

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	241.0	254.0	262.0
On Roll Special Ed Full-Time	49.0	43.0	24.0
On Roll Subtotal	290.0	297.0	286.0
In Private School Placements	3.0	2.0	3.0
Sent to Other Districts Regular	56.0	53.0	44.0
Sent to Other Districts Special Ed	12.0	14.0	23.0
Received		2.0	0.0
In State Facilities	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	5,621,675	5,621,675	5,621,675
	Total Tuition	10-1300	0	22,400	32,000
	Unrestricted Miscellaneous Revenues	10-1XXX	44,848	2,000	2,000
	Interest Earned on Capital Reserve Funds	10-1XXX	958	300	300
	Other Restricted Miscellaneous Revenues	10-1XXX	165	0	0
	Total Revenues from Local Sources		5,667,646	5,646,375	5,655,975
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	19,613	19,613	19,613
	Categorical Special Education Aid	10-3132	204,103	204,103	204,103
	Equalization Aid	10-3176	281,217	478,264	694,078
	Categorical Security Aid	10-3177	33,553	33,553	33,553
	Total Revenues from State Sources		538,486	735,533	951,347
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	39,755	25,821
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	315,572	0
	Withdrawal from Maintenance Reserve	10-310	0	57,730	0
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	96,000	96,000
	Adjustment for Prior Year Encumbrances		0	29,936	0
	Actual Revenues (Over)/Under Expenditures		-52,996	0	0
General Fund Revenues	Total Operating Budget		6,153,136	6,920,901	6,729,143
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	4,438	5,000	5,000
	Scholarship Fund Revenue	20-1770	768	500	500
	Total Revenues from Local Sources	20-1XXX	5,206	5,500	5,500
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	6,206	8,111	8,111
	Total Revenues from State Sources		6,206	8,111	8,111
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	34,187	14,047	11,238
	Title II	20-4451-4455	11,480	5,720	4,576
	Title IV	20-4471-4474	0	10,000	8,000
	Arp-Idea Preschool	20-4409	0	1,188	0
	Arp-Idea Basic	20-4419	0	13,936	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	78,253	95,236	76,187

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	25,001
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	20,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	20,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	22,500
	Arp-ESSER	20-4540	0	186,956	29,000
	CARES Act Education Stabilization Fund	20-4530	23,829	0	0
	CARES-Digital Divide Grant	20-4531	305	0	0
	Coronavirus Relief Fund (CRF)	20-4532	14,835	0	0
	CRRSA Act-ESSER II	20-4534	0	79,283	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	18,750	6,250
	Other	20-4XXX	20,000	0	0
	CRRSA Act-Mental Health Grant	20-4536	0	23,743	16,957
	Total Revenues from Federal Sources			182,889	448,859
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		9,539	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-18	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		203,822	462,470	253,320
All Fund Revenues	Total Revenues/Sources		6,356,958	7,383,371	6,982,463
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,356,958	7,383,371	6,982,463

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,771,052	1,836,241	1,940,029
	Special Education-Instruction	11-2XX-100-XXX	382,701	392,951	362,404
	Basic Skills/Remedial-Instruction	11-230-100-XXX	94,426	158,326	128,712
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	21,114	75,128	70,328
	Summer School	11-422-XXX-XXX	2,915	5,115	1,215
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,363,025	1,521,721	1,580,586
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	7,839	8,053	8,320
	Undistributed Expenditures-Health Services	11-000-213-XXX	89,497	79,915	81,171
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	111,232	96,122	101,656
	Undistributed Expenditures-Guidance	11-000-218-XXX	3,632	3,600	3,600
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	236,956	251,122	245,203
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	39,636	59,300	54,260
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	62,388	76,915	80,006
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,495	11,850	10,100
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	313,706	340,366	297,578
	Undistributed Expenditures-Central Services	11-000-251-XXX	145,457	148,653	153,884
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	8,476	7,749	7,789
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	451,480	501,542	503,982
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	146,774	170,025	228,157
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	686,173	765,411	854,210
	Total Undistributed Expenditures			3,675,766	4,042,344
General Fund Current Expenses	Total General Current Expense		5,947,974	6,510,105	6,713,190
Capital Outlay	Equipment	12-XXX-XXX-730	55,928	73,886	7,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	149,234	336,610	8,653
	Interest Deposit to Capital Reserve	10-604	0	300	300
	Total Capital Outlay		205,162	410,796	15,953
General Fund Expenses and Transfers	General Fund Grand Total		6,153,136	6,920,901	6,729,143

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	13,977	5,000	5,000
	Scholarship Fund	20-476-XXX-XXX	750	500	500
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	428	364	364
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	1,069	2,532	2,532
	Nonpublic Nursing Services	20-XXX-XXX-XXX	1,734	1,904	1,904
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	336	336
	Nonpublic Security Aid	20-XXX-XXX-XXX	2,975	2,975	2,975
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	6,206	8,111	8,111
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	34,187	14,047	11,238
	Title II	20-XXX-XXX-XXX	11,480	5,720	4,576
	Title IV	20-XXX-XXX-XXX	0	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	78,253	95,236	76,187
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	13,936	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	1,188	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	23,829	0	0
	Other	20-XXX-XXX-XXX	20,000	0	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	305	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	14,835	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	79,283	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	18,750	6,250
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	23,743	16,957
	Arp ESSER Grant Program	20-487-xxx-xxx	0	186,956	29,000
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	25,001
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	20,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	20,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	22,500
	Total Federal Projects	20-XXX-XXX-XXX	182,889	448,859	239,709

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses	Total Special Revenue Funds		203,822	462,470	253,320
All Fund Expenses	Total Expenditures/Appropriations		6,356,958	7,383,371	6,982,463
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,356,958	7,383,371	6,982,463

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	261,180	250,000	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	471,858	579,815	264,543	264,843
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	241,613	241,613	183,883	183,883
	Legal Reserve	87,038	65,576	25,821	0
	Unemployment Fund	81,914	82,079	82,079	82,079
	Tuition Reserve	96,000	192,000	96,000	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	36,065	26,526	26,526	26,526
	Scholarship Fund	8,594	8,612	8,612	8,612
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,415	\$15,369	\$15,941	\$16,223	\$17,148
Total Classroom Instruction	\$8,755	\$9,422	\$9,862	\$9,796	\$10,545
Classroom-Salaries and Benefits	\$8,289	\$9,080	\$9,535	\$9,456	\$10,141
Classroom-General Supplies and Textbooks	\$411	\$287	\$213	\$221	\$303
Classroom-Purchased Services	\$55	\$55	\$114	\$119	\$101
Total Support Services	\$2,058	\$2,286	\$2,187	\$2,350	\$2,471
Support Services-Salaries and Benefits	\$1,689	\$1,921	\$1,903	\$2,032	\$2,129
Total Administrative Costs	\$1,762	\$1,913	\$1,852	\$1,968	\$1,923
Administration Salaries and Benefits	\$1,449	\$1,640	\$1,543	\$1,604	\$1,576
Total Operations and Maintenance of Plant	\$1,560	\$1,662	\$1,738	\$1,807	\$1,906
Operations and Maintenance-Salaries and Benefits	\$555	\$548	\$643	\$643	\$714
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$280	\$86	\$302	\$303	\$303
Total Equipment Costs	\$100	\$194	\$23	\$249	\$24
Legal Costs	\$18	\$4	\$30	\$72	\$52
Employee Benefits as a percentage of salaries*	22.61%	21.83%	24.18%	22.55%	25.18%

*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 2021-22 revised appropriations and the 2022-23 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)
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-health insurance	0
Municipal/Public Works	Riverton Borough	0
Others	Burlington County Crisis Response Team, BC Sheriff Department	0
Purchasing	Alliance for Competitive Telecommunications (ACT)-Local/Long Distance Calling	0
	Alliance for Competitive Energy Services (ACES)-gas/electric	0
	Educational Services Commission of NJ, 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 Twp BOE	0
Transportation Services, including Fuel	Cinnaminson BOE, ESU	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 02/01/22)	242,460,200
	(H) Estimated Equalized Valuation (as of 10/01/21)	303,037,522
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	2.3186
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	2.3186
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.8551
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.8551

Employee Contract List for District

Name	Category	Measure
Lorna Sullivan	Job Title	Psychologist
	Job Title II	None Reported
	Base Annual Salary Amount	\$128,878
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$795
	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	\$177,000
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	35
	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	\$2,526
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,092
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$69,802
	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	\$87,724
	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
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	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	\$1,977
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
Nikolas Vrettos	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,945
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$14,171
	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 30 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