

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 remotely from the Administration Building of the Linden Board of Education, 2 E. Gibbons Street, on Thursday, April 30, 2020 at 5:00 PM: for the purpose of conducting a public hearing on the following budget for the 2020-2021 school year.

You can join **remotely**: either **Online**: Join Google Hangout Meet at [meet.google.com/ekh-uwei-abg](https://meet.google.com/ekh-uwei-abg), or by **Phone**: 1-929-445-3667 PIN-266 543 684#

Advertised Enrollments

Enrollment Categories	October 15, 2018 Actual	October 15, 2019 Actual	October 15, 2020 Estimated
Pupils On Roll Regular Full-Time	5,323	5,281	5,444
Pupils On Roll Regular Shared-Time	13	20	25
Pupils On Roll - Special Full-Time	854	958	965
Pupils On Roll - Special Shared-Time	33	23	0
Subtotal - Pupils On Roll	6,223	6,282	6,434
Private School Placements	86	77	81
Pupils Sent to Other Dist - Spec Ed Prog	60	48	52
Pupils Received	15	9	13
Pupils in State Facilities	2	4	4

Union - Linden City

Advertised Revenues

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
<b>Operating Budget:</b>				
<b>Revenues from Local Sources:</b>				
Local Tax Levy	10-1210	94,215,916	94,215,916	96,100,234
Total Tuition	10-1300	111,164	85,000	53,000
Unrestricted Miscellaneous Revenues	10-1XXX	289,905	500,000	300,000
Interest Earned On Current Expense Emergency Reserve	10-1XXX	8,571	7,528	8,000
Interest Earned on Capital Reserve Funds	10-1XXX	109,452	71,954	75,000
<b>Total Revenues from Local Sources</b>		<b>94,735,008</b>	<b>94,880,398</b>	<b>96,536,234</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	929,443	700,000	700,000
Categorical Special Education Aid	10-3132	5,173,982	5,173,982	5,173,982
Equalization Aid	10-3176	19,002,542	22,671,432	28,482,769
Categorical Security Aid	10-3177	2,026,603	2,026,603	2,026,603
Other State Aids	10-3XXX	52,722	0	0
<b>Total Revenues from State Sources</b>		<b>28,253,733</b>	<b>31,640,458</b>	<b>37,451,795</b>
<b>Revenues from Federal Sources:</b>				
Medicaid Reimbursement	10-4200	252,968	186,721	181,260
<b>Total Revenues from Federal Sources</b>		<b>252,968</b>	<b>186,721</b>	<b>181,260</b>
Budgeted Fund Balance-Operating Budget	10-303	0	2,304,347	2,702,179
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	4,000,000	5,729,873	1,600,000
Adjustment for Prior Year Encumbrances		0	2,088,799	0
Actual Revenues (Over)/Under Expenditures		521,056	0	0
<b>Total Operating Budget</b>		<b>127,762,765</b>	<b>136,830,596</b>	<b>138,471,468</b>

Grants and Entitlements:				
Other Revenue from Local Sources	20-1XXX	481,867	500,000	300,000
Total Revenues from Local Sources	20-1XXX	481,867	500,000	300,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	437,664	245,688
Preschool Education Aid	20-3218	2,977,479	2,979,592	3,020,266
Other Restricted Entitlements	20-32XX	24,887	58,541	49,760
Total Revenues from State Sources		3,002,366	3,475,797	3,315,714
Revenues from Federal Sources:				
Title I	20-4411-4416	1,270,178	1,234,607	987,686
Title II	20-4451-4455	273,363	211,528	169,222
Title III	20-4491-4494	141,893	107,996	86,397
Title IV	20-4471-4474	3,474	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,520,344	1,596,512	1,277,210
Other	20-4XXX	509,033	425,000	361,250
Total Revenues from Federal Sources		3,718,285	3,585,643	2,890,265
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	150,000	116,475	116,475
Total Grants and Entitlements		7,352,518	7,677,915	6,622,454
Total Revenues/Sources		135,115,283	144,508,511	145,093,922
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	150,000	116,475	116,475
Total Revenues/Sources Net of Transfers		134,965,283	144,392,036	144,977,447

### Advertised Appropriations

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	33,812,077	36,650,534	38,736,911
Special Education-Instruction	11-2XX-100-XXX	9,266,651	10,269,915	10,334,308
Basic Skills/Remedial-Instruction	11-230-100-XXX	434,585	450,123	466,983
Bilingual Education-Instruction	11-240-100-XXX	1,661,662	1,796,940	1,862,602
Vocational Programs-Local-Instruction	11-3XX-100-XXX	888,745	1,090,032	1,128,682
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	140,664	320,680	327,430
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,062,525	1,063,415	1,067,550
Before/After School Programs	11-421-XXX-XXX	0	6,973	0
Summer School	11-422-XXX-XXX	209,767	220,500	301,000
Instructional Alternative Ed Program	11-423-XXX-XXX	28,297	36,139	33,900
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	11,267,898	13,964,755	13,188,603
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	182,236	201,138	225,732
Undistributed Expenditures-Health Services	11-000-213-XXX	1,585,000	1,637,729	1,744,454
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,425,151	1,743,725	1,730,972
Undistributed Expenditures-Guidance	11-000-218-XXX	1,008,270	1,114,226	1,213,617
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,975,684	3,578,335	3,754,839
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	3,335,087	3,444,725	3,516,017
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	481,326	557,276	563,159
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	77,955	163,858	146,250
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,267,599	1,850,180	2,141,073
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	4,933,325	5,277,764	5,270,006
Undistributed Expenditures-Central Services	11-000-251-XXX	1,193,633	1,331,674	1,380,980
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	1,208,124	1,218,476	1,176,742
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	11,031,664	12,165,509	12,422,313
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	5,178,073	6,213,192	6,458,990
Personal Services-Employee Benefits	11-XXX-XXX-2XX	20,395,489	22,301,012	22,756,665
Total Undistributed Expenditures		67,546,514	76,763,574	77,690,412
Interest Earned on Current Expense Emergency Res	10-607	8,571	7,528	8,000
Total General Current Expense		115,060,058	128,676,353	131,957,778
Capital Expenditures:				

Equipment	12-XXX-XXX-730	600,692	738,706	762,016
Facilities Acquisition and Construction Services	12-000-400-XXX	4,990,614	7,042,177	5,358,769
Increase In Capital Reserve	10-604	6,700,000	0	0
Interest Deposit to Capital Reserve	10-604	109,452	71,954	75,000
Total Capital Outlay		12,400,758	7,852,837	6,195,785
Transfer of Funds to Charter Schools	10-000-100-56X	301,949	301,406	317,905
General Fund Grand Total		127,762,765	136,830,596	138,471,468
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	481,867	500,000	300,000
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	2,384,745	2,567,219	2,516,950
Support Services	20-218-200-XXX	742,734	966,512	865,479
Total Preschool Education Aid	20-218-XXX-XXX	3,127,479	3,533,731	3,382,429
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	0	3,795	3,226
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	2,500	24,229	20,595
Nonpublic Handicapped Services	20-XXX-XXX-XXX	4,868	10,141	8,620
Nonpublic Nursing Services	20-XXX-XXX-XXX	8,342	6,984	5,936
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,727	2,592	2,203
Nonpublic Security Aid	20-XXX-XXX-XXX	6,450	10,800	9,180
Total Other State Projects		24,887	58,541	49,760
Total State Projects	20-XXX-XXX-XXX	3,152,366	3,592,272	3,432,189
Federal Projects:				
Title I	20-XXX-XXX-XXX	1,270,177	1,234,607	987,686
Title II	20-XXX-XXX-XXX	273,363	211,528	169,222
Title III	20-XXX-XXX-XXX	141,894	107,996	86,397
Title IV	20-XXX-XXX-XXX	3,474	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,520,344	1,596,512	1,277,210
Other	20-XXX-XXX-XXX	509,033	425,000	361,250
Total Federal Projects	20-XXX-XXX-XXX	3,718,285	3,585,643	2,890,265
Total Special Revenue Funds		7,352,518	7,677,915	6,622,454
Total Expenditures/Appropriations		135,115,283	144,508,511	145,093,922
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	150,000	116,475	116,475

**(Continued)**

### Advertised Appropriations

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Total Expenditures Net of Transfers		134,965,283	144,392,036	144,977,447

### Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2018	Audited Balance 06-30-2019	Estimated Balance 06-30-2020	Estimated Balance 06-30-2021
<b>Unrestricted:</b>				
--General Operating Budget	2,675,020	2,973,582	2,896,740	2,694,836
--Repayment of Debt	0	0	0	0
<b>Restricted for Specific Purposes - General Operating Budget:</b>				
--Capital Reserve	14,743,453	17,552,905	11,894,986	10,369,986
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	5,113,106	4,727,780	2,500,275	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	926,230	934,802	942,330	950,330
--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
<b>Repayment of Debt:</b>				
--Restricted for Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,403	\$16,371	\$17,646	\$17,883	\$18,004
Total Classroom Instruction	\$10,002	\$10,044	\$10,817	\$10,900	\$11,023
Classroom-Salaries and Benefits	\$9,373	\$9,475	\$10,259	\$10,319	\$10,370
Classroom-General Supplies and Textbooks	\$291	\$254	\$229	\$245	\$217
Classroom-Purchased Services	\$338	\$315	\$329	\$336	\$436
Total Support Services	\$2,356	\$2,322	\$2,520	\$2,596	\$2,612
Support Services-Salaries and Benefits	\$2,126	\$2,104	\$2,228	\$2,261	\$2,289
Total Administrative Costs	\$1,754	\$1,711	\$1,842	\$1,881	\$1,881
Administration Salaries and Benefits	\$1,520	\$1,521	\$1,544	\$1,573	\$1,574
Total Operations and Maintenance of Plant	\$2,066	\$2,054	\$2,199	\$2,232	\$2,219
Operations and Maintenance-Salaries and Benefits	\$1,191	\$1,172	\$1,195	\$1,207	\$1,202
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$219	\$234	\$261	\$267	\$263
Total Equipment Costs	\$54	\$97	\$78	\$118	\$119
Legal Costs	\$25	\$22	\$40	\$40	\$47
Employee Benefits as a percentage of salaries*	31.34%	30.29%	30.50%	30.58%	30.01%

\*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 2019-20 revised appropriations and the 2020-21 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.

**Capital Projects**

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Roof Replacement	2660-070-20-1000	\$130,000	Y	N	
Roof Replacement	2660-050-20-1000	\$510,000	Y	N	
HVAC Upgrades	Various	\$1,300,000	Y	N	
Toilet Room renovations	Various	\$500,206	Y	N	
Guidance Office health and safety	Local	\$435,000	Y	N	
Safety and Security Generator	Local	\$270,000	Y	N	
Health and Safety Kitchen upgrade Academy	Local	\$615,400	N	N	
Athletic Field Repair	Local	\$530,000	Y	N	
Lease Purchase	Local	\$375,000	N	N	
Purchase of Land	Local	\$645,500	N	N	

The complete budget will be on file and open to examination at the Administration Building, 2E. Gibbons Street, Linden, Union County, New Jersey between the hours of 11:00 am and 2:00 pm Tuesday 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.

The Linden Board of Education is including in the 2020-2021 Annual School Budget \$1,600,000.00 to fund Other Capital Projects at various schools and including projects at Linden Academy of Excellence, Linden Athletic Field, and Linden High School Academy. Revenue line 620 is the withdrawal of \$1,600,000.00 from the Capital Reserve Account.

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

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