

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	285.0	286.0	292.0
On Roll Special Ed Full-Time	48.0	48.0	47.0
On Roll Subtotal	333.0	334.0	339.0
In Private School Placements	8.0	8.0	10.0
Sent to Other Districts Regular	100.5	104.0	116.0
Sent to Other Districts Special Ed	18.0	22.0	22.0
Received	15.0	9.0	0.0

**Advertised Revenues**

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,916,902	8,075,240	8,227,378
	Total Tuition	10-1300	45,000	30,000	15,000
	Unrestricted Miscellaneous Revenues	10-1XXX	5,619	18,000	18,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	200	200
	Interest Earned on Capital Reserve Funds	10-1XXX	0	200	200
	Total Revenues from Local Sources		7,967,521	8,123,640	8,260,778
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	23,437	65,348	90,222
	Extraordinary Aid	10-3131	126,154	82,000	82,000
	Categorical Special Education Aid	10-3132	224,270	224,270	260,790
	Categorical Security Aid	10-3177	11,114	11,114	11,114
	PARCC Readiness Aid	10-3181	4,430	0	0
	Per Pupil Growth Aid	10-3182	4,430	0	0
	Professional Learning Community Aid	10-3183	4,680	0	0
	Other State Aids	10-3XXX	10,190	0	0
Total Revenues from State Sources		408,705	382,732	444,126	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	199,004	392,848
	Withdrawal from Capital Reserve for Local Share	10-307	0	48,000	161,000
	Withdrawal from Maintenance Reserve	10-310	0	12,000	35,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	100,000	0
	Adjustment for Prior Year Encumbrances		0	57,216	0
	Actual Revenues (Over)/Under Expenditures		-201,470	0	0
General Fund Revenues	Total Operating Budget		8,174,756	8,922,592	9,293,752
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	3,381	0	0
	Total Revenues from Local Sources	20-1XXX	3,381	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	17,156	38,035	32,330
	Title II	20-4451-4455	5,298	12,619	8,091
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	59,275	92,526	64,222
	Total Revenues from Federal Sources		91,729	153,180	113,143

**Advertised Revenues**

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		95,110	153,180	113,143
All Fund Revenues	Total Revenues/Sources		8,269,866	9,075,772	9,406,895
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,269,866	9,075,772	9,406,895

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,576,557	1,712,857	1,785,743
	Special Education-Instruction	11-2XX-100-XXX	597,505	601,984	581,797
	Basic Skills/Remedial-Instruction	11-230-100-XXX	110,402	112,531	112,238
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	26,913	27,481	30,887
	School-Sponsored Athletics-Instruction	11-402-100-XXX	15,255	19,747	24,009
	Other Instructional Programs-Instruction	11-4XX-100-XXX	11,516	12,664	12,896
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,594,432	2,569,294	2,557,625
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	7,987	9,066	15,185
	Undistributed Expenditures-Health Services	11-000-213-XXX	59,759	61,532	64,653
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	125,512	119,700	123,045
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	61,381	89,365	90,402
	Undistributed Expenditures-Guidance	11-000-218-XXX	16,374	55,935	65,887
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	181,331	176,688	192,100
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	27,472	37,375	71,032
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	89,093	92,791	79,756
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,527	15,293	30,540
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	292,718	316,186	286,087
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	106,867	123,213	114,305
	Undistributed Expenditures-Central Services	11-000-251-XXX	161,441	173,915	182,073
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	19,000	35,371	36,360
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	460,057	462,045	506,177
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	530,235	555,684	581,247
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,061,652	1,213,350	1,201,033
	Total Undistributed Expenditures		5,800,838	6,106,803	6,197,507
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	200	200
General Fund Current Expenses	Total General Current Expense		8,138,986	8,594,267	8,745,277

**Advertised Appropriations**

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	17,000	13,150
	Facilities Acquisition and Construction Services	12-000-400-XXX	35,770	311,125	535,125
	Interest Deposit to Capital Reserve	10-604	0	200	200
	Total Capital Outlay		35,770	328,325	548,475
General Fund Expenses and Transfers	General Fund Grand Total		8,174,756	8,922,592	9,293,752
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,381	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	17,156	38,035	32,330
	Title II	20-XXX-XXX-XXX	5,298	12,619	8,091
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	59,275	92,526	64,222
	Total Federal Projects	20-XXX-XXX-XXX	91,729	153,180	113,143
Special Revenue Fund Expenses	Total Special Revenue Funds		95,110	153,180	113,143
All Fund Expenses	Total Expenditures/Appropriations		8,269,866	9,075,772	9,406,895
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,269,866	9,075,772	9,406,895

**Advertised Recapitulation of Balances**

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
Restricted for General Operating Budget	Capital Reserve	596,654	677,731	779,931	619,131
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	418,761	418,761	406,961	372,161
	Legal Reserve	376,477	591,852	392,848	0
	Tuition Reserve	100,000	100,000	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	376,866	301,694	250,000	250,000
	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

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	\$14,472	\$14,479	\$15,864	\$16,375	\$16,537
Total Classroom Instruction	\$8,535	\$8,641	\$9,495	\$9,636	\$9,629
Classroom-Salaries and Benefits	\$7,882	\$8,151	\$8,882	\$8,975	\$8,938
Classroom-General Supplies and Textbooks	\$408	\$237	\$363	\$408	\$438
Classroom-Purchased Services	\$245	\$253	\$250	\$253	\$253
Total Support Services	\$2,231	\$2,039	\$2,448	\$2,456	\$2,663
Support Services-Salaries and Benefits	\$1,543	\$1,541	\$1,921	\$1,872	\$1,972
Total Administrative Costs	\$2,069	\$2,123	\$2,246	\$2,469	\$2,301
Administration Salaries and Benefits	\$1,670	\$1,817	\$1,820	\$2,029	\$1,868
Total Operations and Maintenance of Plant	\$1,473	\$1,501	\$1,448	\$1,587	\$1,710
Operations and Maintenance-Salaries and Benefits	\$691	\$698	\$803	\$786	\$853
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$146	\$156	\$183	\$183	\$209
Total Equipment Costs	\$37	\$0	\$50	\$51	\$39
Legal Costs	\$75	\$43	\$47	\$48	\$41
Employee Benefits as a percentage of salaries*	32.22%	32.76%	35.78%	35.08%	34.16%

\*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.

### Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
600	Capital Reserve	161,000	Science Lab and Maker Space
630	Maintenance Reserve	35,000	Facilities Maintenance

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
	Purchasing - ACES gas and electric utilities	0
	Purchasing - ESC of Morris County co op purchase of supplies, training and environmental servies	0
	Purchasing - Middlesex Regional ESC purchasing co op of supplies, trade servies and technology	0
	Transportation Services - Northern Region ESC	0
Others	Transportation Services - ESC of Morris County	0
	Transportation Services - Sussex County ESC	0
	Borough of Riverdale - snow removal and ice melt distribution	0
	Borough of Riverdale - shared use of gym, grounds and fields for recreation	0
	Borough of Riverdale - ground/facility lease of Community Center	0

**Estimated Tax Rates**

Municipality	Category	Amount
Riverdale Borough	(A) General Fund School Levy	8,227,378
	(D) Total School Levy	8,227,378
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	852,917,500
	(H) Estimated Equalized Valuation (as of 10/01/18)	925,255,934
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9646
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9646
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8892
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8892

Employee Contract List for District

Name	Category	Measure
Geoffrey Gordon	Job Title	Superintendent
	Job Title II	Dir. of Spec. Serv.
	Base Annual Salary Amount	\$150,750
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	5
	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	14
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$1,000
	Total Bonuses Amount	\$22,597
	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	\$2,899
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	NTE 5 vacation days
	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
Geoffrey Gordon	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
Jayson Gutierrez	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$125,000
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	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	14
	Description of Other Contracted Non-Working Days	Holidays

Employee Contract List for District

Name	Category	Measure
Jayson Gutierrez	Total Allowances Amount	\$2,605
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,012
	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	N/A
	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
	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	
Paul Kobliska	Job Title	Principal
	Job Title II	Curriculum Coord
	Base Annual Salary Amount	\$120,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Paul Kobliska	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	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	14
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$2,255
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,273
	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	N/A
	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
	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

Employee Contract List for District

Name	Category	Measure
Paul Kobliska	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