

Advertised Enrollments

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

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund 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 Reserve	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
	Total Revenues from Local Sources			20,379,616	20,657,055
General Fund 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
	Total Revenues from State Sources			4,784,354	5,052,007
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	22,325	22,073
	ARRA/SEMI Revenue	10-4210	8,000	0	0
	Total Revenues from Federal Sources		8,000	22,325	22,073
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	296,000	1,239,453
	Withdrawal from Capital Reserve 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
General Fund Revenues	Total Operating Budget		24,253,968	26,704,740	28,134,026

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	15,064	0	0
	Total Revenues from Local Sources	20-1XXX	15,064	0	0
Special Revenue Fund 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
Special Revenue Fund 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
Special Revenue Fund Revenues	Total Grants and Entitlements		629,222	606,000	606,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	840,369	786,818	838,600
	Total Revenues from Local Sources		840,369	786,818	838,600
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	394,126	407,592	412,488
Debt Service Fund Revenues from Other Sources	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
Debt Service Fund Revenues	Total Repayment of Debt		1,240,000	1,238,613	1,251,088
All Fund Revenues	Total Revenues/Sources		26,123,190	28,549,353	29,991,114
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		26,123,190	28,549,353	29,991,114

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for 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-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	216,454	182,765	193,178
	School-Sponsored Athletics-Instruction	11-402-100-XXX	356,099	363,740	372,368
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,918,923	1,808,213	1,592,954
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	22,678	23,375	78,410
	Undistributed Expenditures-Health Services	11-000-213-XXX	144,282	167,037	167,999
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	401,440	487,544	512,585
	Undistributed Expenditures-Guidance	11-000-218-XXX	539,788	613,446	713,071
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	550,886	707,751	785,586
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	569,866	586,533	617,051
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	270,968	286,969	289,866
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	70,359	73,168	106,684
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	579,163	623,607	564,170
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	644,210	713,109	719,397
	Undistributed Expenditures-Central Services	11-000-251-XXX	310,753	323,446	337,383
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	172,608	182,132	187,162
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,615,633	1,827,158	2,056,826
	Undistributed Expenditures-Student Transportation Services	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
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	0	1
General Fund Current Expenses	Total General Current Expense		24,044,417	26,225,553	27,198,211

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	164,624	0	18,180
	Facilities Acquisition and Construction Services	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 School Expenses for 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
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	44,927	54,185	55,634
General Fund Expenses and Transfers	General Fund Grand Total		24,253,968	26,704,740	28,134,026
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	15,064	0	0
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	110,250	141,000	141,000
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses	Total Special Revenue Funds		629,222	606,000	606,000
Debt Service Fund Expenses	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
All Fund Expenses	Total Expenditures/Appropriations		26,123,190	28,549,353	29,991,114
Expenses Net of Transfers	Total Expenditures Net of Transfers		26,123,190	28,549,353	29,991,114

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	1,776,020	2,338,449	2,188,450	2,188,451
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	300,000	300,001	300,002	300,003
	Legal Reserve	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	85,376	85,376	85,377
	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	681,760	826,438	1,530,438	290,985
	Repayment of Debt	49,708	44,203	0	0

Advertised Per Pupil Cost Calculations

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 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	ACES natural gas & electric cooperative purchasing program	0
	ACT Cooperative purchasing of telecommunications services	0
	Member of Ed-Data Services & MRESC Cooperative for bidding and purchasing	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	20,115,139
	(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

Employee Contract List for District

Name	Category	Measure
Marilyn Birnbaum	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
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Marilyn Birnbaum	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
Vincent Gonnella	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	

Employee Contract List for District

Name	Category	Measure
Vincent 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	\$5,232
	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
	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