

# **KINGSWAY REGIONAL SCHOOL DISTRICT**

213 Kings Highway  
Woolwich, New Jersey 08518  
County of Gloucester

## **FISCAL YEAR 2017 BUDGET SUMMARY**



**“Committed to Excellence”**

# 2016-2017 Budget

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### **BOARD OF EDUCATION**

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#### **South Harrison**

Debbie Cunningham

#### **Swedesboro**

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#### **Woolwich**

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Russell H. Marino  
Mia Randazzo

#### **Logan**

Frank Donnelly

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Jason Schimpf, Business Administrator/Board Secretary  
Patricia Calandro, Chief Academic Officer  
Robert Iocona, Chief Technology Officer  
Dr. Shanna Hoffman, Supervisor of Special Services  
Michael Schiff, Supervisor of Pupil Personnel Services  
Donna Carter, Human Resources Manager  
June Cioffi, Athletic Director  
Craig Stephenson, High School Principal  
Brian Tonelli, Middle School Principal

# 2016-2017 Budget

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## Introductory Section

## 2016-2017 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, 2016 through June 30, 2017.

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 2016-2017 District budget is the fifth and final budget developed under the auspices of the District’s current strategic plan. The Kingsway Regional School District embarked on [Vision 2016](#), 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 spring 2011. This collaborative planning process resulted in a five-year plan, which focused the district’s efforts and financial resources on mutually determined goals that support the needs of our students and the district as a whole. On December 17, 2015, the Board of Education was provided the [Winter Update 2015](#) update, the last update for Vision 2016, which identified the progress our District has made since adoption of the plan. Kingsway’s next strategic plan, [Vision 2019](#) is currently underway and the adoption of this three-year strategic plan is scheduled for June 2016.

### Organizational Summary

Kingsway Regional’s quest for fair funding has become priority and objective number one. The District simply cannot afford to continue providing our core educational programs at their current levels, much less continue their expansion, without adequate state support. Kingsway Regional is scheduled to receive 43.3% of its uncapped SFRA (School Funding Reform Act – State funding formula) funding for FY17. Conversely, there are District’s within Gloucester County that will receive in excess of 170% of their uncapped calculation. The fair funding issue in our region is not a new one. Grass roots efforts were successful in obtaining an additional \$921,670 in supplemental enrollment growth aid for the District in FY13. That type of effort is once again needed. As portrayed in the multi-year budget projection, located in the organization section of this document, future budgets will not be able to support our school system’s growing needs.

## 2016-2017 Budget

As Kingsway implements its new strategic plan, [Vision 2019: Promising Excellence](#), replete with unrelenting goals and objectives that ensure our school system delivers on the promise to provide every student the world-class education that they deserve, we must confront New Jersey's political leaders willful refusal to provide our students the resources they need and are constitutionally guaranteed. With each passing year our student enrollment climbs to new heights, while the State's support for our public school system dives to new lows. This paradox deprives our school system with the resources we need to deliver on our promise of excellence and jeopardizes our ability to meet the demands delineated in our strategic plan. Today we are on the precipice of calamity, and desperately need our State leaders to stand up on behalf of our children and enact legislation that guarantees every child is treated fairly and justly under the State's obligation to provide a thorough and efficient education.

### Financial Summary

The fiscal year 2017 operating budget (General Fund) totals \$33,752,559, which equates to an increase of less than a quarter of one percent (0.16%) from fiscal year 2016. The 2016-17 budget was developed with an increase of 3.17% to the general fund tax levy, and an increase in budgeted fund balance, or surplus of 9.42%. State aid also increased slightly by 1.41%. Anticipated tuition from other school districts, mainly Logan Township, is down 8.4% due to a large tuition adjustment due to Logan from the 2014-15 school year.

	2015-16	2016-17	% Inc/(Dec)
Total Operating Budget	\$33,697,907	\$33,752,559	0.16%
Total Special Revenue	619,634	558,435	-9.88%
Total Debt Service	3,613,916	3,535,341	-2.17%
Total Budget	\$37,931,457	\$37,846,335	-0.22%

The 2016-17 budget will support the infusion of the Next Generation Science Standards (NGSS) throughout the science curricula in grades 7-12 at per state mandates. Additionally, this budget reflects continued focus on the development of the six (6) Programs of Study by providing increased elective offerings for students at the middle and high school level. To support this expansion, curriculum writing will take place during the summer months.

This budget supports the following curricular initiatives:

- Expansion of Curricular Programs.** The 2016-2017 budget will support the expansion of the six (6) [Programs of Study](#) and [Academy](#) electives through the implementation of new elective courses at the middle and high school, the expansion of the District's Sports Medicine Program to include a partnership with the Rothman Institute, and the addition of new seminar classes for Academy students during their freshman year. (*Strategic Plan Alignment: Goal II.A.1, 2, 3*)
- Curriculum Writing.** This budget will support the development and alignment of all 7-12 science curricula as we implement the NGSS across the middle school and high school beginning September 2016. Collaborative curriculum writing for new and revised course offerings will also take place this summer. The following courses have been added to the [Program Planning Guide](#) for 2016-2017 and are slated to be written this summer: Guitar (MS), Keyboarding (MS), Orchestra (MS), Business & Computer Science (MS), Wealth Management (HS), Exploring Computer Science (HS), Business Leadership Academy Seminar (HS), S.T.E.M. Academy Seminar (HS), Academic & Honors Principles of Engineering (HS), Writing for Publication (HS),

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Pop Culture and Mass Media (HS), and Sports Medicine Seminar and Practicum (HS). *(Strategic Plan Alignment: Goal II.A.1, 2, 3)*

- **Professional Development.** Professional development needs of all faculty members will also be supported within this budget. The District continues to focus on professional learning relevant to differentiated instruction, assessment literacy, data-driven decision making, and content-specific topics. Additionally, the middle school will focus their professional learning on problem-based learning while the high school will explore research-based methods to motivate the unmotivated student. *(Strategic Plan Alignment: Goal II.A.2)*
- **Increase Advanced Placement Offerings.** This budget will support the continued integration of [Advanced Placement \(AP\) courses](#) for all students. As a result, AP Art History will be written this summer. *(Strategic Plan Alignment: Goal II.A.4)*

### 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 4.77% to 921 7<sup>th</sup> and 8<sup>th</sup> grade students. The High School anticipates an increase of 4.78% to 1,774 9<sup>th</sup> to 12<sup>th</sup> grade students for the 2016-2017 school year.

#### *Enrollment Projections*

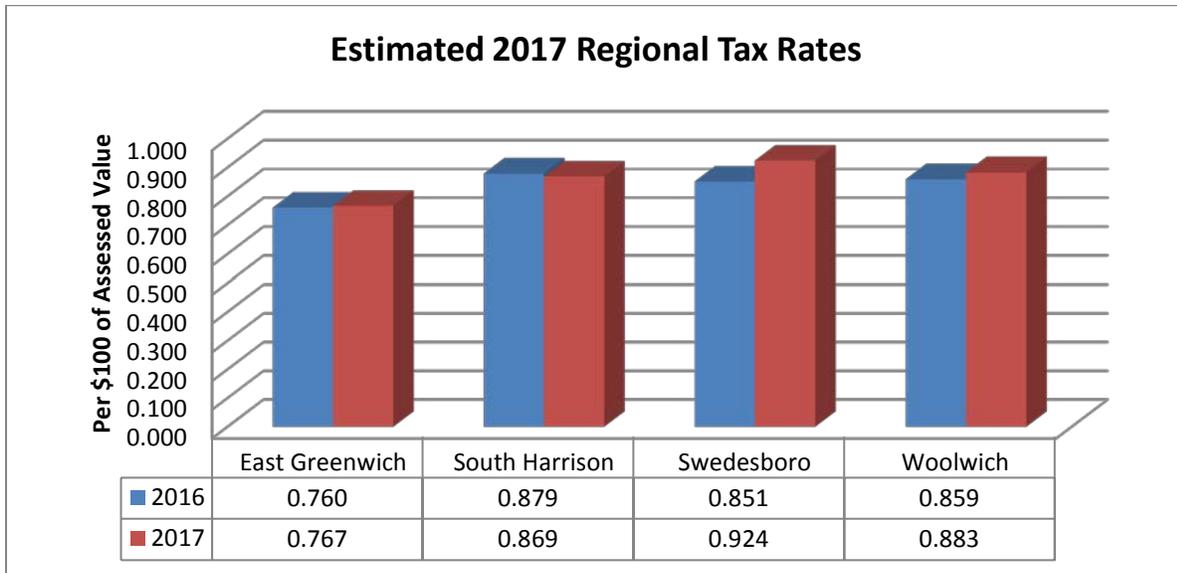
	Actual FY '16	Projected FY '17	Percentage Inc/Dec
7 <sup>th</sup>	442	479	
8 <sup>th</sup>	437	442	
<b>Sub Total (MS)</b>	<b>879</b>	<b>921</b>	<b>4.77%</b>
9 <sup>th</sup>	426	460	
10 <sup>th</sup>	451	426	
11 <sup>th</sup>	437	451	
12 <sup>th</sup>	379	437	
<b>Sub Total (HS)</b>	<b>1,693</b>	<b>1,774</b>	<b>4.78%</b>
<b>District Total</b>	<b>2,572</b>	<b>2,695</b>	<b>4.78%</b>

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

	<b>Current 8<sup>th</sup> Grade Students</b>	<b>Regional Loss Rate 10%</b>	<b>Logan Twp. Capture Rate 75%</b>	<b>Projected 9<sup>th</sup> Grade Enrollment</b>
	437	(44)	67	460

The FY17 general fund is tentatively supported by \$20,226,031 in local property taxes. This represents an increase of \$620,675 or 3.17%. Due to continued enrollment growth the District is eligible for automatic property tax cap waivers. Included within the proposed levy is an additional \$132,228 for enrollment increases and a health benefit adjustment of \$93,696.



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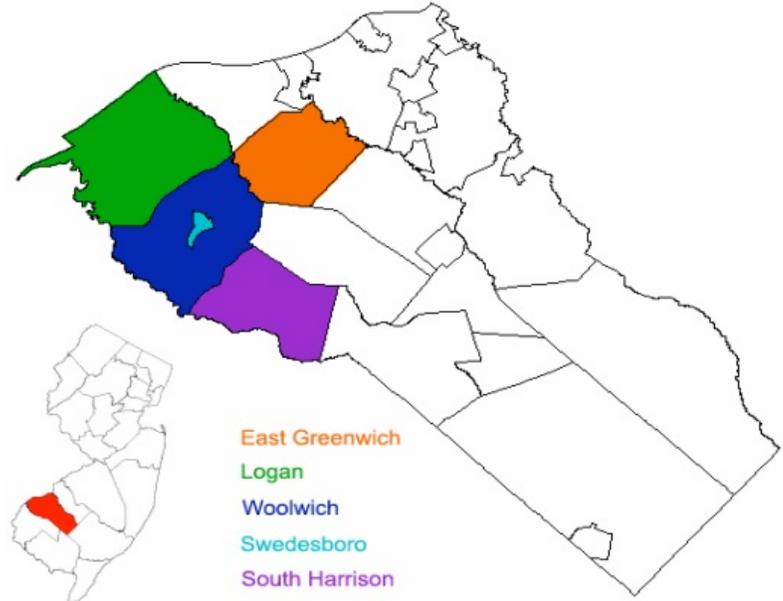
### **Organizational Section**

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## 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 2,700 students is multicultural and reflects the diversity of the communities it serves.

## Educational Program

In its continued commitment to excellence, the Kingsway Regional School District identifies the purpose of education as one that supports intellectual growth and inspires an intrinsic desire to continuously seek improvement through learning. Therefore, it is the District’s mission to develop and maintain a comprehensive educational program that promotes a purposeful and relevant experience for the individual learner while fostering the 21<sup>st</sup> century skills of collaboration, communication, creativity and critical thinking. The District is also committed to providing high quality resources to challenge and empower each individual student to pursue his/her potential, to develop a passion for learning in a diverse and challenging world, to encourage citizenship, and to reach a high standard of achievement at all grade levels as defined by the Common Core Standards and NJ Core Curriculum Content Standards.

Kingsway’s administration, faculty, and staff possess a passion for learning; consequently, they provide a secure and supportive environment that affords high quality curriculum, differentiated instruction, and progressive programming that challenges and empowers each individual to pursue his or her potential. The District prides itself in educating all students so they are prepared to meet the challenges of college and career.

## 2016-2017 Budget

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To achieve this goal, students have access to a rigorous curriculum that focuses on the acquisition of vital foundational skills and their application to real-world contexts. Furthermore, Kingsway supports the uniquely identified development of classified students through various setting options that include inclusion into the general education classroom, small-group instruction in a resource setting, and specialized programs that support the multiply disabled and behaviorally disabled population.

The regional curriculum team and teachers work collaboratively to develop and implement rigorous and relevant courses and programs of study that align with the Common Core State Standards (CCSS) and the New Jersey Core Curriculum Content Standards (NJCCCS). In doing so, instruction is designed to meet the interests and needs of the students through various differentiated methods. The district continues to implement and expand its six (6) Programs of Study to guide students in the identification of future college and career goals related to their individual interests. This student-centered model correlates to the sixteen (16) nationally recognized career clusters and contains concentrations to further assist students in identifying corresponding careers.

Kingsway Regional Middle School continues to implement an organizational structure of interdisciplinary teams that supports students as they transition onto Kingsway's campus in grade seven and move beyond in grade nine. In addition to receiving instruction in the core areas of English, literature, mathematics, science, social studies, and health/physical education, students at the middle school have an opportunity to choose among an array of electives. These include world language, art, and music as well as electives dedicated to the further exploration of science, technology, engineering, and math (S.T.E.M.)

Kingsway Regional High School includes a college preparatory program for all students and offers a vast amount of electives for which students can concentrate their studies. High school students also have an opportunity to participate in honors-level classes or can choose to take any of its seventeen Advanced Placement (AP) courses. In addition, dual credit opportunities with two local colleges have also been established to further support students as they prepare for college and career. The high school continues to provide a select group of student admittance into its S.T.E.M. Academy, which provides a rigorous four-year interdisciplinary program designed to provide a strong educational foundation for academically gifted students planning to pursue careers in Science, Technology, Engineering, or Mathematics. Successful completion of the full program allows students to graduate with up to thirty-two (32) college credits and a strong foundation in S.T.E.M. concepts.

District-wide, our staff and students have access to cutting-edge technology that enhances teaching and learning. Virtually every classroom is equipped with a projector and an interactive whiteboard. Wireless capabilities extend throughout the building enabling teachers and students to utilize laptop, I-pad, and Chrome book carts for a multitude of purposes. We also have a Mac Lab, two state-of-the-art large group instruction rooms, and a television production studio that is fully equipped with professional quality technology. A growing number of teachers are delivering instruction through a blended model (face-to-face and online) using an array of technological platforms.

### **Budget Process**

The Kingsway Regional School District has employed a zero-based budgeting approach, with an emphasis on results and outcomes, for the last four budget cycles. This approach is a continued departure from the incremental budgeting practices of the past. Budgeting for results and outcomes links strategic planning (Vision 2016), long-range financial planning, performance measures, budgeting, and evaluation. It also links resources to goals and objectives at the beginning of the budgetary process so that the

## 2016-2017 Budget

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primary focus is on outcomes rather than historical spending practices. This practice has allowed District officials to integrate performance into the budgetary process.

Following the Governor's budget address on February 16, 2016, in which state aid estimates were disclosed, revenue projections are then finalized and compared to appropriation requests to determine the budgetary gap between proposed revenues and expenditures. The appropriations are then brought in line with finalized revenue projections at the administrative cabinet level and submitted to the Board of Education for review, comment and tentative adoption. Pursuant to state statute, the Board of Education approved tentative budget is submitted to the Executive Regional Superintendent of Schools for approval. Once the District receives approval from the Executive Regional Superintendent the tentative budget is presented to the Board of Education for final adoption during a public hearing on April 28, 2016 pursuant to P.L. 2013, c.280.

### **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 continues to maintain and expand student opportunities while securing the safety of both students and staff. Kingsway Regional 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 only 43.3% of the state aid it is entitled per the state's funding formula (SFRA) in fiscal year 2017. If funded at 100% of SFRA, Kingsway would receive an additional \$11.6 million of state aid in fiscal year 2017 alone. Conversely, districts with declining enrollments, like Washington Township, will receive more than 140% of the state aid they are entitled per the state's funding formula. This inadequacy in state aid simply cannot continue if Kingsway is to compete with its peer districts.

In FY17, the District's proposed budget falls in excess of \$8.3 million below adequacy as determined by the SFRA. This fact, along with the constant demands placed on our programs as a result of continued and significant enrollment growth, has made it extremely difficult to raise standards and expand opportunities for our students. In fact, we are and will continue to communicate the point that our students have fewer opportunities than students attending schools in Districts that receive a far more proportionate share of state aid. Kingsway is a District that must grow to meet the demands of a rapidly expanding student body in order to provide the rigor, opportunity, and quality of program for our students to compete in the highly competitive global community.

### **Multi-Year Budget Projection**

Kingsway faces an uncertain financial future as enrollment continues to climb, state aid continues to fall flat, and the unsustainable burden being placed on our property owners continues to grow. In an effort to portray projected future year budgetary constraints the District has developed a simple multi-year projection of revenues versus expenditures. As a projection, several assumptions were made:

1. The tax levy will increase 2% each year;
2. State aid will remain flat at 2016-17 levels;
3. General fund expenditures will grow 2% on an annual basis
4. Fund balance will continue to decline and level off at 2% of the prior year budget

## 2016-2017 Budget

	Proposed	Projected			
	2016-17	2017-18	2018-19	2019-20	2020-21
<b>REVENUE</b>					
Fund Balance	1,668,323	1,000,000	669,775	671,423	679,873
Tax Levy	20,226,031	20,630,552	21,043,163	21,464,026	21,893,306
Tuition	2,618,876	2,618,876	2,618,876	2,618,876	2,618,876
Miscellaneous	235,100	235,100	235,100	235,100	235,100
State Aid	8,866,900	8,866,900	8,866,900	8,866,900	8,866,900
Extraordinary Aid	100,000	100,000	100,000	100,000	100,000
Federal Aid	37,329	37,329	37,329	37,329	37,329
<b>Total</b>	<b>33,752,559</b>	<b>33,488,757</b>	<b>33,571,143</b>	<b>33,993,654</b>	<b>34,431,384</b>
<b>APPROPRIATIONS</b>					
General Fund	33,752,559	34,427,610	35,116,162	35,818,486	36,534,855
Projected Surplus/(Deficit)	-	(938,854)	(1,545,020)	(1,824,832)	(2,103,471)

Without significant increases in state aid the District will have no choice but to reduce programs to align projected revenues and expenditures. A two percent tax levy increase will not generate enough additional revenue to keep pace with expenditures growing at a pace of two-percent, consistent with the national cost of living increase.

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### Budget Preparation Calendar

November 9, 2015	Administrative cabinet (Review/Prioritize district goals; Capital projects)
November 16, 2015	Administrative cabinet (Enrollment projections)
November 17, 2015	Systems 3000 budget projection module open to cabinet members
November 19, 2015	BOE meeting (Budget process; BOE/District goal review)
November 30, 2015	Administrative cabinet (Personnel)
December 10, 2015	BOE work session
December 14, 2015	Administrative cabinet (Personnel)
January 7, 2016	Reorganization of Board of Education
January 11, 2016	Administrative cabinet (Cabinet level budget review)
January 15, 2016	Cabinet level budget projection due
January 21, 2016	BOE work session (Cabinet level budget review)
January 25, 2016	Administrative cabinet (Cabinet level budget review)
January 26, 2016	Systems 3000 budget projection module open to departments
February 8, 2016	Administrative cabinet (Review departmental budget projection)
February 16, 2016	Governor's state budget address
February 18, 2016	BOE work session (Departmental budget review)
February 22, 2016	Administrative cabinet (Review departmental budget projection)
February 25, 2016	State aid revenue figures released to District
February 26, 2016	Departmental budget projection closed
March 7, 2016	Administrative cabinet (Departmental Budgets; personnel projections)
March 17, 2016	BOE work session – Adoption of tentative budget
March 18, 2016	Tentative budget submitted to ECS
March 21, 2016	Administrative cabinet (Review tentative budget)
April 4, 2016	Administrative cabinet (Review tentative budget)
April 18, 2016	Administrative cabinet (Review tentative budget)
April 28, 2016	Public hearing on proposed budget and final BOE adoption

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### **Financial Section**

## 2016-2017 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.

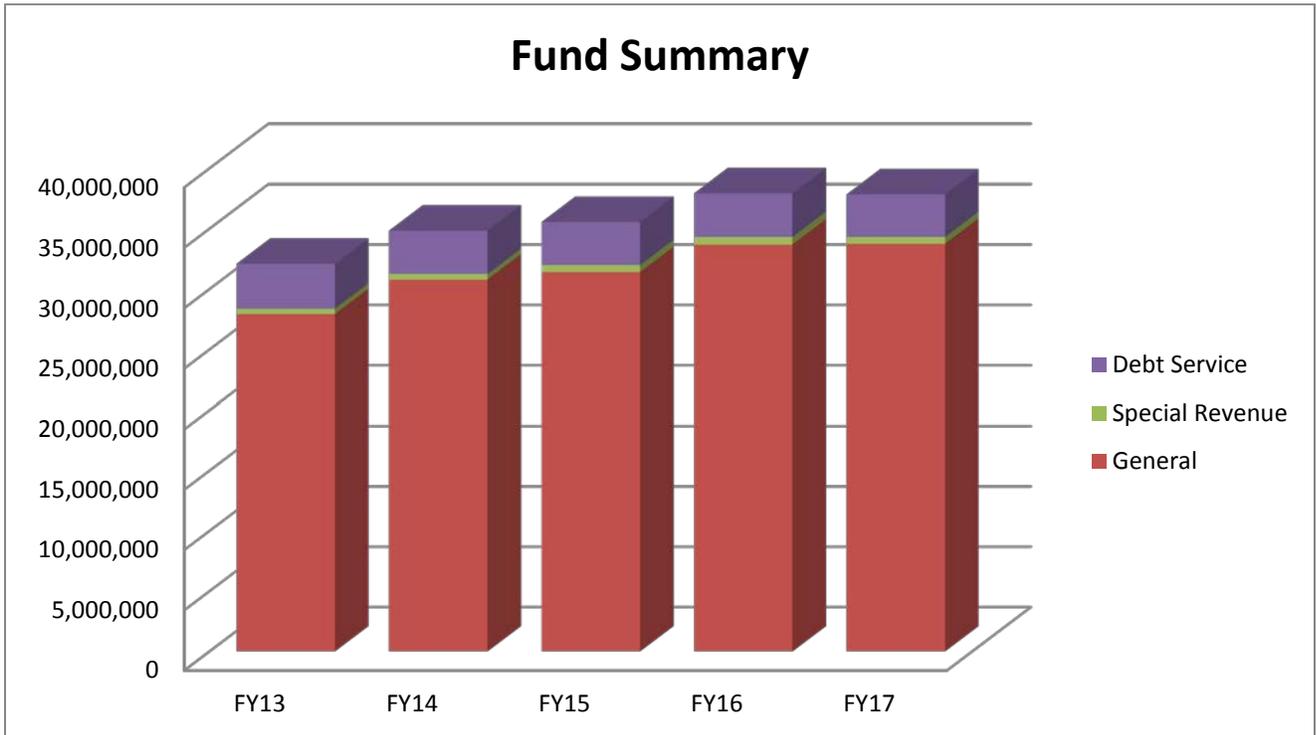
**Capital Projects Fund.** Accounts for resources used to acquire or construct major capital facilities. The source of revenue in this fund would be the sale of bonds, grants, or transfer from a capital reserve account. Separate accounting is used for each capital project within the capital projects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

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### Revenue Summary by Fund

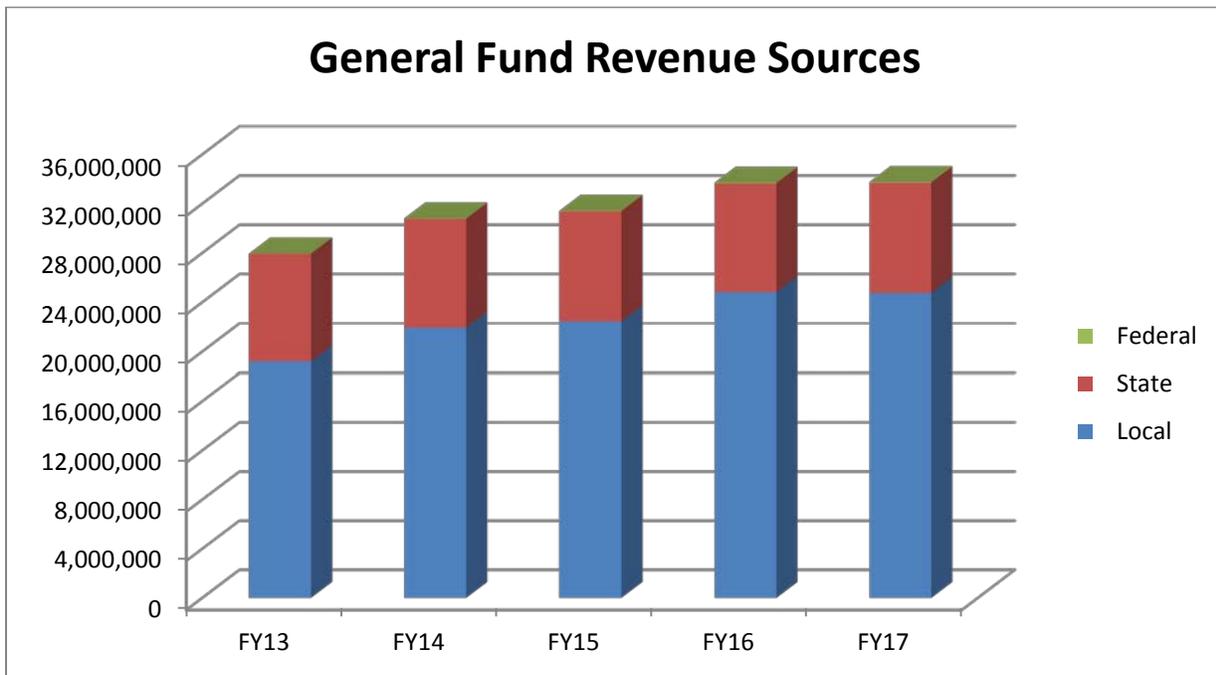
	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Revised	FY17 Proposed
General	27,940,873	30,794,766	31,410,677	33,697,907	33,752,559
Special Revenue	439,903	453,783	571,165	619,634	558,435
Debt Service	3,713,765	3,592,163	3,572,255	3,613,916	3,535,341
	<b>32,094,541</b>	<b>34,840,712</b>	<b>35,554,097</b>	<b>37,931,457</b>	<b>37,846,335</b>



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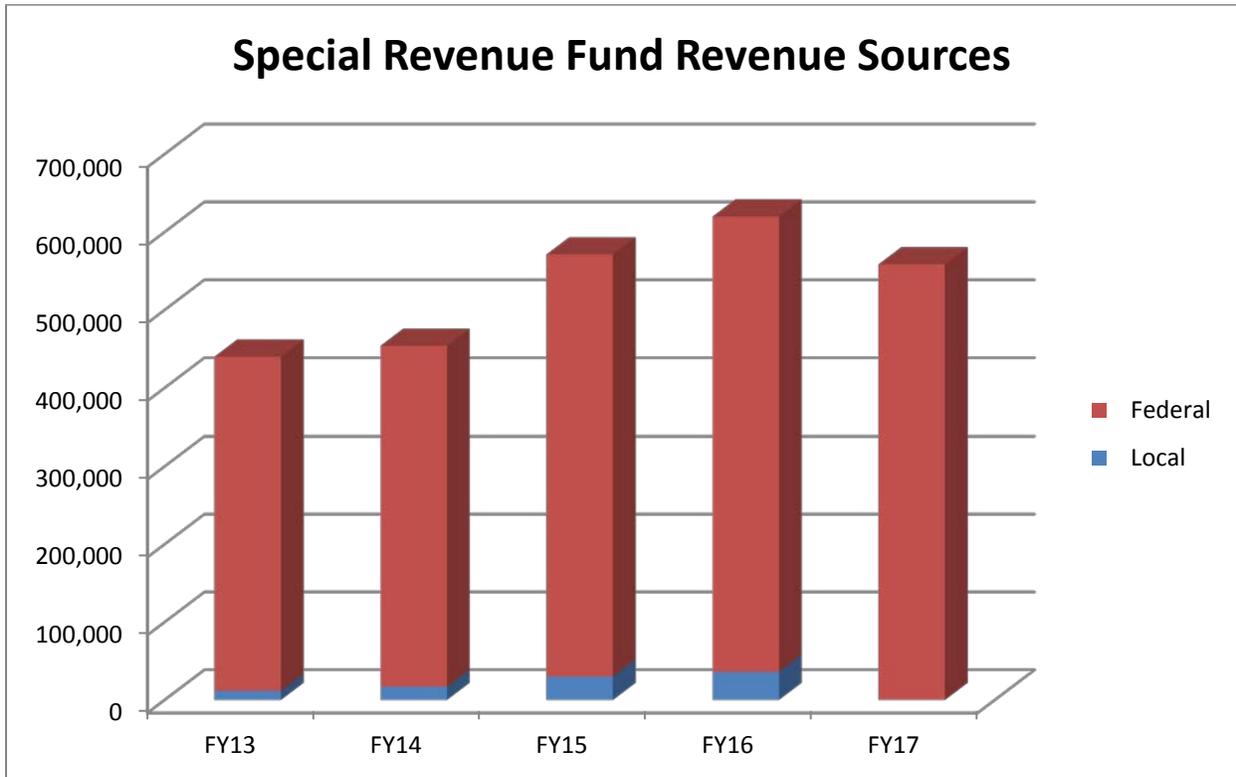
### Sources of Revenue by Fund – Actual and Proposed

General Fund	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Local	19,195,449	21,933,901	22,442,880	24,817,466	24,748,330
State	8,739,641	8,846,786	8,950,073	8,842,379	8,966,900
Federal	5,783	14,079	17,724	38,062	37,329
<b>Total</b>	<b>27,940,873</b>	<b>30,794,766</b>	<b>31,410,677</b>	<b>33,697,907</b>	<b>33,752,559</b>



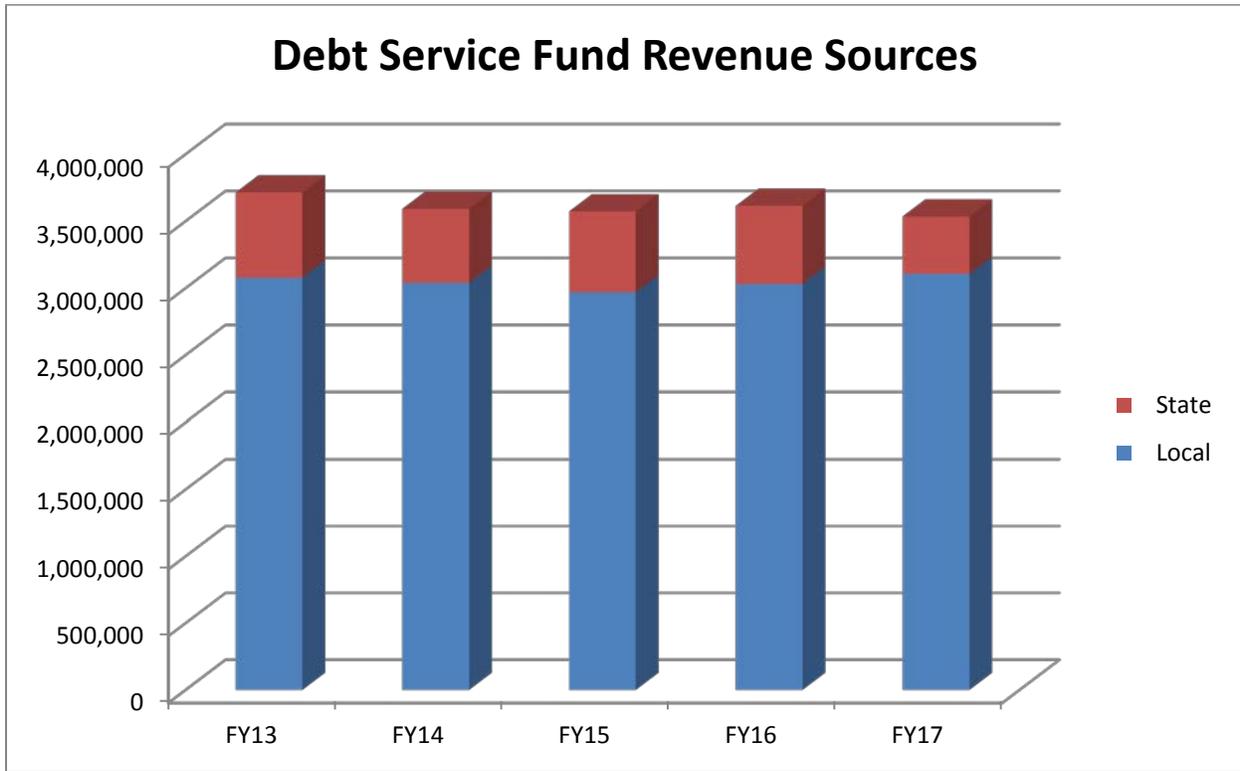
## 2016-2017 Budget

Special Revenue	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Local	11,585	16,708	30,066	35,985	
Federal	428,318	437,075	541,099	583,649	558,435
<b>Total</b>	<b>439,903</b>	<b>453,783</b>	<b>571,165</b>	<b>619,634</b>	<b>558,435</b>



## 2016-2017 Budget

<u>Debt Service</u>	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Local	3,077,863	3,039,318	2,969,205	3,031,483	3,104,993
State	635,902	552,845	603,050	582,433	430,348
<b>Total</b>	<b>3,713,765</b>	<b>3,592,163</b>	<b>3,572,255</b>	<b>3,613,916</b>	<b>3,535,341</b>



## 2016-2017 Budget

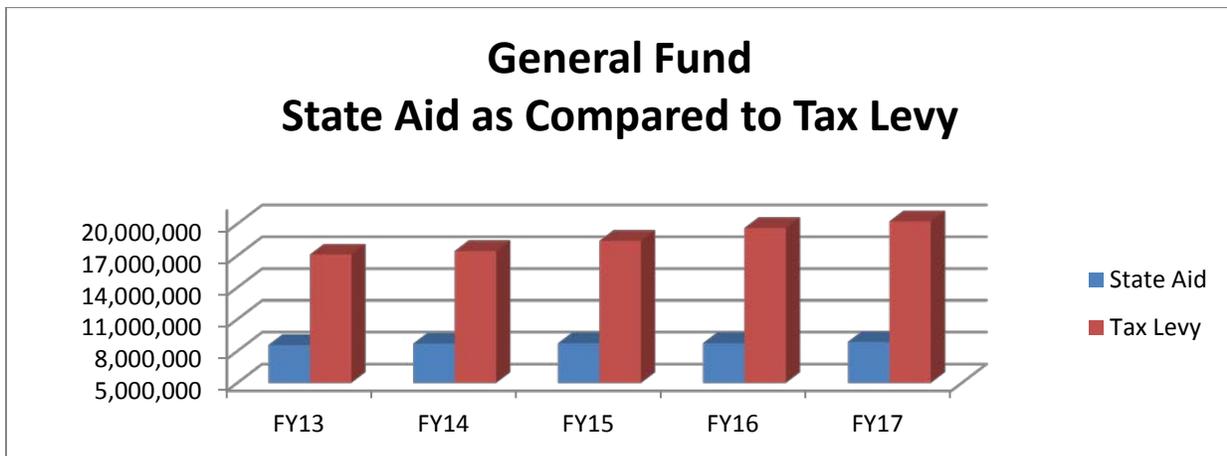
### Revenue Detail by Source – Actual and Proposed

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
<b>General Fund</b>					
Local Sources					
Local Tax Levy	17,089,971	17,431,770	18,400,237	19,605,356	20,226,031
Fund Balance				1,524,742	1,668,323
Withdraw from Capital Reserve				486,500	
Tuition	2,855,074	3,360,599	3,341,849	2,859,000	2,618,876
Miscellaneous	252,035	340,923	273,429	205,100	235,100
Total Local Sources	20,197,080	21,133,292	22,015,515	24,680,698	24,748,330
State Sources					
Transportation Aid	233,256	255,495	255,495	255,495	293,272
Extraordinary Aid	136,319	105,338	169,609	100,000	100,000
Special Education Aid	1,082,940	1,121,086	1,121,086	1,121,086	1,152,423
Under Adequacy Aid		133,057	133,057	133,057	133,057
Equalization Aid	6,178,008	6,107,281	6,107,281	6,107,281	6,135,572
Security Aid	147,689	158,030	158,030	158,030	160,339
Supplemental Enrollment Growth Aid	921,670	921,670	921,670	921,670	921,670
PARCC Readiness Aid			22,880	22,880	22,880
Per Pupil Growth Aid			22,880	22,880	22,880
Professional Learning Community Aid					24,530
Host District Support Aid					277
Other	39,759	44,829	38,085		
Total State Sources	8,739,641	8,846,786	8,950,073	8,842,379	8,966,900
Federal Sources					
Medicaid Reimbursement	5,100	14,079	17,724	38,062	37,329
Education Jobs Fund	683				
Total Federal Sources	5,783	14,079	17,724	38,062	37,329
Transfers from Other Funds	151,392	147,438	94,804		
Other Financing Sources	11,225				
Prior Year Encumbrances				136,768	
Actual Revenues (Over)/Under Expenditures	-1,164,248	653,171	332,561		
Total General Fund	27,940,873	30,794,766	31,410,677	33,697,907	33,752,559

## 2016-2017 Budget

### State Aid and Tax Levy Analysis – Actual and Proposed

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Equalized Aid	6,178,008	6,107,281	6,107,281	6,107,281	6,135,572
Transportation Aid	233,256	255,495	255,495	255,495	293,272
Special Education Aid	1,082,940	1,121,086	1,121,086	1,121,086	1,152,423
Security Aid	147,689	158,030	158,030	158,030	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
PARCC Readiness Aid			22,880	22,880	22,880
Per Pupil Growth Aid			22,880	22,880	22,880
Professional Learning Community Aid					24,530
Host District Support Aid					277
<b>Total Aid</b>	<b>8,563,563</b>	<b>8,696,619</b>	<b>8,742,379</b>	<b>8,742,379</b>	<b>8,866,900</b>
One Year Aid Change	1,413,318	133,056	45,760	0	124,521
% Aid Change	19.8%	1.6%	0.5%	0.0%	1.4%
Total SFRA Due to District	14,834,851	17,789,211	18,450,757	18,535,603	20,478,875
Variance from Actual	6,271,288	9,092,592	9,708,378	9,793,224	11,611,975
% of Actual versus Due	57.7%	48.9%	47.4%	47.2%	43.3%
Local General Fund Tax Levy	17,089,971	17,431,770	18,400,237	19,605,356	20,226,031
One Year Change	766,312	341,799	968,467	1,205,119	620,675
% Levy Change	4.7%	2.0%	5.6%	6.5%	3.2%



## 2016-2017 Budget

	Actual			Revised FY16	Proposed FY17
	FY13	FY14	FY15		
<u>Special Revenue</u>					
Local Sources					
Miscellaneous	11,585	16,708	30,066	35,985	
Total Local Sources	11,585	16,708	30,066	35,985	
Federal Sources					
Title I	53,085	62,640	105,858	117,217	99,634
Title II	22,687	21,984	19,129	22,119	18,801
I.D.E.A. Part B	344,557	352,451	416,112	444,313	440,000
Other	7,989				
Total Federal Sources	428,318	437,075	541,099	583,649	558,435
Total Special Revenue Fund	439,903	453,783	571,165	619,634	558,435

## 2016-2017 Budget

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
<u>Debt Service</u>					
Local Sources					
Local Tax Levy	3,108,239	3,039,318	3,024,851	3,031,483	2,993,976
Miscellaneous	16,786		8,209		
Budgeted Fund Balance					111,017
Total Local Sources	3,125,025	3,039,318	3,033,060	3,031,483	3,104,993
State Sources					
Debt Service Aid Type II	635,902	552,845	603,050	582,433	430,348
Total State Sources	635,902	552,845	603,050	582,433	430,348
Actual Revenues (Over)/Under Expenditures					
	-47,162		-63,855		
Total Debt Service Fund	3,713,765	3,592,163	3,572,255	3,613,916	3,535,341

## 2016-2017 Budget

### General Fund Appropriations – By Program

General Fund	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Regular Programs	8,277,245	8,764,411	9,187,438	9,487,271	9,626,886
Special Education - Behavioral Disabilities	66,522	89,269	69,765	75,490	78,882
Special Education - Multiple Disabilities	350,366	295,270	310,475	454,481	395,655
Special Education - Resource Room/Resource Center	1,634,951	1,974,055	1,881,586	1,858,556	1,893,063
Special Education - Home Instruction	24,518	24,664	14,101	28,800	17,300
Basic Skills/Remedial	401	5,992	5,352	1,743	1,054
School-Sponsored Extra Curricular Activities	160,226	145,213	161,259	178,506	189,728
School-Sponsored Athletics	750,831	775,195	770,257	779,854	811,036
Before/After School Programs	19,490	20,212	11,691	5,700	6,300
Alternative Education Program	117,074	137,840	132,651	132,700	130,475
Undistributed Instruction	1,752,871	1,693,253	1,939,788	2,122,487	2,335,189
Attendance	75,372	72,210	74,041	82,428	82,377
Health Services	233,328	256,642	263,364	290,634	283,708
Speech/OT/PT and Related Services	124,711	103,320	112,534	116,045	143,494
Extraordinary Services	198,181	213,408	286,899	350,181	497,325
Guidance	706,658	766,854	739,330	785,936	788,245
Child Study Team	444,313	514,202	519,236	524,973	548,355
Improvement of Instruction Services	107,891	395,540	477,308	576,144	573,052
Educational Media Services/Library	189,410	225,699	241,280	248,241	253,028
Instructional Staff Training Services	82,227	82,917	79,306	102,747	102,490
General Administration	532,048	459,094	610,131	630,541	566,719
School Administration	1,265,636	1,457,917	1,526,072	1,629,301	1,574,991
Central Services	369,867	339,410	362,551	481,692	488,008
Administrative Information Technology	380,745	388,259	403,217	452,770	306,788
Required Maintenance for School Facilities	328,199	461,337	470,241	435,007	321,577
Custodial Services	1,789,073	2,129,575	2,041,897	2,012,358	2,288,778
Care and Upkeep of Grounds	220,159	194,609	185,678	289,613	294,815
Security	63,143	107,612		146,259	80,000
Student Transportation Services	2,058,100	2,269,025	2,694,444	3,096,456	3,078,557
Personal Services - Allocated Employee Benefits	4,037,238	4,891,551	5,145,365	5,206,608	5,753,722
Personal Services - Unallocated Employee Benefits	602,036	108,844	62,365	91,710	66,090
Equipment	609,658	340,149	82,724	112,121	45,447
Facilities Acquisition and Construction Services	368,385	1,091,218	548,331	910,454	116,737
Fund Transfers				100	100
Charter Schools					12,588
	<u>27,940,873</u>	<u>30,794,766</u>	<u>31,410,677</u>	<u>33,697,907</u>	<u>33,752,559</u>

## 2016-2017 Budget

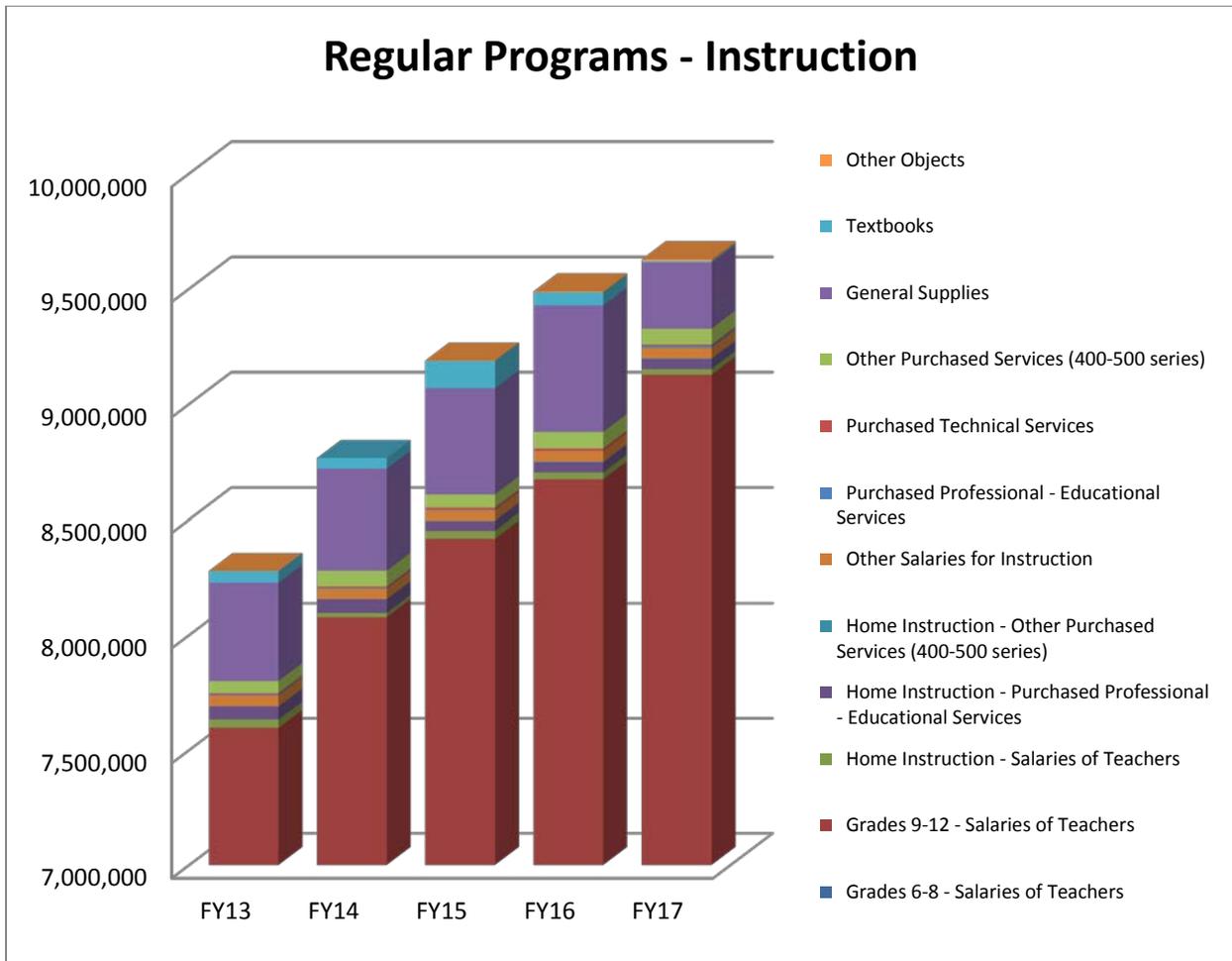
### General Fund Appropriations by Program at Object Level

**Regular Programs**

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Grades 6-8 - Salaries of Teachers	2,579,926	2,676,083	2,731,631	2,900,120	3,072,737
Grades 9-12 - Salaries of Teachers	5,016,001	5,401,018	5,684,956	5,772,850	6,053,281
Home Instruction - Salaries of Teachers	35,857	18,069	34,131	29,500	25,000
Home Instruction - Purchased Professional - Educational Services	56,617	59,186	41,595	44,000	44,000
Home Instruction - Other Purchased Services (400-500 series)	1,427	1,246	1,750	1,500	1,500
Other Salaries for Instruction	45,501	44,600	44,425	47,700	45,695
Purchased Professional - Educational Services	4,890	4,305	2,395	200	8,839
Purchased Technical Services	6,014	5,464	9,233	9,993	5,910
Other Purchased Services (400-500 series)	53,374	67,957	56,979	72,225	69,200
General Supplies	427,555	440,627	460,133	548,368	286,594
Textbooks	49,853	45,856	119,600	57,540	6,580
Other Objects	230		610	3,275	7,550
	8,277,245	8,764,411	9,187,438	9,487,271	9,626,886

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.

## 2016-2017 Budget



Due to the nature of our industry, more than 75% of our budget consists of employee compensation and benefits. Total compensation is estimated at \$19,666,199 for FY17 with another \$5,774,812 for employee benefits. Compensation totals nearly 58% of our total operating budget while employee benefits total 17%.

# 2016-2017 Budget

## Special Education

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Behavioral Disabilities	66,522	89,269	69,765	75,490	78,882
Multiple Disabilities	350,366	295,270	310,475	454,481	395,655
Resource Room/Resource Center	1,634,951	1,974,055	1,881,586	1,858,556	1,893,063
Home Instruction	24,518	24,664	14,101	28,800	17,300
	<u>2,076,357</u>	<u>2,383,258</u>	<u>2,275,927</u>	<u>2,417,327</u>	<u>2,384,900</u>

### Behavioral Disabilities

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Salaries of Teachers	46,557	48,110	48,639	50,685	53,205
Other Salaries for Instruction	18,979	39,065	20,340	22,015	22,767
Other Purchased Services (400-500 series)				500	500
General Supplies	986	2,094		490	1,110
Other Objects			786	1,800	1,300
	<u>66,522</u>	<u>89,269</u>	<u>69,765</u>	<u>75,490</u>	<u>78,882</u>

### Multiple Disabilities

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Salaries of Teachers	234,862	178,752	210,170	267,491	219,217
Other Salaries for Instruction	102,055	95,777	93,797	172,300	158,230
Other Purchased Services (400-500 series)		1,387		1,250	1,450
General Supplies	13,076	17,924	6,508	10,900	14,358
Textbooks				240	
Other Objects	373	1,430		2,300	2,400
	<u>350,366</u>	<u>295,270</u>	<u>310,475</u>	<u>454,481</u>	<u>395,655</u>

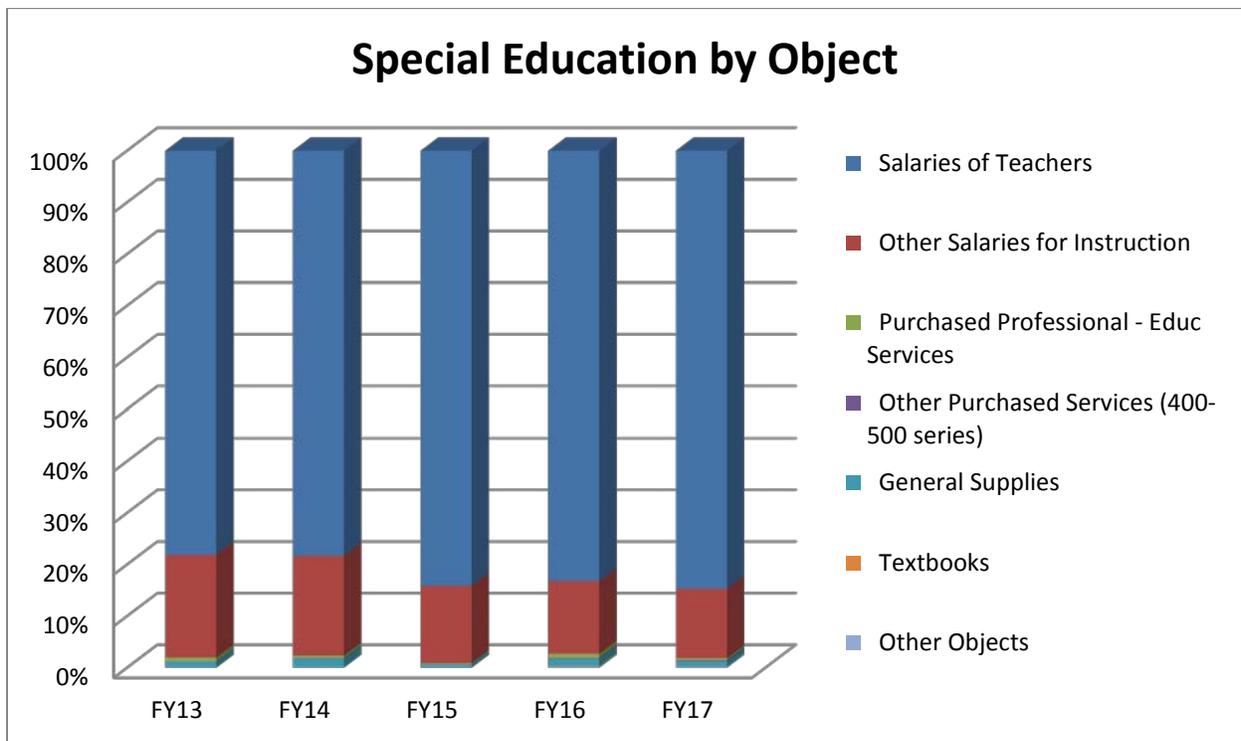
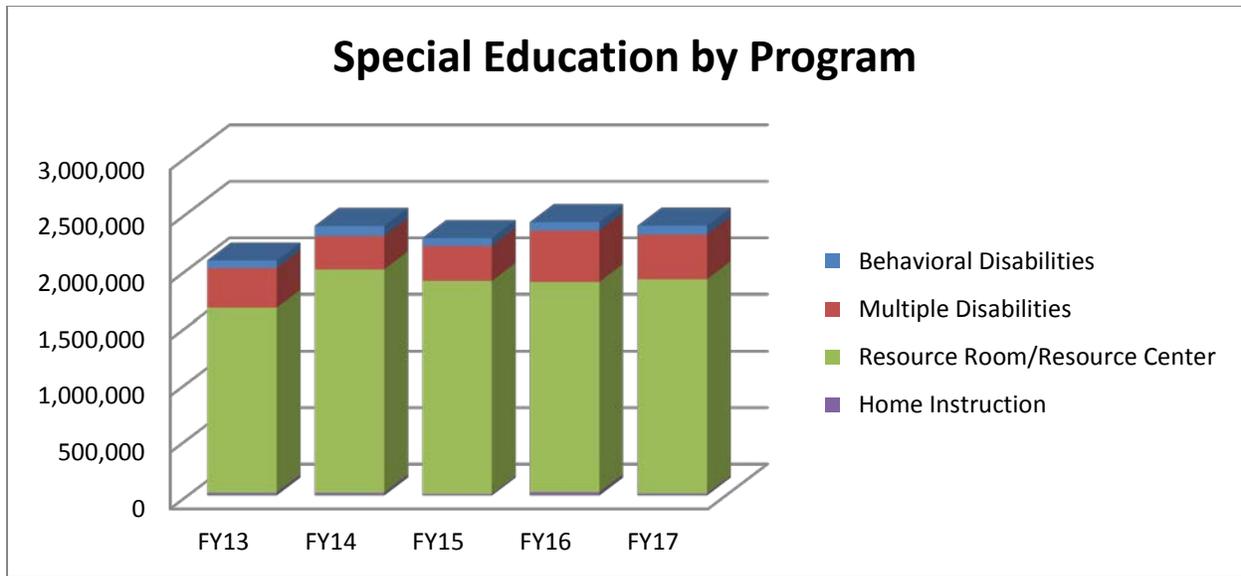
### Resource Room/Resource Center

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Salaries of Teachers	1,330,607	1,627,085	1,645,926	1,684,041	1,739,607
Other Salaries for Instruction	293,219	325,397	226,993	146,350	140,185
Other Purchased Services (400-500 series)				2,000	2,000
General Supplies	11,125	21,475	8,667	23,506	11,271
Textbooks		98		2,659	
	<u>1,634,951</u>	<u>1,974,055</u>	<u>1,881,586</u>	<u>1,858,556</u>	<u>1,893,063</u>

### Home Instruction

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Salaries of Teachers	9,535	12,625	9,598	9,000	7,500
Purchased Professional - Educational Services	14,983	12,039	4,503	19,500	9,500
Other Purchased Services (400-500 series)				300	300
	<u>24,518</u>	<u>24,664</u>	<u>14,101</u>	<u>28,800</u>	<u>17,300</u>

## 2016-2017 Budget

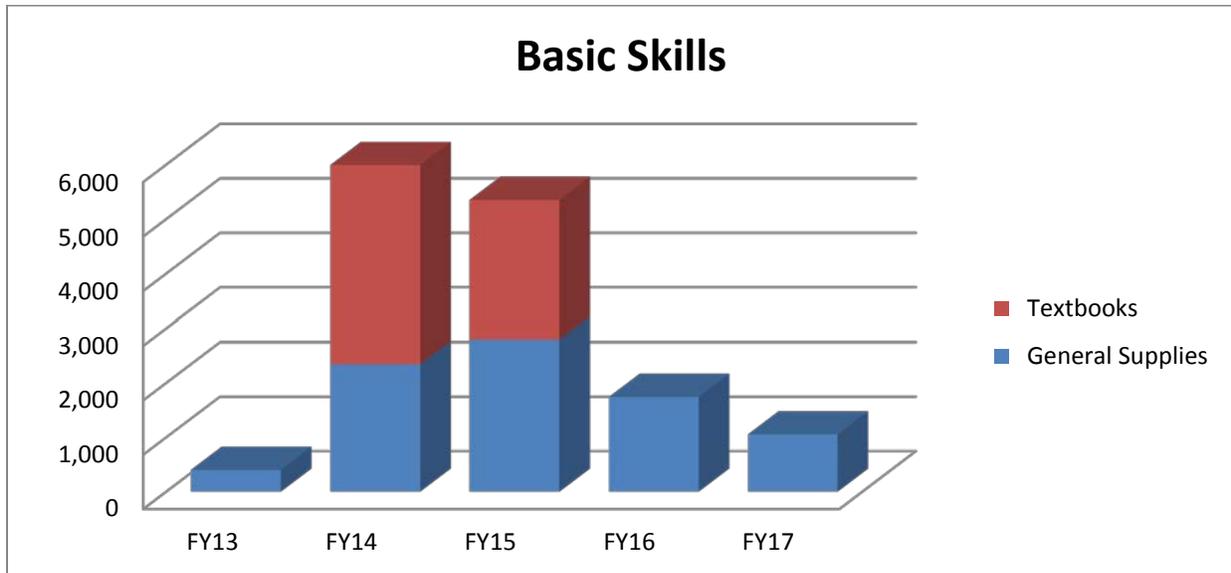


## 2016-2017 Budget

### Basic Skills/Remedial Instruction

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
General Supplies	401	2,342	2,794	1,743	1,054
Textbooks		3,650	2,558		
	401	5,992	5,352	1,743	1,054

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 school and high school, which are designed to support students identified as needing additional assistance.



## 2016-2017 Budget

### School-Sponsored Extra Curricular Activities

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Salaries	138,279	111,996	120,935	130,126	148,642
Purchased Services (400-500 series)	5,796	6,940	7,700	11,160	23,350
Supplies and Materials	15,962	24,377	29,604	31,650	14,966
Other Objects	189	1,900	3,020	5,570	2,770
	<u>160,226</u>	<u>145,213</u>	<u>161,259</u>	<u>178,506</u>	<u>189,728</u>

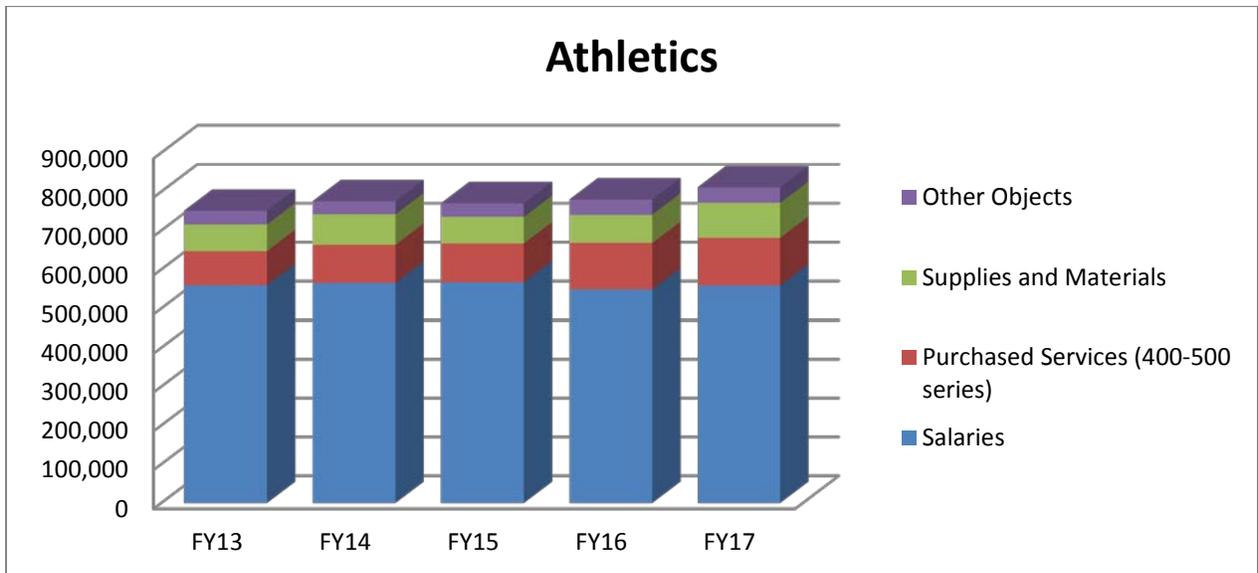
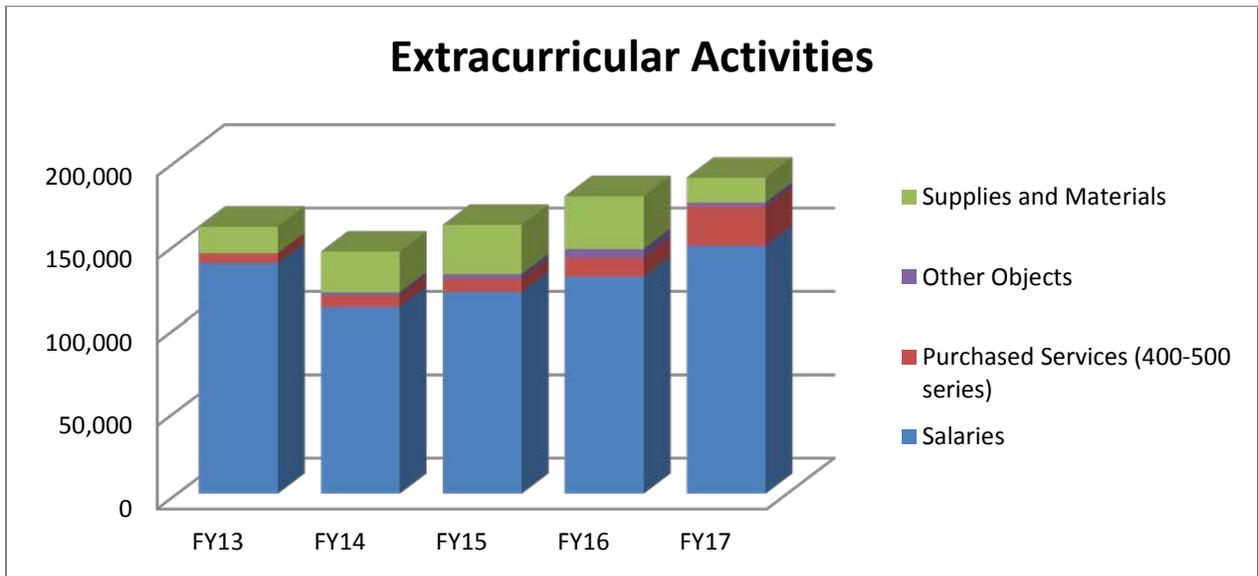
### School-Sponsored Athletics

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Salaries	559,363	565,178	566,986	548,531	558,462
Purchased Services (400-500 series)	87,944	98,308	100,029	119,304	122,701
Supplies and Materials	68,289	77,825	67,784	72,595	89,625
Other Objects	35,235	33,884	35,458	39,424	40,248
	<u>750,831</u>	<u>775,195</u>	<u>770,257</u>	<u>779,854</u>	<u>811,036</u>

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

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 middle school, freshman, junior varsity and varsity levels.

## 2016-2017 Budget

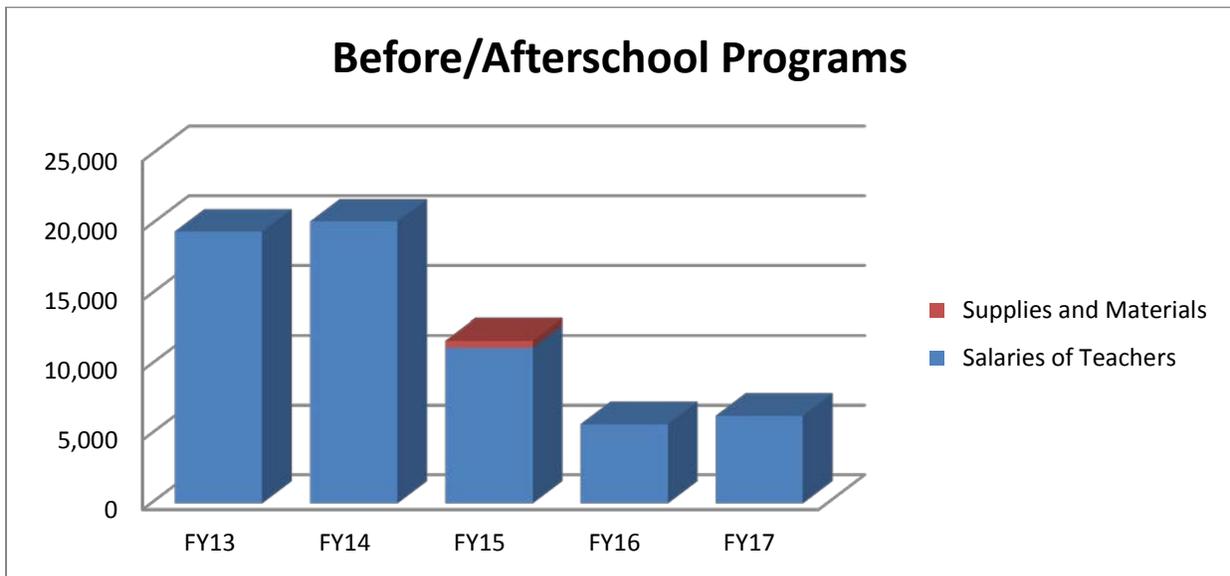


## 2016-2017 Budget

### Before/After School Programs

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Salaries of Teachers	19,490	20,212	11,194	5,700	6,300
Supplies and Materials			497		
	19,490	20,212	11,691	5,700	6,300

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

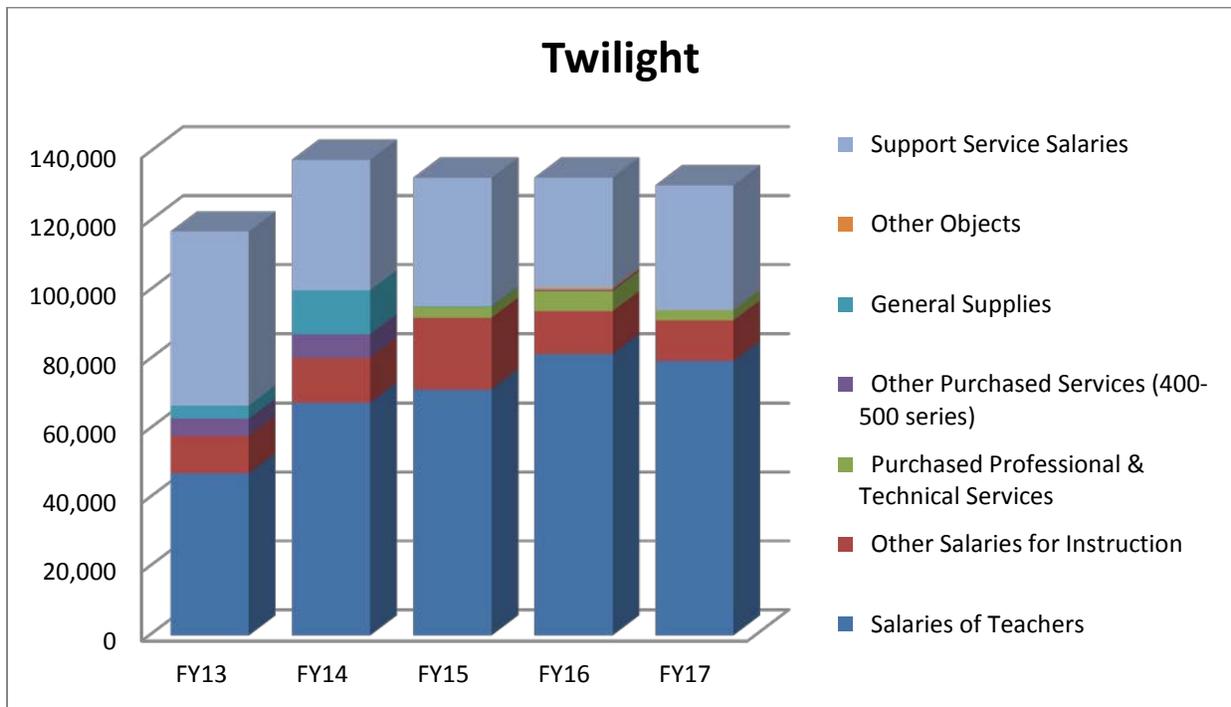


## 2016-2017 Budget

### Alternative Education Program - Twilight

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Salaries of Teachers	47,091	67,593	71,327	81,500	79,500
Other Salaries for Instruction	10,856	12,870	20,754	12,500	11,800
Purchased Professional & Technical Services			3,100	5,800	3,000
Other Purchased Services (400-500 series)	5,061	6,847		400	
General Supplies	3,770	12,717	182		
Other Objects				500	
Support Service Salaries	50,296	37,813	37,288	32,000	36,175
	117,074	137,840	132,651	132,700	130,475

Instructional Alternative Education Programs (11-423-X00-XXX) is used to record costs associated with the District's Twilight program designed for specific students to enhance their learning experiences.

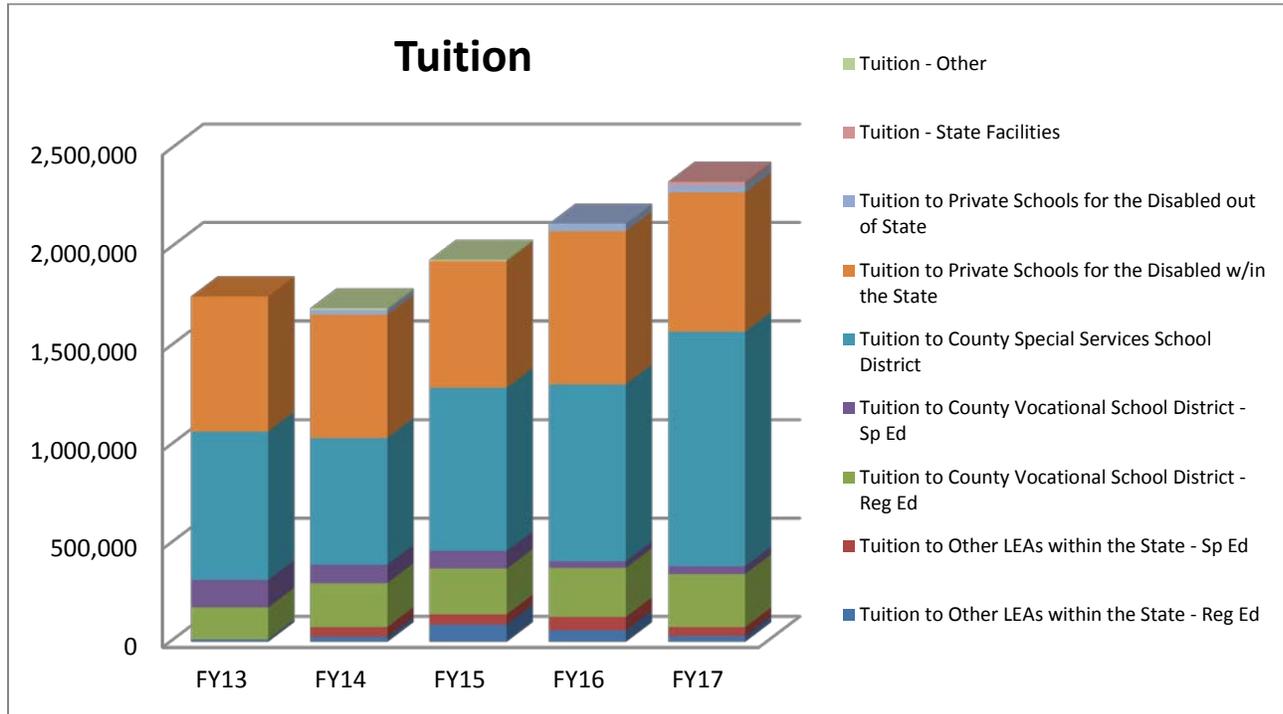


## 2016-2017 Budget

### Undistributed Instruction - Tuition

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Tuition to Other LEAs within the State – Reg Ed	12,014	25,273	88,269	58,200	30,000
Tuition to Other LEAs within the State – Sp Ed		50,600	51,645	67,918	45,000
Tuition to County Vocational School District – Reg Ed	162,656	223,024	232,136	250,350	270,000
Tuition to County Vocational School District – Sp Ed	139,370	93,420	90,059	33,698	39,350
Tuition to County Special Services School District	754,650	645,105	825,913	896,002	1,188,660
Tuition to Private Schools for the Disabled within the State	684,181	622,421	643,633	778,875	708,480
Tuition to Private Schools for the Disabled out of State		24,660		37,444	36,000
Tuition - State Facilities					17,699
Tuition - Other		8,750	8,133		
	1,752,871	1,693,253	1,939,788	2,122,487	2,335,189

Undistributed expenditures are charges that are not readily assignable to a specific program. Tuition costs paid to other District's, private schools for the handicapped, county vocational and special services, and state facility are recorded in Undistributed Instruction – Tuition.

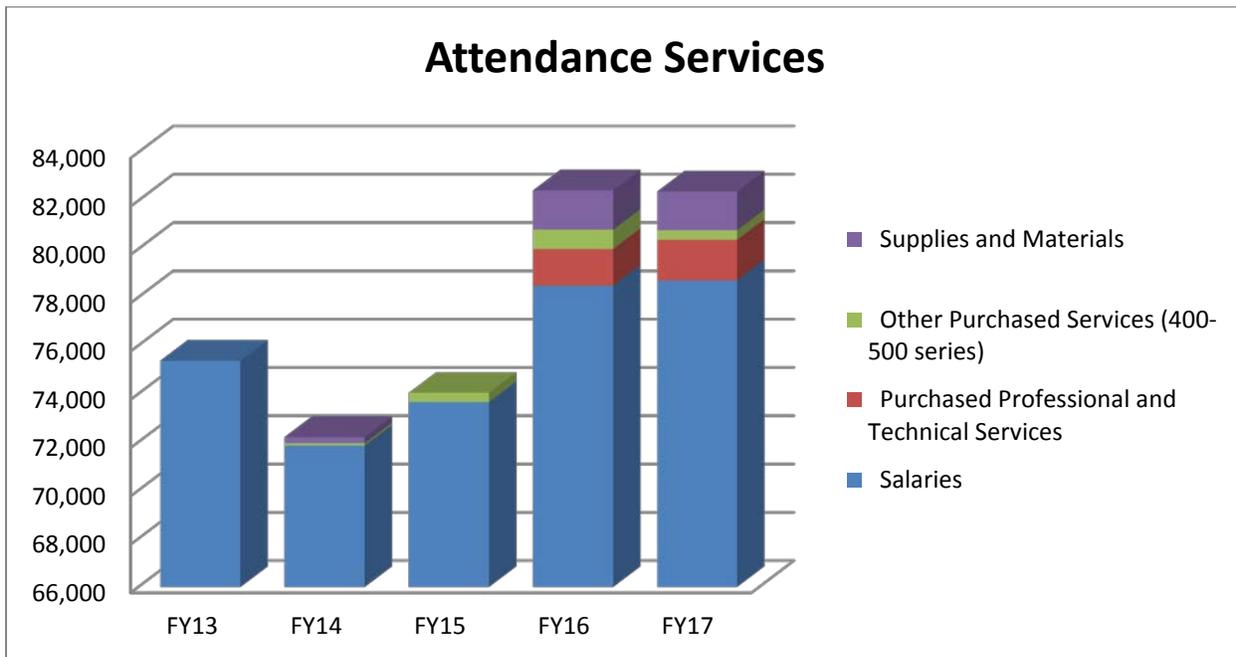


## 2016-2017 Budget

### Attendance

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Salaries	75,372	71,852	73,660	78,480	78,702
Purchased Professional and Technical Services				1,520	1,675
Other Purchased Services (400-500 series)		100	381	800	400
Supplies and Materials		258		1,628	1,600
	75,372	72,210	74,041	82,428	82,377

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.

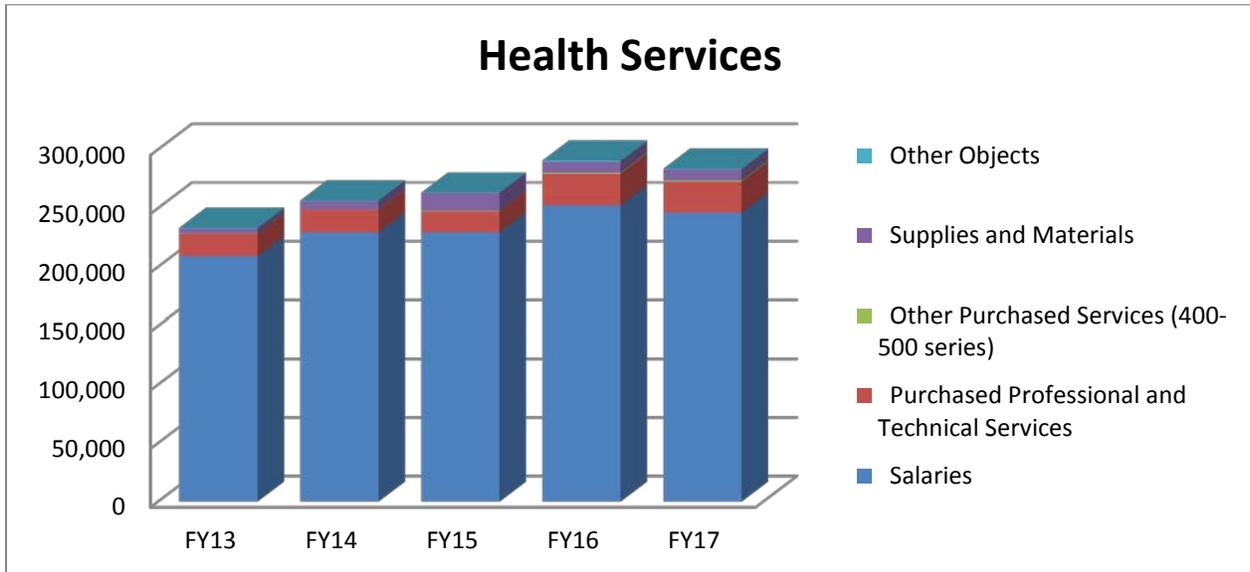


## 2016-2017 Budget

### Health Services

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Salaries	209,133	229,293	229,658	252,456	246,201
Purchased Professional and Technical Services	19,394	19,414	17,760	26,915	26,425
Other Purchased Services (400-500 series)	150	284	318	950	1,050
Supplies and Materials	4,129	7,199	15,161	9,409	9,357
Other Objects	522	452	467	904	675
	<b>233,328</b>	<b>256,642</b>	<b>263,364</b>	<b>290,634</b>	<b>283,708</b>

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.

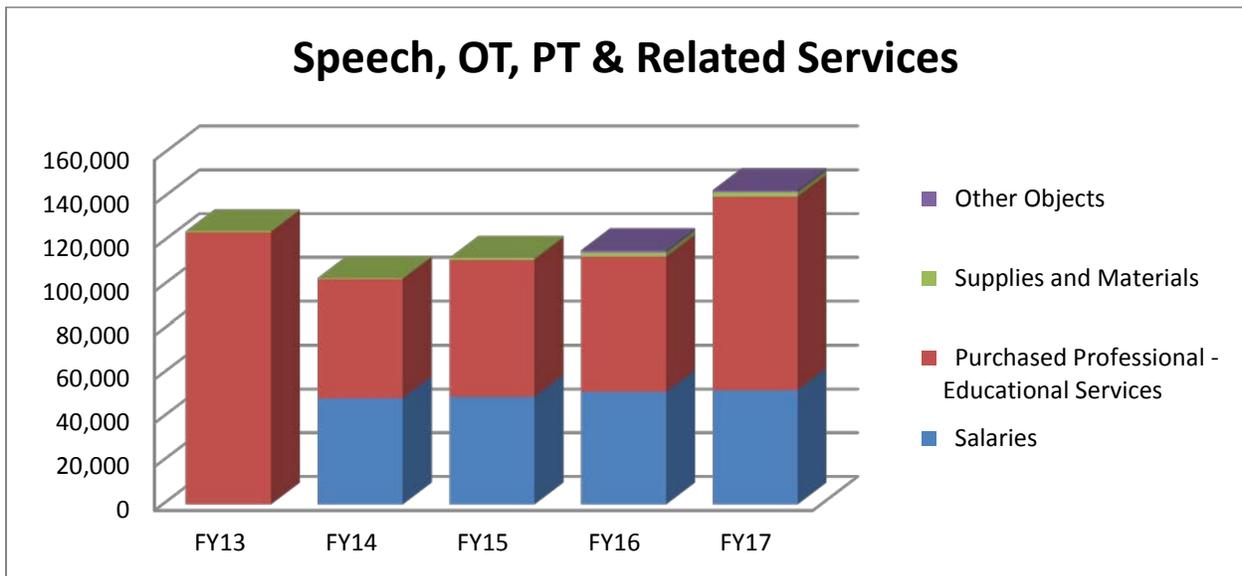


## 2016-2017 Budget

### Speech, OT, PT, and Related Services

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Salaries		48,541	49,243	51,490	52,294
Purchased Professional - Educational Services	124,336	54,279	62,476	61,555	88,200
Supplies and Materials	375	500	815	2,000	2,000
Other Objects				1,000	1,000
	124,711	103,320	112,534	116,045	143,494

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.

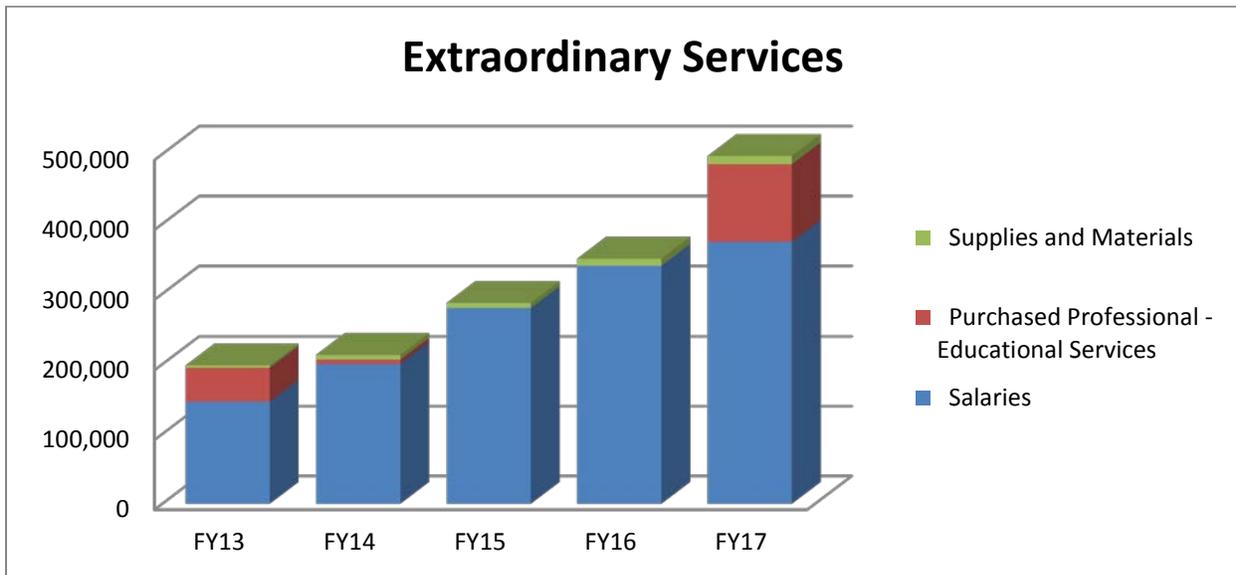


## 2016-2017 Budget

### Extraordinary Services

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Salaries	146,119	200,351	279,649	340,050	374,325
Purchased Professional - Educational Services	48,773	6,110			111,000
Supplies and Materials	3,289	6,947	7,250	10,131	12,000
	198,181	213,408	286,899	350,181	497,325

Other Support Services – Students – 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.

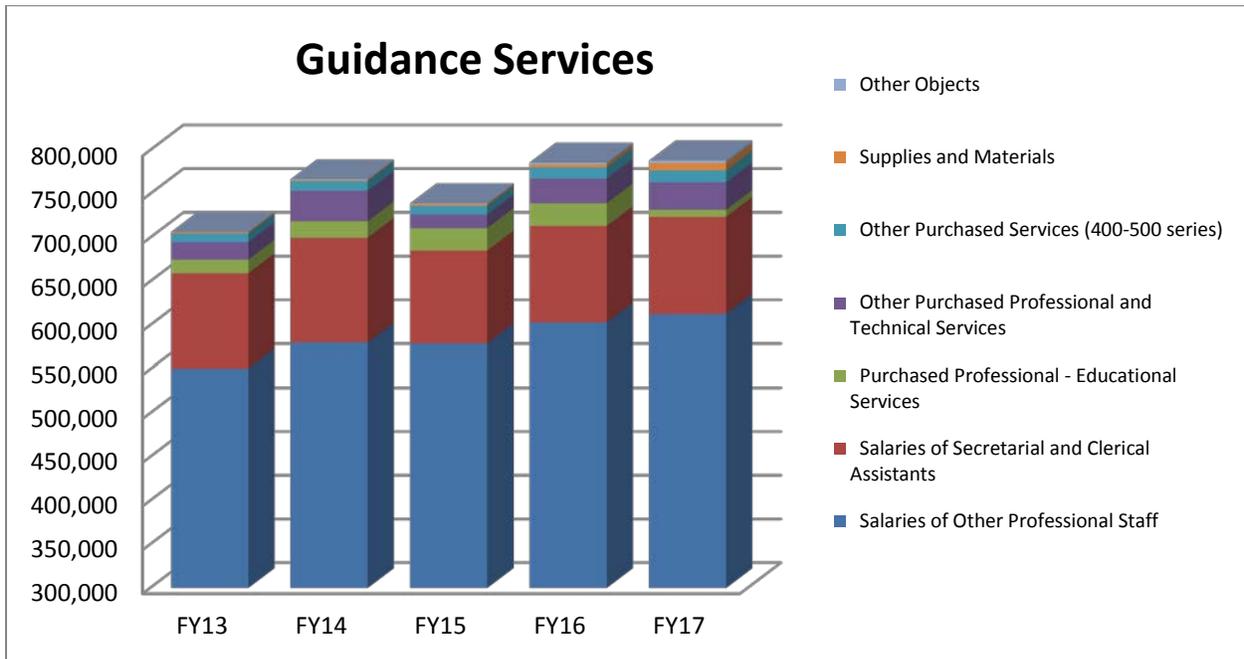


## 2016-2017 Budget

### Guidance Services

	Actual			Revised FY16	Proposed FY17
	FY13	FY14	FY15		
Salaries of Other Professional Staff	550,850	580,321	579,277	602,946	612,897
Salaries of Secretarial and Clerical Assistants	108,652	119,787	106,172	110,520	111,053
Purchased Professional - Educational Services	15,367	18,745	25,573	25,995	8,050
Other Purchased Professional and Technical Services	20,126	34,912	15,572	28,200	31,500
Other Purchased Services (400-500 series)	9,719	10,861	9,718	12,730	13,700
Supplies and Materials	1,794	1,258	1,969	3,600	8,225
Other Objects	150	970	1,049	1,945	2,820
	706,658	766,854	739,330	785,936	788,245

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.

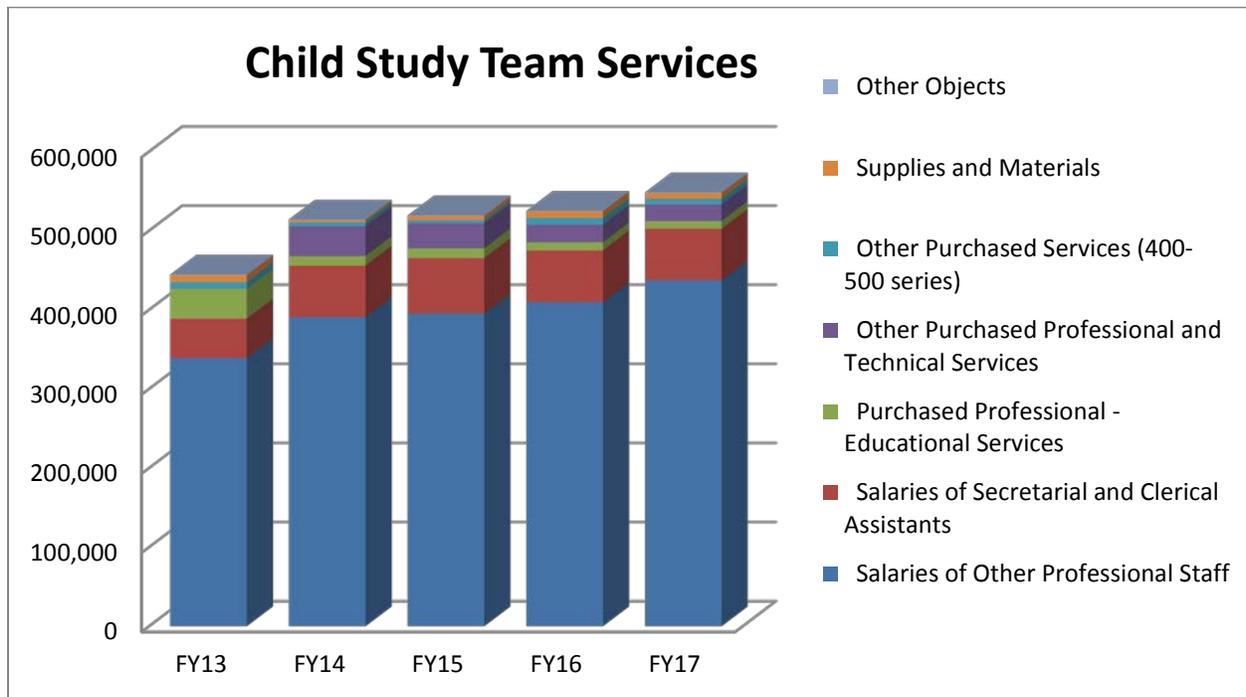


## 2016-2017 Budget

### Child Study Team Services

	Actual			Revised FY16	Proposed FY17
	FY13	FY14	FY15		
Salaries of Other Professional Staff	339,199	390,700	395,103	409,411	437,388
Salaries of Secretarial and Clerical Assistants	49,706	65,334	70,425	65,940	65,027
Purchased Professional - Educational Services	37,621	11,994	12,292	10,000	10,000
Other Purchased Professional and Technical Services		37,890	31,591	22,366	21,000
Other Purchased Services (400-500 series)	8,559	4,658	3,867	8,490	7,090
Supplies and Materials	8,428	2,806	5,138	7,916	7,000
Other Objects	800	820	820	850	850
	444,313	514,202	519,236	524,973	548,355

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.

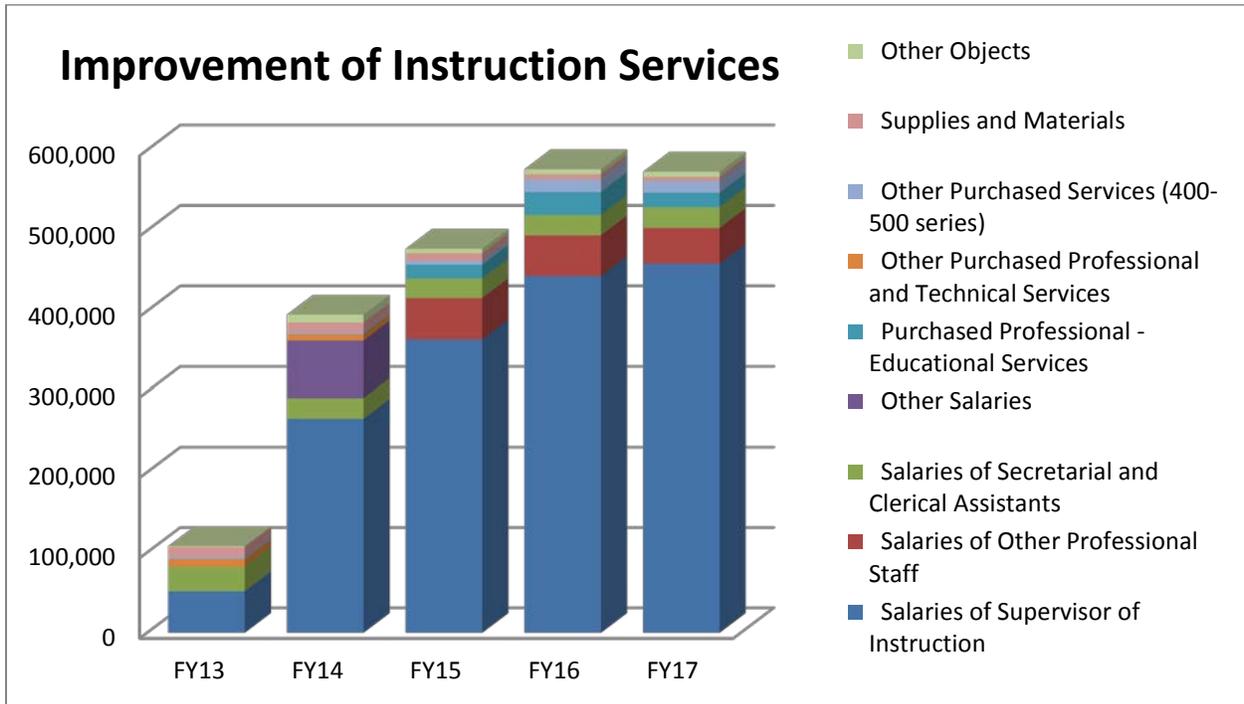


## 2016-2017 Budget

### Improvement of Instructional Services

	Actual			Revised FY16	Proposed FY17
	FY13	FY14	FY15		
Salaries of Supervisor of Instruction	51,677	266,466	364,708	443,500	458,866
Salaries of Other Professional Staff			51,407	50,600	44,388
Salaries of Secretarial and Clerical Assistants	31,054	25,849	24,510	25,330	25,948
Other Salaries	110	71,002			
Purchased Professional - Educational Services			17,001	28,643	17,750
Other Purchased Professional and Technical Services	9,376	8,249			
Other Purchased Services (400-500 series)	2,877	2,484	5,061	15,949	14,800
Supplies and Materials	11,778	11,572	9,021	6,122	5,000
Other Objects	1,019	9,918	5,600	6,000	6,300
	107,891	395,540	477,308	576,144	573,052

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.

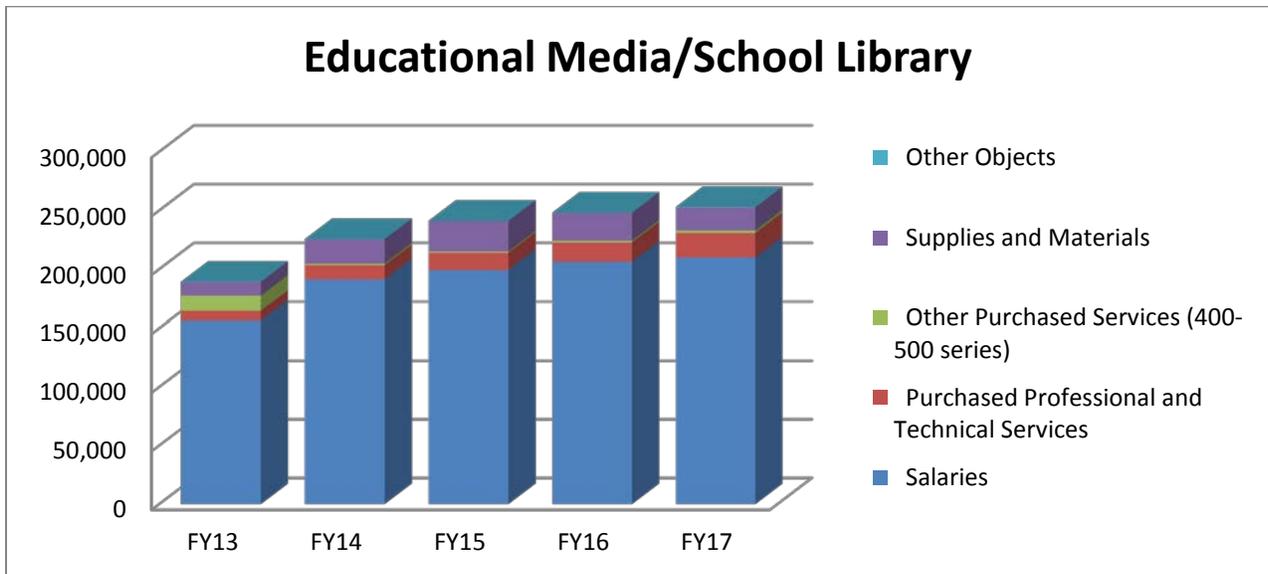


## 2016-2017 Budget

### Educational Media Services/Library

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Salaries	156,539	191,437	199,460	206,550	210,191
Purchased Professional and Technical Services	8,220	12,003	14,583	16,269	20,775
Other Purchased Services (400-500 series)	12,699	1,405	1,210	1,550	2,175
Supplies and Materials	11,852	20,804	25,877	23,657	19,612
Other Objects	100	50	150	215	275
	<b>189,410</b>	<b>225,699</b>	<b>241,280</b>	<b>248,241</b>	<b>253,028</b>

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.

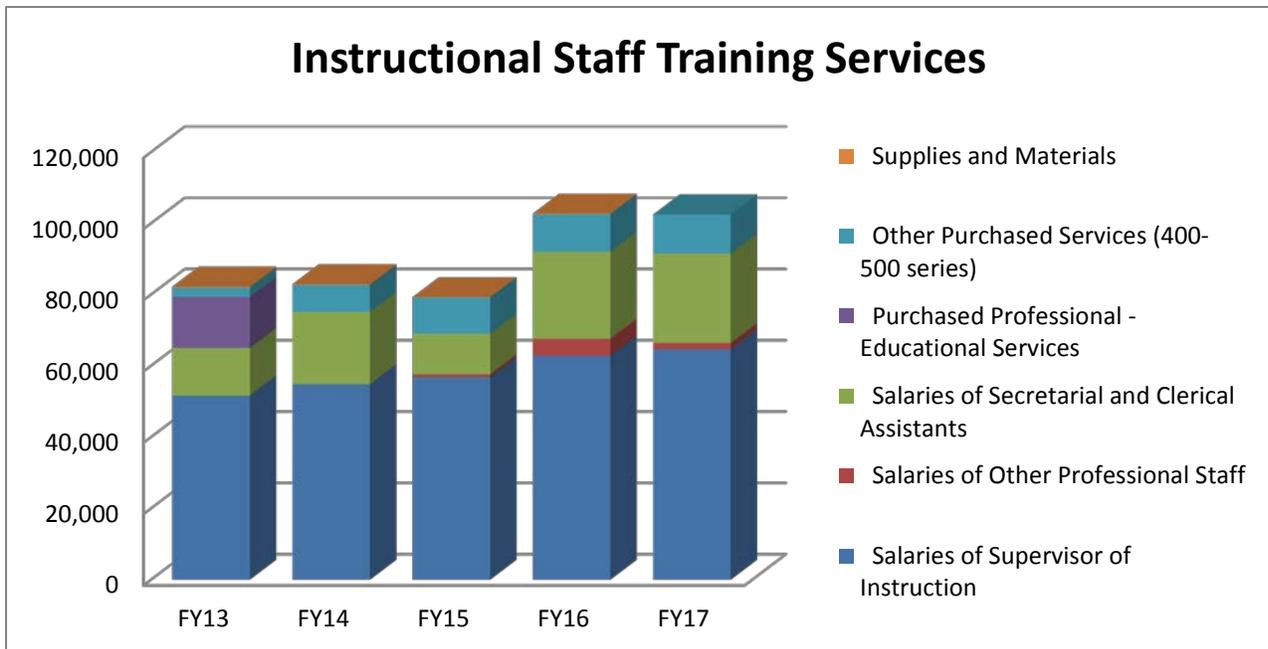


## 2016-2017 Budget

### Instructional Staff Training Services

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Salaries of Supervisor of Instruction	51,677	54,861	56,787	62,800	64,636
Salaries of Other Professional Staff			825	4,800	1,756
Salaries of Secretarial and Clerical Assistants	13,309	20,286	11,446	24,400	25,098
Purchased Professional - Educational Services	14,352				
Other Purchased Services (400-500 series)	2,629	7,554	10,173	10,610	11,000
Supplies and Materials	260	216	75	137	
	<u>82,227</u>	<u>82,917</u>	<u>79,306</u>	<u>102,747</u>	<u>102,490</u>

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.

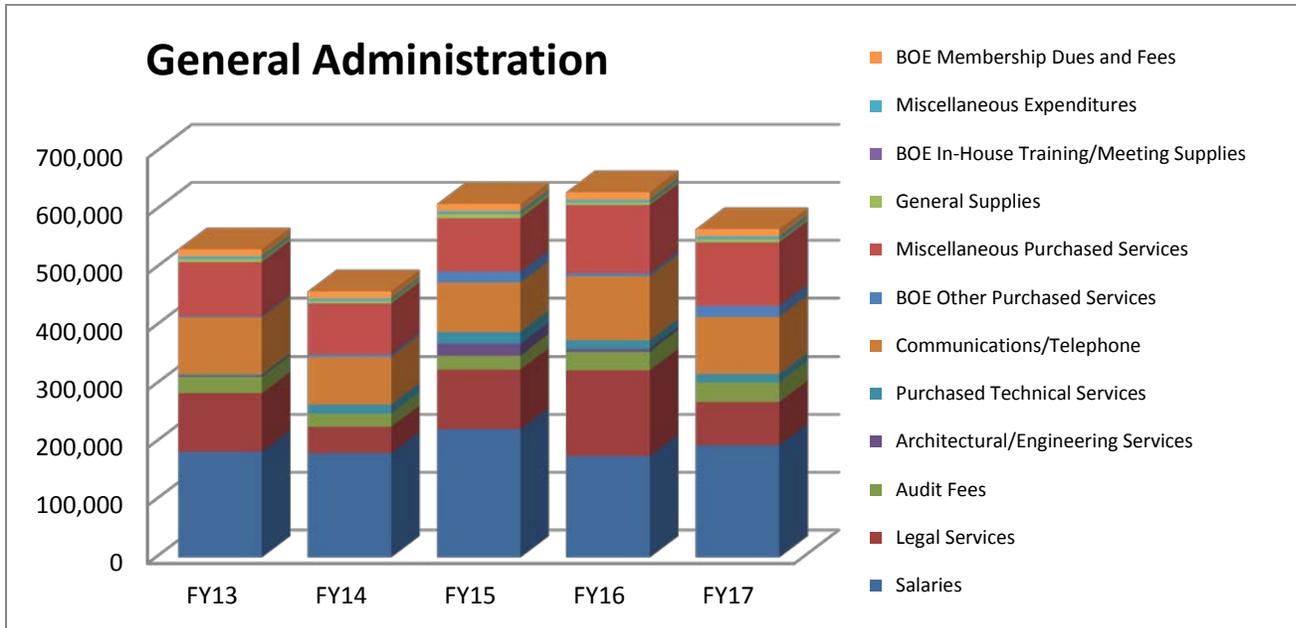


## 2016-2017 Budget

### General Administration

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Salaries	182,693	180,480	222,056	175,500	194,243
Legal Services	101,339	45,472	103,241	148,471	74,978
Audit Fees	28,500	23,000	23,500	31,500	34,000
Architectural/Engineering Services	2,138		19,850	5,000	
Purchased Technical Services	2,100	15,352	20,434	14,070	14,000
Communications/Telephone	97,740	82,617	85,216	111,000	98,148
Board of Education Other Purchased Services	2,235	4,109	18,545	5,000	18,500
Miscellaneous Purchased Services (400-500 series)	92,846	87,050	92,730	117,600	110,000
General Supplies	5,586	4,840	7,491	4,475	5,000
BOE In-House Training/Meeting Supplies			706	400	500
Miscellaneous Expenditures	4,681	3,984	4,172	4,525	4,850
Board of Education Membership Dues and Fees	12,190	12,190	12,190	13,000	12,500
	<b>532,048</b>	<b>459,094</b>	<b>610,131</b>	<b>630,541</b>	<b>566,719</b>

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.)

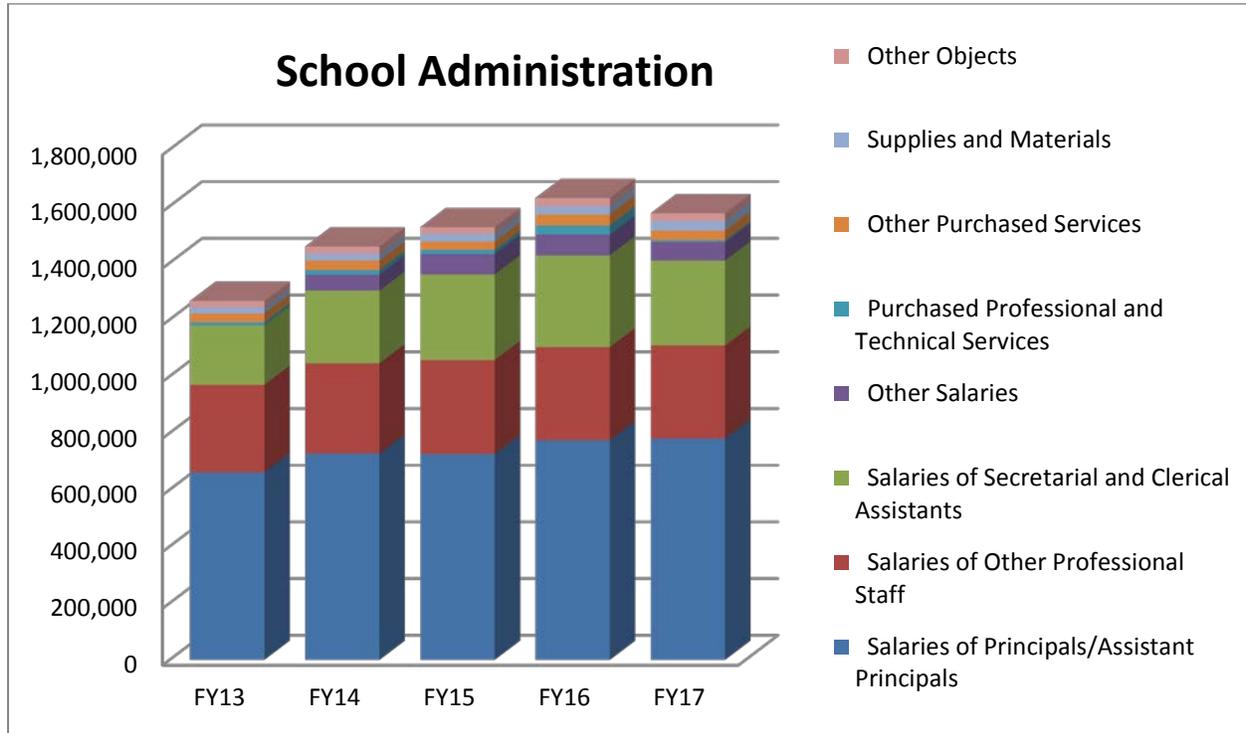


## 2016-2017 Budget

### School Administration

	Actual			Revised FY16	Proposed FY17
	FY13	FY14	FY15		
Salaries of Principals/Assistant Principals	661,317	727,448	726,260	774,300	780,573
Salaries of Other Professional Staff	308,691	318,676	331,009	328,899	327,794
Salaries of Secretarial and Clerical Assistants	208,956	255,829	302,218	323,720	299,851
Other Salaries		57,164	72,074	73,325	64,745
Purchased Professional and Technical Services	11,815	16,298	14,341	32,160	6,670
Other Purchased Services (400-500 series)	31,253	32,600	29,178	38,900	34,800
Supplies and Materials	20,658	24,286	28,035	28,612	32,810
Other Objects	22,946	25,616	22,957	29,385	27,748
	<b>1,265,636</b>	<b>1,457,917</b>	<b>1,526,072</b>	<b>1,629,301</b>	<b>1,574,991</b>

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.

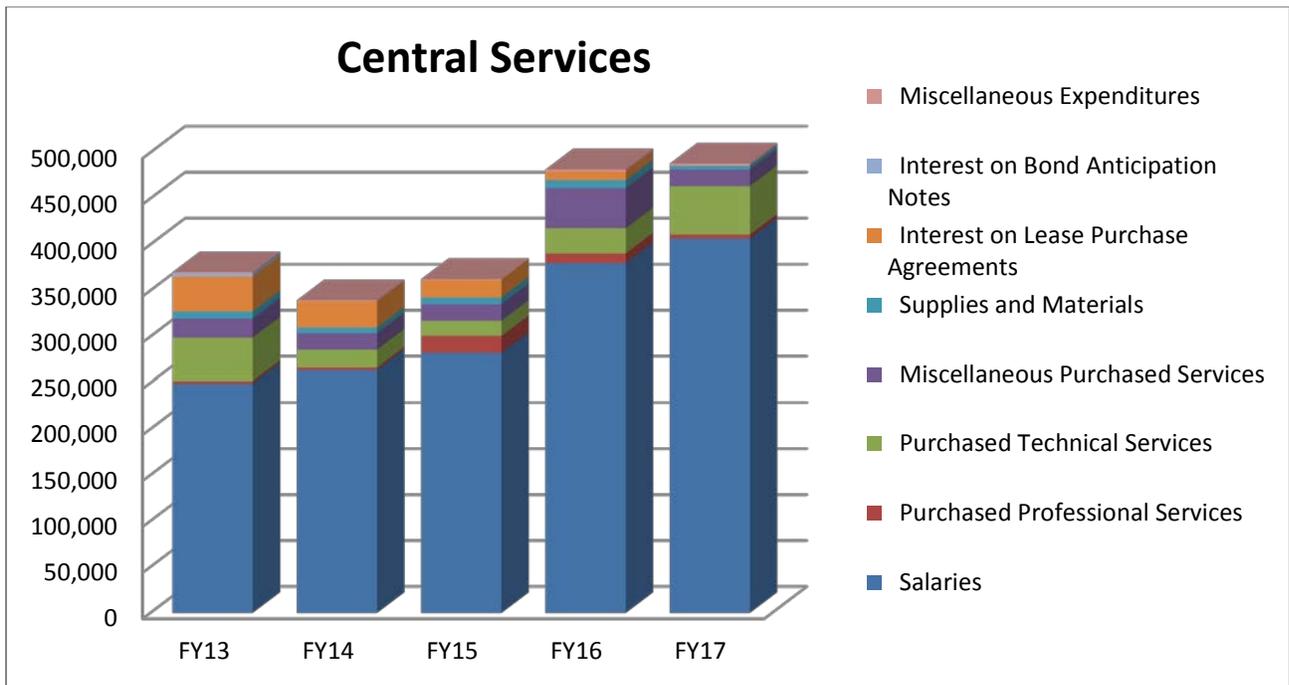


## 2016-2017 Budget

### Central Services

	Actual			Revised FY16	Proposed FY17
	FY13	FY14	FY15		
Salaries	249,180	263,787	282,282	379,850	406,468
Purchased Professional Services	2,650	2,660	18,435	10,600	4,350
Purchased Technical Services	46,965	19,460	16,484	27,325	52,800
Miscellaneous Purchased Services	20,799	17,871	18,023	43,707	18,070
Supplies and Materials	7,702	5,912	7,217	8,500	4,000
Interest on Lease Purchase Agreements	38,040	28,530	19,020	9,510	
Interest on Bond Anticipation Notes	3,466				
Miscellaneous Expenditures	1,065	1,190	1,090	2,200	2,320
	<b>369,867</b>	<b>339,410</b>	<b>362,551</b>	<b>481,692</b>	<b>488,008</b>

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 human resources function was added to the District in fiscal year 2016.

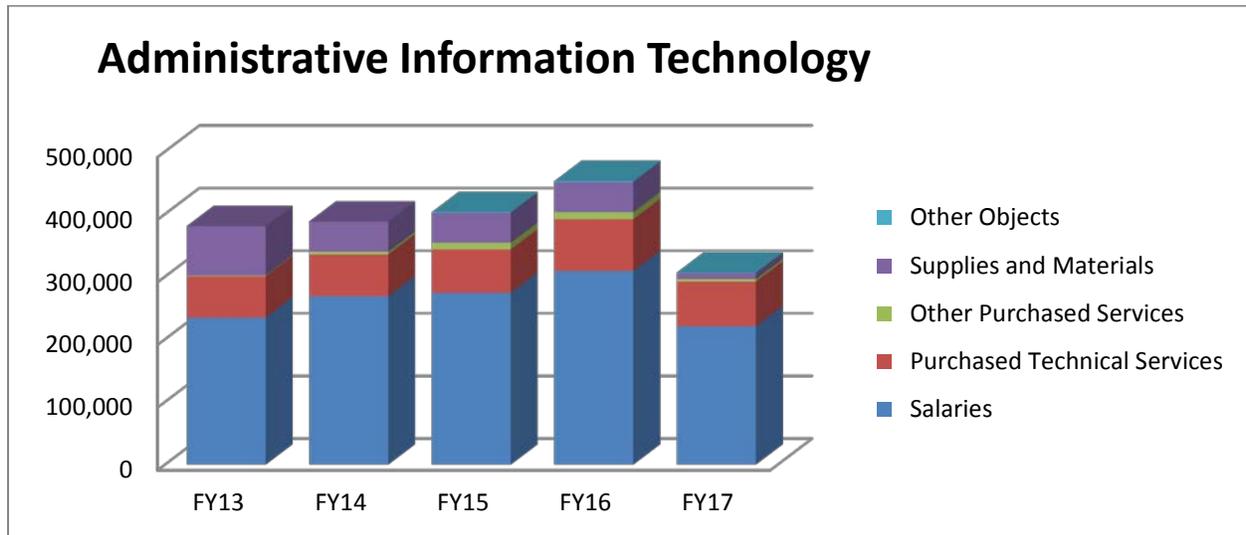


## 2016-2017 Budget

### Administrative Information Technology

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Salaries	234,619	268,465	274,229	309,010	220,688
Purchased Technical Services	66,053	66,980	69,413	83,100	71,250
Other Purchased Services (400-500 series)	1,175	4,376	10,530	11,000	4,000
Supplies and Materials	78,898	48,438	48,050	48,360	10,000
Other Objects			995	1,300	850
	380,745	388,259	403,217	452,770	306,788

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.

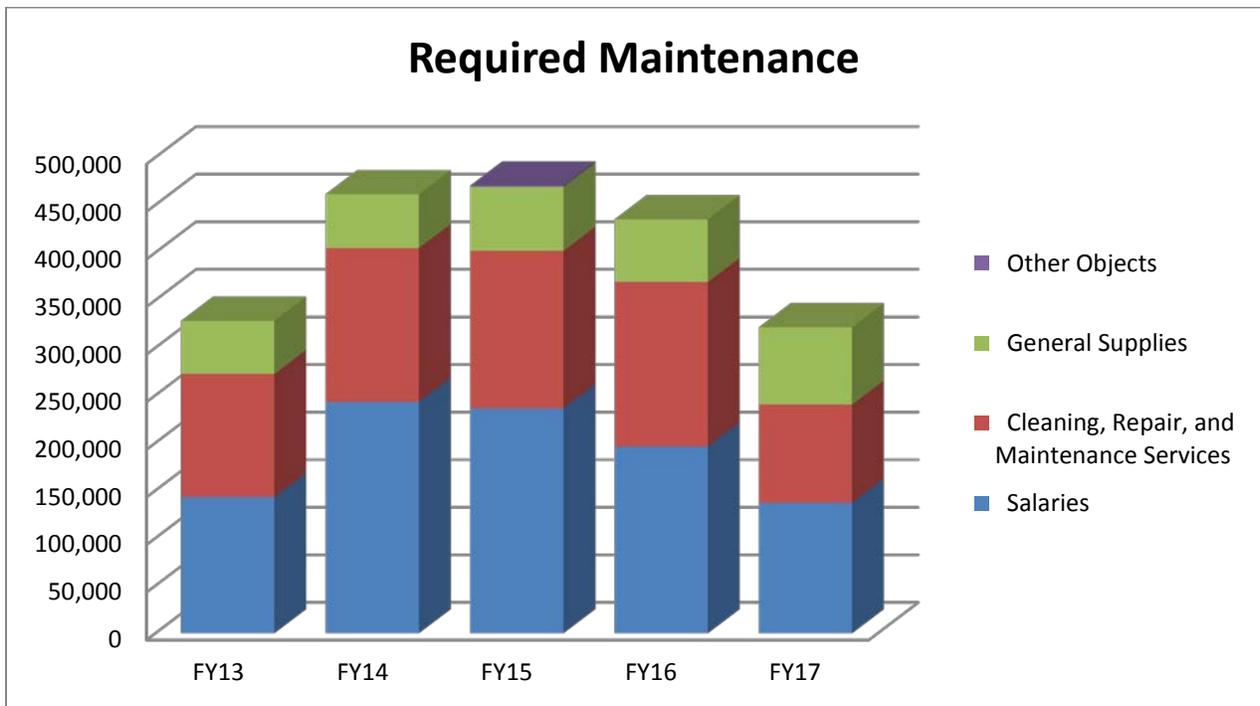


## 2016-2017 Budget

### Required Maintenance for School Facilities

	Actual			Revised FY16	Proposed FY17
	FY13	FY14	FY15		
Salaries	143,035	243,024	236,467	196,260	137,148
Cleaning, Repair, and Maintenance Services	129,335	161,591	165,249	172,663	103,067
General Supplies	55,829	56,722	67,187	66,084	81,362
Other Objects			1,338		
	328,199	461,337	470,241	435,007	321,577

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.

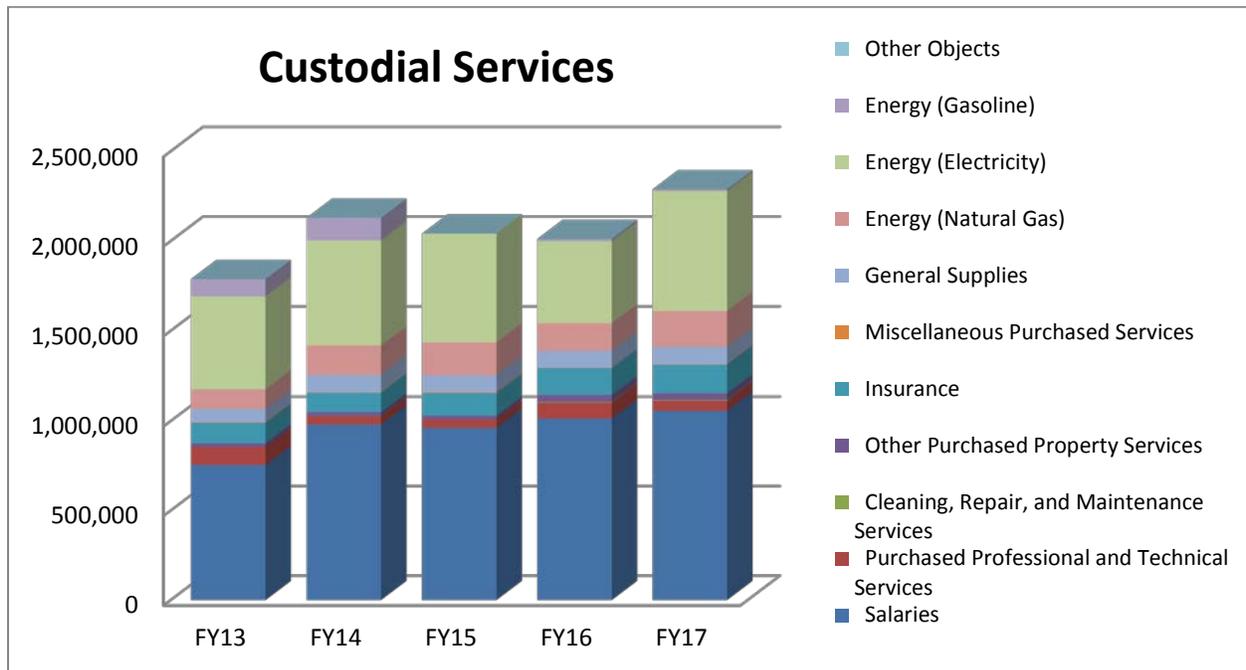


## 2016-2017 Budget

### Custodial Services

	Actual			Revised FY16	Proposed FY17
	FY13	FY14	FY15		
Salaries	754,222	980,736	962,441	1,013,620	1,056,875
Purchased Professional and Technical Services	101,573	46,633	47,443	90,223	58,287
Cleaning, Repair, and Maintenance Services		686		3,090	3,090
Other Purchased Property Services	20,479	21,109	20,671	37,870	37,080
Insurance	113,931	108,787	125,000	146,500	155,500
Miscellaneous Purchased Services	2,323	1,690	4,540	2,293	3,313
General Supplies	74,327	97,645	94,822	93,011	96,590
Energy (Natural Gas)	111,148	160,855	180,624	155,000	200,000
Energy (Electricity)	514,203	585,328	606,056	457,478	668,000
Energy (Gasoline)	96,567	125,806		12,500	9,270
Other Objects	300	300	300	773	773
	<b>1,789,073</b>	<b>2,129,575</b>	<b>2,041,897</b>	<b>2,012,358</b>	<b>2,288,778</b>

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.

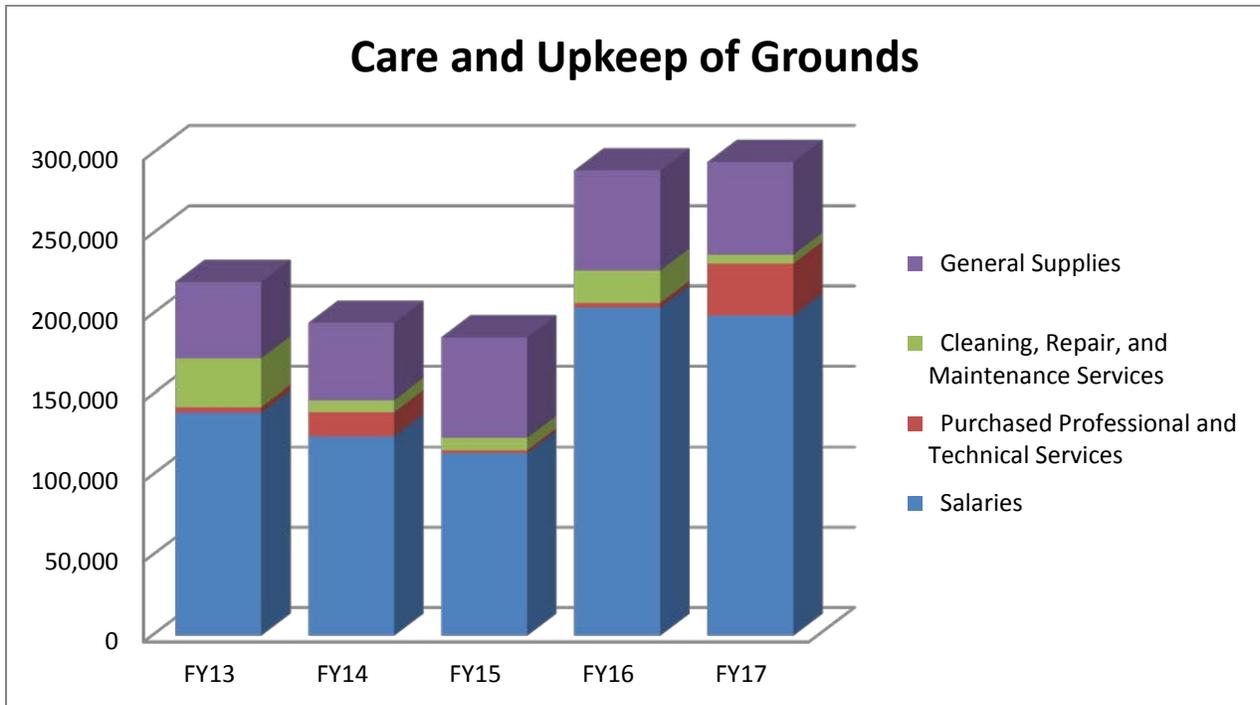


## 2016-2017 Budget

### Care and Upkeep of Grounds

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Salaries	139,046	124,343	113,818	204,130	199,210
Purchased Professional and Technical Services	3,365	15,060	1,830	2,960	32,360
Cleaning, Repair, and Maintenance Services	30,117	7,277	7,699	20,140	5,562
General Supplies	47,631	47,929	62,331	62,383	57,683
	220,159	194,609	185,678	289,613	294,815

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.

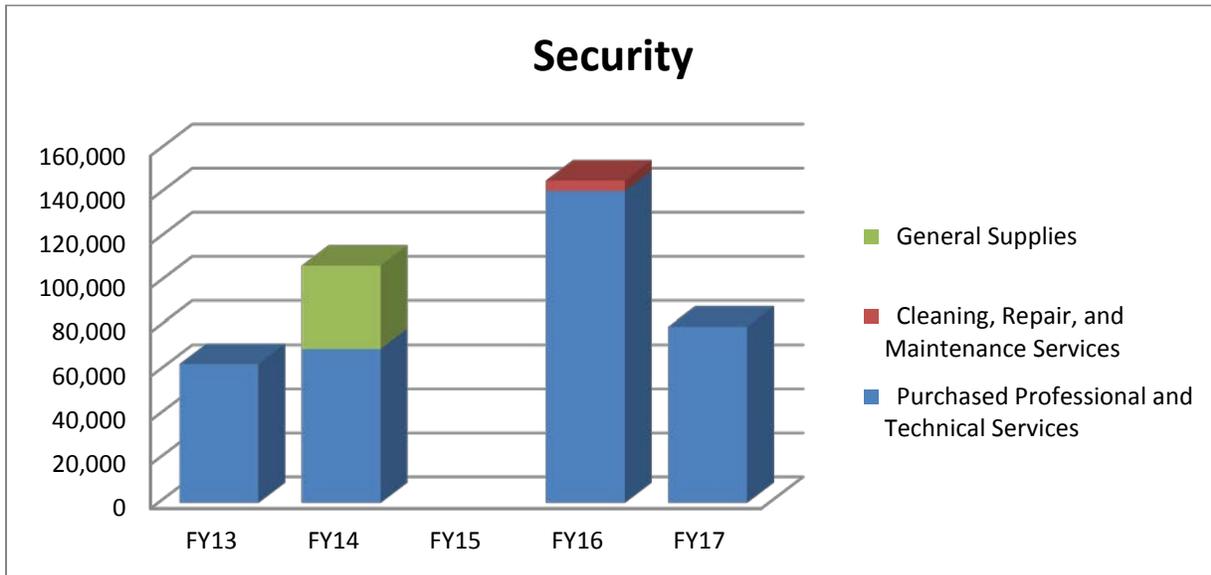


## 2016-2017 Budget

### Security

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Purchased Professional and Technical Services	63,143	70,000		141,555	80,000
Cleaning, Repair, and Maintenance Services				4,704	
General Supplies		37,612			
	63,143	107,612	0	146,259	80,000

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 related costs.



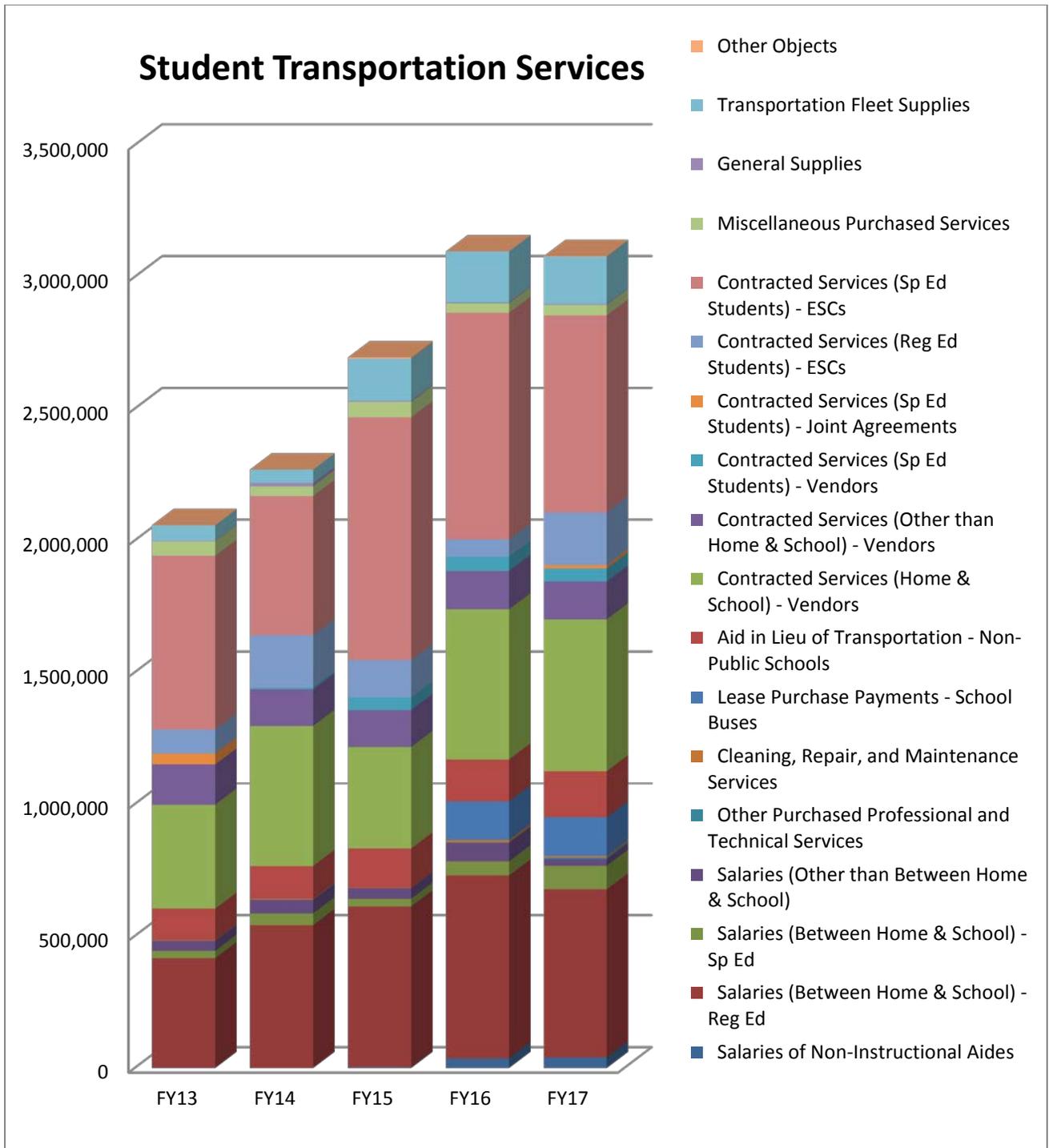
## 2016-2017 Budget

### Student Transportation Services

	Actual			Revised FY16	Proposed FY17
	FY13	FY14	FY15		
Salaries of Non-Instructional Aides	431		2,923	37,100	39,845
Salaries (Between Home & School) - Reg Ed	415,688	541,400	609,367	692,500	637,186
Salaries (Between Home & School) - Sp Ed	27,948	44,490	29,341	53,500	89,500
Salaries (Other than Between Home & School)	37,632	51,126	40,242	70,000	25,000
Other Purchased Professional and Technical Services	1,252	1,283	321	1,750	6,000
Cleaning, Repair, and Maintenance Services	1,103	2,317	589	9,125	5,750
Lease Purchase Payments - School Buses				146,626	146,626
Aid in Lieu of Transportation - Non-Public Schools	119,826	124,878	148,753	158,978	175,000
Contracted Services (Between Home & School) - Vendors	393,846	531,339	384,969	569,300	576,000
Contracted Services (Other than Home & School) - Vendors	152,800	138,327	140,569	145,742	143,600
Contracted Services (Sp Ed Students) - Vendors		6,705	47,672	54,000	49,000
Contracted Services (Sp Ed Students) - Joint Agreements	41,653				13,000
Contracted Services (Regular Education Students) - ESCs	90,106	198,290	142,006	65,000	200,500
Contracted Services (Special Education Students) - ESCs	659,694	528,479	920,528	860,300	747,000
Miscellaneous Purchased Services	55,103	36,684	58,773	35,550	40,300
General Supplies	1,917	12,910	4,528	3,500	3,500
Transportation Fleet Supplies	58,662	50,530	159,289	193,335	180,000
Other Objects	439	267	4,574	150	750
	<u>2,058,100</u>	<u>2,269,025</u>	<u>2,694,444</u>	<u>3,096,456</u>	<u>3,078,557</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.

## 2016-2017 Budget



## 2016-2017 Budget

### Personal Services - Allocated Employee Benefits

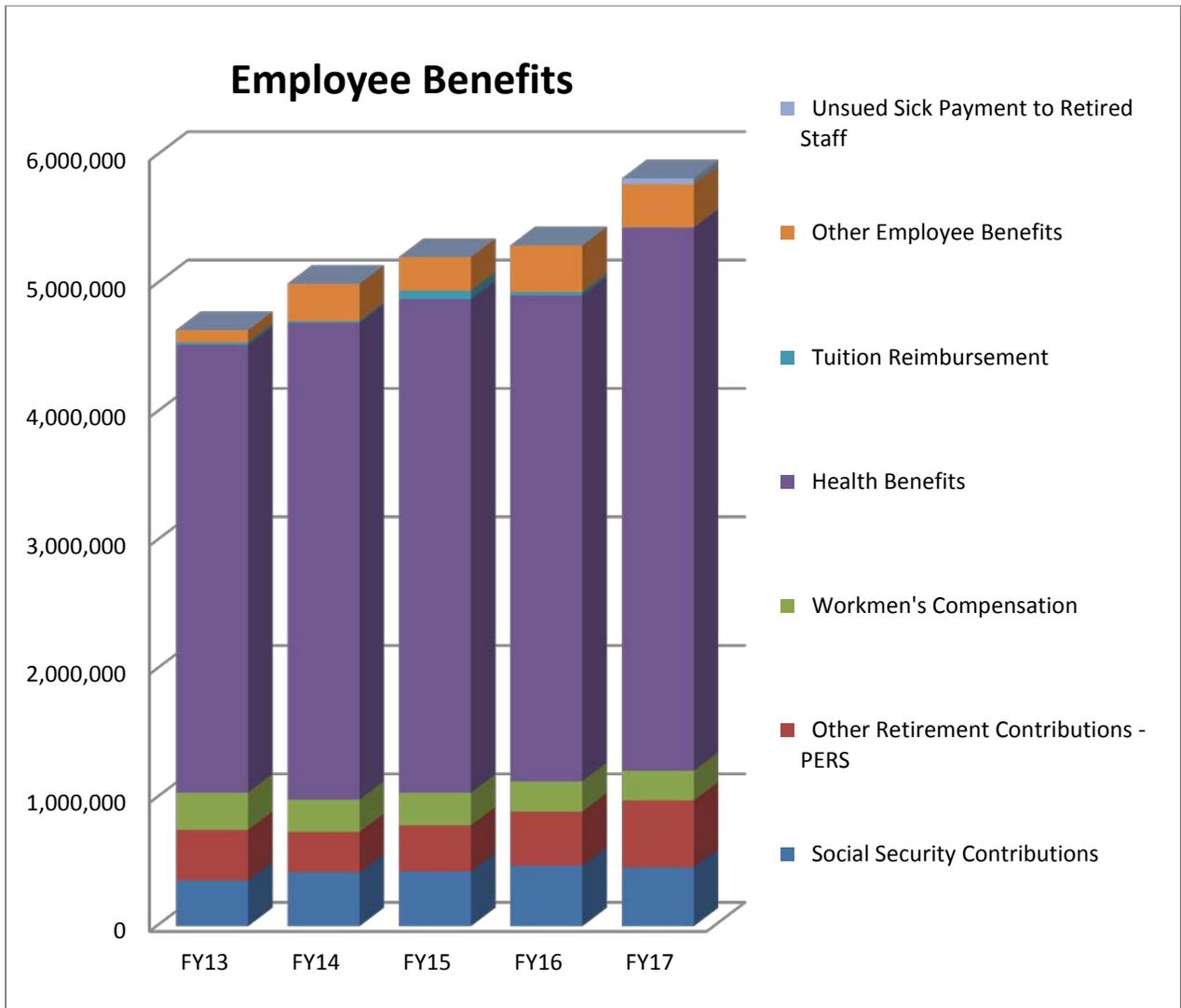
	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Social Security Contributions	345,859	413,483	421,363	459,982	436,499
Other Retirement Contributions - PERS	2,304	314,178	357,459	421,960	521,578
Workmen's Compensation	190,226	201,298	253,011	235,210	231,416
Health Benefits	3,471,629	3,682,200	3,827,720	3,782,201	4,227,444
Tuition Reimbursement	19,607	13,960	66,387	21,260	2,000
Other Employee Benefits	7,613	266,432	219,425	285,995	334,785
	<u>4,037,238</u>	<u>4,891,551</u>	<u>5,145,365</u>	<u>5,206,608</u>	<u>5,753,722</u>

### Personal Services – Unallocated Benefits

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Social Security Contributions	9,863	5,897	5,463	10,210	19,590
Other Retirement Contributions - PERS	391,334				
Unemployment Compensation	100,000	50,000			
Workmen's Compensation	12,504	28,402	15,204		
Health Benefits	213			6,000	
Other Employee Benefits	88,122	24,545	41,698	75,500	1,500
Unused Sick Payment to Retired Staff					45,000
	<u>602,036</u>	<u>108,844</u>	<u>62,365</u>	<u>91,710</u>	<u>66,090</u>

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. The District has elected to allocate a majority of employee benefits to the various programs/functions of the current expense sub funds. This allows the District more appropriately represent the full cost of each program/function of the District. They have been separated within this document for comparative purposes. The employee benefits are detailed at the object level above for both allocated and the unallocated portions.

## 2016-2017 Budget



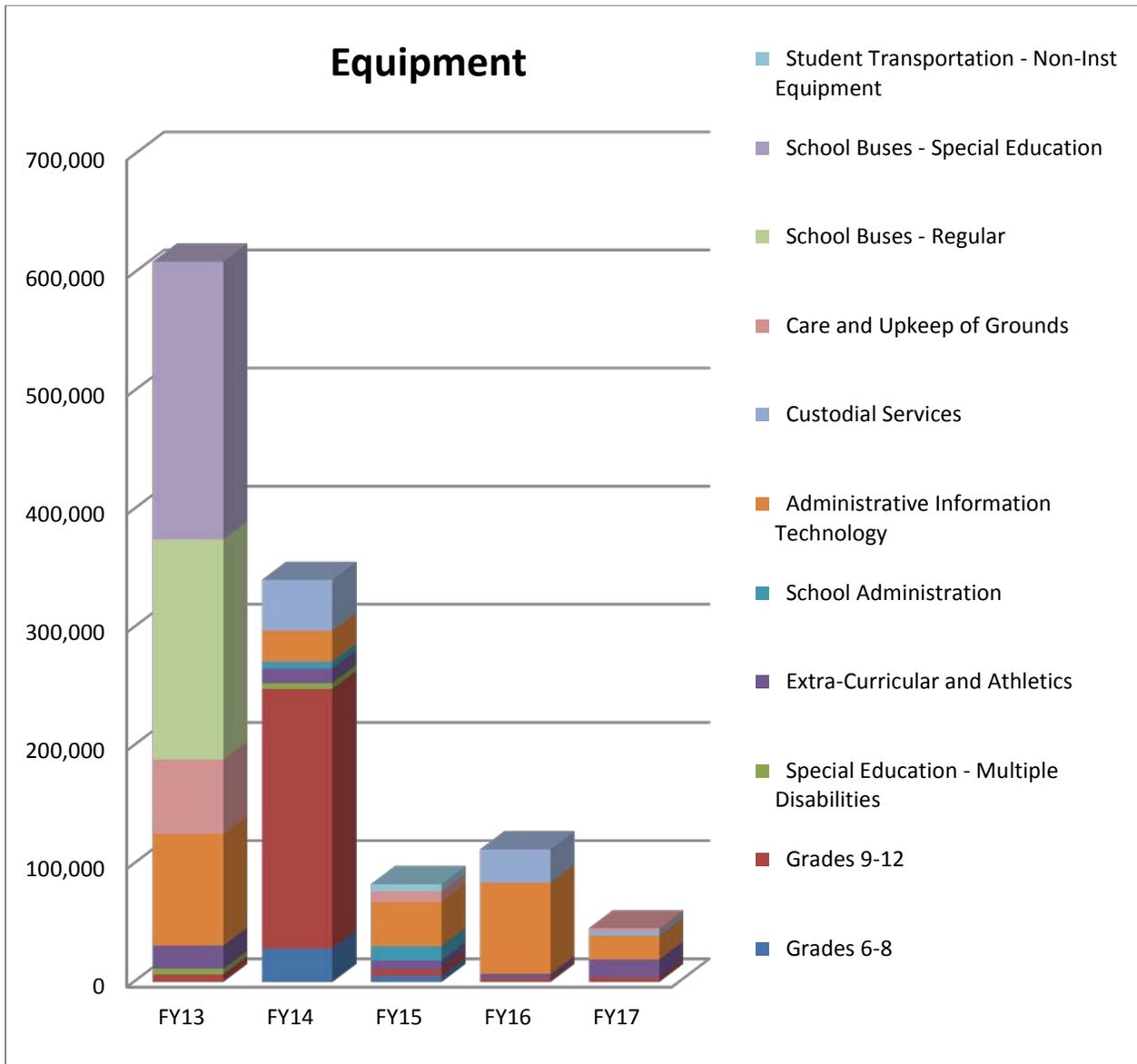
## 2016-2017 Budget

### Equipment

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Grades 6-8		28,412	5,240		
Grades 9-12	6,496	219,409	5,725	2,848	3,750
Special Education - Multiple Disabilities	4,636	5,087			
School Sponsored Extra-Curricular and Athletics	19,608	12,192	7,281	4,000	15,250
School Administration		5,920	12,020		
Administrative Information Technology	94,371	26,200	37,423	77,000	20,000
Custodial Services		42,929		28,273	3,990
Care and Upkeep of Grounds	62,961		9,099		2,457
School Buses - Regular	186,432				
School Buses - Special Education	235,154				
Student Transportation - Non-Inst Equipment			5,936		
	609,658	340,149	82,724	112,121	45,447

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.

# 2016-2017 Budget



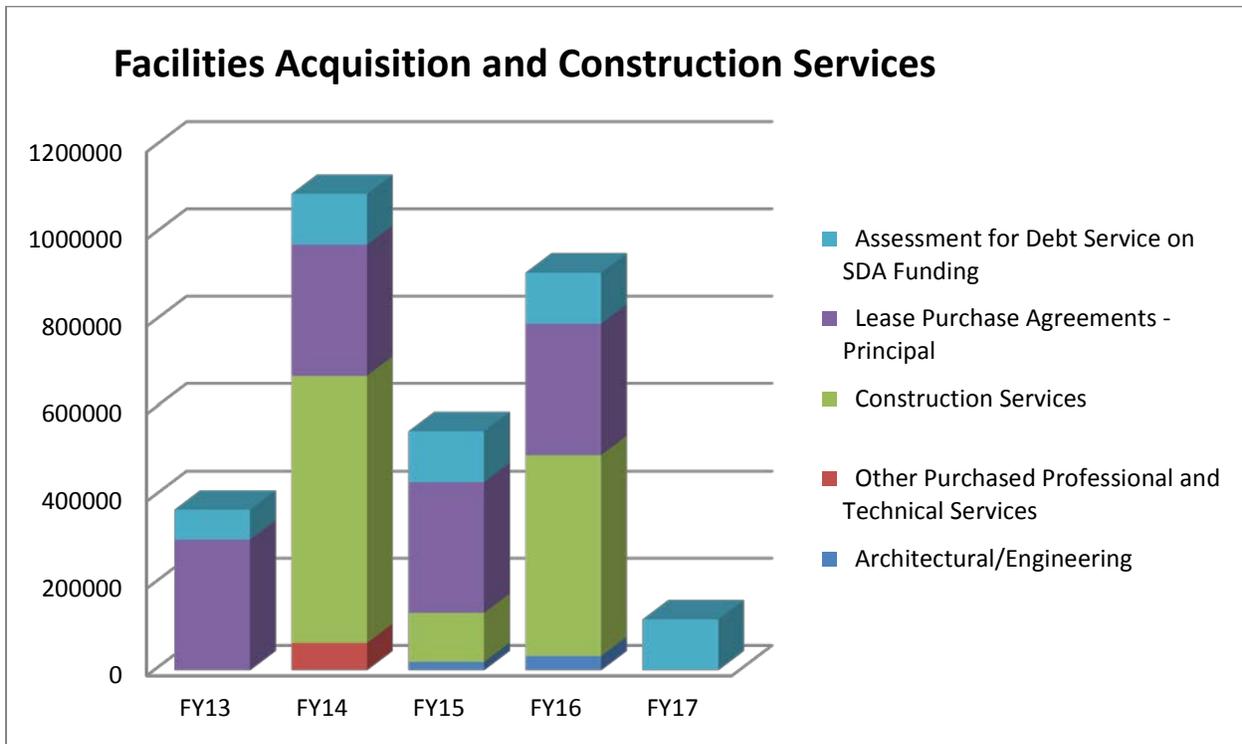
## 2016-2017 Budget

### Facilities Acquisition and Construction Services

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Architectural/Engineering			19,195	32,500	
Other Purchased Professional and Technical Services		62,580			
Construction Services		611,901	112,399	461,217	
Lease Purchase Agreements - Principal	300,000	300,000	300,000	300,000	
Assessment for Debt Service on SDA Funding	68,385	116,737	116,737	116,737	116,737
	<b>368,385</b>	<b>1,091,218</b>	<b>548,331</b>	<b>910,454</b>	<b>116,737</b>

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.

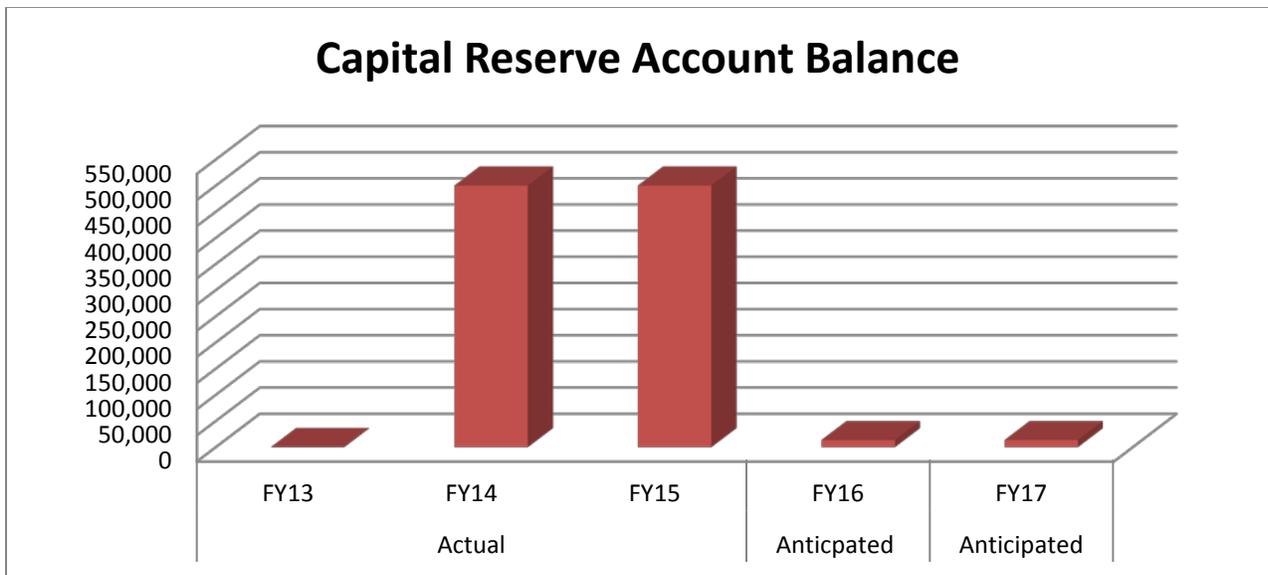


## 2016-2017 Budget

### Fund Transfers

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Interest Deposit to Capital Reserve				100	100
	0	0	0	100	100

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.



## 2016-2017 Budget

### Transfer of Funds to Charter School

	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Charter School Tuition					12,588
	0	0	0	0	12,588

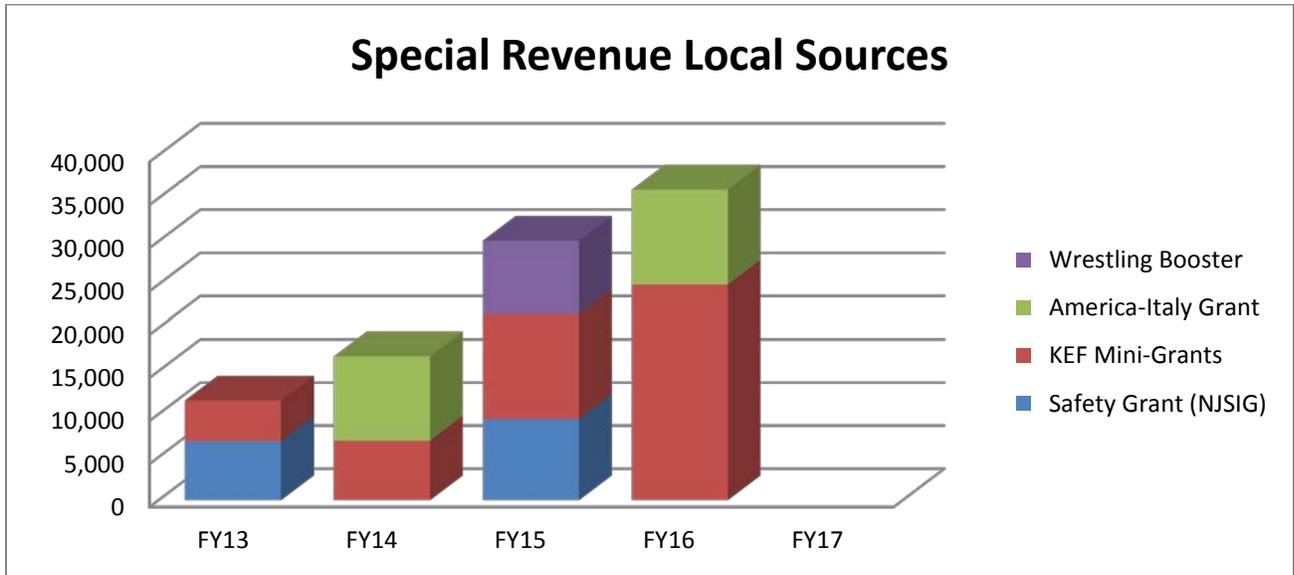
Transfer of Funds to Charter Schools (10-000-100-56X) is used to record the estimated payment of District general fund revenues related to resident students projected to attend a charter school. The amount recorded is provided by the Department of Education and includes the projected per pupil regular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

## 2016-2017 Budget

### Special Revenue Fund Appropriations by Program

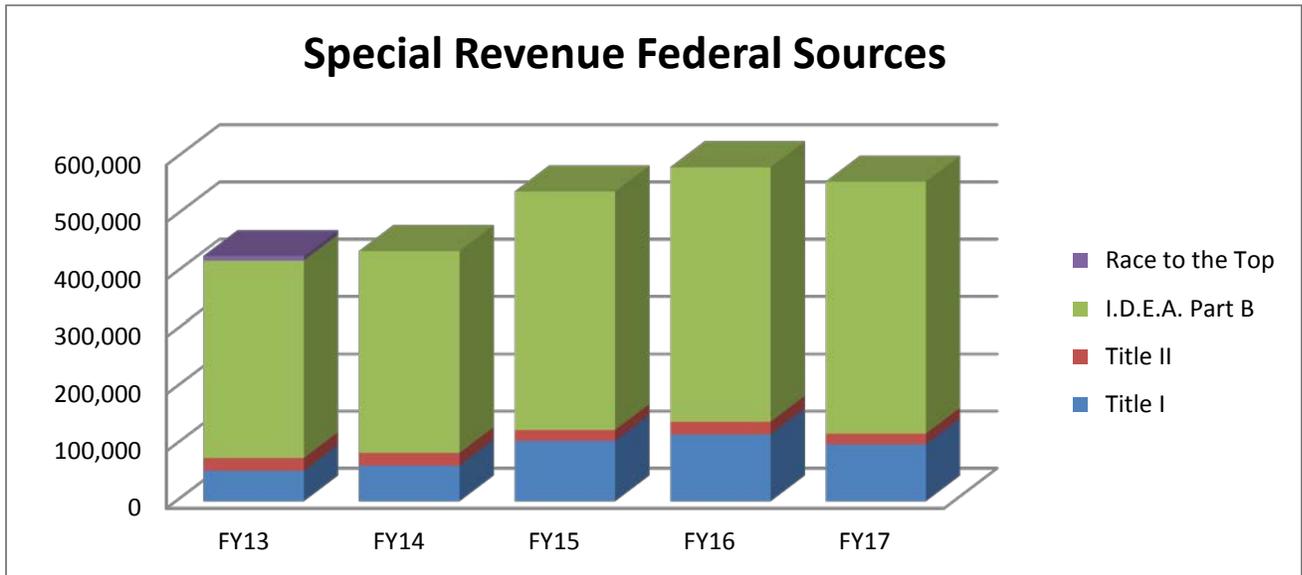
Special Revenue Fund Local Sources	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Safety Grant (NJSIG)	6,857		9,436		
KEF Mini-Grants	4,728	6,927	12,130	24,985	
America-Italy Grant		9,781		11,000	
Wrestling Donation from Booster			8,500		
	11,585	16,708	30,066	35,985	0

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.



## 2016-2017 Budget

Special Revenue Fund	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Federal Sources					
Title I	53,085	62,640	105,858	117,217	99,634
Title II	22,687	21,984	19,129	22,119	18,801
I.D.E.A. Part B	344,557	352,451	416,112	444,313	440,000
Race to the Top	7,989				
	428,318	437,075	541,099	583,649	558,435

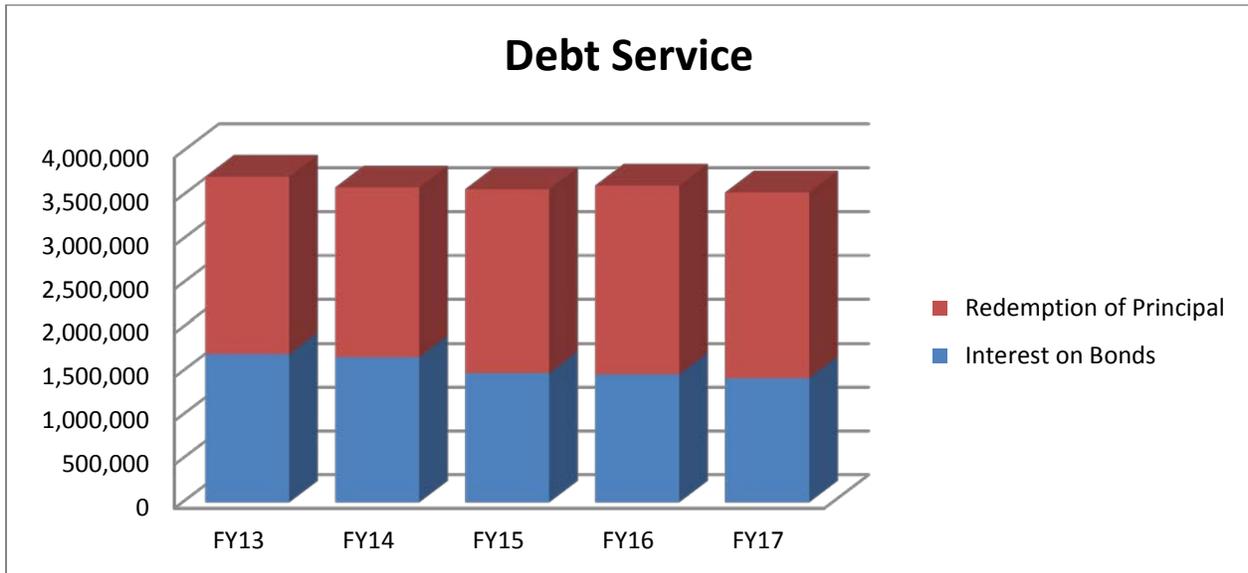


## 2016-2017 Budget

### Debt Service Fund Appropriations at Object Level

Debt Service Fund	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
Interest on Bonds	1,695,165	1,662,163	1,477,255	1,463,916	1,420,341
Redemption of Principal	2,018,600	1,930,000	2,095,000	2,150,000	2,115,000
	<u>3,713,765</u>	<u>3,592,163</u>	<u>3,572,255</u>	<u>3,613,916</u>	<u>3,535,341</u>

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.



# 2016-2017 Budget

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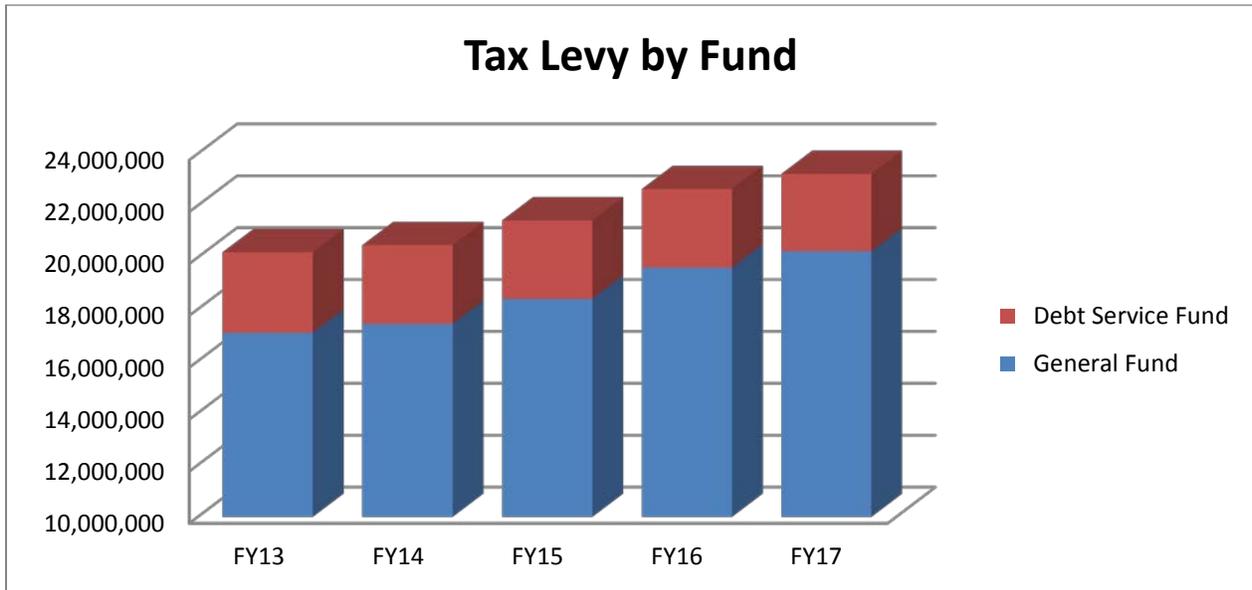
## Informational Section

## 2016-2017 Budget

### Tax Levy Analysis

Tax Levy	Actual			Revised	Proposed
	FY13	FY14	FY15	FY16	FY17
General Fund	17,089,971	17,431,770	18,400,237	19,605,356	20,226,031
Debt Service Fund	3,108,239	3,039,318	3,024,851	3,031,483	2,993,976
<b>Total Tax Levy</b>	<b>20,198,210</b>	<b>20,471,088</b>	<b>21,425,088</b>	<b>22,636,839</b>	<b>23,220,007</b>

The general fund tax levy has increased 18.4% since 2013, an average of 4.6% per year. Although the general fund tax levy increase is capped at two-percent (2%), there are several “cap waivers” available to school Districts allowing them to surpass the soft cap. In FY17, the District has elected to use the enrollment adjustment waiver (\$132,228) and the adjustment for increases in health care costs (\$93,696.) Balancing the needs of our students with the community’s ability to pay property tax is a difficult task for every Board of Education.



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:

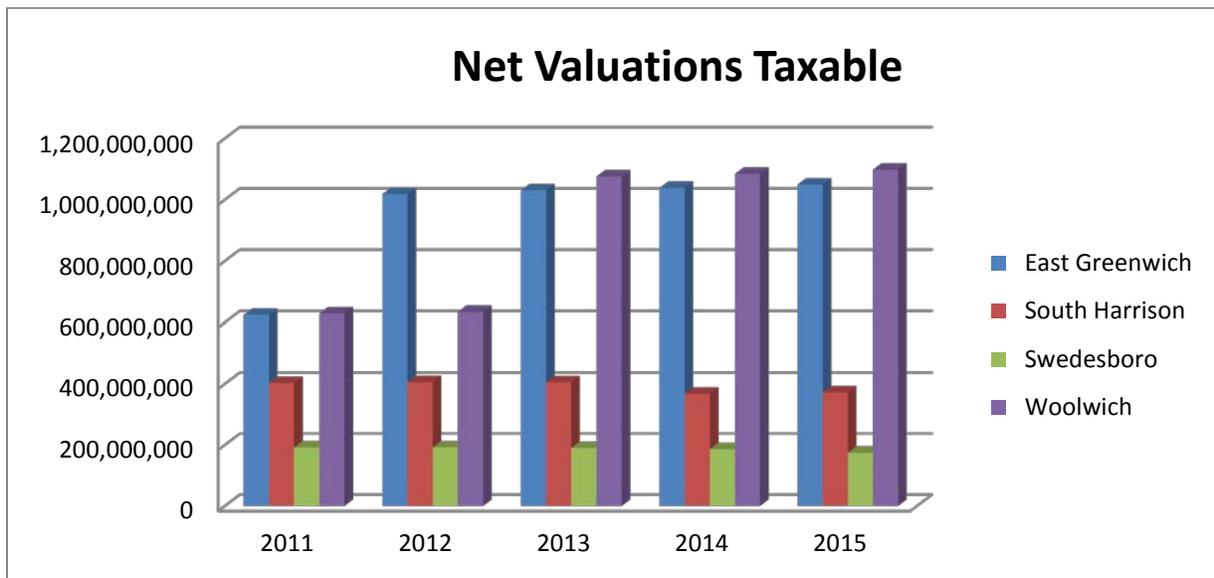
1. Equalized Value (EV) – Common basis of property valuation for comparative purposes
2. Total Enrollment – Elementary vs. regional school district enrollment by town
3. Distribution of EV – EV is split on basis of elementary and regional enrollment

## 2016-2017 Budget

### Net Valuation Taxable

	2011	2012	2013	2014	2015
East Greenwich	624,165,671	1,018,112,510	1,030,313,997	1,038,264,342	1,049,841,385
South Harrison	402,725,957	405,871,359	405,587,016	368,089,558	372,384,525
Swedesboro	191,503,120	191,774,796	190,013,917	186,448,059	174,478,801
Woolwich	628,553,882	633,831,850	1,075,634,628	1,084,166,962	1,097,995,392

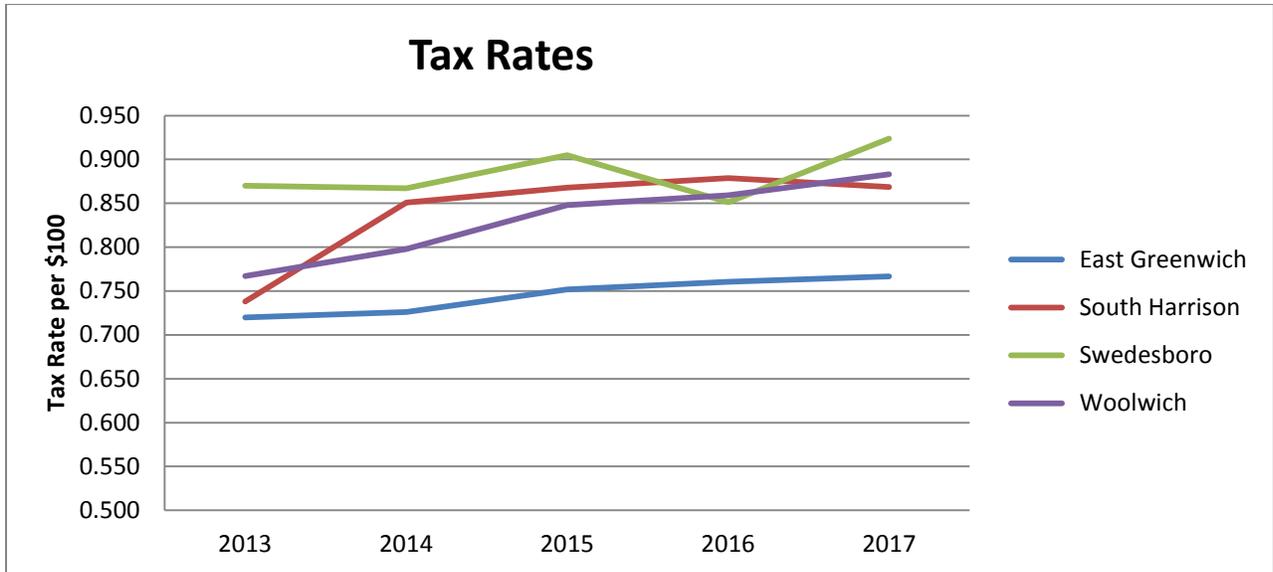
In addition to the municipal percentage shares, the net valuations taxable (NVT) of each town will have an impact on the individual town's tax rates as well. The following charts depict the variances in NVT and tax rates for a five (5) year period:



## 2016-2017 Budget

### Regional School Tax Rates

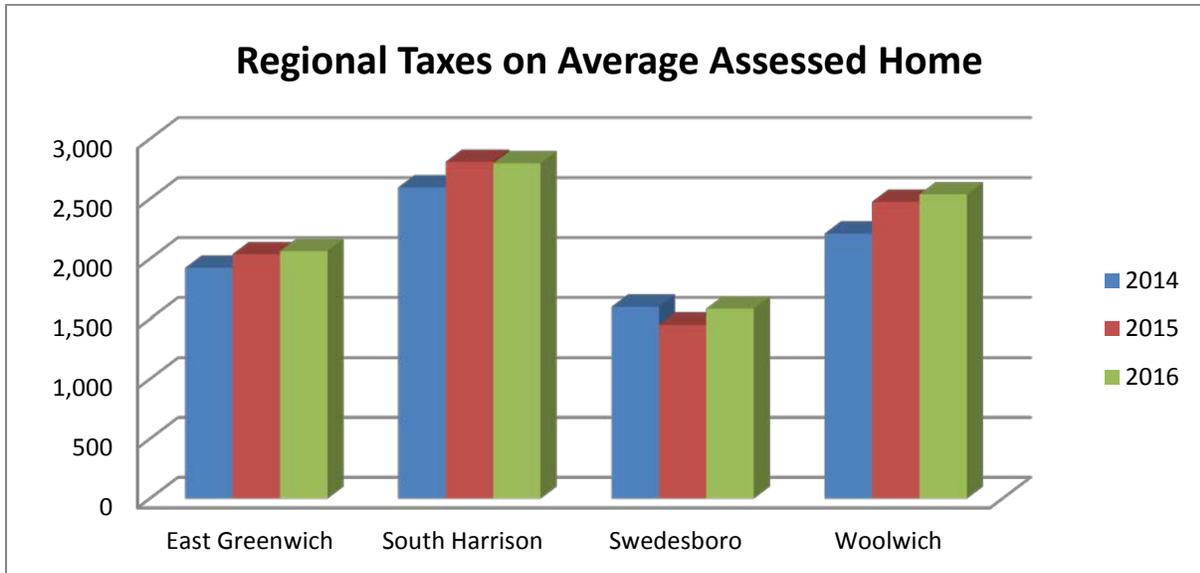
	2013	2014	2015	2016	2017
East Greenwich	0.720	0.726	0.752	0.760	0.767
South Harrison	0.738	0.851	0.868	0.879	0.869
Swedesboro	0.870	0.867	0.905	0.851	0.924
Woolwich	0.767	0.798	0.848	0.859	0.883



## 2016-2017 Budget

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

	2014	2015	2016
East Greenwich	1,925	2,039	2,066
South Harrison	2,598	2,811	2,798
Swedesboro	1,600	1,453	1,585
Woolwich	2,211	2,476	2,538

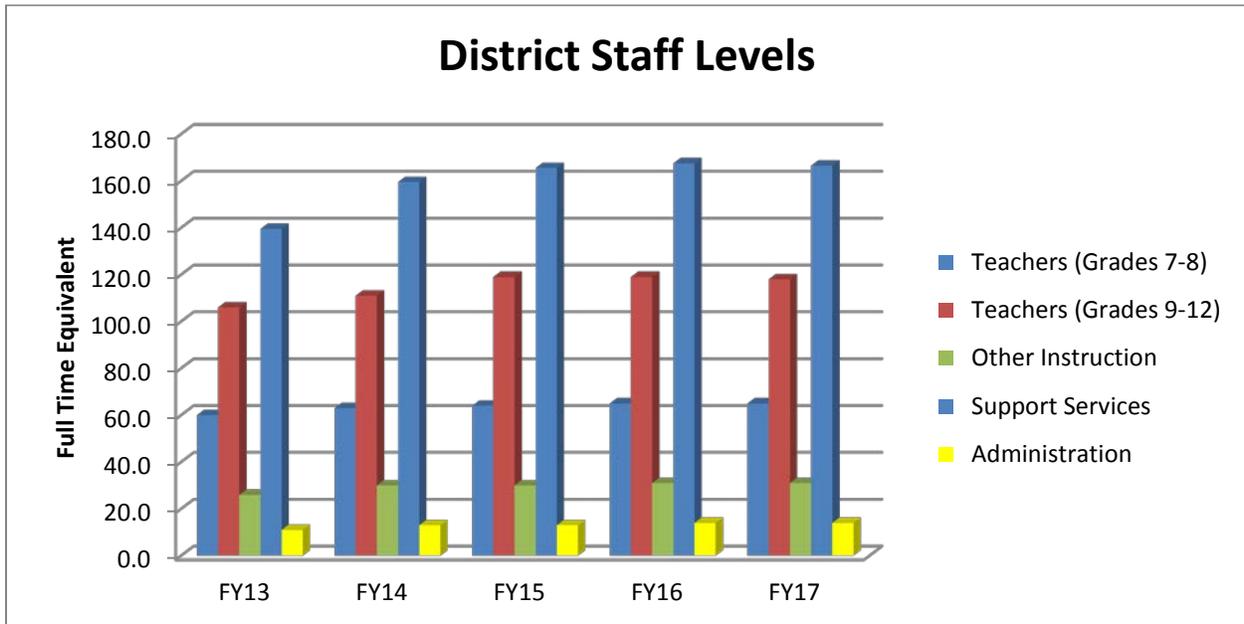


## 2016-2017 Budget

### Staffing Levels

Full Time Equivalent Positions	Actual			Current	Proposed
	FY13	FY14	FY15	FY16	FY17
Teachers (Grades 7-8)	60.0	63.0	64.0	65.0	65.0
Teachers (Grades 9-12)	106.0	111.0	119.0	119.0	118.0
Other Instruction	26.0	30.0	30.0	31.0	31.0
Support Services	139.5	159.5	165.5	167.5	166.5
Administration	11.0	13.0	13.0	14.0	14.0
	<u>342.5</u>	<u>376.5</u>	<u>391.5</u>	<u>396.5</u>	<u>394.5</u>

The District was able to add much needed positions during fiscal years 2013-2016, which included: three (3) administrative positions (Chief Academic Officer, HS Dean of Students, HS Assistant Principal), five (5) paraprofessionals, thirty-two (32) support personnel (Food service, bus drivers, guidance counselors, custodians, maintenance, mechanics, etc.), and twenty-nine (29) classroom teachers (9 at MS and 20 at HS.) This was accomplished through the addition of Supplemental Enrollment Growth Aid (SEGA) from the State and the institution of zero-based budgeting practices which allowed discretionary spending to be re-allocated to fund additional salaried positions.



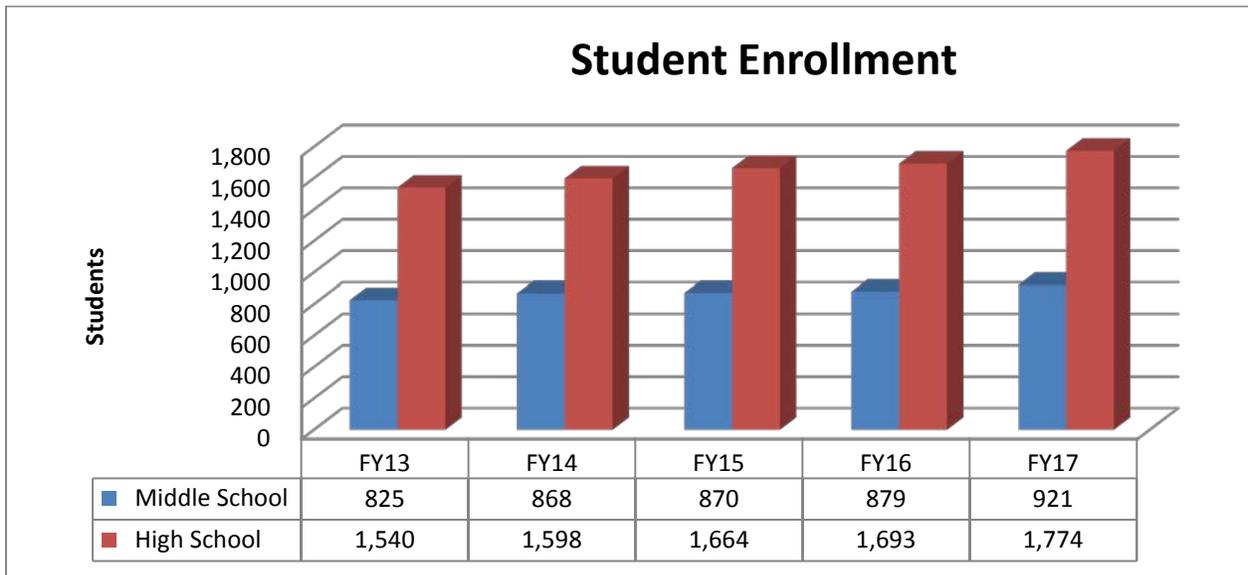
## 2016-2017 Budget

### Student Enrollment

	Actual			Current	Projected
	FY13	FY14	FY15	FY16	FY17
Middle School	825	868	870	879	921
High School	1,540	1,598	1,664	1,693	1,774
	2,365	2,466	2,534	2,572	2,695

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 4.77% to 921 7<sup>th</sup> and 8<sup>th</sup> grade students. The High School anticipates an increase of 4.78% to 1,774 9<sup>th</sup> to 12<sup>th</sup> grade students for the 2016-2017 school year.



## 2016-2017 Budget

### Long-Term Debt

Outstanding Debt at June 30,	Actual			Projected	Projected
	2013	2014	2015	2016	2017
2004 Bonds	400,000				
2005 Refunding Bonds	11,175,000	10,385,000			
2006 Refunding Bonds	8,825,000	8,800,000	8,775,000	8,750,000	8,725,000
2012 Bonds	22,059,000	21,409,000	20,759,000	20,084,000	19,409,000
2012 Refunding Bonds	5,835,000	5,770,000	5,300,000	4,740,000	4,185,000
2014 Refunding Bonds			8,720,000	7,830,000	6,970,000
	<u>48,294,000</u>	<u>46,364,000</u>	<u>43,554,000</u>	<u>41,404,000</u>	<u>39,289,000</u>

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.

