

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	789.0	757.0	770.0
On Roll Special Ed Full-Time	154.0	153.0	150.0
On Roll Subtotal	943.0	910.0	920.0
In Private School Placements	5.0	8.0	13.0
Sent to Other Districts Regular	238.5	254.0	266.0
Sent to Other Districts Special Ed	62.0	60.5	62.0
Received	2.0		0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	18,414,839	19,347,024	19,834,924
	Total Tuition	10-1300	72,868	60,000	58,013
	Rents and Royalties	10-1910	259,144	259,144	275,748
	Unrestricted Miscellaneous Revenues	10-1XXX	268,668	44,100	59,750
	Interest Earned on Maintenance Reserve	10-1XXX	4,290	1,200	6,000
	Interest Earned on Capital Reserve Funds	10-1XXX	9,482	1,500	12,000
	Total Revenues from Local Sources		19,029,291	19,712,968	20,246,435
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	635,819	635,819	635,819
	Extraordinary Aid	10-3131	86,836	35,000	60,785
	Categorical Special Education Aid	10-3132	717,072	826,572	832,729
	Categorical Security Aid	10-3177	106,676	136,362	136,362
	Adjustment Aid	10-3178	134,141	103,853	103,853
	PARCC Readiness Aid	10-3181	12,400	0	0
	Per Pupil Growth Aid	10-3182	12,400	0	0
	Professional Learning Community Aid	10-3183	12,350	0	0
	Other State Aids	10-3XXX	47,040	12,653	21,957
	Total Revenues from State Sources		1,764,734	1,750,259	1,791,505
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	3,667	14,273	18,360
	Total Revenues from Federal Sources		3,667	14,273	18,360
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	358,526	395,432
	Withdrawal from Capital Reserve for Local Share	10-307	0	77,458	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	147,150	83,100
	Withdrawal from Maintenance Reserve	10-310	0	60,288	72,000
	Transfers from Other Funds	10-5200	18	0	0
	Adjustment for Prior Year Encumbrances		0	132,273	0
	Actual Revenues (Over)/Under Expenditures		40,261	0	0
General Fund Revenues	Total Operating Budget		20,837,971	22,253,195	22,606,832

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	4,100	9,200	0
	Total Revenues from Local Sources	20-1XXX	4,100	9,200	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	96,061	93,817	88,882
	Title II	20-4451-4455	21,458	21,099	15,000
	Title III	20-4491-4494	15,384	25,164	9,500
	Title IV	20-4471-4474	10,000	10,000	5,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	252,432	245,622	219,782
	Total Revenues from Federal Sources		395,335	395,702	338,164
Special Revenue Fund Revenues	Total Grants and Entitlements		399,435	404,902	338,164
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	132,810	131,617	130,214
	Total Revenues from Local Sources		132,810	131,617	130,214
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	63,754	63,141	62,457
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	24	1
	Total Local Repayment of Debt		196,564	194,782	192,672
	Actual Revenues (Over)/Under Expenditures		107	0	0
Debt Service Fund Revenues	Total Repayment of Debt		196,671	194,782	192,672
All Fund Revenues	Total Revenues/Sources		21,434,077	22,852,879	23,137,668
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		21,434,077	22,852,879	23,137,668

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,511,493	4,952,839	5,171,080
	Special Education-Instruction	11-2XX-100-XXX	1,402,721	1,282,458	1,371,161
	Basic Skills/Remedial-Instruction	11-230-100-XXX	268,781	344,064	364,327
	Bilingual Education-Instruction	11-240-100-XXX	70,307	79,603	84,612
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	48,511	38,291	63,739
	School-Sponsored Athletics-Instruction	11-402-100-XXX	43,639	54,100	48,480
	Other Instructional Programs-Instruction	11-4XX-100-XXX	5,000	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	7,080,889	7,153,961	6,970,352
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	2,000	0	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	150,441	163,739	170,175
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	152,402	127,749	129,541
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	197,440	354,124	331,127
	Undistributed Expenditures-Guidance	11-000-218-XXX	122,788	135,771	136,818
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	621,455	866,111	874,575
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	100,000	104,925	169,368
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	87,426	145,742	97,800
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,215	11,000	11,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	371,635	381,169	375,650
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	444,800	472,214	461,852
	Undistributed Expenditures-Central Services	11-000-251-XXX	305,848	362,773	364,268
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	106,519	118,872	107,329
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	902,962	1,113,641	1,186,249
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,123,093	1,232,598	1,278,521
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,204,041	2,484,976	2,707,800
	Total Undistributed Expenditures			13,974,954	15,229,365
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,200	6,000
General Fund Current Expenses	Total General Current Expense		20,325,406	21,981,920	22,481,824

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	18,894	20,200	4,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	468,671	228,279	86,771
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	25,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	1,500	12,000
	Total Capital Outlay		512,565	249,979	102,771
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	21,296	22,237
	General Fund Grand Total		20,837,971	22,253,195	22,606,832
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	4,100	9,200	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	96,061	93,817	88,882
	Title II	20-XXX-XXX-XXX	21,458	21,099	15,000
	Title III	20-XXX-XXX-XXX	15,384	25,164	9,500
	Title IV	20-XXX-XXX-XXX	10,000	10,000	5,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	252,432	245,622	219,782
	Total Federal Projects	20-XXX-XXX-XXX	395,335	395,702	338,164
Special Revenue Fund Expenses	Total Special Revenue Funds		399,435	404,902	338,164
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	196,671	194,782	192,672
	Total Debt Service Funds		196,671	194,782	192,672
All Fund Expenses	Total Expenditures/Appropriations		21,434,077	22,852,879	23,137,668
Expenses Net of Transfers	Total Expenditures Net of Transfers		21,434,077	22,852,879	23,137,668

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	1,006,190	990,672	967,564	896,464
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	441,450	445,740	386,652	320,652
	Legal Reserve	673,187	753,958	395,432	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	736,261	496,041	442,418	442,418
	Repayment of Debt	132	25	1	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,035	\$12,912	\$14,643	\$14,969	\$15,496
Total Classroom Instruction	\$9,172	\$8,243	\$9,115	\$9,180	\$9,554
Classroom-Salaries and Benefits	\$8,818	\$7,821	\$8,502	\$8,666	\$8,781
Classroom-General Supplies and Textbooks	\$276	\$261	\$450	\$341	\$413
Classroom-Purchased Services	\$78	\$161	\$163	\$173	\$360
Total Support Services	\$1,987	\$1,846	\$2,343	\$2,492	\$2,500
Support Services-Salaries and Benefits	\$1,752	\$1,623	\$1,910	\$2,128	\$2,132
Total Administrative Costs	\$1,508	\$1,537	\$1,620	\$1,726	\$1,726
Administration Salaries and Benefits	\$1,335	\$1,334	\$1,390	\$1,416	\$1,477
Total Operations and Maintenance of Plant	\$1,275	\$1,185	\$1,458	\$1,468	\$1,591
Operations and Maintenance-Salaries and Benefits	\$741	\$764	\$833	\$803	\$927
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$93	\$100	\$108	\$103	\$125
Total Equipment Costs	\$0	\$20	\$0	\$22	\$4
Legal Costs	\$11	\$37	\$17	\$23	\$17
Employee Benefits as a percentage of salaries*	37.30%	25.27%	29.69%	26.40%	28.11%

*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's Internet 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 2018-19 revised appropriations and the 2019-20 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
140	PARENTS	58,013	PRESCHOOL TUITION
260	RENTAL OF CHAPEL HILL SCHOOL	275,748	SCHOOL RENTED TO PRIVATE SCHOOL FOR HANDICAPPED
300	PNC BANK	50,000	INTEREST REVENUE
	PARENTS	9,750	IPAD INSURANCE: OFFSETS EXPENDITURE
500	STATE	21,957	NP TRANSPORTATION AID

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	The Boro of Lincoln Park provides fuel, plowing and other grounds services as may be needed by the District	0
Food Services	The District shares food service management staff with the Pequannock School District	0
Municipal/Public Works	The District purchases fuel through the Boro and the Boro assists the District with grounds and maintenance services as requested	0
Transportation Services, including Fuel	The District utilizes the services of the Educational Commission of Morris County to provide transportation for its students	0

Estimated Tax Rates

Municipality	Category	Amount
Lincoln Park Borough	(A) General Fund School Levy	19,590,974
	(D) Total School Levy	19,721,188
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,353,383,300
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,408,014,253
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4476
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4572
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3914
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4006

Employee Contract List for District

Name	Category	Measure
Henry Hernandez	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Facilities Director
	Base Annual Salary Amount	\$90,286
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$1,000
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$14,889
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Balance and accrued as of 12.31.18
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Henry Hernandez	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
James Grube	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$176,544
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/17
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	24
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported	

Employee Contract List for District

Name	Category	Measure
James Grube	Total Allowances Amount	\$14,100
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,525
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Balance as of 12.31.2018
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
Juanita A. Petty	Job Title	Business Administrator
	Job Title II	Interim
	Base Annual Salary Amount	\$114,400
	Full-Time Equivalent (FTE)	0.8
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Juanita A. Petty	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	208
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	None
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported

Employee Contract List for District

Name	Category	Measure
Juanita A. Petty	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Peter Foley	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Technology Director
	Base Annual Salary Amount	\$81,436
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$840
	Total Bonuses Amount	\$400
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$8,031
	Contractual Post-Employment Benefit Description of Payout of Sick days	None

Employee Contract List for District

Name	Category	Measure
Peter Foley	Contractual Post-Employment Benefit Description of Payout of Vacation days	Balance plus accrued as of 12.31.18
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported