

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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
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
Subtotal - Revenues From Local Sources		7,967,521	8,123,640	8,260,778
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
Subtotal - Revenues From State Sources		408,705	382,732	444,126
Budgeted Fund Balance - Operating Budget	10-303	0	199,004	392,848
Withdrawal From Cap Res-For Local Share	10-307	0	48,000	161,000
Withdrawal From Maint. Reserve	10-310	0	12,000	35,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	100,000	0
Adjustment For Prior Year Encumbrances		0	57,216	0
Actual Revenues (Over)/Under Expenditures		-201,470	0	0
Total Operating Budget		8,174,756	8,922,592	9,293,752

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	3,381	0	0
Total Revenues From Local Sources	20-1XXX	3,381	0	0
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
Total Grants And Entitlements		95,110	153,180	113,143
Total Revenues/Sources		8,269,866	9,075,772	9,406,895
Total Revenues/Sources Net of Transfers		8,269,866	9,075,772	9,406,895

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
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-Spon. Co/Extra Curr. Actvts. - Inst	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
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,594,432	2,569,294	2,557,625
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	7,987	9,066	15,185
Undist. Expenditures - Health Services	11-000-213-XXX	59,759	61,532	64,653
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	125,512	119,700	123,045
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	61,381	89,365	90,402
Undist. Expenditures - Guidance	11-000-218-XXX	16,374	55,935	65,887
Undist. Expenditures - Child Study Teams	11-000-219-XXX	181,331	176,688	192,100
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	27,472	37,375	71,032
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	89,093	92,791	79,756
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,527	15,293	30,540
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	292,718	316,186	286,087
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	106,867	123,213	114,305
Undist. Expend. - Central Services	11-000-251-XXX	161,441	173,915	182,073
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	19,000	35,371	36,360
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	460,057	462,045	506,177
Undist. Expend.-Student Transportation Serv.	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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Interest Earned On Maintenance Reserve	10-606	0	200	200
Total General Current Expense		8,138,986	8,594,267	8,745,277
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	17,000	13,150
Facilities Acquisition And Const. Serv.	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 Grand Total		8,174,756	8,922,592	9,293,752
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,381	0	0
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
Total Special Revenue Funds		95,110	153,180	113,143
Total Expenditures/Appropriations		8,269,866	9,075,772	9,406,895
Total Expenditures Net of Transfers		8,269,866	9,075,772	9,406,895

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
Unrestricted	General Operating Budget	376,866	301,694	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	596,654	677,731	779,931	619,131
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	418,761	418,761	406,961	372,161
Restricted for General Operating Budget	Legal Reserve	376,477	591,852	392,848	0
Restricted for General Operating Budget	Tuition Reserve	100,000	100,000	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

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

Item	Line Number	Source	Amount	Explanation
1	600	Capital Reserve	161,000	Science Lab and Maker Space
1	630	Maintenance Reserve	35,000	Facilities Maintenance



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

ID=Riverdale Borough

Category	Amount
(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

Name=Geoffrey Gordon

Category	Measure
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

Name=Geoffrey Gordon

Category	Measure
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

Name=Jayson Gutierrez

Category	Measure
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
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

Name=Jayson Gutierrez

Category	Measure
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

Name=Paul Kobliska

Category	Measure
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
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

Name=Paul Kobliska

Category	Measure
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