



# Kenilworth Board of Education



ANNUAL SCHOOL BUDGET  
Version: Public Hearing  
Fiscal Year 2020  
School Year 2019-2020



April 29, 2019

Public Hearing

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,219.0	1,220.0	1,193.0
On Roll Regular Shared-Time	28.0	28.0	24.0
On Roll Special Ed Full-Time	191.0	189.0	196.0
On Roll Special Ed Shared-Time	19.0	17.0	19.0
On Roll Subtotal	1,457.0	1,454.0	1,432.0
In Private School Placements	13.0	10.0	12.0
Sent to Other Districts Special Ed	10.5	8.5	3.0
Received	31.5	27.0	22.5
In State Facilities	1.0		0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	19,733,356	20,115,136	20,115,139
Total Tuition	10-1300	468,448	362,920	256,890
Unrestricted Miscellaneous Revenues	10-1XXX	177,812	178,997	111,497
Interest Earned On Current Expense Emergency Res	10-1XXX	0	0	1
Interest Earned On Maintenance Reserve	10-1XXX	0	1	1
Interest Earned On Capital Reserve Funds	10-1XXX	0	1	1
Subtotal - Revenues From Local Sources		20,379,616	20,657,055	20,483,529
Revenues from State Sources:				
School Choice Aid	10-3116	2,125,960	2,311,520	2,012,688
Categorical Transportation Aid	10-3121	33,288	173,781	173,781
Extraordinary Aid	10-3131	109,359	64,000	64,000
Categorical Special Education Aid	10-3132	821,279	821,279	1,218,446
Equalization Aid	10-3176	1,482,580	1,482,580	2,705,605
Categorical Security Aid	10-3177	43,234	198,847	214,451
Adjustment Aid	10-3178	80,478	0	0
Under Adequacy Aid	10-3180	46,156	0	0
PARCC Readiness Aid	10-3181	14,180	0	0
Per Pupil Growth Aid	10-3182	14,180	0	0
Professional Learning Community Aid	10-3183	13,660	0	0
Subtotal - Revenues From State Sources		4,784,354	5,052,007	6,388,971
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	22,325	22,073
ARRA/SEMI Revenue	10-4210	8,000	0	0
Subtotal - Revenues From Federal Sources		8,000	22,325	22,073

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Budgeted Fund Balance - Operating Budget	10-303	0	296,000	1,239,453
Withdrawal From Cap Res-For Local Share	10-307	0	150,000	0
Adjustment For Prior Year Encumbrances		0	527,353	0
Actual Revenues (Over)/Under Expenditures		-918,002	0	0
Total Operating Budget		24,253,968	26,704,740	28,134,026
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	15,064	0	0
Total Revenues From Local Sources	20-1XXX	15,064	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	110,250	141,000	141,000
Total Revenues From State Sources		110,250	141,000	141,000
Revenues from Federal Sources:				
Title I	20-4411-4416	141,251	116,000	116,000
Title II	20-4451-4455	26,254	15,000	15,000
Title III	20-4491-4494	13,119	10,000	10,000
Title IV	20-4471-4474	10,000	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	313,284	324,000	324,000
Total Revenues From Federal Sources		503,908	465,000	465,000
Total Grants And Entitlements		629,222	606,000	606,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	840,369	786,818	838,600

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Revenues From Local Sources		840,369	786,818	838,600
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	394,126	407,592	412,488
Budgeted Fund Balance	40-303	0	44,203	0
Total Local Repayment Of Debt		1,234,495	1,238,613	1,251,088
Actual Revenues (Over)/Under Expenditures		5,505	0	0
Total Repayment Of Debt		1,240,000	1,238,613	1,251,088
Total Revenues/Sources		26,123,190	28,549,353	29,991,114
Total Revenues/Sources Net of Transfers		26,123,190	28,549,353	29,991,114

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,944,748	8,662,499	9,182,793
Special Education - Instruction	11-2XX-100-XXX	2,416,323	2,559,609	2,564,351
Basic Skills/Remedial - Instruction	11-230-100-XXX	464,439	511,328	456,719
Bilingual Education - Instruction	11-240-100-XXX	134,473	145,931	155,254
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	216,454	182,765	193,178
School-Sponsored Athletics - Instruction	11-402-100-XXX	356,099	363,740	372,368
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,918,923	1,808,213	1,592,954
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	22,678	23,375	78,410
Undist. Expenditures - Health Services	11-000-213-XXX	144,282	167,037	167,999
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	401,440	487,544	512,585
Undist. Expenditures - Guidance	11-000-218-XXX	539,788	613,446	713,071
Undist. Expenditures - Child Study Teams	11-000-219-XXX	550,886	707,751	785,586
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	569,866	586,533	617,051
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	270,968	286,969	289,866
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	70,359	73,168	106,684
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	579,163	623,607	564,170
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	644,210	713,109	719,397
Undist. Expend. - Central Services	11-000-251-XXX	310,753	323,446	337,383
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	172,608	182,132	187,162
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,615,633	1,827,158	2,056,826
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	847,979	840,500	830,925
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,852,345	4,535,692	4,713,477
Total Undistributed Expenditures		12,511,881	13,799,680	14,273,546
Interest Earned On Maintenance Reserve	10-606	0	1	1

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Interest Earned On Current Expense Emergency Res	10-607	0	0	1
Total General Current Expense		24,044,417	26,225,553	27,198,211
Capital Expenditures:				
Equipment	12-XXX-XXX-730	164,624	0	18,180
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	425,001	862,000
Interest Deposit To Capital Reserve	10-604	0	1	1
Total Capital Outlay		164,624	425,002	880,181
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	42,287	51,210	52,659
Summer School - Support Services	13-422-200-XXX	2,640	2,975	2,975
Total Summer School	13-422-X00-XXX	44,927	54,185	55,634
Total Special Schools	13-XXX-XXX-XXX	44,927	54,185	55,634
General Fund Grand Total		24,253,968	26,704,740	28,134,026
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	15,064	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	9,627	10,500	10,500
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	39,746	60,000	60,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	26,471	50,000	50,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	15,114	16,000	16,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	6,200	4,500	4,500
Nonpublic Security Aid	20-XXX-XXX-XXX	13,092	0	0
Total Other State Projects		110,250	141,000	141,000
Total State Projects	20-XXX-XXX-XXX	110,250	141,000	141,000

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Federal Projects:				
Title I	20-XXX-XXX-XXX	141,251	116,000	116,000
Title II	20-XXX-XXX-XXX	26,254	15,000	15,000
Title III	20-XXX-XXX-XXX	13,119	10,000	10,000
Title IV	20-XXX-XXX-XXX	10,000	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	313,284	324,000	324,000
Total Federal Projects	20-XXX-XXX-XXX	503,908	465,000	465,000
Total Special Revenue Funds		629,222	606,000	606,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,240,000	1,238,613	1,251,088
Total Debt Service Funds		1,240,000	1,238,613	1,251,088
Total Expenditures/Appropriations		26,123,190	28,549,353	29,991,114
Total Expenditures Net of Transfers		26,123,190	28,549,353	29,991,114



Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	681,760	826,438	1,530,438	290,985
Unrestricted	Repayment of Debt	49,708	44,203	0	0
Restricted for General Operating Budget	Capital Reserve	1,776,020	2,338,449	2,188,450	2,188,451
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	300,000	300,001	300,002	300,003
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	250,000	85,376	85,376	85,377
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,459	\$14,791	\$15,905	\$16,473	\$17,566
Total Classroom Instruction	\$9,384	\$9,470	\$10,109	\$10,480	\$11,053
Classroom-Salaries and Benefits	\$9,053	\$9,123	\$9,736	\$10,087	\$10,652
Classroom-General Supplies and Textbooks	\$265	\$277	\$266	\$285	\$347
Classroom-Purchased Services	\$65	\$70	\$106	\$107	\$54
Total Support Services	\$2,004	\$2,208	\$2,518	\$2,581	\$2,896
Support Services-Salaries and Benefits	\$1,890	\$2,078	\$2,358	\$2,419	\$2,682
Total Administrative Costs	\$1,386	\$1,406	\$1,490	\$1,548	\$1,550
Administration Salaries and Benefits	\$1,084	\$1,081	\$1,158	\$1,208	\$1,248
Total Operations and Maintenance of Plant	\$1,198	\$1,211	\$1,305	\$1,376	\$1,559
Operations and Maintenance-Salaries and Benefits	\$408	\$431	\$445	\$461	\$468
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$460	\$477	\$455	\$460	\$481
Total Equipment Costs	\$5	\$114	\$0	\$0	\$13
Legal Costs	\$41	\$64	\$45	\$48	\$50
Employee Benefits as a percentage of salaries*	23.90%	25.46%	28.34%	27.59%	27.39%

\*Does not include pension and social security paid by the State on-behalf of the district.

\*\*Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2018-19 revised appropriations and the 2019-20 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	BOE coordinates with all Union County Schools to advertise free/reduced lunch opportunities for students	0
Staffing - Other	Share in the cost of maintaining a School Resource Officer with the Boro	0
Others	Boro extensively uses BOE fields and facilities for recreational programs	0
Others	Member of UCESC which provides an array of services including but not limited to RTK Training and BPP Training	0
Transportation Services, including Fuel	District allow MUJC to park buses on site in an effort to reduce route costs which would otherwise originate in Berkeley Heights	0
Purchasing	ACES natural gas & electric cooperative purchasing program	0
Purchasing	ACT Cooperative purchasing of telecommunications services	0
Purchasing	Member of Ed-Data Services & MRESC Cooperative for bidding and purchasing	0
Municipal/Public Works	Boro provides garbage collection for all schools	0
Municipal/Public Works	Boro provides salt for snow removal for the schools sidewalks and parking lots	0
Municipal/Public Works	Boro provides parking lot sweeping services on an annual basis.	0
Municipal/Public Works	Brush Leaf disposal	0
Professional Staff Development	Professional Development opportunities coordinated through the MUJC	0
Professional Staff Development	Offer local districts opportunity to share in PD programs sponsored by the KBOE	0

ID=Kenilworth Borough

Category	Amount
(A) General Fund School Levy	20,115,139
(D) Total School Levy	20,953,739
(B) Estimated Net Taxable Valuation (as of 10/01/18)	818,248,070
(H) Estimated Equalized Valuation (as of 10/01/18)	1,524,501,018
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.4583
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.5608
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3195
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3745

Name=Marilyn Birnbaum

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$174,689
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	10/01/18
End Date of Contract	03/04/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$4,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	No payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Marilyn Birnbaum

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Vincent Gonnella

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$174,388
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	30
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$3,890
Total Bonuses Amount	\$0
Total Stipends Amount	\$5,000
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$5,232
Total Contractual Post-Employment Benefit Amount	\$55,243
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at \$15,000 (at Max)
Contractual Post-Employment Benefit Description of Payout of Vacation days	Capped at 60 Days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payment for personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Vincent Gonnella

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