

# **KINGSWAY REGIONAL SCHOOL DISTRICT**

213 Kings Highway  
Woolwich, New Jersey 08085  
County of Gloucester

## **FISCAL YEAR 2018 BUDGET SUMMARY**



**“Committed to Excellence”**

# 2017-2018 Budget

## Table of Contents

<b>INTRODUCTORY SECTION .....</b>	<b>5</b>
EXECUTIVE SUMMARY .....	6
<i>Strategic Plan</i> .....	6
ORGANIZATIONAL SUMMARY .....	6
FINANCIAL SUMMARY .....	8
<i>Personnel</i> .....	8
<i>Curriculum &amp; Instruction</i> .....	8
<i>Athletics and Extracurricular Activities</i> .....	10
INFORMATIONAL SUMMARY .....	10
<b>ORGANIZATIONAL SECTION .....</b>	<b>12</b>
SCHOOL DISTRICT ORGANIZATION.....	13
<i>About Kingsway</i> .....	13
<i>Overview of Instructional Program</i> .....	13
<i>Reorganization of Administrative Roles and Responsibilities</i> .....	16
SIGNIFICANT CHALLENGES .....	17
<i>Deficit Explained</i> .....	17
<b>FINANCIAL SECTION .....</b>	<b>20</b>
BASIS OF ACCOUNTING .....	21
REVENUE SUMMARY BY FUND .....	22
SOURCES OF REVENUE BY FUND – ACTUAL AND PROPOSED .....	23
REVENUE DETAIL BY SOURCE – ACTUAL AND PROPOSED .....	26
STATE AID ANALYSIS .....	29
TAX LEVY AS COMPARED TO STATE AID .....	30
GENERAL FUND APPROPRIATIONS – BY PROGRAM/FUNCTION .....	31
GENERAL FUND APPROPRIATIONS BY PROGRAM/FUNCTION AT OBJECT LEVEL .....	32
<i>Regular Programs - Instruction</i> .....	32
<i>Special Education - Instruction</i> .....	34
<i>Basic Skills/Remedial – Instruction</i> .....	37
<i>School-Sponsored Extracurricular Activities</i> .....	38
<i>Athletics</i> .....	39
<i>Before/After School Programs</i> .....	40
<i>Alternative Education Program – Twilight</i> .....	41
<i>Instruction – Tuition</i> .....	42
<i>Attendance Services</i> .....	43
<i>Health Services</i> .....	44
<i>Speech/Occupational Therapy/Physical Therapy and Related Services</i> .....	45
<i>Extraordinary Services</i> .....	46

## 2017-2018 Budget

---

<i>Guidance</i> .....	47
<i>Child Study Team</i> .....	48
<i>Improvement of Instruction Services</i> .....	49
<i>Educational Media Services/School Library</i> .....	50
<i>Instructional Staff Training Services</i> .....	51
<i>General Administration</i> .....	52
<i>School Administration</i> .....	53
<i>Central Services</i> .....	54
<i>Administrative Information Technology</i> .....	55
<i>Required Maintenance for School Facilities</i> .....	56
<i>Custodial Services</i> .....	57
<i>Care and Upkeep of Grounds</i> .....	58
<i>Security</i> .....	59
<i>Student Transportation Services</i> .....	60
<i>Personal Services – Employee Benefits</i> .....	62
<i>Equipment</i> .....	63
<i>Facilities Acquisition and Construction Services</i> .....	64
<i>Increase in Capital Reserve</i> .....	65
<i>Transfer of Funds to Charter Schools</i> .....	66
SPECIAL REVENUE FUND APPROPRIATIONS BY PROGRAM .....	67
DEBT SERVICE FUND APPROPRIATIONS AT OBJECT LEVEL .....	69
<b>INFORMATIONAL SECTION</b> .....	<b>70</b>
TAX LEVY ANALYSIS .....	71
<i>Tax Levy Allocation</i> .....	72
<i>Regional School Tax Rates</i> .....	73
<i>Net Valuation Taxable</i> .....	74
<i>Annual Regional School Taxes on Average Assessed Home Values</i> .....	75
STAFFING LEVELS .....	76
STUDENT ENROLLMENT .....	77
LONG-TERM DEBT .....	78

## 2017-2018 Budget

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### **BOARD OF EDUCATION**

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Michael Schiff, Supervisor of Pupil Personnel Services  
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# 2017-2018 Budget

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## **Introductory Section**

# 2017-2018 Budget

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## Executive Summary

The Kingsway Regional School District (hereinafter, the “District”) is pleased to present this document to provide a comprehensive look at the District’s budgeting philosophy and practices to create the annual spending plan for the fiscal year July 1, 2017 through June 30, 2018.

The budget is the annual financial blueprint for the effectuation of the educational plan for the District; its preparation is, therefore, one of the most important functions performed by District administration in consultation with the Board of Education. The budget is designed to carry out that plan in a thorough and efficient manner, to maintain school district facilities, and to honor its continuing obligations.

The budget was prepared in accordance with Board policy having elicited input from various stakeholders, including the Board of Education, district level administration, school administration, department chairs, faculty, staff and parents. The budget is presented in four sections: Introductory, Organizational, Financial and Informational. The introductory section includes an executive summary which presents highlights of the accompanying detail located in each of the other three sections. The organizational section provides an explanation of the District’s organization, an overview of the educational program, significant budgetary and financial challenges and describes the budget development process. The financial section includes reports that begin at a very high level followed by progressive levels of detail. The reports consist of summaries of all funds and additional levels of program, function, and object level detail. The informational section of the budget document presents statistical information including an analysis of property tax rates and the impact on the average taxpayer, as well as student enrollment history and personnel resource allocations.

## Strategic Plan

The 2017-2018 district budget is the first developed under the auspices of the District’s strategic plan. The Kingsway Regional School District embarked on [Vision 2019](#), a strategic planning initiative that engaged employees, parents, students, community members, business owners, and government leaders in the future planning of our school system in the spring of 2016. This collaborative planning process resulted in a three-year plan, which will focus the district’s efforts and financial resources on mutually determined goals that support the needs of our students and the district as a whole.

## Organizational Summary

At Kingsway, we take great pride in our achievements, we are passionate about the services and opportunities we provide, and we value high quality education. Our motto, *Committed to Excellence*, drives us to ensure the sound educational experience our students and community deserves. Our name is consistently echoed throughout the region as an exemplar. We have the highest high school graduation rates in the county, a high school ranked alongside other top high schools in South Jersey, a middle school that serves as model for other middle schools in the area, advanced placement offerings that have been nationally recognized by College Board, and a competitive and accomplished performing arts and athletic programs.

Despite all our accomplishments, Kingsway may be better known as one of the State’s fastest growing school districts, serving two of the fastest growing municipalities – the Townships of Woolwich and East Greenwich. As a result, Kingsway’s enrollment has increased by more than 1,405 students over the last fifteen years. Unfortunately, state aid has failed to keep pace. As you can imagine, the contradiction

## 2017-2018 Budget

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between unrelenting pupil enrollment growth and state aid reductions per pupil has placed extraordinary demands on our facilities, programs, and staff.

Throughout this same period Kingsway continued to implement cost-saving measures in an effort to reduce the tax burden while maintaining quality programs for our students. In the 2017 Taxpayers' Guide to Education Spending, the Kingsway Regional School District was ranked first out of forty-six (7-12/9-12) regional school districts throughout the state as the lowest spending in regard to budgetary per pupil costs (\$10,362). For FY 2018, Kingsway's budgetary cost per pupil was reduced to \$10,059 and is lower than the \$15,714 state average, and markedly lower than other districts such as Monmouth County's Henry Hudson Regional, which spends more than \$23,000 per pupil.

Despite our efforts, the burden to fund our school district has consistently been shifted to our local taxpayers. Throughout the same fifteen-year period where state aid per pupil has decreased by 29%, local property taxes per pupil have increased by more than 142%, from \$3,549 in 2001 to \$8,500 in 2017. This dramatic shift of responsibility has made it increasingly difficult to preserve our quality school system.

In 2008, we had hope that a solution to our problems was found with the passage of the School Funding Reform Act (SFRA). The new funding formula guaranteed that state school aid would be distributed fairly and equitably based on a formula that took into account each town's property tax base, its ability to pay, increases and decreases in enrollment, and the special needs of children. It was a formula that finally ended New Jersey's tortured history on school funding fairness, was lauded by experts throughout the country, and according to New Jersey's Supreme Court, SFRA's design was found to meet the constitutional mandates of *Abbott v. Burke*, for all students.

As a result, Kingsway, like many other districts, received a 20 percent increase in state aid for the 2008-09 school year and consequently adopted a school budget that called for the smallest local tax increase in a decade. We were also assured by then Commissioner of Education Lucille Davy that Kingsway would be afforded 20 percent increases per year for the next five years until we were made whole. This recognition and increase in state aid would have put Kingsway on par with other communities and eased the unfair tax burden placed on our local residents who make up the difference in funding our public schools. In fact, had the Kingsway Regional School District been funded at the levels the SFRA phase-in promised, we would have levied \$32.8 million dollars less than we did in the nine years since SFRA was adopted.

In the years after SFRA was adopted, state aid promises were never fulfilled. As a result, the status quo was protected and overfunded school districts continued to benefit at the cost of those who have historically been underfunded. Districts with declining enrollments were held harmless while growth districts continued to be ignored. Consequently, Kingsway and districts like Kingsway have fallen far from the promises of a constitutionally sound, nationally recognized school funding formula.

In FY18, Kingsway Regional will receive just 44.2% of its state aid entitlement, or \$11.2 million less than the full \$20 million owed. In contrast, more than 212 school districts will receive more than 100% of their state aid entitlements in FY18. In total, 379 of New Jersey's districts will receive less than 100% of their state aid entitlements as calculated by the SFRA. The hold harmless provision implemented through the budget, arbitrarily disregarding SFRA, has resulted in the disparate treatment of NJ students in underfunded districts.

# 2017-2018 Budget

## Financial Summary

The fiscal year 2018 operating budget (General Fund) totals \$33,993,385, which equates to an increase of less than one percent (0.51%) from fiscal year 2017. The 2017-18 budget was developed with an increase of 2.00% to the general fund tax levy, and a decrease in budgeted fund balance of 20.38%. State aid will remain flat at FY2017 levels, or \$8,966,900. Anticipated tuition from other school districts, mainly Logan Township, is up 1.74%, or \$45,660.

	2016-17	2017-18	% Inc/(Dec)
Total Operating Budget	\$33,822,353	\$33,993,385	0.51%
Total Special Revenue	\$643,809	\$514,159	(20.14%)
Total Debt Service	\$3,535,341	\$3,420,822	(3.24%)
Total Budget	\$38,001,503	\$37,928,366	(0.19%)

### Personnel

Due to the nature of our industry, more than 73% of our budget consists of employee compensation and benefits. Compensation totals nearly 57% of our total operating budget while employee benefits total 16%. The FY18 budget reflects a reduction of 19.0 FTE positions from FY17 in order to close the deficit.

Full Time Equivalent Positions	Actual				Current	Proposed	Variance
	FY13	FY14	FY15	FY16	FY17	FY18	FY17
Teachers (Grades 6-8)	60.0	63.0	64.0	65.0	65.0	65.0	0.0
Teachers (Grades 9-12)	106.0	111.0	119.0	119.0	117.0	116.5	-0.5
Other Instruction	26.0	30.0	30.0	31.0	32.0	28.0	-4.0
Support Services	139.5	159.5	165.5	167.5	167.5	157.0	-10.5
Administration	11.0	13.0	13.0	14.0	14.0	10.0	-4.0
	342.5	376.5	391.5	396.5	395.5	376.5	-19.0

### Curriculum & Instruction

The proposed 2017-2018 school year budget reflects continued improvements and rewrites to district curriculum in grades 7-12. Curricular revisions and writing will take place during the summer months with continued adjustments during the school year. Additionally, this budget will continue to support curricular and co-curricular experiences for academy programs in the district as well as special education programs. However, it is important to note that due to the District’s current funding situation, strategic decisions needed to be made regarding instructional programming as noted below. Approximately \$159,000 was reduced from current year across the district’s curriculum and program budget.

- **Revisions to District Curriculum.** This budget will support revisions to core English, math, science, and history courses across grades 7 through 12 as the district prepares to undergo New Jersey’s Quality Single Accountability Continuum (NJQSAC) in the upcoming year. Special emphasis will include the integration of the following four elements within all core course curricula: differentiated instructional methods for at-risk groups, integration of technology to enhance and transform learning, infusion of career readiness standards, and application of interdisciplinary standards. Although the visual and performing arts curricula is up for rewrite this summer according to the District’s 5-year curriculum revision cycle, it will not be rewritten at this



## 2017-2018 Budget

time due to budgetary constraints. Departments will continue to update curriculum documents throughout the school year to ensure alignment to state standards. Specific career-centered elective courses aimed at extending the Six (6) Programs of Study will not be added this budget year as the District's current staffing constraints do not allow for sections to run. (*Vision 2019; Goal 1: SP 1.1, 1.2; Goal 4: SP 4.1, 4.2, 4.3; Goal 5: SP 5.3; Goal 6: SP 6.1*)

- **Special Education Programs.** In an effort to concentrate funding on expanding its current self-contained programs for students with multiple disabilities, the District will reduce its Special Education Programs offerings by dissolving the current S.O.A.R. Program (formally Emotionally/Behavioral Disabled Program) as well as resource center physics and inclusion World History. Therefore, the 2017-2018 school year budget will support increased transportation for Community-Based Instruction (CBI) and Structured Learning Experiences (SLE) at job sites in our middle school and high school S.T.E.P (*Structured Transitional Education Program*; formerly multiple disabilities (MD) Program). CBI and SLE will be expanded through increased opportunities for sustained, repeated instruction and hands-on learning in the community, aligned to New Jersey's 21<sup>st</sup> Century Life and Careers Standards and New Jersey Student Learning Standards (NJSLs). (*Vision 2019; Goal 1: SP 1.2, 1.3; Goal 5: SP 5.3*)

  - **Middle School STEP:** Increase from two (2) experiences annually to monthly CBI opportunities for application of functional mathematics skills and social skills development.
  - **FIRST STEP:** (formerly "Functional MD"): Increase from monthly CBI to one to two (1-2) times weekly for application of functional mathematics skills, daily living skills, pre-vocational skills, and social skills development.
  - **HS STEP:** Increase from monthly CBI to two to three (2-3) times weekly for application of independent living skills, vocational skills, and career exploration; Increase SLE from once weekly to two to three (2-3) times weekly for hands-on, supervised experiential activities designed to prepare students for employment.
- **Academy Programs.** The proposed 2017-2018 school year budget will support curricular and co-curricular experiences for both Academy Programs. Two semester courses, *Principles of Economics and Financial Accounting*, will be written this summer as part of the second year course sequence of the [Business Leadership Academy \(BLA\)](#). Additionally, this budget will support the expansion of DECA as the BLA welcomes its second cohort. *Advanced Calculus BC* will also be written this summer to support the needs of the students within the [S.T.E.M. Academy](#). Additional co-curricular experiences for S.T.E.M. students will also be sustained through this budget. (*Vision 2019; Goal 1: SP 1.2, 1.3; Goal 4: SP 4.1*)
- **Professional Development.** Due to a need to support a variety of curricular needs across the District, professional development for faculty members will remain in-house during the 2017-2018 school year, reducing overall professional development spending. District and building-level administrators will, however, continue to provide professional learning opportunities relevant to differentiated instruction, assessment literacy, data-driven decision making, and content-specific topics. Additionally, the middle school will focus their professional learning on enhancing students' reasoning skills while the high school will support written expression across all content areas. (*Vision 2019; Goal 1: SP 1.1; Goal 2: SP 2.2; Goal 4: SP 4.1, 4.2, 4.3; Goal 5: SP 5.3; Goal 6: SP 6.1*)

## 2017-2018 Budget

### *Athletics and Extracurricular Activities*

Since the time of tentative budget adoption back in March, the district has received many requests to find a way to fund the freshman athletics program in FY18. As such, the Superintendent surveyed our parents and found that an overwhelming majority supported the increase of our current athletic participation fee to subsidize the costs associated with running the full slate of existing freshman sports offerings. Of the 571 responses, 439 supported the increased fee while 132 were against. Therefore, the FY18 budget now includes the increase of the existing \$95 athletic participation fee to \$195. The family caps will also be eliminated in the 2017-18 school year. The \$195 fee will be assessed upon each participating student on a seasonal basis (Fall, Winter, & Spring).

Additionally, a number of survey participants requested that we charge an activity fee for those who do not participate in athletics. Therefore, a reduced one-time annual fee of \$95 will be charged to those students who wish to participate in an intramural, wellness or performing arts program, activity or club. Activities or clubs that are civic or curricular based shall be excluded from this one-time registration fee.

### Informational Summary

Kingsway Regional continues to contend with the effects of significant and rapid enrollment increases that occurred over the last decade. Although enrollment increases were largely the result of a booming housing market in our region, the elementary students who arrived in one of our sending districts continue to advance toward Kingsway. Thus, enrollment increases will continue despite fewer housing starts when compared to the peak in 2008.

By September 2017, the middle school can expect an enrollment increase of nearly 6% to 978 7<sup>th</sup> and 8<sup>th</sup> grade students. The high school anticipates an increase of 0.68% to 1,767 9<sup>th</sup> to 12<sup>th</sup> grade students for the 2017-2018 school year. In total, enrollment is expected to increase by 2.5%.

### *Enrollment Projections*

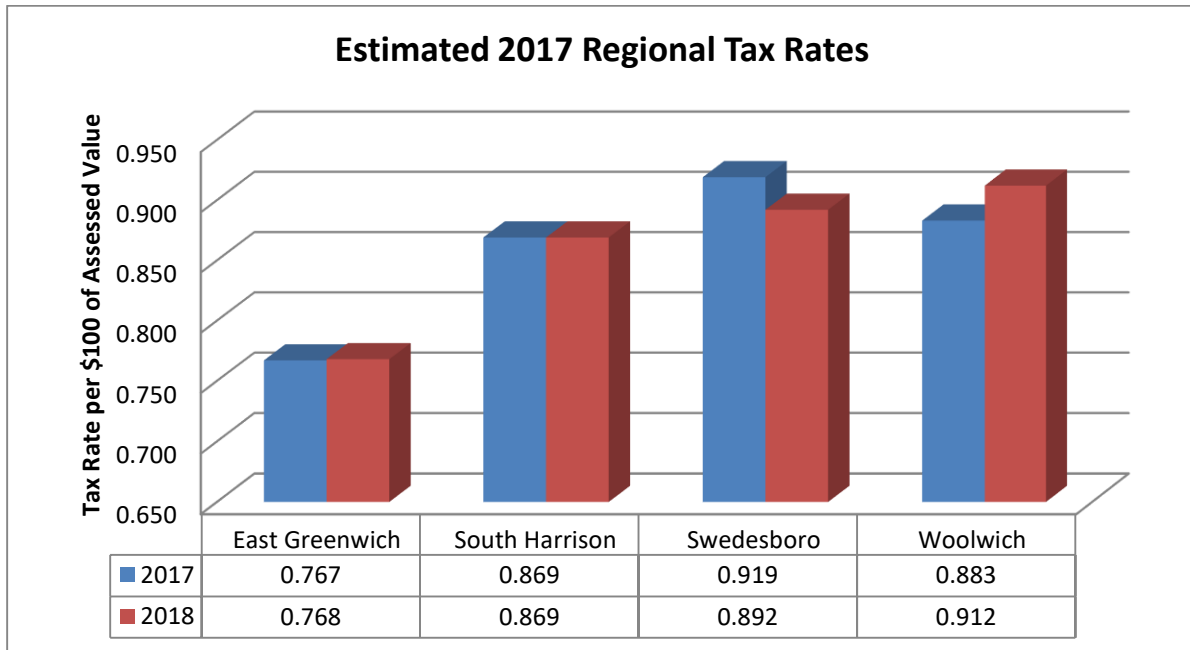
	<b>Actual FY '17</b>	<b>Projected FY '18</b>	<b>Percentage Inc/Dec</b>
7 <sup>th</sup>	487	491	
8 <sup>th</sup>	436	487	
<b>Sub Total (MS)</b>	<b>923</b>	<b>978</b>	<b>5.96%</b>
9 <sup>th</sup>	462	437	
10 <sup>th</sup>	426	462	
11 <sup>th</sup>	442	426	
12 <sup>th</sup>	425	442	
<b>Sub Total (HS)</b>	<b>1755</b>	<b>1767</b>	<b>0.68%</b>
<b>District Total</b>	<b>2678</b>	<b>2745</b>	<b>2.50%</b>

## 2017-2018 Budget

### 9<sup>th</sup> Grade Enrollment Calculation

Current 8 <sup>th</sup> Grade Students	Regional Loss Rate 15%	Logan Twp. Capture Rate 72%	Projected 9 <sup>th</sup> Grade Enrollment
436	(65)	66	437

The FY18 general fund is tentatively supported by \$20,630,552 in local property taxes. This represents an increase of \$404,521 or 2.0%. Due to continued enrollment growth the District is eligible for automatic property tax cap waivers. The district has chosen not to take advantage of an enrollment adjustment cap waiver in the amount of \$325,732 in FY18.



## 2017-2018 Budget

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### **Organizational Section**

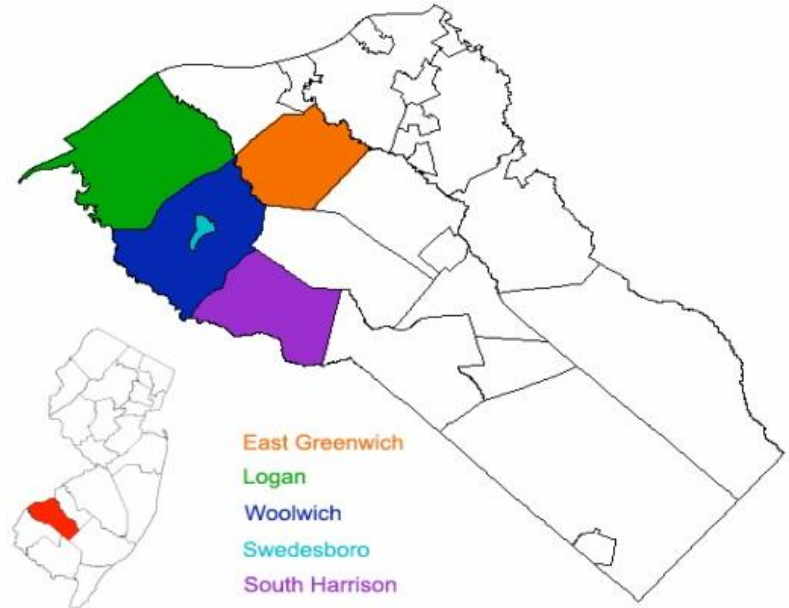
## 2017-2018 Budget

### School District Organization

The Kingsway Regional School District is one of twenty-nine (29) public school districts within Gloucester County. The District provides a full range of educational services appropriate to grade levels 7 through 12. An elected nine-member Board of Education (“Board”), along with a representative from the Logan Township School District, serves as the policy making entity for the School District.

Geographically, the District is situated in predominately rural/suburban areas, with nearly 28,000 people residing within its 52 square mile border.

The District includes the Borough of Swedesboro and the Townships of South Harrison, East Greenwich, and Woolwich. Though not part of the District, high school aged students from Logan Township attend Kingsway Regional High School through a send/receive relationship as paid tuition students.



#### About Kingsway

Kingsway Regional is a limited purpose regional school district that offers its students a rigorous academic program and myriad of enrichment programs and services for students in grades 7-12.

Kingsway Regional Middle and High Schools cater to the individual needs of our students and promote opportunities for students to pursue their own areas of interest. Our population of nearly 2,800 students is multicultural and reflects the diversity of the communities it serves.

#### Overview of Instructional Program

##### *Math (New Jersey Student Learning Standards)*

Throughout the school year, teachers worked within their professional learning teams (PLTs) to revise and align the math curricula to the New Jersey Student Learning Standards (NJSLS). During the summer of 2017, teachers will work collaboratively with the curriculum and instruction team to continue additional revisions with an emphasis on the infusion of the following four (4) elements: *differentiated instructional methods for at-risk groups, integration of technology to enhance and transform learning, infusion of career readiness standards, and application of inter-disciplinary standards*. In preparation for this work, teachers engaged in professional learning relative to differentiated instruction, assessment literacy, curriculum writing, NJSLS, and the use of data to drive instruction. Locally developed common summative assessments (CSAs) have also been created and continue to be revised to ensure alignment with course curriculum to benchmark student progress. CSAs are used in the classroom and at the district level for both formative and summative purposes to track student progress, inform instruction and professional learning, and provide feedback relative to the pacing and effectiveness of the curriculum. Results from the 2017 PARCC assessments will be assessed to identify trends in student performance and will provide assistance in the analysis of curriculum and instruction to ensure proper alignment to the

## 2017-2018 Budget

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NJSLS. The S.T.E.M. Academy at Kingsway continues to grow and additional co-curricular experiences to extend classroom activities will be offered.

### *Science (New Jersey Student Learning Standards)*

During the summer of 2016, teachers revised all science curricula in grades 7-12. Throughout the school year, they worked within their professional learning teams (PLTs) to revised and align the science curricula to the New Jersey Student Learning Standards (NJSLS) as they implemented this new curriculum. During the summer of 2017, teachers will work collaboratively with the curriculum and instruction team to continue additional revisions with an emphasis on the infusion of the following four (4) elements: *differentiated instructional methods for at-risk groups, integration of technology to enhance and transform learning, infusion of career readiness standards, and application of inter-disciplinary standards*. In preparation for this work, teachers engaged in professional learning relative to differentiated instruction, assessment literacy, curriculum writing, NJSLS, and the use of data to drive instruction. Locally developed common summative assessments (CSAs) have also been created and continue to be revised to ensure alignment with course curriculum to benchmark student progress. CSAs are used in the classroom and at the district level for both formative and summative purposes to track student progress, inform instruction and professional learning, and provide feedback relative to the pacing and effectiveness of the curriculum. The S.T.E.M. Academy at Kingsway continues to grow and additional co-curricular experiences to extend classroom activities will be offered. Dual credit agreements with Camden County College remain intact in multiple science courses, providing opportunities for our students to receive college credit upon successful completion of various science courses.

### *Language Arts Literacy - (New Jersey Student Learning Standards)*

Throughout the school year, teachers worked within their professional learning teams (PLTs) to revise and align the language arts literacy curricula to the New Jersey Student Learning Standards (NJSLS). During the summer of 2017, teachers will work collaboratively with the curriculum and instruction team to continue additional revisions with an emphasis on the infusion of the following four (4) elements: *differentiated instructional methods for at-risk groups, integration of technology to enhance and transform learning, infusion of career readiness standards, and application of inter-disciplinary standards*. In preparation for this work, teachers engaged in professional learning relative to differentiated instruction, assessment literacy, curriculum writing, NJSLS, and the use of data to drive instruction. Locally developed common summative assessments (CSAs) have also been created and continue to be revised to ensure alignment with course curriculum to benchmark student progress. CSAs are used in the classroom and at the district level for both formative and summative purposes to track student progress, inform instruction and professional learning, and provide feedback relative to the pacing and effectiveness of the curriculum. Results from the 2017 PARCC assessments will be assessed to identify trends in student performance and will provide assistance in the analysis of curriculum and instruction to ensure proper alignment to the NJSLS.

### *Social Studies - (New Jersey Student Learning Standards)*

During the 2016-17SY, the social studies department engaged in its “program evaluation” phase of the curriculum writing cycle. As part of this phase, all district curricula and resources were assessed and exploration of outstanding practices and national/state trends in the content area will took place. During the summer of 2017, teachers will work collaboratively with the curriculum and instruction team to rewrite district social studies courses, where needed, and implement additional revisions in all other social studies courses with an emphasis on the infusion of the following four (4) elements: *differentiated*

## 2017-2018 Budget

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*instructional methods for at-risk groups, integration of technology to enhance and transform learning, infusion of career readiness standards, and application of inter-disciplinary standards.* In preparation for this work, teachers engaged in professional learning relative to differentiated instruction, assessment literacy, curriculum writing, NJSLS, and the use of data to drive instruction. Locally developed common summative assessments (CSAs) have also been created and continue to be revised to ensure alignment with course curriculum to benchmark student progress. CSAs are used in the classroom and at the district level for both formative and summative purposes to track student progress, inform instruction and professional learning, and provide feedback relative to the pacing and effectiveness of the curriculum. The social studies courses of study will also work to infuse literacy standards heavily throughout the curricula. Dual credit agreements with Camden County College remain intact for multiple social studies courses providing opportunities for our students to receive college credit upon successful completion of various history courses.

### *21st Century Life and Careers - (New Jersey Student Learning Standards)*

During the 2016-17SY, the Career Education & Consumer/Family/ Life Skills departments worked within their professional learning teams (PLTs) to revise and align the curricula to the New Jersey Student Learning Standards (NJSLS). During the summer of 2017, two new business courses will be written, Principles of Economics and Financial Accounting, to support both the Business Leadership Academy as well as the general curriculum. The District also continues to build upon its six (6) Programs of Study and Academy programs, which provide students with opportunities to support their college and career interests while at Kingsway, to drive the focus on 21<sup>st</sup> Century Life and Careers. Kingsway has also implemented a required elective during each student's freshman year, Career Exploration, that provides them with exposure to the 16 nationally recognized career clusters in an effort to guide their course selection. As with all other subject areas, locally developed common benchmark assessments (CSAs) will also be revised with the implementation of new curricula and will be used to track student progress, inform instruction, and provide feedback relative to the pacing and effectiveness of the curriculum. Additionally, the District has developed its Business Leadership Academy, which will welcome its second cohort in September 2017.

### *World Language - (New Jersey Student Learning Standards)*

Throughout the school year, teachers worked within their professional learning teams (PLTs) to revise and align the world language curricula to the New Jersey Student Learning Standards (NJSLS) under the direction of the curriculum and instruction team. Locally developed common summative assessments (CSAs) have been created to benchmark progress at the local level and are used for comparison to various standardized test outcomes. CSAs are used in the classroom and at the district level for both formative and summative purposes to track student progress, inform instruction, and provide feedback relative to the pacing and effectiveness of the curriculum. Revisions to benchmarks continue to be made annually to ensure results are valid and reliable in relation to expected curricular goals and objectives. Dual credit agreements with Camden County College remain intact for multiple world language courses providing opportunities for our students to receive college credit upon successful completion of various world language courses. Additionally, high school credit is offered to middle school students who participate in two full years of one of the world languages offered. Through a recommendation process and exam, these students also have the opportunity for by-pass the second level of the language as they enter high school and go directly into level III.



## 2017-2018 Budget

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### *Visual and Performing Arts - (New Jersey Student Learning Standards)*

Throughout the school year, teachers worked within their professional learning teams (PLTs) to revise and align the visual and performing arts curricula to the New Jersey Student Learning Standards (NJSLS) under the direction of the curriculum and instruction team. Although up for rewrite in the summer of 2017, the District has decided to hold it back one more year in the anticipation of new V&P arts standards being released at the state level. During this upcoming year, the department will enter its “program evaluation” phase of the curriculum writing cycle. As part of this phase, all district curricula and resources were assessed and exploration of outstanding practices and national/state trends in the content area will take place. As with all other subject areas, locally developed common summative assessments (CSAs) will also be revised with the implementation of new curricula and will be used to track student progress, inform instruction, and provide feedback relative to the pacing and effectiveness of the curriculum.

### *Comprehensive Health & P.E. - (New Jersey Student Learning Standards)*

Throughout the school year, teachers worked within their professional learning teams (PLTs) to revise and align the health and PE curricula to the New Jersey Student Learning Standards (NJSLS). The District continues to use FitnessGram a comprehensive educational, reporting and promotional tool used to assess physical fitness and physical activity levels for children, to benchmark students’ progress and encourage live-long fitness. In health, locally developed common summative assessments (CSAs) have been created to benchmark progress against grade-level standards. CSAs provide feedback relative to the pacing and effectiveness of the curriculum. Additionally, the middle school continues to implement a popular health and exercise science curriculum and the high school’s sports medicine program has expanded to include shadowing opportunities for students through a partnership with Rothman Institute.

### *Technology- (New Jersey Student Learning Standards)*

Throughout the school year, our technology teachers worked collaboratively with the instructional supervisor of the department to revise and align the technology curricula to the New Jersey Student Learning Standards (NJSLS). Additionally, there continues to be a focus on technology integration into all curriculum and instruction through staff development to enhance student learning and engagement. Staff members continue to be encouraged to collaborate through Google drive and implement its uses in the classroom to prepare students for college and career. Curriculum revisions, this summer, will focus on the integration of technology through the SAMR method to enhance and transform instruction in the classroom.

### **Reorganization of Administrative Roles and Responsibilities**

In an effort to balance this budget, four (4) administrative positions have been reduced from current year. Therefore, an appraisal of administrative roles and responsibilities was conducted and helped to direct a number of reassignments and title changes. Human resource management will be split and reassigned to the superintendent of schools and school business administrator. The current Assistant Principal position will be retitled as Assistant Principal/Supervisor of Instruction & Programs and will be additionally charged with the responsibility of overseeing teaching, instruction and curriculum as it relates to a specific academic discipline. The Supervisor of Pupil Services and Athletic Director positions have both been retitled as Assistant Principal/ Supervisor of Guidance & Programs and Assistant Principal/ Supervisor of Athletics & Programs respectively. The Assistant Principal/Supervisor of Guidance & Program position will additionally be charged with student case management. These administrative



## 2017-2018 Budget

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changes will assist the district with developing a streamlined administrative hierarchy while balancing the vast faculty, staff and student needs.

### Significant Challenges

The Kingsway Regional School District remains committed to providing challenging educational programs as well as comparable extra-curricular and athletic program offerings that prepare students for college and career upon graduation. Despite budgetary constraints due to a rapidly growing student population, the district has managed to expand and maintain student opportunities while securing the safety of both its students and staff members. Kingsway has managed these significant enrollment increases, year after year, without the benefit of corresponding state aid increases that reflect our growth. As a result, the financial support of our schools continues to be disproportionately placed on the homeowners within our region. Kingsway will receive approximately 43% of the total state aid in which we are entitled via the States school funding formula (SFRA).

If funded at 100% of SFRA, Kingsway would receive an additional \$11.2 million of state aid in fiscal year 2018 alone. Accordingly, the district's proposed budget for FY18 falls nearly \$8 million below district adequacy as calculated by the Department of Education. Simply put, Kingsway will spend nearly \$8 million below the level the State of New Jersey has determined as providing a thorough and efficient education for our students. This fact, along with the constant demands placed on our programs as a result of continued enrollment growth, has made it nearly impossible to raise standards or maintain and expand opportunities for our students.

### Deficit Explained

As described within the FY17 budget summary, the district faced a substantial deficit heading into the preparation of the budget for FY18. In FY17, the district prepared a multi-year budget projection model that made a few assumptions. The assumptions included flat funding from the state, a 2% increase in the local tax levy, a substantial reduction in the use of fund balance, and expenditures would continue to rise at a rate of 2% each year. Public school revenue is fairly easy to predict as most sources are stable year-to-year from a historic perspective. State aid has been relatively flat since FY13 and the 2% tax levy cap restricts districts from balancing their budgets with large tax increases. However, the combination of flat state aid and the local tax levy cap is the basis for our budgetary struggles.

**Further Clarification.** To further clarify the deficit that existed going into budget preparation for FY18, let's assume that Kingsway planned to maintain their current staff levels and run the same programs in FY18 that they did in FY17. Essentially, no change in the operation. The only difference will be the cost of doing business in FY18 versus the cost of providing those same services in FY17. To calculate the additional cost, we will break our operating expenditures down into three categories. Compensation for our employees (I), employee benefits (II), and the rest will be classified as operational expenses (III). The operational expenses (III) include all other expenditures outside of employee compensation and benefits (i.e. utility costs, building maintenance, student transportation, insurance, athletics, extra-curricular activities, instructional supplies and materials, information technology, etc.).

**Projected Expenditures.** Based on existing collectively bargained agreements, compensation (I) will increase by approximately \$650,000. The projected increase on our employee medical plans and associated payroll taxes (II) adds another \$350,000. A 2% increase on operating expenditures (III) represents approximately \$165,000 more. Therefore, the cost of doing business in FY18 will cost nearly \$1.2 million more than in FY17.

## 2017-2018 Budget

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**Anticipated Revenues.** We will assume flat state aid, meaning no increase from FY17, and a 2% increase on our local tax levy, which generates an increase of \$404,521. Additionally, the district has utilized fund balance from prior years to balance their budgets. Fund balance is generated through the receipt of unanticipated revenue, or expenditures that come in under budget. A district is allowed to maintain a fund balance of 2% of prior year expenditures. Any excess above that has to be dedicated as revenue in subsequent budgets. Typically, this type of non-recurring revenue should only be dedicated to one-time expenditures and not recurring fixed costs such as salaries and benefits. The other aid categories will remain relatively flat and make up a small portion of our total revenue.

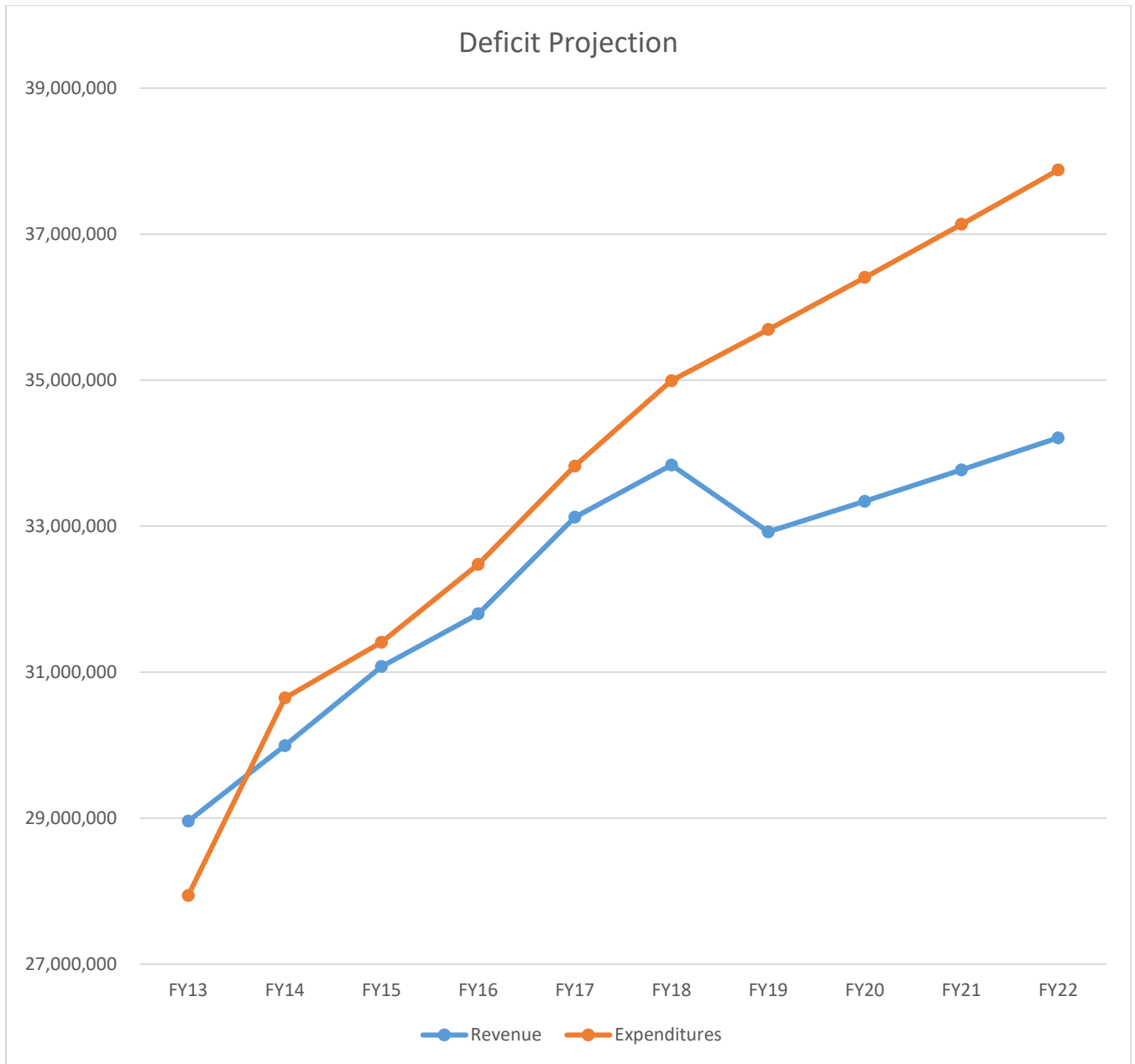
**Use of Fund Balance.** For comparative purposes, utilizing fund balance to pay for salaries and benefits would be equivalent to paying your mortgage or utility bills from your federal income tax refund each year, an amount that cannot be predicted or guaranteed on an annual basis.

Kingsway has utilized fund balance for these types of costs due to our staffing shortages as a result of our extreme state funding deficiency. As a result, our budgeted fund balance has been declining and is projected to be \$340,000 less than in FY17. In FY18, the district has decided to eliminate the use of fund balance on recurring expenditures. Therefore, nearly \$1.2 million more has to be trimmed from our projected budgetary line items.

**Calculating the Deficit.** Now that we have calculated our projected revenue and expenditures for FY18, we can determine the amount of the deficit. Projected revenue of \$33.8 million and anticipated expenditures of \$35 million nets a \$1.2 million deficit. Add in the additional \$1.2 million we have to cut to reduce our reliance on non-recurring fund balance, and our structural deficit heading into FY18 sits at \$2.4 million.

**A New Approach to Budgeting.** With every budget we've developed over the past seven years there has been reasonable hope that the State wouldn't continue the practice of 'starving growing districts like Kingsway' and, sooner or later, we'd get what we were entitled. As a result, we've stretched our dollar as far as possible; have cut much needed supplies/equipment to programs so that we could hold onto the programs in question and preserve teachers; sacrificed repair, maintenance and capital improvement requests, ignoring these costs for another year; and, have deliberately plugged in fund balance to cover recurring expenditures (not a healthy practice) with the thought that state aid would be increased to meet our funding shortfall eventually (How long can this problem go on?). Our thinking was this, if we can hold onto what we have for one more year, state aid will have to come next year. Sadly, next year never came! We approached the 2017-18 school budget process more realistically and with little hope that the state will recognize our plight. The 2017-18 school budget is more realistic and sustainable due to our funding crisis.

# 2017-2018 Budget



# 2017-2018 Budget

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## Financial Section

## 2017-2018 Budget

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### Basis of Accounting

#### Fund Accounting

The accounts of the Kingsway Regional School District are maintained in accordance with the principles of fund accounting to ensure observance of limitations and restrictions on the resources available. The principles of fund accounting require that resources be classified for accounting and reporting purposes into funds or account groups in accordance with activities or objectives specified for the resources. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The annual budget consists of governmental funds that are grouped into the following four (4) fund types:

**General Fund.** The general fund is the general operating fund of the Kingsway Regional School District and is used to account for all financial resources except those required to be accounted for in another fund. Expenditures included here would be regular program instruction costs and the administrative and other support services costs related to the District's daily operations.

As required by the New Jersey Department of Education, the Kingsway Regional School District includes budgeted capital outlay in this fund. Generally accepted accounting principles (GAAP) as they pertain to governmental entities state that general fund resources may be used to directly finance capital outlays for long-lived improvements as long as the resources in such cases are derived exclusively from unrestricted revenues. Expenditures are those that result in the acquisition of or additions to fixed assets for land, existing buildings, improvements of grounds, construction of buildings, additions to or remodeling of buildings and the purchase of built-in equipment.

**Special Revenue Fund.** The special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. An example of special revenue funds would include federal grants-in-aid such as No Child Left Behind.

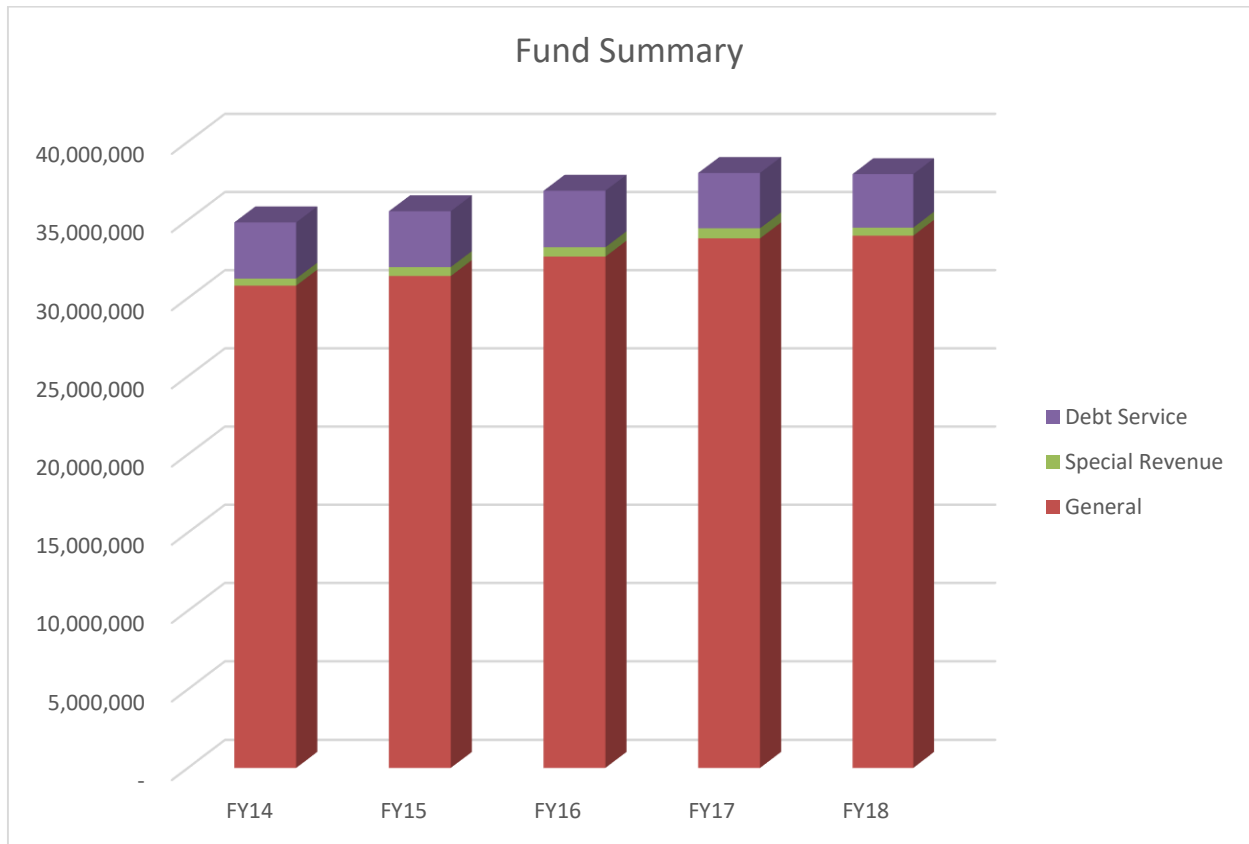
**Capital Projects Fund.** Accounts for resources used to acquire or construct major capital facilities. The source of revenue in this fund would be the sale of bonds, grants, or transfer from a capital reserve account. Separate accounting is used for each capital project within the capital projects fund.

**Debt Service Fund.** Accounts for the accumulation of resources for, and the payment of, long-term debt including principal and interest on bonds issued to finance major property acquisition and construction.

## 2017-2018 Budget

### Revenue Summary by Fund

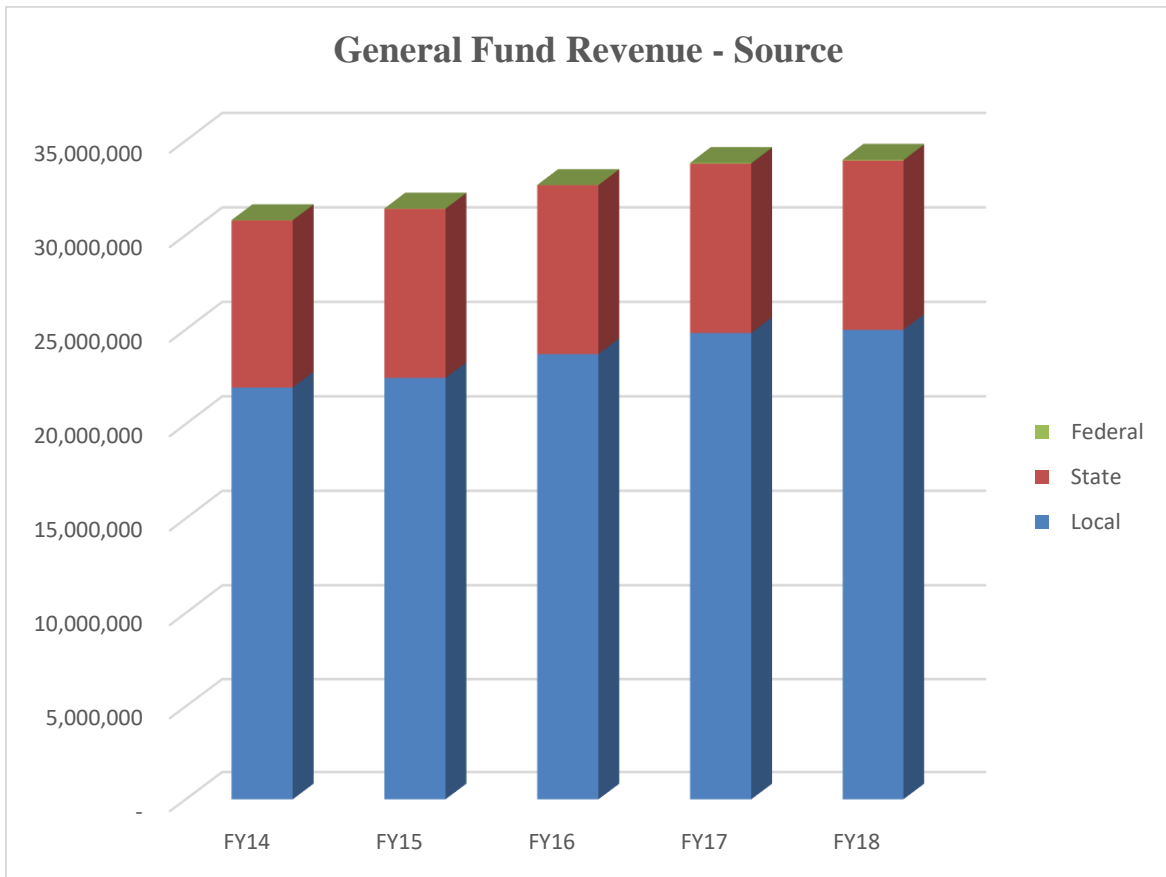
Fund Summary	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
General	30,794,766	31,410,677	32,654,334	33,822,353	33,993,385
Special Revenue	453,783	571,165	598,886	643,809	514,159
Debt Service	3,592,163	3,572,255	3,613,915	3,535,341	3,420,822
	34,840,712	35,554,097	36,867,135	38,001,503	37,928,366



## 2017-2018 Budget

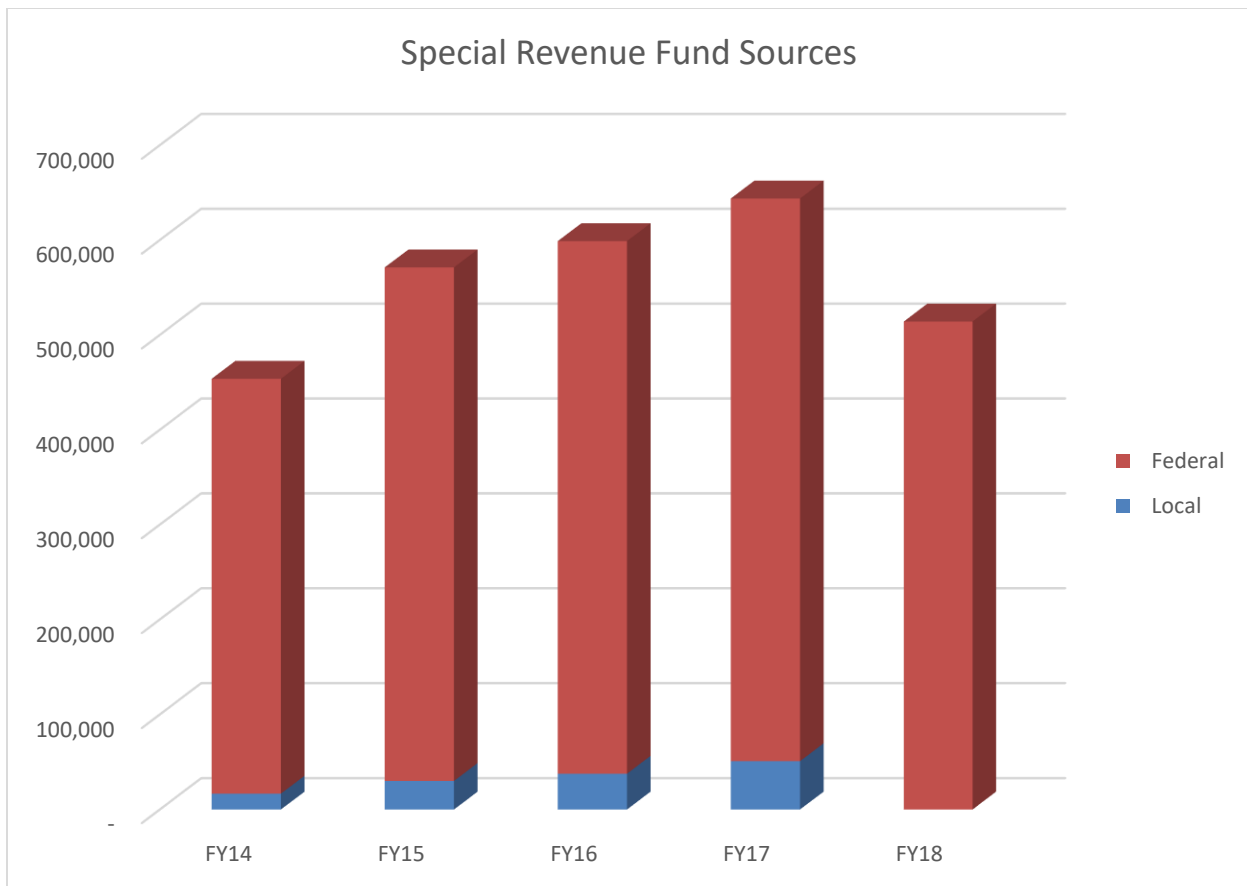
### Sources of Revenue by Fund – Actual and Proposed

General Fund	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Local	21,933,901	22,442,880	23,703,834	24,818,124	24,983,736
State	8,846,786	8,950,073	8,940,318	8,966,900	8,966,900
Federal	14,079	17,724	10,182	37,329	42,749
<b>Total</b>	<b>30,794,766</b>	<b>31,410,677</b>	<b>32,654,334</b>	<b>33,822,353</b>	<b>33,993,385</b>



## 2017-2018 Budget

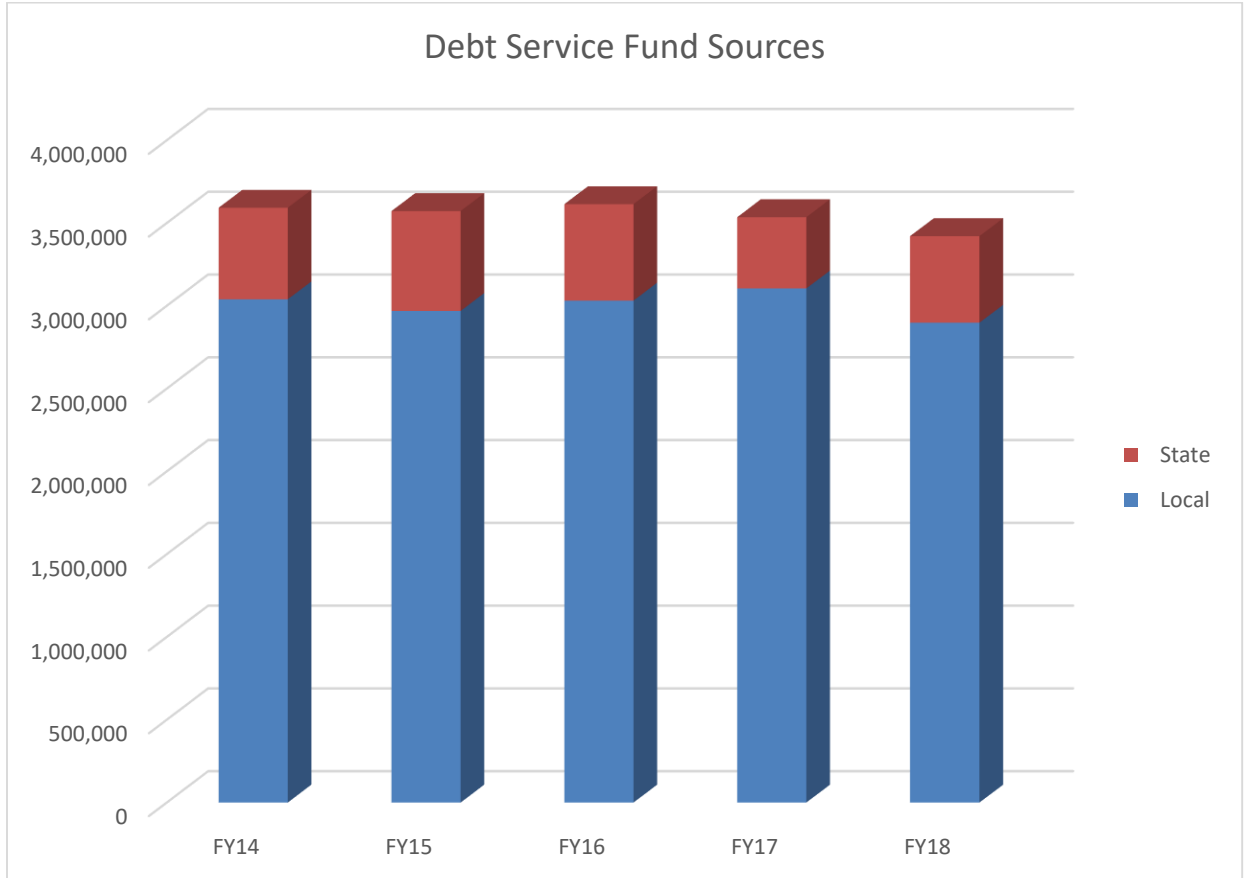
Special Revenue Fund	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Local	16,708	30,066	37,659	50,887	-
Federal	437,075	541,099	561,227	592,922	514,159
<b>Total</b>	<b>453,783</b>	<b>571,165</b>	<b>598,886</b>	<b>643,809</b>	<b>514,159</b>





## 2017-2018 Budget

Debt Service Fund	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Local	3,039,318	2,969,205	3,031,482	3,104,993	2,897,958
State	552,845	603,050	582,433	430,348	522,864
<b>Total</b>	<b>3,592,163</b>	<b>3,572,255</b>	<b>3,613,915</b>	<b>3,535,341</b>	<b>3,420,822</b>



# 2017-2018 Budget

## Revenue Detail by Source – Actual and Proposed

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
<b>General Fund</b>					
Local Sources					
Local Tax Levy	17,431,770	18,400,237	19,605,356	20,226,031	20,630,552
Fund Balance				1,668,323	1,328,350
Tuition	3,360,599	3,341,849	2,931,041	2,618,876	2,664,536
Miscellaneous	340,923	273,429	311,506	235,100	322,609
Total Local Sources	21,133,292	22,015,515	22,847,903	24,748,330	24,946,047
State Sources					
Transportation Aid	255,495	255,495	255,495	293,272	293,272
Extraordinary Aid	105,338	169,609	160,867	100,000	100,000
Special Education Aid	1,121,086	1,121,086	1,121,086	1,152,423	1,152,423
Under Adequacy Aid	133,057	133,057	133,057	133,057	133,057
Equalization Aid	6,107,281	6,107,281	6,107,281	6,135,572	6,135,572
Security Aid	158,030	158,030	158,030	160,339	160,339
Supplemental Enrollment Growth Aid	921,670	921,670	921,670	921,670	921,670
Non-Public Transportation Aid	40,625	38,085	37,072	-	-
Anti-Bullying Aid	4,204	-	-	-	-
PARCC Readiness Aid	-	22,880	22,880	22,880	22,880
Per Pupil Growth Aid	-	22,880	22,880	22,880	22,880
Professional Learning Community Aid	-	-	-	24,530	24,530
Host District Support Aid	-	-	-	277	277
Total State Sources	8,846,786	8,950,073	8,940,318	8,966,900	8,966,900
Federal Sources					
Medicaid Reimbursement	14,079	17,724	10,182	37,329	42,749
Total Federal Sources	14,079	17,724	10,182	37,329	42,749
Transfers from Other Funds	147,438	94,804	178,382		37,689
Other Financing Sources					
Prior Year Encumbrances				69,794	
Actual Revenues (Over)/Under Expenditures	653,171	332,561	677,549		
Total General Fund	30,794,766	31,410,677	32,654,334	33,822,353	33,993,385

## 2017-2018 Budget

<b>Special Revenue</b>	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Local Sources					
Miscellaneous	16,708	30,066	37,659	50,887	-
Total Local Sources					
	16,708	30,066	37,659	50,887	-
Federal Sources					
Title I	62,640	105,858	101,415	132,297	97,507
Title II	21,984	19,129	15,499	29,487	16,652
Title III				2,475	
I.D.E.A. Part B	352,451	416,112	444,313	428,663	400,000
Other					
Total Federal Sources					
	437,075	541,099	561,227	592,922	514,159
Total Special Revenue Fund					
	453,783	571,165	598,886	643,809	514,159

## 2017-2018 Budget

<b>Debt Service</b>	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Local Sources					
Local Tax Levy	3,039,318	3,024,851	3,031,482	2,993,976	2,896,054
Miscellaneous		8,209	1,904	111,017	1,904
Budgeted Fund Balance					
Total Local Sources	3,039,318	3,033,060	3,033,386	3,104,993	2,897,958
State Sources					
Debt Service Aid Type II	552,845	603,050	582,433	430,348	522,864
Total State Sources	552,845	603,050	582,433	430,348	522,864
Actual Revenues (Over)/Under Expenditures		(63,855)	(1,904)		
Total Debt Service Fund	3,592,163	3,572,255	3,613,915	3,535,341	3,420,822

## 2017-2018 Budget

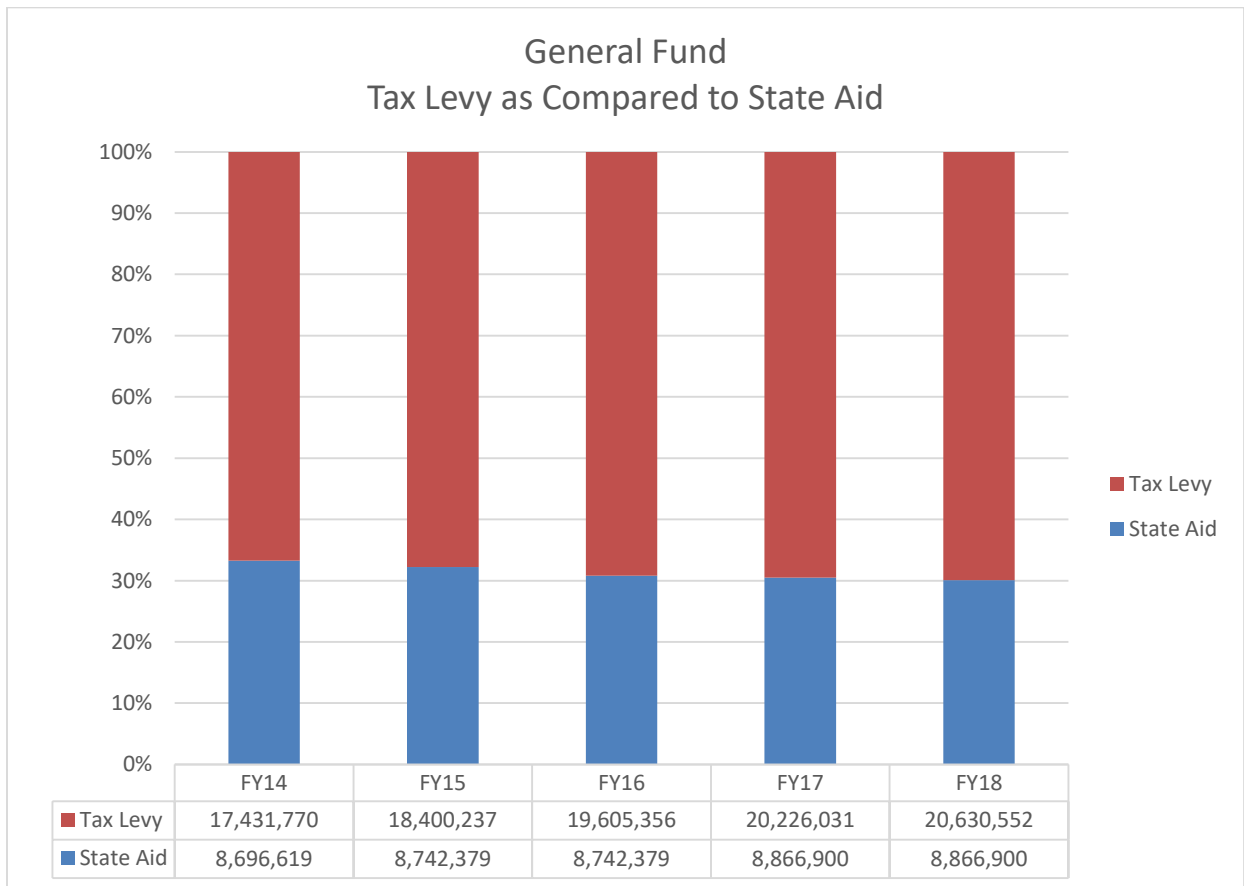
## State Aid Analysis

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Equalized Aid	6,107,281	6,107,281	6,107,281	6,135,572	6,135,572
Transportation Aid	255,495	255,495	255,495	293,272	293,272
Special Education Aid	1,121,086	1,121,086	1,121,086	1,152,423	1,152,423
Security Aid	158,030	158,030	158,030	160,339	160,339
Supplemental Enrollment Growth Aid	921,670	921,670	921,670	921,670	921,670
Under Adequacy Aid	133,057	133,057	133,057	133,057	133,057
PARCC Readiness Aid		22,880	22,880	22,880	22,880
Per Pupil Growth Aid		22,880	22,880	22,880	22,880
Professional Learning Community Aid				24,530	24,530
Host District Support Aid				277	277
<b>Total Aid</b>	<b>8,696,619</b>	<b>8,742,379</b>	<b>8,742,379</b>	<b>8,866,900</b>	<b>8,866,900</b>
One Year Aid Change	133,056	45,760	-	124,521	-
% Aid Change from Prior Year	1.6%	0.5%	0.0%	1.4%	0.0%
% Aid Change since FY09 (SFRA)	14.0%	14.6%	14.6%	16.3%	16.3%
Adequacy Budget	-	33,122,435	34,756,029	34,980,957	36,344,843
District Spending	-	24,507,519	25,712,637	26,361,603	26,766,124
Above/(Below) Adequacy	-	(8,614,916)	(9,043,392)	(8,619,354)	(9,578,719)
Total SFRA Due to District	17,789,211	18,450,757	18,535,603	19,476,369	20,069,440
Variance from Actual	9,092,592	9,708,378	9,793,224	10,609,469	11,202,540
% of Actual versus Due	48.9%	47.4%	47.2%	45.5%	44.2%
Local General Fund Tax Levy	17,431,770	18,400,237	19,605,356	20,226,031	20,630,552
One Year Change	341,799	968,467	1,205,119	620,675	404,521
% Levy Change	2.0%	5.6%	6.5%	3.2%	2.0%
Resident Enrollment	2,102	2,204	2,302	2,352	2,443
One Year Change	99	103	98	51	91
% Change over prior year	4.9%	4.9%	4.4%	2.2%	3.8%
% Change since FY09 (SFRA)	23.5%	29.5%	35.3%	38.2%	43.5%

## 2017-2018 Budget

### Tax Levy as Compared to State Aid

General Fund	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
State Aid	8,696,619	8,742,379	8,742,379	8,866,900	8,866,900
Tax Levy	17,431,770	18,400,237	19,605,356	20,226,031	20,630,552
	26,128,389	27,142,616	28,347,735	29,092,931	29,497,452
	33%	32%	31%	30%	30%
	67%	68%	69%	70%	70%



## 2017-2018 Budget

### General Fund Appropriations – By Program/Function

General Fund	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Regular Programs	8,764,411	9,187,438	9,331,660	9,750,701	10,067,601
Special Education - Behavioral Disabilities	89,269	69,765	72,185	78,882	-
Special Education - Multiple Disabilities	295,270	310,475	413,485	324,805	364,566
Special Education - Resource Room/Resource Center	1,974,055	1,881,586	1,821,833	1,972,938	2,113,941
Special Education - Home Instruction	24,664	14,101	24,964	17,300	14,800
Basic Skills/Remedial	5,992	5,352	738	1,054	2,296
School-Sponsored Extra Curricular Activities	145,213	161,259	167,509	193,228	159,284
School-Sponsored Athletics	775,195	770,257	761,511	811,708	829,947
Before/After School Programs	20,212	11,691	6,534	6,300	-
Alternative Education Program	137,840	132,651	127,380	130,475	-
Undistributed Instruction	1,693,253	1,939,788	2,060,413	2,207,658	2,070,231
Attendance	72,210	74,041	80,209	82,377	76,963
Health Services	256,642	263,364	278,791	280,708	289,788
Speech/OT/PT and Related Services	103,320	112,534	114,181	144,474	180,583
Extraordinary Services	213,408	286,899	331,704	497,825	334,520
Guidance	766,854	739,330	758,751	804,695	699,169
Child Study Team	514,202	519,236	502,324	548,256	496,792
Improvement of Instruction Services	395,540	477,308	553,413	605,247	288,105
Educational Media Services/Library	225,699	241,280	242,387	259,448	251,952
Instructional Staff Training Services	82,917	79,306	93,006	101,415	72,526
General Administration	459,094	610,131	617,914	592,219	526,624
School Administration	1,457,917	1,526,072	1,569,181	1,576,486	1,524,672
Central Services	339,410	362,551	490,367	500,258	400,590
Administrative Information Technology	388,259	403,217	383,364	314,873	409,044
Required Maintenance for School Facilities	461,337	470,241	411,048	389,192	358,697
Custodial Services	2,129,575	2,041,897	2,030,964	2,243,681	2,098,519
Care and Upkeep of Grounds	194,609	185,678	269,135	299,971	305,564
Security	107,612	-	150,127	80,000	47,000
Student Transportation Services	2,269,025	2,694,444	2,930,429	3,093,628	2,804,875
Personal Services - Allocated Employee Benefits	4,891,551	5,145,365	5,230,633	5,659,429	15,255
Personal Services - Unallocated Employee Benefits	108,844	62,365	83,956	78,250	5,928,606
Equipment	340,149	82,724	106,825	45,447	749,370
Facilities Acquisition and Construction Services	1,091,218	548,331	637,413	116,737	221,387
Increase in Capital Reserve	-	-	-	100	281,285
Charter Schools	-	-	-	12,588	8,833
	<u>30,794,766</u>	<u>31,410,677</u>	<u>32,654,334</u>	<u>33,822,353</u>	<u>33,993,385</u>

## 2017-2018 Budget

### General Fund Appropriations by Program/Function at Object Level

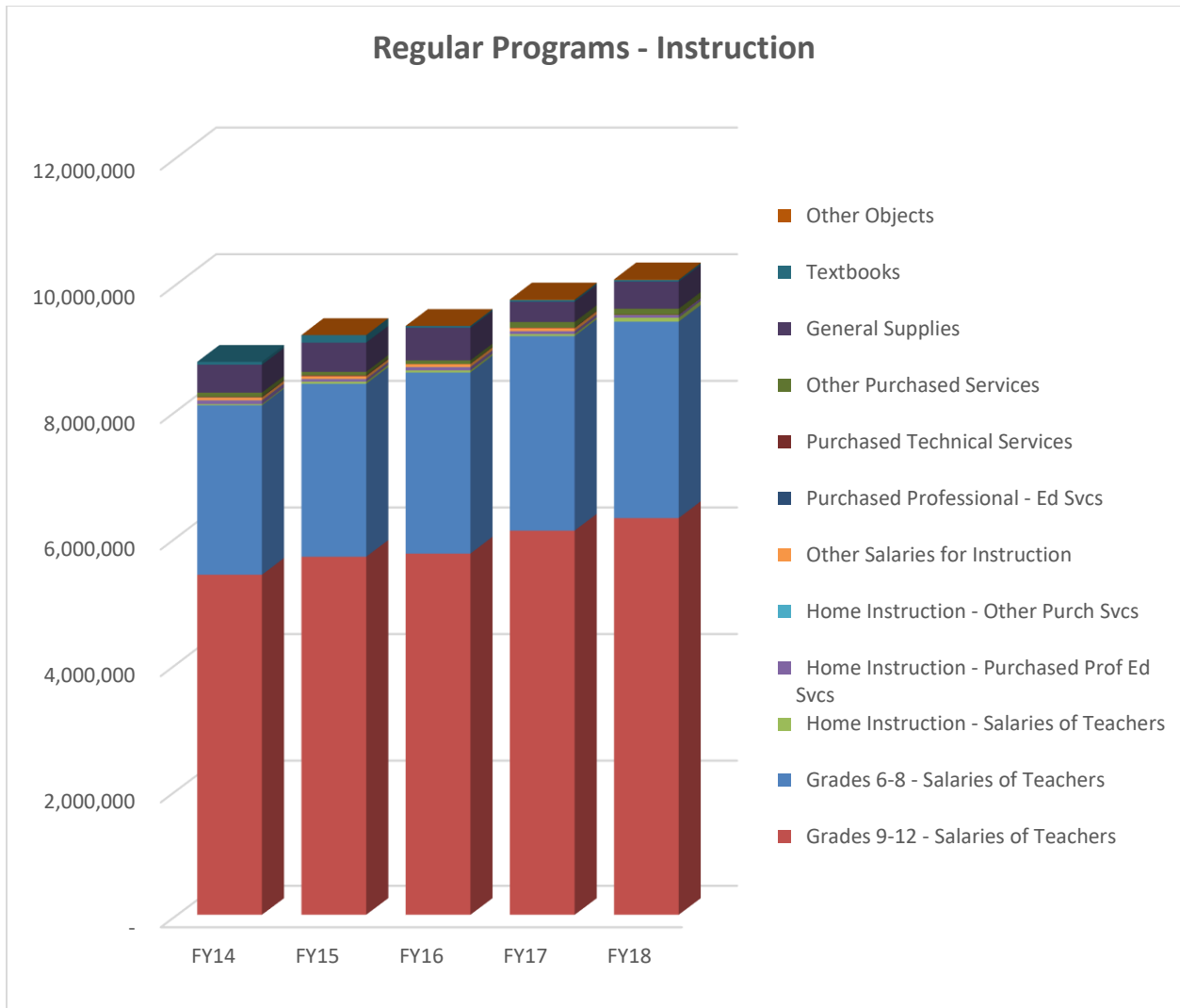
#### Regular Programs - Instruction

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Grades 6-8 - Salaries of Teachers	2,676,083	2,731,631	2,860,486	3,072,737	3,102,348
Grades 9-12 - Salaries of Teachers	5,401,018	5,684,956	5,736,044	6,098,281	6,296,174
Home Instruction - Salaries of Teachers	18,069	34,131	33,002	32,500	62,885
Home Instruction - Purchased Prof Ed Svcs	59,186	41,595	50,306	44,000	40,000
Home Instruction - Other Purch Svcs	1,246	1,750	1,580	1,500	1,500
Other Salaries for Instruction	44,600	44,425	45,929	47,695	1,800
Purchased Professional - Ed Svcs	4,305	2,395	-	1,138	149
Purchased Technical Services	5,464	9,233	2,860	5,910	5,000
Other Purchased Services	67,957	56,979	56,567	90,792	92,721
General Supplies	440,627	460,133	516,155	318,506	428,414
Textbooks	45,856	119,600	28,140	29,042	27,390
Other Objects		610	591	8,600	9,220
	8,764,411	9,187,438	9,331,660	9,750,701	10,067,601

Regular Programs - Instruction (11-1XX-100-XXX) is used to record direct classroom instruction costs for regular education programs. A program is considered regular education when its classes contain only regular education pupils, including mainstreamed special education pupils.



## 2017-2018 Budget



## 2017-2018 Budget

### Special Education - Instruction

#### Special Education by Program

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Behavioral Disabilities	89,269	69,765	72,185	78,882	-
Multiple Disabilities	295,270	310,475	413,485	324,805	364,566
Resource Room/Resource Center	1,974,055	1,881,586	1,821,833	1,972,938	2,113,941
Home Instruction	24,664	14,101	24,964	17,300	14,800
	<u>2,383,258</u>	<u>2,275,927</u>	<u>2,332,467</u>	<u>2,393,925</u>	<u>2,493,307</u>

#### Behavioral Disabilities

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries of Teachers	48,110	48,639	50,194	53,205	-
Other Salaries for Instruction	39,065	20,340	21,502	22,767	-
Other Purchased Services (400-500 series)	-	-	-	500	-
General Supplies	2,094	-	489	1,910	-
Other Objects	-	786	-	500	-
	<u>89,269</u>	<u>69,765</u>	<u>72,185</u>	<u>78,882</u>	<u>-</u>

#### Multiple Disabilities

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries of Teachers	178,752	210,170	253,773	201,217	224,699
Other Salaries for Instruction	95,777	93,797	152,683	105,030	129,512
Other Purchased Services (400-500 series)	1,387	-	239	1,450	-
General Supplies	17,924	6,508	6,790	14,758	7,705
Textbooks	-	-	-	350	2,650
Other Objects	1,430	-	-	2,000	-
	<u>295,270</u>	<u>310,475</u>	<u>413,485</u>	<u>324,805</u>	<u>364,566</u>

## 2017-2018 Budget

<b>Resource Room/Resource Center</b>	<b>Actual</b>			<b>Revised</b>	<b>Proposed</b>
	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
Salaries of Teachers	1,627,085	1,645,926	1,669,244	1,748,632	1,872,760
Other Salaries for Instruction	325,397	226,993	130,531	211,385	236,602
Other Purchased Services (400-500 series)	-	-	239	2,000	-
General Supplies	21,475	8,667	20,313	10,921	4,579
Textbooks	98	-	1,506	-	-
	<b>1,974,055</b>	<b>1,881,586</b>	<b>1,821,833</b>	<b>1,972,938</b>	<b>2,113,941</b>

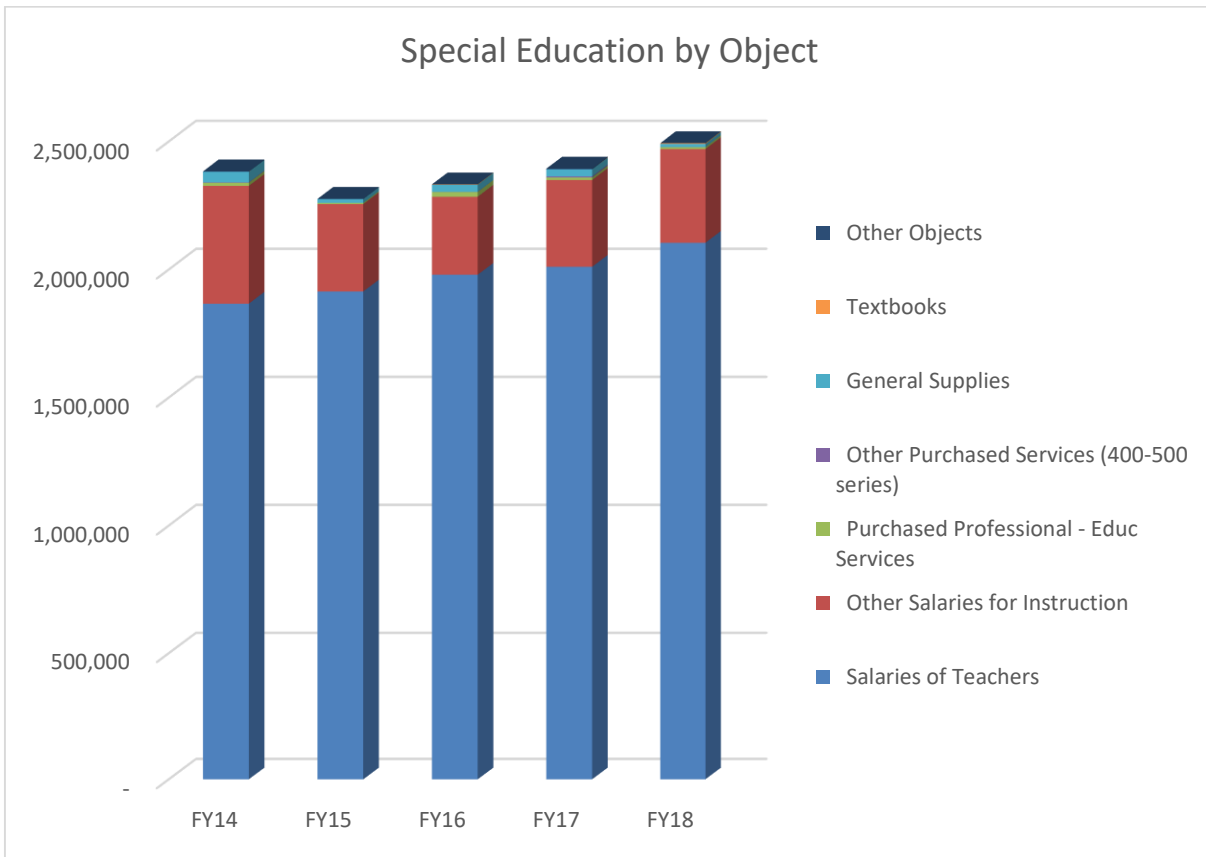
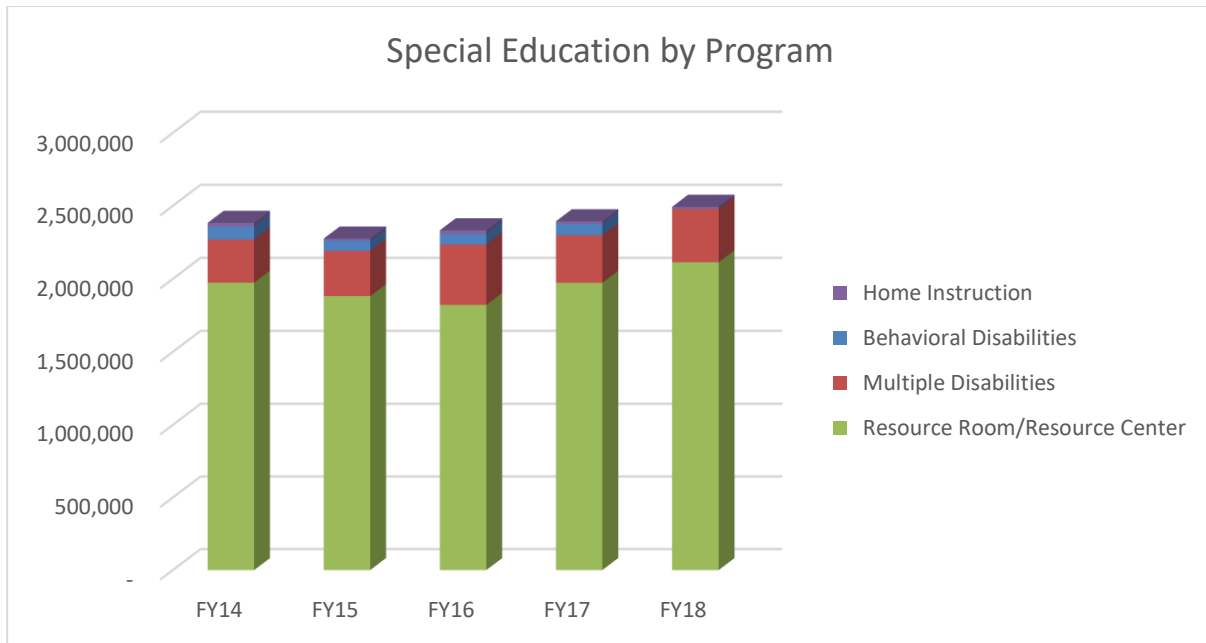
<b>Home Instruction</b>	<b>Actual</b>			<b>Revised</b>	<b>Proposed</b>
	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
Salaries of Teachers	12,625	9,598	6,337	7,500	7,000
Purchased Professional - Educational Svcs	12,039	4,503	18,627	9,500	7,500
Other Purchased Services (400-500 series)	-	-	-	300	300
	<b>24,664</b>	<b>14,101</b>	<b>24,964</b>	<b>17,300</b>	<b>14,800</b>

<b>Special Education - Instruction</b>	<b>Actual</b>			<b>Revised</b>	<b>Proposed</b>
	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
Salaries of Teachers	1,866,572	1,914,333	1,979,548	2,010,554	2,104,459
Other Salaries for Instruction	460,239	341,130	304,716	339,182	366,114
Purchased Professional - Educ Services	12,039	4,503	18,627	9,500	7,500
Other Purchased Services (400-500 series)	1,387	-	478	4,250	300
General Supplies	41,493	15,175	27,592	27,589	12,284
Textbooks	98	-	1,506	350	2,650
Other Objects	1,430	786	-	2,500	-
	<b>2,383,258</b>	<b>2,275,927</b>	<b>2,332,467</b>	<b>2,393,925</b>	<b>2,493,307</b>

Special Education – Instruction (11-2XX-100-XXX) is used to record the classroom costs of providing services as a result of individualized education programs (IEPs). A program is considered special when its classes contain only special education pupils. Costs are classified within the specific program categories.

## 2017-2018 Budget

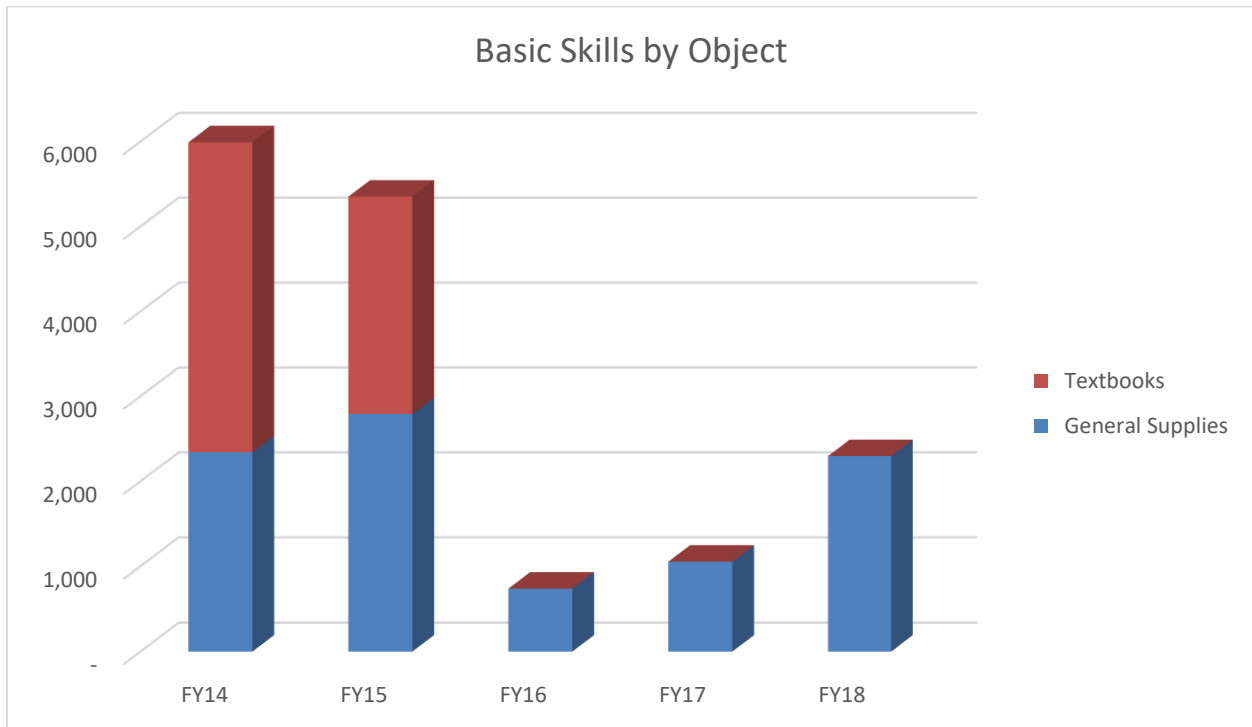


## 2017-2018 Budget

### Basic Skills/Remedial – Instruction

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
General Supplies	2,342	2,794	738	1,054	2,296
Textbooks	3,650	2,558	-	-	-
	5,992	5,352	738	1,054	2,296

Basic Skills (11-230-100-XXX) is used to record the classroom costs of providing the District’s basic skills program. This includes math and english/language arts lab classes at the middle and high school, which are designed to support students identified as needing additional assistance.

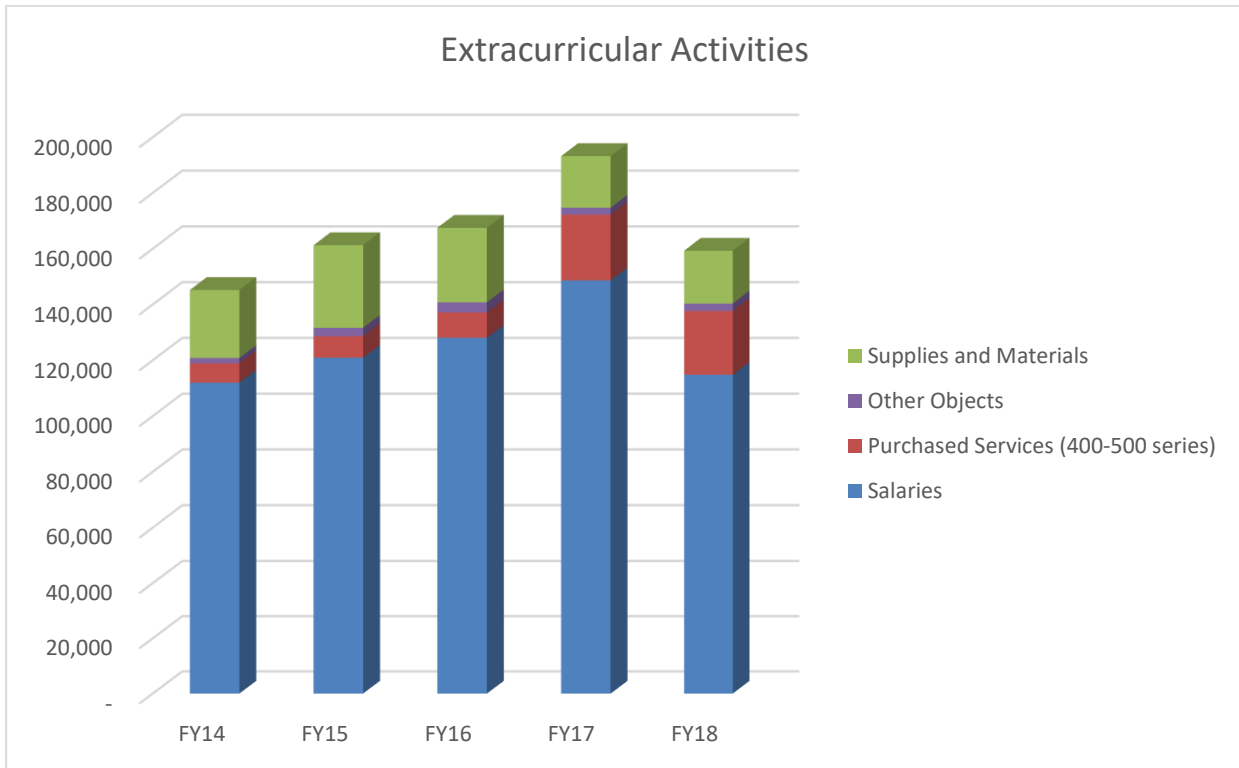


## 2017-2018 Budget

### School-Sponsored Extracurricular Activities

	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Salaries	111,996	120,935	128,067	148,642	114,819
Purchased Services	6,940	7,700	9,097	23,606	22,850
Supplies and Materials	24,377	29,604	26,723	18,510	18,915
Other Objects	1,900	3,020	3,622	2,470	2,700
	145,213	161,259	167,509	193,228	159,284

School-Sponsored co-curricular/Extracurricular activities (11-401-100-XXX) is used to record the costs associated with district sponsored extracurricular activities such as entertainment, publications, clubs, band and mock trial.

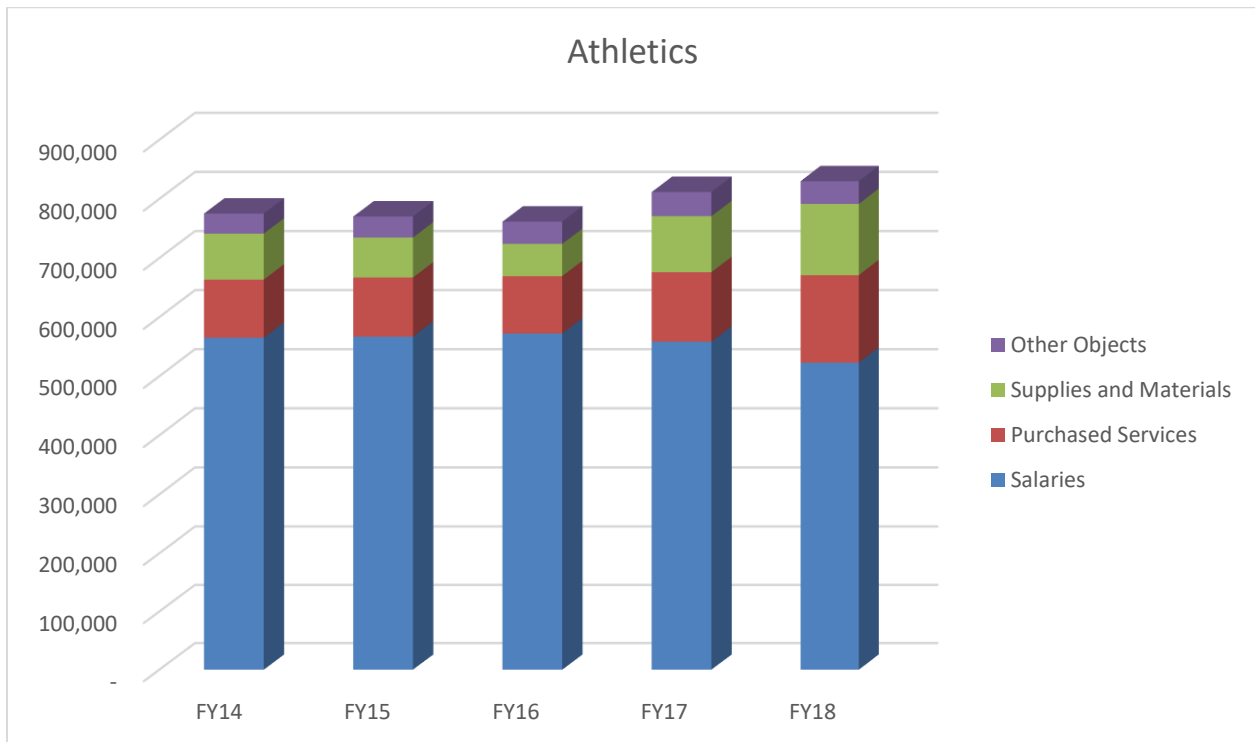


## 2017-2018 Budget

### Athletics

	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Salaries	565,178	566,986	572,238	558,462	522,837
Purchased Services	98,308	100,029	97,108	117,546	148,149
Supplies and Materials	77,825	67,784	54,592	94,780	120,573
Other Objects	33,884	35,458	37,573	40,920	38,388
	775,195	770,257	761,511	811,708	829,947

School-sponsored athletics (11-402-100-XXX) is used to record those costs attributed to its district sponsored interscholastic athletic programs. Kingsway offers athletic team opportunities at the freshman, junior varsity and varsity levels.

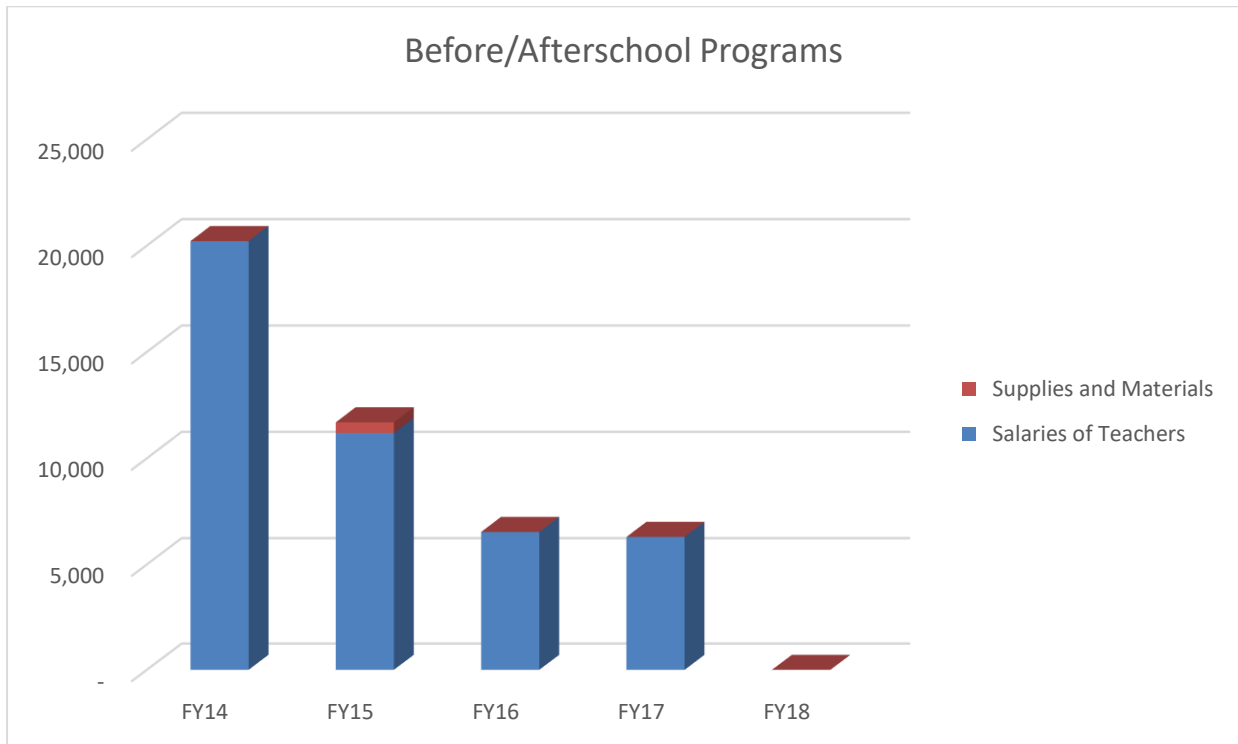


## 2017-2018 Budget

### Before/After School Programs

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries of Teachers	20,212	11,194	6,534	6,300	-
Supplies and Materials	-	497	-	-	-
	20,212	11,691	6,534	6,300	-

Before/After School Programs (11-421-100-XXX) is used to record the costs of remedial/supplementary support for students. This included the middle school's after school enrichment program, which emphasized higher-level thinking skills, basic and complex problem solving, and extended interdisciplinary themes.



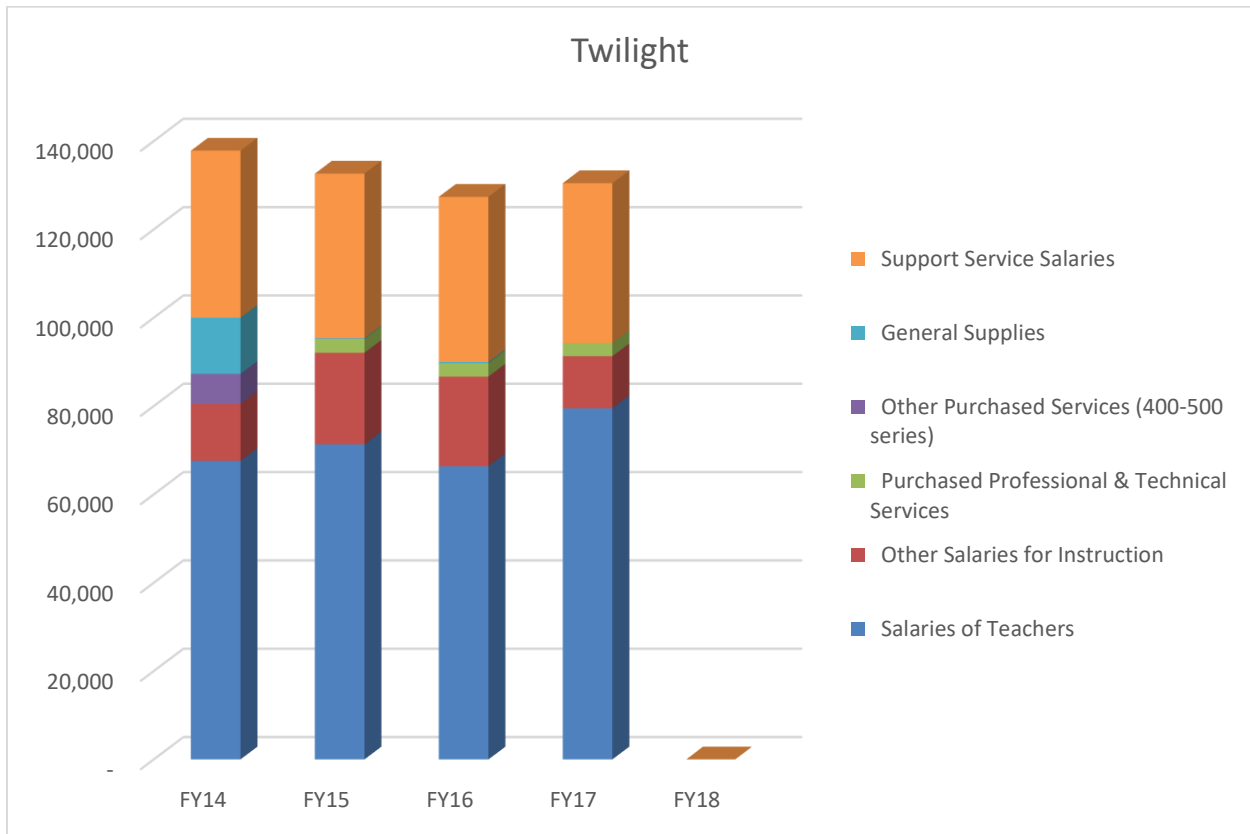


## 2017-2018 Budget

### Alternative Education Program – Twilight

	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Salaries of Teachers	67,593	71,327	66,405	79,500	-
Other Salaries for Instruction	12,870	20,754	20,277	11,800	-
Purchased Professional & Technical Services	-	3,100	3,000	3,000	-
Other Purchased Services (400-500 series)	6,847	-	-	-	-
General Supplies	12,717	182	298	-	-
Support Service Salaries	37,813	37,288	37,400	36,175	-
	137,840	132,651	127,380	130,475	-

Instructional Alternative Education Programs (11-423-X00-XXX) is used to record costs for instructional programs designed for students assigned to the district’s alternative twilight program in order to provide enhanced learning experiences for specific students.

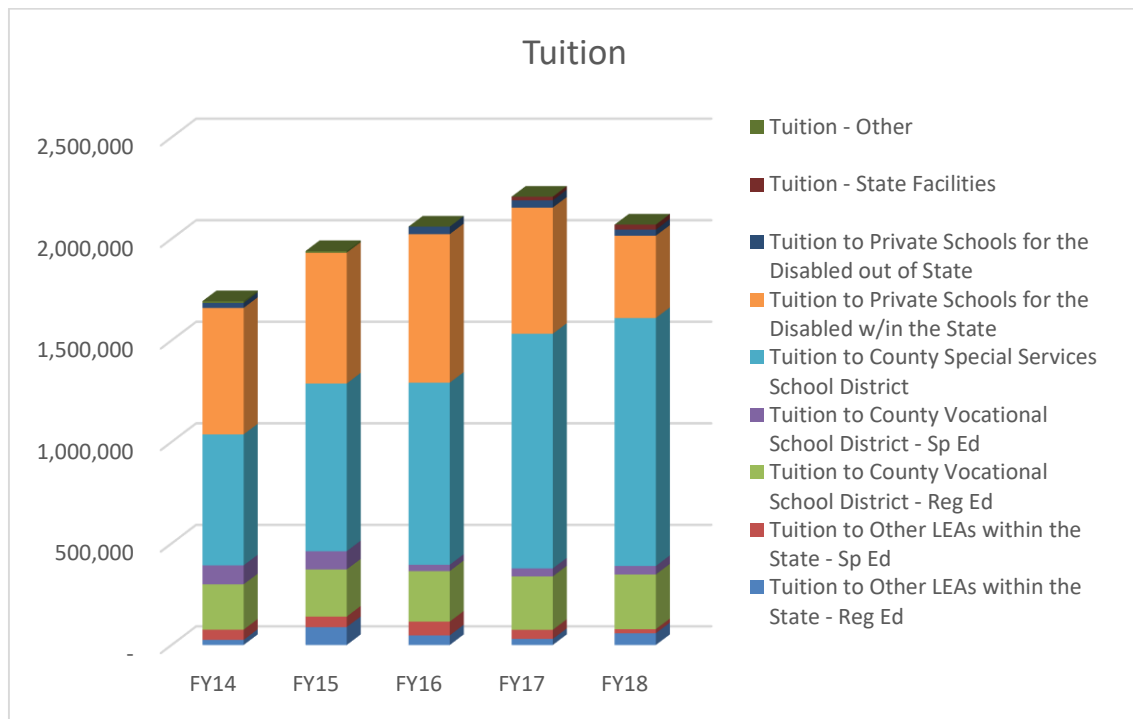


## 2017-2018 Budget

### Instruction – Tuition

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Tuition to Other LEAs within the State - Reg Ed	25,273	88,269	47,506	30,000	58,000
Tuition to Other LEAs within the State - Sp Ed	50,600	51,645	67,918	45,000	20,000
Tuition to County Vocational School District - Reg Ed	223,024	232,136	248,614	262,840	269,100
Tuition to County Vocational School District - Sp Ed	93,420	90,059	31,191	39,350	42,000
Tuition to County Special Services School District	645,105	825,913	896,833	1,155,660	1,221,348
Tuition to Private Schools for the Disabled w/in the State	622,421	643,633	730,907	621,109	405,008
Tuition to Private Schools for the Disabled out of State	24,660	-	37,444	36,000	30,000
Tuition - State Facilities	-	-	-	17,699	24,775
Tuition - Other	8,750	8,133	-	-	-
	<b>1,693,253</b>	<b>1,939,788</b>	<b>2,060,413</b>	<b>2,207,658</b>	<b>2,070,231</b>

Instruction – Tuition (11-000-100-5XX) is used to record tuition costs paid to other districts, private schools for the handicapped, county vocational and special services school districts, and state facilities. A distinction is made between regular and special education pupils and receiving districts within and outside the state.

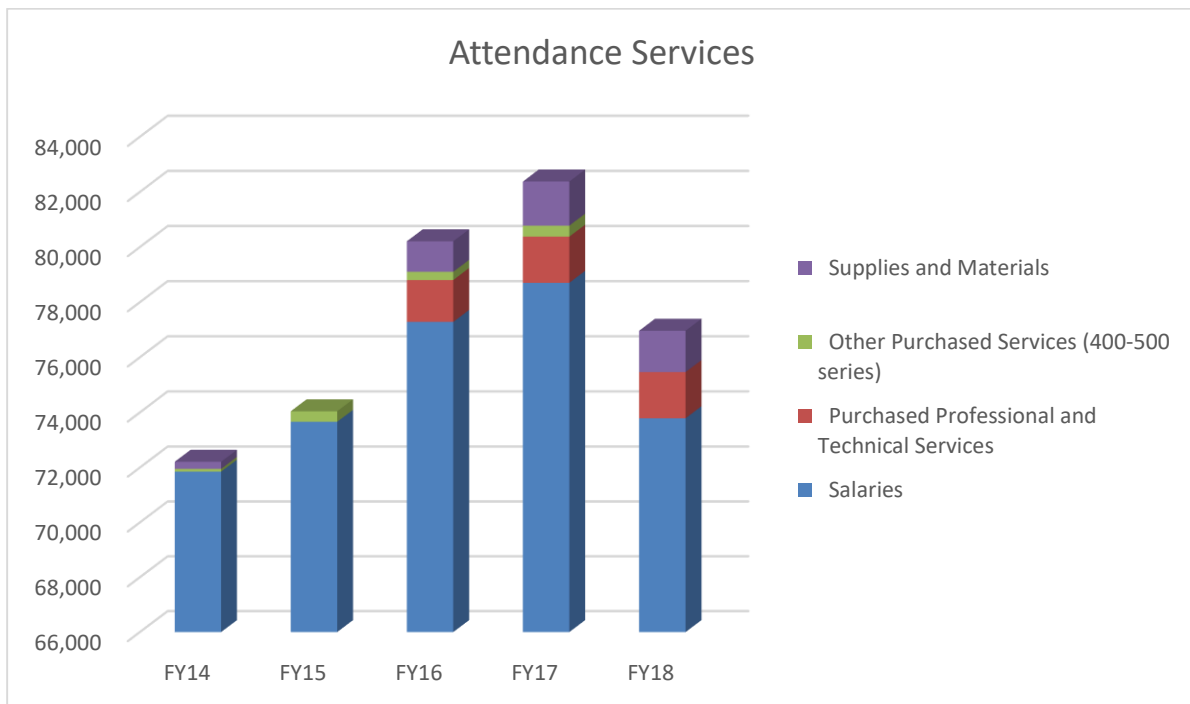


## 2017-2018 Budget

### Attendance Services

	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Salaries	71,852	73,660	77,284	78,702	73,788
Purchased Professional and Technical Services			1,518	1,675	1,675
Other Purchased Services (400-500 series)	100	381	300	400	-
Supplies and Materials	258		1,107	1,600	1,500
	72,210	74,041	80,209	82,377	76,963

Attendance services (11-000-211-XXX) is used to record the expenditures associated with activities designed to improve student attendance at school and which attempt to prevent or solve student problems. The collection, maintenance, and reporting of school attendance records, family characteristics data, census data, and other important information is recorded here.

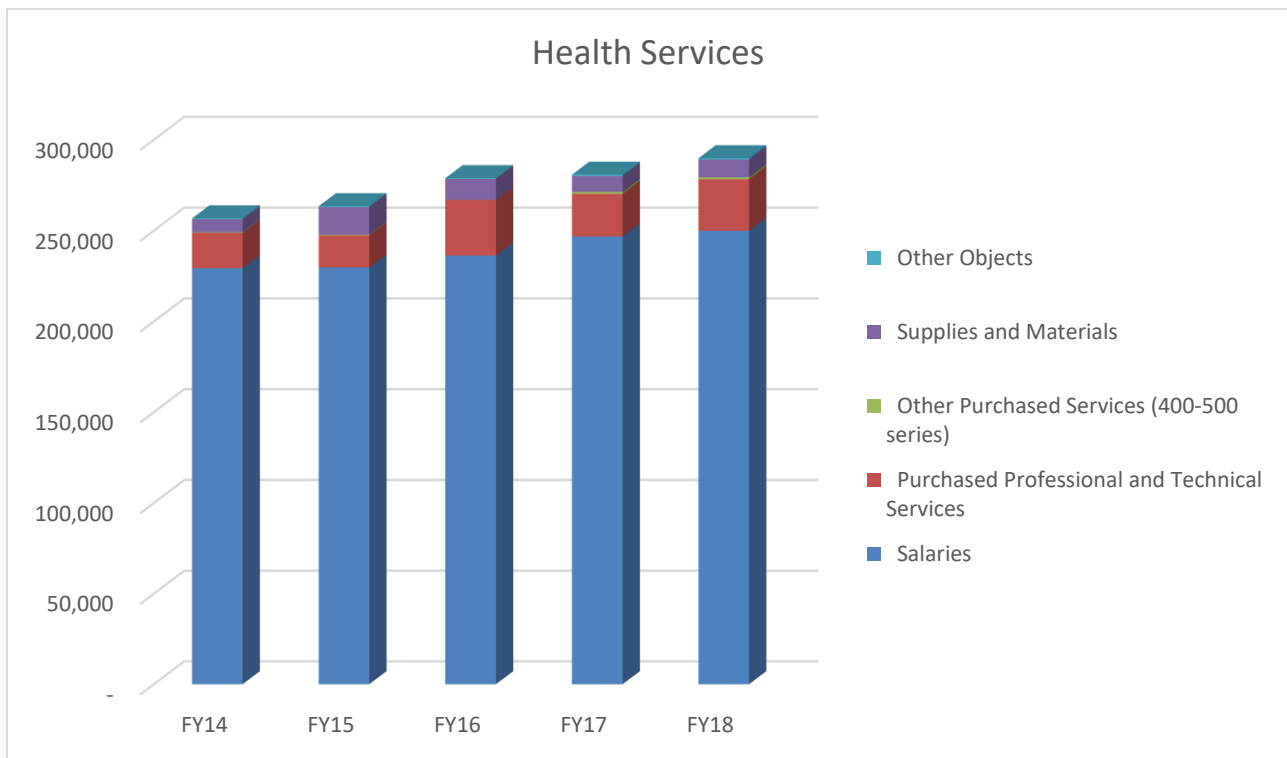


## 2017-2018 Budget

### Health Services

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries	229,293	229,658	236,200	246,745	249,916
Purchased Professional and Technical Services	19,414	17,760	30,635	23,425	28,315
Other Purchased Services (400-500 series)	284	318	-	1,050	1,050
Supplies and Materials	7,199	15,161	11,605	8,813	9,832
Other Objects	452	467	351	675	675
	256,642	263,364	278,791	280,708	289,788

Health services (11-000-213-XXX) is used to record the costs associated with physical and mental health services provided to students which are not direct instruction such as supervision of health services, health appraisal, emergency injury and illness care and communications with parents' medical officials.

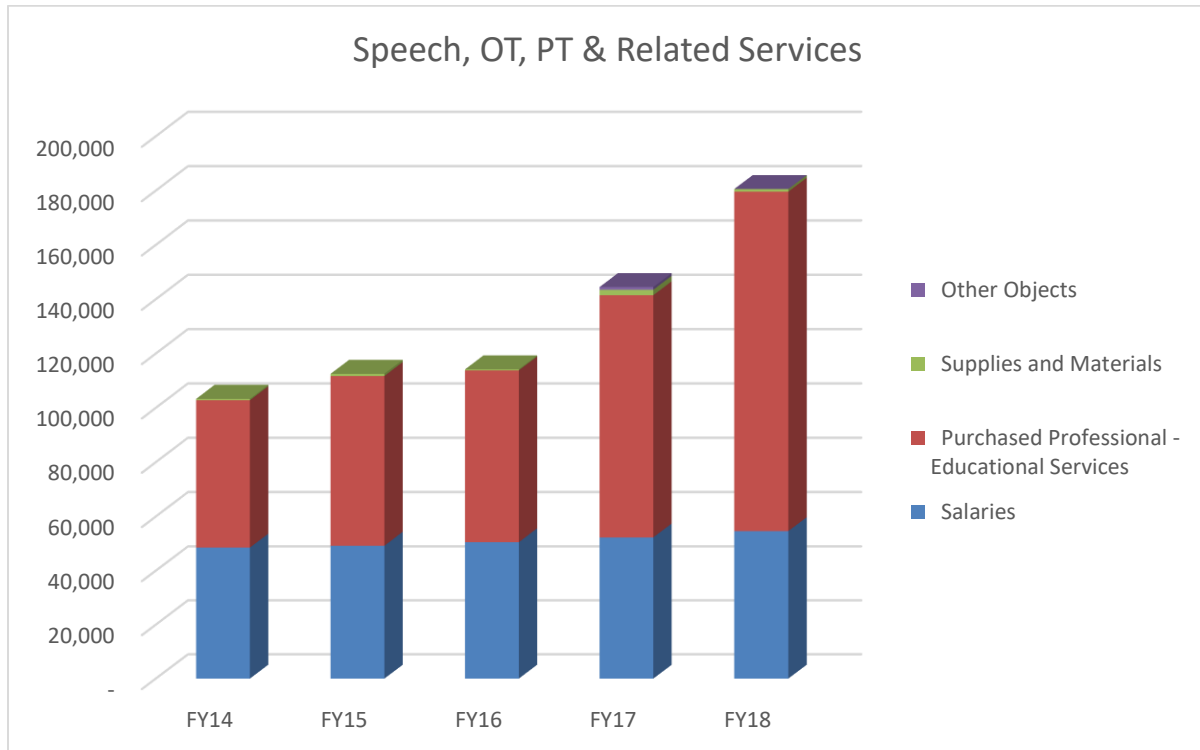


## 2017-2018 Budget

### Speech/Occupational Therapy/Physical Therapy and Related Services

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries	48,541	49,243	50,537	52,294	54,626
Purchased Professional - Educational Services	54,279	62,476	63,276	89,180	124,957
Supplies and Materials	500	815	368	2,000	1,000
Other Objects				1,000	-
	103,320	112,534	114,181	144,474	180,583

Speech/Occupational Therapy/Physical Therapy and Related services (11-000-216-XXX) is used to record the costs of related services provided to students as a result of individualized education programs (IEPs) such as speech therapy, occupational therapy, physical therapy, and additional counseling.

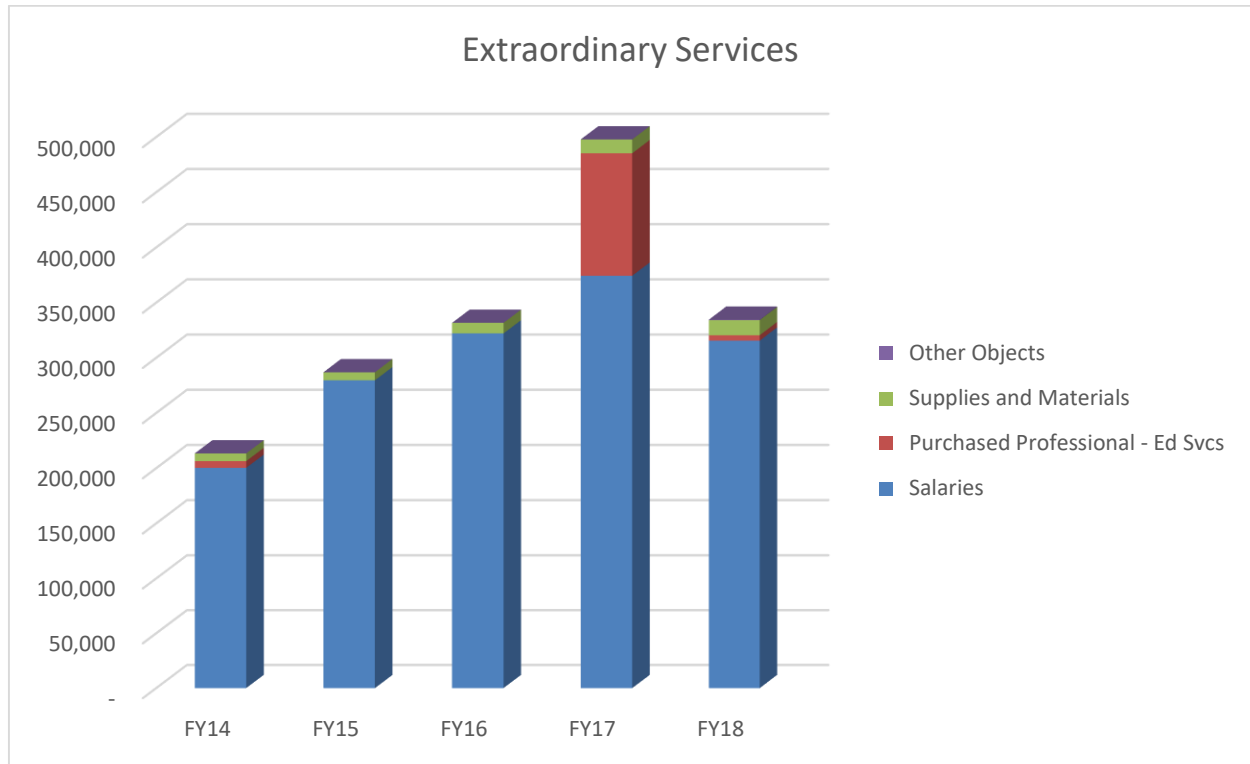


## 2017-2018 Budget

### Extraordinary Services

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries	200,351	279,649	322,147	374,325	315,585
Purchased Professional - Ed Svcs	6,110	-	-	111,000	4,885
Supplies and Materials	6,947	7,250	9,557	12,500	13,650
Other Objects	-	-	-	-	400
	213,408	286,899	331,704	497,825	334,520

Extraordinary services (11-000-217-XXX) is used to record the costs of services other than related services provided to students as a result of an I.E.P., which are unique to individual students, such as one-to-one aides.

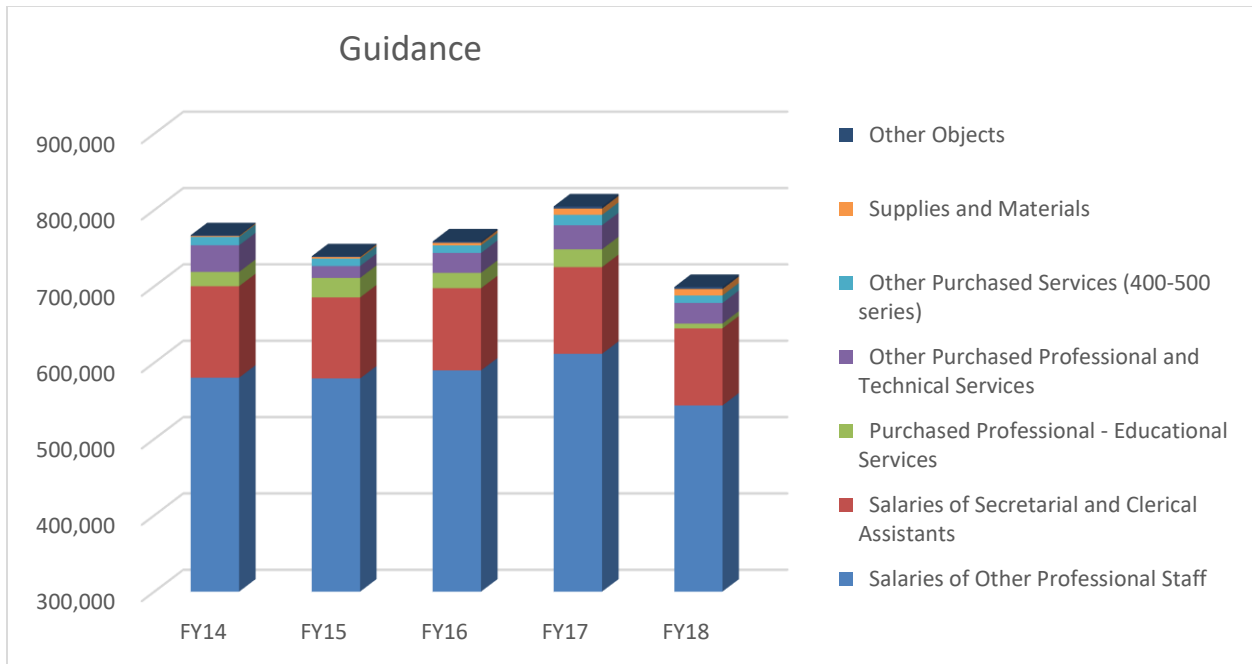


## 2017-2018 Budget

### Guidance

	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Salaries of Other Professional Staff	580,321	579,277	589,838	611,577	543,920
Salaries of Secretarial and Clerical Assistants	119,787	106,172	107,677	113,553	100,954
Purchased Professional - Educational Services	18,745	25,573	20,118	23,320	6,250
Other Purchased Professional and Technical Services	34,912	15,572	26,062	31,500	27,000
Other Purchased Services (400-500 series)	10,861	9,718	9,862	13,700	9,875
Supplies and Materials	1,258	1,969	3,361	8,225	8,400
Other Objects	970	1,049	1,833	2,820	2,770
	766,854	739,330	758,751	804,695	699,169

Guidance (11-000-218-XXX) is used to record the costs associated with guidance services and any other activities supplemental to the teaching process that are designed to assess and improve the well-being of students other than attendance, health and child study team services. Guidance services includes counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students in personal and social development, providing referral assistance and working with other staff members in planning and conducting guidance programs for students. Guidance services also include pupil record maintenance – the compiling, maintaining and interpreting of pupil records.

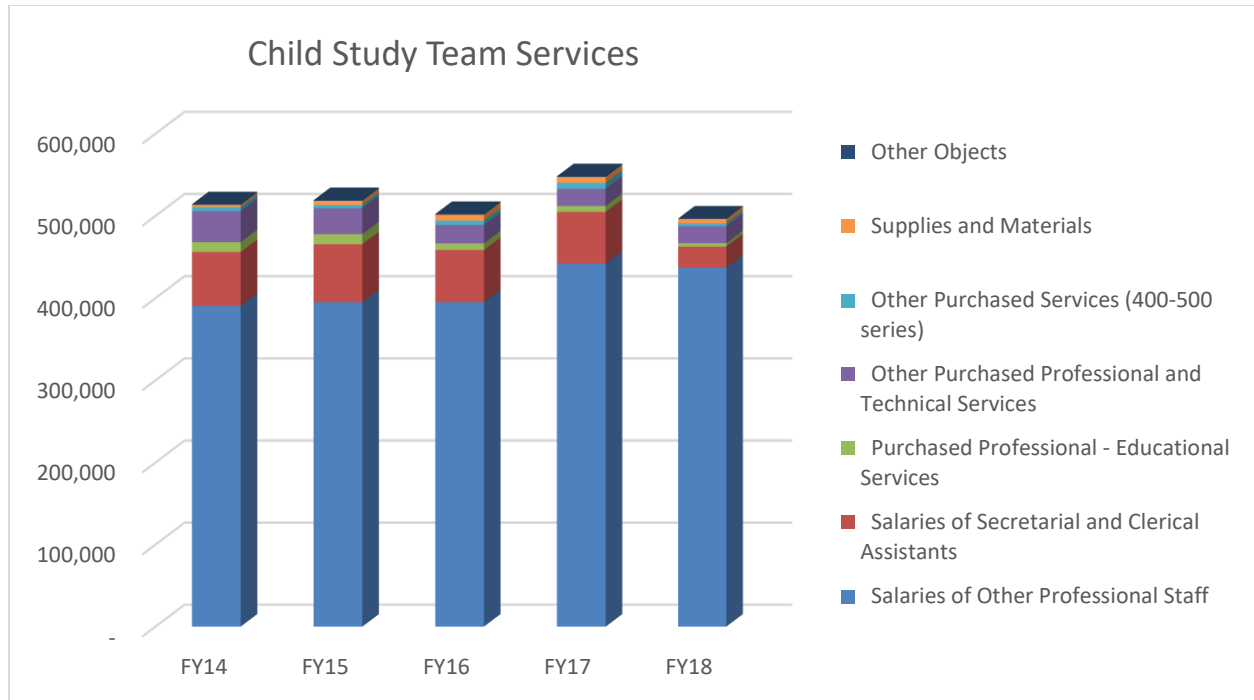


## 2017-2018 Budget

### Child Study Team

	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Salaries of Other Professional Staff	390,700	395,103	395,097	441,874	437,014
Salaries of Secretarial and Clerical Assistants	65,334	70,425	63,428	63,027	25,608
Purchased Professional - Educational Services	11,994	12,292	8,097	7,236	4,220
Other Purchased Professional and Technical Services	37,890	31,591	22,366	21,000	20,800
Other Purchased Services (400-500 series)	4,658	3,867	5,238	7,269	3,440
Supplies and Materials	2,806	5,138	7,278	7,000	5,210
Other Objects	820	820	820	850	500
	514,202	519,236	502,324	548,256	496,792

Child Study Team services (11-000-219-XXX) is used to record the costs associated with the services provided by the child study team members. A child study team consists of a school psychologist, a learning disabilities teacher-consultant, and a school social worker. Child study team members may provide both support services in the development of the I.E.P. and may also provide the actual services for the implementation of the I.E.P.s.



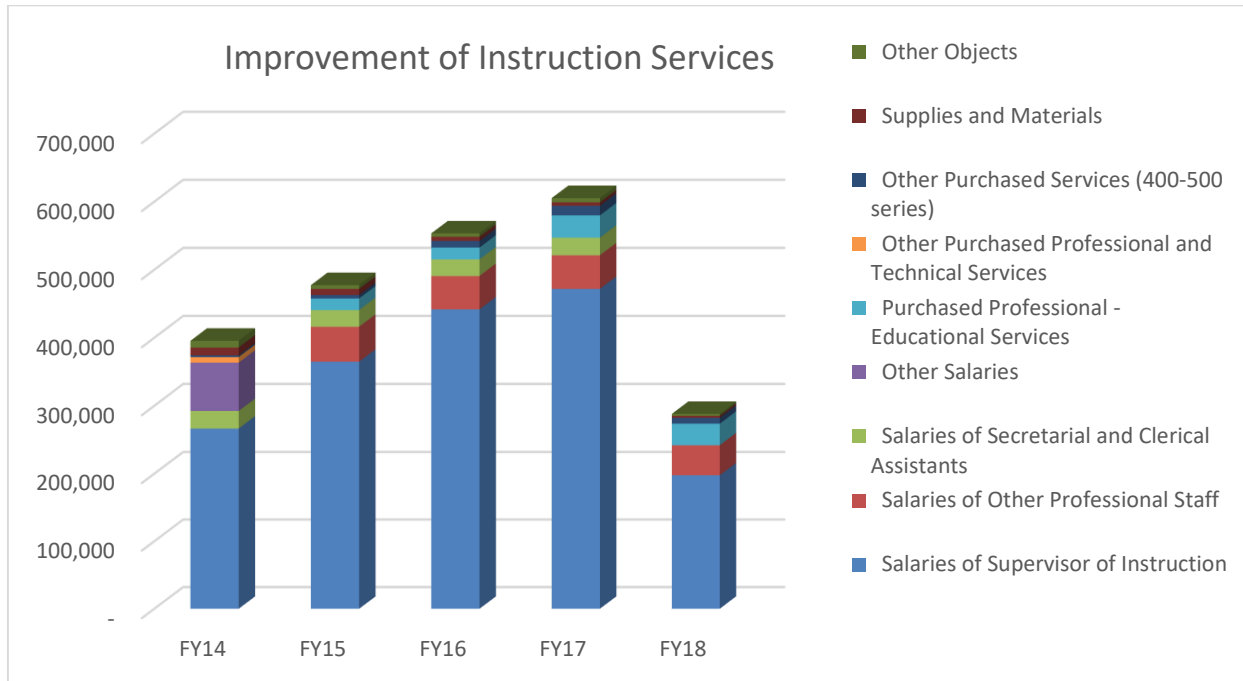


## 2017-2018 Budget

### Improvement of Instruction Services

	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Salaries of Supervisor of Instruction	266,466	364,708	441,641	471,736	197,650
Salaries of Other Professional Staff	-	51,407	49,062	49,388	44,388
Salaries of Secretarial and Clerical Assistants	25,849	24,510	24,365	25,948	-
Other Salaries	71,002	-	-	-	-
Purchased Professional - Educational Services	-	17,001	17,449	32,750	31,600
Other Purchased Professional and Technical Services	8,249	-	-	-	-
Other Purchased Services (400-500 series)	2,484	5,061	9,659	14,125	8,667
Supplies and Materials	11,572	9,021	6,171	5,000	3,000
Other Objects	9,918	5,600	5,066	6,300	2,800
	395,540	477,308	553,413	605,247	288,105

Improvement of Instruction services (11-000-221-XXX) is used to record the costs associated with assisting instructional staff in planning, developing, supporting and evaluating the process of providing valuable learning experiences for students. These activities include supervision of instruction services, curriculum development, techniques of instruction, and the monitoring and evaluation of instructional staff members.

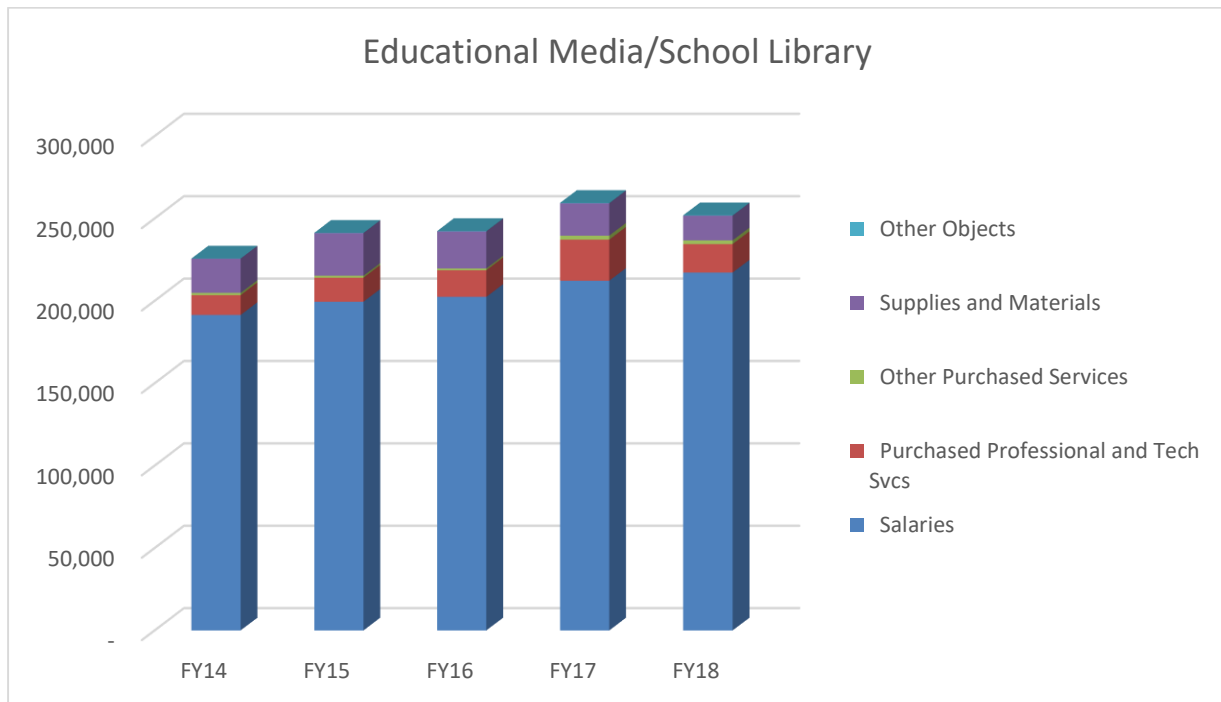


## 2017-2018 Budget

### Educational Media Services/School Library

	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Salaries	191,437	199,460	202,419	212,191	217,168
Purchased Professional and Tech Svcs	12,003	14,583	16,169	24,975	17,312
Other Purchased Services	1,405	1,210	1,100	2,415	2,230
Supplies and Materials	20,804	25,877	22,504	19,612	15,047
Other Objects	50	150	195	255	195
	225,699	241,280	242,387	259,448	251,952

Educational Media services/School Library (11-000-222-XXX) is used to record the costs associated with activities concerning the use of all teaching and learning resources, including hardware and content materials. School library services, audiovisual services, and computer assisted instruction services are recorded here.

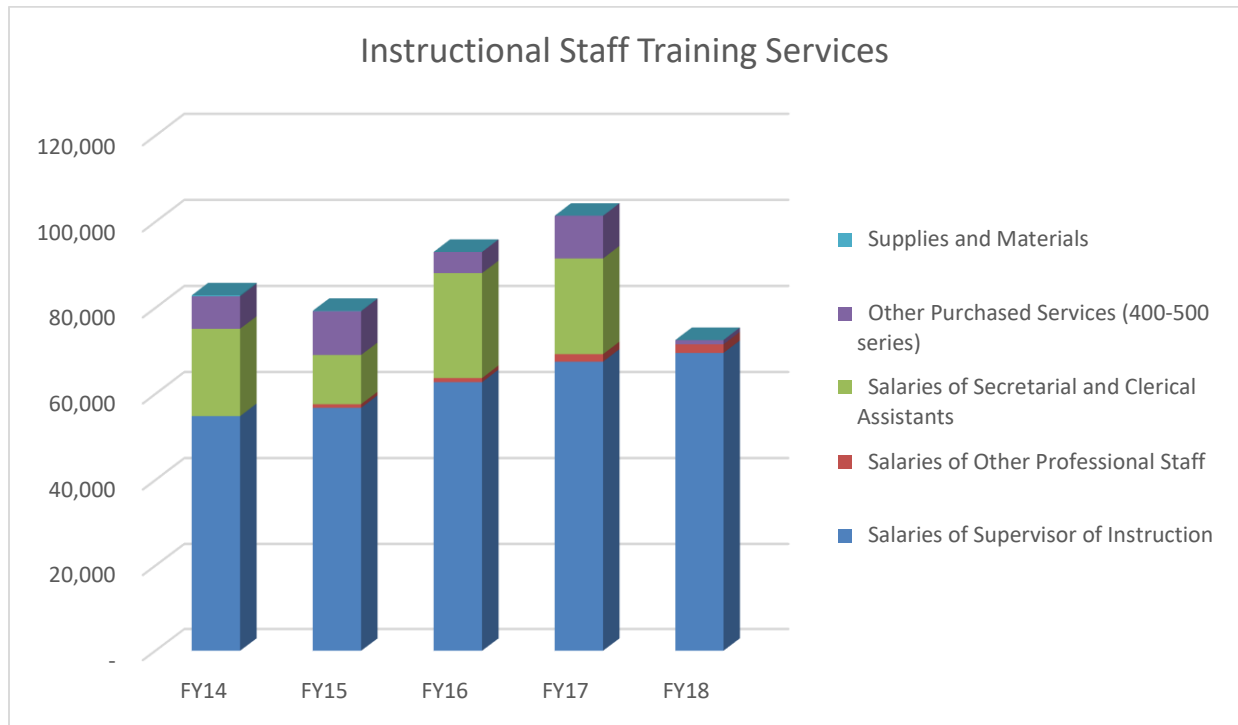


## 2017-2018 Budget

### Instructional Staff Training Services

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries of Supervisor of Instruction	54,861	56,787	62,753	67,506	69,526
Salaries of Other Professional Staff	-	825	954	1,756	2,000
Salaries of Secretarial and Clerical Assistants	20,286	11,446	24,365	22,228	-
Other Purchased Services (400-500 series)	7,554	10,173	4,934	9,925	1,000
Supplies and Materials	216	75	-	-	-
	82,917	79,306	93,006	101,415	72,526

Instructional Staff Training services (11-000-223-XXX) is used to record the activities that contribute to the professional or occupational growth and competence of members of the instructional staff during their time of service to the school system.

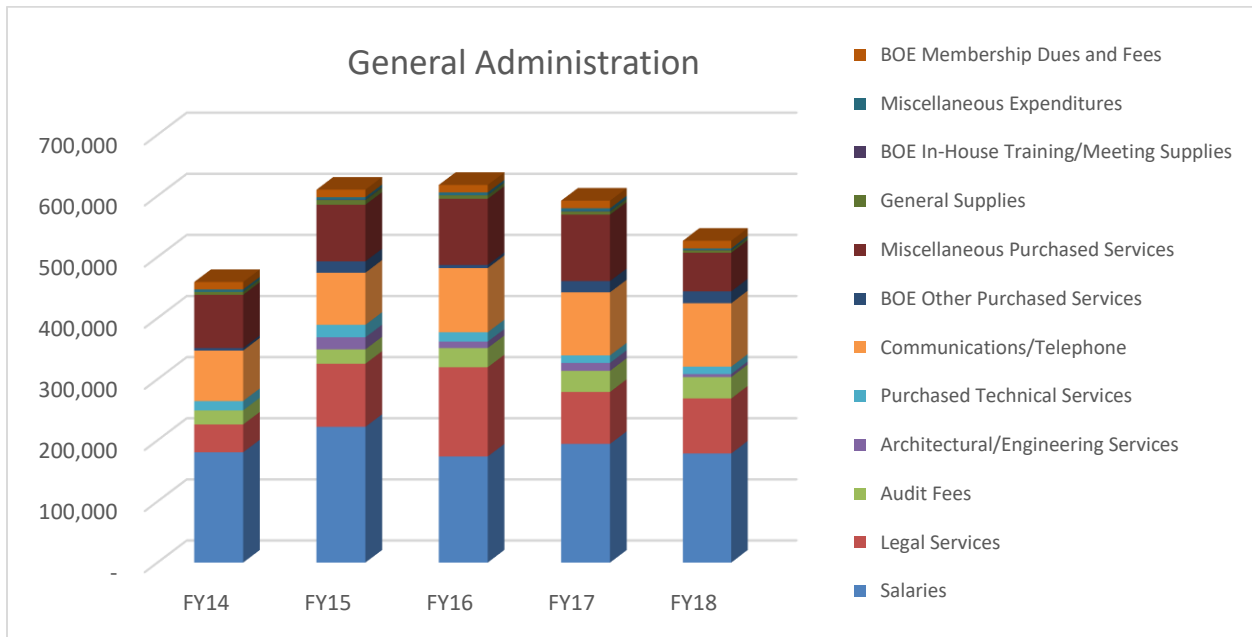


## 2017-2018 Budget

### General Administration

	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Salaries	180,480	222,056	173,552	194,243	178,512
Legal Services	45,472	103,241	145,985	84,978	90,000
Audit Fees	23,000	23,500	31,500	34,500	35,000
Architectural/Engineering Services	-	19,850	10,560	13,000	5,000
Purchased Technical Services	15,352	20,434	15,232	12,340	12,000
Communications/Telephone	82,617	85,216	105,088	103,148	103,795
BOE Other Purchased Services	4,109	18,545	5,092	18,500	19,500
Miscellaneous Purchased Services	87,050	92,730	108,231	108,660	63,167
General Supplies	4,840	7,491	5,671	5,000	4,000
BOE In-House Training/Meeting Supplies	-	706	288	500	500
Miscellaneous Expenditures	3,984	4,172	4,525	4,850	2,650
BOE Membership Dues and Fees	12,190	12,190	12,190	12,500	12,500
	459,094	610,131	617,914	592,219	526,624

General Administration (11-000-230-XXX) is used to record the costs associated with activities concerned with the establishing and administering of policy for operating the district. These include Board of Education (BOE) and executive administration services (Superintendent.)

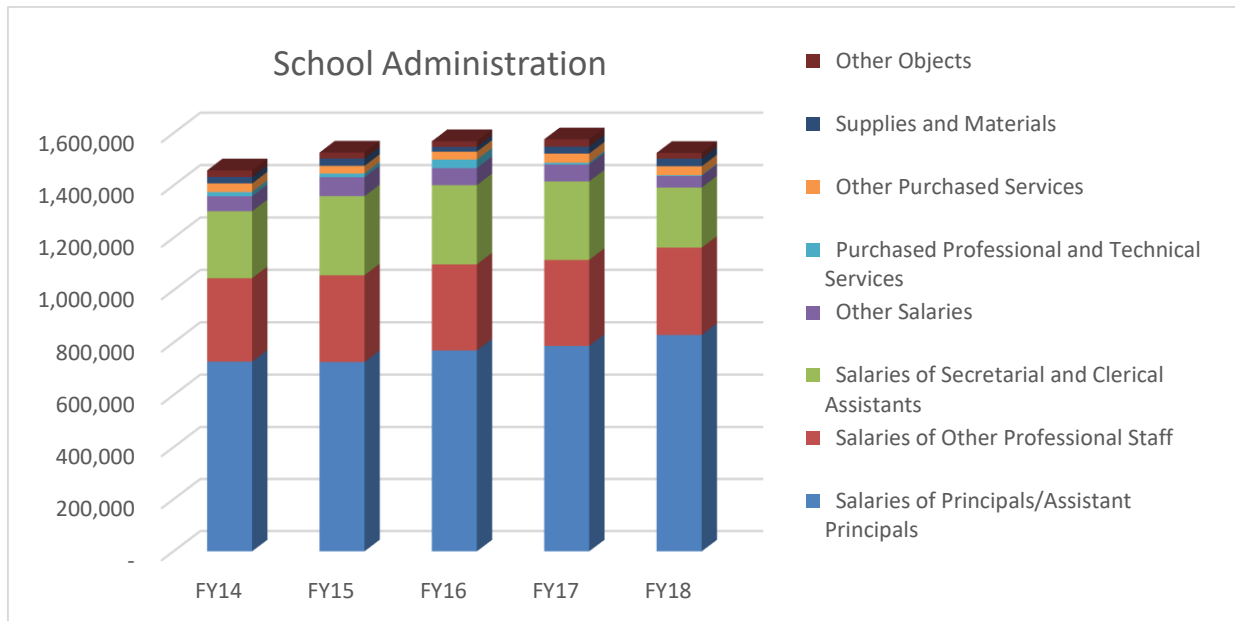


## 2017-2018 Budget

### School Administration

	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Salaries of Principals/Assistant Principals	727,448	726,260	770,237	787,888	829,566
Salaries of Other Professional Staff	318,676	331,009	328,568	327,794	333,266
Salaries of Secretarial and Clerical Assistants	255,829	302,218	302,509	299,851	229,440
Other Salaries	57,164	72,074	65,200	64,745	43,955
Purchased Professional and Technical Services	16,298	14,341	32,322	6,670	3,170
Other Purchased Services	32,600	29,178	30,376	34,956	34,217
Supplies and Materials	24,286	28,035	17,833	26,795	29,210
Other Objects	25,616	22,957	22,136	27,787	21,848
	1,457,917	1,526,072	1,569,181	1,576,486	1,524,672

School Administration (11-000-240-XXX) is used to record the costs associated with the overall administrative responsibility for a school. It includes the activities performed by the Principal, Assistant Principals, and other assistants while they supervise the operation of the school, evaluate staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the district. Also included here are the activities of department directors such as guidance, athletics, and special education.

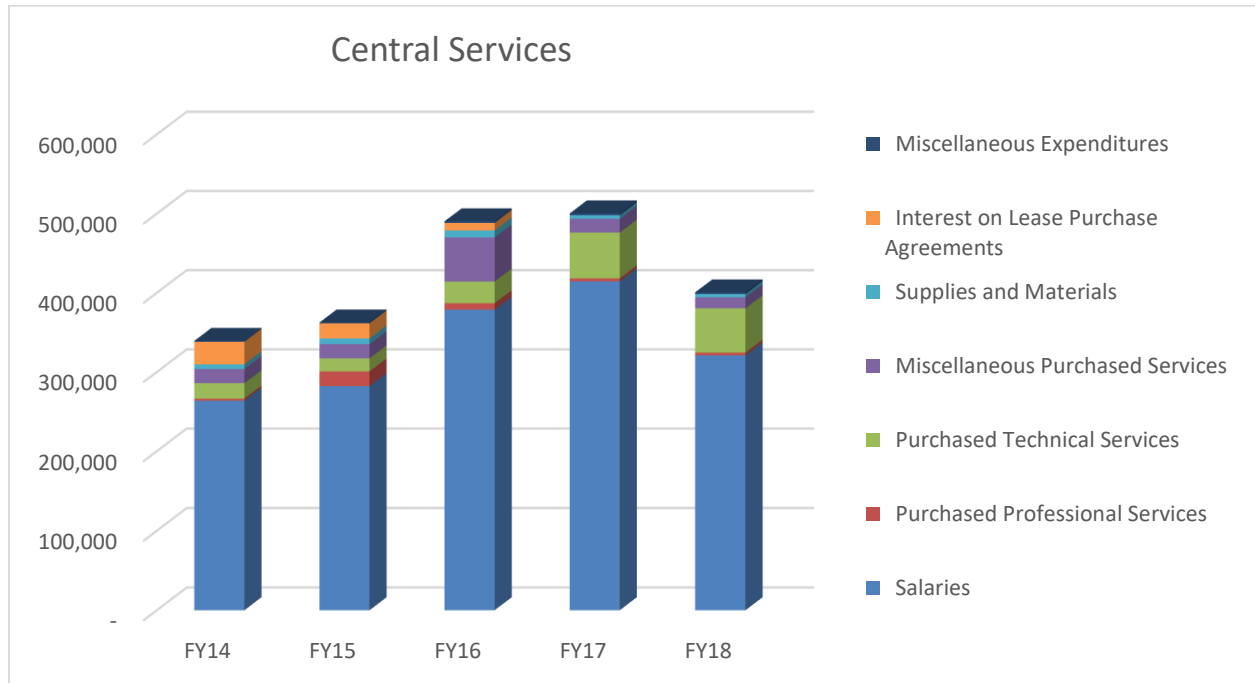


## 2017-2018 Budget

### Central Services

	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Salaries	263,787	282,282	378,768	414,468	321,073
Purchased Professional Services	2,660	18,435	8,077	3,850	3,500
Purchased Technical Services	19,460	16,484	27,325	57,800	55,950
Miscellaneous Purchased Services	17,871	18,023	55,740	17,320	13,867
Supplies and Materials	5,912	7,217	8,867	4,500	4,000
Interest on Lease Purchase Agreements	28,530	19,020	9,510	-	-
Miscellaneous Expenditures	1,190	1,090	2,080	2,320	2,200
	339,410	362,551	490,367	500,258	400,590

Central services (11-000-251-XXX) is used to record the business function and costs that support other administrative and instructional functions. The business function includes fiscal services, human resources, and purchasing. The salary for the chief business official and related expenditures are also included here.

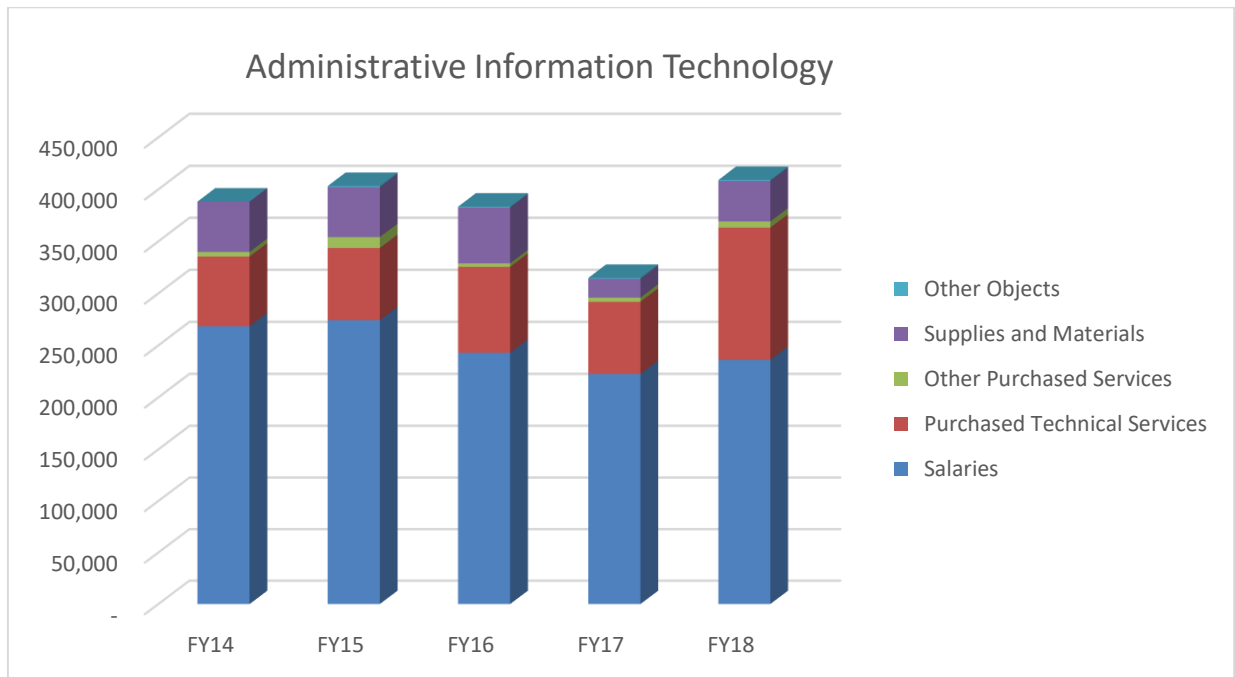


## 2017-2018 Budget

### Administrative Information Technology

	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Salaries	268,465	274,229	242,834	222,688	236,044
Purchased Technical Services	66,980	69,413	82,712	69,250	127,150
Other Purchased Services	4,376	10,530	3,391	4,000	6,000
Supplies and Materials	48,438	48,050	53,662	18,085	39,000
Other Objects	-	995	765	850	850
	388,259	403,217	383,364	314,873	409,044

Administrative Information Technology (11-000-252-XXX) is used to record activities that support the school District’s information technology systems, including maintaining and supporting administrative networks and information systems, and processing data for administrative and managerial purposes. These activities include costs associated with the supervision of technology personnel, systems planning and analysis, systems operation, network support services, and hardware and software support.



## 2017-2018 Budget

### Required Maintenance for School Facilities

	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Salaries	243,024	236,467	171,475	178,948	129,674
Cleaning, Repair, and Maint Services	161,591	165,249	177,877	127,352	108,528
General Supplies	56,722	67,187	61,696	82,892	120,495
Other Objects	-	1,338	-	-	-
	461,337	470,241	411,048	389,192	358,697

Required Maintenance for School Facilities (11-000-261-XXX) is used to report the detailed appropriations for required maintenance of our District facilities and building systems. Required maintenance is defined as expenditures for specific maintenance activities required for system warranty purposes that are approved for repairs and replacements to keep a school facility open and safe for use or in its original condition.



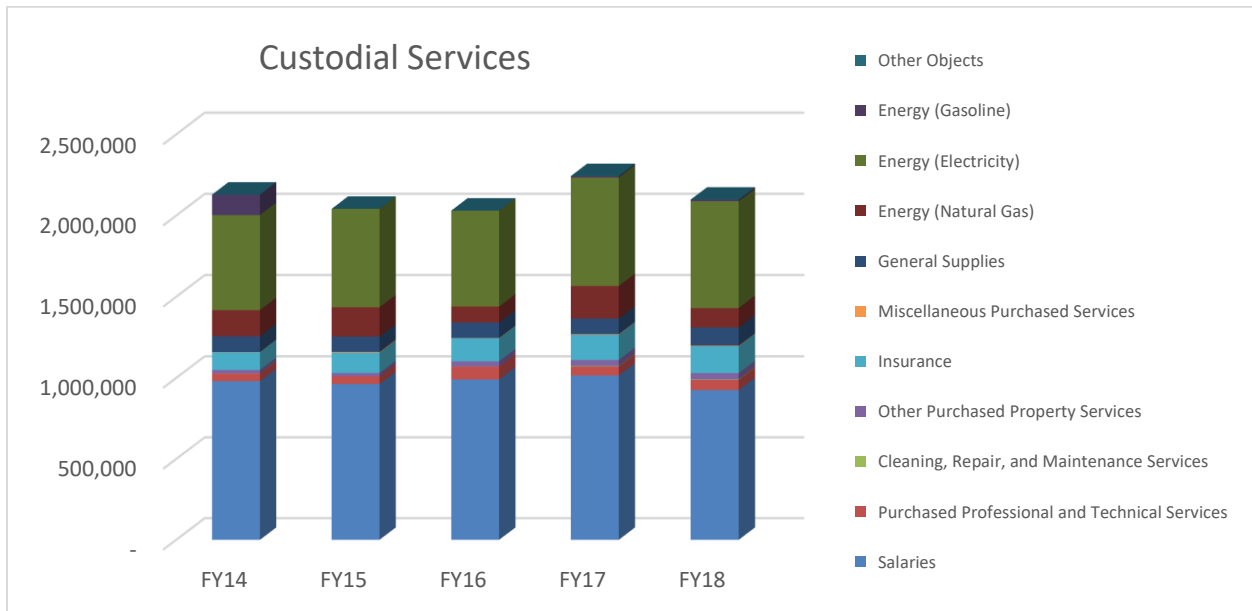


## 2017-2018 Budget

### Custodial Services

	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Salaries	980,736	962,441	991,058	1,015,075	925,438
Purchased Professional and Technical Services	46,633	47,443	79,252	54,772	62,360
Cleaning, Repair, and Maintenance Services	686	-	291	2,790	3,247
Other Purchased Property Services	21,109	20,671	32,270	38,254	38,955
Insurance	108,787	125,000	141,489	155,500	165,000
Miscellaneous Purchased Services	1,690	4,540	1,935	3,313	3,410
General Supplies	97,645	94,822	95,608	96,590	112,004
Energy (Natural Gas)	160,855	180,624	97,801	200,000	120,000
Energy (Electricity)	585,328	606,056	590,735	668,000	657,550
Energy (Gasoline)	125,806	-	-	8,614	9,780
Other Objects	300	300	525	773	775
	2,129,575	2,041,897	2,030,964	2,243,681	2,098,519

Custodial services (11-000-262-XXX) is used for expenditures for the daily upkeep of the facilities that would not otherwise be required to maintain its original condition over its useful life. This includes custodial services, routine maintenance and other operational costs.

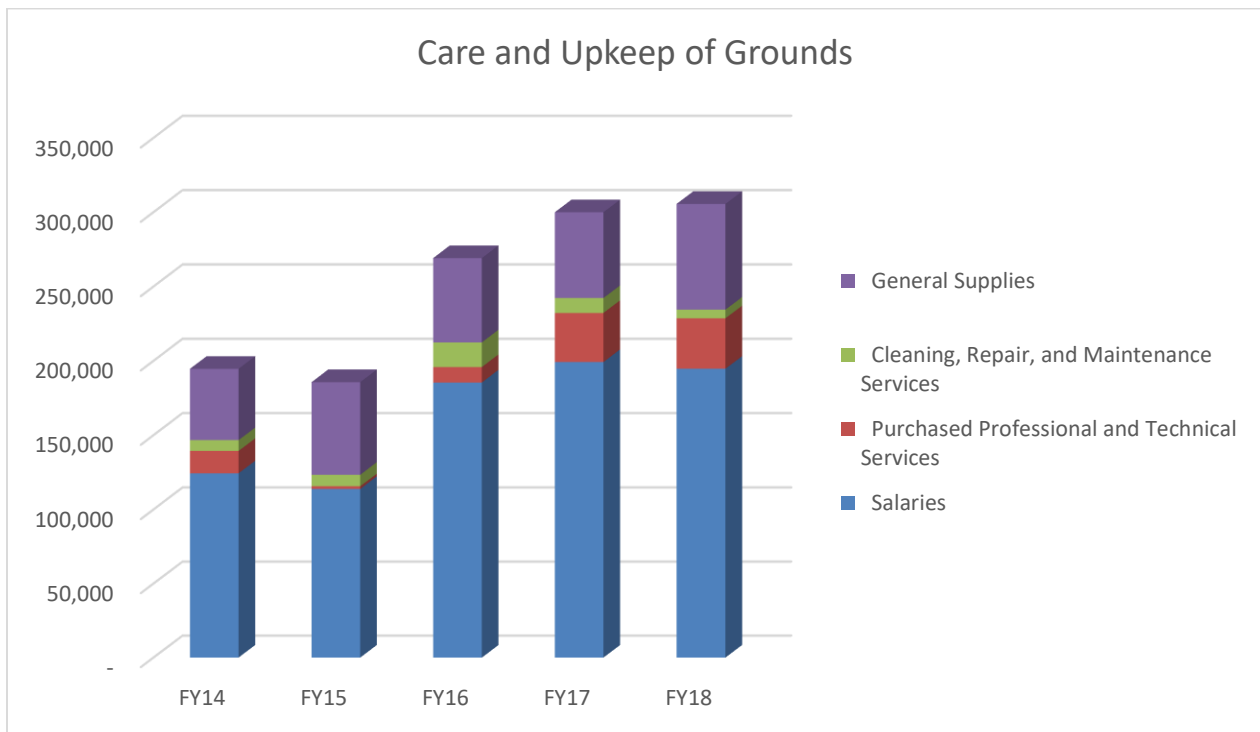


## 2017-2018 Budget

### Care and Upkeep of Grounds

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries	124,343	113,818	185,439	199,210	194,674
Purchased Professional and Technical Services	15,060	1,830	10,368	33,016	33,935
Cleaning, Repair, and Maintenance Services	7,277	7,699	16,613	10,062	5,840
General Supplies	47,929	62,331	56,715	57,683	71,115
	194,609	185,678	269,135	299,971	305,564

Care and Upkeep of Grounds (11-000-263-XXX) is used to record the activities of maintaining and improving the land, but not the buildings. These include snow removal, landscaping, and athletic field preparation and maintenance.

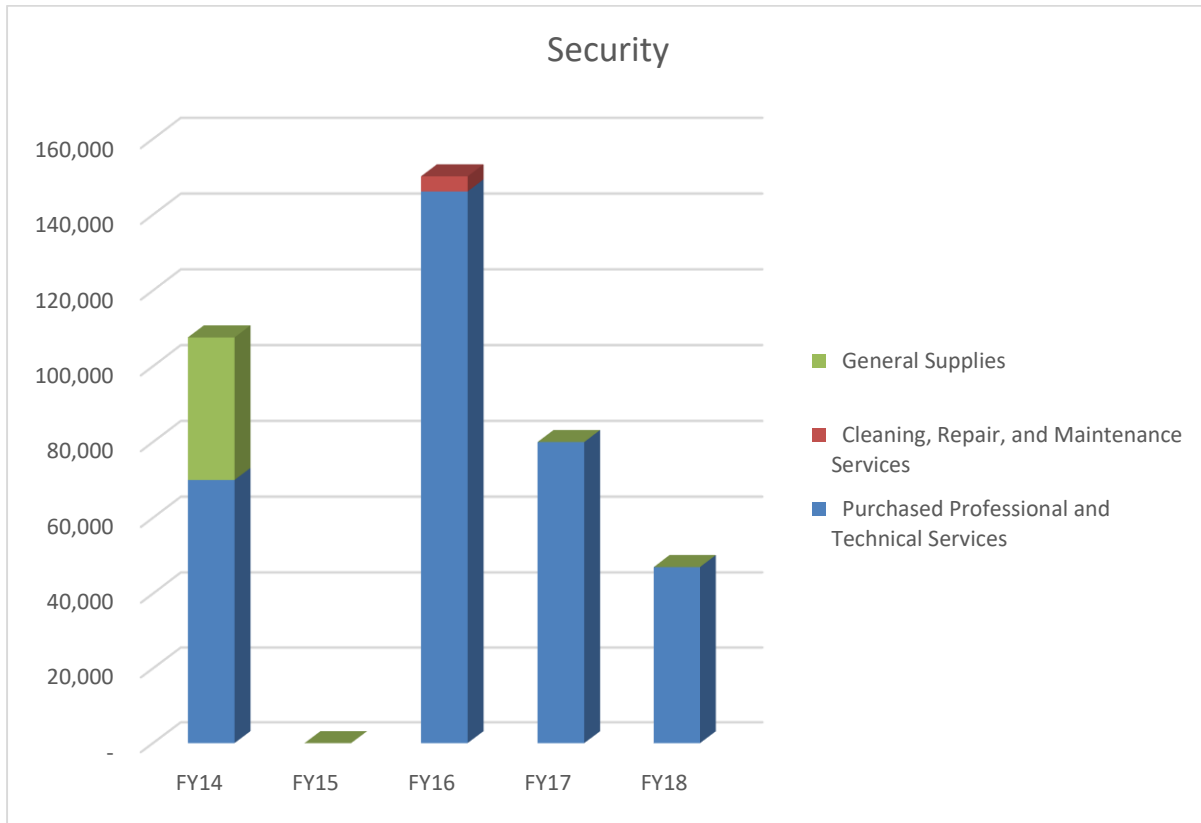


## 2017-2018 Budget

### Security

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Purchased Professional and Technical Services	70,000	-	146,141	80,000	47,000
Cleaning, Repair, and Maintenance Services	-	-	3,986	-	-
General Supplies	37,612	-	-	-	-
	107,612	-	150,127	80,000	47,000

Security (11-000-266-XXX) is used to record activities that maintain a secure environment for students, staff and visitors, whether in transit to or from school or on campus. Costs include the district resource officer, installation and maintenance of security monitoring devices and other related costs.



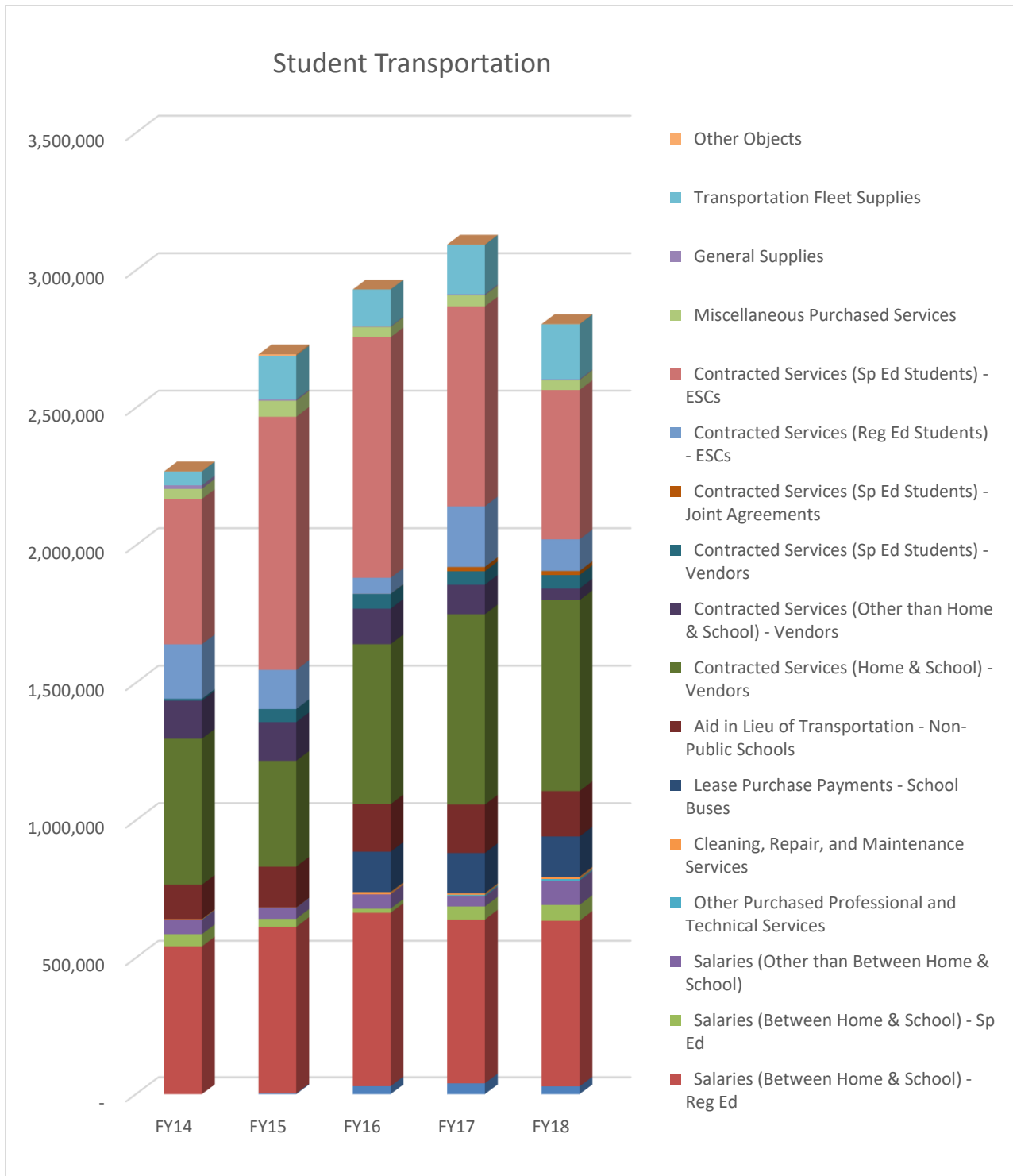
## 2017-2018 Budget

### Student Transportation Services

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Salaries of Non-Instructional Aides	-	2,923	29,212	39,845	28,331
Salaries (Between Home & School) - Reg Ed	541,400	609,367	634,123	599,186	606,411
Salaries (Between Home & School) - Sp Ed	44,490	29,341	15,302	47,500	57,500
Salaries (Other than Between Home & School)	51,126	40,242	52,009	36,400	88,200
Other Purchased Professional and Technical Services	1,283	321	-	6,000	6,000
Cleaning, Repair, and Maintenance Services	2,317	589	8,358	5,750	8,250
Lease Purchase Payments - School Buses			146,625	146,626	146,626
Aid in Lieu of Transportation - Non-Public Schools	124,878	148,753	172,928	175,934	165,000
Contracted Services (Home & School) - Vendors	531,339	384,969	581,844	692,000	693,992
Contracted Services (Other than Home & School) - Vendors	138,327	140,569	128,935	107,600	42,800
Contracted Services (Sp Ed Students) - Vendors	6,705	47,672	53,555	49,000	48,723
Contracted Services (Sp Ed Students) - Joint Agreements			403	15,600	15,000
Contracted Services (Reg Ed Students) - ESCs	198,290	142,006	58,518	220,500	114,900
Contracted Services (Sp Ed Students) - ESCs	528,479	920,528	874,991	727,000	542,900
Miscellaneous Purchased Services	36,684	58,773	37,326	40,437	36,242
General Supplies	12,910	4,528	2,234	3,500	3,000
Transportation Fleet Supplies	50,530	159,289	134,066	180,000	200,000
Other Objects	267	4,574	-	750	1,000
	<u>2,269,025</u>	<u>2,694,444</u>	<u>2,930,429</u>	<u>3,093,628</u>	<u>2,804,875</u>

Student Transportation services (11-000-270-XXX) is used to record the costs associated with conveying students between home and school, and from school to other school related activities. This function includes the supervision of student transportation services as well as vehicle servicing and maintenance. Fuel costs specific to student transportation are recorded within fleet supplies at the object level. This classification changed in FY15 as prior these costs were recorded in custodial services.

## 2017-2018 Budget

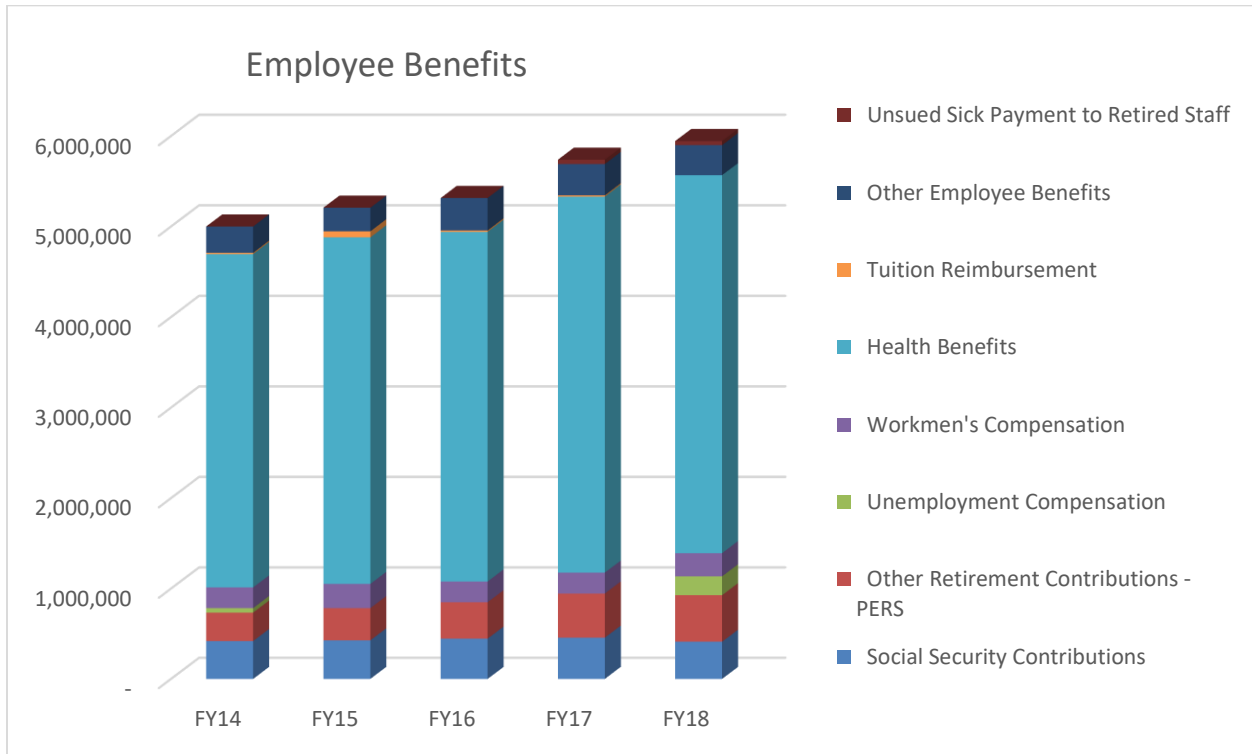


## 2017-2018 Budget

### Personal Services – Employee Benefits

	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Social Security Contributions	419,380	426,826	446,118	456,521	411,965
Other Retirement Contributions - PERS	314,178	357,459	403,180	488,578	515,280
Unemployment Compensation	50,000	-	-	-	207,966
Workmen's Compensation	229,700	268,215	229,207	231,416	257,000
Health Benefits	3,682,200	3,827,720	3,862,419	4,153,849	4,174,495
Tuition Reimbursement	13,960	66,387	15,312	13,870	-
Other Employee Benefits	290,977	261,123	358,353	346,285	332,155
Unused Sick Payment to Retired Staff	-	-	-	47,160	45,000
	5,000,395	5,207,730	5,314,589	5,737,679	5,943,861

Personal services – Employee Benefits (11-XXX-XXX-2XX) is used to report the employee benefits for district staff whose salaries are reported in the general fund.

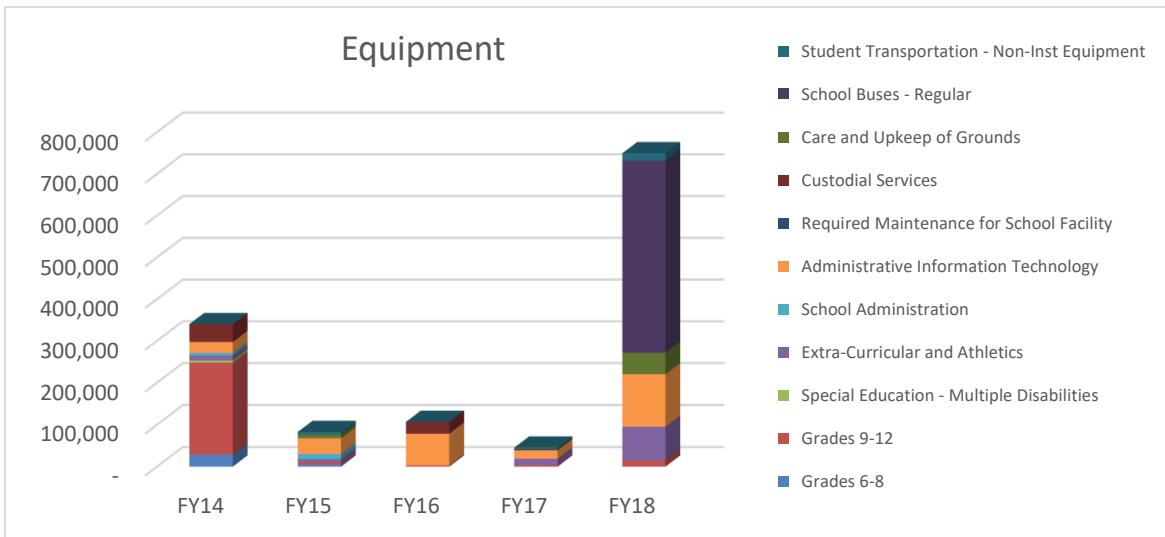


## 2017-2018 Budget

### Equipment

	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Grades 6-8	28,412	5,240	-	-	-
Grades 9-12	219,409	5,725	2,848	3,750	15,000
Special Education - Multiple Disabilities	5,087	-	-	-	-
Extra-Curricular and Athletics	12,192	7,281	-	15,250	80,300
School Administration	5,920	12,020	-	-	-
Administrative Information Technology	26,200	37,423	75,705	20,000	125,000
Required Maintenance for School Facility	-	-	-	3,990	-
Custodial Services	42,929	-	28,272	-	-
Care and Upkeep of Grounds	-	9,099	-	2,457	51,440
School Buses - Regular	-	-	-	-	460,000
Student Transportation - Non-Inst Equipment	-	5,936	-	-	17,630
	340,149	82,724	106,825	45,447	749,370

Equipment (12-XXX-XXX-73X) items are any instrument, machine, apparatus, or set of articles (including software) which meets all of the following criteria: Retains its original shape, appearance, and character with use; does not lose its identity through fabrication or incorporation into a more complex unit; it is non-expendable, that is, if the item is damaged it is more feasible to repair the item than replace it; under normal conditions of use it can be expected to serve its purpose for at least one year. The capitalization threshold has been set at \$2,000 for financial reporting purposes.

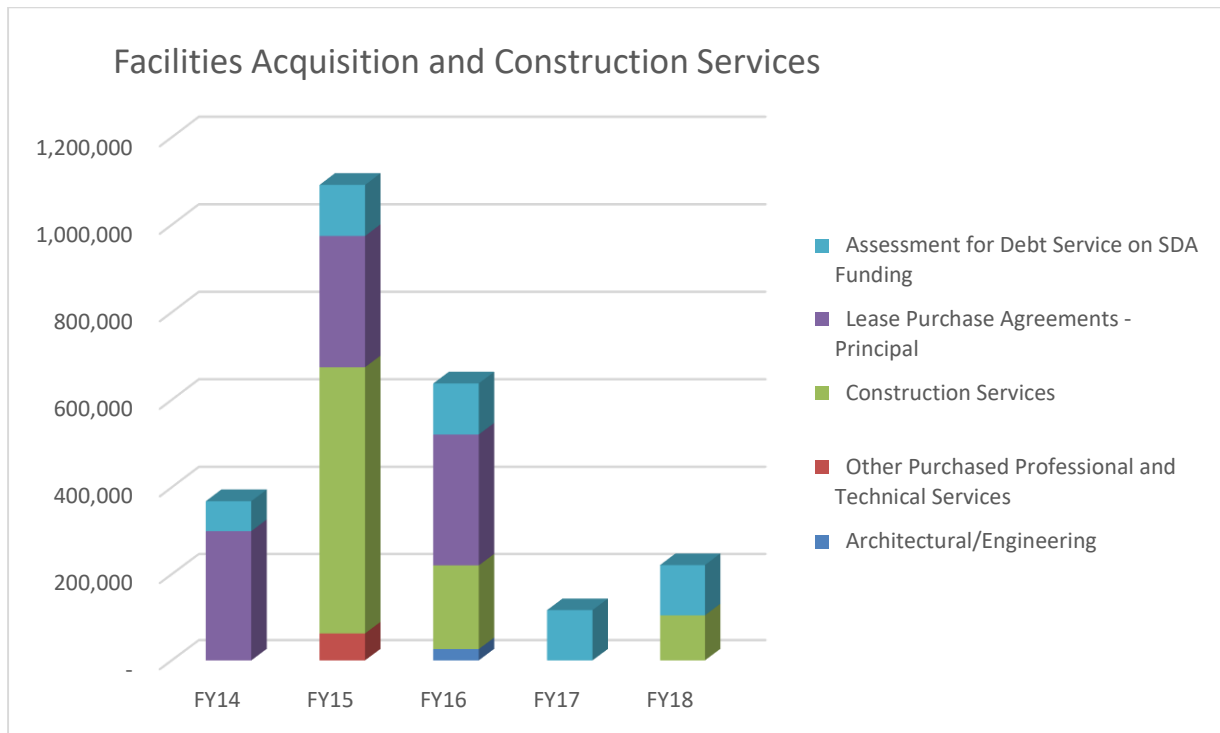


## 2017-2018 Budget

### Facilities Acquisition and Construction Services

	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Architectural/Engineering	-	-	26,363	-	-
Other Purchased Professional and Technical Services	-	62,580	-	-	-
Construction Services	-	611,901	194,313	-	104,650
Lease Purchase Agreements - Principal	300,000	300,000	300,000	-	-
Assessment for Debt Service on SDA Funding	68,385	116,737	116,737	116,737	116,737
	368,385	1,091,218	637,413	116,737	221,387

Facilities Acquisition and Construction services (12-000-400-XXX) is used to record activities funded by current revenues concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions, and improving sites. The capital projects fund (Fund 30) accounts for major capital facility improvements where the source of revenue would be the sale of bonds, grants, or transfers from the general fund to augment the grant.





## 2017-2018 Budget

### Increase in Capital Reserve

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Interest Deposit to Capital Reserve	-	-	-	100	100
Increase in Capital Reserve	-	-	-	-	281,285
	-	-	-	100	281,385

### Capital Reserve Account Balance

	FY14	FY15	FY16	FY17	FY18
Beginning Balance at July 1	1	500,100	500,100	13,600	13,700
Increase in Capital Reserve	500,099	-	-	100	281,385
Withdrawal from Capital Reserve	-	-	(486,500)	-	-
Ending Balance at June 30	500,100	500,100	13,600	13,700	295,085

Increase in Capital Reserve (10-604) is used to record a budgeted increase in the capital reserve account to help finance the local share of the District's Long Range Facilities Plan (LRFP.) Investment income is listed separately at the object level.

## 2017-2018 Budget

### Transfer of Funds to Charter Schools

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Charter School Tuition	-	-	-	12,588	8,833
	-	-	-	12,588	8,833

Transfer of Funds to Charter Schools (10-000-100-56X) is used to record the estimated payment of District general fund revenues related to resident students projected to attend a charter school. The amount recorded is provided by the Department of Education and includes the projected per pupil regular education spending and special education amounts for those pupils.

## 2017-2018 Budget

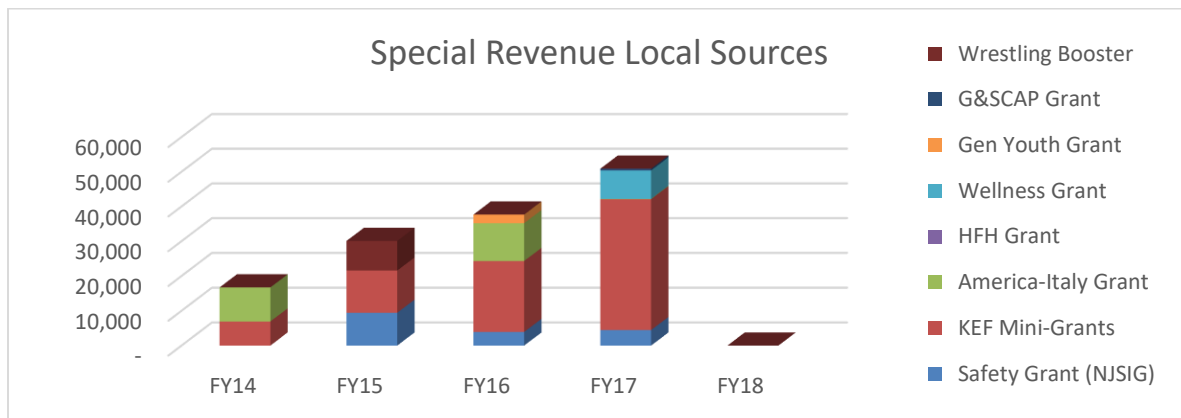
### Special Revenue Fund Appropriations by Program

Local Sources	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Safety Grant (NJSIG)	-	9,436	3,914	4,452	-
KEF Mini-Grants	6,927	12,130	20,398	37,625	-
America-Italy Grant	9,781	-	10,872	128	-
HFH Grant	-	-	-	-	-
Wellness Grant	-	-	-	8,182	-
Gen Youth Grant	-	-	2,475	-	-
G&SCAP Grant	-	-	-	500	-
Wrestling Booster	-	8,500	-	-	-
	16,708	30,066	37,659	50,887	-

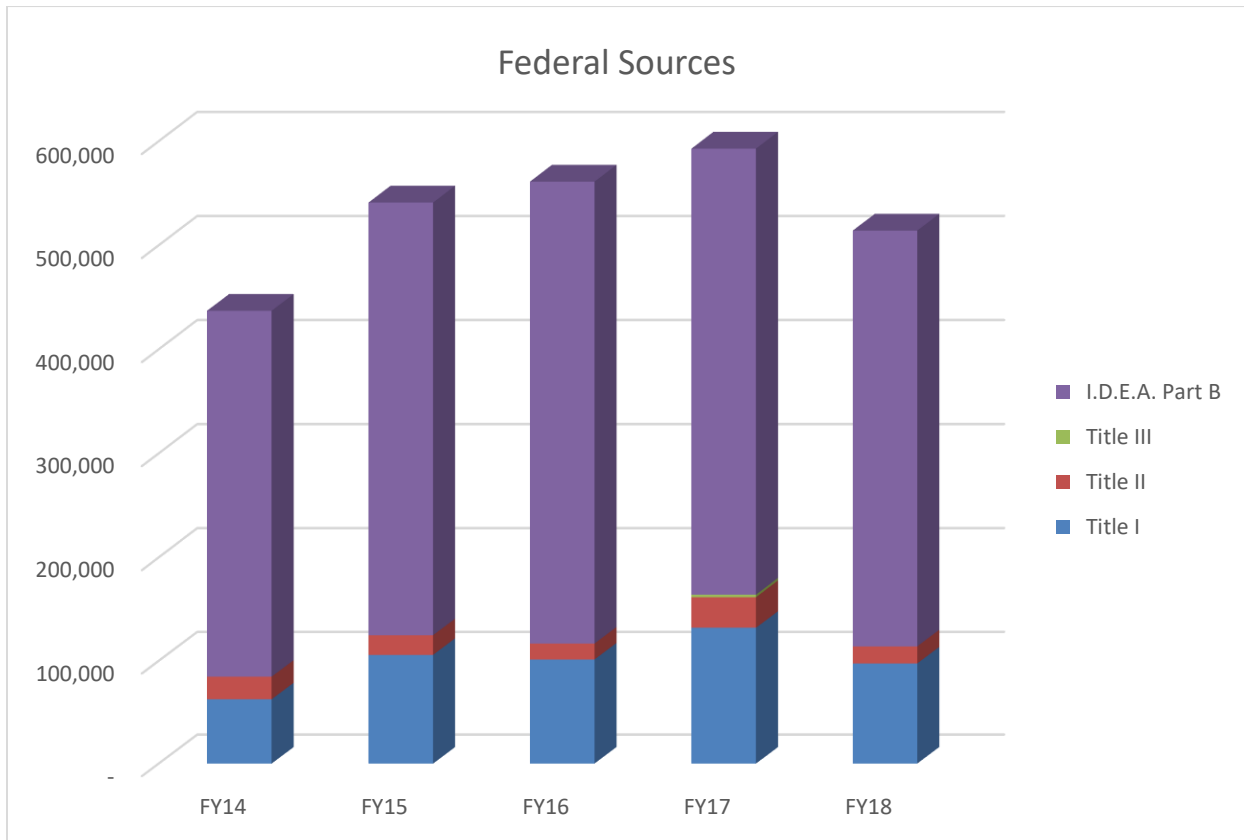
  

Federal Sources	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
Title I	62,640	105,858	101,415	132,297	97,507
Title II	21,984	19,129	15,499	29,487	16,652
Title III	-	-	-	2,475	-
I.D.E.A. Part B	352,451	416,112	444,313	428,663	400,000
	437,075	541,099	561,227	592,922	514,159

The Special Revenue Fund (20-XXX-XXX-XXX) accounts for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Some examples of special revenue funds might include restricted federal grants in aid and local donations. These funds are additionally grouped by local, state and federal sources.



## 2017-2018 Budget

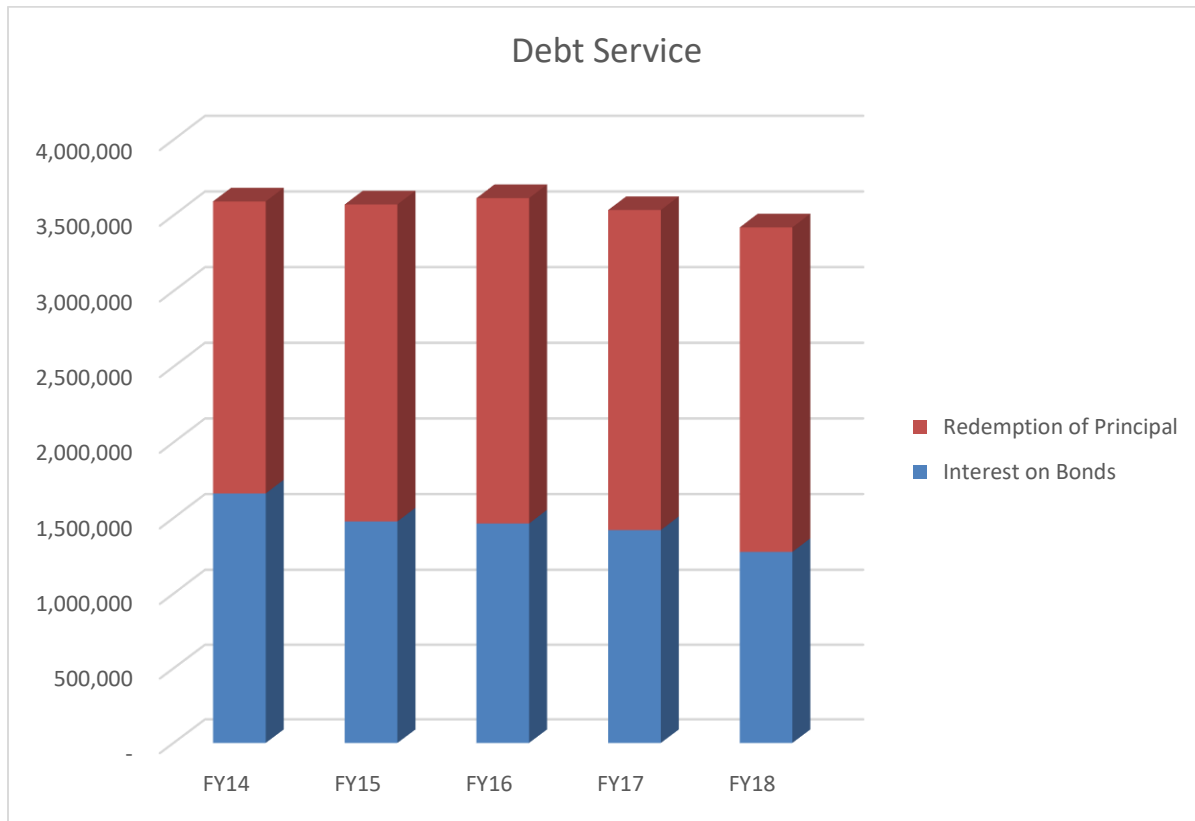


## 2017-2018 Budget

### Debt Service Fund Appropriations at Object Level

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
Interest on Bonds	1,662,163	1,477,255	1,463,916	1,420,341	1,275,822
Redemption of Principal	1,930,000	2,095,000	2,150,000	2,115,000	2,145,000
	<b>3,592,163</b>	<b>3,572,255</b>	<b>3,613,916</b>	<b>3,535,341</b>	<b>3,420,822</b>

The Debt Service Fund (40-XXX-XXX-XXX) accounts for the principal and interest payments on outstanding long-term debt. The source of revenue in this fund would be state aid, debt service tax levy, and transfers from capital projects after completion of the original purpose or transfers from general fund capital reserve.



# 2017-2018 Budget

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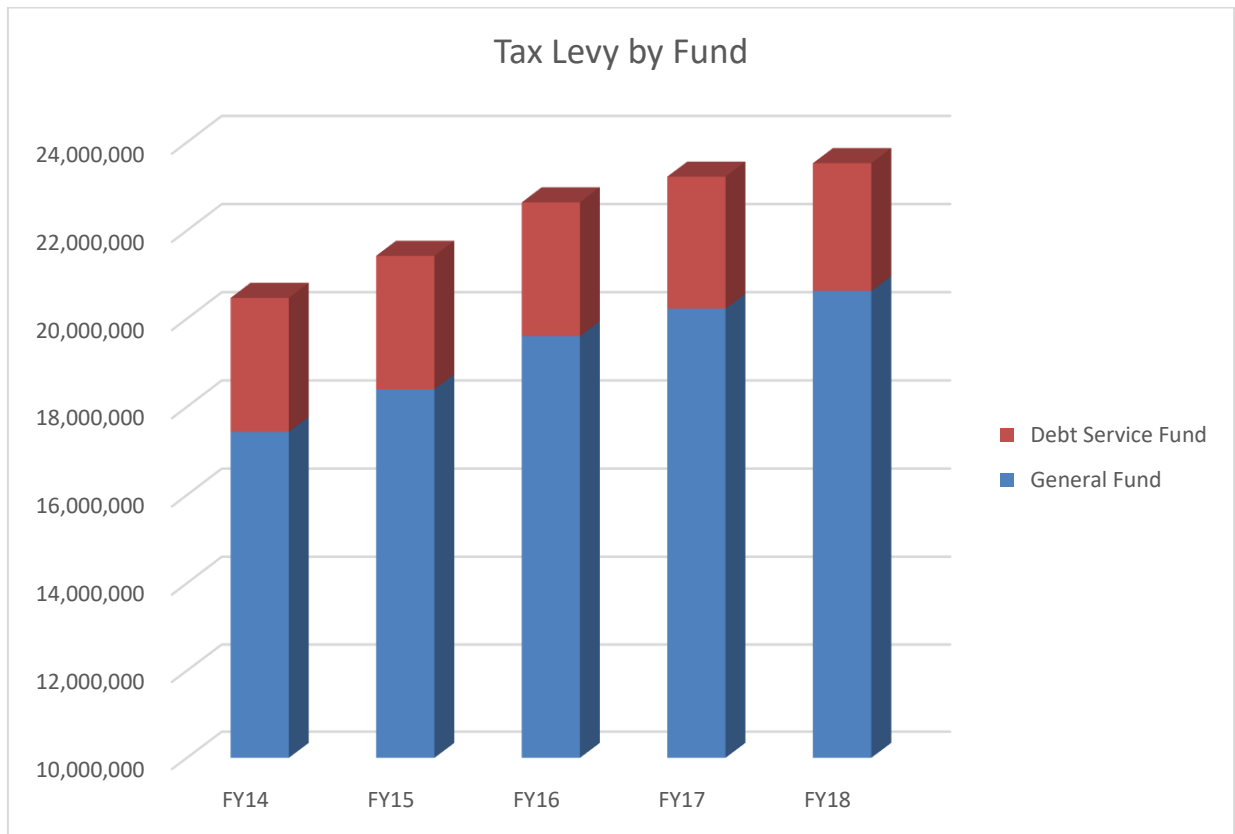
## Informational Section

## 2017-2018 Budget

### Tax Levy Analysis

	Actual			Revised FY17	Proposed FY18
	FY14	FY15	FY16		
General Fund	17,431,770	18,400,237	19,605,356	20,226,031	20,630,552
Debt Service Fund	3,039,318	3,024,851	3,031,482	2,993,976	2,896,054
<b>Total Tax Levy</b>	<b>20,471,088</b>	<b>21,425,088</b>	<b>22,636,838</b>	<b>23,220,007</b>	<b>23,526,606</b>

The general fund tax levy has increased 18.4%, or \$3,198,782 since FY14. This increase can be directly attributed to the failure of the State of New Jersey to fund Kingsway according to the School Funding Reform Act (SFRA) of 2008. If fully funded in FY18, Kingsway Regional would receive an additional \$11.2 million from the State of New Jersey.



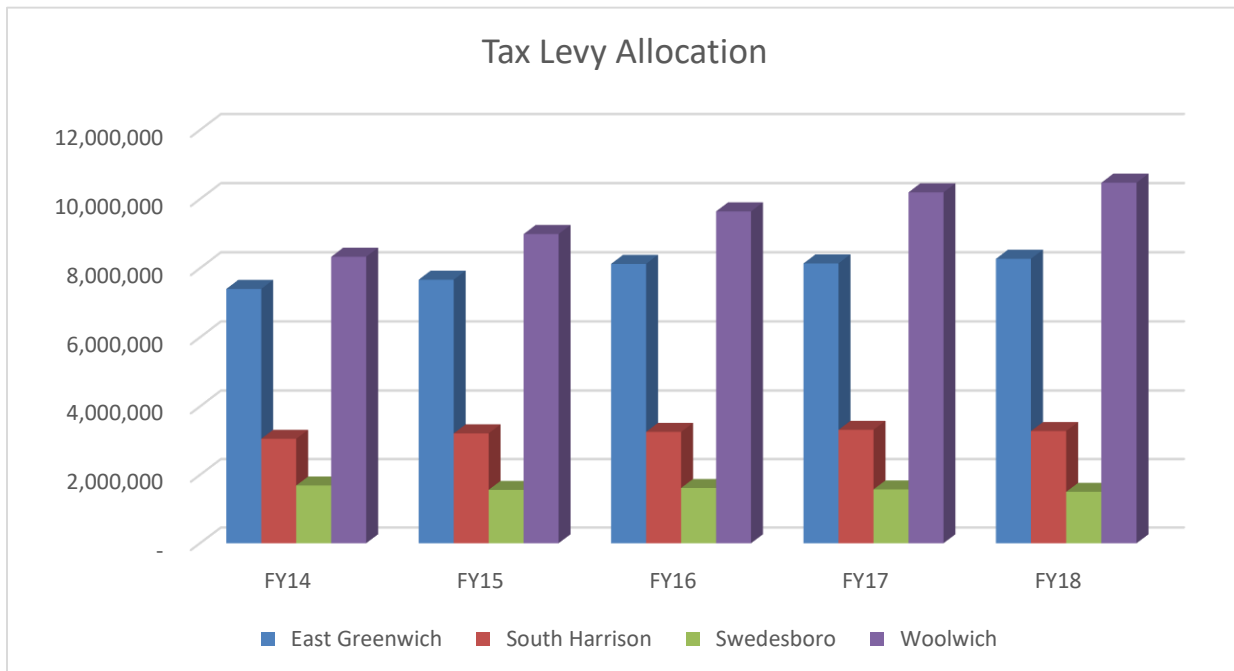
## 2017-2018 Budget

### Tax Levy Allocation

	Actual			Revised	Proposed
	FY14	FY15	FY16	FY17	FY18
East Greenwich	7,398,551	7,666,136	8,123,897	8,137,602	8,270,854
South Harrison	3,053,996	3,212,136	3,256,290	3,316,426	3,280,397
Swedesboro	1,688,729	1,560,059	1,614,466	1,572,325	1,502,991
Woolwich	8,329,812	8,986,757	9,642,185	10,193,654	10,472,364
<b>Total Tax Levy</b>	<b>20,471,088</b>	<b>21,425,088</b>	<b>22,636,838</b>	<b>23,220,007</b>	<b>23,526,606</b>

As a regional school district, tax rates deviate on a municipality by municipality basis. There are several variables considered by the State of NJ when allocating the tax burden to each municipality. They are:

1. Equalized Value (EV) – Common basis of property valuation for comparative purposes
2. Total Enrollment – Elementary vs. regional school district enrollment by town
3. Distribution of EV – EV is split on basis of elementary and regional enrollment





## 2017-2018 Budget

### Regional School Tax Rates

	2014	2015	2016	2017	2018
East Greenwich	0.726	0.752	0.760	0.767	0.768
South Harrison	0.851	0.868	0.879	0.869	0.869
Swedesboro	0.867	0.905	0.851	0.919	0.892
Woolwich	0.798	0.848	0.859	0.883	0.912

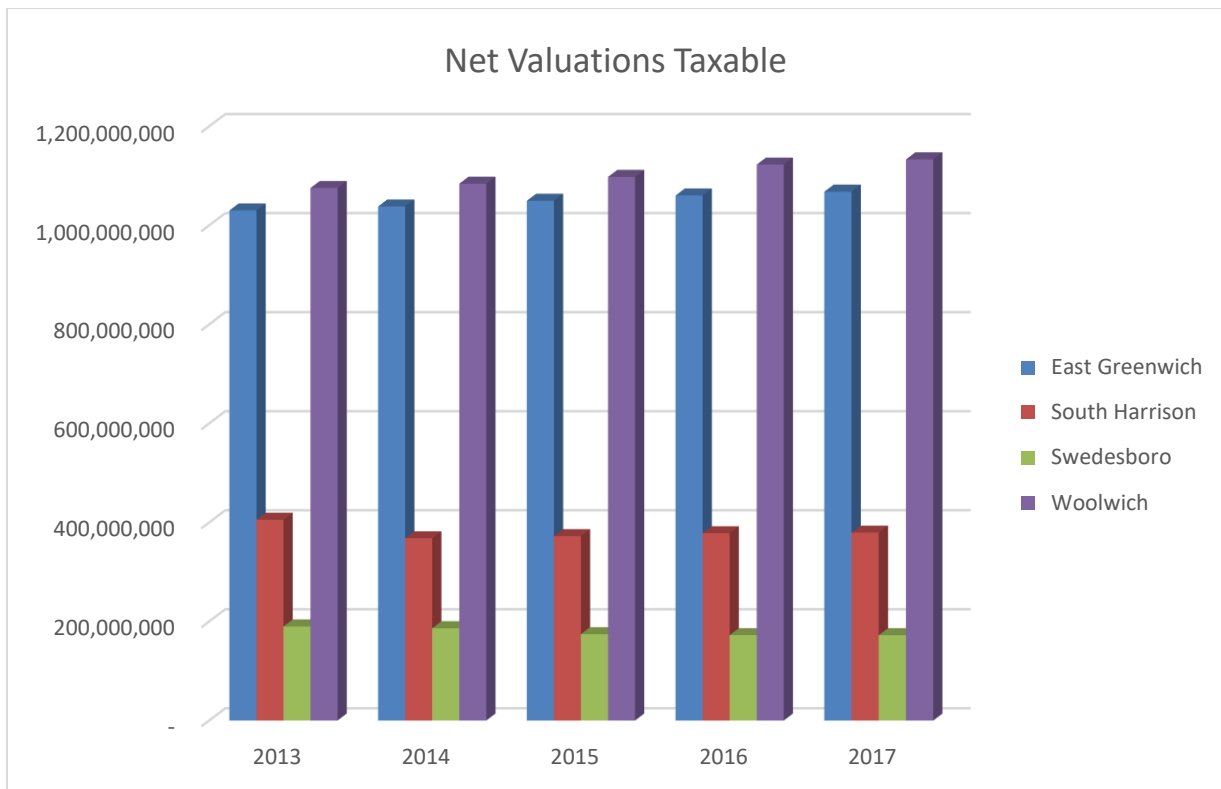


## 2017-2018 Budget

### Net Valuation Taxable

	2013	2014	2015	2016	2017
East Greenwich	1,030,313,997	1,038,264,342	1,049,841,385	1,060,518,500	1,068,250,300
South Harrison	405,587,016	368,089,558	372,384,525	378,324,352	379,454,625
Swedesboro	190,013,917	186,448,059	174,478,801	172,468,500	172,331,900
Woolwich	1,075,634,628	1,084,166,962	1,097,995,392	1,122,915,247	1,133,399,244

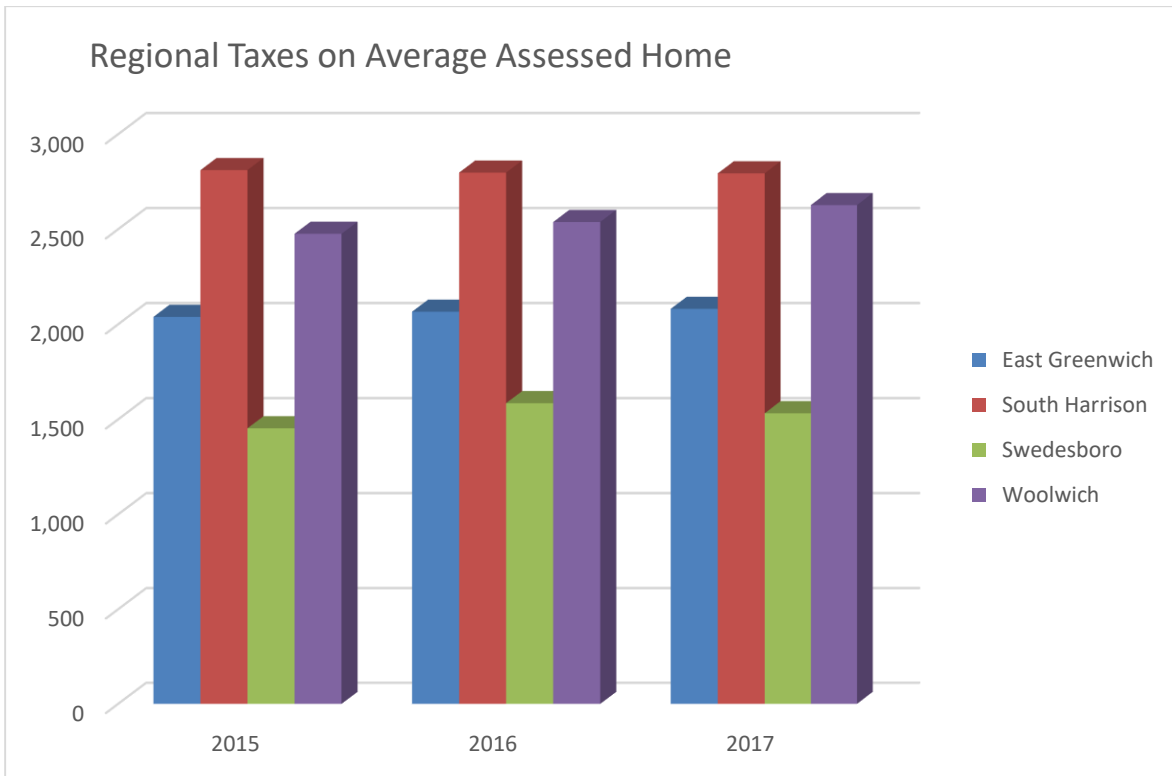
In addition to the municipal percentage shares, the net valuations taxable (NVT) of each town will have an impact on the individual town's tax rates as well. The following charts depict the variances in NVT and tax rates for a five (5) year period:



## 2017-2018 Budget

### Annual Regional School Taxes on Average Assessed Home Values

	2015	2016	2017
East Greenwich	2,039	2,066	2,081
South Harrison	2,811	2,798	2,794
Swedesboro	1,453	1,585	1,532
Woolwich	2,476	2,538	2,627

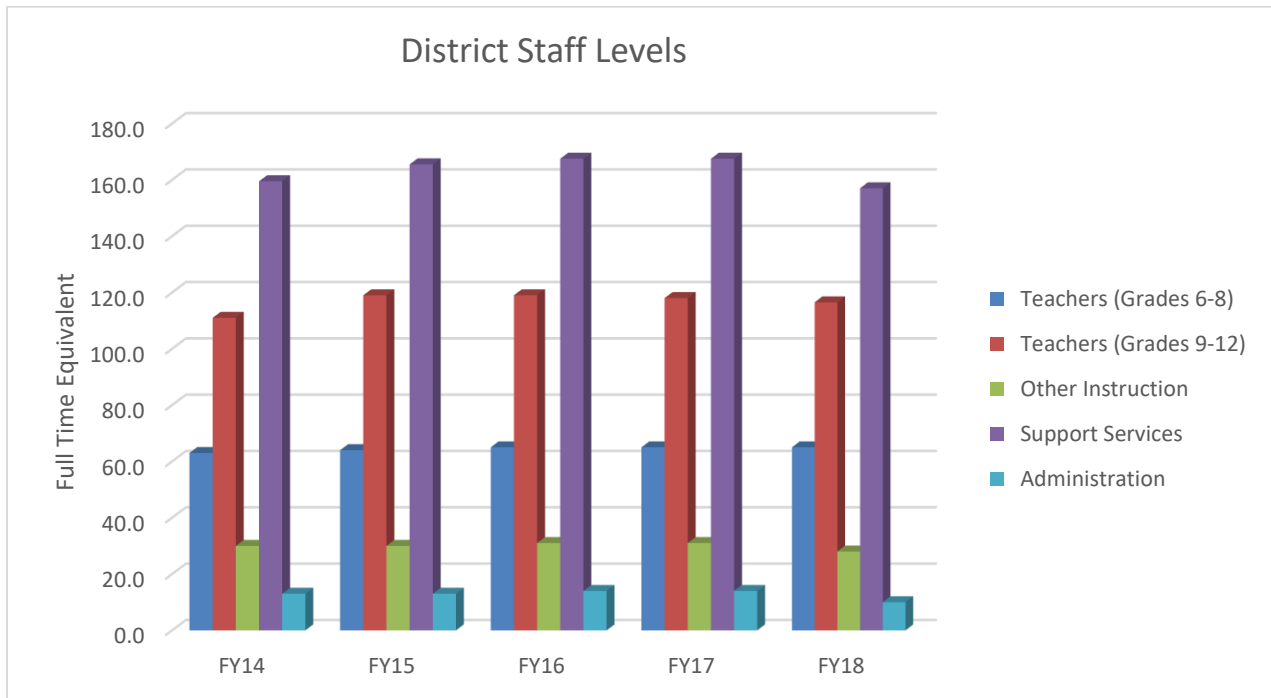


## 2017-2018 Budget

### Staffing Levels

Full Time Equivalent Positions	Actual			Current	Proposed
	FY14	FY15	FY16	FY17	FY18
Teachers (Grades 6-8)	63.0	64.0	65.0	65.0	65.0
Teachers (Grades 9-12)	111.0	119.0	119.0	118.0	116.5
Other Instruction	30.0	30.0	31.0	31.0	28.0
Support Services	159.5	165.5	167.5	167.5	157.0
Administration	13.0	13.0	14.0	14.0	10.0
	376.5	391.5	396.5	395.5	376.5

Due to the nature of our industry, more than 73% of our budget consists of employee compensation and benefits. Compensation totals nearly 57% of our total operating budget while employee benefits total 16%. The FY18 budget reflects a reduction of 19.0 FTE positions from FY17 in order to close the deficit.



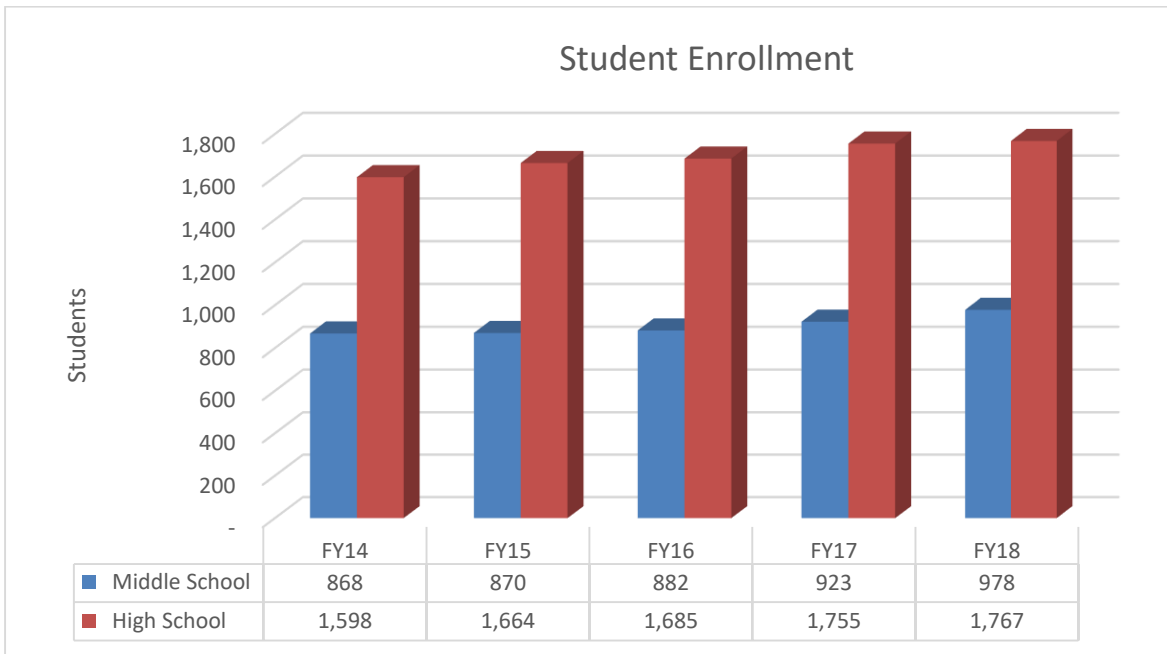
## 2017-2018 Budget

### Student Enrollment

	Actual			Current	Projected
	FY14	FY15	FY16	FY17	FY18
Middle School	868	870	882	923	978
High School	1,598	1,664	1,685	1,755	1,767
	2,466	2,534	2,567	2,678	2,745

Kingsway Regional continues to contend with the effects of significant and rapid enrollment increases that occurred over the last decade. Although enrollment increases were largely the result of a booming housing market in our region, the elementary students who arrived in one of our sending districts continue to advance toward Kingsway. Thus, enrollment increases will continue despite fewer housing starts when compared to the peak in 2008.

By September 2017, the middle school can expect an enrollment increase of nearly 6% to 978 7<sup>th</sup> and 8<sup>th</sup> grade students. The high school anticipates an increase of 0.68% to 1,767 9<sup>th</sup> to 12<sup>th</sup> grade students for the 2017-2018 school year. In total, enrollment is expected to increase by 2.5%



## 2017-2018 Budget

### Long-Term Debt

	Actual			Revised FY17	Projected FY18
	FY14	FY15	FY16		
2005 Refunding Bonds	10,385,000	-	-	-	-
2006 Refunding Bonds	8,800,000	8,775,000	8,750,000	-	-
2012 Bonds	21,409,000	20,759,000	20,084,000	19,409,000	18,709,000
2012 Refunding Bonds	5,770,000	5,300,000	4,740,000	4,185,000	3,640,000
2014 Refunding Bonds	-	8,720,000	7,830,000	6,970,000	6,070,000
2016 Refunding Bonds	-	-	-	8,170,000	8,170,000
	46,364,000	43,554,000	41,404,000	38,734,000	36,589,000

The District currently has four (4) outstanding bond issues. The majority of the outstanding balance can be attributed to the bonds issued in 2012 following the referendum passed in 2011 for additions and renovations to the existing middle and high schools. The 2012 and 2014 refunding bonds will retire in 2024, followed by the 2006 refunding bonds that will retire in 2031. The 2012 bonds will not retire until 2037 per its twenty-five-year amortization schedule.

