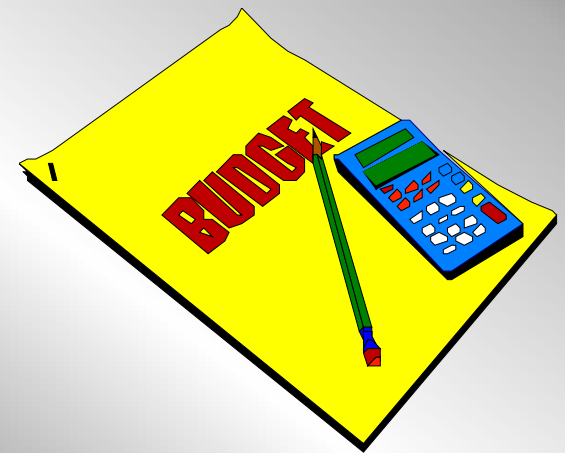


Kenilworth Board of Education

ANNUAL SCHOOL BUDGET
USER FRIENDLY BUDGET
Fiscal Year 2018
School Year 2017-2018



April 26, 2017

Adopted April 26, 2017 (Final)

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,185.0	1,186.0	1,207.0
Pupils On Roll Regular Shared-Time	22.0	21.0	21.0
Pupils On Roll Special Ed Full-Time	186.0	186.0	186.0
Pupils On Roll Special Ed Shared-Time	6.0	14.0	14.0
Pupils On Roll SUBTOTAL	1,399.0	1,407.0	1,428.0
Pupils in Private School Placements	15.0	18.0	18.0
Pupils Sent to Other Districts Special Ed	8.0	8.0	8.0
Pupils Received	35.5	35.5	44.0
Pupils in State Facilities		1.0	1.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	18,110,000	19,384,980	19,733,356
Total Tuition	10-1300	426,985	428,715	378,271
Unrestricted Miscellaneous Revenues	10-1XXX	109,092	159,250	159,249
Interest Earned On Maintenance Reserve	10-1XXX	0	0	1
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	1
Subtotal - Revenues From Local Sources		18,646,077	19,972,945	20,270,878
Revenues from State Sources:				
School Choice Aid	10-3116	2,125,960	2,079,015	2,125,960
Categorical Transportation Aid	10-3121	29,770	33,288	33,288
Extraordinary Aid	10-3131	107,234	64,000	64,000
Categorical Special Education Aid	10-3132	808,290	821,279	821,279
Equalization Aid	10-3176	1,246,171	1,243,266	1,243,266
Categorical Security Aid	10-3177	37,446	43,234	43,234
Adjustment Aid	10-3178	33,533	80,478	80,478
Under Adequacy Aid	10-3180	0	46,156	46,156
Parcc Readiness Aid	10-3181	0	14,180	14,180
Per Pupil Growth Aid	10-3182	0	14,180	14,180
Professional Learning Community Aid	10-3183	0	13,660	13,660
Other State Aids	10-3XXX	74,516	0	0
Subtotal - Revenues From State Sources		4,462,920	4,452,736	4,499,681
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	184	22,691	21,227
Subtotal - Revenues From Federal Sources		184	22,691	21,227
Budgeted Fund Balance - Operating Budget	10-303	0	154,296	150,000
Withdrawal From Maint. Reserve	10-310	0	100,000	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	250,000
Adjustment For Prior Year Encumbrances		0	125,352	0
Actual Revenues (Over)/Under Expenditures		406,129	0	0
Total Operating Budget		23,515,310	24,828,020	25,191,786
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	33,648	0	0
Total Revenues From Local Sources	20-1XXX	33,648	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	132,734	141,000	141,000
Total Revenues From State Sources		132,734	141,000	141,000
Revenues from Federal Sources:				
Title I	20-4411-4416	143,089	116,000	116,000
Title II	20-4451-4455	22,997	20,000	0
Title III	20-4491-4494	20,667	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	323,317	324,000	324,000
Other	20-4XXX	0	10,724	0
Total Revenues From Federal Sources		510,070	480,724	450,000
Total Grants And Entitlements		676,452	621,724	591,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	848,149	849,641	840,369
Interest On Investments	40-1510	5,504	0	0
Miscellaneous	40-1XXX	5,504	0	0
Total Revenues From Local Sources		853,653	849,641	840,369

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	416,375	417,990	394,126
Budgeted Fund Balance	40-303	0	1	5,505
Total Local Repayment Of Debt		1,270,028	1,267,632	1,240,000
Actual Revenues (Over)/Under Expenditures		-5,497	0	0
Total Repayment Of Debt		1,264,531	1,267,632	1,240,000
Total Revenues/Sources		25,456,293	26,717,376	27,022,786
Total Revenues/Sources Net of Transfers		25,456,293	26,717,376	27,022,786

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	8,177,657	7,873,699	8,093,621
Special Education - Instruction	11-2XX-100-XXX	2,501,961	2,666,364	2,447,171
Basic Skills/Remedial - Instruction	11-230-100-XXX	469,834	460,549	477,378
Bilingual Education - Instruction	11-240-100-XXX	208,239	134,891	137,675
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	197,864	228,266	225,802
School-Sponsored Athletics - Instruction	11-402-100-XXX	333,025	363,384	367,081
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,818,728	2,216,802	1,980,470
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	15,832	19,350	20,459
Undist. Expenditures - Health Services	11-000-213-XXX	151,009	151,822	154,538
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	352,147	378,999	440,492
Undist. Expenditures - Guidance	11-000-218-XXX	447,414	508,582	589,584
Undist. Expenditures - Child Study Teams	11-000-219-XXX	596,728	584,943	587,379
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	440,492	408,828	541,362
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	218,882	282,835	276,440
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	79,167	73,889	81,285
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	530,194	577,041	577,458
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	681,306	679,004	696,118
Undist. Expend. - Central Services	11-000-251-XXX	322,113	313,297	316,546
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	179,575	212,965	179,941
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,604,097	1,800,131	1,678,699
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	635,830	716,517	853,852
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,457,549	4,086,978	4,162,435
Total Undistributed Expenditures		11,531,063	13,011,983	13,137,058
Interest Earned On Maintenance Reserve	10-606	0	0	1
Total General Current Expense		23,419,643	24,739,136	24,885,787

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	28,614	12,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	0	250,000
Interest Deposit To Capital Reserve	10-604	0	0	1
Total Capital Outlay		28,614	12,000	250,001
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	67,053	72,924	52,428
Summer School - Support Services	13-422-200-XXX	0	3,960	3,570
Total Summer School	13-422-X00-XXX	67,053	76,884	55,998
Total Special Schools	13-XXX-XXX-XXX	67,053	76,884	55,998
General Fund Grand Total		23,515,310	24,828,020	25,191,786
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	33,648	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	10,339	10,500	10,500
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	58,469	60,000	60,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	38,531	50,000	50,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	16,221	16,000	16,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,599	4,500	4,500
Nonpublic Security Aid	20-XXX-XXX-XXX	4,575	0	0
Total Other State Projects		132,734	141,000	141,000
Total State Projects	20-XXX-XXX-XXX	132,734	141,000	141,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	143,089	116,000	116,000
Title II	20-XXX-XXX-XXX	22,997	20,000	0
Title III	20-XXX-XXX-XXX	20,667	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	323,317	324,000	324,000

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Other	20-XXX-XXX-XXX	0	10,724	0
Total Federal Projects	20-XXX-XXX-XXX	510,070	480,724	450,000
Total Special Revenue Funds		676,452	621,724	591,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,264,531	1,267,632	1,240,000
Total Debt Service Funds		1,264,531	1,267,632	1,240,000
Total Expenditures/Appropriations		25,456,293	26,717,376	27,022,786
Total Expenditures Net of Transfers		25,456,293	26,717,376	27,022,786

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	810,235	667,836	513,540	363,540
--Repayment of Debt	9	5,506	5,505	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	125,101	720,281	720,281	720,282
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	500,000	400,000	300,000	300,001
--Legal Reserve	0	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	250,000	250,000	250,000	0
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,514	\$14,852	\$14,968	\$15,699	\$15,638
Total Classroom Instruction	\$8,647	\$9,783	\$9,654	\$10,069	\$9,938
Classroom-Salaries and Benefits	\$8,261	\$9,340	\$9,302	\$9,701	\$9,564
Classroom-General Supplies and Textbooks	\$286	\$373	\$268	\$280	\$294
Classroom-Purchased Services	\$100	\$70	\$84	\$88	\$80
Total Support Services	\$1,789	\$1,974	\$2,073	\$2,162	\$2,381
Support Services-Salaries and Benefits	\$1,637	\$1,848	\$1,939	\$2,022	\$2,227
Total Administrative Costs	\$1,442	\$1,415	\$1,460	\$1,528	\$1,500
Administration Salaries and Benefits	\$1,088	\$1,083	\$1,112	\$1,159	\$1,157
Total Operations and Maintenance of Plant	\$1,142	\$1,214	\$1,257	\$1,394	\$1,287
Operations and Maintenance-Salaries and Benefits	\$397	\$418	\$445	\$464	\$458
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$473	\$447	\$492	\$513	\$506
Total Equipment Costs	\$0	\$20	\$8	\$9	\$0
Legal Costs	\$69	\$53	\$45	\$53	\$46
Employee Benefits as a percentage of salaries*	26.72%	22.84%	26.87%	26.87%	26.92%

*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 2016-17 revised appropriations and the 2017-18 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

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

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	19,733,356
(B) Estimated Net Taxable Valuation (as of 10/01/16)	820,060,908
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	2.4063
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	20,573,725
(E) Estimated Net Taxable Valuation (as of 10/01/16)	820,060,908
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	2.5088

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	19,733,356
(H) Estimated Equalized Valuation (as of 10/01/16)	1,393,015,817
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4166
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	20,573,725
(K) Estimated Equalized Valuation (as of 10/01/16)	1,393,015,817
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.4769

NAME=Thomas Tramaglino

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

NAME=Thomas Tramaglino

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

NAME=Vincent Gonnella

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$168,442
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	07/01/16
End Date of Contract	06/30/17
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	\$3,068
Total Contractual Post-Employment Benefit Amount	\$34,118
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at \$15,000 (at Max)
Contractual Post-Employment Benefit Description of Payout of Vacation days	Capped at 60 days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payment for personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Vincent Gonnella

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

KENILWORTH BOARD OF EDUCATION

April 26, 2017

RESOLUTION

RESOLUTION #1:

Adopting the 2017-2018 annual school budget

Adjustment

Enrollment

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

Adjustment

Health Benefits

RESOLVED that the Kenilworth Board of Education includes in the proposed budget the adjustment for increased costs of health benefits in the amount of \$9,567. 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 is not seeking a proposed budget using banked cap in accordance with N.J.A.C. 6A:23A-10.3(b).

Maintenance Reserve Account Withdrawal

RESOLVED that the Kenilworth Board of Education requests the approval of a Maintenance reserve withdrawal in the amount of \$0. The district intends to utilize these funds for general building renovations at the Harding Elementary School and the David Brearley Middle/High School.

Emergency Reserve Account Withdrawal

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 security projects and building renovations at the Harding Elementary School and the David Brearley Middle/High School.

Adoption of the 2017-2018 Budget

BE IT RESOLVED that the budget be approved for the 2017-2018 School Year using the 2017-2018 state aid figures:

	General Fund	Special Revenues	Debt Service	Total
2017-18 Total Expenditures:	\$25,191,786	\$591,000	\$1,240,000	\$ 27,022,786
Less: Anticipated Revenues:	<u>\$ 5,458,430</u>	<u>\$591,000</u>	<u>\$ 399,631</u>	<u>\$ 6,449,061</u>
Taxes to be Raised:	<u>\$19,733,356</u>	<u>\$ -</u>	<u>\$ 840,369</u>	<u>\$ 20,573,725</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: Gregg David
PASSED (8-0-0)

SECONDED BY: Ryan Haberthur

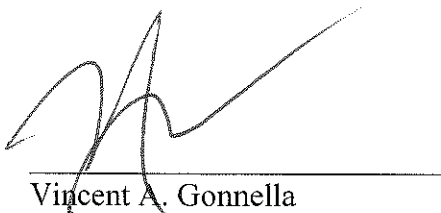
Voting yes was: Beiner, Braun, David, Drogon, Duda, Haberthur, Jankiewicz, and Zimmerman

Voting no was:

Abstaining was:

Absent was: Anthony Laudati

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 26, 2017 and in that respect is a true and correct copy of its minutes.



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