

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 in the Gymnasium of School # 1 located at 728 North Wood Avenue, Linden, NJ on Tuesday, April 26, 2022 at 6:00 PM, for the purpose of conducting a public hearing on the following budget for the 2022-2023 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2020	15, 2021	15, 2022
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	5,113	5,054	5,079
Pupils On Roll Regular Shared-Time	37	33	40
Pupils On Roll - Special Full-Time	920	897	904
Pupils On Roll - Special Shared-Time	24	14	15
Subtotal - Pupils On Roll	6,094	5,998	6,038
Private School Placements	66	59	58
Pupils Sent to Other Districts - Reg Prog	1	0	1
Pupils Sent to Other Dist - Spec Ed Prog	35	27	30
Pupils Received	6	7	8

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Union - Linden City  
Advertised Revenues

Budget Category	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
<b>Operating Budget:</b>				
<b>Revenues from Local Sources:</b>				
Local Tax Levy	10-1210	94,215,916	94,215,916	92,327,000
Total Tuition	10-1300	46,725	53,000	88,164
Unrestricted Miscellaneous Revenues	10-1XXX	367,875	300,000	300,000
Interest Earned On Current Expense Emergency Reserve	10-1XXX	2,488	2,000	2,000
Interest Earned on Capital Reserve Funds	10-1XXX	30,436	30,000	10,000
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	599	0	0
<b>Total Revenues from Local Sources</b>		<b>94,664,039</b>	<b>94,600,916</b>	<b>92,727,164</b>
<b>Revenues from State Sources:</b>				
Categorical Transportation Aid	10-3121	1,068,441	1,068,441	1,068,441
Extraordinary Aid	10-3131	1,002,504	905,000	900,000
Categorical Special Education Aid	10-3132	5,173,982	5,173,982	5,173,982
Equalization Aid	10-3176	24,518,196	32,049,440	38,109,652
Categorical Security Aid	10-3177	2,026,603	2,026,603	2,026,603
Other State Aids	10-3XXX	69,372	0	0
<b>Total Revenues from State Sources</b>		<b>33,859,098</b>	<b>41,223,466</b>	<b>47,278,678</b>
<b>Revenues from Federal Sources:</b>				
Medicaid Reimbursement	10-4200	295,224	176,801	187,268
FFCRA/SEMI and ARRA/SEMI Revenue	10-4210	18,127	0	0
<b>Total Revenues from Federal Sources</b>		<b>313,351</b>	<b>176,801</b>	<b>187,268</b>
<b>Budgeted Fund Balance-Operating Budget</b>				
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-303	0	4,140,490	3,500,000
Adjustment for Prior Year Encumbrances	10-309	5,358,769	9,000,000	8,500,000
Actual Revenues (Over)/Under Expenditures		0	2,638,633	0
<b>Total Operating Budget</b>		<b>-2,396,360</b>	<b>0</b>	<b>0</b>
		<b>131,798,897</b>	<b>151,780,306</b>	<b>152,193,110</b>
<b>Grants and Entitlements:</b>				
Student Activity Fund Revenue	20-1760	86,233	10,000	5,000
Scholarship Fund Revenue	20-1770	5,034	0	0
Other Revenue from Local Sources	20-1XXX	58,922	300,000	50,000
<b>Total Revenues from Local Sources</b>	20-1XXX	<b>150,189</b>	<b>310,000</b>	<b>55,000</b>
<b>Revenues from State Sources:</b>				
Preschool Education Aid-Prior Year Carryover	20-3218	625,117	624,930	624,930
Preschool Education Aid	20-3218	2,395,336	2,490,996	2,987,135
Other Restricted Entitlements	20-32XX	25,340	100,519	85,442
<b>Total Revenues from State Sources</b>		<b>3,045,793</b>	<b>3,216,445</b>	<b>3,697,507</b>
<b>Revenues from Federal Sources:</b>				
Title I	20-4411-4416	1,362,974	1,361,829	1,089,463
Title II	20-4451-4455	97,060	150,675	120,540
Title III	20-4491-4494	105,727	104,384	83,507
Title IV	20-4471-4474	6,046	20,818	17,695
ARP-IDEA Preschool	20-4409	0	28,012	23,810
ARP-IDEA Basic	20-4419	0	330,086	280,573
IDEA Part B (Handicapped)	20-4420-4429	1,656,943	1,638,145	1,310,516
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	646,339	549,388
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	44,066	37,456
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	44,066	37,456
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-4544	0	445,613	378,771
Staffing Grant				
Middle Grades Career Awareness and Exploration Program	20-4431	0	68,940	58,599
ARP-ESSER	20-4540	0	8,660,774	7,361,658
CARES Act Education Stabilization Fund	20-4530	756,657	0	0
Coronavirus Relief Fund (CRF)	20-4532	613,402	941,729	0
CRRSA Act-ESSER II	20-4534	1,760,134	3,853,625	3,275,581
CRRSA Act-Learning Acceleration Grant	20-4535	0	247,306	210,210
Other	20-4XXX	662,270	425,000	361,250
CRRSA Act-Mental Health Grant	20-4536	0	45,000	38,250
<b>Total Revenues from Federal Sources</b>		<b>7,021,213</b>	<b>19,056,407</b>	<b>15,234,723</b>
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	116,475	100,000	100,000
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		37,671	-10,000	-5,000
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		1,466	0	0
<b>Total Grants and Entitlements</b>		<b>10,372,807</b>	<b>22,672,852</b>	<b>19,082,230</b>

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Union - Linden City  
Advertised Revenues

Budget Category	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Total Revenues/Sources		142,171,704	174,453,158	171,275,340
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	116,475	100,000	100,000
Total Revenues/Sources Net of Transfers		142,055,229	174,353,158	171,175,340

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Union - Linden City  
Advertised Appropriations

Budget Category	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
<b>General Current Expense:</b>				
<b>Instruction:</b>				
Regular Programs-Instruction	11-1XX-100-XXX	35,179,974	39,756,196	42,302,419
Special Education-Instruction	11-2XX-100-XXX	9,622,933	10,359,472	9,843,434
Basic Skills/Remedial-Instruction	11-230-100-XXX	909	2,500	101,903
Bilingual Education-Instruction	11-240-100-XXX	1,906,488	2,072,675	1,951,009
Vocational Programs-Local-Instruction	11-3XX-100-XXX	970,352	1,166,152	1,156,698
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	73,011	342,280	417,280
School-Sponsored Athletics-Instruction	11-402-100-XXX	983,628	1,196,268	1,219,550
Summer School	11-422-XXX-XXX	123,057	1,001,000	1,000,500
Instructional Alternative Ed Program	11-423-XXX-XXX	22,664	38,844	43,000
<b>Support Services:</b>				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	8,566,866	11,211,179	10,494,197
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	231,003	232,054	234,162
Undistributed Expenditures-Health Services	11-000-213-XXX	1,470,148	1,687,272	1,968,560
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,531,751	1,825,925	1,650,528
Undistributed Expenditures-Guidance	11-000-218-XXX	1,111,972	1,294,646	1,337,552
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	3,031,184	3,885,911	3,983,833
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	2,181,335	2,995,344	2,856,002
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	235,635	656,161	505,253
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	32,720	612,807	237,600
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,649,944	2,162,445	2,006,964
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	4,978,269	5,498,574	5,436,886
Undistributed Expenditures-Central Services	11-000-251-XXX	1,212,486	1,452,742	1,451,287
Undistributed Expenditures-Administrative Information/Technology	11-000-252-XXX	1,256,774	1,532,076	1,254,376
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	10,514,516	12,761,347	12,837,604
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	5,360,460	6,825,179	6,821,110
Personal Services-Employee Benefits	11-XXX-XXX-2XX	18,764,971	23,684,057	26,741,600
Total Undistributed Expenditures		62,130,034	78,317,719	79,817,514
Interest Earned on Current Expense Emergency Res	10-607	0	2,000	2,000
<b>Total General Current Expense</b>		<b>111,013,050</b>	<b>134,255,106</b>	<b>137,855,307</b>
<b>Capital Expenditures:</b>				
Equipment	12-XXX-XXX-730	257,445	1,236,409	742,508
Facilities Acquisition and Construction Services	12-000-400-XXX	3,701,300	6,773,135	5,107,663
Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	9,000,000	8,000,000
Increase In Capital Reserve	10-604	16,246,186	0	0
Interest Deposit to Capital Reserve	10-604	30,436	30,000	10,000
<b>Total Capital Outlay</b>		<b>20,235,367</b>	<b>17,039,544</b>	<b>13,860,171</b>
Transfer of Funds to Charter Schools	10-000-100-56X	550,480	485,656	477,632
<b>General Fund Grand Total</b>		<b>131,798,897</b>	<b>151,780,306</b>	<b>152,193,110</b>
<b>Special Grants and Entitlements:</b>				
Local Projects	20-XXX-XXX-XXX	58,922	300,000	50,000
Student Activity Fund	20-475-XXX-XXX	123,904	0	0
Scholarship Fund	20-476-XXX-XXX	6,500	0	0
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	2,433,957	2,506,209	2,828,446
Support Services	20-218-200-XXX	702,971	709,717	883,619
<b>Total Preschool Education Aid</b>	20-218-XXX-XXX	<b>3,136,928</b>	<b>3,215,926</b>	<b>3,712,065</b>
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	0	4,711	4,004
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	2,438	48,427	41,163
Nonpublic Handicapped Services	20-XXX-XXX-XXX	2,343	29,407	24,996
Nonpublic Nursing Services	20-XXX-XXX-XXX	9,996	8,342	7,091
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	3,182	2,705
Nonpublic Security Aid	20-XXX-XXX-XXX	10,563	6,450	5,483
<b>Total Other State Projects</b>		<b>25,340</b>	<b>100,519</b>	<b>85,442</b>
<b>Total State Projects</b>	20-XXX-XXX-XXX	<b>3,162,268</b>	<b>3,316,445</b>	<b>3,797,507</b>
Federal Projects:				
Title I	20-XXX-XXX-XXX	1,362,974	1,361,829	1,089,463
Title II	20-XXX-XXX-XXX	97,060	150,675	120,540
Title III	20-XXX-XXX-XXX	105,727	104,384	83,507
Title IV	20-XXX-XXX-XXX	6,046	20,818	17,695
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	1,656,943	1,638,145	1,310,516
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	330,086	280,573
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	28,012	23,810

**(Continued)**

Union - Linden City  
Advertised Appropriations

Budget Category	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Middle Grades Career Awareness and Exploration Program	20-390-xxx-xxx	0	68,940	58,599
CARES Act Education Stabilization Fund	20-477-XXX-XXX	756,657	0	0
Other	20-XXX-XXX-XXX	658,085	425,000	361,250
Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	613,402	941,729	0
Nonpublic Technology Funds Under CRF	20-482-xxx-xxx	4,185	0	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	1,760,134	3,853,625	3,275,581
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	247,306	210,210
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	38,250
ARP-ESSER Grant Program	20-487-xxx-xxx	0	8,660,774	7,361,658
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	646,339	549,388
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	44,066	37,456
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	44,066	37,456
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	445,613	378,771
Total Federal Projects	20-XXX-XXX-XXX	7,021,213	19,056,407	15,234,723
Total Special Revenue Funds		10,372,807	22,672,852	19,082,230
Total Expenditures/Appropriations		142,171,704	174,453,158	171,275,340
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	116,475	100,000	100,000
Total Expenditures Net of Transfers		142,055,229	174,353,158	171,175,340

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Union - Linden City  
Advertised Recapitulation of Balances

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)	3,591,492	5,710,344	5,010,894	5,010,894
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	20,533,815	31,451,669	22,481,669	13,991,669
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	5,941,315	6,941,040	3,500,000	0
--Unemployment Fund	215,833	216,431	216,431	216,431
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	945,298	947,786	949,786	951,786
--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	211,840	174,168	184,168	189,168
--Scholarship Fund	16,118	14,653	14,653	14,653
(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	2019-20	2020-21	2021-22	2021-22	2022-23
	Actual	Actual	Original	Revised	Proposed
	Costs	Costs	Budget	Budget	Budget
Total Budgetary Comparative Per Pupil Cost	\$16,162	\$16,682	\$19,069	\$20,023	\$20,704
Total Classroom Instruction	\$10,015	\$10,482	\$11,705	\$12,189	\$12,894
Classroom-Salaries and Benefits	\$9,487	\$9,730	\$11,000	\$11,401	\$12,030
Classroom-General Supplies and Textbooks	\$170	\$371	\$274	\$340	\$446
Classroom-Purchased Services	\$358	\$381	\$431	\$448	\$418
Total Support Services	\$2,352	\$2,120	\$2,733	\$2,887	\$2,848
Support Services-Salaries and Benefits	\$2,132	\$1,945	\$2,375	\$2,476	\$2,494
Total Administrative Costs	\$1,713	\$1,854	\$1,988	\$2,170	\$2,120
Administration Salaries and Benefits	\$1,484	\$1,580	\$1,660	\$1,800	\$1,806
Total Operations and Maintenance of Plant	\$1,858	\$2,010	\$2,357	\$2,460	\$2,497
Operations and Maintenance-Salaries and Benefits	\$1,136	\$1,187	\$1,286	\$1,354	\$1,396
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$218	\$209	\$278	\$308	\$337
Total Equipment Costs	\$99	\$43	\$112	\$208	\$124
Legal Costs	\$21	\$40	\$49	\$50	\$50
Employee Benefits as a percentage of salaries*	29.38%	27.83%	30.15%	30.12%	33.52%

\*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 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.

The Linden Board of Education is including in the 2022-2023 Annual School Budget \$8,500,000.00 to fund Other Capital Projects at various schools which includes the following:

- Construction and Renovation Project at Linden Academy of Science and Technology
- Bathroom Renovations at Schools 1 and 4
- HVAC Upgrades at various schools
- Security Installations at various schools
- School 6 Design and Planning phase of a future addition
- Lease payment for Cooper Field

Revenue line 620 shows the withdrawal of \$8,500,000.00 from the Capital Reserve Account that will be used to fund the above.

Submitted by:

Kathleen A. Gaylord, Business Administrator/Board Secretary

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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
Linden Academy Addition	2660-050-02-2000	\$8,810,000	Y	N	
Security system upgrades	various	\$1,000,000	Y	N	
Athletic Field lease payment	lease	\$550,000	N	N	
Annual toilet room renovations	various	\$1,200,000	Y	N	
HVAC Upgrades	various	\$1,000,000	Y	N	
School 6 Plan/Design for Addition	2660-013-01-2022	\$500,000	Y	N	

The complete budget will be on file and open to examination at the \_\_\_\_\_ building, (insert address), (insert town), \_\_\_\_\_ County New Jersey between the hours of \_\_\_\_\_ am and \_\_\_\_\_ 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.

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