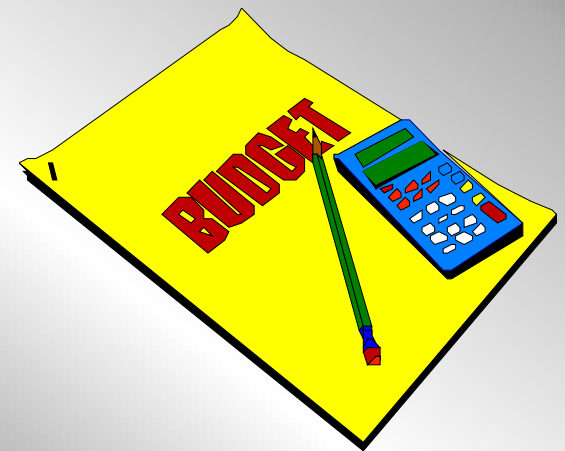


Kenilworth Board of Education

ANNUAL SCHOOL BUDGET
USER FRIENDLY BUDGET
Fiscal Year 2021
School Year 2020-2021



Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,220.0	1,239.0	1,232.0
On Roll Regular Shared-Time	28.0	22.0	14.0
On Roll Special Ed Full-Time	189.0	165.0	201.0
On Roll Special Ed Shared-Time	17.0	8.0	7.0
On Roll Subtotal	1,454.0	1,434.0	1,454.0
In Private School Placements	10.0	11.0	10.0
Sent to Other Districts Special Ed	8.5	5.0	5.0
Received	27.0	25.0	19.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	19,729,297	20,115,139	20,560,327
	Total Tuition	10-1300	486,093	256,890	268,841
	Rents and Royalties	10-1910	59,443	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	258,445	111,497	134,500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	1	1
	Interest Earned on Maintenance Reserve	10-1XXX	0	1	1
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	1
	Total Revenues from Local Sources		20,533,278	20,483,529	20,963,671
General Fund Revenues from State Sources	School Choice Aid	10-3116	2,311,520	2,012,688	2,013,600
	Categorical Transportation Aid	10-3121	173,781	173,781	173,781
	Extraordinary Aid	10-3131	114,730	64,000	64,000
	Categorical Special Education Aid	10-3132	1,218,446	1,218,446	1,218,446
	Equalization Aid	10-3176	2,455,648	2,705,605	2,873,410
	Categorical Security Aid	10-3177	214,451	214,451	214,451
	Total Revenues from State Sources		6,488,576	6,388,971	6,557,688
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	22,073	24,358
	ARRA/SEMI Revenue	10-4210	19,062	0	0
	Total Revenues from Federal Sources		19,062	22,073	24,358
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,239,453	458,520
	Withdrawal from Maintenance Reserve	10-310	0	0	90,000
	Other Financing Sources	10-5XXX	255,605	0	0
	Adjustment for Prior Year Encumbrances		0	189,090	0
	Actual Revenues (Over)/Under Expenditures		-1,273,147	0	0
General Fund Revenues	Total Operating Budget		26,023,374	28,323,116	28,094,237
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	18,536	0	0
	Total Revenues from Local Sources	20-1XXX	18,536	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	105,622	141,000	141,000
	Total Revenues from State Sources		105,622	141,000	141,000

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	189,886	116,000	116,000
	Title II	20-4451-4455	36,288	15,000	15,000
	Title III	20-4491-4494	12,145	10,000	10,000
	Title IV	20-4471-4474	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	308,186	324,000	324,000
	Total Revenues from Federal Sources			556,505	465,000
Special Revenue Fund Revenues	Total Grants and Entitlements		680,663	606,000	606,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	786,818	838,600	811,990
	Total Revenues from Local Sources		786,818	838,600	811,990
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	407,592	412,488	399,772
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	1
	Total Local Repayment of Debt		1,194,410	1,251,088	1,211,763
	Actual Revenues (Over)/Under Expenditures		44,202	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,238,612	1,251,088	1,211,763
All Fund Revenues	Total Revenues/Sources		27,942,649	30,180,204	29,912,000
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		27,942,649	30,180,204	29,912,000

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	8,658,743	9,189,694	9,549,650
	Special Education-Instruction	11-2XX-100-XXX	2,497,475	2,564,351	2,823,677
	Basic Skills/Remedial-Instruction	11-230-100-XXX	501,718	456,719	471,049
	Bilingual Education-Instruction	11-240-100-XXX	146,220	155,254	160,898
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	166,497	193,178	199,115
	School-Sponsored Athletics-Instruction	11-402-100-XXX	339,131	372,368	392,085
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,701,486	1,609,588	1,578,959
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	27,614	78,410	79,920
	Undistributed Expenditures-Health Services	11-000-213-XXX	173,246	167,999	176,438
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	463,057	512,585	498,537
	Undistributed Expenditures-Guidance	11-000-218-XXX	600,418	713,071	758,557
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	698,002	785,586	682,346
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	599,039	617,051	631,609
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	238,606	289,866	277,539
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	60,512	106,684	105,706
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	682,986	565,691	569,002
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	704,742	719,397	732,422
	Undistributed Expenditures-Central Services	11-000-251-XXX	323,879	337,383	341,726
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	150,356	187,162	193,537
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,891,810	2,174,856	2,062,139
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	842,707	830,925	950,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,034,509	4,713,477	4,715,244
	Total Undistributed Expenditures			13,192,969	14,409,731
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1	1
	Interest Earned on Current Expense Emergency Res	10-607	0	1	1
General Fund Current Expenses	Total General Current Expense		25,502,753	27,341,297	27,950,157

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	3,197	64,184	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	478,579	862,000	90,000
	Interest Deposit to Capital Reserve	10-604	0	1	1
	Total Capital Outlay		481,776	926,185	90,001
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	35,897	52,659	51,019
	Summer School-Support Services	13-422-200-XXX	2,948	2,975	3,060
	Total Summer School	13-422-X00-XXX	38,845	55,634	54,079
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	38,845	55,634	54,079
General Fund Expenses and Transfers	General Fund Grand Total		26,023,374	28,323,116	28,094,237
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	18,536	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	7,768	10,500	10,500
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	34,940	60,000	60,000
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	26,526	50,000	50,000
	Nonpublic Nursing Services	20-XXX-XXX-XXX	9,664	16,000	16,000
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,955	4,500	4,500
	Nonpublic Security Aid	20-XXX-XXX-XXX	21,769	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	105,622	141,000	141,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	189,886	116,000	116,000
	Title II	20-XXX-XXX-XXX	36,288	15,000	15,000
	Title III	20-XXX-XXX-XXX	12,145	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	308,186	324,000	324,000
	Total Federal Projects	20-XXX-XXX-XXX	556,505	465,000	465,000
Special Revenue Fund Expenses	Total Special Revenue Funds		680,663	606,000	606,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,238,612	1,251,088	1,211,763
	Total Debt Service Funds		1,238,612	1,251,088	1,211,763
All Fund Expenses	Total Expenditures/Appropriations		27,942,649	30,180,204	29,912,000
Expenses Net of Transfers	Total Expenditures Net of Transfers		27,942,649	30,180,204	29,912,000

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	2,338,449	2,601,023	2,601,024	2,601,025
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	300,001	500,000	500,001	410,002
	Legal Reserve	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	85,376	250,000	250,001	250,002
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	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
Unrestricted	General Operating Budget	826,438	1,810,651	571,198	112,678
	Repayment of Debt	44,203	1	1	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,791	\$16,142	\$17,566	\$17,550	\$17,611
Total Classroom Instruction	\$9,470	\$10,144	\$11,053	\$10,991	\$11,287
Classroom-Salaries and Benefits	\$9,123	\$9,768	\$10,652	\$10,589	\$10,829
Classroom-General Supplies and Textbooks	\$277	\$318	\$347	\$349	\$342
Classroom-Purchased Services	\$70	\$58	\$54	\$53	\$115
Total Support Services	\$2,208	\$2,438	\$2,896	\$2,879	\$2,751
Support Services-Salaries and Benefits	\$2,078	\$2,261	\$2,682	\$2,666	\$2,506
Total Administrative Costs	\$1,406	\$1,533	\$1,550	\$1,542	\$1,532
Administration Salaries and Benefits	\$1,081	\$1,183	\$1,248	\$1,240	\$1,235
Total Operations and Maintenance of Plant	\$1,211	\$1,409	\$1,559	\$1,633	\$1,527
Operations and Maintenance-Salaries and Benefits	\$431	\$417	\$468	\$465	\$469
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$477	\$419	\$481	\$478	\$489
Total Equipment Costs	\$114	\$2	\$13	\$45	\$0
Legal Costs	\$64	\$95	\$50	\$51	\$53
Employee Benefits as a percentage of salaries*	25.46%	23.28%	27.39%	27.39%	26.63%

*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 2019-20 revised appropriations and the 2020-21 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 Services

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
Municipal/Public Works	Boro provides garbage collection for all schools	0
	Boro provides salt for snow removal for the schools sidewalks and parking lots	0
	Boro provides parking lot sweeping services on an annual basis.	0
	Brush Leaf disposal	0
Others	Boro extensively uses BOE fields and facilities for recreational programs	0
	Member of UCESC which provides an array of services including but not limited to RTK Training and BPP Training	0
Professional Staff Development	Professional Development opportunities coordinated through the MUJC	0
	Offer local districts opportunity to share in PD programs sponsored by the KBOE	0
Purchasing	ACT Cooperative purchasing of telecommunications services	0
	Member of Ed-Data Services & MRESC Cooperative for bidding and purchasing	0
	ACES natural gas & electric cooperative purchasing program	0
Staffing - Other	Share in the cost of maintaining a School Resource Officer with the Boro	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

Estimated Tax Rates

Municipality	Category	Amount
Kenilworth Borough	(A) General Fund School Levy	20,560,327
	(D) Total School Levy	21,372,317
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	818,248,070
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,586,726,631
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.5127
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.6120
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2958
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3469

Employee Contract List for District

Name	Category	Measure
Kyle C. Arlington	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	03/04/19
	End Date of Contract	07/01/23
	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	\$14,450
	Total Bonuses Amount	\$25,436
	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	\$44,369
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped @ \$15000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Capped at 45 Days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payment for unused personal days
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Kyle C. Arlington	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$14,711
	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 Health 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
Vincent A. Gonnella	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$177,876
	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	07/01/19
	End Date of Contract	06/30/20
	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

Employee Contract List for District

Name	Category	Measure
Vincent A. Gonnella	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	\$5,336
	Total Contractual Post-Employment Benefit Amount	\$56,048
	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
	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	