Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	233.0	230.0	251.0
On Roll Special Ed Full-Time	41.0	35.0	37.0
On Roll Subtotal	274.0	265.0	288.0
In Private School Placements	5.5	5.0	6.0
Sent to Other Districts Regular	107.0	98.0	125.0
Sent to Other Districts Special Ed	22.5	21.0	20.0
Received		13.0	16.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	9,084,342	9,430,877	9,900,495
	Total Tax Levy	10-121x	9,084,342	9,430,877	9,900,495
	Total Tuition	10-1300	57,964	52,000	52,000
	Unrestricted Miscellaneous Revenues	10-1XXX	156,753	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	15,004	200	200
	Interest Earned on Capital Reserve Funds	10-1XXX	93,444	200	200
	Total Revenues from Local Sources		9,407,507	9,483,277	9,952,895
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	128,697	101,863	125,665
	Extraordinary Aid	10-3131	67,823	65,600	65,600
	Categorical Special Education Aid	10-3132	474,868	517,628	488,633
	Categorical Security Aid	10-3177	49,170	72,408	75,722
	Other State Aids	10-3XXX	7,005	0	0
	Total Revenues from State Sources		727,563	757,499	755,620
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,334,244	1,094,200
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	280,000	800,000	907,376
	Withdrawal from Maintenance Reserve	10-310	100,000	100,000	100,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	100,000	100,000	100,000
	Transfers from Other Funds	10-5200	578,232	0	0
	Adjustment for Prior Year Encumbrances		0	149,294	0
	Actual Revenues (Over)/Under Expenditures		-638,694	0	0
General Fund Revenues	Total Operating Budget		10,554,608	12,724,314	12,910,091
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	35,868	10,000	10,000
	Other Revenue from Local Sources	20-1XXX	68	436	0
	Total Revenues from Local Sources	20-1XXX	35,936	10,436	10,000

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	63,030	162,132	113,492
	Title II	20-4451-4455	4,530	22,666	15,866
	Title IV	20-4471-4474	11,019	16,500	11,550
	IDEA Part B (Handicapped)	20-4420-4429	77,528	121,002	84,701
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	10,567	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	3,975	0	0
	ARP-ESSER	20-4540	12,613	0	0
	Total Revenues from Federal Sources		183,262	322,300	225,609
Special Revenue Fund Revenues	Total Grants and Entitlements		212,821	332,736	235,609
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	829,970	941,686	1,204,225
	Total Revenues from Local Sources		829,970	941,686	1,204,225
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	230,396	261,407	261,654
Debt Service Fund Revenues from Other Sources	Withdrawal from Debt Service Reserve	40-313	230,396	0	0
	Total Local Repayment of Debt		1,290,762	1,203,093	1,465,879
	Actual Revenues (Over)/Under Expenditures		-230,396	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,060,366	1,203,093	1,465,879
All Fund Revenues	Total Revenues/Sources		11,827,795	14,260,143	14,611,579
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		11,827,795	14,260,143	14,611,579

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,024,268	2,319,199	2,208,869
	Special Education-Instruction	11-2XX-100-XXX	753,760	807,370	840,898
	Basic Skills/Remedial-Instruction	11-230-100-XXX	99,322	133,226	135,844
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	45,689	78,819	52,844
	School-Sponsored Athletics-Instruction	11-402-100-XXX	21,821	25,005	24,705
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	1,356	4,500	5,000
	Other Instructional Programs-Instruction	11-4XX-100-XXX	14,380	15,105	15,055
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,098,969	2,221,683	2,418,029
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	40,128	43,439	85,168
	Undistributed Expenditures-Health Services	11-000-213-XXX	95,077	107,641	103,025
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	111,399	132,787	214,861
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	92,104	116,950	115,816
	Undistributed Expenditures-Guidance	11-000-218-XXX	66,117	89,978	69,001
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	320,060	352,775	294,472
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	84,326	158,527	186,237
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	131,160	203,857	224,692
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,387	34,350	30,180
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	326,765	298,692	310,338
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	108,661	90,352	48,380
	Undistributed Expenditures-Central Services	11-000-251-XXX	166,124	146,150	178,588
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	56,152	78,945	86,569
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	639,517	1,208,050	1,187,176
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	703,619	875,270	949,315
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,168,153	1,423,043	2,047,253
	Total Undistributed Expenditures		6,216,718	7,582,489	8,549,100

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	200	200
	Increase In Maintenance Reserve	10-606	15,004	0	0
General Fund Current Expenses	Total General Current Expense		9,192,318	10,965,913	11,832,515
Capital Outlay	Equipment	12-XXX-XXX-730	106,041	454,707	110,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	62,805	1,303,494	967,376
	Increase In Capital Reserve	10-604	1,100,000	0	0
	Interest Deposit to Capital Reserve	10-604	93,444	200	200
	Total Capital Outlay		1,362,290	1,758,401	1,077,576
General Fund Expenses and Transfers	General Fund Grand Total		10,554,608	12,724,314	12,910,091
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	68	436	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	63,030	162,132	113,492
	Title II	20-XXX-XXX-XXX	4,530	22,666	15,866
	Title IV	20-XXX-XXX-XXX	11,019	16,500	11,550
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	77,528	121,002	84,701
	ARP-ESSER Grant Program	20-487-xxx-xxx	12,613	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	10,567	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	3,975	0	0
	Total Federal Projects	20-XXX-XXX-XXX	183,262	322,300	225,609
Special Revenue Fund Expenses	Total Special Revenue Funds		212,821	332,736	235,609
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,060,366	1,203,093	1,465,879
	Total Debt Service Funds		1,060,366	1,203,093	1,465,879
All Fund Expenses	Total Expenditures/Appropriations		11,827,795	14,260,143	14,611,579
Expenses Net of Transfers	Total Expenditures Net of Transfers		11,827,795	14,260,143	14,611,579

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	286,739	259,228	259,228	251,500
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	3,611,106	4,524,550	3,724,750	2,817,574
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	418,761	418,761	318,961	219,161
	Legal Reserve	1,865,414	2,420,716	1,086,472	0
	Unemployment Fund	19,399	19,399	19,399	19,399
	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	22,547	28,924	28,924	28,924
	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	$19,894	$22,445	$28,010	$29,693	$29,392
Total Classroom Instruction	$11,621	$12,854	$15,134	$15,721	$15,534
Classroom-Salaries and Benefits	$10,885	$12,158	$14,237	$14,841	$14,582
Classroom-General Supplies and Textbooks	$403	$400	$468	$493	$629
Classroom-Purchased Services	$332	$296	$429	$387	$322
Total Support Services	$3,584	$4,012	$5,233	$5,559	$5,894
Support Services-Salaries and Benefits	$2,868	$3,060	$3,655	$3,897	$4,301
Total Administrative Costs	$2,707	$2,770	$2,875	$2,775	$2,742
Administration Salaries and Benefits	$1,884	$2,069	$2,041	$2,031	$1,906
Total Operations and Maintenance of Plant	$1,756	$2,492	$4,394	$5,117	$4,794
Operations and Maintenance-Salaries and Benefits	$889	$1,096	$2,346	$2,477	$2,226
Board Contribution to Food Services	$30	$0	$0	$0	$0
Total Extracurricular Costs	$168	$291	$345	$489	$363
Total Equipment Costs	$527	$373	$1,601	$1,716	$382
Legal Costs	$62	$109	$89	$59	$86
Employee Benefits as a percentage of salaries*	25.95%	28.10%	29.30%	29.10%	43.25%

*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.nj.gov/education/guide/. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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 i a pooled insurance program that enables us to purchase property , liability, and other insuracne at a discounted rate.	0
Municipal/Public Works	The borough provided trash pick up to the district at no cost. They also provide snow removal and ice distribution at no cost.	0
	The Borough provides the district with a SRO office at a Discounted rate while school is in session	0
Purchasing	The district participates in ACES program which allows the district to purchase utilities at a reduced cost. District also participates in the EdData Cooperative bidding	0
Transportation Services, including Fuel	The district participates with Educational Services of Morris County for Regular and Special Education transportation	0
	Co-ordinate with Pompton Lakes to Map out transportation routes and collect b_6T information for District	0

Estimated Tax Rates

Municipality	Category	Amount
Riverdale Borough	(A) General Fund School Levy	9,539,352
	(D) Total School Levy	10,743,577
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	1,023,796,411
	(H) Estimated Equalized Valuation (as of 10/01/25)	1,173,402,504
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.9318
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.0494
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.8130
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.9156

Employee Contract List for District

Name	Category	Measure
Jayson Gutierrez	Job Title	Superintendent
	Job Title II	none
	Base Annual Salary Amount	$175,000
	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	07/01/26
	End Date of Contract	06/30/27
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	$11,000
	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	$32,163
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payout upon retirement only
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout upon retirement or separation
	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
Mark Sernatinger	Job Title	Principal
	Job Title II	none
	Base Annual Salary Amount	$144,534
	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	07/01/26
	End Date of Contract	06/30/27
	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	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Mark Sernatinger	Total Allowances Amount	$3,335
	Total Bonuses Amount	$0
	Total Stipends Amount	$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	$12,276
	District Contributions Above Teacher Contract for Retirement Plans	$0
	Total Contractual Post-Employment Benefit Amount	$10,040
	Contractual Post-Employment Benefit Description of Payout of Sick days	12 Sick Days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	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
Scott T. Bisig	Job Title	Business Administrator
	Job Title II	Board Secretray
	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

Employee Contract List for District

Name	Category	Measure
Scott T. Bisig	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/26
	End Date of Contract	06/30/27
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	$6,500
	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	$26,923
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payout upon retirement only
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max payout upon separation or retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	no payout
	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
Scott T. Bisig	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 Spcial Ser
	Base Annual Salary Amount	$109,750
	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	07/01/25
	End Date of Contract	06/30/27
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	$3,103
	Total Bonuses Amount	$0
	Total Stipends Amount	$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	$10,515
	District Contributions Above Teacher Contract for Retirement Plans	$0
	Total Contractual Post-Employment Benefit Amount	$5,380
	Contractual Post-Employment Benefit Description of Payout of Sick days	10 Sick Days

Employee Contract List for District

Name	Category	Measure
Stacy DiLorenzo	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