

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,532.0	1,542.0	1,705.0
On Roll Special Ed Full-Time	168.0	162.0	165.0
On Roll Subtotal	1,700.0	1,704.0	1,870.0
In Private School Placements	5.0	5.0	0.0
Sent to Other Districts Regular	1.0	0.0	5.0
Sent to Other Districts Special Ed	18.0	16.0	25.0
Received	1.0		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	22,690,643	23,253,255	23,885,128
Total Tuition	10-1300	165,166	60,000	210,000
Unrestricted Miscellaneous Revenues	10-1XXX	35,380	40,000	86,300
Interest Earned On Capital Reserve Funds	10-1XXX	638	325	325
Subtotal - Revenues From Local Sources		22,891,827	23,353,580	24,181,753
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	15,944	101,852	101,852
Extraordinary Aid	10-3131	156,778	100,000	125,422
Categorical Special Education Aid	10-3132	959,468	959,468	995,844
Equalization Aid	10-3176	711,969	711,969	711,969
Categorical Security Aid	10-3177	75,469	212,501	212,501
Adjustment Aid	10-3178	19,353	10,133	10,133
Under Adequacy Aid	10-3180	103,841	0	0
PARCC Readiness Aid	10-3181	16,770	0	0
Per Pupil Growth Aid	10-3182	16,770	0	0
Professional Learning Community Aid	10-3183	16,890	0	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300	1,849	0	0
Subtotal - Revenues From State Sources		2,095,101	2,095,923	2,157,721
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	43,602	34,768	51,095
Subtotal - Revenues From Federal Sources		43,602	34,768	51,095
Budgeted Fund Balance - Operating Budget	10-303	84,481	573,663	272,593
Adjustment For Prior Year Encumbrances		0	110,164	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Actual Revenues (Over)/Under Expenditures		508,035	0	0
Total Operating Budget		25,623,046	26,168,098	26,663,162
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	0	7,119	0
Total Revenues From Local Sources	20-1XXX	0	7,119	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	245,682	237,346	219,000
Total Revenues From State Sources		245,682	237,346	219,000
Revenues from Federal Sources:				
Title I	20-4411-4416	495,314	687,248	451,657
Title II	20-4451-4455	36,497	57,248	28,398
Title III	20-4491-4494	85,800	98,606	78,888
Title IV	20-4471-4474	10,000	26,888	21,510
I.D.E.A. Part B (Handicapped)	20-4420-4429	423,339	414,150	331,320
Other	20-4XXX	308,257	297,340	250,000
Total Revenues From Federal Sources		1,359,207	1,581,480	1,161,773
Total Grants And Entitlements		1,604,889	1,825,945	1,380,773
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	112,506	113,718	115,242
Total Revenues From Local Sources		112,506	113,718	115,242
Total Local Repayment Of Debt		112,506	113,718	115,242
Total Repayment Of Debt		112,506	113,718	115,242

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Revenues/Sources		27,340,441	28,107,761	28,159,177
Total Revenues/Sources Net of Transfers		27,340,441	28,107,761	28,159,177

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	8,691,077	8,482,677	8,361,909
Special Education - Instruction	11-2XX-100-XXX	2,218,752	2,379,121	2,376,938
Basic Skills/Remedial - Instruction	11-230-100-XXX	83,740	80,984	83,215
Bilingual Education - Instruction	11-240-100-XXX	769,726	788,302	1,059,716
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	80,235	120,645	119,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	378,069	300,913	300,000
Before/After School Programs	11-421-XXX-XXX	6,212	2,000	20,000
Summer School	11-422-XXX-XXX	0	69,000	50,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,462,839	1,593,800	1,698,926
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	1,925	3,500	3,500
Undist. Expenditures - Health Services	11-000-213-XXX	229,902	258,248	264,599
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	717,475	651,651	483,852
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	133,285	117,000	83,553
Undist. Expenditures - Guidance	11-000-218-XXX	312,354	305,858	394,163
Undist. Expenditures - Child Study Teams	11-000-219-XXX	824,137	614,678	630,885
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	10,291	10,600	10,100
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	182,026	166,135	174,609
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,092	2,500	3,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	800,466	899,885	743,954
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,201,583	1,306,204	1,344,588
Undist. Expend. - Central Services	11-000-251-XXX	214,751	236,145	245,952
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	192,178	217,941	151,670
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,750,477	1,866,535	1,812,629
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	397,734	446,390	524,228

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,610,245	5,184,586	5,683,409
Total Undistributed Expenditures		13,045,760	13,881,656	14,253,617
Increase In Maintenance Reserve	10-606	125,000	0	0
Total General Current Expense		25,398,571	26,105,298	26,624,395
Capital Expenditures:				
Equipment	12-XXX-XXX-730	21,538	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	42,936	12,601	12,601
Increase In Capital Reserve	10-604	125,000	0	0
Interest Deposit To Capital Reserve	10-604	638	325	325
Total Capital Outlay		190,112	12,926	12,926
Transfer Of Funds To Charter Schools	10-000-100-56X	34,363	49,874	25,841
General Fund Grand Total		25,623,046	26,168,098	26,663,162
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	7,119	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	17,913	18,209	16,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	96,432	100,000	100,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	64,101	60,000	60,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	30,723	25,000	25,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	12,018	12,276	7,000
Nonpublic Security Aid	20-XXX-XXX-XXX	24,495	21,861	11,000
Total Other State Projects		245,682	237,346	219,000
Total State Projects	20-XXX-XXX-XXX	245,682	237,346	219,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	495,314	687,248	451,657
Title II	20-XXX-XXX-XXX	36,497	57,248	28,398

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Title III	20-XXX-XXX-XXX	85,800	98,606	78,888
Title IV	20-XXX-XXX-XXX	10,000	26,888	21,510
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	423,339	414,150	331,320
Other	20-XXX-XXX-XXX	308,257	297,340	250,000
Total Federal Projects	20-XXX-XXX-XXX	1,359,207	1,581,480	1,161,773
Total Special Revenue Funds		1,604,889	1,825,945	1,380,773
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	112,506	113,718	115,242
Total Debt Service Funds		112,506	113,718	115,242
Total Expenditures/Appropriations		27,340,441	28,107,761	28,159,177
Total Expenditures Net of Transfers		27,340,441	28,107,761	28,159,177

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	551,576	644,229	599,226	521,159
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,093,353	1,218,991	1,219,316	1,219,641
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	125,000	125,000	125,000
Restricted for General Operating Budget	Legal Reserve	1,010,484	723,186	194,526	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	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	\$13,260	\$13,758	\$13,420	\$14,220	\$13,108
Total Classroom Instruction	\$8,722	\$8,809	\$8,641	\$9,105	\$8,541
Classroom-Salaries and Benefits	\$8,345	\$8,414	\$8,319	\$8,755	\$8,262
Classroom-General Supplies and Textbooks	\$243	\$225	\$184	\$194	\$175
Classroom-Purchased Services	\$134	\$170	\$138	\$156	\$104
Total Support Services	\$1,469	\$1,674	\$1,421	\$1,541	\$1,397
Support Services-Salaries and Benefits	\$1,122	\$1,141	\$1,129	\$1,165	\$1,161
Total Administrative Costs	\$1,667	\$1,711	\$1,775	\$1,930	\$1,689
Administration Salaries and Benefits	\$1,285	\$1,331	\$1,436	\$1,492	\$1,392
Total Operations and Maintenance of Plant	\$1,074	\$1,169	\$1,234	\$1,262	\$1,122
Operations and Maintenance-Salaries and Benefits	\$599	\$633	\$641	\$664	\$585
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$261	\$329	\$283	\$306	\$280
Total Equipment Costs	\$27	\$13	\$0	\$0	\$0
Legal Costs	\$64	\$48	\$36	\$43	\$24
Employee Benefits as a percentage of salaries*	30.31%	29.66%	32.65%	32.81%	35.17%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Staffing - Other	Special education services with SBJC and Region 5 for O/T and P/T	0
Others	Consolidated athletic programs with Leonia BOE for football, soccer, swimming and wrestling	0
Others	Insurance pool for workers compensation	0
Others	Transportation with Cliffside Park and Leonia BOE for academy and special needs students	0
Purchasing	Cooperative purchasing with Educational Data Services, Inc.	0

ID=Palisades Park Bor

Category	Amount
(A) General Fund School Levy	23,885,128
(D) Total School Levy	24,000,370
(B) Estimated Net Taxable Valuation (as of 10/01/18)	2,375,188,493
(H) Estimated Equalized Valuation (as of 10/01/18)	2,977,015,199
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0056
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0105
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8023
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8062

Name=Angela Spasevski

Category	Measure
Job Title	Business Administrator
Job Title II	BA
Base Annual Salary Amount	\$109,695
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	08/01/18
End Date of Contract	07/31/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	13
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	20
Number of Other Contracted Non-Working Days	20
Description of Other Contracted Non-Working Days	Holidays and recesses
Total Allowances Amount	\$6,000
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	payout upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout upon retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout upon retirement
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Angela Spasevski

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=Dr. Joseph Cirillo

Category	Measure
Job Title	Superintendent
Job Title II	Superintendent
Base Annual Salary Amount	\$181,746
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	06/30/23
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	20
Description of Other Contracted Non-Working Days	Holidays and recesses
Total Allowances Amount	\$5,500
Total Bonuses Amount	\$23,609
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum payout for unused sick days upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout upon retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout upon retirement
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Dr. Joseph Cirillo

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