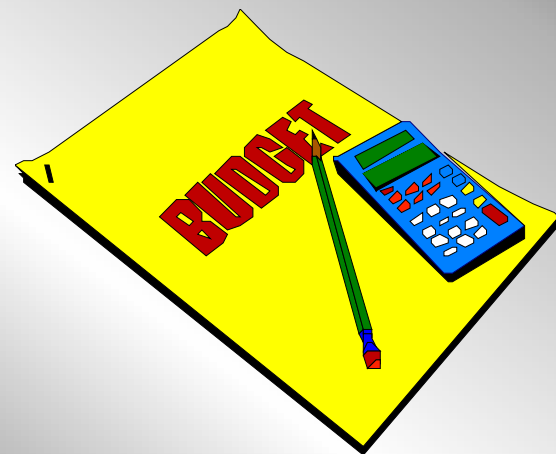


Kenilworth Board of Education

ANNUAL SCHOOL BUDGET
USER FRIENDLY BUDGET
Fiscal Year 2015
School Year 2014-2015



KENILWORTH BOARD OF EDUCATION

RESOLUTION

April 28, 2014

Adoption of the 2014-2015 Annual School Budget

RESOLUTION #1:

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 \$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 \$233,001 for the purposes of reducing class size, continued expansion of the Special Education In-class Support Model and improving student to counselor ratios in guidance. The district intends to complete said purposes by June 2015.

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.

Travel and Related Expense Reimbursement 2014-2015

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

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

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

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

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

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

**Adoption of Tentative Budget
2014-2015**

BE IT RESOLVED that the tentative budget be approved for the 2014-2015 School Year using the 2014-2015 state aid figures and the Secretary to the Board of Education be authorized to submit the following tentative budget to the Executive County Superintendent of Schools for approval in accordance with the statutory deadline:

	General Fund	Special Revenues	Debt Service	Total
2014-15 Total Expenditures:	\$22,586,070	\$584,400	\$1,161,107	\$24,331,577
Less: Anticipated Revenues:	<u>\$ 5,503,053</u>	<u>\$584,400</u>	<u>\$ 373,500</u>	<u>\$ 6,460,953</u>
Taxes to be Raised:	<u>\$17,083,017</u>	<u>\$ -</u>	<u>\$ 787,607</u>	<u>\$17,870,624</u>

Regular General Fund Tax Levy-Base Budget: Be it Further Resolved, That there should be raised for General Funds \$17,083,117 for the ensuing FY 2014-2015 School Year.

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: Anthony Laudati
PASSED (7-0-0)

SECONDED BY: Nancy Zimmerman

Voting yes was: Braun, Curtin, Drogon, Kessler, A. Laudati, G. Laudati, and Zimmerman.
Voting no was:

Absent: David and Duda

Abstaining:

* * * * *

I certify that the foregoing to be a true and correct abstract of a resolution regularly passed at a meeting of the Board of Education of the Borough of Kenilworth held April 28, 2014 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	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	1,216	1,223	1,245
Pupils On Roll Regular Shared-Time	26	33	35
Pupils On Roll - Special Full-Time	191	166	166
Pupils On Roll - Special Shared-Time	8	19	13
Subtotal - Pupils On Roll	1,441	1,441	1,459
Private School Placements	15	14	14
Pupils Sent to Other Districts-Reg Prog	0	0	5
Pupils Sent to Other Dists-Spec Ed Prog	10	10	11
Pupils Received	29	34	38

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	16,244,515	16,519,624	17,083,017
Total Tuition	10-1300	320,292	380,304	453,367
Rents And Royalties	10-1910	104,175	0	0
Private Contributions	10-1920	72,845	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	0	181,500	155,000
Subtotal - Revenues From Local Sources		16,741,827	17,081,428	17,691,384
Revenues from State Sources:				
School Choice Aid	10-3116	2,100,581	2,099,135	2,159,493
Categorical Transportation Aid	10-3121	23,881	29,770	29,770
Extraordinary Aid	10-3131	118,663	64,000	64,000
Categorical Special Education Aid	10-3132	791,590	808,290	808,290
Equalization Aid	10-3176	1,274,381	1,246,171	1,246,171
Categorical Security Aid	10-3177	31,824	37,446	37,446
Other State Aids	10-3XXX	0	46,156	74,516
Subtotal - Revenues From State Sources		4,340,920	4,330,968	4,419,686
Budgeted Fund Balance - Operating Budget	10-303	0	538,964	375,000
Withdrawal From Maint. Reserve	10-310	0	250,000	100,000
Adjustment For Prior Year Encumbrances		0	392,444	0
Actual Revenues (Over)/Under Expenditures		-403,400	0	0
Total Operating Budget		20,679,347	22,593,804	22,586,070
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	13,400	0	0
Total Revenues From Local Sources	20-1XXX	13,400	0	0
Revenues from State Sources:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Other Restricted Entitlements	20-32XX	181,551	258,733	152,400
Total Revenues From State Sources		181,551	258,733	152,400
Revenues from Federal Sources:				
Title I	20-4411-4416	142,141	110,732	116,000
Title II	20-4451-4455	22,770	15,000	20,000
Title III	20-4491-4494	9,668	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	314,904	326,000	296,000
Total Revenues From Federal Sources		489,483	451,732	432,000
Total Grants And Entitlements		684,434	710,465	584,400
Repayment of Debt:				
Transfers From Other Funds	40-5200	91	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	690,794	695,330	787,607
Total Revenues From Local Sources		690,794	695,330	787,607
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	300,060	299,806	373,397
Budgeted Fund Balance	40-303	0	221	103
Total Local Repayment Of Debt		990,945	995,357	1,161,107
Actual Revenues (Over)/Under Expenditures		4,286	0	0
Total Repayment Of Debt		995,231	995,357	1,161,107
Total Revenues/Sources		22,359,012	24,299,626	24,331,577
Total Revenues/Sources Net of Transfers		22,359,012	24,299,626	24,331,577

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,176,047	7,426,701	7,379,101
Special Education - Instruction	11-2XX-100-XXX	1,786,910	1,844,978	2,132,658
Basic Skills/Remedial - Instruction	11-230-100-XXX	281,694	408,901	444,519
Bilingual Education - Instruction	11-240-100-XXX	92,088	148,844	177,096
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	173,225	185,858	183,852
School-Sponsored Athletics - Instruction	11-402-100-XXX	333,460	339,314	342,280
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,670,299	1,889,485	2,063,184
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	16,317	17,220	17,850
Undist. Expenditures - Health Services	11-000-213-XXX	115,243	135,688	139,198
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	248,817	269,377	272,576
Undist. Expenditures - Guidance	11-000-218-XXX	424,186	489,471	428,412
Undist. Expenditures - Child Study Teams	11-000-219-XXX	526,520	524,234	545,688
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	356,898	390,668	382,417
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	212,003	216,854	220,951
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	79,081	83,907	74,154
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	580,411	593,904	530,260
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	615,750	650,930	666,278
Undist. Expend. - Central Services	11-000-251-XXX	288,741	301,857	305,897
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	194,879	192,487	213,964
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,378,877	1,998,675	1,622,036
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	616,852	646,240	656,998
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,445,966	3,785,844	3,722,597
Total Undistributed Expenditures		10,770,840	12,186,841	11,862,460
Total General Current Expense		20,614,264	22,541,437	22,521,966
Capital Expenditures:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Equipment	12-XXX-XXX-730	19,967	6,000	0
Total Capital Outlay		19,967	6,000	0
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	41,322	42,497	60,158
Summer School - Support Services	13-422-200-XXX	3,794	3,870	3,946
Total Summer School	13-422-X00-XXX	45,116	46,367	64,104
Total Special Schools	13-XXX-XXX-XXX	45,116	46,367	64,104
General Fund Grand Total		20,679,347	22,593,804	22,586,070
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	13,400	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	10,914	18,930	11,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	99,779	100,000	67,804
Nonpublic Handicapped Services	20-XXX-XXX-XXX	55,387	114,250	50,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	11,559	25,553	19,024
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,912	0	4,572
Total Other State Projects		181,551	258,733	152,400
Total State Projects	20-XXX-XXX-XXX	181,551	258,733	152,400
Federal Projects:				
Title I	20-XXX-XXX-XXX	142,141	110,732	116,000
Title II	20-XXX-XXX-XXX	22,770	15,000	20,000
Title III	20-XXX-XXX-XXX	9,668	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	314,904	326,000	296,000
Total Federal Projects	20-XXX-XXX-XXX	489,483	451,732	432,000
Total Special Revenue Funds		684,434	710,465	584,400
Repayment of Debt:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Regular Debt Service	40-701-510-XXX	995,231	995,357	1,161,107
Total Debt Service Funds		995,231	995,357	1,161,107
Total Expenditures/Appropriations		22,359,012	24,299,626	24,331,577
Total Expenditures Net of Transfers		22,359,012	24,299,626	24,331,577

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	659,525	914,027	481,350	149,733
--Repayment of Debt	4,599	313	103	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1	1	1	1
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	600,000	850,000	600,000	500,000
--Legal Reserve	360,603	149,670	43,383	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	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,840	\$13,131	\$13,535	\$14,147	\$13,807
Total Classroom Instruction	\$8,091	\$8,385	\$8,489	\$8,788	\$8,881
Classroom-Salaries and Benefits	\$7,729	\$7,863	\$8,007	\$8,269	\$8,527
Classroom-General Supplies and Textbooks	\$328	\$454	\$412	\$446	\$270
Classroom-Purchased Services	\$34	\$68	\$71	\$73	\$84
Total Support Services	\$1,826	\$1,769	\$1,844	\$1,885	\$1,804
Support Services-Salaries and Benefits	\$1,692	\$1,626	\$1,676	\$1,714	\$1,657
Total Administrative Costs	\$1,393	\$1,439	\$1,400	\$1,485	\$1,429
Administration Salaries and Benefits	\$1,070	\$1,093	\$1,083	\$1,147	\$1,089
Total Operations and Maintenance of Plant	\$1,112	\$1,079	\$1,333	\$1,510	\$1,223
Operations and Maintenance-Salaries and Benefits	\$416	\$422	\$429	\$439	\$435
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$405	\$443	\$443	\$453	\$443
Total Equipment Costs	\$20	\$14	\$4	\$4	\$0
Legal Costs	\$45	\$43	\$42	\$48	\$38
Employee Benefits as a percentage of salaries*	27.12%	27.49%	28.95%	28.65%	27.13%

*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 2013-14 revised appropriations and the 2014-15 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 Spent (Optional)
Food Services	BOE coordinates with all Union County Schools to advertise free/reduced lunch opportunities for students.	0.00
Others	Boro extensively uses BOE fields and facilities for recreational programs	0.00
Others	Share in the cost of maintaining a School Resource Officer with the Boro	0.00
Others	Member of the UCESC which provides an array of services including but not limited to RTK Training, and Bloodborne Pathogens training	0.00
Others	Athletic Program Cooperative with Springfield School district for certain sports programs	0.00
Transportation Services, including Fuel	District allows MUJC to park buses on site in an effort to reduce route costs which would otherwise originate in Berkeley Heights	0.00
Purchasing	ACT Cooperative purchasing of telecommunications services	0.00
Purchasing	ACES natural gas and electric cooperative purchasing program	0.00
Purchasing	member of the MRESC Purchasing Cooperative	0.00
Purchasing	Member of the Educational Data Services Cooperative Purchasing Program	0.00
Municipal/Public Works	Boro provides garbage collection for all schools	0.00
Municipal/Public Works	Boro provides salt for snow removal for the schools sidewalks and parking lots.	0.00
Municipal/Public Works	Boro provides parking lot sweeping services on an annual basis	0.00
Professional Staff Development	Professional Development opportunities coordinated through the MUJC	0.00
Professional Staff Development	Offer local districts opportunity to share in PD programs sponsored by the KBOE	0.00
Professional Staff Development	Member of MUJC "multi-media" lending library accessing media materials on a consortium basis	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	17,083,017
(B) Estimated Net Taxable Valuation (as of 10/01/13)	816,387,022
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	2.0925
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	17,870,624
(E) Estimated Net Taxable Valuation (as of 10/01/13)	816,387,022
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	2.1890

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	17,083,017
(H) Estimated Equalized Valuation (as of 10/01/13)	1,367,285,672
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.2494
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	17,870,624
(K) Estimated Equalized Valuation (as of 10/01/13)	1,367,285,672
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.3070

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	2200
Total Bonuses Amount	22110
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	34624
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	\$130,000
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	06/30/14
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	1200
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	18250
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	
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 A. Gonnella

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$160,832
Full-Time Equivalent (FTE)	1.0

NAME=Vincent A. 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	07/01/13
End Date of Contract	06/30/14
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	1730
Total Bonuses Amount	0
Total Stipends Amount	5000
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Retirement Plans	6370
Total Contractual Post-Employment Benefit Amount	52115
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Capped at 60 days
Contractual Post-Employment Benefit Description of Payout of Personal days	No 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 A. 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 '15**

Account	Program	2012-2013	2013-2014	2013-2014	2014-2015	\$ Change	% Change
		Audited	Budgeted	Adjusted	Proposed		
11-xxx-100-101	Regular Programs - Instruction	6,467,922	6,617,300	6,709,350	6,888,486	179,136	2.67%
11-190-100-xxx	Regular Programs - Undistributed Instruction	708,125	683,364	717,352	490,617	(226,735)	-31.61%
11-2xx-100-xxx	Special Education - Instruction (Local)	1,786,910	1,844,977	1,844,977	2,132,658	287,681	15.59%
11-230-100-xxx	Basic Skills/Remedial Instruction	281,694	408,902	408,902	444,519	35,617	8.71%
11-240-100-xxx	Bilingual/ESL Program	92,088	148,845	148,845	177,096	28,251	18.98%
11-40x-100-xxx	Co-Curricular Activities/Athletics	506,685	525,172	525,172	526,131	959	0.18%
11-000-100-56x	Tuition	1,670,299	1,889,485	1,889,485	2,063,184	173,699	9.19%
11-000-211-xxx	Attendance	16,317	17,220	17,220	17,850	630	3.66%
11-000-213-xxx	Health Services	115,243	135,688	135,688	139,199	3,511	2.59%
11-000-216-xxx	Related Services	248,817	269,377	269,377	272,576	3,199	1.19%
11-000-218-xxx	Other Support Serv-Reg: Guidance	424,186	489,471	489,471	428,412	(61,059)	-12.47%
11-000-219-xxx	Other Support Service-Special: CST	526,521	524,234	524,234	545,687	21,453	4.09%
11-000-221-xxx	Improvement of Instruction Services	356,898	390,668	390,668	382,417	(8,251)	-2.11%
11-000-222-xxx	Educational Media Services: Library	212,003	216,854	216,854	220,950	4,096	1.89%
11-000-223-xxx	Instructional Staff Training Services	79,081	83,907	83,907	74,154	(9,753)	-11.62%
11-000-230-xxx	General Administration	580,411	532,522	593,904	530,260	(63,644)	-10.72%
11-000-240-xxx	School Administration	615,750	650,930	650,930	666,278	15,348	2.36%
11-000-251-xxx	Support Services-Business	288,741	301,857	301,857	305,897	4,040	1.34%
11-000-252-xxx	Support Services- Technology	194,879	192,487	192,487	213,964	21,477	11.16%
11-000-261-xxx	Facility Maintenance	186,768	437,392	458,991	219,884	(239,107)	-52.09%
11-000-262-xxx	Operation of Plant	1,115,486	1,267,059	1,441,614	1,311,058	(130,556)	-9.06%
11-000-263-xxx	Care and Upkeep of Grounds	76,623	84,699	89,649	86,594	(3,055)	-3.41%
11-000-266-xxx	Security	-	4,500	8,421	4,500	(3,921)	-46.56%
11-000-270-51x	Student Transportation Services	616,852	646,240	646,240	656,998	10,758	1.66%
11-000-290-xxx	Employee Benefits	3,445,966	3,785,843	3,785,843	3,722,597	(63,246)	-1.67%
FUND 11	TOTAL: CURRENT EXPENSE FUND 11	20,614,265	22,148,993	22,541,438	22,521,967	(19,471)	-0.09%
FUND 12	TOTAL: CAPITAL OUTLAY	19,967	6,000	6,000	-	(6,000)	-100.00%
FUND 13	TOTAL: SUMMER SCHOOL	45,116	46,366	46,366	64,103	17,737	38.26%
FUND 16-17-18	ARRA GSF - ESF - Jobs Funds	-	-	-	-	-	0.00%
	TOTAL: GENERAL FUND	20,679,348	22,201,359	22,593,804	22,586,070	(7,734)	-0.03%
FUND 20	TOTAL: SPECIAL REVENUE	708,935	710,465	710,465	584,400	(126,065)	-17.74%
FUND 40	TOTAL: DEBT SERVICE	995,231	995,357	995,357	1,161,107	165,750	16.65%
	TOTAL: All FUNDS	22,383,514	23,907,181	24,299,626	24,331,577	31,951	0.13%

Dated: April 28, 2014

Public Budget Hearing

REVENUES

DOE BUDGET ENTRY PAGE:		2011-2012	2012-2013	2013-2014	2014-2015	\$ Change	% Change
10-303	#580	Budgeted Fund Balance	\$ 263,000	\$ 60,000	\$ 538,964	\$ 375,000	\$ (163,964) -30.42%
10-310	#630	Withdrawal fr. Maint. Reserve	\$ -	\$ -	\$ 250,000	\$ 100,000	\$ (150,000) -60.00%
10-1210	#100	Tax Levy Current Expense	\$ 16,244,515	\$ 16,244,515	\$ 16,519,624	\$ 17,083,017	\$ 563,393 3.41%
10-1300	#150	Tuition	\$ 263,051	\$ 258,612	\$ 380,304	\$ 453,367	\$ 73,063 19.21%
10-1xxx	#300	Unrestricted Misc. Revenue	\$ 246,800	\$ 222,800	\$ 181,500	\$ 155,000	\$ (26,500) -14.60%
Local Sources Subtotal: #370		Local Sources Subtotal	\$ 16,754,366	\$ 16,725,927	\$ 17,081,428	\$ 17,691,384	\$ 609,956 3.57%
10-3116	#410	Choice Aid	\$ 1,476,738	\$ 2,100,581	\$ 2,099,135	\$ 2,159,493	\$ 60,358 2.88%
10-3120	#420	Transportation	\$ -	\$ 23,881	\$ 29,770	\$ 29,770	\$ - 0.00%
10-3132	#440	Special Education:	\$ 738,381	\$ 791,590	\$ 808,290	\$ 808,290	\$ - 0.00%
10-3131	#430	Extra-Ordinary Aid	\$ -	\$ 50,000	\$ 64,000	\$ 64,000	\$ - 0.00%
10-3176	#460	Equalization Aid	\$ 968,914	\$ 1,274,381	\$ 1,246,171	\$ 1,246,171	\$ - 0.00%
10-3177	#470	Security Aid	\$ -	\$ 31,824	\$ 37,446	\$ 37,446	\$ - 0.00%
		PARCC Readiness Aid	\$ -	\$ -	\$ -	\$ 14,180	\$ 14,180 0.00%
		Per Pupil Growth Aide	\$ -	\$ -	\$ -	\$ 14,180	\$ 14,180 0.00%
		Under Adequacy	\$ -	\$ -	\$ 46,156	\$ 46,156	\$ - 0.00%
State Aid Subtotal: #520		State Aid Subtotal	\$ 3,184,033	\$ 4,272,257	\$ 4,330,968	\$ 4,419,686	\$ 88,718 2.05%
	#710	PY Encumbrances	233,993	282,612	392,444	-	-
Total Operating Budget #720		Total Operating Budget	\$ 20,435,392	\$ 21,340,796	\$ 22,593,804	\$ 22,586,070	\$ (7,734) -0.03%
20-32xx	#765	State Sources Other #00431	\$ 258,733	\$ 258,733	\$ 258,733	\$ 152,400	\$ (106,333) -41.10%
20-4411-4416	#775	Title I	\$ 103,878	\$ 142,141	\$ 110,732	\$ 116,000	\$ 5,268 4.76%
20-4451-4455	#780	Title II (Combined)	\$ 25,200	\$ 22,770	\$ 15,000	\$ 20,000	\$ 5,000 33.33%
20-4471-4474		Title IV	\$ -	\$ -	\$ -	\$ -	\$ - 0.00%
20-4420	#805	IDEA Basic & PS	\$ 293,000	\$ 314,369	\$ 326,000	\$ 296,000	\$ (30,000) -9.20%
20-44xx		NCLB Less Title I	\$ -	\$ -	\$ -	\$ -	\$ - 0.00%
20-44xx		E-Job's Grant	\$ 123,813	\$ -	\$ -	\$ -	\$ - 0.00%
Federal Funding: #830		Federal Funding	\$ 545,891	\$ 479,280	\$ 451,732	\$ 432,000	\$ (19,732) -4.37%
Total Grants & Entitlements: #840		Total Grants & Entitlements	\$ 804,624	\$ 738,013	\$ 710,465	\$ 584,400	\$ (126,065) -17.74%
40-303	#892	Budgeted Fund Balance	\$ 46,968	\$ 4,378	\$ 221	\$ 103	\$ (118) -53.39%
40-1210	#860	Tax Levy Debt Service	\$ 653,823	\$ 690,794	\$ 695,330	\$ 787,607	\$ 92,277 13.27%
40-3160	#890	Debt Service Aid	\$ 303,072	\$ 300,060	\$ 299,806	\$ 373,397	\$ 73,591 24.55%
Total Debt Service: #895			\$ 1,003,863	\$ 995,232	\$ 995,357	\$ 1,161,107	\$ 165,750 16.65%
Grand Total: #1000			\$ 22,243,879	\$ 23,074,041	\$ 24,299,626	\$ 24,331,577	\$ 31,951 0.13%