

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	2,650.0	2,547.0	2,636.0
On Roll Regular Shared-Time	5.0	1.0	1.0
On Roll Special Ed Full-Time	555.0	574.0	562.0
On Roll Special Ed Shared-Time		1.0	1.0
On Roll Subtotal	3,210.0	3,123.0	3,200.0
In Private School Placements	11.0	10.0	10.0
Sent to Other Districts Regular	4.0	0.0	0.0
Sent to Other Districts Special Ed	37.5	34.5	42.5
Received	559.5	532.5	532.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	35,225,237	36,270,179	36,995,583
	Total Tuition	10-1300	8,386,082	8,972,625	9,069,177
	Transportation Fees from Other Local Education Authorities	10-1420-1440	771,548	795,522	793,470
	Unrestricted Miscellaneous Revenues	10-1XXX	170,959	121,400	238,641
	Interest Earned on Capital Reserve Funds	10-1XXX	8,726	10,000	8,000
	Total Revenues from Local Sources		44,562,552	46,169,726	47,104,871
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	323,598	323,598	323,598
	Extraordinary Aid	10-3131	499,779	558,000	358,000
	Categorical Special Education Aid	10-3132	1,923,091	1,923,091	1,923,091
	Equalization Aid	10-3176	2,178,852	2,378,992	3,221,238
	Categorical Security Aid	10-3177	926,208	926,208	926,208
	Total Revenues from State Sources		5,851,528	6,109,889	6,752,135
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	107,852	152,890	165,695
	Total Revenues from Federal Sources		107,852	152,890	165,695
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,088,654	1,038,924
	Withdrawal from Capital Reserve for Local Share	10-307	2,500,000	0	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	1,700,000	1,400,000
	Adjustment for Prior Year Encumbrances		0	1,607,384	0
	Actual Revenues (Over)/Under Expenditures		-668,639	0	0
General Fund Revenues	Total Operating Budget		52,353,293	56,828,543	56,461,625
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	24,865	168,837	24,447
	Total Revenues from Local Sources	20-1XXX	24,865	168,837	24,447
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	288,478	239,190	212,663
	Other Restricted Entitlements	20-32XX	802	176,657	0
	Total Revenues from State Sources		289,280	415,847	212,663

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	658,217	700,543	703,343
	Title II	20-4451-4455	89,621	103,420	103,420
	Title III	20-4491-4494	56,302	119,688	88,098
	I.D.E.A. Part B (Handicapped)	20-4420-4429	706,115	748,374	748,374
	CARES Act Education Stabilization Fund	20-4530	481,070	233	0
	CARES-Digital Divide Grant	20-4531	0	242,342	0
	Coronavirus Relief Fund (CRF)	20-4532	0	259,805	0
	Other	20-4XXX	531,898	655,450	500,000
	Total Revenues from Federal Sources			2,523,223	2,829,855
Special Revenue Fund Revenues	Total Grants and Entitlements		2,837,368	3,414,539	2,380,345
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	385,303	0	0
	Total Revenues from Local Sources		385,303	0	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	4,197	0	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		389,500	0	0
Debt Service Fund Revenues	Total Repayment of Debt		389,500	0	0
All Fund Revenues	Total Revenues/Sources		55,580,161	60,243,082	58,841,970
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		55,580,161	60,243,082	58,841,970

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	15,838,363	16,833,436	18,074,510
	Special Education-Instruction	11-2XX-100-XXX	5,119,002	5,381,219	5,131,803
	Bilingual Education-Instruction	11-240-100-XXX	1,186,460	1,147,505	1,200,670
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	188,575	198,500	196,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	605,457	679,622	781,566
	Instructional Alternative Ed Program	11-423-XXX-XXX	0	65,000	65,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,007,701	4,555,516	4,018,158
	Undistributed Expenditures-Health Services	11-000-213-XXX	407,680	454,860	454,120
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,347,430	1,910,160	1,991,102
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	237,548	342,615	360,821
	Undistributed Expenditures-Guidance	11-000-218-XXX	1,060,835	1,086,830	1,110,657
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,484,031	2,303,253	2,118,119
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	311,171	335,813	357,250
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	76,967	49,355	38,750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,132,781	1,458,992	1,341,642
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,693,242	1,761,015	1,890,433
	Undistributed Expenditures-Central Services	11-000-251-XXX	494,852	531,080	528,810
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	523,463	535,915	670,073
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,703,350	3,653,179	3,513,899
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,739,360	1,908,062	1,921,558
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	8,726,971	9,178,334	8,763,802
	Undistributed Expenditures-Food Services	11-000-310-930	327,945	202,000	157,279
	Total Undistributed Expenditures			25,275,327	30,266,979
General Fund Current Expenses	Total General Current Expense		48,213,184	54,572,261	54,686,022
Capital Outlay	Equipment	12-XXX-XXX-730	297,965	442,300	315,800
	Facilities Acquisition and Construction Services	12-000-400-XXX	2,376,498	1,787,487	1,406,801
	Increase In Capital Reserve	10-604	1,435,163	0	0
	Interest Deposit to Capital Reserve	10-604	8,726	10,000	8,000
	Total Capital Outlay			4,118,352	2,239,787

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	21,757	16,495	45,002
	General Fund Grand Total		52,353,293	56,828,543	56,461,625
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	24,865	168,837	24,447
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	247,930	198,939	172,412
	Support Services	20-218-200-XXX	40,548	40,251	40,251
	Total Preschool Education Aid	20-218-XXX-XXX	288,478	239,190	212,663
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	124	305	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	269	510	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	409	0	0
	Other	20-XXX-XXX-XXX	0	175,842	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	289,280	415,847	212,663
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	658,217	700,543	703,343
	Title II	20-XXX-XXX-XXX	89,621	103,420	103,420
	Title III	20-XXX-XXX-XXX	56,302	119,688	88,098
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	706,115	748,374	748,374
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	481,070	233	0
	Other	20-XXX-XXX-XXX	531,898	655,450	500,000
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	242,342	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	259,805	0
	Total Federal Projects	20-XXX-XXX-XXX	2,523,223	2,829,855	2,143,235
Special Revenue Fund Expenses	Total Special Revenue Funds		2,837,368	3,414,539	2,380,345
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	389,500	0	0
	Total Debt Service Funds		389,500	0	0
All Fund Expenses	Total Expenditures/Appropriations		55,580,161	60,243,082	58,841,970
Expenses Net of Transfers	Total Expenditures Net of Transfers		55,580,161	60,243,082	58,841,970

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	4,218,883	3,162,772	1,472,772	80,772
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	2,062,717	2,071,844	1,038,924	0
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	1,195,749	1,067,363	1,011,629	1,011,629
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,831	\$13,935	\$14,121	\$15,477	\$15,297
Total Classroom Instruction	\$8,868	\$9,001	\$8,849	\$9,515	\$9,528
Classroom-Salaries and Benefits	\$8,354	\$8,489	\$8,302	\$8,914	\$8,920
Classroom-General Supplies and Textbooks	\$212	\$156	\$147	\$170	\$188
Classroom-Purchased Services	\$302	\$356	\$400	\$431	\$420
Total Support Services	\$1,951	\$1,879	\$2,122	\$2,439	\$2,349
Support Services-Salaries and Benefits	\$1,296	\$1,351	\$1,382	\$1,490	\$1,479
Total Administrative Costs	\$1,454	\$1,473	\$1,468	\$1,615	\$1,615
Administration Salaries and Benefits	\$1,084	\$1,130	\$1,078	\$1,174	\$1,192
Total Operations and Maintenance of Plant	\$1,000	\$982	\$1,135	\$1,313	\$1,222
Operations and Maintenance-Salaries and Benefits	\$549	\$551	\$593	\$647	\$597
Board Contribution to Food Services	\$65	\$104	\$60	\$65	\$49
Total Extracurricular Costs	\$301	\$306	\$306	\$334	\$353
Total Equipment Costs	\$80	\$95	\$131	\$142	\$99
Legal Costs	\$26	\$30	\$45	\$64	\$31
Employee Benefits as a percentage of salaries*	29.00%	28.24%	28.18%	28.23%	25.99%

*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 2020-21 revised appropriations and the 2021-22 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)
Municipal/Public Works	Boro Of Cliffside Park- Interlocal municipal services	0
Transportation Services, including Fuel	District of Fairview	0

Estimated Tax Rates

Municipality	Category	Amount
Cliffside Park Bor	(A) General Fund School Levy	36,632,881
	(D) Total School Levy	36,632,881
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	2,932,676,218
	(H) Estimated Equalized Valuation (as of 10/01/20)	3,556,983,270
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.2491
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.2491
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0299
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.0299

Employee Contract List for District

Name	Category	Measure
Louis Alfano	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$151,500
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	26
	Description of Other Contracted Non-Working Days	Holiday/Recess
	Total Allowances Amount	\$1,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,818
	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	Max per Contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Louis Alfano	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
Michael Romagnino	Job Title	Superintendent
	Job Title II	Superintendent
	Base Annual Salary Amount	\$217,260
	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	22
	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	26
	Description of Other Contracted Non-Working Days	Holiday/Recess

Employee Contract List for District

Name	Category	Measure
Michael Romagnino	Total Allowances Amount	\$5,275
	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	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Applicable
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable
	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	