

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	286.0	280.0	280.0
On Roll Special Ed Full-Time	48.0	43.0	43.0
On Roll Subtotal	334.0	323.0	323.0
In Private School Placements	8.0	8.0	8.0
Sent to Other Districts Regular	104.0	102.5	102.5
Sent to Other Districts Special Ed	22.0	22.0	22.0
Received	9.0	8.0	8.0

**Advertised Revenues**

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	8,075,240	8,227,378	8,391,926
	Total Tuition	10-1300	27,000	15,000	15,000
	Unrestricted Miscellaneous Revenues	10-1XXX	4,183	18,000	13,000
	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		8,106,423	8,260,778	8,420,326
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	90,222	90,222	90,222
	Extraordinary Aid	10-3131	119,651	82,000	65,600
	Categorical Special Education Aid	10-3132	224,270	260,790	317,619
	Categorical Security Aid	10-3177	11,114	11,114	11,114
	Other State Aids	10-3XXX	6,380	0	0
	Total Revenues from State Sources		451,637	444,126	484,555
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	392,848	442,849
	Withdrawal from Capital Reserve for Local Share	10-307	0	161,000	302,000
	Withdrawal from Maintenance Reserve	10-310	0	35,000	75,000
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	0	100,000
	Actual Revenues (Over)/Under Expenditures		-631,456	0	0
General Fund Revenues	Total Operating Budget		7,926,604	9,293,752	9,824,730
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,645	0	0
	Total Revenues from Local Sources	20-1XXX	2,645	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	37,928	32,330	32,316
	Title II	20-4451-4455	8,125	8,091	8,490
	Title IV	20-4471-4474	7,124	8,500	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	92,526	64,222	64,947
	Total Revenues from Federal Sources		145,703	113,143	114,253
Special Revenue Fund Revenues	Total Grants and Entitlements		148,348	113,143	114,253
All Fund Revenues	Total Revenues/Sources		8,074,952	9,406,895	9,938,983
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,074,952	9,406,895	9,938,983

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,693,299	1,785,743	1,918,954
	Special Education-Instruction	11-2XX-100-XXX	554,935	581,797	645,488
	Basic Skills/Remedial-Instruction	11-230-100-XXX	101,991	112,238	161,020
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	26,430	30,887	33,378
	School-Sponsored Athletics-Instruction	11-402-100-XXX	21,076	24,009	25,146
	Other Instructional Programs-Instruction	11-4XX-100-XXX	12,185	12,896	13,417
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,246,982	2,557,625	2,596,319
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	12,033	15,185	26,961
	Undistributed Expenditures-Health Services	11-000-213-XXX	61,648	64,653	67,187
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	107,249	123,045	138,535
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	83,985	90,402	110,089
	Undistributed Expenditures-Guidance	11-000-218-XXX	50,875	65,887	80,079
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	197,589	192,100	204,714
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	35,196	71,032	48,861
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	93,378	79,756	117,271
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,094	30,540	32,590
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	308,213	286,087	276,295
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	112,371	114,305	111,138
	Undistributed Expenditures-Central Services	11-000-251-XXX	176,180	182,073	184,855
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	18,921	36,360	36,370
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	441,130	506,177	605,616
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	424,820	581,247	525,713
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,045,484	1,201,033	1,233,896
		Total Undistributed Expenditures		5,420,148	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		7,830,064	8,745,277	9,194,092

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	25,917	13,150	299,341
	Facilities Acquisition and Construction Services	12-000-400-XXX	70,623	535,125	318,125
	Interest Deposit to Capital Reserve	10-604	0	200	200
	Total Capital Outlay		96,540	548,475	617,666
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	12,972
	General Fund Grand Total		7,926,604	9,293,752	9,824,730
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,645	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	37,928	32,330	32,316
	Title II	20-XXX-XXX-XXX	8,125	8,091	8,490
	Title IV	20-XXX-XXX-XXX	7,124	8,500	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	92,526	64,222	64,947
	Total Federal Projects	20-XXX-XXX-XXX	145,703	113,143	114,253
Special Revenue Fund Expenses	Total Special Revenue Funds		148,348	113,143	114,253
All Fund Expenses	Total Expenditures/Appropriations		8,074,952	9,406,895	9,938,983
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,074,952	9,406,895	9,938,983

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	677,731	1,010,000	849,200	547,400
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	418,761	418,761	383,961	309,161
	Legal Reserve	591,852	791,666	398,818	0
	Tuition Reserve	100,000	100,000	100,000	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	301,694	294,031	294,031	250,000
	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,479	\$15,169	\$16,537	\$17,357	\$18,857
Total Classroom Instruction	\$8,641	\$8,957	\$9,629	\$10,106	\$10,957
Classroom-Salaries and Benefits	\$8,151	\$8,474	\$8,938	\$9,381	\$9,968
Classroom-General Supplies and Textbooks	\$237	\$298	\$438	\$460	\$588
Classroom-Purchased Services	\$253	\$185	\$253	\$265	\$401
Total Support Services	\$2,039	\$2,301	\$2,663	\$2,795	\$3,119
Support Services-Salaries and Benefits	\$1,541	\$1,690	\$1,972	\$2,070	\$2,247
Total Administrative Costs	\$2,123	\$2,246	\$2,301	\$2,415	\$2,359
Administration Salaries and Benefits	\$1,817	\$1,838	\$1,868	\$1,961	\$1,906
Total Operations and Maintenance of Plant	\$1,501	\$1,472	\$1,710	\$1,795	\$2,148
Operations and Maintenance-Salaries and Benefits	\$698	\$736	\$853	\$895	\$1,088
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$156	\$172	\$209	\$220	\$233
Total Equipment Costs	\$0	\$76	\$39	\$41	\$930
Legal Costs	\$43	\$125	\$41	\$43	\$59
Employee Benefits as a percentage of salaries*	32.76%	31.09%	34.16%	34.16%	32.61%

\*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 2019-20 revised appropriations and the 2020-21 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)
Insurance Coverages and Benefits	The district participates a in Pooled Insurance Program that enables us to purchase proberity, liability, and other insurances at a discounted rate.	0
Municipal/Public Works	The town provides trash pick up to the district at no cost.	0
	The town provides snow removal and ice melt distribution at no cost.	0
	The town and district share use of the gym and fields for recreation.	0
	The town and district's maintenance/custodial department(s) work collaboratively on projects.	0
Purchasing	The district participates in the ACES program which allows us to purchase utilities at a reduced cost.	0
	The district participates in the Ed-Data Cooperative bidding consortium which enables the district to purchase supplies and materials at reduced costs.	0
	The district participates in the Educational Services Commission of NJ, Morris County EducationalServices Commision, and the Northern Region Educational Services Commission.	0

**Estimated Tax Rates**

Municipality	Category	Amount
Riverdale Borough	(A) General Fund School Levy	8,391,926
	(D) Total School Levy	8,391,926
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	871,789,500
	(H) Estimated Equalized Valuation (as of 10/01/19)	903,888,979
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9626
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9626
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9284
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9284

Employee Contract List for District

Name	Category	Measure
Anthony Riscica	Job Title	Superintendent
	Job Title II	Interim
	Base Annual Salary Amount	\$147,794
	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	0
	Contracted Number of Annual Sick Days	12
	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
	Total Allowances Amount	\$500
	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	\$6,821
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to 12 sick days
	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
Anthony Riscica	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, CPA	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	07/01/20
	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	20
	Description of Other Contracted Non-Working Days	District Holidays

Employee Contract List for District

Name	Category	Measure
Jayson Gutierrez, CPA	Total Allowances Amount	\$3,505
	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	\$8,173
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to 12 sick days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 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
	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	20
	Description of Other Contracted Non-Working Days	District Holidays
	Total Allowances Amount	\$3,608
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$12,486
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$7,846
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to 12 sick days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 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
	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