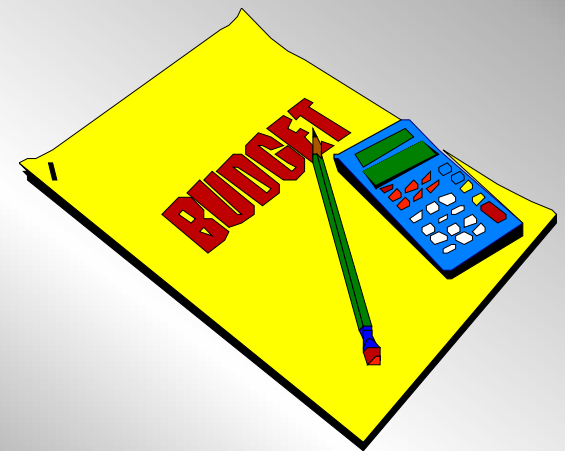


# Kenilworth Board of Education

ANNUAL SCHOOL BUDGET  
USER FRIENDLY BUDGET  
Fiscal Year 2023  
School Year 2022-2023



Version 1.0

Final Budget – Adopted April 28, 2022

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	1,254.0	1,258.0	1,268.0
On Roll Regular Shared-Time	23.0	20.0	17.0
On Roll Special Ed Full-Time	156.0	164.0	153.0
On Roll Special Ed Shared-Time	9.0	7.0	3.0
On Roll Subtotal	1,442.0	1,449.0	1,441.0
In Private School Placements	12.0	10.0	11.0
Sent to Other Districts Regular	0.0	0.0	8.5
Sent to Other Districts Special Ed	3.0	5.0	5.0
Received	23.0	22.0	21.0

**Advertised Revenues**

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	20,560,327	21,068,563	21,665,783
	Total Tuition	10-1300	288,484	304,820	281,025
	Unrestricted Miscellaneous Revenues	10-1XXX	253,879	102,373	94,873
	Interest Earned on Maintenance Reserve	10-1XXX	0	1	1
	Interest Earned on Capital Reserve Funds	10-1XXX	0	2	1
	Other Restricted Miscellaneous Revenues	10-1XXX	74,770	0	0
	Total Revenues from Local Sources			21,177,460	21,475,759
General Fund Revenues from State Sources	School Choice Aid	10-3116	2,025,440	2,000,960	2,018,080
	Categorical Transportation Aid	10-3121	173,781	173,781	173,781
	Extraordinary Aid	10-3131	228,687	64,000	64,000
	Categorical Special Education Aid	10-3132	1,218,446	1,218,446	1,218,446
	Equalization Aid	10-3176	2,758,931	3,293,397	4,057,996
	Categorical Security Aid	10-3177	214,451	214,451	214,451
	Total Revenues from State Sources			6,619,736	6,965,035
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	21,468	26,663
	FFCRA/SEMI and ARRA/SEMI Revenue	10-4210	20,118	0	0
	Total Revenues from Federal Sources			20,118	21,468
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	357,138	450,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	795,000	150,000
	Withdrawal from Maintenance Reserve	10-310	0	109,000	100,000
	Other Financing Sources	10-5XXX	22,941	0	0
	Adjustment for Prior Year Encumbrances		0	1,055,636	0
	Actual Revenues (Over)/Under Expenditures			-1,251,249	0
General Fund Revenues	Total Operating Budget		26,589,006	30,779,036	30,515,100
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	101,905	0	0
	Scholarship Fund Revenue	20-1770	267	0	0
	Other Revenue from Local Sources	20-1XXX	82,700	0	0
	Total Revenues from Local Sources	20-1XXX	184,872	0	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	125,649	182,744	171,500
	Total Revenues from State Sources		125,649	182,744	171,500
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	194,297	220,628	188,000
	Title II	20-4451-4455	47,567	39,567	30,000
	Title III	20-4491-4494	2,253	0	0
	Title IV	20-4471-4474	14,891	13,792	10,000
	IDEA Part B (Handicapped)	20-4420-4429	359,362	336,894	349,000
	CARES Act Education Stabilization Fund	20-4530	151,415	0	0
	CARES-Digital Divide Grant	20-4531	5,916	0	0
	Coronavirus Relief Fund (CRF)	20-4532	61,455	0	0
	Total Revenues from Federal Sources		837,156	610,881	577,000
Special Revenue Fund Revenues	Total Grants and Entitlements		1,172,614	793,625	748,500
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	811,990	820,776	826,584
	Total Revenues from Local Sources		811,990	820,776	826,584
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	399,772	422,824	425,816
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,211,762	1,243,600	1,252,400
	Actual Revenues (Over)/Under Expenditures		1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,211,763	1,243,600	1,252,400
All Fund Revenues	Total Revenues/Sources		28,973,383	32,816,261	32,516,000
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		28,973,383	32,816,261	32,516,000

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	9,452,763	10,118,719	10,128,020
	Special Education-Instruction	11-2XX-100-XXX	2,552,052	3,154,014	3,337,728
	Basic Skills/Remedial-Instruction	11-230-100-XXX	472,985	487,050	645,893
	Bilingual Education-Instruction	11-240-100-XXX	162,612	175,900	174,125
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	169,337	215,429	228,396
	School-Sponsored Athletics-Instruction	11-402-100-XXX	331,645	398,689	416,482
	Before/After School Programs	11-421-XXX-XXX	0	0	34,452
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,337,124	1,266,909	1,658,218
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	74,235	80,724	83,545
	Undistributed Expenditures-Health Services	11-000-213-XXX	238,966	243,748	253,044
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	534,623	588,773	705,452
	Undistributed Expenditures-Guidance	11-000-218-XXX	633,301	774,848	908,159
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	770,928	782,597	736,266
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	631,448	675,452	715,964
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	272,275	298,460	311,032
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	102,912	184,236	134,781
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	606,567	639,167	610,959
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	643,301	747,641	732,842
	Undistributed Expenditures-Central Services	11-000-251-XXX	340,069	351,061	367,005
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	197,201	242,524	248,572
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,086,764	2,597,329	2,388,125
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	805,516	958,270	1,030,690
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,971,114	4,627,465	4,440,648
		Total Undistributed Expenditures		13,246,344	15,059,204
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		26,387,738	29,609,006	30,290,399

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	28,170	70,258	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	159,500	1,067,507	150,000
	Interest Deposit to Capital Reserve	10-604	0	2	1
	Total Capital Outlay		187,670	1,137,767	150,001
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	13,598	22,183	64,332
	Summer School-Support Services	13-422-200-XXX	0	10,080	10,368
	Total Summer School	13-422-X00-XXX	13,598	32,263	74,700
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	13,598	32,263	74,700
General Fund Expenses and Transfers	General Fund Grand Total		26,589,006	30,779,036	30,515,100
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	82,700	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	8,198	10,203	10,000
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	50,651	80,353	60,000
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	32,844	36,258	50,000
	Nonpublic Nursing Services	20-XXX-XXX-XXX	10,970	19,040	19,000
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	7,140	7,500
	Nonpublic Security Aid	20-XXX-XXX-XXX	22,986	29,750	25,000
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	125,649	182,744	171,500
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	194,297	220,628	188,000
	Title II	20-XXX-XXX-XXX	47,567	39,567	30,000
	Title III	20-XXX-XXX-XXX	2,253	0	0
	Title IV	20-XXX-XXX-XXX	14,891	13,792	10,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	359,362	336,894	349,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	151,415	0	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	5,916	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	61,455	0	0
	Total Federal Projects	20-XXX-XXX-XXX	837,156	610,881	577,000
Special Revenue Fund Expenses	Total Special Revenue Funds		1,172,614	793,625	748,500

**Advertised Appropriations**

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,211,763	1,243,600	1,252,400
	Total Debt Service Funds		1,211,763	1,243,600	1,252,400
All Fund Expenses	Total Expenditures/Appropriations		28,973,383	32,816,261	32,516,000
Expenses Net of Transfers	Total Expenditures Net of Transfers		28,973,383	32,816,261	32,516,000

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	1,028,140	1,424,066	1,216,799	766,799
	Repayment of Debt	1	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,601,023	3,379,709	2,584,711	2,434,712
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	590,000	559,000	450,001	350,002
	Legal Reserve	149,871	149,871	0	0
	Unemployment Fund	514,488	536,641	536,641	536,641
	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 Special Revenue Fund	Student Activity Fund	94,453	79,249	79,249	79,249
	Scholarship Fund	172,381	162,648	162,648	162,648
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0



**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,602	\$17,048	\$18,287	\$19,076	\$19,288
Total Classroom Instruction	\$10,532	\$10,833	\$11,554	\$11,948	\$12,152
Classroom-Salaries and Benefits	\$10,081	\$10,258	\$11,085	\$11,317	\$11,665
Classroom-General Supplies and Textbooks	\$410	\$499	\$357	\$488	\$362
Classroom-Purchased Services	\$41	\$76	\$111	\$143	\$125
Total Support Services	\$2,685	\$2,753	\$2,992	\$3,065	\$3,222
Support Services-Salaries and Benefits	\$2,524	\$2,432	\$2,677	\$2,714	\$2,897
Total Administrative Costs	\$1,526	\$1,480	\$1,567	\$1,637	\$1,605
Administration Salaries and Benefits	\$1,189	\$1,178	\$1,248	\$1,301	\$1,280
Total Operations and Maintenance of Plant	\$1,410	\$1,546	\$1,655	\$1,898	\$1,747
Operations and Maintenance-Salaries and Benefits	\$423	\$415	\$444	\$450	\$424
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$424	\$418	\$500	\$507	\$526
Total Equipment Costs	\$76	\$20	\$0	\$49	\$0
Legal Costs	\$86	\$89	\$52	\$59	\$41
Employee Benefits as a percentage of salaries*	24.71%	23.40%	24.45%	24.68%	22.53%

\*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 2021-22 revised appropriations and the 2022-23 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
Others	Boro extensively uses BOE fields and facilities for recreational programs	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	21,665,783
	(D) Total School Levy	22,492,367
	(B) Estimated Net Taxable Valuation (as of 03/01/22)	828,559,868
	(H) Estimated Equalized Valuation (as of 10/01/21)	1,776,009,955
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.6149
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.7146
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2199
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2665

Employee Contract List for District

Name	Category	Measure
Kyle C. Arlington	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$203,888
	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	07/01/21
	End Date of Contract	06/30/25
	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	\$19,450
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,696
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$50,288
	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 or accumulation 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	

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	\$3,000
	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 HDP is 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
Maryellen Duggan	Job Title	Administrative Assistant
	Job Title II	None Reported
	Base Annual Salary Amount	\$83,262
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$28,006
	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 DSA if HDP 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	\$185,045
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$5,551
	Total Contractual Post-Employment Benefit Amount	\$57,703
	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 \$42,703
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payment or accumulation 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	\$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 Family 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