

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,510.0	1,532.0	1,650.0
On Roll Special Ed Full-Time	170.0	168.0	142.0
On Roll Subtotal	1,680.0	1,700.0	1,792.0
In Private School Placements	4.0	5.0	5.0
Sent to Other Districts Regular	0.0	1.0	0.0
Sent to Other Districts Special Ed	14.0	18.0	19.0
Received	1.0	1.0	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	22,018,486	22,690,643	23,253,255
Total Tuition	10-1300	108,519	60,000	60,000
Unrestricted Miscellaneous Revenues	10-1XXX	52,636	40,000	40,000
Interest Earned On Capital Reserve Funds	10-1XXX	251	325	325
Subtotal - Revenues From Local Sources		22,179,892	22,790,968	23,353,580
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	15,944	15,944	101,852
Extraordinary Aid	10-3131	141,093	85,000	100,000
Categorical Special Education Aid	10-3132	958,764	959,468	959,468
Equalization Aid	10-3176	711,969	711,969	711,969
Categorical Security Aid	10-3177	75,469	75,469	212,501
Adjustment Aid	10-3178	19,353	19,353	10,133
Under Adequacy Aid	10-3180	103,841	103,841	0
Parcc Readiness Aid	10-3181	16,770	16,770	0
Per Pupil Growth Aid	10-3182	16,770	16,770	0
Professional Learning Community Aid	10-3183	16,890	16,890	0
Subtotal - Revenues From State Sources		2,076,863	2,021,474	2,095,923
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	63,901	34,402	34,768
Subtotal - Revenues From Federal Sources		63,901	34,402	34,768
Budgeted Fund Balance - Operating Budget	10-303	496,004	481,824	573,663
Withdrawal From Cap Res-For Local Share	10-307	300,000	0	0
Adjustment For Prior Year Encumbrances		0	508,035	0
Actual Revenues (Over)/Under Expenditures		-1,342,265	0	0
Total Operating Budget		23,774,395	25,836,703	26,057,934

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	235,040	276,440	219,000
Total Revenues From State Sources		235,040	276,440	219,000
Revenues from Federal Sources:				
Title I	20-4411-4416	365,319	487,566	356,416
Title II	20-4451-4455	56,628	31,752	59,038
Title III	20-4491-4494	74,766	81,103	64,882
Title IV	20-4471-4474	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	369,300	401,191	320,953
Other	20-4XXX	174,858	320,777	250,000
Total Revenues From Federal Sources		1,040,871	1,332,389	1,059,289
Total Grants And Entitlements		1,275,911	1,608,829	1,278,289
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	271,624	112,506	113,718
Total Revenues From Local Sources		271,624	112,506	113,718
Total Local Repayment Of Debt		271,624	112,506	113,718
Total Repayment Of Debt		271,624	112,506	113,718
Total Revenues/Sources		25,321,930	27,558,038	27,449,941
Total Revenues/Sources Net of Transfers		25,321,930	27,558,038	27,449,941

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	8,368,411	8,688,987	8,469,651
Special Education - Instruction	11-2XX-100-XXX	2,198,188	2,319,195	2,379,121
Basic Skills/Remedial - Instruction	11-230-100-XXX	115,131	105,934	83,670
Bilingual Education - Instruction	11-240-100-XXX	698,498	706,284	787,830
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	70,447	126,970	107,500
School-Sponsored Athletics - Instruction	11-402-100-XXX	295,722	369,566	300,000
Before/After School Programs	11-421-XXX-XXX	0	20,000	20,000
Summer School	11-422-XXX-XXX	0	65,000	50,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,098,530	1,537,679	1,652,133
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	2,000	4,500	3,500
Undist. Expenditures - Health Services	11-000-213-XXX	232,561	240,931	257,635
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	427,817	389,834	532,885
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	96,513	70,295	117,000
Undist. Expenditures - Guidance	11-000-218-XXX	312,421	327,432	320,858
Undist. Expenditures - Child Study Teams	11-000-219-XXX	805,790	847,805	614,678
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	10,321	11,600	10,100
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	134,329	177,427	184,135
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,061	2,500	2,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	796,030	813,636	771,326
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,138,907	1,215,200	1,322,898
Undist. Expend. - Central Services	11-000-251-XXX	216,535	259,444	236,145
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	144,844	210,234	215,505
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,568,310	1,851,081	1,923,890
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	385,142	451,852	462,900
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,503,244	4,942,939	5,175,990
Total Undistributed Expenditures		11,879,355	13,354,389	13,804,078

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total General Current Expense		23,625,752	25,756,325	26,001,850
Capital Expenditures:				
Equipment	12-XXX-XXX-730	44,675	2,750	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	66,426	42,936	12,601
Interest Deposit To Capital Reserve	10-604	251	325	325
Total Capital Outlay		111,352	46,011	12,926
Transfer Of Funds To Charter Schools	10-000-100-56X	37,291	34,367	43,158
General Fund Grand Total		23,774,395	25,836,703	26,057,934
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	17,224	17,913	16,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	110,662	120,020	100,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	60,241	70,164	60,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	24,131	31,719	25,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	7,782	12,099	7,000
Nonpublic Security Aid	20-XXX-XXX-XXX	15,000	24,525	11,000
Total Other State Projects		235,040	276,440	219,000
Total State Projects	20-XXX-XXX-XXX	235,040	276,440	219,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	365,319	487,566	356,416
Title II	20-XXX-XXX-XXX	56,628	31,752	59,038
Title III	20-XXX-XXX-XXX	74,766	81,103	64,882
Title IV	20-XXX-XXX-XXX	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	369,300	401,191	320,953
Other	20-XXX-XXX-XXX	174,858	320,777	250,000
Total Federal Projects	20-XXX-XXX-XXX	1,040,871	1,332,389	1,059,289
Total Special Revenue Funds		1,275,911	1,608,829	1,278,289

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	271,624	112,506	113,718
Total Debt Service Funds		271,624	112,506	113,718
Total Expenditures/Appropriations		25,321,930	27,558,038	27,449,941
Total Expenditures Net of Transfers		25,321,930	27,558,038	27,449,941

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	589,996	551,576	551,576	506,573
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	917,162	1,093,353	1,093,678	1,094,003
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	872,398	1,010,484	528,660	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	\$13,087	\$13,260	\$13,156	\$14,077	\$13,420
Total Classroom Instruction	\$8,683	\$8,722	\$8,544	\$9,101	\$8,641
Classroom-Salaries and Benefits	\$8,279	\$8,345	\$8,227	\$8,702	\$8,319
Classroom-General Supplies and Textbooks	\$269	\$243	\$192	\$233	\$184
Classroom-Purchased Services	\$136	\$134	\$125	\$167	\$138
Total Support Services	\$1,313	\$1,469	\$1,369	\$1,508	\$1,421
Support Services-Salaries and Benefits	\$1,062	\$1,122	\$1,118	\$1,198	\$1,129
Total Administrative Costs	\$1,669	\$1,667	\$1,690	\$1,808	\$1,775
Administration Salaries and Benefits	\$1,301	\$1,285	\$1,325	\$1,410	\$1,436
Total Operations and Maintenance of Plant	\$1,082	\$1,074	\$1,150	\$1,237	\$1,234
Operations and Maintenance-Salaries and Benefits	\$610	\$599	\$563	\$609	\$641
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$273	\$261	\$340	\$357	\$283
Total Equipment Costs	\$37	\$27	\$0	\$2	\$0
Legal Costs	\$76	\$64	\$55	\$59	\$36
Employee Benefits as a percentage of salaries*	29.69%	30.31%	32.46%	31.43%	32.65%

*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.

Item	Line Number	Source	Amount	Explanation
1	71180	Health Benefits	83,754	projected increase in health and prescription
1	430	Extraordinary Aid	40,000	Additional aid anticipated
1	29020	Tuition other LEA's within State Special	198,694	3 additional OOD students and annual increase
1	29040	Tuition County Voc School Regular	106,326	11 additional students and annual increase
1	46020	Salaries of Other Professional Staff	85,000	Supervisor of Student Achievement
1	49000	Salaries	75,000	Supervisor of Buildings and Grounds

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Staffing - Other	Special Ed Services with SBJC and Region 5 for O/T and P/T	0
Others	Consolidated Athletic Programs with Leonia BOE for Football, Swimming and Wrestling	0
Others	Insurance pool for workers compensation	0
Others	Transportation with Cliffside Park and Leonia Boe for academy and special need students	0

ID=Palisades Park Bor

Category	Amount
(A) General Fund School Levy	23,253,255
(D) Total School Levy	23,366,973
(B) Estimated Net Taxable Valuation (as of 10/01/17)	2,353,446,050
(H) Estimated Equalized Valuation (as of 10/01/17)	2,937,607,951
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9881
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9929
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7916
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7954

Name=Dr. Joseph Cirillo

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$157,500
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	08/26/15
End Date of Contract	06/30/20
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	\$9,800
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 for unused vacation days upon retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout for unused personal days upon retirement
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=Dr. Joseph Cirillo

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=Paul Stabile

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$97,410
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	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	0
Number of Other Contracted Non-Working Days	20
Description of Other Contracted Non-Working Days	Holidays and recesses
Total Allowances Amount	\$3,000
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	maximum payout of unused sick days upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout for unused vacation days upon retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout for unused personal days upon retirement
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=Paul Stabile

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