

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	289.0	285.0	290.0
On Roll Special Ed Full-Time	49.0	48.0	48.0
On Roll Subtotal	338.0	333.0	338.0
In Private School Placements	10.0	8.0	10.0
Sent to Other Districts Regular	92.5	100.5	119.0
Sent to Other Districts Special Ed	13.0	18.0	0.0
Received	16.0	15.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,761,669	7,916,902	8,075,240
Total Tuition	10-1300	58,848	34,500	30,000
Unrestricted Miscellaneous Revenues	10-1XXX	49,506	18,000	18,000
Interest Earned On Maintenance Reserve	10-1XXX	0	0	200
Interest Earned On Capital Reserve Funds	10-1XXX	0	200	200
Subtotal - Revenues From Local Sources		7,870,023	7,969,602	8,123,640
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	23,437	23,437	65,348
Extraordinary Aid	10-3131	185,317	82,000	82,000
Categorical Special Education Aid	10-3132	206,232	224,270	224,270
Categorical Security Aid	10-3177	11,114	11,114	11,114
Parcc Readiness Aid	10-3181	4,430	4,430	0
Per Pupil Growth Aid	10-3182	4,430	4,430	0
Professional Learning Community Aid	10-3183	4,680	4,680	0
Other State Aids	10-3XXX	4,350	0	0
Subtotal - Revenues From State Sources		443,990	354,361	382,732
Budgeted Fund Balance - Operating Budget	10-303	0	196,672	199,004
Withdrawal From Cap Res-For Local Share	10-307	0	19,645	48,000
Withdrawal From Maint. Reserve	10-310	0	6,000	12,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	0	100,000
Transfers From Other Funds	10-5200	14,546	0	0
Adjustment For Prior Year Encumbrances		0	77,026	0
Actual Revenues (Over)/Under Expenditures		-310,005	0	0
Total Operating Budget		8,018,554	8,623,306	8,865,376
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Other Revenue From Local Sources	20-1XXX	8,237	0	0
Total Revenues From Local Sources	20-1XXX	8,237	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	36,672	35,702	29,191
Title II	20-4451-4455	3,900	8,249	6,859
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	78,152	76,246	64,809
Total Revenues From Federal Sources		118,724	130,197	109,359
Total Grants And Entitlements		126,961	130,197	109,359
Total Revenues/Sources		8,145,515	8,753,503	8,974,735
Total Revenues/Sources Net of Transfers		8,145,515	8,753,503	8,974,735

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,553,681	1,595,952	1,691,473
Special Education - Instruction	11-2XX-100-XXX	624,387	618,011	601,632
Basic Skills/Remedial - Instruction	11-230-100-XXX	66,473	110,404	112,531
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	21,135	26,805	27,981
School-Sponsored Athletics - Instruction	11-402-100-XXX	17,989	19,936	19,746
Other Instructional Programs - Instruction	11-4XX-100-XXX	11,086	11,516	12,664
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,514,907	2,742,184	2,587,937
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	8,628	8,907	9,066
Undist. Expenditures - Health Services	11-000-213-XXX	49,638	59,911	61,532
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	147,810	135,773	119,700
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	94,207	133,360	89,365
Undist. Expenditures - Guidance	11-000-218-XXX	13,580	17,889	44,475
Undist. Expenditures - Child Study Teams	11-000-219-XXX	190,688	197,578	187,952
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	30,995	30,921	29,875
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	77,659	89,676	91,888
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	19,278	26,658	22,613
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	293,530	314,378	296,698
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	106,697	120,898	113,001
Undist. Expend. - Central Services	11-000-251-XXX	156,555	181,313	153,321
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	10,005	28,015	33,871
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	445,016	477,174	417,946
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	523,240	585,742	586,734
Personal Services - Employee Benefits	11-XXX-XXX-2XX	996,442	1,054,335	1,224,850
Total Undistributed Expenditures		5,678,875	6,204,712	6,070,824
Interest Earned On Maintenance Reserve	10-606	0	0	200
Total General Current Expense		7,973,626	8,587,336	8,537,051

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	12,498	0	17,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	32,430	35,770	311,125
Interest Deposit To Capital Reserve	10-604	0	200	200
Total Capital Outlay		44,928	35,970	328,325
General Fund Grand Total		8,018,554	8,623,306	8,865,376
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	8,237	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	36,672	35,702	29,191
Title II	20-XXX-XXX-XXX	3,900	8,249	6,859
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	78,152	76,246	64,809
Total Federal Projects	20-XXX-XXX-XXX	118,724	130,197	109,359
Total Special Revenue Funds		126,961	130,197	109,359
Total Expenditures/Appropriations		8,145,515	8,753,503	8,974,735
Total Expenditures Net of Transfers		8,145,515	8,753,503	8,974,735

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	319,199	376,866	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	481,585	596,654	734,876	687,076
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	379,825	418,761	412,761	400,961
Restricted for General Operating Budget	Legal Reserve	433,114	376,477	199,004	0
Restricted for General Operating Budget	Tuition Reserve	0	100,000	100,000	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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,615	\$14,472	\$15,184	\$15,794	\$15,864
Total Classroom Instruction	\$7,710	\$8,535	\$8,845	\$9,047	\$9,495
Classroom-Salaries and Benefits	\$7,390	\$7,882	\$8,264	\$8,426	\$8,882
Classroom-General Supplies and Textbooks	\$210	\$408	\$215	\$291	\$363
Classroom-Purchased Services	\$110	\$245	\$366	\$329	\$250
Total Support Services	\$2,368	\$2,231	\$2,536	\$2,521	\$2,448
Support Services-Salaries and Benefits	\$1,688	\$1,543	\$1,757	\$1,728	\$1,921
Total Administrative Costs	\$1,970	\$2,069	\$2,152	\$2,425	\$2,246
Administration Salaries and Benefits	\$1,508	\$1,670	\$1,765	\$2,029	\$1,820
Total Operations and Maintenance of Plant	\$1,387	\$1,473	\$1,458	\$1,604	\$1,448
Operations and Maintenance-Salaries and Benefits	\$781	\$691	\$705	\$711	\$803
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$162	\$146	\$173	\$177	\$183
Total Equipment Costs	\$0	\$37	\$0	\$0	\$50
Legal Costs	\$49	\$75	\$47	\$48	\$47
Employee Benefits as a percentage of salaries*	32.48%	32.22%	32.79%	31.78%	35.78%

\*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 2017-18 revised appropriations and the 2018-19 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.

Item	Line Number	Source	Amount	Explanation
1	190	Parent Tuition	30,000	Pre K inclusion program
1	300	Misc revenues, prior year refunds and rental fees	18,000	Estimated projections



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Others	Purchasing - ACES gas and electric utilities	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	Township of Riverdale - snow removal and ice melt distribution	0
Others	Township of Riverdale - shared use of gym, grounds and fields for recreation	0
Others	Township of Riverdale - DARE training	0
Others	Township of Riverdale - ground/facility lease of Community Center	0
Others	Purchasing - ESC of Morris County co op purchase of supplies, training and environmental servies	0

ID=Riverdale Borough

Category	Amount
(A) General Fund School Levy	7,996,071
(D) Total School Levy	7,996,071
(B) Estimated Net Taxable Valuation (as of 10/01/17)	777,254,900
(H) Estimated Equalized Valuation (as of 10/01/17)	936,198,874
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0288
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0288
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8541
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8541

Name=Jayson Gutierrez

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$110,000
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	07/01/18
End Date of Contract	06/30/19
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	\$3,175
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,324
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$2,115
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout 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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Jayson Gutierrez

Category	Measure
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=Vicki Pede

Category	Measure
Job Title	Superintendent
Job Title II	Dir. of Special Services
Base Annual Salary Amount	\$140,454
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	07/01/18
End Date of Contract	06/30/22
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
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	\$8,612
Total Bonuses Amount	\$21,391
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,278
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$33,112
Contractual Post-Employment Benefit Description of Payout of Sick days	Max paid for unused sick leave upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max paid for unused vacation leave upon separation or retirement
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

Name=Vicki Pede

Category	Measure
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