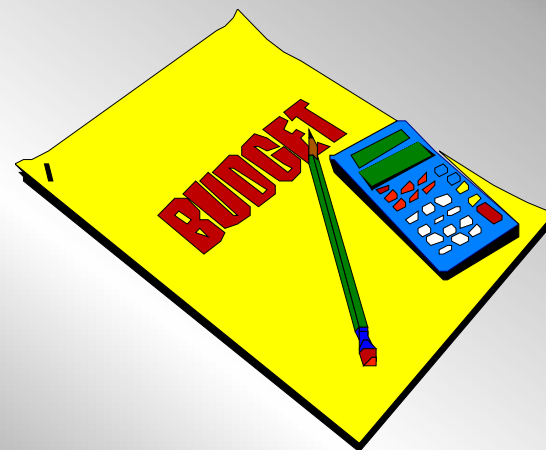


# Kenilworth Board of Education

ANNUAL SCHOOL BUDGET  
USER FRIENDLY BUDGET  
Fiscal Year 2022  
School Year 2021-2022



Version

BOE Approved: April 28, 2021

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	1,239.0	1,254.0	1,285.0
On Roll Regular Shared-Time	22.0	23.0	23.0
On Roll Special Ed Full-Time	165.0	156.0	156.0
On Roll Special Ed Shared-Time	8.0	9.0	0.0
On Roll Subtotal	1,434.0	1,442.0	1,464.0
In Private School Placements	11.0	12.0	10.0
Sent to Other Districts Special Ed	5.0	3.0	3.0
Received	25.0	23.0	21.0

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	20,115,139	20,560,327	21,068,563
	Total Tuition	10-1300	303,133	268,841	304,820
	Unrestricted Miscellaneous Revenues	10-1XXX	153,759	134,500	102,373
	Interest Earned on Maintenance Reserve	10-1XXX	0	1	1
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	2
	Total Revenues from Local Sources		20,572,031	20,963,670	21,475,759
General Fund Revenues from State Sources	School Choice Aid	10-3116	2,012,688	2,013,600	2,000,960
	Categorical Transportation Aid	10-3121	173,781	173,781	173,781
	Extraordinary Aid	10-3131	103,001	64,000	64,000
	Categorical Special Education Aid	10-3132	1,218,446	1,218,446	1,218,446
	Equalization Aid	10-3176	2,705,605	2,873,410	3,293,397
	Categorical Security Aid	10-3177	214,451	214,451	214,451
	Total Revenues from State Sources		6,427,972	6,557,688	6,965,035
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	24,483	24,358	21,468
	Total Revenues from Federal Sources		24,483	24,358	21,468
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	458,520	357,138
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	795,000
	Withdrawal from Maintenance Reserve	10-310	0	90,000	109,000
	Adjustment for Prior Year Encumbrances		0	970,152	0
	Actual Revenues (Over)/Under Expenditures		-494,027	0	0
General Fund Revenues	Total Operating Budget		26,530,459	29,064,388	29,723,400
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	12,100	0	0
	Total Revenues from Local Sources	20-1XXX	12,100	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	92,981	141,000	141,000
	Total Revenues from State Sources		92,981	141,000	141,000

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	158,879	116,000	116,000
	Title II	20-4451-4455	32,409	15,000	15,000
	Title III	20-4491-4494	0	10,000	10,000
	Title IV	20-4471-4474	9,016	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	322,482	324,000	324,000
	Total Revenues from Federal Sources			522,786	465,000
Special Revenue Fund Revenues	Total Grants and Entitlements		627,867	606,000	606,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	838,600	811,990	820,776
	Total Revenues from Local Sources		838,600	811,990	820,776
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	412,488	399,772	422,824
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		1,251,088	1,211,763	1,243,600
Debt Service Fund Revenues	Total Repayment of Debt		1,251,088	1,211,763	1,243,600
All Fund Revenues	Total Revenues/Sources		28,409,414	30,882,151	31,573,000
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		28,409,414	30,882,151	31,573,000

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	9,053,123	9,936,644	9,801,195
	Special Education-Instruction	11-2XX-100-XXX	2,488,672	2,823,677	3,154,014
	Basic Skills/Remedial-Instruction	11-230-100-XXX	456,339	471,049	487,050
	Bilingual Education-Instruction	11-240-100-XXX	155,254	160,898	175,900
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	169,824	199,115	215,429
	School-Sponsored Athletics-Instruction	11-402-100-XXX	334,650	394,053	398,689
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,413,537	1,644,765	1,266,909
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	72,998	79,920	80,724
	Undistributed Expenditures-Health Services	11-000-213-XXX	172,256	176,438	243,748
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	468,132	498,537	588,773
	Undistributed Expenditures-Guidance	11-000-218-XXX	707,242	758,557	774,848
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	707,806	682,346	749,597
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	622,325	631,609	675,452
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	271,224	277,539	295,778
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	89,668	105,706	172,611
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	577,497	599,178	593,658
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	712,003	732,422	732,464
	Undistributed Expenditures-Central Services	11-000-251-XXX	339,018	341,726	351,061
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	209,113	197,887	242,524
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,888,833	2,268,816	2,277,049
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	577,406	1,154,914	958,270
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,143,164	4,717,744	4,551,391
	Total Undistributed Expenditures			12,972,222	14,868,104
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1	1
General Fund Current Expenses	Total General Current Expense		25,630,084	28,853,541	28,787,135

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	108,203	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	745,155	156,767	904,000
	Interest Deposit to Capital Reserve	10-604	0	1	2
	Total Capital Outlay		853,358	156,768	904,002
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	44,357	51,019	22,183
	Summer School-Support Services	13-422-200-XXX	2,660	3,060	10,080
	Total Summer School	13-422-X00-XXX	47,017	54,079	32,263
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	47,017	54,079	32,263
General Fund Expenses and Transfers	General Fund Grand Total		26,530,459	29,064,388	29,723,400
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	12,100	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	6,364	10,500	10,500
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	36,693	60,000	60,000
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	19,268	50,000	50,000
	Nonpublic Nursing Services	20-XXX-XXX-XXX	7,349	16,000	16,000
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,044	4,500	4,500
	Nonpublic Security Aid	20-XXX-XXX-XXX	19,263	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	92,981	141,000	141,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	158,879	116,000	116,000
	Title II	20-XXX-XXX-XXX	32,409	15,000	15,000
	Title III	20-XXX-XXX-XXX	0	10,000	10,000
	Title IV	20-XXX-XXX-XXX	9,016	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	322,482	324,000	324,000
	Total Federal Projects	20-XXX-XXX-XXX	522,786	465,000	465,000
Special Revenue Fund Expenses	Total Special Revenue Funds		627,867	606,000	606,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,251,088	1,211,763	1,243,600
	Total Debt Service Funds		1,251,088	1,211,763	1,243,600
All Fund Expenses	Total Expenditures/Appropriations		28,409,414	30,882,151	31,573,000
Expenses Net of Transfers	Total Expenditures Net of Transfers		28,409,414	30,882,151	31,573,000

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	2,601,023	2,601,023	2,601,024	1,806,026
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	500,000	590,000	500,001	391,002
	Legal Reserve	0	149,871	149,871	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
	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	1,555,046	1,028,140	569,620	362,353
	Repayment of Debt	1	1	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,142	\$16,602	\$17,611	\$18,271	\$18,287
Total Classroom Instruction	\$10,144	\$10,532	\$11,287	\$11,704	\$11,554
Classroom-Salaries and Benefits	\$9,768	\$10,081	\$10,829	\$11,087	\$11,085
Classroom-General Supplies and Textbooks	\$318	\$410	\$342	\$425	\$357
Classroom-Purchased Services	\$58	\$41	\$115	\$191	\$111
Total Support Services	\$2,438	\$2,685	\$2,751	\$2,779	\$2,992
Support Services-Salaries and Benefits	\$2,261	\$2,524	\$2,506	\$2,531	\$2,677
Total Administrative Costs	\$1,533	\$1,526	\$1,532	\$1,577	\$1,567
Administration Salaries and Benefits	\$1,183	\$1,189	\$1,235	\$1,271	\$1,248
Total Operations and Maintenance of Plant	\$1,409	\$1,410	\$1,527	\$1,690	\$1,655
Operations and Maintenance-Salaries and Benefits	\$417	\$423	\$469	\$474	\$444
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$419	\$424	\$489	\$496	\$500
Total Equipment Costs	\$2	\$76	\$0	\$0	\$0
Legal Costs	\$95	\$86	\$53	\$53	\$52
Employee Benefits as a percentage of salaries*	23.28%	24.71%	26.63%	26.35%	24.45%

\*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 2020-21 revised appropriations and the 2021-22 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 al Union County Schools to advertise free/reduced lunch opportunities for students	0
Municipal/Public Works	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
Purchasing	ACT Cooperative purchasing of telecommunications services 0	0
	Purchasing Member of Ed-Data Services & MRESC Cooperative for bidding and purchasing	0
	ACES natural gas & electric cooperative purchasing program 0	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	21,068,563
	(D) Total School Levy	21,889,339
	(B) Estimated Net Taxable Valuation (as of 03/05/21)	827,045,106
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,629,947,420
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.5475
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.6467
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2926
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3429

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 at \$15,000
	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 is 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
Maryellen Duggan	Job Title	Administrative Assistant
	Job Title II	None Reported
	Base Annual Salary Amount	\$80,837
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	3
	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
Maryellen Duggan	Total Allowances Amount	\$100
	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	\$27,773
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at 20,000 (at Max)
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Capped at 25 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payment of 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	\$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	Contribution to HSA if HDHP selected
	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	
Vincent A.Gonnella	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$179,655
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Vincent A.Gonnella	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	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)	\$1,910
	District Contributions Above Teacher Contract for Retirement Plans	\$5,390
	Total Contractual Post-Employment Benefit Amount	\$56,459
	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

Employee Contract List for District

Name	Category	Measure
Vincent A.Gonnella	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