

Bergen - Lyndhurst Twp

Notice is hereby given to the legal voters of the Lyndhurst School District, in the County of Bergen, of the State of New Jersey, that a Public Meeting of the Lyndhurst Board of Education will be held in the Auditorium of the Lyndhurst Middle School, 619 Page Avenue, Lyndhurst, New Jersey, on April 26, 2022 at 7:30 pm for the purpose of conducting a public hearing on the following budget for the 2022-2023 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2020 Actual	October 15, 2021 Actual	October 15, 2022 Estimated
Pupils On Roll Regular Full-Time	2,099	2,129	2,106
Pupils On Roll Regular Shared-Time	5	4	2
Pupils On Roll - Special Full-Time	363	385	396
Subtotal - Pupils On Roll	2,467	2,518	2,504
Private School Placements	17	15	11
Pupils Sent to Other Districts - Reg Prog	0	0	3
Pupils Sent to Other Dists - Spec Ed Prog	24	20	45
Pupils Received	20	30	21

Bergen - Lyndhurst Twp 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	39,993,197	40,793,061	41,608,922
Total Tuition	10-1300	31,234	50,000	78,341
Transportation Fees from Individuals	10-1410	280,338	150,000	0
Rents and Royalties	10-1910	0	25,000	270,000
Unrestricted Miscellaneous Revenues	10-1XXX	501,477	165,000	150,000
Total Revenues from Local Sources		40,806,246	41,183,061	42,107,263
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	239,630	239,630	239,630
Extraordinary Aid	10-3131	752,135	400,000	300,000
Categorical Special Education Aid	10-3132	1,609,062	1,781,596	1,826,886
Equalization Aid	10-3176	571,797	1,055,599	2,573,122
Categorical Security Aid	10-3177	75,106	75,106	75,106
Other State Aids	10-3XXX	29,580	0	0
Total Revenues from State Sources		3,277,310	3,551,931	5,014,744
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	64,415	40,292	44,004
Other Federal Grant Revenue- Passed Through State	10-42XX	75,749	0	0
Total Revenues from Federal Sources		140,164	40,292	44,004
Budgeted Fund Balance-Operating Budget	10-303	0	4,963	0
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	97,175	0
Withdrawal from Maintenance Reserve	10-310	0	47,681	0
Transfers from Other Funds	10-5200	38,699	0	0
Adjustment for Prior Year Encumbrances		0	1,576,571	0
Actual Revenues (Over)/Under Expenditures		-2,001,951	0	0
Total Operating Budget		42,260,468	46,501,674	47,166,011
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	213,102	0	0
Scholarship Fund Revenue	20-1770	43,804	0	0
Other Revenue from Local Sources	20-1XXX	27,953	7,207	0
Total Revenues from Local Sources	20-1XXX	284,859	7,207	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	266,792	374,657	299,727
Total Revenues from State Sources		266,792	374,657	299,727
Revenues from Federal Sources:				
Title I	20-4411-4416	328,614	348,289	278,631
Title II	20-4451-4455	25,398	51,384	41,107
Title III	20-4491-4494	31,971	45,885	36,708
Title IV	20-4471-4474	14,906	22,451	17,961
ARP-IDEA Preschool	20-4409	0	11,017	0
ARP-IDEA Basic	20-4419	0	129,306	0
IDEA Part B (Handicapped)	20-4420-4429	725,159	728,395	655,555
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	223,394	0
ARP-ESSER Subgrant-Evidence- Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
ARP-ESSER Subgrant-Evidence- Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	0
ARP-ESSER	20-4540	0	2,265,726	0
CARES Act Education Stabilization Fund	20-4530	246,671	20,636	0
CARES-Digital Divide Grant	20-4531	249,500	0	0
Coronavirus Relief Fund (CRF)	20-4532	219,083	0	0
CRRSA Act-ESSER II	20-4534	0	1,008,139	0
CRRSA Act-Learning Acceleration Grant	20-4535	0	64,697	0
Other	20-4XXX	11,963	0	0
CRRSA Act-Mental Health Grant	20-4536	0	45,000	0

Total Revenues from Federal Sources		1,853,265	5,089,319	1,029,962
Actual Revenues (Over)/Under Expenditures- Student Activity Fund		9,882	0	0
Actual Revenues (Over)/Under Expenditures- Scholarship Fund		31,998	0	0
Total Grants and Entitlements		2,446,796	5,471,183	1,329,689
Repayment of Debt:				
Transfers from Other Funds	40-5200	8,280	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	629,003	784,184	807,469
Total Revenues from Local Sources		629,003	784,184	807,469
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	43,835	102,639	211,876
Budgeted Fund Balance	40-303	0	54,577	134,330
Total Local Repayment of Debt		681,118	941,400	1,153,675
Actual Revenues (Over)/Under Expenditures		-40,368	0	0
Total Repayment of Debt		640,750	941,400	1,153,675
Total Revenues/Sources		45,348,014	52,914,257	49,649,375
Total Revenues/Sources Net of Transfers		45,348,014	52,914,257	49,649,375

**Bergen - Lyndhurst Twp
Advised Appropriations**

Budget Category	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	13,531,760	14,014,222	14,458,410
Special Education-Instruction	11-2XX-100-XXX	3,357,462	3,823,363	4,199,026
Basic Skills/Remedial-Instruction	11-230-100-XXX	260,236	230,611	0
Bilingual Education-Instruction	11-240-100-XXX	330,562	336,045	349,848
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	183,845	230,597	243,048
School-Sponsored Athletics-Instruction	11-402-100-XXX	629,192	725,065	732,731
Instructional Alternative Ed Program	11-423-XXX-XXX	0	800	800
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,063,838	3,057,459	4,201,425
Undistributed Expenditures- Attendance and Social Work	11-000-211-XXX	76,140	75,872	81,260
Undistributed Expenditures-Health Services	11-000-213-XXX	683,707	795,242	866,035
Undistributed Expenditures- Speech, OT, PT and Related Services	11-000-216-XXX	791,724	886,701	907,901
Undistributed Expenditures- Other Support Services, Students- Extraordinary Services	11-000-217-XXX	62,412	78,115	88,095
Undistributed Expenditures-Guidance	11-000-218-XXX	781,907	844,839	920,316
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	955,773	1,045,049	1,374,935
Undistributed Expenditures- Improvement of Instruction Services	11-000-221-XXX	460,645	574,217	636,102
Undistributed Expenditures- Education Media Services/Library	11-000-222-XXX	49,144	62,563	63,934
Undistributed Expenditures- Instructional Staff Training Services	11-000-223-XXX	1,800	31,376	33,575
Undistributed Expenditures-Support Services- General Administration	11-000-230-XXX	1,731,712	2,021,267	1,717,943
Undistributed Expenditures-Support Services- School Administration	11-000-240-XXX	2,156,231	2,601,426	2,315,286
Undistributed Expenditures-Central Services	11-000-251-XXX	580,807	838,827	676,704
Undistributed Expenditures- Administrative Information Technology	11-000-252-XXX	240,386	208,053	168,197
Undistributed Expenditures- Operation and Maintenance of Plant Services	11-000-26X-XXX	3,717,610	4,308,894	4,498,851
Undistributed Expenditures- Student Transportation Services	11-000-270-XXX	1,165,316	1,553,667	1,482,101
Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,494,828	6,754,292	6,772,593
Undistributed Expenditures-Food Services	11-000-310-930	9,500	0	50,000
Total Undistributed Expenditures		23,023,480	25,737,859	26,855,253
Total General Current Expense		41,316,537	45,098,562	46,839,116
Capital Expenditures:				
Equipment	12-XXX-XXX-730	255,901	160,311	0
Facilities Acquisition and Construction Services	12-000-400-XXX	509,658	1,017,647	24,331
Total Capital Outlay		765,559	1,177,958	24,331
Transfer of Funds to Charter Schools	10-000-100-56X	178,372	225,154	302,564
General Fund Grand Total		42,260,468	46,501,674	47,166,011
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	27,953	7,207	0
Student Activity Fund	20-475-XXX-XXX	222,984	0	0
Scholarship Fund	20-476-XXX-XXX	75,802	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	16,533	18,066	14,453
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	104,950	137,057	109,646
Nonpublic Handicapped Services	20-XXX-XXX-XXX	69,134	120,505	96,404
Nonpublic Nursing Services	20-XXX-XXX-XXX	28,050	33,712	26,970
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	12,642	10,114
Nonpublic Security Aid	20-XXX-XXX-XXX	48,125	52,675	42,140
Total Other State Projects		266,792	374,657	299,727
Total State Projects	20-XXX-XXX-XXX	266,792	374,657	299,727
Federal Projects:				

Title I	20-XXX-XXX-XXX	328,614	348,289	278,631
Title II	20-XXX-XXX-XXX	25,398	51,384	41,107
Title III	20-XXX-XXX-XXX	31,971	45,885	36,708
Title IV	20-XXX-XXX-XXX	14,906	22,451	17,961
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	725,159	728,395	655,555
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	129,306	0
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	11,017	0
CARES Act Education Stabilization Fund	20-477-XXX-XXX	246,671	20,636	0
Bridging the Digital Divide Program	20-478-XXX-XXX	249,500	0	0
Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	219,083	0	0
Nonpublic Technology Funds Under CRF	20-482-xxx-xxx	11,963	0	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	1,008,139	0
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	64,697	0
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
ARP-ESSER Grant Program	20-487-xxx-xxx	0	2,265,726	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	223,394	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
Total Federal Projects	20-XXX-XXX-XXX	1,853,265	5,089,319	1,029,962
Total Special Revenue Funds		2,446,796	5,471,183	1,329,689
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	640,750	941,400	1,153,675
Total Debt Service Funds		640,750	941,400	1,153,675
Total Expenditures/Appropriations		45,348,014	52,914,257	49,649,375
Total Expenditures Net of Transfers		45,348,014	52,914,257	49,649,375

**Bergen - Lyndhurst Twp
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)	1,254,922	1,024,969	1,020,006	1,020,006
(Repayment of Debt)	148,539	188,907	134,330	0
Restricted for Specific Purposes: (General Operating Budget)				
--Capital Reserve	270,021	1,191,515	1,094,340	1,094,340
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	270,000	670,000	622,319	622,319
--Legal Reserve	301,224	301,224	301,224	301,224
--Unemployment Fund	0	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
--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	255,268	245,386	245,386	245,386
--Scholarship Fund	151,990	119,992	119,992	119,992
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

**Bergen - Lyndhurst Twp
Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,927	\$14,857	\$15,837	\$16,003	\$16,355
Total Classroom Instruction	\$8,354	\$8,768	\$9,219	\$9,047	\$9,350
Classroom-Salaries and Benefits	\$7,963	\$8,413	\$8,876	\$8,586	\$9,074
Classroom-General Supplies and Textbooks	\$192	\$193	\$255	\$335	\$192
Classroom-Purchased Services	\$199	\$162	\$88	\$126	\$84
Total Support Services	\$1,810	\$1,898	\$2,101	\$2,096	\$2,371
Support Services-Salaries and Benefits	\$1,560	\$1,659	\$1,726	\$1,727	\$1,975
Total Administrative Costs	\$1,828	\$2,020	\$2,168	\$2,388	\$2,071
Administration Salaries and Benefits	\$1,532	\$1,694	\$1,866	\$1,824	\$1,812
Total Operations and Maintenance of Plant	\$1,342	\$1,705	\$1,663	\$1,932	\$2,011
Operations and Maintenance-Salaries and Benefits	\$754	\$986	\$925	\$1,065	\$1,076
Board Contribution to Food Services	\$148	\$4	\$162	\$0	\$20
Total Extracurricular Costs	\$382	\$395	\$448	\$448	\$456
Total Equipment Costs	\$0	\$104	\$0	\$64	\$0
Legal Costs	\$37	\$56	\$43	\$62	\$44
Employee Benefits as a percentage of salaries*	25.24%	24.85%	25.05%	24.41%	23.17%

*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 Depart-

ment 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 complete budget will be on file and open to examination at Lyndhurst Board of Education website (<https://www.lyndhurstschools.net>).

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 Record-April 22, 2022 Fee: \$399.60 (888) 0005217579