

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 |

Union - Linden City
REVISED Advertised Revenues

| Budget Category | Account | 2020-21 Actual | 2021-22 Revised | 2022-23 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 | 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 |
| Total Revenues from Local Sources | | 94,664,039 | 94,600,916 | 94,616,080 |
| Revenues from State Sources: | | | | |
| 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 |
| Total Revenues from State Sources | | 33,859,098 | 41,223,466 | 47,278,678 |
| Revenues from Federal Sources: | | | | |
| Medicaid Reimbursement | 10-4200 | 295,224 | 176,801 | 187,268 |
| FFCRA/SEMI and ARRA/SEMI Revenue | 10-4210 | 18,127 | 0 | 0 |
| Total Revenues from Federal Sources | | 313,351 | 176,801 | 187,268 |
| Budgeted Fund Balance-Operating Budget | | | | |
| Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects | 10-303 | 0 | 4,140,490 | 4,081,674 |
| 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 |
| Total Operating Budget | | -2,396,360 | 0 | 0 |
| | | 131,798,897 | 151,780,306 | 152,193,110 |
| Grants and Entitlements: | | | | |
| 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 |
| Total Revenues from Local Sources | 20-1XXX | 150,189 | 310,000 | 55,000 |
| Revenues from State Sources: | | | | |
| 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 |
| Total Revenues from State Sources | | 3,045,793 | 3,216,445 | 3,697,507 |
| Revenues from Federal Sources: | | | | |
| 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 (NJSS) 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 |
| Total Revenues from Federal Sources | | 7,021,213 | 19,056,407 | 15,234,723 |
| 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 |
| Total Grants and Entitlements | | 10,372,807 | 22,672,852 | 19,082,230 |

(Continued)

Union - Linden City
REVISED Advertised Revenues

| Budget Category | Account | 2020-21 Actual | 2021-22 Revised | 2022-23 Proposed |
|--|---------|-------------------|--------------------|---------------------|
| Total Revenues/Sources | | 142,171,704 | 174,453,158 | 173,745,930 |
| 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 | 173,645,930 |

Union - Linden City
REVISED Advertised Appropriations

| Budget Category | Account | 2020-21 Actual | 2021-22 Revised | 2022-23 Proposed |
|---|----------------|-------------------|--------------------|---------------------|
| General Current Expense: | | | | |
| Instruction: | | | | |
| 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 |
| Support Services: | | | | |
| 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 | 9,291,700 |
| 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 |
| Total General Current Expense | | 111,013,050 | 134,255,106 | 140,325,897 |
| Capital Expenditures: | | | | |
| 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 |
| Total Capital Outlay | | 20,235,367 | 17,039,544 | 13,860,171 |
| Transfer of Funds to Charter Schools | 10-000-100-56X | 550,480 | 485,656 | 477,632 |
| General Fund Grand Total | | 131,798,897 | 151,780,306 | 154,663,700 |
| Special Grants and Entitlements: | | | | |
| Local Projects | | | | |
| 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 |
| Total Preschool Education Aid | 20-218-XXX-XXX | 3,136,928 | 3,215,926 | 3,712,065 |
| 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 |
| Total Other State Projects | | 25,340 | 100,519 | 85,442 |
| Total State Projects | 20-XXX-XXX-XXX | 3,162,268 | 3,316,445 | 3,797,507 |
| 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
REVISED 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 | 173,745,930 |
| Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion | 11-105-100-936 | 116,475 | 100,000 | 100,000 |
| Total Expenditures Net of Transfers | | 173,645,930 | 174,353,158 | 173,675,930 |

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 |

Union - Linden City
Advertised Per Pupil Cost Calculations

| Per Pupil Cost Calculations | 2019-20 | 2020-21 | 2021-22 | 2021-22 | 2022-23 |
|--|--------------|--------------|-----------------|----------------|-----------------|
| | Actual Costs | Actual Costs | Original Budget | Revised Budget | Proposed 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.

**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 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.

The complete budget will be on file and open to examination at the Administration Building 2 E. Gibbons Street, Linden, Union County New Jersey between the hours of 9:00 am and 3:30 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