

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	247.0	254.0	250.0
On Roll Special Ed Full-Time	43.0	49.0	41.0
On Roll Subtotal	290.0	303.0	291.0
In Private School Placements	2.0	2.0	4.0
Sent to Other Districts Regular	51.0	51.0	57.0
Sent to Other Districts Special Ed	9.0	14.0	14.0
Received	2.0		0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	5,393,027	5,500,888	5,621,675
	Total Tuition	10-1300	30,574	21,700	19,200
	Unrestricted Miscellaneous Revenues	10-1XXX	9,068	2,000	2,000
	Interest Earned on Capital Reserve Funds	10-1XXX	1,238	300	300
	Total Revenues from Local Sources		5,433,907	5,524,888	5,643,175
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	19,613	19,613	19,613
	Extraordinary Aid	10-3131	230	0	0
	Categorical Special Education Aid	10-3132	204,103	204,103	204,103
	Equalization Aid	10-3176	284,559	262,501	321,396
	Categorical Security Aid	10-3177	33,553	33,553	33,553
	Total Revenues from State Sources		542,058	519,770	578,665
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	47,167	47,283
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	318,372	0
	Adjustment for Prior Year Encumbrances		0	92,517	0
	Actual Revenues (Over)/Under Expenditures		-199,748	0	0
General Fund Revenues	Total Operating Budget		5,776,217	6,502,714	6,269,123
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	7,524	6,737	5,726
	Total Revenues from State Sources		7,524	6,737	5,726
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	33,344	34,503	27,602
	Title II	20-4451-4455	9,920	11,225	8,980
	I.D.E.A. Part B (Handicapped)	20-4420-4429	81,749	80,770	64,617
	Total Revenues from Federal Sources		125,013	126,498	101,199
Special Revenue Fund Revenues	Total Grants and Entitlements		132,537	133,235	106,925
All Fund Revenues	Total Revenues/Sources		5,908,754	6,635,949	6,376,048
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,908,754	6,635,949	6,376,048

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,771,872	1,738,856	1,778,212
	Special Education-Instruction	11-2XX-100-XXX	354,307	353,222	355,904
	Basic Skills/Remedial-Instruction	11-230-100-XXX	64,393	98,128	102,028
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	61,895	69,925	73,688
	Summer School	11-422-XXX-XXX	0	4,766	5,040
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,241,432	1,408,900	1,539,885
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	7,371	7,650	7,837
	Undistributed Expenditures-Health Services	11-000-213-XXX	65,025	68,046	69,760
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	78,740	110,529	82,987
	Undistributed Expenditures-Guidance	11-000-218-XXX	2,370	3,200	3,800
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	233,046	237,362	248,121
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	49,912	57,530	54,430
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	59,275	61,145	61,960
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,728	12,450	12,350
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	279,711	312,550	304,405
	Undistributed Expenditures-Central Services	11-000-251-XXX	158,686	153,607	141,273
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	8,342	8,562	8,476
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	435,161	448,252	457,337
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	80,351	124,605	142,700
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	675,580	799,559	802,977
		Total Undistributed Expenditures		3,383,730	3,813,947
General Fund Current Expenses	Total General Current Expense		5,636,197	6,078,844	6,253,170
Capital Outlay	Equipment	12-XXX-XXX-730	28,151	13,000	7,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	111,869	410,570	8,653
	Interest Deposit to Capital Reserve	10-604	0	300	300
		Total Capital Outlay		140,020	423,870
General Fund Expenses and Transfers	General Fund Grand Total		5,776,217	6,502,714	6,269,123

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	534	474	403
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	2,431	2,481	2,109
	Nonpublic Nursing Services	20-XXX-XXX-XXX	1,649	1,358	1,154
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	360	324	275
	Nonpublic Security Aid	20-XXX-XXX-XXX	2,550	2,100	1,785
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	7,524	6,737	5,726
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	33,344	34,503	27,602
	Title II	20-XXX-XXX-XXX	9,920	11,225	8,980
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	81,749	80,770	64,617
	Total Federal Projects	20-XXX-XXX-XXX	125,013	126,498	101,199
Special Revenue Fund Expenses	Total Special Revenue Funds		132,537	133,235	106,925
All Fund Expenses	Total Expenditures/Appropriations		5,908,754	6,635,949	6,376,048
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,908,754	6,635,949	6,376,048

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	365,162	501,400	183,328	183,628
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	241,613	241,613	241,613	241,613
	Legal Reserve	47,167	94,450	47,283	0
	Tuition Reserve	0	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	250,230	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,503	\$14,654	\$15,530	\$15,001	\$15,706
Total Classroom Instruction	\$8,476	\$9,004	\$9,423	\$9,020	\$9,563
Classroom-Salaries and Benefits	\$8,080	\$8,310	\$9,010	\$8,615	\$9,165
Classroom-General Supplies and Textbooks	\$310	\$613	\$313	\$307	\$298
Classroom-Purchased Services	\$87	\$82	\$101	\$97	\$100
Total Support Services	\$1,948	\$2,030	\$2,245	\$2,206	\$2,244
Support Services-Salaries and Benefits	\$1,687	\$1,682	\$1,799	\$1,768	\$1,892
Total Administrative Costs	\$1,652	\$1,796	\$1,919	\$1,890	\$1,877
Administration Salaries and Benefits	\$1,387	\$1,481	\$1,583	\$1,568	\$1,556
Total Operations and Maintenance of Plant	\$1,162	\$1,572	\$1,655	\$1,603	\$1,714
Operations and Maintenance-Salaries and Benefits	\$508	\$499	\$644	\$600	\$699
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$264	\$251	\$289	\$282	\$309
Total Equipment Costs	\$58	\$96	\$24	\$43	\$24
Legal Costs	\$26	\$18	\$31	\$30	\$31
Employee Benefits as a percentage of salaries*	24.53%	23.19%	25.95%	25.96%	25.48%

*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 2019-20 revised appropriations and the 2020-21 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 Resonse 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
	LDTC - Springfield Township BOE	0
Transportation Services, including Fuel	Cinnaminson BOE, Educational Services Unit, Delran BOE	0

Estimated Tax Rates

Municipality	Category	Amount
Riverton Borough	(A) General Fund School Levy	5,621,675
	(D) Total School Levy	5,621,675
	(B) Estimated Net Taxable Valuation (as of 02/01/20)	241,399,700
	(H) Estimated Equalized Valuation (as of 10/01/19)	287,711,549
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	2.3288
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	2.3288
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.9539
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.9539

Employee Contract List for District

Name	Category	Measure
Lorna Sullivan	Job Title	Psychologist
	Job Title II	None Reported
	Base Annual Salary Amount	\$121,100
	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	240
	Contracted Number of Annual Vacation Days	20
	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)	\$32
	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	\$158,967
	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	\$2,795
	Total Bonuses Amount	\$10,587
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,880
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$45,570
	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	
Nikolas Vrettos	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$75,000
	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
Nikolas Vrettos	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	10
	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	\$1,500
	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	\$6,202
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payout of sick days are payable at a per diem rate with a max of \$15,000 at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout of vacation days are payable at a per diem rate with a max of 40 days at 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
	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
Nikolas Vrettos	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