

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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
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
Subtotal - Revenues From Local Sources		19,029,291	19,712,968	20,246,435
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
Subtotal - Revenues From State Sources		1,764,734	1,750,259	1,791,505
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	3,667	14,273	18,360
Subtotal - Revenues From Federal Sources		3,667	14,273	18,360
Budgeted Fund Balance - Operating Budget	10-303	0	358,526	395,432
Withdrawal From Cap Res-For Local Share	10-307	0	77,458	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	147,150	83,100
Withdrawal From Maint. 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
Total Operating Budget		20,837,971	22,253,195	22,606,832
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	4,100	9,200	0
Total Revenues From Local Sources	20-1XXX	4,100	9,200	0
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
Total Grants And Entitlements		399,435	404,902	338,164
Repayment of Debt:				
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
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	63,754	63,141	62,457

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
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
Total Repayment Of Debt		196,671	194,782	192,672
Total Revenues/Sources		21,434,077	22,852,879	23,137,668
Total Revenues/Sources Net of Transfers		21,434,077	22,852,879	23,137,668

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
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-Spon. Co/Extra Curr. Actvts. - Inst	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
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	7,080,889	7,153,961	6,970,352
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	2,000	0	0
Undist. Expenditures - Health Services	11-000-213-XXX	150,441	163,739	170,175
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	152,402	127,749	129,541
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	197,440	354,124	331,127
Undist. Expenditures - Guidance	11-000-218-XXX	122,788	135,771	136,818
Undist. Expenditures - Child Study Teams	11-000-219-XXX	621,455	866,111	874,575
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	100,000	104,925	169,368
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	87,426	145,742	97,800
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,215	11,000	11,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	371,635	381,169	375,650
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	444,800	472,214	461,852
Undist. Expend. - Central Services	11-000-251-XXX	305,848	362,773	364,268
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	106,519	118,872	107,329
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	902,962	1,113,641	1,186,249
Undist. Expend.-Student Transportation Serv.	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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Undistributed Expenditures		13,974,954	15,229,365	15,372,425
Interest Earned On Maintenance Reserve	10-606	0	1,200	6,000
Total General Current Expense		20,325,406	21,981,920	22,481,824
Capital Expenditures:				
Equipment	12-XXX-XXX-730	18,894	20,200	4,000
Facilities Acquisition And Const. Serv.	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
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 Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,100	9,200	0
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
Total Special Revenue Funds		399,435	404,902	338,164
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	196,671	194,782	192,672
Total Debt Service Funds		196,671	194,782	192,672

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Expenditures/Appropriations		21,434,077	22,852,879	23,137,668
Total Expenditures Net of Transfers		21,434,077	22,852,879	23,137,668

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
Unrestricted	General Operating Budget	736,261	496,041	442,418	442,418
Unrestricted	Repayment of Debt	132	25	1	0
Restricted for General Operating Budget	Capital Reserve	1,006,190	990,672	967,564	896,464
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	441,450	445,740	386,652	320,652
Restricted for General Operating Budget	Legal Reserve	673,187	753,958	395,432	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	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.

Item	Line Number	Source	Amount	Explanation
1	300	PNC BANK	50,000	INTEREST REVENUE
1	260	RENTAL OF CHAPEL HILL SCHOOL	275,748	SCHOOL RENTED TO PRIVATE SCHOOL FOR HANDICAPPED
1	500	STATE	21,957	NP TRANSPORTATION AID
1	140	PARENTS	58,013	PRESCHOOL TUITION
2	300	PARENTS	9,750	IPAD INSURANCE: OFFSETS EXPENDITURE

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
Transportation Services, including Fuel	The District utilizes the services of the Educational Commission of Morris County to provide transportation for its students	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

ID=Lincoln Park Borough

Category	Amount
(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

Name=Henry Hernandez

Category	Measure
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

Name=Henry Hernandez

Category	Measure
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

Name=James Grube

Category	Measure
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
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

Name=James Grube

Category	Measure
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

Name=Juanita A. Petty

Category	Measure
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
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

Name=Juanita A. Petty

Category	Measure
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

Name=Peter Foley

Category	Measure
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
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

Name=Peter Foley

Category	Measure
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