

MORRIS - RIVERDALE BORO
Advertised Enrollments

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	303	292	376
Pupils On Roll - Special Full-Time	40	42	42
Subtotal - Pupils On Roll	343	334	418
Private School Placements	9	7	0
Pupils Sent to Other Districts-Reg Prog	80	92	92
Pupils Sent to Other Dists-Spec Ed Prog	21	17	27
Pupils Received	0	2	0

MORRIS - RIVERDALE BORO
Advertised Revenues

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,492,687	6,562,424	7,004,522
Total Tuition	10-1300	25,200	27,500	28,600
Unrestricted Miscellaneous Revenues	10-1XXX	12,261	10,538	11,400
Interest Earned On Capital Reserve Funds	10-1XXX	56	200	200
Subtotal - Revenues From Local Sources		6,530,204	6,600,662	7,044,722
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	0	18,800	20,048
Extraordinary Aid	10-3131	113,960	113,960	0
Categorical Special Education Aid	10-3132	193,397	212,928	209,761
Categorical Security Aid	10-3177	0	7,875	9,794
Other State Aids	10-3XXX	4,586	0	0
Subtotal - Revenues From State Sources		311,943	353,563	239,603
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	13,188	0	0
Subtotal - Revenues From Federal Sources		13,188	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	371,502	242,682
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	21,143	0	0
Withdrawal From Maint. Reserve	10-310	0	69,176	0
Adjustment For Prior Year Encumbrances		0	98,726	0
Actual Revenues (Over)/Under Expenditures		-278,387	0	0
Total Operating Budget		6,598,091	7,493,629	7,527,007
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	23	0	0

MORRIS - RIVERDALE BORO
Advertised Revenues

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Revenues From Local Sources	20-1XXX	23	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	19,138	16,267	11,387
Title II	20-4451-4455	5,472	4,651	3,256
Title III	20-4491-4494	1,010	858	600
I.D.E.A. Part B (Handicapped)	20-4420-4429	84,300	71,655	50,159
Total Revenues From Federal Sources		109,920	93,431	65,402
Total Grants And Entitlements		109,943	93,431	65,402
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	323,941	325,637	0
Total Revenues From Local Sources		323,941	325,637	0
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		323,941	325,638	0
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		323,940	325,638	0
Total Revenues/Sources		7,031,974	7,912,698	7,592,409
Total Revenues/Sources Net of Transfers		7,031,974	7,912,698	7,592,409

MORRIS - RIVERDALE BORO
Advertised Appropriations

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,526,017	1,584,385	1,596,091
Special Education - Instruction	11-2XX-100-XXX	297,431	296,598	306,303
Basic Skills/Remedial - Instruction	11-230-100-XXX	37,249	62,792	64,933
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	19,194	26,835	27,300
School-Sponsored Athletics - Instruction	11-402-100-XXX	15,978	18,955	19,210
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,037,852	2,453,736	2,557,450
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	18,773	17,340	17,850
Undist. Expenditures - Health Services	11-000-213-XXX	72,135	72,775	75,735
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	96,485	96,780	97,178
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	87,288	127,356	119,585
Undist. Expenditures - Guidance	11-000-218-XXX	19,824	19,841	20,350
Undist. Expenditures - Child Study Teams	11-000-219-XXX	197,945	204,378	211,246
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	53,671	56,937	68,908
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	9,329	16,075	16,360
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	292,729	319,389	282,393
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	115,789	118,140	116,100
Undist. Expend. - Central Services	11-000-251-XXX	132,104	155,461	149,391
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	360,817	438,486	426,172
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	339,556	416,633	444,980
Personal Services - Employee Benefits	11-XXX-XXX-2XX	703,115	747,994	853,725
Total Undistributed Expenditures		4,537,412	5,261,321	5,457,423
Total General Current Expense		6,433,281	7,250,886	7,471,260
Capital Expenditures:				
Equipment	12-XXX-XXX-730	38,980	0	29,655

MORRIS - RIVERDALE BORO
Advertised Appropriations

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	242,543	25,892
Capital Reserve - Transfer To Capital Projects	12-000-400-931	21,143	0	0
Increase In Capital Reserve	10-604	100,000	0	0
Interest Deposit To Capital Reserve	10-604	56	200	200
Total Capital Outlay		160,179	242,743	55,747
Transfer Of Funds To Charter Schools	10-000-100-56X	4,631	0	0
General Fund Grand Total		6,598,091	7,493,629	7,527,007
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	23	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	19,138	16,267	11,387
Title II	20-XXX-XXX-XXX	5,472	4,651	3,256
Title III	20-XXX-XXX-XXX	1,010	858	600
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	84,300	71,655	50,159
Total Federal Projects	20-XXX-XXX-XXX	109,920	93,431	65,402
Total Special Revenue Funds		109,943	93,431	65,402
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	323,940	325,638	0
Total Debt Service Funds		323,940	325,638	0
Total Expenditures/Appropriations		7,031,974	7,912,698	7,592,409
Total Expenditures Net of Transfers		7,031,974	7,912,698	7,592,409

MORRIS - RIVERDALE BORO
Advertised Recapitulation of Balances

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	351,317	367,788	250,000	250,000
--Repayment of Debt	0	1	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	173,243	252,156	252,356	252,556
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	55,000	205,000	253,612	253,612
--Legal Reserve	483,179	614,184	242,682	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

MORRIS - RIVERDALE BORO
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,707	\$11,876	\$11,766	\$13,115	\$10,691
Total Classroom Instruction	\$7,151	\$6,731	\$6,476	\$7,194	\$5,975
Classroom-Salaries and Benefits	\$6,686	\$6,279	\$6,061	\$6,641	\$5,611
Classroom-General Supplies and Textbooks	\$322	\$237	\$258	\$375	\$226
Classroom-Purchased Services	\$143	\$216	\$157	\$178	\$138
Total Support Services	\$2,095	\$1,921	\$1,936	\$2,170	\$1,826
Support Services-Salaries and Benefits	\$1,694	\$1,443	\$1,496	\$1,641	\$1,440
Total Administrative Costs	\$2,017	\$1,912	\$1,904	\$2,127	\$1,603
Administration Salaries and Benefits	\$1,672	\$1,608	\$1,548	\$1,697	\$1,295
Legal Costs	\$90	\$51	\$41	\$46	\$29
Total Operations and Maintenance of Plant	\$1,294	\$1,175	\$1,286	\$1,445	\$1,137
Operations and Maintenance-Salaries and Benefits	\$622	\$580	\$581	\$636	\$520
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$137	\$124	\$151	\$165	\$137
Total Equipment Costs	\$30	\$114	\$0	\$0	\$71
Employee Benefits as a percentage of salaries*	25.86%	25.68%	26.10%	26.10%	29.20%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

*Does not include pension and social security paid by the State on-behalf of the district.

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 (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education> (under Finance), when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2012-13 revised appropriations and the 2013-14 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.

** Federal and State funds in the blended resource school-based budgets.

MORRIS - RIVERDALE BORO
Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Professional Staff Development	Pompton Lakes Board of Education staff training, articulation, Title III Consortium, joint curriculum development, translation services where appropriate.	0.00
Professional Staff Development	Morris County ETTC membership (Educational Technology Training Center) provides training that integrates technology education and activities for all grade levels and content areas to meet the NJ CCCS.	0.00
Insurance Coverages and Benefits	NJ Pooled Insurance Program for all district insurance requirements.	0.00
Special Education Services	Passaic County Educational Services Commission provides physical therapy services.	0.00
Banking	Asbury Park Information Technology Center (APITC) payroll, accounting software and banking transfers.	0.00
Others	DARE training by local police, school building serves as an emergency evacuation site, local community groups use of fields & facilities.	0.00
Others	Riverdale Community Center building leased to the borough for \$1 annually.	0.00
Others	Passaic Ed. Services Commission after (school) care program.	0.00
Transportation Services, including Fuel	Passaic County Educational Services Commission provides coordinated special & vocational educational busing.	0.00
Transportation Services, including Fuel	Educational Services of Morris County provides special & vocational education busing.	0.00
Purchasing - Telephone	E-Rate program subsidized funding for telephone & data communication.	0.00
Purchasing - Power/Utilities	ACES participation for gas & electric group purchasing.	0.00
Purchasing - Supplies	Educational Services Commission of Morris County provides co-op purchasing for supplies & materials, also Health & Safety training courses.	0.00
Public Works (fire/snow/trash/water)	In addition to fire, snow removal trash collection the borough provides vehicle maintenance & repair, sidewalk replacement, tree removal, sewer & water usage, heavy equipment availability, building maintenance/renovation, crossing guard.	0.00

MORRIS - RIVERDALE BORO
Estimated Tax Rates

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,783,473
(B) Estimated Net Taxable Valuation (as of 10/01/12)	910,988,207
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.7446
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,946,292
(E) Estimated Net Taxable Valuation (as of 10/01/12)	910,988,207
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.7625

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,783,473
(H) Estimated Equalized Valuation (as of 10/01/12)	870,344,945
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7794
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,946,292
(K) Estimated Equalized Valuation (as of 10/01/12)	870,344,945
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.7981

MORRIS - RIVERDALE BORO
Employee Contract List for District

NAME=Betty Ann Wyks

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$188,160
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/08
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	5
Description of Other Contracted Non-Working Days	Family Leave Bereavement
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	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

MORRIS - RIVERDALE BORO
Employee Contract List for District

NAME=Betty Ann Wyks

CATEGORY	MEASURE
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	n/a
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	n/a
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	n/a
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	n/a
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	n/a
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	Contract expires 6/2013, new contract under negotiations
Additional Comment 2	n/a
Additional Comment 3	n/a

NAME=Gary Grembowiec

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$109,300
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	

MORRIS - RIVERDALE BORO
Employee Contract List for District

NAME=Gary Grembowiec

CATEGORY	MEASURE
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
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	5
Description of Other Contracted Non-Working Days	Family Leave Bereavement
Total Allowances Amount	1000
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	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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	n/a
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	n/a
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	n/a

**MORRIS - RIVERDALE BORO
Employee Contract List for District**

NAME=Gary Grembowiec

CATEGORY	MEASURE
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	n/a
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	n/a
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	n/a
Additional Comment 1	n/a
Additional Comment 2	n/a
Additional Comment 3	n/a

NAME=Trisha Soucy

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$105,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
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

MORRIS - RIVERDALE BORO
Employee Contract List for District

NAME=Trisha Soucy

CATEGORY	MEASURE
Number of Other Contracted Non-Working Days	5
Description of Other Contracted Non-Working Days	Family Leave Bereavement
Total Allowances Amount	0
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	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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	n/a
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	n/a
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	n/a
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	n/a
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	n/a
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	n/a
Additional Comment 1	n/a
Additional Comment 2	n/a
Additional Comment 3	n/a