

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 Board Conference Room of the David Brearley School, 401 Monroe Avenue, Kenilworth, NJ 07033, on Wednesday April 26, 2023 at 7:00 p.m., for the purpose of conducting a public hearing on the following budget for the 2023-2024 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2021	October 15, 2022	October 13, 2023
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	1,258	1,248	1,248
Pupils On Roll Regular Shared-Time	20	21	20
Pupils On Roll - Special Full-Time	164	163	175
Pupils On Roll - Special Shared-Time	7	8	13
Subtotal - Pupils On Roll	1,449	1,440	1,456
Private School Placements	10	11	10
Pupils Sent to Other Districts - Reg Prog	0	0	20
Pupils Sent to Other Dists - Spec Ed Prog	5	5	6
Pupils Received	22	22	30

Union - Kenilworth Boro
Advertised Revenues

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	21,068,572	21,665,783	22,295,781
Total Tuition	10-1300	311,237	281,025	423,665
Rents and Royalties	10-1910	21,420	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	299,192	94,873	87,373
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	77,428	0	0
Total Revenues from Local Sources		21,777,849	22,041,683	22,806,821
Revenues from State Sources:				
School Choice Aid	10-3116	2,000,960	2,018,080	2,221,600
Categorical Transportation Aid	10-3121	173,781	173,781	173,781
Extraordinary Aid	10-3131	297,583	64,000	33,000
Categorical Special Education Aid	10-3132	1,218,446	1,218,446	1,218,446
Equalization Aid	10-3176	3,293,397	4,057,996	3,957,044
Categorical Security Aid	10-3177	214,451	214,451	214,451
Total Revenues from State Sources		7,198,618	7,746,754	7,818,322
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	17,866	26,663	25,741
Total Revenues from Federal Sources		17,866	26,663	25,741
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Local Share	10-303	0	450,000	1,208,321
Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-307	0	150,000	200,000
Withdrawal from Maintenance Reserve	10-317	0	0	1,525,197
Adjustment for Prior Year Encumbrances	10-310	0	100,000	0
Actual Revenues (Over)/Under Expenditures		0	444,109	0
Total Operating Budget		800,629	0	0
		29,794,962	30,959,209	33,584,402
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	171,133	0	0
Scholarship Fund Revenue	20-1770	171	0	0
Other Revenue from Local Sources	20-1XXX	12,400	0	0
Total Revenues from Local Sources	20-1XXX	183,704	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	165,793	171,500	171,500
Total Revenues from State Sources		165,793	171,500	171,500
Revenues from Federal Sources:				
Title I	20-4411-4416	203,750	188,000	188,000
Title II	20-4451-4455	40,768	30,000	30,000
Title III	20-4491-4494	7,781	0	0
Title IV	20-4471-4474	13,793	10,000	10,000
ARP-IDEA Basic	20-4419	72,083	0	0
IDEA Part B (Handicapped)	20-4420-4429	334,493	349,000	349,000
ARP-ESSER	20-4540	66,938	0	0
CARES Act Education Stabilization Fund	20-4530	22,652	0	0
CRRSA Act-ESSER II	20-4534	619,372	0	0
CRRSA Act-Learning Acceleration Grant	20-4535	39,748	0	0
CRRSA Act-Mental Health Grant	20-4536	45,000	0	0
Total Revenues from Federal Sources		1,466,378	577,000	577,000
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-22,952	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		7,329	0	0
Total Grants and Entitlements		1,800,252	748,500	748,500
Repayment of Debt:				
Transfers from Other Funds	40-5200	518	0	0
Transfers from Capital Reserve	40-5210	0	0	1,525,197
Revenues from Local Sources:				
Local Tax Levy	40-1210	820,776	826,584	586,222
Interest Earned on Debt Service Reserve	40-1XXX	0	0	1
Total Revenues from Local Sources		820,776	826,584	586,223
Revenues from State Sources:				

Union - Kenilworth Boro
Advertised Revenues

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Aid Type II	40-3160	422,824	425,816	667,603
Budgeted Fund Balance	40-303	0	0	575
Total Local Repayment of Debt		1,244,118	1,252,400	2,779,598
Actual Revenues (Over)/Under Expenditures		-518	0	0
Total Repayment of Debt		1,243,600	1,252,400	2,779,598
Total Revenues/Sources		32,838,814	32,960,109	37,112,500
Deduct Transfer-Transfers from Capital Reserve	40-5210	0	0	1,525,197
Total Revenues/Sources Net of Transfers		32,838,814	32,960,109	35,587,303

Union - Kenilworth Boro
Advertised Appropriations

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	9,872,745	10,210,670	10,567,667
Special Education-Instruction	11-2XX-100-XXX	3,089,661	3,387,728	3,319,601
Basic Skills/Remedial-Instruction	11-230-100-XXX	622,981	645,893	778,766
Bilingual Education-Instruction	11-240-100-XXX	186,374	174,125	187,275
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	177,108	233,483	237,397
School-Sponsored Athletics-Instruction	11-402-100-XXX	358,296	427,979	429,244
Before/After School Programs	11-421-XXX-XXX	0	34,452	47,202
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,284,283	1,712,698	1,620,443
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	78,444	83,545	83,680
Undistributed Expenditures-Health Services	11-000-213-XXX	265,543	278,544	293,260
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	760,817	705,452	627,355
Undistributed Expenditures-Guidance	11-000-218-XXX	682,366	923,409	814,442
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	651,991	736,266	703,297
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	688,842	715,964	1,068,268
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	295,316	311,032	313,006
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	118,196	134,781	165,334
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	625,840	623,402	567,246
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	740,622	732,842	754,380
Undistributed Expenditures-Central Services	11-000-251-XXX	350,385	367,005	381,988
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	244,744	248,572	264,610
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,157,207	2,537,819	2,393,107
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	985,763	1,030,690	1,441,764
Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,250,347	4,446,199	4,702,348
Total Undistributed Expenditures		14,180,706	15,588,220	16,194,528
Interest Earned on Maintenance Reserve	10-606	0	1	1
Total General Current Expense		28,487,871	30,702,551	31,761,681
Capital Expenditures:				
Equipment	12-XXX-XXX-730	159,361	0	0
Facilities Acquisition and Construction Services	12-000-400-XXX	1,116,675	181,957	200,000
Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	0	1,525,197
Interest Deposit to Capital Reserve	10-604	0	1	1
Total Capital Outlay		1,276,036	181,958	1,725,198
Special Schools:				
Summer School:				
Summer School-Instruction	13-422-100-XXX	24,422	64,332	61,168
Summer School-Support Services	13-422-200-XXX	6,633	10,368	10,656
Total Summer School	13-422-X00-XXX	31,055	74,700	71,824
Total Special Schools	13-XXX-XXX-XXX	31,055	74,700	71,824
Transfer of Funds to Charter Schools	10-000-100-56X	0	0	25,699
General Fund Grand Total		29,794,962	30,959,209	33,584,402
Special Grants and Entitlements:				
Local Projects				
Local Projects	20-XXX-XXX-XXX	12,400	0	0
Student Activity Fund	20-475-XXX-XXX	148,181	0	0
Scholarship Fund	20-476-XXX-XXX	7,500	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	10,192	10,000	10,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	79,060	60,000	60,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	37,764	50,000	50,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	17,278	19,000	19,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	6,974	7,500	7,500
Nonpublic Security Aid	20-XXX-XXX-XXX	14,525	25,000	25,000
Total Other State Projects		165,793	171,500	171,500
Total State Projects	20-XXX-XXX-XXX	165,793	171,500	171,500
Federal Projects:				
Title I	20-XXX-XXX-XXX	203,750	188,000	188,000
Title II	20-XXX-XXX-XXX	40,768	30,000	30,000
Title III	20-XXX-XXX-XXX	7,781	0	0
Title IV	20-XXX-XXX-XXX	13,793	10,000	10,000
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	334,493	349,000	349,000
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	72,083	0	0
CARES Act Education Stabilization Fund	20-477-XXX-XXX	22,652	0	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	619,372	0	0

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Union - Kenilworth Boro
Advertised Appropriations

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	39,748	0	0
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	45,000	0	0
ARP-ESSER Grant Program	20-487-xxx-xxx	66,938	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,466,378	577,000	577,000
Total Special Revenue Funds		1,800,252	748,500	748,500
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,243,600	1,252,400	2,779,597
Interest Earned on Debt Service Reserve	40-608	0	0	1
Total Debt Service Funds		1,243,600	1,252,400	2,779,598
Total Expenditures/Appropriations		32,838,814	32,960,109	37,112,500
Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	0	1,525,197
Total Expenditures Net of Transfers		32,838,814	32,960,109	35,587,303

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Union - Kenilworth Boro
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2021	Audited Balance 06-30-2022	Estimated Balance 06-30-2023	Estimated Balance 06-30-2024
Unrestricted:				
(General Operating Budget)	1,424,066	1,873,167	1,423,167	608,439
(Repayment of Debt)	57	575	575	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	3,379,709	2,584,709	2,434,710	709,514
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	559,000	450,001	350,002	350,003
--Legal Reserve	149,871	393,593	393,593	0
--Unemployment Fund	536,641	558,715	558,715	558,715
--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
(Special Revenue Fund)				
--Student Activity Fund	79,249	102,201	102,201	102,201
--Scholarship Fund	162,648	155,319	155,319	155,319
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	1

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Union - Kenilworth Boro
Advertised Per Pupil Cost Calculations

	2020-21	2021-22	2022-23	2022-23	2023-24
	Actual	Actual	Original	Revised	Proposed
Per Pupil Cost Calculations	Costs	Costs	Budget	Budget	Budget
Total Budgetary Comparative Per Pupil Cost	\$17,048	\$18,180	\$19,288	\$19,614	\$19,965
Total Classroom Instruction	\$10,833	\$11,585	\$12,152	\$12,290	\$12,614
Classroom-Salaries and Benefits	\$10,258	\$10,953	\$11,665	\$11,717	\$11,922
Classroom-General Supplies and Textbooks	\$499	\$495	\$362	\$405	\$536
Classroom-Purchased Services	\$76	\$137	\$125	\$168	\$156
Total Support Services	\$2,753	\$2,965	\$3,222	\$3,262	\$3,405
Support Services-Salaries and Benefits	\$2,432	\$2,737	\$2,897	\$2,907	\$3,047
Total Administrative Costs	\$1,480	\$1,599	\$1,605	\$1,619	\$1,619
Administration Salaries and Benefits	\$1,178	\$1,287	\$1,280	\$1,284	\$1,327
Total Operations and Maintenance of Plant	\$1,546	\$1,564	\$1,747	\$1,861	\$1,749
Operations and Maintenance-Salaries and Benefits	\$415	\$368	\$424	\$441	\$448
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$418	\$438	\$526	\$540	\$540
Total Equipment Costs	\$20	\$111	\$0	\$0	\$0
Legal Costs	\$89	\$64	\$41	\$50	\$61
Employee Benefits as a percentage of salaries*	23.40%	22.83%	22.53%	22.49%	23.24%

*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 2022-23 revised appropriations and the 2023-24 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.

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
Replace Storage Units with Pole Barn	DB#1	\$200,000	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 school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.

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