

KENILWORTH
BOARD
OF
EDUCATION

USER FRIENDLY BUDGET

2010-2011

Annual School District Budget Statement

Public Hearing Version

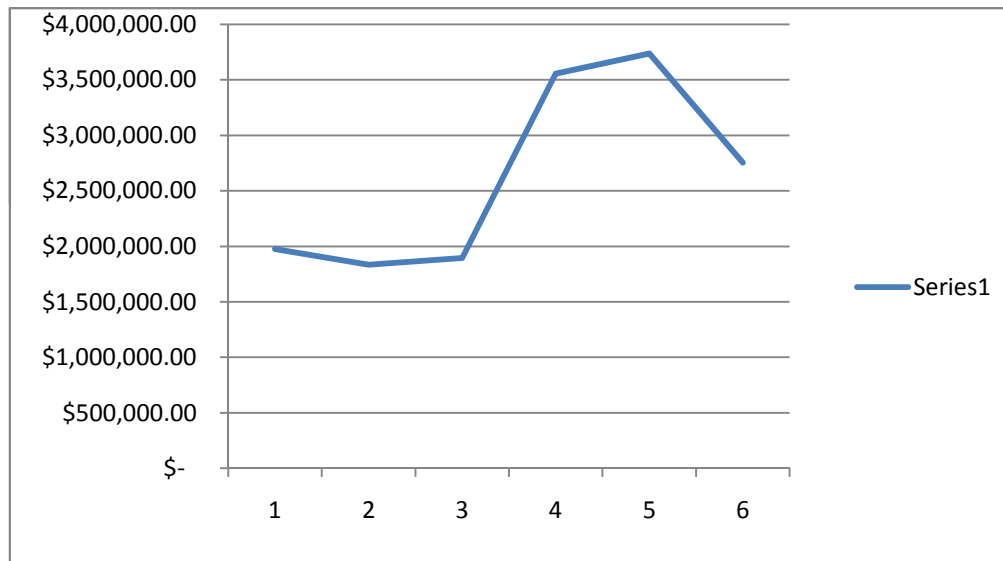
This is the version of the budget under consideration for adoption at the
2010 Public Budget Hearing

**KENILWORTH BOARD OF EDUCATION
ANNUAL SCHOOL BUDGET FY '11**

Account	Program	2008-2009 Audited	2009-10 Budgeted	2009-10 Revised	2010-11 Proposed	\$ Change	% Change
11-xxx-100-101	Regular Programs - Instruction	5,883,907	6,200,764	6,200,764	6,391,888	191,124	3.08%
11-190-100-xxx	Regular Programs - Undistributed Instruction	446,305	393,379	393,379	387,669	(5,710)	-1.45%
11-2xx-100-xxx	Special Education - Instruction (Local)	1,399,413	1,582,169	1,582,169	1,623,910	41,741	2.64%
11-230-100-xxx	Basic Skills/Remedial Instruction	203,113	228,483	228,483	339,535	111,052	48.60%
11-240-100-xxx	Bilingual/ESL Program	135,489	82,562	82,562	141,037	58,475	70.83%
11-40x-100-xxx	Co-Curricular Activities/Athletics	595,501	605,164	605,164	515,370	(89,794)	-14.84%
11-000-100-56x	Tuition	1,276,859	1,564,618	1,576,582	1,737,262	160,680	10.19%
11-000-211-xxx	Attendance	8,159	10,384	10,384	11,363	979	9.43%
11-000-213-xxx	Health Services	278,902	133,244	133,244	123,686	(9,558)	-7.17%
11-000-216-xxx	Related Services	242,286	229,595	229,595	235,232	5,637	2.46%
11-000-218-xxx	Other Support Serv-Reg: Guidance	355,730	380,604	386,185	399,739	13,554	3.51%
11-000-219-xxx	Other Support Service-Special: CST	390,931	417,953	417,953	439,735	21,782	5.21%
11-000-221-xxx	Improvement of Instruction Services	585,612	562,515	562,515	474,799	(87,716)	-15.59%
11-000-222-xxx	Educational Media Services: Library	143,310	153,610	153,610	201,470	47,860	31.16%
11-000-223-xxx	Instructional Staff Training Services	16,283	16,668	16,668	51,003	34,335	205.99%
11-000-230-xxx	General Administration	704,258	514,357	584,377	518,192	(66,185)	-11.33%
11-000-240-xxx	School Administration	546,894	516,375	547,673	528,138	(19,535)	-3.57%
11-000-251-xxx	Support Services-Business	343,879	321,283	322,283	309,457	(12,826)	-3.98%
11-000-252-xxx	Support Services- Technology	238,268	256,788	282,625	231,881	(50,744)	-17.95%
11-000-261-xxx	Facility Maintenance	273,352	179,650	179,650	169,430	(10,220)	-5.69%
11-000-262-xxx	Operation of Plant	1,282,518	1,316,908	1,341,532	1,229,768	(111,764)	-8.33%
11-000-263-xxx	Care and Upkeep of Grounds	-	85,996	85,996	83,864	(2,132)	-2.48%
11-000-266-xxx	Security	-	6,500	6,500	4,500	(2,000)	-30.77%
11-000-270-51x	Student Transportation Services	502,005	562,823	590,439	583,404	(7,035)	-1.19%
11-000-290-xxx	Employee Benefits	2,968,864	3,257,387	3,257,387	3,447,865	190,478	5.85%
FUND 11	TOTAL: CURRENT EXPENSE FUND 11	18,821,838	19,579,779	19,777,719	20,180,197	402,478	2.04%
FUND 12	TOTAL: CAPITAL OUTLAY	98,999	58,650	58,650	13,965	(44,685)	-76.19%
FUND 13	TOTAL: SUMMER SCHOOL	61,855	41,805	41,805	62,253	20,448	48.91%
	TOTAL: GENERAL FUND	18,982,692	19,680,234	19,878,174	20,256,416	378,242	1.90%
FUND 20	TOTAL: SPECIAL REVENUE	904,075	727,182	1,166,916	715,749	(451,167)	-38.66%
FUND 40	TOTAL: DEBT SERVICE	438,999	919,674	919,674	1,006,166	86,492	9.40%
	TOTAL: All FUNDS	20,325,766	21,327,090	21,964,764	21,978,331	13,567	0.06%

Loss of State Aid Kenilworth, Union County

Aid Category	2009-2010	2010-2011	\$ change	% change
Special Education:	\$ 711,320	\$ 41,238	\$ (670,082)	-94.20%
Transportation	\$ 133,384	\$ -	\$ (133,384)	-100.00%
Security Aid	\$ 143,954	\$ -	\$ (143,954)	-100.00%
Equalization Aid	\$ 1,504,666	\$ 1,469,255	\$ (35,411)	-2.35%
Choice Aid	\$ 1,243,216	\$ 1,242,621	\$ (595)	-0.05%
TOTALS:	\$ 3,736,540	\$ 2,753,114	\$ (983,426)	-26.32%



□

03/26/2010

UNION - KENILWORTH BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	1177	1214	1218
Pupils on Roll Regular Shared-Time	17	25	33
Pupils on Roll - Special Full-Time	137	153	137
Pupils on Roll - Special Shared-Time	11	10	2
Private School Placements	10	10	12
Pupils Sent to Other Dists-Spec Ed Prog	10	11	11
Pupils Received	35	33	26

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UNION - KENILWORTH BORO

Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		130,255	125,000
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,791,143	15,208,753	16,847,614
Tuition	10-1300	445,679	273,386	229,389
Unrestricted Miscellaneous Revenues	10-1XXX	190,993	271,300	241,300
SUBTOTAL		15,427,815	15,753,439	17,318,303
Revenues from State Sources:				
School Choice Aid	10-3116		1,243,216	1,242,621
Extraordinary Aid	10-3131	332,055	60,000	60,000
Other State Aids	10-3XXX	1,181,874		
Categorical Special Education Aid	10-3132	712,738	711,320	41,238
Equalization Aid	10-3176	1,375,323	1,504,666	1,469,255
Categorical Security Aid	10-3177	133,932	143,954	
Categorical Transportation Aid	10-3121	104,788	133,384	
SUBTOTAL		3,840,710	3,796,540	2,813,114
Adjustment for Prior Year Encumbrances			197,940	
Actual Revenues (Over)/Under Expenditures		-285,833		
TOTAL OPERATING BUDGET		18,982,692	19,878,174	20,256,417
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	84,154		
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	249,571	271,973	271,973
TOTAL REVENUES FROM STATE SOURCES		249,571	271,973	271,973
Revenues from Federal Sources:				
Title I	20-4411-4416	117,298	117,298	117,298
Title II	20-4451-4455			28,172
Title IV	20-4471-4474			3,975
I.D.E.A. Part B (Handicapped)	20-4420-4429	290,558	294,498	294,331
Other	20-4XXX	152,805	43,413	
TOTAL REVENUES FROM FEDERAL SOURCES		560,661	455,209	443,776
TOTAL GRANTS AND ENTITLEMENTS		894,386	727,182	715,749
REPAYMENT OF DEBT				
Revenues from Local Sources:				
Local Tax Levy	40-1210		594,933	700,725
TOTAL REVENUES FROM LOCAL SOURCES			594,933	700,725
Revenues from State Sources:				
Debt Service Aid Type II	40-3160		324,741	305,441
TOTAL LOCAL REPAYMENT OF DEBT			919,674	1,006,166
TOTAL REPAYMENT OF DEBT			919,674	1,006,166
TOTAL REVENUES/SOURCES		19,877,078	21,525,030	21,978,332

UNION - KENILWORTH BORO

Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	6,330,212	6,594,144	6,779,557
Special Education	11-2XX-100-XXX	1,399,413	1,582,169	1,623,911
Basic Skills/Remedial	11-230-100-XXX	203,113	228,483	339,535
Bilingual Education	11-240-100-XXX	135,489	82,562	141,037
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	200,177	182,846	159,687
School Sponsored Athletics	11-402-100-XXX	395,324	422,318	355,683
Support Services:				
Tuition	11-000-100-XXX	1,276,859	1,576,582	1,737,261
Attendance and Social Work Services	11-000-211-XXX	8,159	10,384	11,363
Health Services	11-000-213-XXX	278,902	133,244	123,686
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	242,286	229,595	235,232
Guidance	11-000-218-XXX	355,730	386,185	399,739
Child Study Teams	11-000-219-XXX	390,931	417,953	439,736
Improvement of Instructional Services	11-000-221-XXX	585,612	562,515	474,799

Educational Media Services - School Library	11-000-222-XXX	143,310	153,610	201,470
Instructional Staff Training Services	11-000-223-XXX	16,283	16,668	51,003
General Administration	11-000-230-XXX	704,258	584,377	518,192
School Administration	11-000-240-XXX	546,894	547,673	528,138
Central Svcs & Admin Info Technology	11-000-25X-XXX	582,147	604,908	541,338
Operation and Maintenance of Plant Services	11-000-26X-XXX	1,555,870	1,613,677	1,487,563
Student Transportation Services	11-000-270-XXX	502,005	590,439	583,404
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,968,864	3,257,387	3,447,865
Total Support Services Expenditures		10,158,110	10,685,197	10,780,789
TOTAL GENERAL CURRENT EXPENSE		18,821,838	19,777,719	20,180,199
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	26,607		13,965
Facilities Acquisition and Construction Services	12-000-4XX-XXX	72,392	58,650	
TOTAL CAPITAL EXPENDITURES		98,999	58,650	13,965
SPECIAL SCHOOLS				
Summer School:				
Instruction	13-422-100-XXX	51,725	38,194	58,498
Support Services	13-422-200-XXX	10,130	3,611	3,755
Total Summer School		61,855	41,805	62,253
TOTAL SPECIAL SCHOOLS		61,855	41,805	62,253
OPERATING BUDGET GRAND TOTAL		18,982,692	19,878,174	20,256,417
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	84,154		
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	17,804	18,930	18,930
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	118,902	100,000	100,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	74,829	114,250	114,250
Nonpublic Nursing Services	20-XXX-XXX-XXX	25,553	25,553	25,553
Nonpublic Technology Initiative	20-XXX-XXX-XXX	12,483	13,240	13,240
Total State Projects		249,571	271,973	271,973
Federal Projects:				
Title I	20-XXX-XXX-XXX	117,298	117,298	117,298
Title II	20-XXX-XXX-XXX			28,172
Title IV	20-XXX-XXX-XXX			3,975
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	290,558	294,498	294,331
Other Special Projects	20-XXX-XXX-XXX	152,805	43,413	
Total Federal Projects		560,661	455,209	443,776
TOTAL GRANTS AND ENTITLEMENTS		894,386	727,182	715,749
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX		919,674	1,006,166
TOTAL REPAYMENT OF DEBT			919,674	1,006,166
Total Expenditures		19,877,078	21,525,030	21,978,332
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		19,877,078	21,525,030	21,978,332

UNION - KENILWORTH BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	Estimated Balance 6/30/2011
Unassigned:				
General Operating Budget	391,663	631,426	501,171	376,171
Repayment of Debt	0	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	1	1	1	1
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	0	0	0	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	100,000	100,000	100,000	100,000
Restricted for Repayment of Debt	0	0	0	0

UNION - KENILWORTH BORO

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations:	2010 - 2011				
	2007-08 Actual	2008-09 Actual	2009-10 Original Budget	2009-10 Revised Budget	2010-2011 Proposed Budget
	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	12000	12450	13145	12733	13025
Total Classroom Instruction	7189	5937	8004	7671	8209
Classroom-Salaries and Benefits	6848	5642	7694	7372	7909
Classroom-General Supplies and Textbooks	249	257	246	237	215
Classroom-Purchased Services and Other	92	38	64	62	85
Total Support Services	1725	1487	1779	1709	1774
Support Services-Salaries and Benefits	1478	1263	1643	1575	1650
Total Administrative Costs	1369	3440	1441	1494	1386

Administration-Salaries and Benefits	1050	3044	1098	1144	1044
Legal Costs	0	0	40	38	31
Total Operations and Maintenance of Plant	1205	1145	1353	1316	1177
Operations & Maintenance of Plant-Salary & Ben.	650	573	750	718	426
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	502	438	546	523	453
Total Equipment Costs	55	20	0	0	10
Employee Benefits as a % of Salaries	24.3	25.1	26.6	26.4	28.1

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2009-10 revised appropriations and 2010-11 budgeted appropriations presented in this advertised budget. Total Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years, it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

UNION - KENILWORTH BORO

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	10-11 Amount	Description of circumstances
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Total Unusual Revenues: 0 Total Unusual Appropriations: 0

UNION - KENILWORTH BORO

Shared Services -- Description of Shared Services

1. Shared Grant Writer with Cranford School District & UCESC.
2. ACES: Natural gas cooperative purchasing program
3. ACT: Cooperative purchasing of telecommunications services.
4. County wide curriculum writing
5. Member of the MUJC "Multi-Media" lending library accessing media materials on a consotium basis.
6. Professional Development opportunities coordinated through the MUJC.
7. School Resource Officer shared with the municipality.
8. Member of the Educational Data Service purchasing cooperative.
9. Use of the UCESC purchasing cooperative for various services.
10. Borough use of Schools for various recreational programs.
11. Access to the Union County fields for athletic competitions.
12. Provide lawn fertilization/aeration/seeding services for Boro Hall
13. Boro provides garbage pickup for schools.
14. Boro provides salt for snow removal for the schools.
15. BOE & other local BOE's share various maintenance & grounds equipment
16. Boro provides parking lot lining for district's parking lots.
17. Boro provides street sweeping services for district parking lots.
18. Boro provides gasoline for BOE's vehicles.
19. BOE coordinates with local private school for in-service training.
20. BOE coordinates with all Union County schools to advertise free/reduced lunch opportunities for students.

UNION - KENILWORTH BORO

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	16,847,614 (A)
Estimated Net Taxable Valuation (as of 10/01/2009)	882,901,043 (B)
Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100	1.9082 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	17,548,339 (D)
Estimated Net Taxable Valuation (as of 10/01/2009)	882,901,043 (E)
Estimated 10-11 Total School Tax Rate=(D)/(E)X100	1.9876 (F)

B. Estimated 10-11 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	16,847,614 (G)
Estimated Equalized Valuation (as of 10/01/2009)	1,816,812,930 (H)
Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100	0.9273 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	17,548,339 (J)
Estimated Equalized Valuation (as of 10/01/2009)	1,816,812,930 (K)
Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100	0.9659 (L)

UNION - KENILWORTH BORO

17. Salaries and Benefits of Certain District Employees

Name	Sylvan Hershey
Job Title	Superintendent
Base Annual Salary	169,000
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2009
Ending Date of Contract	06/30/2012
Annual Work Days	246
Annual Vacation Days	30
Annual Sick Days	15
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	2,680
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	Maximum payment of \$15,000
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

UNION - KENILWORTH BORO

17. Salaries and Benefits of Certain District Employees

Name	Vincent A. Gonnella
Job Title	Business Administrator
Base Annual Salary	153,057
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	04/11/1989
Ending Date of Contract	06/30/2010
Annual Work Days	246
Annual Vacation Days	30
Annual Sick Days	15
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	1,480
Bonuses	0
Stipends	5,000
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	3,826
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	CAP OF \$15k: 1/600x#OF DAYS
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0

Description of:

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

Additional Comments