

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	280.0	256.0	275.0
On Roll Special Ed Full-Time	43.0	40.0	40.0
On Roll Subtotal	323.0	296.0	315.0
In Private School Placements	8.0	8.0	9.0
Sent to Other Districts Regular	102.5	105.0	105.0
Sent to Other Districts Special Ed	22.0	24.0	24.0
Received	8.0		2.0

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	8,227,378	8,391,926	8,559,765
	Total Tuition	10-1300	22,575	15,000	15,000
	Unrestricted Miscellaneous Revenues	10-1XXX	9,175	13,000	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		8,259,128	8,420,326	8,588,165
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	90,222	90,222	90,222
	Extraordinary Aid	10-3131	0	65,600	65,600
	Categorical Special Education Aid	10-3132	260,790	278,849	361,245
	Categorical Security Aid	10-3177	11,114	11,114	11,114
	Total Revenues from State Sources		362,126	445,785	528,181
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	442,849	405,191
	Withdrawal from Capital Reserve for Local Share	10-307	0	302,000	420,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	161,000	0	0
	Withdrawal from Maintenance Reserve	10-310	35,000	75,000	60,000
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	100,000	100,000
	Adjustment for Prior Year Encumbrances		0	352,224	0
	Actual Revenues (Over)/Under Expenditures		-200,315	0	0
General Fund Revenues	Total Operating Budget		8,616,939	10,138,184	10,101,537
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	10,000	10,000
	Other Revenue from Local Sources	20-1XXX	138	0	0
	Total Revenues from Local Sources	20-1XXX	138	10,000	10,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	25,510	32,316	32,316
	Title II	20-4451-4455	13,563	8,490	8,490
	Title III	20-4491-4494	0	1,700	0
	Title IV	20-4471-4474	11,846	8,500	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	76,408	79,249	79,249
	CARES Act Education Stabilization Fund	20-4530	0	36,285	0
	Coronavirus Relief Fund (CRF)	20-4532	0	21,431	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-ESSER II	20-4534		0	210,773
	Total Revenues from Federal Sources		127,327	187,971	339,328
Special Revenue Fund Revenues	Total Grants and Entitlements		127,465	197,971	349,328
All Fund Revenues	Total Revenues/Sources		8,744,404	10,336,155	10,450,865
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,744,404	10,336,155	10,450,865

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	1,748,399	2,004,101	2,015,235
	Special Education-Instruction	11-2XX-100-XXX	547,617	640,536	722,602
	Basic Skills/Remedial-Instruction	11-230-100-XXX	108,490	165,971	157,677
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	19,750	33,378	36,128
	School-Sponsored Athletics-Instruction	11-402-100-XXX	15,325	25,146	28,188
	Other Instructional Programs-Instruction	11-4XX-100-XXX	11,983	13,417	14,555
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,180,435	2,596,319	2,598,096
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	8,119	26,961	34,177
	Undistributed Expenditures-Health Services	11-000-213-XXX	62,280	69,056	71,333
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	80,717	138,713	148,708
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	80,868	122,459	105,924
	Undistributed Expenditures-Guidance	11-000-218-XXX	65,552	84,458	90,052
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	183,535	207,265	201,053
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	44,779	48,861	52,341
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	94,935	117,271	132,998
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,808	33,090	32,490
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	290,981	282,592	276,403
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	114,146	111,138	109,641
	Undistributed Expenditures-Central Services	11-000-251-XXX	187,860	190,790	180,303
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	24,672	40,415	34,083
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	477,285	626,501	556,895
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	462,181	531,686	578,522
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,033,654	1,233,896	1,310,311
		Total Undistributed Expenditures		5,396,807	6,461,471
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	591	200	200
	Increase In Maintenance Reserve	10-606	34,409	0	0
General Fund Current Expenses	Total General Current Expense		7,883,371	9,344,220	9,487,915

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	174,886	281,596	143,671
	Facilities Acquisition and Construction Services	12-000-400-XXX	257,521	499,196	456,125
	Increase In Capital Reserve	10-604	300,000	0	0
	Interest Deposit to Capital Reserve	10-604	1,161	200	200
	Total Capital Outlay		733,568	780,992	599,996
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	12,972	13,626
	General Fund Grand Total		8,616,939	10,138,184	10,101,537
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	138	0	0
	Student Activity Fund	20-475-XXX-XXX	0	10,000	10,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	25,510	32,316	32,316
	Title II	20-XXX-XXX-XXX	13,563	8,490	8,490
	Title III	20-XXX-XXX-XXX	0	1,700	0
	Title IV	20-XXX-XXX-XXX	11,846	8,500	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	76,408	79,249	79,249
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	36,285	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	21,431	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	210,773
	Total Federal Projects	20-XXX-XXX-XXX	127,327	187,971	339,328
Special Revenue Fund Expenses	Total Special Revenue Funds		127,465	197,971	349,328
All Fund Expenses	Total Expenditures/Appropriations		8,744,404	10,336,155	10,450,865
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,744,404	10,336,155	10,450,865

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	1,010,000	1,050,161	748,361	328,561
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	418,761	418,761	343,961	284,161
	Legal Reserve	791,666	804,009	405,191	0
	Tuition Reserve	100,000	200,000	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	294,031	294,031	250,000	250,000
	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	\$15,169	\$15,462	\$18,857	\$21,071	\$20,099
Total Classroom Instruction	\$8,957	\$9,205	\$10,957	\$12,245	\$11,990
Classroom-Salaries and Benefits	\$8,474	\$8,648	\$9,968	\$10,917	\$10,927
Classroom-General Supplies and Textbooks	\$298	\$357	\$588	\$926	\$759
Classroom-Purchased Services	\$185	\$200	\$401	\$401	\$304
Total Support Services	\$2,301	\$2,271	\$3,119	\$3,477	\$3,337
Support Services-Salaries and Benefits	\$1,690	\$1,763	\$2,247	\$2,458	\$2,286
Total Administrative Costs	\$2,246	\$2,252	\$2,359	\$2,638	\$2,397
Administration Salaries and Benefits	\$1,838	\$1,782	\$1,906	\$2,125	\$1,946
Total Operations and Maintenance of Plant	\$1,472	\$1,580	\$2,148	\$2,414	\$2,060
Operations and Maintenance-Salaries and Benefits	\$736	\$693	\$1,088	\$1,187	\$1,151
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$172	\$132	\$233	\$254	\$264
Total Equipment Costs	\$76	\$519	\$930	\$955	\$458
Legal Costs	\$125	\$141	\$59	\$86	\$61
Employee Benefits as a percentage of salaries*	31.09%	30.63%	32.61%	32.40%	33.18%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
75700	General Fund	11,000	Maint. Machinery/Equip.

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 proberty, 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 Commisision, and the Northern Region Educational Services Commission.	0
Staffing - Other	The district has entered into a shared services agreement with Butler Board of Education for an ESL teacher.	0
Transportation Services, including Fuel	Participate with the Northern Region Educational Services Commissions for regular and special education transportation.	0

Estimated Tax Rates

Municipality	Category	Amount
Riverdale Borough	(A) General Fund School Levy	8,317,503
	(D) Total School Levy	8,317,503
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	870,014,800
	(H) Estimated Equalized Valuation (as of 10/01/20)	940,169,968
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9560
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9560
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8847
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8847

Employee Contract List for District

Name	Category	Measure
Jayson Gutierrez, CPA	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$129,000
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$3,505
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,113
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$8,435
	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

Employee Contract List for District

Name	Category	Measure
Jayson Gutierrez, CPA	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 Coordinator
	Base Annual Salary Amount	\$123,840
	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	07/01/20
	End Date of Contract	06/30/21
	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
Paul Kobliska	Total Allowances Amount	\$5,608
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,113
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$8,098
	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	
Stacy DiLorenzo	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	School Psychologist
	Base Annual Salary Amount	\$90,000
	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
Stacy DiLorenzo	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	09/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	200
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	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	\$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	\$4,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to 10 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
	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
Stacy DiLorenzo	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
Vacant	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$150,000
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$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	\$6,923
Contractual Post-Employment Benefit Description of Payout of Sick days	Up to 12 sick days	

Employee Contract List for District

Name	Category	Measure
Vacant	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