

Union - Linden City

Notice is hereby given to the legal voters of the Linden school district, in the County of Union, of the State of New Jersey, that a Public Hearing will be held virtually from the Administration Building of the Board of Education, 2 E. Gibbons Street, Linden NJ on April 27, 2021 at 6:00 PM, for the purpose of conducting a public hearing on the following budget for the 2021-2022 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2019 Actual	15, 2020 Actual	15, 2021 Estimated
Pupils On Roll Regular Full-Time	5,281	5,113	5,288
Pupils On Roll Regular Shared-Time	20	37	0
Pupils On Roll - Special Full-Time	958	920	920
Pupils On Roll - Special Shared-Time	23	24	0
Subtotal - Pupils On Roll	6,282	6,094	6,208
Private School Placements	77	66	24
Pupils Sent to Other Districts - Reg Prog	0	1	0
Pupils Sent to Other Dists - Spec Ed Prog	48	35	39
Pupils Received	9	6	9
Pupils in State Facilities	4	0	0

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Union - Linden City
Advertised Revenues

Budget Category	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	94,215,916	94,215,916	94,215,916
Total Tuition	10-1300	71,508	53,000	53,000
Unrestricted Miscellaneous Revenues	10-1XXX	465,880	300,000	300,000
Interest Earned On Current Expense Emergency Reserve	10-1XXX	10,496	8,000	2,000
Interest Earned on Capital Reserve Funds	10-1XXX	110,783	75,000	30,000
Total Revenues from Local Sources		94,874,583	94,651,916	94,600,916
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,068,441	1,068,441	1,068,441
Extraordinary Aid	10-3131	965,100	700,000	700,000
Categorical Special Education Aid	10-3132	5,173,982	5,173,982	5,173,982
Equalization Aid	10-3176	22,671,432	24,518,196	32,049,440
Categorical Security Aid	10-3177	2,026,603	2,026,603	2,026,603
Other State Aids	10-3XXX	10,550	0	0
Total Revenues from State Sources		31,916,108	33,487,222	41,018,466
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	226,166	181,260	176,801
Total Revenues from Federal Sources		226,166	181,260	176,801
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Local Share	10-303	0	2,702,179	4,140,490
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-307	5,729,873	0	0
Adjustment for Prior Year Encumbrances	10-309	0	3,484,318	9,000,000
Actual Revenues (Over)/Under Expenditures		-3,106,582	0	0
Total Operating Budget		129,640,148	137,870,832	148,936,673
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	0	0	150,000
Other Revenue from Local Sources	20-1XXX	263,402	300,000	300,000
Total Revenues from Local Sources	20-1XXX	263,402	300,000	450,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	245,688	624,930
Preschool Education Aid	20-3218	3,038,015	3,020,266	2,490,996
Other Restricted Entitlements	20-32XX	33,755	86,194	73,265
Total Revenues from State Sources		3,071,770	3,352,148	3,189,191
Revenues from Federal Sources:				
Title I	20-4411-4416	1,278,473	1,337,467	1,069,974
Title II	20-4451-4455	243,609	100,000	80,000
Title III	20-4491-4494	60,049	113,716	90,973
Title IV	20-4471-4474	3,015	20,000	17,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,613,005	1,695,296	1,356,237
Coronavirus Relief Fund (Crf)	20-4532	0	0	941,729
Other	20-4XXX	358,142	425,000	425,000
Total Revenues from Federal Sources		3,556,293	3,691,479	3,980,913
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	116,475	116,475	100,000
Total Grants and Entitlements		7,007,940	7,460,102	7,720,104
Total Revenues/Sources		136,648,088	145,330,934	156,656,777
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	116,475	116,475	100,000
Total Revenues/Sources Net of Transfers		136,531,613	145,214,459	156,556,777

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Union - Linden City
Advertised Appropriations

Budget Category	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	34,075,753	38,301,014	39,546,729
Special Education-Instruction	11-2XX-100-XXX	9,698,452	10,334,308	10,401,872
Basic Skills/Remedial-Instruction	11-230-100-XXX	440,937	466,983	2,500
Bilingual Education-Instruction	11-240-100-XXX	1,767,410	1,862,602	2,072,675
Vocational Programs-Local-Instruction	11-3XX-100-XXX	917,372	1,128,682	1,156,536
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	131,968	327,430	342,280
School-Sponsored Athletics-Instruction	11-402-100-XXX	999,629	1,067,550	1,085,350
Before/After School Programs	11-421-XXX-XXX	6,973	0	0
Summer School	11-422-XXX-XXX	186,163	301,000	1,001,000
Instructional Alternative Ed Program	11-423-XXX-XXX	31,520	33,900	34,000
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	10,244,759	13,188,603	11,166,888
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	204,978	225,732	232,054
Undistributed Expenditures-Health Services	11-000-213-XXX	1,599,473	1,744,454	1,657,272
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,468,764	1,730,972	1,716,061
Undistributed Expenditures-Guidance	11-000-218-XXX	1,115,251	1,213,617	1,294,646
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	3,183,751	3,754,839	3,801,429
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	3,205,010	3,081,441	2,974,304
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	539,248	563,159	649,469
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	74,927	146,250	602,259
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,393,959	2,340,523	2,068,495
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	4,890,439	5,218,395	5,137,566
Undistributed Expenditures-Central Services	11-000-251-XXX	1,264,507	1,389,333	1,431,742
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	1,233,959	1,270,387	1,472,421
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	10,043,526	12,622,313	12,722,843
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	5,432,561	6,458,990	6,800,817
Personal Services-Employee Benefits	11-XXX-XXX-2XX	20,081,385	22,576,665	23,614,373
Total Undistributed Expenditures		65,976,497	77,525,673	77,342,639
Interest Earned on Current Expense Emergency Res	10-607	10,496	8,000	2,000
Total General Current Expense		114,243,170	131,357,142	132,987,581
Capital Expenditures:				
Equipment				
Facilities Acquisition and Construction Services	12-XXX-XXX-730	619,124	762,016	691,766
Capital Reserve-Transfer to Capital Projects	12-000-400-XXX	5,920,783	5,358,769	5,741,670
Increase In Capital Reserve	12-000-400-931	0	0	9,000,000
Interest Deposit to Capital Reserve	10-604	8,600,000	0	0
Total Capital Outlay	10-604	110,784	75,000	30,000
Transfer of Funds to Charter Schools	10-000-100-56X	15,250,691	6,195,785	15,463,436
General Fund Grand Total		146,287	317,905	485,656
		129,640,148	137,870,832	148,936,673
Special Grants and Entitlements:				
Local Projects				
Student Activity Fund	20-XXX-XXX-XXX	263,402	300,000	300,000
Preschool Education Aid:	20-475-XXX-XXX	0	0	150,000
Preschool Education Aid Instruction	20-218-100-XXX	2,319,114	2,516,950	2,506,209
Support Services	20-218-200-XXX	835,376	865,479	709,717
Total Preschool Education Aid	20-218-XXX-XXX	3,154,490	3,382,429	3,215,926
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	0	5,987	5,089
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	14,823	7,652	6,504
Nonpublic Handicapped Services	20-XXX-XXX-XXX	3,609	6,624	5,630
Nonpublic Nursing Services	20-XXX-XXX-XXX	6,984	9,996	8,497
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,477	4,263	3,624
Nonpublic Security Aid	20-XXX-XXX-XXX	5,862	51,672	43,921
Total Other State Projects		33,755	86,194	73,265
Total State Projects	20-XXX-XXX-XXX	3,188,245	3,468,623	3,289,191
Federal Projects:				
Title I	20-XXX-XXX-XXX	1,278,473	1,337,467	1,069,974
Title II	20-XXX-XXX-XXX	243,609	100,000	80,000
Title III	20-XXX-XXX-XXX	60,049	113,716	90,973
Title IV	20-XXX-XXX-XXX	3,015	20,000	17,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,613,005	1,695,296	1,356,237
Other	20-XXX-XXX-XXX	358,142	425,000	425,000
Coronavirus Relief Fund (Crf) Grant Program	20-479-XXX-XXX	0	0	941,729
Total Federal Projects	20-XXX-XXX-XXX	3,556,293	3,691,479	3,980,913

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Union - Linden City
Advertised Appropriations

Budget Category	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Total Special Revenue Funds		7,007,940	7,460,102	7,720,104
Total Expenditures/Appropriations		136,648,088	145,330,934	156,656,777
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	116,475	116,475	100,000
Total Expenditures Net of Transfers		136,531,613	145,214,459	156,556,777

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Union - Linden City
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2019	Audited Balance 06-30-2020	Estimated Balance 06-30-2021	Estimated Balance 06-30-2022
Unrestricted:				
--General Operating Budget	2,973,582	3,591,492	3,389,588	2,690,138
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	17,552,905	20,533,815	17,124,497	8,154,497
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	4,727,780	5,941,315	3,441,040	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	934,802	945,298	953,298	955,298
--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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

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Union - Linden City
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Original	Revised	Proposed
	Costs	Costs	Budget	Budget	Budget
Total Budgetary Comparative Per Pupil Cost	\$16,371	\$16,162	\$18,004	\$18,993	\$19,069
Total Classroom Instruction	\$10,044	\$10,015	\$11,023	\$11,609	\$11,705
Classroom-Salaries and Benefits	\$9,475	\$9,487	\$10,370	\$10,917	\$11,000
Classroom-General Supplies and Textbooks	\$254	\$170	\$217	\$230	\$274
Classroom-Purchased Services	\$315	\$358	\$436	\$463	\$431
Total Support Services	\$2,322	\$2,352	\$2,612	\$2,679	\$2,733
Support Services-Salaries and Benefits	\$2,104	\$2,132	\$2,289	\$2,336	\$2,375
Total Administrative Costs	\$1,711	\$1,713	\$1,881	\$2,031	\$1,988
Administration Salaries and Benefits	\$1,521	\$1,484	\$1,574	\$1,640	\$1,660
Total Operations and Maintenance of Plant	\$2,054	\$1,858	\$2,219	\$2,388	\$2,357
Operations and Maintenance-Salaries and Benefits	\$1,172	\$1,136	\$1,202	\$1,276	\$1,286
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$234	\$218	\$263	\$279	\$278
Total Equipment Costs	\$97	\$99	\$119	\$126	\$112
Legal Costs	\$22	\$21	\$47	\$50	\$49
Employee Benefits as a percentage of salaries*	30.29%	29.38%	30.01%	30.17%	30.15%

*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 2020-21 revised appropriations and the 2021-22 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

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Union - Linden City
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Addition	2660-050-20-2000	\$9,160,000	N	N	
HVAC upgrades	various	\$3,753,801	Y	N	
boiler replacement	012	\$500,000	Y	N	
lease payment	athletic field	\$500,000	N	N	
bathroom renovations	various	\$780,206	Y	N	

The Linden Board of Education is including in the 2021-2022 Annual School Budget \$9,000,000.00 to fund Other Capital Projects at various schools which includes a Construction and Renovation Project at Linden Academy of Science and Technology to create a Freshman Academy, Bathroom Renovations at Schools 1, 2, and 10, Boiler installation at Schools 1 and 4, HVAC Upgrades at Schools 6 and 9, and Roof Replacement at the Administration Building. Revenue line 620 is the withdrawal of \$9,000,000.00 from the Capital Reserve Account.

The complete budget will be on file and open to examination at the Administration Building, 2 E. Gibbons Street, Linden, NJ , Union County New Jersey between the hours of 9:00 am and 4:00 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.

Submitted by:
Kathleen A. Gaylord, Business Administrator/Board Secretary

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