

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	256.0	244.0	242.0
On Roll Special Ed Full-Time	40.0	40.0	46.0
On Roll Subtotal	296.0	284.0	288.0
In Private School Placements	8.0	10.0	12.0
Sent to Other Districts Regular	105.0	104.0	109.0
Sent to Other Districts Special Ed	24.0	22.0	29.0
Received	0.0	0.0	5.0

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	8,391,926	8,559,765	8,717,867
	Total Tuition	10-1300	12,000	15,000	15,000
	Unrestricted Miscellaneous Revenues	10-1XXX	57,391	11,109	7,500
	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		8,461,317	8,586,274	8,740,767
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	90,222	90,222	90,222
	Extraordinary Aid	10-3131	100,427	65,600	65,600
	Categorical Special Education Aid	10-3132	278,849	361,245	423,968
	Categorical Security Aid	10-3177	11,114	11,114	20,869
	Total Revenues from State Sources		480,612	528,181	600,659
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	405,191	1,119,125
	Withdrawal from Capital Reserve for Local Share	10-307	0	420,000	0
	Withdrawal from Maintenance Reserve	10-310	0	60,000	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	0	100,000
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	100,000	0
	Adjustment for Prior Year Encumbrances		0	236,039	0
	Actual Revenues (Over)/Under Expenditures		-769,387	0	0
General Fund Revenues	Total Operating Budget		8,172,542	10,335,685	10,560,551
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	24,794	10,000	10,000
	Other Revenue from Local Sources	20-1XXX	0	1,494	0
	Total Revenues from Local Sources	20-1XXX	24,794	11,494	10,000
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	7,445	0
	Total Revenues from State Sources		0	7,445	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	29,389	83,774	38,227
	Title II	20-4451-4455	0	16,590	8,490
	Title IV	20-4471-4474	6,355	20,000	8,500
	ARP-IDEA Preschool	20-4409	0	1,171	0
	ARP-IDEA Basic	20-4419	0	13,739	0
	IDEA Part B (Handicapped)	20-4420-4429	79,249	74,937	59,949
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	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 Grant	20-4544	0	45,000	0
	ARP-ESSER	20-4540	0	316,377	0
	CARES Act Education Stabilization Fund	20-4530	26,878	0	0
	Coronavirus Relief Fund (CRF)	20-4532	21,431	0	0
	CRRSA Act-ESSER II	20-4534	0	140,773	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	Other	20-4XXX	0	69,526	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
		Total Revenues from Federal Sources		163,302	981,887
Special Revenue Fund Revenues	Total Grants and Entitlements		192,816	1,000,826	125,166
All Fund Revenues	Total Revenues/Sources		8,365,358	11,336,511	10,685,717
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,365,358	11,336,511	10,685,717

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	1,815,973	2,055,401	2,098,840
	Special Education-Instruction	11-2XX-100-XXX	539,835	722,602	697,851
	Basic Skills/Remedial-Instruction	11-230-100-XXX	165,961	157,677	265,408
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	10,800	36,128	50,128
	School-Sponsored Athletics-Instruction	11-402-100-XXX	9,423	29,148	26,833
	Other Instructional Programs-Instruction	11-4XX-100-XXX	12,181	14,555	13,990
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,179,340	2,646,742	2,691,452
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	22,107	34,237	31,634
	Undistributed Expenditures-Health Services	11-000-213-XXX	61,952	71,273	79,715
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	79,343	148,708	224,349
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	75,529	105,924	116,531
	Undistributed Expenditures-Guidance	11-000-218-XXX	82,228	90,052	88,543
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	193,095	201,053	133,099
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	48,762	52,341	53,816
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	85,940	110,081	150,300
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,757	32,490	32,990
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	262,281	262,628	296,501
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	111,278	99,773	111,452
	Undistributed Expenditures-Central Services	11-000-251-XXX	168,349	174,234	141,259
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	30,307	63,404	41,175
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	414,917	601,517	626,564
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	473,044	578,522	615,808
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,001,709	1,310,311	1,217,390
	Total Undistributed Expenditures			5,299,938	6,583,290
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		7,854,111	9,599,001	9,805,828

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	132,207	212,611	123,671
	Facilities Acquisition and Construction Services	12-000-400-XXX	173,252	510,247	630,852
	Interest Deposit to Capital Reserve	10-604	0	200	200
	Total Capital Outlay		305,459	723,058	754,723
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	12,972	13,626	0
	General Fund Grand Total		8,172,542	10,335,685	10,560,551
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	0	1,494	0
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	7,445	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	7,445	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	29,389	83,774	38,227
	Title II	20-XXX-XXX-XXX	0	16,590	8,490
	Title IV	20-XXX-XXX-XXX	6,355	20,000	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	79,249	74,937	59,949
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	13,739	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	1,171	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	26,878	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	21,431	0	0
	Nonpublic Technology Funds Under CRF	20-482-xxx-xxx	0	69,526	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	140,773	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	316,377	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	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	163,302	981,887	115,166

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses	Total Special Revenue Funds		192,816	1,000,826	125,166
All Fund Expenses	Total Expenditures/Appropriations		8,365,358	11,336,511	10,685,717
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,365,358	11,336,511	10,685,717

**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	294,031	361,728	361,728	361,728
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,050,161	1,239,371	819,571	819,771
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	418,761	334,312	274,512	274,712
	Legal Reserve	804,009	1,524,316	1,119,125	0
	Unemployment Fund	37,959	30,766	30,766	30,766
	Tuition Reserve	200,000	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 Special Revenue Fund	Student Activity Fund	22,614	17,894	17,894	17,894
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for 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	\$15,462	\$17,326	\$20,099	\$22,442	\$22,564
Total Classroom Instruction	\$9,205	\$10,669	\$11,990	\$13,396	\$13,480
Classroom-Salaries and Benefits	\$8,648	\$9,713	\$10,927	\$12,080	\$12,596
Classroom-General Supplies and Textbooks	\$357	\$710	\$759	\$981	\$623
Classroom-Purchased Services	\$200	\$245	\$304	\$336	\$261
Total Support Services	\$2,271	\$2,666	\$3,337	\$3,639	\$3,700
Support Services-Salaries and Benefits	\$1,763	\$2,058	\$2,286	\$2,649	\$2,418
Total Administrative Costs	\$2,252	\$2,331	\$2,397	\$2,621	\$2,477
Administration Salaries and Benefits	\$1,782	\$1,853	\$1,946	\$2,040	\$1,923
Total Operations and Maintenance of Plant	\$1,580	\$1,542	\$2,060	\$2,435	\$2,527
Operations and Maintenance-Salaries and Benefits	\$693	\$698	\$1,151	\$1,273	\$1,580
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$132	\$84	\$264	\$296	\$323
Total Equipment Costs	\$519	\$440	\$458	\$749	\$429
Legal Costs	\$141	\$98	\$61	\$67	\$80
Employee Benefits as a percentage of salaries*	30.63%	29.78%	33.18%	33.16%	28.57%

\*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)
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	Borough provides trash pick-up to the district at no cost. Borough provides snow removal and ice melt distribution at no cost. Borough and district share use of the gym and fields for recreation. Borough and district's maintenance/custodial department(s) work collaboratively on projects.	0
Purchasing	The district participates in the ACES program which allows the district to purchase utilities at a reduced cost. The district participates in the Ed-Data Cooperative bidding consortium which enables the district to purchase supplies and materials at reduced costs. The district participates in the Educational Services Commission of NJ, Morris County EducationalServices Commisision, and the Northern Region Educational Services Commission.	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	8,645,363
	(D) Total School Levy	8,645,363
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	892,663,732
	(H) Estimated Equalized Valuation (as of 10/01/21)	986,136,125
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9685
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9685
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8767
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8767

Employee Contract List for District

Name	Category	Measure
Jayson Gutierrez	Job Title	Superintendent
	Job Title II	Superintendent
	Base Annual Salary Amount	\$156,900
	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	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	None Reported
	Total Allowances Amount	\$5,415
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,921
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$10,259
	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	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	Principal
	Base Annual Salary Amount	\$126,317
	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	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	None Reported	

Employee Contract List for District

Name	Category	Measure
Paul Kobliska	Total Allowances Amount	\$1,554
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,872
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$8,212
	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	Psychologist
	Job Title II	Supervisor of Special Ser
	Base Annual Salary Amount	\$91,800
	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
	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	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	None Reported
	Total Allowances Amount	\$1,670
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
Stacy DiLorenzo	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,407
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$4,590
	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