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03/31/2008

MORRIS - LINCOLN PARK BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2006 Actual	October 15, 2007 Actual	October 15, 2008 Estimated
Pupils on Roll Regular Full-Time	814	803	809
Pupils on Roll - Special Full-Time	120	113	102
Private School Placements	14	17	16
Pupils Sent to Other Districts-Reg Prog	262	246	235
Pupils Sent to Other Dists-Spec Ed Prog	64	58	65
Pupils Received	1	1	16
Pupils in State Facilities		1	1

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MORRIS - LINCOLN PARK BORO

Advertised Revenues

Budget Category	Account	2006-07 Actual	2007-08 Revised	2008-09 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		803,410	533,744
Withdrawal from Cap Res-for Local Share	10-307			126,300
Transfers from Other Funds	10-5200	81		
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,142,445	14,938,389	15,535,425
Tuition	10-1300	74,092	44,623	23,200
Interest Earned on Capital Reserve Funds	10-1XXX	6,833	5,000	5,000
Other Restricted Miscellaneous Revenues	10-1XXX		35,000	35,000
Unrestricted Miscellaneous Revenues	10-1XXX	332,807	332,873	348,959
SUBTOTAL		14,556,177	15,355,885	15,947,584
Revenues from State Sources:				
Transportation Aid	10-3120	534,008	534,008	
Special Education Aid	10-3130	1,049,325	1,049,325	
Bilingual Education	10-3140	43,396	43,396	
Stabilization Aid	10-3171	79,007	79,007	
Extraordinary Aid	10-3131	28,601		25,298
Consolidated Aid	10-3195	142,746	142,746	
Additional Formula Aid	10-3196	56,321	114,332	
Other State Aids	10-3XXX	33,464		
Categorical Special Education Aid	10-3132			664,998
Categorical Security Aid	10-3177			94,692

Adjustment Aid	10-3178			791,954
Categorical Transportation Aid	10-3121			487,356
SUBTOTAL		1,966,868	1,962,814	2,064,298
Actual Revenues (Over)/Under Expenditures		-46,597		
TOTAL OPERATING BUDGET		16,476,529	18,122,109	18,671,926
GRANTS AND ENTITLEMENTS				
Revenues from State Sources:				
Instructional Supplement Aid	20-3214	28,890	28,890	
Other Restricted Entitlements	20-32XX	10,916	13,351	
TOTAL REVENUES FROM STATE SOURCES		39,806	42,241	
Revenues from Federal Sources:				
Title I	20-4411-4416	83,874	63,604	57,141
I.D.E.A. Part B (Handicapped)	20-4420-4429	288,427	282,119	227,951
Other	20-4XXX	51,179	42,316	28,823
TOTAL REVENUES FROM FEDERAL SOURCES		423,480	388,039	313,915
TOTAL GRANTS AND ENTITLEMENTS		463,286	430,280	313,915
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303			10,117
Revenues from Local Sources:				
Local Tax Levy	40-1210	649,038	625,458	743,578
TOTAL REVENUES FROM LOCAL SOURCES		649,038	625,458	743,578
Revenues from State Sources:				
Debt Service Aid Type II	40-3160			91,445
TOTAL LOCAL REPAYMENT OF DEBT		649,038	625,458	845,140
TOTAL REPAYMENT OF DEBT		649,038	625,458	845,140
TOTAL REVENUES/SOURCES		17,588,853	19,177,847	19,830,981

MORRIS - LINCOLN PARK BORO

Advertised Appropriations

Budget Category	Account	2006-07 Expenditures	2007-08 Rev. Approp.	2008-09 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	3,500,140	3,626,065	3,593,956
Special Education	11-2XX-100-XXX	1,127,048	1,129,581	1,135,052
Basic Skills/Remedial	11-230-100-XXX	213,995	165,900	263,041
Bilingual Education	11-240-100-XXX	148,921	157,289	163,831
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	29,890	36,309	36,279
School Sponsored Athletics	11-402-100-XXX	34,356	40,585	36,636
Other Instructional Programs	11-4XX-100-XXX	140,385	145,357	138,532
Support Services:				
Tuition	11-000-100-XXX	4,763,495	5,900,680	5,987,164
Attendance and Social Work Services	11-000-211-XXX	2,000	2,000	2,000
Health Services	11-000-213-XXX	117,784	122,129	120,757
Students - Related & Extraordinary	11-000-216,217	123,232	127,630	141,479
Guidance	11-000-218-XXX	222,572	181,945	186,751
Child Study Teams	11-000-219-XXX	545,550	610,191	638,310
Improvement of Instructional Services	11-000-221-XXX	90,984	77,515	112,642
Educational Media Services - School Library	11-000-222-XXX	138,303	155,500	155,423
Instructional Staff Training Services	11-000-223-XXX	7,380	9,500	13,600

General Administration	11-000-230-XXX	577,283	616,874	540,826
School Administration	11-000-240-XXX	280,310	333,585	343,981
Central Svcs & Admin Info Technology	11-000-25X-XXX	297,954	336,028	324,434
Operation and Maintenance of Plant Services	11-000-26X-XXX	904,384	928,424	937,811
Student Transportation Services	11-000-270-XXX	1,089,354	1,189,209	1,227,331
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,991,299	2,051,982	2,306,667
Food Services	11-000-310-XXX	75,513	81,700	79,520
Total Support Services Expenditures		11,227,397	12,724,892	13,118,696
TOTAL GENERAL CURRENT EXPENSE		16,422,132	18,025,978	18,486,023
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		5,000	5,000
Equipment	12-XXX-XXX-73X	48,250	15,438	5,748
Facilities Acquisition and Construction Services	12-000-4XX-XXX		58,800	71,300
Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931			55,000
TOTAL CAPITAL EXPENDITURES		48,250	79,238	137,048
SPECIAL SCHOOLS				
Summer School:				
Instruction	13-422-100-XXX	1,524	6,012	7,712
Total Summer School		1,524	6,012	7,712
Other Special Schools:				
Instruction	13-4XX-100-XXX	4,623	10,881	11,431
Total Other Special Schools		4,623	10,881	11,431
TOTAL SPECIAL SCHOOLS		6,147	16,893	19,143
Transfer of Funds to Charter Schools	10-000-100-56X			29,712
OPERATING BUDGET GRAND TOTAL		16,476,529	18,122,109	18,671,926
SPECIAL GRANTS AND ENTITLEMENTS				
Instruction	20-214-100-XXX	28,890	28,890	
TOTAL INSTRUCTIONAL SUPPLEMENT AID		28,890	28,890	
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	893	838	
Nonpublic Handicapped Services	20-XXX-XXX-XXX	8,195	10,755	
Nonpublic Nursing Services	20-XXX-XXX-XXX	1,188	1,158	
Nonpublic Technology Initiative	20-XXX-XXX-XXX	640	600	
Total State Projects		39,806	42,241	
Federal Projects:				
Title I	20-XXX-XXX-XXX	83,874	63,604	57,141
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	288,427	282,119	227,951
Other Special Projects	20-XXX-XXX-XXX	51,179	42,316	28,823
Total Federal Projects		423,480	388,039	313,915
TOTAL GRANTS AND ENTITLEMENTS		463,286	430,280	313,915
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	649,038	625,458	845,140
TOTAL REPAYMENT OF DEBT		649,038	625,458	845,140
Total Expenditures		17,588,853	19,177,847	19,830,981
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
TOTAL EXPENDITURES NET OF TRANSFERS		17,588,853	19,177,847	19,830,981

MORRIS - LINCOLN PARK BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2006	Audited Balance 6/30/2007	Estimated Balance 6/30/2008	Estimated Balance 6/30/2009
Unreserved:				
General Operating Budget	354,859	797,697	552,697	352,697
Repayment of Debt	0	0	10,117	0
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	93,802	175,635	180,635	59,335
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	1,190,228	712,154	333,744	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Reserved for Repayment of Debt	0	0	0	0

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MORRIS - LINCOLN PARK BORO

Advertised Per Pupil Cost Calculations

2008 - 2009

	2005-06 Actual	2006-07 Actual	2007-08 Original Budget	2007-08 Revised Budget	2008-2009 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	11106	11385	12271	11996	12399
Total Classroom Instruction	6685	6918	7385	7231	7505
Classroom-Salaries and Benefits	6398	6631	7093	6950	7241
Classroom-General Supplies and Textbooks	161	189	210	200	189
Classroom-Purchased Services and Other	125	98	81	80	75
Total Support Services	1680	1621	1816	1678	1792
Support Services-Salaries and Benefits	1531	1478	1585	1473	1554
Total Administrative Costs	1529	1512	1631	1709	1705
Administration-Salaries and Benefits	1147	1090	1218	1196	1304
Total Operations and Maintenance of Plant	1077	1184	1264	1204	1229
Operations & Maintenance of Plant-Salary & Ben.	614	682	716	693	660
Total Food Services Costs	66	81	90	89	87
Total Extracurricular Costs	70	69	85	84	80
Total Equipment Costs	6	52	17	17	6
Employee Benefits as a % of Salaries	26.8	27.3	28.4	27.5	30.5

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2008 Comparative Spending Guide and can be found on the Department of Education's Internet address:

http://www.state.nj.us/ education under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2007-08 revised appropriations and 2008-09 budgeted appropriations presented in this advertised budget. Total 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.

MORRIS - LINCOLN PARK BORO

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	08-09 Amount	Description of circumstances
Total Unusual Revenues:		0	Total Unusual Appropriations: 0

MORRIS - LINCOLN PARK BORO

Shared Services -- Description of Shared Services

- 1) Cooperative supply purchasing through the MCEC
- 2) Lawnmowing and snowplowing services through the municipality
- 3) Special education (LLD) tuition based program
- 4) Special education transportation through the MCEC
- 5) Special education transportation (ESY) with other public schools
- 6) Cooperative purchase of natural gas through the NJASBO ACES program
- 7) Cooperative purchase of electricity through the NJASBO ACES program
- 8) Cooperative purchase of gasoline through the municipality
- 9) Cooperative purchase of right to know (RTK) services through the MCEC

MORRIS - LINCOLN PARK BORO

22a. Estimated Tax Rate Information

A. Estimated 08-09 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	15,236,907 (A)
Estimated Net Taxable Valuation (as of 01/31/2008)	738,003,100 (B)
Estimated 08-09 General Fund School Tax Rate=(A)/(B)X100	2.0646 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	15,961,602 (D)
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Estimated Net Taxable Valuation (as of 01/31/2008)	738,003,100 (E)
Estimated 08-09 Total School Tax Rate=(D)/(E)X100	2.1628 (F)

B. Estimated 08-09 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	15,236,907 (G)
Estimated Equalized Valuation (as of 10/01/2007)	1,704,661,433 (H)
Estimated 08-09 Equalized General Fund School Tax Rate=(G)/(H)X100	0.8938 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	15,961,602 (J)
Estimated Equalized Valuation (as of 10/01/2007)	1,704,661,433 (K)
Estimated 08-09 Equalized Total School Tax Rate=(J)/(K)X100	0.9364 (L)