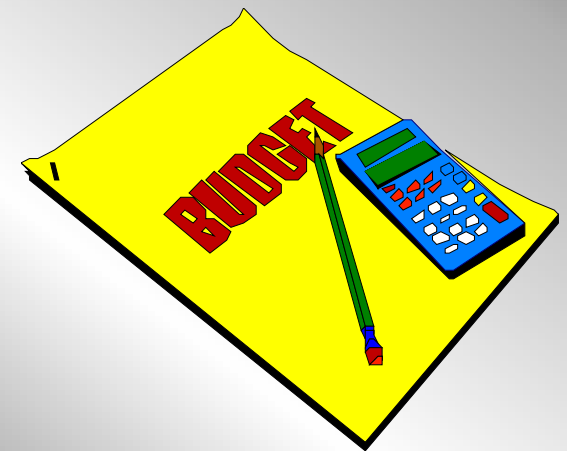


Kenilworth Board of Education

ANNUAL SCHOOL BUDGET
USER FRIENDLY BUDGET
Fiscal Year 2019
School Year 2018-2019



April 25, 2018

Adopted April 25, 2018 (Final)

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,186.0	1,219.0	1,227.0
On Roll Regular Shared-Time	21.0	28.0	24.0
On Roll Special Ed Full-Time	186.0	191.0	201.0
On Roll Special Ed Shared-Time	14.0	19.0	19.0
On Roll Subtotal	1,407.0	1,457.0	1,471.0
In Private School Placements	18.0	13.0	17.0
Sent to Other Districts Special Ed	8.0	10.5	6.0
Received	35.5	31.5	37.5
In State Facilities	1.0	1.0	1.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	19,384,980	19,733,356	20,115,136
Total Tuition	10-1300	550,660	378,272	362,920
Unrestricted Miscellaneous Revenues	10-1XXX	113,816	159,249	178,997
Interest Earned On Maintenance Reserve	10-1XXX	0	1	1
Interest Earned On Capital Reserve Funds	10-1XXX	0	1	1
Subtotal - Revenues From Local Sources		20,049,456	20,270,879	20,657,055
Revenues from State Sources:				
School Choice Aid	10-3116	2,079,015	2,125,960	2,311,520
Categorical Transportation Aid	10-3121	33,288	33,288	173,781
Extraordinary Aid	10-3131	124,238	64,000	64,000
Categorical Special Education Aid	10-3132	821,279	821,279	821,279
Equalization Aid	10-3176	1,243,266	1,243,266	1,482,580
Categorical Security Aid	10-3177	43,234	43,234	198,847
Adjustment Aid	10-3178	80,478	80,478	0
Under Adequacy Aid	10-3180	46,156	46,156	0
Parcc Readiness Aid	10-3181	14,180	14,180	0
Per Pupil Growth Aid	10-3182	14,180	14,180	0
Professional Learning Community Aid	10-3183	13,660	13,660	0
Subtotal - Revenues From State Sources		4,512,974	4,499,681	5,052,007
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	21,227	22,325
ARRA/SEMI Revenue	10-4210	9,813	0	0
Subtotal - Revenues From Federal Sources		9,813	21,227	22,325
Budgeted Fund Balance - Operating Budget	10-303	0	150,000	296,000
Withdrawal From Cap Res-For Local Share	10-307	0	0	150,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Withdrawal From Current Expense Emergency Rsv	10-312	0	250,000	0
Adjustment For Prior Year Encumbrances		0	151,835	0
Actual Revenues (Over)/Under Expenditures		-996,146	0	0
Total Operating Budget		23,576,097	25,343,622	26,177,387
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	73,152	0	0
Total Revenues From Local Sources	20-1XXX	73,152	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	105,590	141,000	141,000
Total Revenues From State Sources		105,590	141,000	141,000
Revenues from Federal Sources:				
Title I	20-4411-4416	132,869	116,000	116,000
Title II	20-4451-4455	19,800	0	15,000
Title III	20-4491-4494	13,399	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	310,309	324,000	324,000
Total Revenues From Federal Sources		476,377	450,000	465,000
Total Grants And Entitlements		655,119	591,000	606,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	849,641	840,369	786,818
Total Revenues From Local Sources		849,641	840,369	786,818
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	417,990	394,126	407,592
Budgeted Fund Balance	40-303	0	5,505	44,203

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Local Repayment Of Debt		1,267,631	1,240,000	1,238,613
Actual Revenues (Over)/Under Expenditures		-44,202	0	0
Total Repayment Of Debt		1,223,429	1,240,000	1,238,613
Total Revenues/Sources		25,454,645	27,174,622	28,022,000
Total Revenues/Sources Net of Transfers		25,454,645	27,174,622	28,022,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,781,065	8,144,979	8,429,710
Special Education - Instruction	11-2XX-100-XXX	2,568,039	2,447,171	2,487,208
Basic Skills/Remedial - Instruction	11-230-100-XXX	467,557	477,378	477,328
Bilingual Education - Instruction	11-240-100-XXX	135,445	137,675	141,925
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	222,714	225,802	180,765
School-Sponsored Athletics - Instruction	11-402-100-XXX	329,632	367,081	363,740
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,942,494	2,004,865	1,808,213
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	17,333	20,459	23,375
Undist. Expenditures - Health Services	11-000-213-XXX	149,040	154,538	163,384
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	378,690	440,492	476,246
Undist. Expenditures - Guidance	11-000-218-XXX	492,459	592,062	598,865
Undist. Expenditures - Child Study Teams	11-000-219-XXX	582,893	587,379	691,890
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	406,153	541,362	585,145
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	259,891	276,440	282,718
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	64,042	81,285	73,168
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	504,056	596,678	576,209
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	669,683	696,118	708,437
Undist. Expend. - Central Services	11-000-251-XXX	323,505	316,546	322,632
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	191,046	179,941	182,132
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,605,136	1,733,084	1,748,918
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	816,755	853,852	840,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,584,691	4,162,435	4,535,692
Total Undistributed Expenditures		11,987,867	13,237,536	13,617,524
Interest Earned On Maintenance Reserve	10-606	0	1	1
Total General Current Expense		23,492,319	25,037,623	25,698,201

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	6,800	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	250,000	425,000
Interest Deposit To Capital Reserve	10-604	0	1	1
Total Capital Outlay		6,800	250,001	425,001
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	71,665	52,428	51,210
Summer School - Support Services	13-422-200-XXX	5,313	3,570	2,975
Total Summer School	13-422-X00-XXX	76,978	55,998	54,185
Total Special Schools	13-XXX-XXX-XXX	76,978	55,998	54,185
General Fund Grand Total		23,576,097	25,343,622	26,177,387
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	73,152	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	10,585	10,500	10,500
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	37,144	60,000	60,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	29,808	50,000	50,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	14,273	16,000	16,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,580	4,500	4,500
Nonpublic Security Aid	20-XXX-XXX-XXX	9,200	0	0
Total Other State Projects		105,590	141,000	141,000
Total State Projects	20-XXX-XXX-XXX	105,590	141,000	141,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	132,869	116,000	116,000
Title II	20-XXX-XXX-XXX	19,800	0	15,000
Title III	20-XXX-XXX-XXX	13,399	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	310,309	324,000	324,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Federal Projects	20-XXX-XXX-XXX	476,377	450,000	465,000
Total Special Revenue Funds		655,119	591,000	606,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,223,429	1,240,000	1,238,613
Total Debt Service Funds		1,223,429	1,240,000	1,238,613
Total Expenditures/Appropriations		25,454,645	27,174,622	28,022,000
Total Expenditures Net of Transfers		25,454,645	27,174,622	28,022,000

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	667,836	681,760	799,635	503,635
Unrestricted	Repayment of Debt	5,506	49,708	44,203	0
Restricted for General Operating Budget	Capital Reserve	720,281	1,776,020	1,776,021	1,626,022
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	400,000	300,000	300,001	300,002
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	250,000	250,000	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,852	\$14,459	\$15,638	\$15,476	\$15,905
Total Classroom Instruction	\$9,783	\$9,384	\$9,938	\$9,814	\$10,109
Classroom-Salaries and Benefits	\$9,340	\$9,053	\$9,564	\$9,411	\$9,736
Classroom-General Supplies and Textbooks	\$373	\$265	\$294	\$325	\$266
Classroom-Purchased Services	\$70	\$65	\$80	\$79	\$106
Total Support Services	\$1,974	\$2,004	\$2,381	\$2,344	\$2,518
Support Services-Salaries and Benefits	\$1,848	\$1,890	\$2,227	\$2,191	\$2,358
Total Administrative Costs	\$1,415	\$1,386	\$1,500	\$1,490	\$1,490
Administration Salaries and Benefits	\$1,083	\$1,084	\$1,157	\$1,138	\$1,158
Total Operations and Maintenance of Plant	\$1,214	\$1,198	\$1,287	\$1,305	\$1,305
Operations and Maintenance-Salaries and Benefits	\$418	\$408	\$458	\$450	\$445
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$447	\$460	\$506	\$498	\$455
Total Equipment Costs	\$20	\$5	\$0	\$0	\$0
Legal Costs	\$53	\$41	\$46	\$52	\$45
Employee Benefits as a percentage of salaries*	22.84%	23.90%	26.92%	26.92%	28.34%

*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 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 2017-18 revised appropriations and the 2018-19 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
Staffing - Other	Share in the cost of maintaining a School Resource Officer with the Boro	0
Others	Boro extensively uses BOE fields and facilities for recreational programs	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

ID=Kenilworth Borough

Category	Amount
(A) General Fund School Levy	20,115,136
(D) Total School Levy	20,901,954
(B) Estimated Net Taxable Valuation (as of 10/01/17)	816,824,870
(H) Estimated Equalized Valuation (as of 10/01/17)	1,408,678,908
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.4626
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.5589
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4279
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4838

Name=Thomas Tramaglino

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$147,500
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
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	None Reported
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	Max Capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max Capped at 60 days
Contractual Post-Employment Benefit Description of Payout of Personal days	No reimbursement allowed
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Thomas Tramaglino

Category	Measure
Total Other/In-Kind Remuneration Amount	\$3,000
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Employer Contri to HDP if selected
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Vincent Gonnella

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$170,696
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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	None Reported
Total Allowances Amount	\$3,890
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	\$5,129
Total Contractual Post-Employment Benefit Amount	\$54,454
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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Vincent Gonnella

Category	Measure
Total Other/In-Kind Remuneration Amount	\$5,500
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Waiver of Benefits if selected
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	Employer Contri to HDP if selected
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported