,725,097	3,677,967
Total Undistributed Expenditures		11,449,947	12,107,195	11,996,856
Total General Current Expense		21,700,787	23,022,171	23,378,211
Capital Expenditures:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Equipment	12-XXX-XXX-730	38,364	0	8,000
Total Capital Outlay		38,364	0	8,000
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	57,140	60,158	58,997
Summer School - Support Services	13-422-200-XXX	3,794	3,946	4,060
Total Summer School	13-422-X00-XXX	60,934	64,104	63,057
Total Special Schools	13-XXX-XXX-XXX	60,934	64,104	63,057
General Fund Grand Total		21,800,085	23,086,275	23,449,268
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	10,897	11,000	11,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	59,008	67,804	67,804
Nonpublic Handicapped Services	20-XXX-XXX-XXX	48,754	50,000	50,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	13,428	19,024	19,024
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,957	4,572	4,572
Other	20-XXX-XXX-XXX	0	25,986	0
Total Other State Projects		136,044	178,386	152,400
Total State Projects	20-XXX-XXX-XXX	136,044	178,386	152,400
Federal Projects:				
Title I	20-XXX-XXX-XXX	123,041	116,000	116,000
Title II	20-XXX-XXX-XXX	21,874	20,000	20,000
Title III	20-XXX-XXX-XXX	797	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	295,582	296,000	301,000
Total Federal Projects	20-XXX-XXX-XXX	441,294	432,000	437,000
Total Special Revenue Funds		577,338	610,386	589,400
Repayment of Debt:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Regular Debt Service	40-701-510-XXX	995,357	1,161,107	1,264,532
Total Debt Service Funds		995,357	1,161,107	1,264,532
Total Expenditures/Appropriations		23,372,780	24,857,768	25,303,200
Total Expenditures Net of Transfers		23,372,780	24,857,768	25,303,200

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	893,397	780,664	449,047	199,047
--Repayment of Debt	313	111	8	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1	85,000	85,000	85,000
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	850,000	600,000	500,000	400,000
--Legal Reserve	149,670	43,383	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,131	\$14,049	\$13,807	\$14,056	\$14,190
Total Classroom Instruction	\$8,385	\$8,433	\$8,881	\$9,041	\$9,181
Classroom-Salaries and Benefits	\$7,863	\$7,657	\$8,527	\$8,678	\$8,800
Classroom-General Supplies and Textbooks	\$454	\$434	\$270	\$280	\$303
Classroom-Purchased Services	\$68	\$342	\$84	\$84	\$78
Total Support Services	\$1,769	\$1,747	\$1,804	\$1,838	\$1,886
Support Services-Salaries and Benefits	\$1,626	\$1,604	\$1,657	\$1,683	\$1,747
Total Administrative Costs	\$1,439	\$1,408	\$1,429	\$1,430	\$1,404
Administration Salaries and Benefits	\$1,093	\$1,060	\$1,089	\$1,085	\$1,067
Total Operations and Maintenance of Plant	\$1,079	\$1,323	\$1,223	\$1,273	\$1,236
Operations and Maintenance-Salaries and Benefits	\$422	\$424	\$435	\$443	\$430
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$443	\$426	\$443	\$446	\$460
Total Equipment Costs	\$14	\$27	\$0	\$0	\$5
Legal Costs	\$43	\$62	\$38	\$39	\$38
Employee Benefits as a percentage of salaries*	27.49%	27.99%	27.13%	26.57%	25.22%

*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 2014-15 revised appropriations and the 2015-16 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 the UCESC which provides an array of services including but not limited to RTK Training and Bloodborne Pathogens training	0
Others	Athletic Program Cooperative with Springfield School district for certain sports programs	0
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
Purchasing	ACT Cooperative purchasing of telecommunications services	0
Purchasing	Member of Ed-Data Services for bidding	0
Purchasing	ACES natural gas and electric cooperative purchasing program	0
Purchasing	Member of the MRESC Purchasing Cooperative	0
Purchasing	Member of the Educational Data Services 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
Professional Staff Development	Member of MUJC "multi-media" lending library accessing media materials on a consortium basis	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	18,110,000
(B) Estimated Net Taxable Valuation (as of 10/01/14)	818,767,022
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	2.2119
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	18,958,149
(E) Estimated Net Taxable Valuation (as of 10/01/14)	818,767,022
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	2.3155

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	18,110,000
(H) Estimated Equalized Valuation (as of 10/01/14)	1,424,543,576
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2713
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	18,958,149
(K) Estimated Equalized Valuation (as of 10/01/14)	1,424,543,576
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.3308

NAME=Scott Taylor

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	07/01/13
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	\$9,400
Total Bonuses Amount	\$21,605
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	\$23,510
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
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=Scott Taylor

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=Tiffany Moutis

CATEGORY	MEASURE
Job Title	Assistant Superintendent
Job Title II	
Base Annual Salary Amount	\$132,600
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	07/01/14
End Date of Contract	06/30/15
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

NAME=Tiffany Moutis

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,200
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	\$5,500
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payment of \$15,000 (not at max)
Contractual Post-Employment Benefit Description of Payout of Vacation days	Capped at 60 days (not a max)
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	
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	\$162,440
Full-Time Equivalent (FTE)	1.0

NAME=Vincent Gonnella

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
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	\$6,498
Total Contractual Post-Employment Benefit Amount	\$33,743
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 (at max)
Contractual Post-Employment Benefit Description of Payout of Personal days	No payment 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	

NAME=Vincent Gonnella

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	

**KENILWORTH BOARD OF EDUCATION
ANNUAL SCHOOL BUDGET FY '16**

Account	Program	2013-2014	2014-2015	2014-2015	2015-2016	\$ Change	% Change
		Audited	Budgeted	Adjusted	Proposed		
11-xxx-100-101	Regular Programs - Instruction	6,618,082	6,888,486	7,067,295	7,121,510	54,215	0.77%
11-190-100-xxx	Regular Programs - Undistributed Instruction	706,714	490,617	504,962	519,968	15,006	2.97%
11-2xx-100-xxx	Special Education - Instruction (Local)	1,850,233	2,132,658	2,174,936	2,528,705	353,769	16.27%
11-230-100-xxx	Basic Skills/Remedial Instruction	435,941	444,519	454,324	447,335	(6,989)	-1.54%
11-240-100-xxx	Bilingual/ESL Program	140,906	177,096	180,294	203,426	23,132	12.83%
11-40x-100-xxx	Co-Curricular Activities/Athletics	498,966	526,131	533,166	560,411	27,245	5.11%
11-000-100-56x	Tuition	1,759,129	2,063,184	2,164,279	1,956,586	(207,693)	-9.60%
11-000-211-xxx	Attendance	19,914	17,850	17,850	19,350	1,500	8.40%
11-000-213-xxx	Health Services	126,753	139,198	141,775	150,641	8,866	6.25%
11-000-216-xxx	Related Services	250,309	272,576	281,947	329,609	47,662	16.90%
11-000-218-xxx	Other Support Serv-Reg: Guidance	449,225	428,413	454,026	449,739	(4,287)	-0.94%
11-000-219-xxx	Other Support Service-Special: CST	543,838	545,688	557,420	552,018	(5,402)	-0.97%
11-000-221-xxx	Improvement of Instruction Services	338,619	382,417	384,046	418,505	34,459	8.97%
11-000-222-xxx	Educational Media Services: Library	211,525	220,950	224,014	217,500	(6,514)	-2.91%
11-000-223-xxx	Instructional Staff Training Services	73,910	74,154	74,154	103,551	29,397	39.64%
11-000-230-xxx	General Administration	557,611	530,260	535,214	548,121	12,907	2.41%
11-000-240-xxx	School Administration	645,822	666,278	666,278	669,226	2,948	0.44%
11-000-251-xxx	Support Services-Business	295,949	305,897	305,897	312,530	6,633	2.17%
11-000-252-xxx	Support Services- Technology	198,449	213,964	221,590	206,533	(15,057)	-6.79%
11-000-261-xxx	Facility Maintenance	419,156	219,884	222,036	199,027	(23,009)	-10.36%
11-000-262-xxx	Operation of Plant	1,253,044	1,311,058	1,382,475	1,393,258	10,783	0.78%
11-000-263-xxx	Care and Upkeep of Grounds	95,224	86,594	87,599	85,817	(1,782)	-2.03%
11-000-266-xxx	Security	7,270	4,500	4,500	-	(4,500)	-100.00%
11-000-270-51x	Student Transportation Services	665,699	656,998	656,998	706,878	49,880	7.59%
11-000-290-xxx	Employee Benefits	3,538,501	3,722,597	3,725,097	3,677,967	(47,130)	-1.27%
FUND 11	TOTAL: CURRENT EXPENSE FUND 11	21,700,787	22,521,967	23,022,172	23,378,211	356,039	1.55%
FUND 12	TOTAL: CAPITAL OUTLAY	38,364	-	-	8,000	8,000	0.00%
FUND 13	TOTAL: SUMMER SCHOOL	60,934	64,103	64,103	63,057	(1,046)	-1.63%
FUND 16-17-18	ARRA GSF - ESF - Jobs Funds	-	-	-	-	-	0.00%
	TOTAL: GENERAL FUND	21,800,085	22,586,070	23,086,275	23,449,268	362,993	1.57%
FUND 20	TOTAL: SPECIAL REVENUE	595,618	584,400	610,386	589,400	(20,986)	-3.44%
FUND 40	TOTAL: DEBT SERVICE	995,356	1,161,107	1,161,107	1,264,532	103,425	8.91%
	TOTAL: All FUNDS	23,391,060	24,331,577	24,857,768	25,303,200	445,432	1.79%

REVENUES

DOE BUDGET ENTRY PAGE:		2012-2013	2013-2014	2014-2015	2015-2016	\$ Change	% Change
10-303	#580	Budgeted Fund Balance	\$ 60,000	\$ 538,964	\$ 375,000	\$ 250,000	\$ (125,000) -33.33%
10-310	#630	Withdrawal fr. Maint. Reserve	\$ -	\$ 250,000	\$ 100,000	\$ 100,000	\$ - 0.00%
10-1210	#100	Tax Levy Current Expense	\$ 16,244,515	\$ 16,519,624	\$ 17,083,017	\$ 18,110,000	\$ 1,026,983 6.01%
10-1300	#150	Tuition	\$ 258,612	\$ 380,304	\$ 453,367	\$ 404,881	\$ (48,486) -10.69%
10-1xxx	#300	Unrestricted Misc. Revenue	\$ 222,800	\$ 181,500	\$ 155,000	\$ 147,500	\$ (7,500) -4.84%
Local Sources Subtotal: #370		Local Sources Subtotal	\$ 16,725,927	\$ 17,081,428	\$ 17,691,384	\$ 18,662,381	\$ 970,997 5.49%
10-3116	#410	Choice Aid	\$ 2,100,581	\$ 2,099,135	\$ 2,159,493	\$ 2,125,960	\$ (33,533) -1.55%
10-3120	#420	Transportation	\$ 23,881	\$ 29,770	\$ 29,770	\$ 29,770	\$ - 0.00%
10-3132	#440	Special Education:	\$ 791,590	\$ 808,290	\$ 808,290	\$ 808,290	\$ - 0.00%
10-3131	#430	Extra-Ordinary Aid	\$ 50,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ - 0.00%
10-3176	#460	Equalization Aid	\$ 1,274,381	\$ 1,246,171	\$ 1,246,171	\$ 1,246,171	\$ - 0.00%
10-3177	#470	Security Aid	\$ 31,824	\$ 37,446	\$ 37,446	\$ 37,446	\$ - 0.00%
10-3xxx	#520	Other State Aids	\$ -	\$ 46,156	\$ 74,516	\$ 108,049	\$ 33,533 45.00%
10-4100-000		SEMI	\$ -	\$ -	\$ -	\$ 17,201	\$ 17,201 0.00%
State Aid Subtotal: #520		State Aid Subtotal	\$ 4,272,257	\$ 4,330,968	\$ 4,419,686	\$ 4,436,887	\$ 17,201 0.39%
	#710	PY Encumbrances	282,612	392,444	526,192	-	-
Total Operating Budget #720		Total Operating Budget	\$ 21,340,796	\$ 22,593,804	\$ 23,112,262	\$ 23,449,268	\$ 337,006 1.46%
20-32xx	#765	State Sources Other #00431	\$ 258,733	\$ 258,733	\$ 152,400	\$ 152,400	\$ - 0.00%
20-4411-4416	#775	Title I	\$ 142,141	\$ 110,732	\$ 116,000	\$ 116,000	\$ - 0.00%
20-4451-4455	#780	Title II (Combined)	\$ 22,770	\$ 15,000	\$ 20,000	\$ 20,000	\$ - 0.00%
20-4471-4474		Title IV	\$ -	\$ -	\$ -	\$ -	\$ - 0.00%
20-4420	#805	IDEA Basic & PS	\$ 314,369	\$ 326,000	\$ 296,000	\$ 301,000	\$ 5,000 1.69%
20-44xx		NCLB Less Title I	\$ -	\$ -	\$ -	\$ -	\$ - 0.00%
20-44xx		E-Job's Grant	\$ -	\$ -	\$ -	\$ -	\$ - 0.00%
Federal Funding: #830		Federal Funding	\$ 479,280	\$ 451,732	\$ 432,000	\$ 437,000	\$ 5,000 1.16%
Total Grants & Entitlements: #840		Total Grants & Entitlements	\$ 738,013	\$ 710,465	\$ 584,400	\$ 589,400	\$ 5,000 0.86%
40-303	#892	Budgeted Fund Balance	\$ 4,378	\$ 221	\$ 103	\$ 8	\$ (95) -92.23%
40-1210	#860	Tax Levy Debt Service	\$ 690,794	\$ 695,330	\$ 787,607	\$ 848,149	\$ 60,542 7.69%
40-3160	#890	Debt Service Aid	\$ 300,060	\$ 299,806	\$ 373,397	\$ 416,375	\$ 42,978 11.51%
Total Debt Service: #895			\$ 995,232	\$ 995,357	\$ 1,161,107	\$ 1,264,532	\$ 103,425 8.91%
Grand Total: #1000			\$ 23,074,041	\$ 24,299,626	\$ 24,857,769	\$ 25,303,200	\$ 445,431 1.79%

Programmatic Breakdown

