

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	781.0	789.0	771.0
On Roll Special Ed Full-Time	131.0	154.0	157.0
On Roll Subtotal	912.0	943.0	928.0
In Private School Placements	11.0	5.0	11.0
Sent to Other Districts Regular	248.0	238.5	266.0
Sent to Other Districts Special Ed	66.0	62.0	65.0
Received		2.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	18,053,764	18,414,839	19,347,024
Total Tuition	10-1300	38,983	42,073	60,000
Unrestricted Miscellaneous Revenues	10-1XXX	568,783	332,040	303,244
Interest Earned On Maintenance Reserve	10-1XXX	0	1,200	1,200
Interest Earned On Capital Reserve Funds	10-1XXX	0	1,500	1,500
Subtotal - Revenues From Local Sources		18,661,530	18,791,652	19,712,968
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	635,819	635,819	635,819
Extraordinary Aid	10-3131	27,460	35,000	35,000
Categorical Special Education Aid	10-3132	715,271	715,271	826,572
Categorical Security Aid	10-3177	106,676	106,676	136,362
Adjustment Aid	10-3178	134,141	134,141	134,141
Parcc Readiness Aid	10-3181	12,400	12,400	0
Per Pupil Growth Aid	10-3182	12,400	12,400	0
Professional Learning Community Aid	10-3183	12,350	12,350	0
Other State Aids	10-3XXX	14,886	0	12,653
Subtotal - Revenues From State Sources		1,671,403	1,664,057	1,780,547
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	3,434	0	14,273
Subtotal - Revenues From Federal Sources		3,434	0	14,273
Budgeted Fund Balance - Operating Budget	10-303	0	623,512	358,526
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	465,000	147,150
Withdrawal From Maint. Reserve	10-310	0	0	30,000
Adjustment For Prior Year Encumbrances		0	1,857	0
Actual Revenues (Over)/Under Expenditures		-26,497	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Operating Budget		20,309,870	21,546,078	22,043,464
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	91,495	96,061	81,650
Title II	20-4451-4455	11,531	21,458	18,240
Title III	20-4491-4494	15,883	15,384	13,000
Title IV	20-4471-4474	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	256,972	252,432	206,221
Total Revenues From Federal Sources		375,881	395,335	327,111
Total Grants And Entitlements		375,881	395,335	327,111
Repayment of Debt:				
Other Financing Sources	40-5xxx	24	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	130,596	132,810	131,617
Total Revenues From Local Sources		130,596	132,810	131,617
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	62,639	63,754	63,141
Budgeted Fund Balance	40-303	0	108	24
Total Local Repayment Of Debt		193,259	196,672	194,782
Actual Revenues (Over)/Under Expenditures		-24	0	0
Total Repayment Of Debt		193,235	196,672	194,782
Total Revenues/Sources		20,878,986	22,138,085	22,565,357
Total Revenues/Sources Net of Transfers		20,878,986	22,138,085	22,565,357

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,497,572	4,628,790	4,912,648
Special Education - Instruction	11-2XX-100-XXX	1,345,355	1,303,174	1,364,306
Basic Skills/Remedial - Instruction	11-230-100-XXX	265,881	265,612	273,880
Bilingual Education - Instruction	11-240-100-XXX	110,420	73,278	67,003
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	45,725	40,689	46,133
School-Sponsored Athletics - Instruction	11-402-100-XXX	39,843	42,243	54,096
Other Instructional Programs - Instruction	11-4XX-100-XXX	5,000	0	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	6,325,135	6,919,954	7,074,789
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	2,000	0
Undist. Expenditures - Health Services	11-000-213-XXX	131,455	162,821	164,891
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	178,016	135,643	127,919
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	263,470	216,946
Undist. Expenditures - Guidance	11-000-218-XXX	104,959	177,904	129,346
Undist. Expenditures - Child Study Teams	11-000-219-XXX	654,149	651,451	940,847
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	89,085	102,742	103,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	71,997	91,479	92,137
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,635	6,000	11,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	310,668	373,250	362,373
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	451,076	461,479	470,138
Undist. Expend. - Central Services	11-000-251-XXX	317,512	307,696	332,605
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	112,957	123,868	112,552
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	993,550	1,048,743	1,091,898
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,075,852	1,108,096	1,228,033
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,182,028	2,767,938	2,702,755
Total Undistributed Expenditures		14,000,074	14,704,534	15,161,229
Interest Earned On Maintenance Reserve	10-606	0	1,200	1,200

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total General Current Expense		20,309,870	21,059,520	21,880,495
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	16,387	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	3,671	150,821
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	465,000	0
Interest Deposit To Capital Reserve	10-604	0	1,500	1,500
Total Capital Outlay		0	486,558	152,321
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	10,648
General Fund Grand Total		20,309,870	21,546,078	22,043,464
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	91,495	96,061	81,650
Title II	20-XXX-XXX-XXX	11,531	21,458	18,240
Title III	20-XXX-XXX-XXX	15,883	15,384	13,000
Title IV	20-XXX-XXX-XXX	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	256,972	252,432	206,221
Total Federal Projects	20-XXX-XXX-XXX	375,881	395,335	327,111
Total Special Revenue Funds		375,881	395,335	327,111
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	193,235	196,672	194,782
Total Debt Service Funds		193,235	196,672	194,782
Total Expenditures/Appropriations		20,878,986	22,138,085	22,565,357
Total Expenditures Net of Transfers		20,878,986	22,138,085	22,565,357

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	710,681	736,261	430,884	430,884
Unrestricted	Repayment of Debt	108	132	24	0
Restricted for General Operating Budget	Capital Reserve	768,802	1,006,190	542,690	397,040
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	441,450	441,450	442,650	413,850
Restricted for General Operating Budget	Legal Reserve	911,515	673,187	358,526	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,497	\$14,035	\$13,982	\$13,817	\$14,643
Total Classroom Instruction	\$9,018	\$9,172	\$8,843	\$8,656	\$9,115
Classroom-Salaries and Benefits	\$8,351	\$8,818	\$8,366	\$8,118	\$8,502
Classroom-General Supplies and Textbooks	\$504	\$276	\$333	\$357	\$450
Classroom-Purchased Services	\$163	\$78	\$144	\$181	\$163
Total Support Services	\$1,440	\$1,987	\$1,972	\$2,030	\$2,343
Support Services-Salaries and Benefits	\$1,164	\$1,752	\$1,603	\$1,742	\$1,910
Total Administrative Costs	\$1,802	\$1,508	\$1,698	\$1,641	\$1,620
Administration Salaries and Benefits	\$1,622	\$1,335	\$1,485	\$1,395	\$1,390
Total Operations and Maintenance of Plant	\$1,161	\$1,275	\$1,391	\$1,402	\$1,458
Operations and Maintenance-Salaries and Benefits	\$690	\$741	\$835	\$818	\$833
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$75	\$93	\$78	\$88	\$108
Total Equipment Costs	\$0	\$0	\$0	\$17	\$0
Legal Costs	\$7	\$11	\$17	\$34	\$17
Employee Benefits as a percentage of salaries*	34.96%	37.30%	27.87%	31.81%	29.69%

\*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 2017-18 revised appropriations and the 2018-19 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

Item	Line Number	Source	Amount	Explanation
1	300	CHAPEL HILL ACADEMY	259,144	RENTAL INCOME
2	300	PARENTS	9,100	IPAD INSURANCE
3	300	INTEREST INCOME	20,000	INTEREST IN INVESTMENTS
4	300	MEDICAID	15,000	SEMI INCOME



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	The District uses the Educational Services Commission of Morris to provide transportation to its students, in-district and out of district	0
Professional Staff Development	The District participates with Pequannock and Montville on professional development activities	0

ID=Lincoln Park Borough

Category	Amount
(A) General Fund School Levy	18,880,931
(D) Total School Levy	19,012,572
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,353,383,300
(H) Estimated Equalized Valuation (as of 10/01/17)	1,384,506,851
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3951
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4048
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3637
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3732

Name=HENRY HERNANDEZ

Category	Measure
Job Title	Other
Job Title II	FACILITIES DIRECTOR
Base Annual Salary Amount	\$88,870
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	06/30/18
Contracted Number of Annual Work Days	260
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	\$1,340
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	\$14,229
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	Current YTD plus accrued
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

Name=HENRY HERNANDEZ

Category	Measure
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

Name=JAMES GRUBE

Category	Measure
Job Title	Superintendent
Job Title II	n/a
Base Annual Salary Amount	\$173,082
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
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	\$38,632
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	Current balance plus accrued
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

Name=JAMES GRUBE

Category	Measure
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

Name=JUANITA PETTY

Category	Measure
Job Title	Business Administrator
Job Title II	Interim
Base Annual Salary Amount	\$100,000
Full-Time Equivalent (FTE)	0.6
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	08/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	181
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

Name=JUANITA PETTY

Category	Measure
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



Name=PETER FOLEY

Category	Measure
Job Title	Other
Job Title II	TECHNOLOGY DIRECTOR
Base Annual Salary Amount	\$79,656
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	06/30/18
Contracted Number of Annual Work Days	260
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	\$0
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	\$8,885
Contractual Post-Employment Benefit Description of Payout of Sick days	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	Balance YTD plus accrued
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

Name=PETER FOLEY

Category	Measure
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