Morris - Lincoln Park Boro

Notice is hereby given to the legal voters of the Lincoln Park Public Schools district, in the County of Morris of the State of New Jersey, that a Public Hearing will be held at the Lincoln Park Middle School (92 Ryerson Road, Lincoln Park NJ 07035 on Tuesday, April 28, 2026 at 6:30 PM, for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

| Enrollment Categories | October 15, 2024 Actual | October 15, 2025 Actual | October 15, 2026 Estimated |
|---|---|---|---|
| Pupils On Roll Regular Full-Time | 696 | 704 | 701 |
| Pupils On Roll - Special Full-Time | 175 | 163 | 164 |
| Subtotal - Pupils On Roll | 871 | 867 | 865 |
| Private School Placements | 15 | 13 | 15 |
| Pupils Sent to Other Districts - Reg Prog | 241 | 258 | 261 |
| Pupils Sent to Other Dists - Spec Ed Prog | 75 | 68 | 70 |

Morris - Lincoln Park Boro
Advertised Revenues

| Budget Category | Account | 2024-25 Actual | 2025-26 Revised | 2026-27 Proposed |
|---|---|---|---|---|
| Operating Budget: | | | | |
| Revenues from Local Sources: | | | | |
| Local Tax Levy-Base Budget | 10-1210 | 22,379,869 | 23,099,013 | 24,332,322 |
| Total Tax Levy | 10-121x | 22,379,869 | 23,099,013 | 24,332,322 |
| Total Tuition | 10-1300 | 73,980 | 72,000 | 63,600 |
| Rents and Royalties | 10-1910 | 335,318 | 345,000 | 355,000 |
| Unrestricted Miscellaneous Revenues | 10-1XXX | 160,203 | 100,363 | 115,000 |
| Interest Earned on Maintenance Reserve | 10-1XXX | 0 | 1,500 | 1,500 |
| Interest Earned on Capital Reserve Funds | 10-1XXX | 0 | 15,000 | 15,000 |
| Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only) | 10-1XXX | 14,650 | 0 | 0 |
| Total Revenues from Local Sources | | 22,964,020 | 23,632,876 | 24,882,422 |
| | | | | |
| Revenues from State Sources: | | | | |
| Categorical Transportation Aid | 10-3121 | 663,485 | 396,156 | 612,433 |
| Extraordinary Aid | 10-3131 | 376,913 | 290,000 | 300,000 |
| Categorical Special Education Aid | 10-3132 | 1,446,863 | 1,912,484 | 1,844,065 |
| Categorical Security Aid | 10-3177 | 178,348 | 227,462 | 231,770 |
| Adjustment Aid | 10-3178 | 103,853 | 0 | 0 |
| Other State Aids | 10-3XXX | 21,949 | 0 | 0 |
| Total Revenues from State Sources | | 2,791,411 | 2,826,102 | 2,988,268 |
| | | | | |
| Revenues from Federal Sources: | | | | |
| Medicaid Reimbursement | 10-4200 | 15,548 | 7,137 | 11,281 |
| Total Revenues from Federal Sources | | 15,548 | 7,137 | 11,281 |
| | | | | |
| Budgeted Fund Balance-Operating Budget | 10-303 | 0 | 208,417 | 363,851 |
| Withdrawal from Capital Reserve for Local Share | 10-307 | 0 | 0 | 550,000 |
| Withdrawal from Maintenance Reserve | 10-310 | 0 | 40,000 | 0 |
| Adjustment for Prior Year Encumbrances | | 0 | 130,164 | 0 |
| Actual Revenues (Over)/Under Expenditures | | -352,496 | 0 | 0 |
| Total Operating Budget | | 25,418,483 | 26,844,696 | 28,795,822 |
| | | | | |
| Grants and Entitlements: | | | | |
| Student Activity Fund Revenue | 20-1760 | 150,362 | 0 | 50,000 |
| Other Revenue from Local Sources | 20-1XXX | 1,285 | 0 | 0 |
| Total Revenues from Local Sources | 20-1XXX | 151,647 | 0 | 50,000 |
| | | | | |
| Revenues from State Sources: | | | | |
| SDA Emergent Needs and Capital Maintenance In School Districts | 20-3257 | 59,486 | 0 | 0 |
| Total Revenues from State Sources | | 59,486 | 0 | 0 |
| | | | | |
| Revenues from Federal Sources: | | | | |
| Title I | 20-4411-4416 | 60,305 | 150,613 | 112,960 |
| Title II | 20-4451-4455 | 18,193 | 29,611 | 22,208 |
| Title III | 20-4491-4494 | 5,014 | 4,265 | 3,199 |
| Title IV | 20-4471-4474 | 9,367 | 10,633 | 7,975 |
| IDEA Part B (Handicapped) | 20-4420-4429 | 275,295 | 273,415 | 205,061 |
| ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant | 20-4542 | 214 | 0 | 0 |
| ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant | 20-4543 | 591 | 0 | 0 |
| Total Revenues from Federal Sources | | 368,979 | 468,537 | 351,403 |
| Actual Revenues (Over)/Under Expenditures-Student Activity Fund | | -35,042 | 0 | 0 |
| Total Grants and Entitlements | | 545,070 | 468,537 | 401,403 |
| | | | | |
| Repayment of Debt: | | | | |
| | | | | |
| Revenues from Local Sources: | | | | |
| Local Tax Levy | 40-1210 | 181,584 | 60,065 | 556,893 |
| Total Revenues from Local Sources | | 181,584 | 60,065 | 556,893 |
| | | | | |
| Revenues from State Sources: | | | | |
| Debt Service Aid Type II | 40-3160 | 192,006 | 191,072 | 191,307 |
| Budgeted Fund Balance | 40-303 | 0 | 496,151 | 0 |
| Total Local Repayment of Debt | | 373,590 | 747,288 | 748,200 |
| Actual Revenues (Over)/Under Expenditures | | 377,348 | 0 | 0 |
| Total Repayment of Debt | | 750,938 | 747,288 | 748,200 |
| Total Revenues/Sources | | 26,714,491 | 28,060,521 | 29,945,425 |
| Total Revenues/Sources Net of Transfers | | 26,714,491 | 28,060,521 | 29,945,425 |

Morris - Lincoln Park Boro
Advertised Appropriations

| Budget Category | Account | 2024-25 Actual | 2025-26 Revised | 2026-27 Proposed |
|---|---|---|---|---|
| General Current Expense: | | | | |
| Instruction: | | | | |
| Regular Programs-Instruction | 11-1XX-100-XXX | 5,109,903 | 5,438,121 | 5,525,901 |
| Special Education-Instruction | 11-2XX-100-XXX | 1,983,795 | 2,259,295 | 2,411,061 |
| Basic Skills/Remedial-Instruction | 11-230-100-XXX | 202,820 | 176,340 | 182,495 |
| Bilingual Education-Instruction | 11-240-100-XXX | 112,000 | 64,421 | 65,463 |
| School-Sponsored Cocurricular or Extracurricular Activities-Instruction | 11-401-100-XXX | 61,337 | 50,000 | 65,000 |
| School-Sponsored Athletics-Instruction | 11-402-100-XXX | 45,402 | 50,000 | 51,000 |
| Support Services: | | | | |
| Undistributed Expenditures-Instruction (Tuition) | 11-000-100-XXX | 8,693,482 | 8,844,596 | 9,170,889 |
| Undistributed Expenditures-Health Services | 11-000-213-XXX | 179,357 | 196,835 | 197,657 |
| Undistributed Expenditures-Speech, OT, PT and Related Services | 11-000-216-XXX | 434,514 | 390,094 | 350,892 |
| Undistributed Expenditures-Other Support Services, Students>Extraordinary Services | 11-000-217-XXX | 258,496 | 428,265 | 393,870 |
| Undistributed Expenditures-Guidance | 11-000-218-XXX | 154,762 | 163,720 | 166,147 |
| Undistributed Expenditures-Child Study Teams | 11-000-219-XXX | 627,920 | 679,802 | 634,124 |
| Undistributed Expenditures-Improvement of Instruction Services | 11-000-221-XXX | 1,596 | 2,000 | 10,000 |
| Undistributed Expenditures-Education Media Services/Library | 11-000-222-XXX | 6,362 | 9,500 | 9,500 |
| Undistributed Expenditures-Instructional Staff Training Services | 11-000-223-XXX | 256 | 3,500 | 3,500 |
| Undistributed Expenditures-Support Services-General Administration | 11-000-230-XXX | 531,040 | 538,370 | 480,900 |
| Undistributed Expenditures-Support Services-School Administration | 11-000-240-XXX | 436,528 | 524,868 | 480,569 |
| Undistributed Expenditures-Central Services | 11-000-251-XXX | 357,948 | 468,448 | 454,900 |
| Undistributed Expenditures-Administrative InformationTechnology | 11-000-252-XXX | 26,911 | 31,791 | 37,500 |
| Undistributed Expenditures-Operation and Maintenance of Plant Services | 11-000-26X-XXX | 1,049,696 | 1,140,360 | 1,222,769 |
| Undistributed Expenditures-Student Transportation Services | 11-000-270-XXX | 2,209,010 | 2,107,497 | 2,057,475 |
| Personal Services-Employee Benefits | 11-XXX-XXX-2XX | 2,803,478 | 3,076,431 | 4,106,883 |
| Total Undistributed Expenditures | | 17,771,356 | 18,606,077 | 19,777,575 |
| Interest Earned on Maintenance Reserve | 10-606 | 0 | 1,500 | 1,500 |
| Total General Current Expense | | 25,286,613 | 26,645,754 | 28,079,995 |
| Capital Expenditures: | | | | |
| Equipment | 12-XXX-XXX-730 | 93,718 | 131,087 | 90,000 |
| Facilities Acquisition and Construction Services | 12-000-400-XXX | 3,671 | 3,671 | 3,671 |
| Capital Reserve-Transfer to Capital Projects | 12-000-400-931 | 0 | 0 | 550,000 |
| Interest Deposit to Capital Reserve | 10-604 | 0 | 15,000 | 15,000 |
| Total Capital Outlay | | 97,389 | 149,758 | 658,671 |
| Transfer of Funds to Charter Schools | 10-000-100-56X | 34,481 | 49,184 | 57,156 |
| General Fund Grand Total | | 25,418,483 | 26,844,696 | 28,795,822 |
| Special Grants and Entitlements: | | | | |
| Local Projects | 20-XXX-XXX-XXX | 1,285 | 0 | 0 |
| Student Activity Fund | 20-475-XXX-XXX | 115,320 | 0 | 50,000 |
| Other State Projects: | | | | |
| SDA Emergent Needs and Capital Maintenance In School Districts | 20-492-XXX-XXX | 59,486 | 0 | 0 |
| Total Other State Projects | | 59,486 | 0 | 0 |
| Total State Projects | 20-XXX-XXX-XXX | 59,486 | 0 | 0 |
| Federal Projects: | | | | |
| Title I | 20-XXX-XXX-XXX | 60,305 | 150,613 | 112,960 |
| Title II | 20-XXX-XXX-XXX | 18,193 | 29,611 | 22,208 |
| Title III | 20-XXX-XXX-XXX | 5,014 | 4,265 | 3,199 |
| Title IV | 20-XXX-XXX-XXX | 9,367 | 10,633 | 7,975 |
| IDEA Part B (Handicapped) | 20-XXX-XXX-XXX | 275,295 | 273,415 | 205,061 |
| ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant | 20-489-xxx-xxx | 214 | 0 | 0 |
| ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant | 20-490-xxx-xxx | 591 | 0 | 0 |
| Total Federal Projects | 20-XXX-XXX-XXX | 368,979 | 468,537 | 351,403 |
| Total Special Revenue Funds | | 545,070 | 468,537 | 401,403 |
| Repayment of Debt: | | | | |
| Total Regular Debt Service | 40-701-510-XXX | 750,938 | 747,288 | 748,200 |
| Total Debt Service Funds | | 750,938 | 747,288 | 748,200 |
| Total Expenditures/Appropriations | | 26,714,491 | 28,060,521 | 29,945,425 |
| Total Expenditures Net of Transfers | | 26,714,491 | 28,060,521 | 29,945,425 |

Morris - Lincoln Park Boro
Advertised Recapitulation of Balances

| Budget Category | Audited Balance 06-30-2024 | Audited Balance 06-30-2025 | Estimated Balance 06-30-2026 | Estimated Balance 06-30-2027 |
|---|---|---|---|---|
| Unrestricted: | | | | |
| (General Operating Budget) | 487,838 | 717,232 | 758,815 | 534,291 |
| (Repayment of Debt) | 873,499 | 496,151 | 0 | 0 |
| Restricted for Specific Purposes: | | | | |
| (General Operating Budget) | | | | |
| --Capital Reserve | 567,356 | 567,356 | 1,132,356 | 597,356 |
| --Adult Education Programs | 0 | 0 | 0 | 0 |
| --Maintenance Reserve | 63,094 | 153,094 | 164,594 | 166,094 |
| --Legal Reserve | 0 | 139,327 | 139,327 | 0 |
| --Unemployment Fund | 3,634 | 18,284 | 18,284 | 18,284 |
| --Tuition Reserve | 250,000 | 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 | 89,074 | 124,116 | 124,116 | 124,116 |
| --Scholarship Fund | 0 | 0 | 0 | 0 |
| (Repayment of Debt) | | | | |
| --Restricted for Repayment of Debt | 0 | 0 | 0 | 0 |

Morris - Lincoln Park Boro
Advertised Per Pupil Cost Calculations

| Per Pupil Cost Calculations | 2023-24 Actual Costs | 2024-25 Actual Costs | 2025-26 Original Budget | 2025-26 Revised Budget | 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| Total Budgetary Comparative Per Pupil Cost | $17,758 | $16,510 | $17,235 | $18,131 | $19,548 |
| Total Classroom Instruction | $11,511 | $10,704 | $11,623 | $11,619 | $12,793 |
| Classroom-Salaries and Benefits | $10,564 | $9,936 | $10,459 | $10,522 | $11,662 |
| Classroom-General Supplies and Textbooks | $295 | $234 | $348 | $369 | $386 |
| Classroom-Purchased Services | $652 | $534 | $816 | $728 | $744 |
| Total Support Services | $2,754 | $2,308 | $2,160 | $2,629 | $2,600 |
| Support Services-Salaries and Benefits | $2,089 | $1,837 | $1,884 | $1,995 | $1,951 |
| Total Administrative Costs | $1,764 | $1,914 | $1,888 | $2,204 | $2,195 |
| Administration Salaries and Benefits | $1,340 | $1,579 | $1,495 | $1,750 | $1,799 |
| Total Operations and Maintenance of Plant | $1,598 | $1,430 | $1,370 | $1,477 | $1,638 |
| Operations and Maintenance-Salaries and Benefits | $986 | $748 | $621 | $683 | $776 |
| Board Contribution to Food Services | $0 | $0 | $0 | $0 | $0 |
| Total Extracurricular Costs | $131 | $151 | $152 | $145 | $180 |
| Total Equipment Costs | $137 | $108 | $28 | $152 | $104 |
| Legal Costs | $88 | $74 | $91 | $81 | $70 |
| Employee Benefits as a percentage of salaries* | 28.74% | 29.17% | 33.86% | 30.22% | 39.42% |

*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 website: http://www.nj.gov/education/guide/. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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.

Morris - Lincoln Park Boro
Capital Projects

| Description/Activity | Project Number | Dollar Amount | Eligible for Grant | Request to Exceed Referendum | Funding Source for Request to Exceed Referendum |
|---|---|---|---|---|---|
| Internet rewiring in elementary and middle school | 26-001 | $350,000 | N | N | |
| Replacement of sewer piping at 2 schools | 26-002 | $200,000 | N | N | |

The complete budget will be on file and open to examination at the Lincoln Park Board of Education, 92 Ryerson Road, Lincoln Park, Morris County New Jersey between the hours of 8:00 am and 4:00 pm Monday through Friday, excluding holidays.