

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	1,542.0	1,549.0	1,569.0
On Roll Special Ed Full-Time	174.0	170.0	174.0
On Roll Subtotal	1,716.0	1,719.0	1,743.0
In Private School Placements	5.0	5.0	7.0
Sent to Other Districts Regular	0.0	1.0	45.0
Sent to Other Districts Special Ed	17.0	16.0	20.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	24,362,831	24,850,088	25,347,089
	Total Tuition	10-1300	0	100,000	0
	Rents and Royalties	10-1910	0	70,000	70,000
	Unrestricted Miscellaneous Revenues	10-1XXX	30,722	95,500	95,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	79	2,500	2,500
	Other Restricted Miscellaneous Revenues	10-1XXX	7	0	0
	Total Revenues from Local Sources			24,393,639	25,118,588
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	101,852	101,852	101,852
	Extraordinary Aid	10-3131	410,651	0	0
	Categorical Special Education Aid	10-3132	1,028,517	1,171,443	1,308,804
	Equalization Aid	10-3176	711,969	711,969	711,969
	Categorical Security Aid	10-3177	212,501	212,501	212,501
	Adjustment Aid	10-3178	10,133	10,133	10,133
	Other State Aids	10-3XXX	3,401	0	0
	Total Revenues from State Sources			2,479,024	2,207,898
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	24,510	63,444	62,212
	Ffcra/SEMI and ARRA/SEMI Revenue	10-4210	2,292	0	0
	Total Revenues from Federal Sources			26,802	63,444
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	23,231	1,681,936
	Withdrawal from Capital Reserve for Local Share	10-307	0	400,000	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	399,998	0
	Withdrawal from Maintenance Reserve	10-310	125,955	200,000	0
	Adjustment for Prior Year Encumbrances		0	154,797	0
	Actual Revenues (Over)/Under Expenditures			-1,198,170	0
General Fund Revenues	Total Operating Budget		25,827,250	28,567,956	29,604,996

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	148,754	35,000	35,000	
	Other Revenue from Local Sources	20-1XXX	5,809	12,000	12,000	
	Total Revenues from Local Sources	20-1XXX	154,563	47,000	47,000	
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	823,860	1,049,475	
	Other Restricted Entitlements	20-32XX	219,782	329,482	329,482	
	Total Revenues from State Sources		219,782	1,153,342	1,378,957	
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	448,233	600,942	510,801	
	Title II	20-4451-4455	52,335	68,723	58,415	
	Title III	20-4491-4494	38,612	21,451	18,234	
	Title IV	20-4471-4474	2,983	10,000	8,500	
	Arp-Idea Preschool	20-4409	0	9,152	0	
	Arp-Idea Basic	20-4419	0	107,689	0	
	I.D.E.A. Part B (Handicapped)	20-4420-4429	445,641	468,230	397,996	
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	192,078	0	
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0	
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0	
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	0	
	Arp-ESSER	20-4540	0	4,038,956	0	
	CARES Act Education Stabilization Fund	20-4530	306,506	0	0	
	CARES-Digital Divide Grant	20-4531	14,225	0	0	
	Coronavirus Relief Fund (CRF)	20-4532	160,003	0	0	
	CRRSA Act-ESSER II	20-4534	0	1,797,140	0	
	CRRSA Act-Learning Acceleration Grant	20-4535	0	115,332	0	
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0	
	Total Revenues from Federal Sources			1,468,538	7,599,693	993,946
	Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-27,257	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		1,815,626	8,800,035	2,419,903	

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	116,344	0	0
	Total Revenues from Local Sources		116,344	0	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		116,344	0	0
Debt Service Fund Revenues	Total Repayment of Debt		116,344	0	0
All Fund Revenues	Total Revenues/Sources		27,759,220	37,367,991	32,024,899
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		27,759,220	37,367,991	32,024,899

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	8,136,419	8,060,167	8,538,550
	Special Education-Instruction	11-2XX-100-XXX	2,209,678	2,233,877	2,230,776
	Basic Skills/Remedial-Instruction	11-230-100-XXX	87,959	89,249	0
	Bilingual Education-Instruction	11-240-100-XXX	1,301,396	1,323,594	1,445,675
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	71,869	133,496	130,350
	School-Sponsored Athletics-Instruction	11-402-100-XXX	267,787	410,999	401,000
	Before/After School Programs	11-421-XXX-XXX	13,743	20,000	20,000
	Summer School	11-422-XXX-XXX	23,771	50,000	50,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,342,122	1,385,404	1,797,252
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	1,964	4,050	4,050
	Undistributed Expenditures-Health Services	11-000-213-XXX	232,344	246,931	246,950
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	409,294	667,846	740,093
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	54,827	95,000	95,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	335,272	360,881	377,165
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	666,826	803,187	838,602
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,749	7,899	8,900
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	52,304	40,019	77,160
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,170	850	3,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	824,265	907,266	905,523
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,298,767	1,231,363	1,247,817
	Undistributed Expenditures-Central Services	11-000-251-XXX	273,353	310,606	311,270
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	141,393	156,316	179,289
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,541,845	2,301,481	2,258,832
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	410,715	623,652	664,345
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,617,055	6,071,693	6,106,469
	Total Undistributed Expenditures			12,205,265	15,214,444

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	500
	Increase In Maintenance Reserve	10-606	400,000	0	0
General Fund Current Expenses	Total General Current Expense		24,717,887	27,536,326	28,678,568
Capital Outlay	Equipment	12-XXX-XXX-730	20,110	45,746	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	63,741	928,878	915,173
	Increase In Capital Reserve	10-604	1,000,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	2,500	2,500
	Total Capital Outlay		1,083,851	977,124	917,673
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	25,512	54,506	8,755
	General Fund Grand Total		25,827,250	28,567,956	29,604,996
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	5,809	12,000	12,000
	Student Activity Fund	20-475-XXX-XXX	121,497	35,000	35,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	338,260	671,275
	Support Services	20-218-200-XXX	0	345,600	358,200
	Facility Acquisition and Construction Services	20-218-400-XXX	0	140,000	20,000
	Total Preschool Education Aid	20-218-XXX-XXX	0	823,860	1,049,475
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	19,800	22,508	22,508
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	72,749	126,999	126,999
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	37,479	56,026	56,026
	Nonpublic Nursing Services	20-XXX-XXX-XXX	32,529	42,224	42,224
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	15,750	15,750
	Nonpublic Security Aid	20-XXX-XXX-XXX	57,225	65,975	65,975
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	219,782	1,153,342	1,378,957

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	448,233	600,942	510,801	
	Title II	20-XXX-XXX-XXX	52,335	68,723	58,415	
	Title III	20-XXX-XXX-XXX	38,612	21,451	18,234	
	Title IV	20-XXX-XXX-XXX	2,983	10,000	8,500	
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	445,641	468,230	397,996	
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	107,689	0	
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	9,152	0	
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	306,506	0	0	
	Bridging the Digital Divide Program	20-478-XXX-XXX	14,225	0	0	
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	160,003	0	0	
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	1,797,140	0	
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	115,332	0	
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0	
	Arp ESSER Grant Program	20-487-xxx-xxx	0	4,038,956	0	
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	192,078	0	
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0	
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0	
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0	
		Total Federal Projects	20-XXX-XXX-XXX	1,468,538	7,599,693	993,946
	Special Revenue Fund Expenses	Total Special Revenue Funds		1,815,626	8,800,035	2,419,903
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	116,344	0	0	
	Total Debt Service Funds		116,344	0	0	
All Fund Expenses	Total Expenditures/Appropriations		27,759,220	37,367,991	32,024,899	
Expenses Net of Transfers	Total Expenditures Net of Transfers		27,759,220	37,367,991	32,024,899	

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	758,880	1,410,972	1,387,741	1,136,526
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,705,793	2,705,878	1,908,380	1,910,880
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	606,982	1,006,982	807,482	807,982
	Legal Reserve	270,786	1,430,721	1,430,721	0
	Unemployment Fund	48,244	48,251	48,251	48,251
	Tuition Reserve	0	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
Restricted for Special Revenue Fund	Student Activity Fund	135,892	163,149	163,149	163,149
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,830	\$13,334	\$14,703	\$15,236	\$15,647
Total Classroom Instruction	\$8,418	\$8,921	\$9,419	\$9,564	\$9,945
Classroom-Salaries and Benefits	\$8,163	\$8,684	\$9,105	\$9,198	\$9,595
Classroom-General Supplies and Textbooks	\$138	\$121	\$179	\$196	\$196
Classroom-Purchased Services	\$118	\$116	\$135	\$170	\$154
Total Support Services	\$1,305	\$1,280	\$1,650	\$1,786	\$1,914
Support Services-Salaries and Benefits	\$1,005	\$1,071	\$1,254	\$1,346	\$1,502
Total Administrative Costs	\$1,682	\$1,828	\$1,864	\$1,901	\$1,900
Administration Salaries and Benefits	\$1,352	\$1,452	\$1,481	\$1,421	\$1,475
Total Operations and Maintenance of Plant	\$1,088	\$1,056	\$1,368	\$1,567	\$1,489
Operations and Maintenance-Salaries and Benefits	\$653	\$642	\$705	\$831	\$733
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$259	\$244	\$388	\$402	\$384
Total Equipment Costs	\$0	\$12	\$0	\$108	\$11
Legal Costs	\$39	\$42	\$29	\$29	\$27
Employee Benefits as a percentage of salaries*	30.57%	29.23%	39.52%	37.50%	35.30%

\*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 2021-22 revised appropriations and the 2022-23 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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Others	Consolidated athletic programs with Leonia BOE for football, soccer, swimming, and wrestling	0
	Insurance pool for workers' compensation	0
Purchasing	Coop purchasing through Ed Data Services, Middlesex Cty Ed Commission	0
Staffing - Other	Special Education services with SBJC and Region V for O/T and P/T	0
Transportation Services, including Fuel	Transportation with Cliffside Park and Leonia for academy and special needs students	0

Estimated Tax Rates

Municipality	Category	Amount
Palisades Park Bor	(A) General Fund School Levy	25,347,089
	(D) Total School Levy	25,347,089
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	3,249,843,976
	(H) Estimated Equalized Valuation (as of 10/01/21)	3,791,538,312
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.7799
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.7799
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.6685
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.6685

Employee Contract List for District

Name	Category	Measure
Dr. Joseph Cirillo	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$204,284
	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	07/01/21
	End Date of Contract	06/30/22
	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	None Reported
	Total Allowances Amount	\$5,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$16,477
	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
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Dr. Joseph Cirillo	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
Eulalia Gillis	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$67,600
	Full-Time Equivalent (FTE)	0.5
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	104
	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

Employee Contract List for District

Name	Category	Measure
Eulalia Gillis	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	Interim Business Administrator - no sick days available
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim BA - no vacation days allocated
	Contractual Post-Employment Benefit Description of Payout of Personal days	Interim BA - no personal days allocated
	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
	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