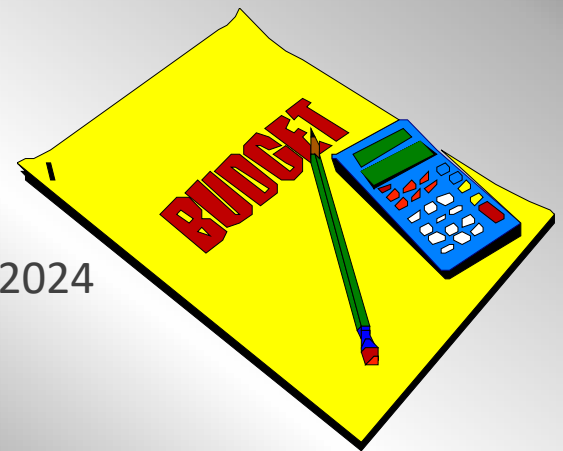


Kenilworth Board of Education



ANNUAL SCHOOL BUDGET
Fiscal Year 2025
School Year 2024-2025
Advertised Budget
Appearing in the Local Source on April 18, 2024



Union - Kenilworth Boro

Notice is hereby given to the legal voters of the Kenilworth school district, in the County of Union of the State of New Jersey, that a Public Hearing will be held in the BOE Conference Room of the Kenilworth Board of Education, (401 Monroe Avenue, Kenilworth NJ, 07033), on Monday April 29, 2024 at 7:00 p.m., for the purpose of conducting a public hearing on the following budget for the 2024-2025 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2022 Actual	13, 2023 Actual	15, 2024 Estimated
Pupils On Roll Regular Full-Time	1,248	1,255	1,252
Pupils On Roll Regular Shared-Time	21	18	12
Pupils On Roll - Special Full-Time	163	163	176
Pupils On Roll - Special Shared-Time	8	6	4
Subtotal - Pupils On Roll	1,440	1,442	1,444
Private School Placements	11	13	13
Pupils Sent to Other Districts - Reg Prog	0	0	20
Pupils Sent to Other Dists - Spec Ed Prog	5	4	4
Pupils Received	22	29	26

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Union - Kenilworth Boro
Advertised Revenues

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	21,665,783	22,295,781	22,741,697
Total Tuition	10-1300	290,625	423,665	376,048
Rents and Royalties	10-1910	37,736	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	186,859	87,373	157,000
Interest Earned on Maintenance Reserve	10-1XXX	0	1	1
Interest Earned on Capital Reserve Funds	10-1XXX	0	1	1
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	57,066	0	0
Total Revenues from Local Sources		22,238,069	22,806,821	23,274,747
Revenues from State Sources:				
School Choice Aid	10-3116	2,018,080	2,221,600	2,504,160
Categorical Transportation Aid	10-3121	173,781	173,781	173,781
Extraordinary Aid	10-3131	260,385	33,000	100,000
Categorical Special Education Aid	10-3132	1,218,446	1,218,446	1,218,446
Equalization Aid	10-3176	4,057,996	3,957,044	2,265,682
Categorical Security Aid	10-3177	214,451	214,451	214,451
Maintenance of Equity Aid	10-3192	235,956	0	0
Other State Aids	10-3XXX	148,793	0	0
State Reimbursement for Lead Testing of Drinking Water	10-3300	2,689	0	0
Total Revenues from State Sources		8,330,577	7,818,322	6,476,520
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	24,058	25,741	27,661
Total Revenues from Federal Sources		24,058	25,741	27,661
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Local Share	10-303	0	1,208,321	1,761,266
Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-307	0	200,000	1,210,000
Adjustment for Prior Year Encumbrances	10-317	0	1,525,197	474,803
Actual Revenues (Over)/Under Expenditures		0	181,906	0
Total Operating Budget		-373,924	0	0
Total Operating Budget		30,218,780	33,766,308	33,224,997
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	236,348	0	0
Scholarship Fund Revenue	20-1770	1,833	0	0
Other Revenue from Local Sources	20-1XXX	12,200	0	0
Total Revenues from Local Sources	20-1XXX	250,381	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	193,664	171,500	171,500
Total Revenues from State Sources		193,664	171,500	171,500
Revenues from Federal Sources:				
Title I	20-4411-4416	233,622	188,000	188,000
Title II	20-4451-4455	33,507	30,000	30,000
Title IV	20-4471-4474	17,295	10,000	10,000
IDEA Part B (Handicapped)	20-4420-4429	367,413	349,000	349,000
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	120,180	0	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	28,324	0	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	88,501	0	0
ARP-ESSER	20-4540	605,506	0	0
Other	20-4XXX	6,453	0	0
Total Revenues from Federal Sources		1,500,801	577,000	577,000
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-10,393	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		4,667	0	0
Total Grants and Entitlements		1,939,120	748,500	748,500
Repayment of Debt:				
Other Financing Sources	40-5XXX	1,064	0	0
Transfers from Capital Reserve	40-5210	0	1,525,197	474,803
Revenues from Local Sources:				
Local Tax Levy	40-1210	826,584	586,222	2,024,467
Interest Earned on Debt Service Reserve	40-1XXX	0	1	1
Total Revenues from Local Sources		826,584	586,223	2,024,468

(Continued)

Union - Kenilworth Boro
Advertised Revenues

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	425,816	667,603	741,686
Budgeted Fund Balance	40-303	0	575	1,064
Total Local Repayment of Debt		1,253,464	2,779,598	3,242,021
Actual Revenues (Over)/Under Expenditures		-1,064	0	0
Total Repayment of Debt		1,252,400	2,779,598	3,242,021
Total Revenues/Sources		33,410,300	37,294,406	37,215,518
Deduct Transfer-Transfers from Capital Reserve	40-5210	0	1,525,197	474,803
Total Revenues/Sources Net of Transfers		33,410,300	35,769,209	36,740,715

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Union - Kenilworth Boro
Advertised Appropriations

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	10,023,650	10,567,668	10,290,155
Special Education-Instruction	11-2XX-100-XXX	3,317,042	3,319,601	3,357,178
Basic Skills/Remedial-Instruction	11-230-100-XXX	750,181	778,766	605,297
Bilingual Education-Instruction	11-240-100-XXX	168,894	187,275	192,198
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	205,917	237,397	235,436
School-Sponsored Athletics-Instruction	11-402-100-XXX	392,332	429,244	462,522
Before/After School Programs	11-421-XXX-XXX	1,204	47,202	52,446
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,646,365	1,620,443	1,669,812
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	85,062	83,680	99,939
Undistributed Expenditures-Health Services	11-000-213-XXX	300,237	293,260	286,392
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	901,331	627,355	669,250
Undistributed Expenditures-Guidance	11-000-218-XXX	670,201	814,442	818,277
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	636,422	703,297	797,493
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	808,355	1,073,705	1,112,613
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	307,901	313,006	235,061
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	70,415	165,334	213,763
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	666,464	572,968	552,575
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	739,773	759,276	769,624
Undistributed Expenditures-Central Services	11-000-251-XXX	384,883	381,988	396,975
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	222,100	264,610	251,256
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,219,983	2,527,916	2,408,854
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,365,546	1,441,764	1,311,714
Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,204,021	4,707,899	4,621,686
Total Undistributed Expenditures		15,229,059	16,350,943	16,215,284
Interest Earned on Maintenance Reserve	10-606	0	1	1
Total General Current Expense		30,088,279	31,918,097	31,410,517
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	4,995	0
Facilities Acquisition and Construction Services	12-000-400-XXX	44,612	220,495	1,210,000
Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	1,525,197	474,803
Interest Deposit to Capital Reserve	10-604	0	1	1
Total Capital Outlay		44,612	1,750,688	1,684,804
Special Schools:				
Summer School:				
Summer School-Instruction	13-422-100-XXX	47,398	61,168	82,072
Summer School-Support Services	13-422-200-XXX	1,092	10,656	9,440
Total Summer School	13-422-X00-XXX	48,490	71,824	91,512
Total Special Schools	13-XXX-XXX-XXX	48,490	71,824	91,512
Transfer of Funds to Charter Schools	10-000-100-56X	37,399	25,699	38,164
General Fund Grand Total		30,218,780	33,766,308	33,224,997
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	12,200	0	0
Student Activity Fund	20-475-XXX-XXX	225,955	0	0
Scholarship Fund	20-476-XXX-XXX	6,500	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	11,755	10,000	10,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	94,185	60,000	60,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	36,761	50,000	50,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	14,213	19,000	19,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	7,500	7,500
Nonpublic Security Aid	20-XXX-XXX-XXX	36,750	25,000	25,000
Total Other State Projects		193,664	171,500	171,500
Total State Projects	20-XXX-XXX-XXX	193,664	171,500	171,500
Federal Projects:				
Title I	20-XXX-XXX-XXX	233,622	188,000	188,000
Title II	20-XXX-XXX-XXX	33,507	30,000	30,000
Title IV	20-XXX-XXX-XXX	17,295	10,000	10,000
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	367,413	349,000	349,000
Other	20-XXX-XXX-XXX	6,453	0	0
ARP-ESSER Grant Program	20-487-xxx-xxx	605,506	0	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	120,180	0	0

(Continued)

Union - Kenilworth Boro
Advertised Appropriations

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	28,324	0	0
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	88,501	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,500,801	577,000	577,000
Total Special Revenue Funds		1,939,120	748,500	748,500
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,252,400	2,779,597	3,242,020
Interest Earned on Debt Service Reserve	40-608	0	1	1
Total Debt Service Funds		1,252,400	2,779,598	3,242,021
Total Expenditures/Appropriations		33,410,300	37,294,406	37,215,518
Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	1,525,197	474,803
Total Expenditures Net of Transfers		33,410,300	35,769,209	36,740,715

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Union - Kenilworth Boro
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2022	Audited Balance 06-30-2023	Estimated Balance 06-30-2024	Estimated Balance 06-30-2025
Unrestricted:				
(General Operating Budget)	1,873,167	1,614,542	799,814	171,688
(Repayment of Debt)	575	1,639	1,064	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	2,584,709	2,434,710	1,919,514	234,712
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	450,001	350,002	350,003	350,004
--Legal Reserve	393,593	1,526,733	1,133,140	0
--Unemployment Fund	558,715	570,325	570,325	570,325
--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
--State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
(Special Revenue Fund)				
--Student Activity Fund	102,201	112,594	112,594	112,594
--Scholarship Fund	155,319	150,652	150,652	150,652
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	1	2

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Union - Kenilworth Boro
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,180	\$18,714	\$19,965	\$20,207	\$19,825
Total Classroom Instruction	\$11,585	\$11,861	\$12,614	\$12,696	\$12,288
Classroom-Salaries and Benefits	\$10,953	\$11,267	\$11,922	\$12,000	\$11,751
Classroom-General Supplies and Textbooks	\$495	\$361	\$536	\$539	\$426
Classroom-Purchased Services	\$137	\$233	\$156	\$157	\$111
Total Support Services	\$2,965	\$3,120	\$3,405	\$3,432	\$3,538
Support Services-Salaries and Benefits	\$2,737	\$2,855	\$3,047	\$3,071	\$3,165
Total Administrative Costs	\$1,599	\$1,619	\$1,619	\$1,638	\$1,627
Administration Salaries and Benefits	\$1,287	\$1,278	\$1,327	\$1,340	\$1,364
Total Operations and Maintenance of Plant	\$1,564	\$1,601	\$1,749	\$1,856	\$1,763
Operations and Maintenance-Salaries and Benefits	\$368	\$375	\$448	\$455	\$449
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$438	\$483	\$540	\$544	\$566
Total Equipment Costs	\$111	\$0	\$0	\$3	\$0
Legal Costs	\$64	\$63	\$61	\$66	\$58
Employee Benefits as a percentage of salaries*	22.83%	21.64%	23.24%	23.23%	22.75%

*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 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 2023-24 revised appropriations and the 2024-25 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.

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Union - Kenilworth Boro
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Auditorium Upgrades outside Referendum Scope	1	\$776,000	N	N	
Athletic & Playground Upgrade outside Ref Scope	2	\$324,000	N	N	
Security Upgrades & Enhancements	3	\$110,000	N	N	

The complete budget will be on file and open to examination at the Business Office, Harding School, 426 Boulevard, Kenilworth, Union County New Jersey between the hours of 9:00 am and 3:00 pm Monday through Friday, excluding holidays. However, due to the district's visitor policy, in-person inspection of the budget is by appointment only. Please contact Angela Sandull at 908-276-1644 x 1550 to schedule an appointment. A copy of this budget will also be available on the district's website: www.kenilworthschools.com

The Board reserves the right to take action on other items properly brought before the Board of Education for consideration.

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Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	1,248.0	1,255.0	1,252.0
On Roll Regular Shared-Time	21.0	18.0	12.0
On Roll Special Ed Full-Time	163.0	163.0	176.0
On Roll Special Ed Shared-Time	8.0	6.0	4.0
On Roll Subtotal	1,440.0	1,442.0	1,444.0
In Private School Placements	11.0	13.0	13.0
Sent to Other Districts Regular	0.0	0.0	20.0
Sent to Other Districts Special Ed	5.0	4.0	4.0
Received	22.0	29.0	26.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	21,665,783	22,295,781	22,741,697
	Total Tuition	10-1300	290,625	423,665	376,048
	Rents and Royalties	10-1910	37,736	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	186,859	87,373	157,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	1	1
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	1
	Other Restricted Miscellaneous Revenues	10-1XXX	57,066	0	0
	Total Revenues from Local Sources		22,238,069	22,806,821	23,274,747
General Fund Revenues from State Sources	School Choice Aid	10-3116	2,018,080	2,221,600	2,504,160
	Categorical Transportation Aid	10-3121	173,781	173,781	173,781
	Extraordinary Aid	10-3131	260,385	33,000	100,000
	Categorical Special Education Aid	10-3132	1,218,446	1,218,446	1,218,446
	Equalization Aid	10-3176	4,057,996	3,957,044	2,265,682
	Categorical Security Aid	10-3177	214,451	214,451	214,451
	Maintenance of Equity Aid	10-3192	235,956	0	0
	Other State Aids	10-3XXX	148,793	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	2,689	0	0
	Total Revenues from State Sources		8,330,577	7,818,322	6,476,520
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	24,058	25,741	27,661
	Total Revenues from Federal Sources		24,058	25,741	27,661
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,208,321	1,761,266
	Withdrawal from Capital Reserve for Local Share	10-307	0	200,000	1,210,000
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	1,525,197	474,803
	Adjustment for Prior Year Encumbrances		0	181,906	0
	Actual Revenues (Over)/Under Expenditures		-373,924	0	0
General Fund Revenues	Total Operating Budget		30,218,780	33,766,308	33,224,997

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	236,348	0	0
	Scholarship Fund Revenue	20-1770	1,833	0	0
	Other Revenue from Local Sources	20-1XXX	12,200	0	0
	Total Revenues from Local Sources	20-1XXX	250,381	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	193,664	171,500	171,500
	Total Revenues from State Sources		193,664	171,500	171,500
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	233,622	188,000	188,000
	Title II	20-4451-4455	33,507	30,000	30,000
	Title IV	20-4471-4474	17,295	10,000	10,000
	IDEA Part B (Handicapped)	20-4420-4429	367,413	349,000	349,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	120,180	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	28,324	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	88,501	0	0
	ARP-ESSER	20-4540	605,506	0	0
	Other	20-4XXX	6,453	0	0
	Total Revenues from Federal Sources		1,500,801	577,000	577,000
Special Revenue Fund Revenues	Total Grants and Entitlements		1,939,120	748,500	748,500
Debt Service Fund Transfer and Other Financing	Other Financing Sources	40-5XXX	1,064	0	0
	Transfers from Capital Reserve	40-5210	0	1,525,197	474,803
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	826,584	586,222	2,024,467
	Interest Earned on Debt Service Reserve	40-1XXX	0	1	1
	Total Revenues from Local Sources		826,584	586,223	2,024,468
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	425,816	667,603	741,686

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	575	1,064
	Total Local Repayment of Debt		1,253,464	2,779,598	3,242,021
	Actual Revenues (Over)/Under Expenditures		-1,064	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,252,400	2,779,598	3,242,021
All Fund Revenues	Total Revenues/Sources		33,410,300	37,294,406	37,215,518
Revenues Net of Transfers	Deduct Transfer-Transfers from Capital Reserve	40-5210	0	1,525,197	474,803
	Total Revenues/Sources Net of Transfers		33,410,300	35,769,209	36,740,715

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	10,023,650	10,567,668	10,290,155
	Special Education-Instruction	11-2XX-100-XXX	3,317,042	3,319,601	3,357,178
	Basic Skills/Remedial-Instruction	11-230-100-XXX	750,181	778,766	605,297
	Bilingual Education-Instruction	11-240-100-XXX	168,894	187,275	192,198
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	205,917	237,397	235,436
	School-Sponsored Athletics-Instruction	11-402-100-XXX	392,332	429,244	462,522
	Before/After School Programs	11-421-XXX-XXX	1,204	47,202	52,446
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,646,365	1,620,443	1,669,812
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	85,062	83,680	99,939
	Undistributed Expenditures-Health Services	11-000-213-XXX	300,237	293,260	286,392
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	901,331	627,355	669,250
	Undistributed Expenditures-Guidance	11-000-218-XXX	670,201	814,442	818,277
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	636,422	703,297	797,493
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	808,355	1,073,705	1,112,613
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	307,901	313,006	235,061
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	70,415	165,334	213,763
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	666,464	572,968	552,575
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	739,773	759,276	769,624
	Undistributed Expenditures-Central Services	11-000-251-XXX	384,883	381,988	396,975
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	222,100	264,610	251,256
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,219,983	2,527,916	2,408,854
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,365,546	1,441,764	1,311,714
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,204,021	4,707,899	4,621,686
	Total Undistributed Expenditures			15,229,059	16,350,943
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		30,088,279	31,918,097	31,410,517

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	4,995	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	44,612	220,495	1,210,000
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	1,525,197	474,803
	Interest Deposit to Capital Reserve	10-604	0	1	1
	Total Capital Outlay		44,612	1,750,688	1,684,804
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	47,398	61,168	82,072
	Summer School-Support Services	13-422-200-XXX	1,092	10,656	9,440
	Total Summer School	13-422-X00-XXX	48,490	71,824	91,512
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	48,490	71,824	91,512
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	37,399	25,699	38,164
	General Fund Grand Total		30,218,780	33,766,308	33,224,997
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	12,200	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	11,755	10,000	10,000
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	94,185	60,000	60,000
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	36,761	50,000	50,000
	Nonpublic Nursing Services	20-XXX-XXX-XXX	14,213	19,000	19,000
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	7,500	7,500
	Nonpublic Security Aid	20-XXX-XXX-XXX	36,750	25,000	25,000
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	193,664	171,500	171,500
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	233,622	188,000	188,000
	Title II	20-XXX-XXX-XXX	33,507	30,000	30,000
	Title IV	20-XXX-XXX-XXX	17,295	10,000	10,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	367,413	349,000	349,000
	Other	20-XXX-XXX-XXX	6,453	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	605,506	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	120,180	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	28,324	0	0

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Federal Projects	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	88,501	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,500,801	577,000	577,000
Special Revenue Fund Expenses	Total Special Revenue Funds		1,939,120	748,500	748,500
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,252,400	2,779,597	3,242,020
	Interest Earned on Debt Service Reserve	40-608	0	1	1
	Total Debt Service Funds		1,252,400	2,779,598	3,242,021
All Fund Expenses	Total Expenditures/Appropriations		33,410,300	37,294,406	37,215,518
Expenses Net of Transfers	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	1,525,197	474,803
	Total Expenditures Net of Transfers		33,410,300	35,769,209	36,740,715

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	1,873,167	1,614,542	799,814	171,688
	Repayment of Debt	575	1,639	1,064	0
Restricted for General Operating Budget	Capital Reserve	2,584,709	2,434,710	1,919,514	234,712
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	450,001	350,002	350,003	350,004
	Legal Reserve	393,593	1,526,733	1,133,140	0
	Unemployment Fund	558,715	570,325	570,325	570,325
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	102,201	112,594	112,594	112,594
	Scholarship Fund	155,319	150,652	150,652	150,652
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	1	2

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,180	\$18,714	\$19,965	\$20,207	\$19,825
Total Classroom Instruction	\$11,585	\$11,861	\$12,614	\$12,696	\$12,288
Classroom-Salaries and Benefits	\$10,953	\$11,267	\$11,922	\$12,000	\$11,751
Classroom-General Supplies and Textbooks	\$495	\$361	\$536	\$539	\$426
Classroom-Purchased Services	\$137	\$233	\$156	\$157	\$111
Total Support Services	\$2,965	\$3,120	\$3,405	\$3,432	\$3,538
Support Services-Salaries and Benefits	\$2,737	\$2,855	\$3,047	\$3,071	\$3,165
Total Administrative Costs	\$1,599	\$1,619	\$1,619	\$1,638	\$1,627
Administration Salaries and Benefits	\$1,287	\$1,278	\$1,327	\$1,340	\$1,364
Total Operations and Maintenance of Plant	\$1,564	\$1,601	\$1,749	\$1,856	\$1,763
Operations and Maintenance-Salaries and Benefits	\$368	\$375	\$448	\$455	\$449
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$438	\$483	\$540	\$544	\$566
Total Equipment Costs	\$111	\$0	\$0	\$3	\$0
Legal Costs	\$64	\$63	\$61	\$66	\$58
Employee Benefits as a percentage of salaries*	22.83%	21.64%	23.24%	23.23%	22.75%

*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 2023-24 revised appropriations and the 2024-25 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	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	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	22,741,697
	(D) Total School Levy	24,766,164
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	780,148,863
	(H) Estimated Equalized Valuation (as of 10/01/23)	2,459,787,565
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.9150
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	3.1745
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9245
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0068

Employee Contract List for District

Name	Category	Measure
Kyle C. Arlington	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$210,051
	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	07/01/23
	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)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$50,818
	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 HDHP 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
Lisa Casamento	Job Title	Administrative Assistant
	Job Title II	None Reported
	Base Annual Salary Amount	\$79,015
	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	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	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
Lisa Casamento	Total Allowances Amount	\$1,000
	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	\$27,598
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at \$20,000
	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 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	\$1,966
	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	Eligible to sell 4 days per year if unused
	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	
Maryellen Duggan	Job Title	Administrative Assistant
	Job Title II	None Reported
	Base Annual Salary Amount	\$91,686
	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
Maryellen Duggan	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/24
	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	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	\$1,000
	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	\$28,543
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at \$20,000
	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 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	\$2,161
	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	Eligible to sell back 4 unused days
	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	

Employee Contract List for District

Name	Category	Measure
Maryellen Duggan	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	\$196,784
	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	07/01/23
	End Date of Contract	06/30/24
	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	\$3,936
	Total Contractual Post-Employment Benefit Amount	\$60,412
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at \$15K (at Max)	

Employee Contract List for District

Name	Category	Measure
Vincent A. Gonnella	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 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	\$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