

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	249.0	247.0	254.0
On Roll Special Ed Full-Time	47.0	43.0	38.0
On Roll Subtotal	296.0	290.0	292.0
In Private School Placements	2.0	2.0	4.0
Sent to Other Districts Regular	46.0	51.0	52.0
Sent to Other Districts Special Ed	14.0	9.0	14.0
Received		2.0	0.0
In State Facilities	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	5,232,745	5,393,027	5,500,888
	Total Tuition	10-1300	39,657	21,000	21,700
	Unrestricted Miscellaneous Revenues	10-1XXX	14,497	1,200	2,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	500	0
	Interest Earned on Capital Reserve Funds	10-1XXX	377	300	300
	Total Revenues from Local Sources		5,287,276	5,416,027	5,524,888
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	27,967	19,613	19,613
	Categorical Special Education Aid	10-3132	193,849	204,103	204,103
	Equalization Aid	10-3176	284,559	284,559	262,501
	Categorical Security Aid	10-3177	30,875	33,553	33,553
	PARCC Readiness Aid	10-3181	3,560	0	0
	Per Pupil Growth Aid	10-3182	3,560	0	0
	Professional Learning Community Aid	10-3183	3,600	0	0
	Total Revenues from State Sources		547,970	541,828	519,770
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	47,167
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	318,372
	Adjustment for Prior Year Encumbrances		0	76,520	0
	Actual Revenues (Over)/Under Expenditures		239,023	0	0
General Fund Revenues	Total Operating Budget		6,074,269	6,034,375	6,410,197
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	1,200	0	0
	Total Revenues from Local Sources	20-1XXX	1,200	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	4,394	7,407	6,297
	Total Revenues from State Sources		4,394	7,407	6,297
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	28,525	33,344	26,675
	Title II	20-4451-4455	9,182	9,920	7,936
	I.D.E.A. Part B (Handicapped)	20-4420-4429	80,914	82,973	66,378
	Total Revenues from Federal Sources		118,621	126,237	100,989
Special Revenue Fund Revenues	Total Grants and Entitlements		124,215	133,644	107,286

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
All Fund Revenues	Total Revenues/Sources		6,198,484	6,168,019	6,517,483
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,198,484	6,168,019	6,517,483

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,650,947	1,714,544	1,730,082
	Special Education-Instruction	11-2XX-100-XXX	319,475	364,015	366,430
	Basic Skills/Remedial-Instruction	11-230-100-XXX	60,029	63,829	108,329
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	64,318	68,256	68,925
	Summer School	11-422-XXX-XXX	0	4,738	4,766
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,318,444	1,275,774	1,408,900
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	7,184	7,382	7,650
	Undistributed Expenditures-Health Services	11-000-213-XXX	61,731	68,100	67,420
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	72,765	76,448	110,529
	Undistributed Expenditures-Guidance	11-000-218-XXX	2,026	3,200	3,200
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	217,768	233,428	234,510
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	50,875	50,230	51,130
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	55,739	58,676	60,403
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,468	12,350	12,350
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	277,626	312,416	312,449
	Undistributed Expenditures-Central Services	11-000-251-XXX	120,733	138,810	143,965
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	8,254	8,342	8,562
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	313,232	455,977	444,480
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	88,184	124,398	124,605
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	691,041	809,522	799,559
	Total Undistributed Expenditures		3,294,070	3,635,053	3,789,712
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	0
General Fund Current Expenses	Total General Current Expense		5,388,839	5,850,935	6,068,244
Capital Outlay	Equipment	12-XXX-XXX-730	17,010	7,230	7,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	668,420	175,910	334,653
	Interest Deposit to Capital Reserve	10-604	0	300	300
	Total Capital Outlay		685,430	183,440	341,953
General Fund Expenses and Transfers	General Fund Grand Total		6,074,269	6,034,375	6,410,197
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,200	0	0

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	603	534	454
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	1,638	3,589	3,051
	Nonpublic Nursing Services	20-XXX-XXX-XXX	1,746	1,649	1,402
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	407	360	306
	Nonpublic Security Aid	20-XXX-XXX-XXX	0	1,275	1,084
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	4,394	7,407	6,297
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	28,525	33,344	26,675
	Title II	20-XXX-XXX-XXX	9,182	9,920	7,936
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	80,914	82,973	66,378
	Total Federal Projects	20-XXX-XXX-XXX	118,621	126,237	100,989
Special Revenue Fund Expenses	Total Special Revenue Funds		124,215	133,644	107,286
All Fund Expenses	Total Expenditures/Appropriations		6,198,484	6,168,019	6,517,483
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,198,484	6,168,019	6,517,483

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	61,118	365,162	365,462	47,390
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	163,138	241,613	242,113	242,113
	Legal Reserve	0	47,167	47,167	0
	Tuition Reserve	59,000	0	0	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	250,000	250,000	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

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	\$13,916	\$13,503	\$14,750	\$15,346	\$15,530
Total Classroom Instruction	\$8,136	\$8,476	\$9,066	\$9,290	\$9,423
Classroom-Salaries and Benefits	\$7,826	\$8,080	\$8,724	\$8,777	\$9,010
Classroom-General Supplies and Textbooks	\$230	\$310	\$244	\$419	\$313
Classroom-Purchased Services	\$80	\$87	\$97	\$94	\$101
Total Support Services	\$2,168	\$1,948	\$2,132	\$2,141	\$2,245
Support Services-Salaries and Benefits	\$1,969	\$1,687	\$1,813	\$1,783	\$1,799
Total Administrative Costs	\$1,592	\$1,652	\$1,725	\$1,927	\$1,919
Administration Salaries and Benefits	\$1,276	\$1,387	\$1,400	\$1,591	\$1,583
Total Operations and Maintenance of Plant	\$1,785	\$1,162	\$1,550	\$1,697	\$1,655
Operations and Maintenance-Salaries and Benefits	\$571	\$508	\$585	\$578	\$644
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$234	\$264	\$277	\$291	\$289
Total Equipment Costs	\$34	\$58	\$24	\$25	\$24
Legal Costs	\$35	\$26	\$28	\$28	\$31
Employee Benefits as a percentage of salaries*	22.17%	24.53%	30.79%	27.38%	25.95%

*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Cinnaminson BOE	0
Food Services	Cinnaminson BOE	0
Insurance Coverages and Benefits	School Alliance Insurance Fund (SAIF) for property, liability, workers comp and student accident	0
	School Employee Health Benefits Plan (SEHBP) for health insurance	0
Municipal/Public Works	Riverton Borough	0
Others	Burlington County Crisis Response Team, BC Sheriff Department	0
Professional Staff Development	Cinnaminson BOE, Maple Shade BOE, Delran BOE, Beverly BOE, Edgewater Park BOE	0
Purchasing	Alliance for Competitive Telecommunications (ACT) - local/long distance phone services	0
	Alliance for Competitive Energy Services (ACES) - Gas/Electric	0
	Educational Services Commission of New Jersey, Hunterdon County Educational Services Commission - services and supplies	0
Recycling	Burlington County	0
Special Education Services	Burlington County Special Services	0
Staffing - Other	Consortium with Beverly, Edgewater Park and Delanco BOE for substitute services	0
	LDT/C - Springfield Township BOE	0
Transportation Services, including Fuel	Cinnaminson BOE, Educational Services Unit, Maple Shade BOE	0

Estimated Tax Rates

Municipality	Category	Amount
Riverton Borough	(A) General Fund School Levy	5,500,888
	(D) Total School Levy	5,500,888
	(B) Estimated Net Taxable Valuation (as of 02/01/19)	241,706,486
	(H) Estimated Equalized Valuation (as of 10/01/18)	278,815,080
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.2759
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.2759
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.9730
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.9730

Employee Contract List for District

Name	Category	Measure
Lorna Sullivan	Job Title	Psychologist
	Job Title II	None Reported
	Base Annual Salary Amount	\$117,310
	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	240
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	2
	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	\$175
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$11
	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
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Lorna Sullivan	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
Mary Ellen Eck	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$155,850
	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	07/01/17
	End Date of Contract	06/30/22
	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	2
	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
Mary Ellen Eck	Total Allowances Amount	\$2,355
	Total Bonuses Amount	\$5,190
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$295
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$44,971
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum allowed at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum allowed
	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