

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	1,258.0	1,180.0	1,225.0
On Roll Special Ed Full-Time	184.0	188.0	187.0
On Roll Subtotal	1,442.0	1,368.0	1,412.0
In Private School Placements	17.0	17.0	19.0
Sent to Other Districts Regular	1.0	0.0	0.0
Sent to Other Districts Special Ed	27.0	22.0	37.0
Received	117.0	108.0	92.0
In State Facilities	2.0	3.0	3.0

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	8,358,099	8,483,470	8,483,470
	Total Tuition	10-1300	1,848,236	1,802,042	1,498,121
	Unrestricted Miscellaneous Revenues	10-1XXX	18,432	181,313	2,500
	Interest Earned on Capital Reserve Funds	10-1XXX	152	100	100
	Total Revenues from Local Sources		10,224,919	10,466,925	9,984,191
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	187,558	187,558	187,558
	Extraordinary Aid	10-3131	217,948	0	0
	Categorical Special Education Aid	10-3132	827,038	827,038	827,038
	Equalization Aid	10-3176	11,099,812	11,597,304	13,423,765
	Categorical Security Aid	10-3177	439,613	439,613	439,613
	Total Revenues from State Sources		12,771,969	13,051,513	14,877,974
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	45,439	21,000	35,892
	Total Revenues from Federal Sources		45,439	21,000	35,892
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,167,295	954,149
	Actual Revenues (Over)/Under Expenditures		-319,220	0	0
General Fund Revenues	Total Operating Budget		22,723,107	24,706,733	25,852,206
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	377,883	0	0
	Total Revenues from Local Sources	20-1XXX	377,883	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	572,800	615,901
	Preschool Education Aid	20-3218	696,503	731,860	469,190
	Total Revenues from State Sources		696,503	1,304,660	1,085,091
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	592,646	634,762	483,625
	Title II	20-4451-4455	15,000	15,513	13,765
	Title III	20-4491-4494	33,905	39,704	24,317
	I.D.E.A. Part B (Handicapped)	20-4420-4429	370,956	402,171	354,552
	CARES Act Education Stabilization Fund	20-4530	0	400,775	293,505
	Coronavirus Relief Fund (CRF)	20-4532	0	134,884	0
	Total Revenues from Federal Sources		1,012,507	1,627,809	1,169,764
Special Revenue Fund Revenues	Total Grants and Entitlements		2,086,893	2,932,469	2,254,855

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	758,030	752,555	761,280
	Total Revenues from Local Sources		758,030	752,555	761,280
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		758,030	752,555	761,280
Debt Service Fund Revenues	Total Repayment of Debt		758,030	752,555	761,280
All Fund Revenues	Total Revenues/Sources		25,568,030	28,391,757	28,868,341
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		25,568,030	28,391,757	28,868,341

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	6,407,591	6,682,324	6,931,323
	Special Education-Instruction	11-2XX-100-XXX	2,127,464	2,218,591	2,415,825
	Basic Skills/Remedial-Instruction	11-230-100-XXX	123,972	155,971	162,724
	Bilingual Education-Instruction	11-240-100-XXX	253,125	274,500	281,756
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	79,219	96,679	97,863
	School-Sponsored Athletics-Instruction	11-402-100-XXX	433,309	498,832	512,829
	Before/After School Programs	11-421-XXX-XXX	3,989	6,447	6,640
	Summer School	11-422-XXX-XXX	21,357	7,342	17,968
	Community Services Programs/Operations	11-800-330-XXX	0	50	50
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,529,584	3,568,618	3,523,356
	Undistributed Expenditures-Health Services	11-000-213-XXX	211,464	231,733	239,759
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	346,306	405,576	433,109
	Undistributed Expenditures-Guidance	11-000-218-XXX	429,885	454,087	465,560
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	553,804	570,678	595,756
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	102,386	107,804	112,318
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	160,981	139,054	115,308
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,442	15,250	17,750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	428,420	459,945	464,308
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,048,594	1,085,267	1,114,496
	Undistributed Expenditures-Central Services	11-000-251-XXX	279,567	297,773	276,922
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	147,411	185,362	160,077
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,956,400	2,052,914	2,217,611
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	498,519	523,252	530,966
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,204,736	4,471,236	4,557,255
	Total Undistributed Expenditures		12,902,499	14,568,549	14,824,551
General Fund Current Expenses	Total General Current Expense		22,352,525	24,509,285	25,251,529

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	183,177	11,740	172,240
	Facilities Acquisition and Construction Services	12-000-400-XXX	129,477	129,477	370,122
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		312,654	141,317	542,462
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	57,928	56,131	58,215
	General Fund Grand Total		22,723,107	24,706,733	25,852,206
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	377,883	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	414,388	456,224	452,032
	Support Services	20-218-200-XXX	282,115	848,436	474,889
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	158,170
	Total Preschool Education Aid	20-218-XXX-XXX	696,503	1,304,660	1,085,091
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	696,503	1,304,660	1,085,091
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	592,646	634,762	483,625
	Title II	20-XXX-XXX-XXX	15,000	15,513	13,765
	Title III	20-XXX-XXX-XXX	33,905	39,704	24,317
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	370,956	402,171	354,552
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	400,775	293,505
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	134,884	0
	Total Federal Projects	20-XXX-XXX-XXX	1,012,507	1,627,809	1,169,764
Special Revenue Fund Expenses	Total Special Revenue Funds		2,086,893	2,932,469	2,254,855
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	758,030	752,555	761,280
	Total Debt Service Funds		758,030	752,555	761,280
All Fund Expenses	Total Expenditures/Appropriations		25,568,030	28,391,757	28,868,341
Expenses Net of Transfers	Total Expenditures Net of Transfers		25,568,030	28,391,757	28,868,341

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	13,574	13,725	13,825	13,925
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,306,183	1,385,661	775,874	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	990,327	1,229,918	672,410	494,135
	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,124	\$14,083	\$15,410	\$15,914	\$15,702
Total Classroom Instruction	\$8,550	\$8,597	\$9,084	\$9,415	\$9,538
Classroom-Salaries and Benefits	\$8,228	\$8,339	\$8,707	\$9,090	\$9,234
Classroom-General Supplies and Textbooks	\$172	\$168	\$214	\$153	\$137
Classroom-Purchased Services	\$150	\$90	\$163	\$173	\$167
Total Support Services	\$1,754	\$1,736	\$2,263	\$2,320	\$1,989
Support Services-Salaries and Benefits	\$1,554	\$1,504	\$1,526	\$1,601	\$1,572
Total Administrative Costs	\$1,695	\$1,696	\$1,817	\$1,879	\$1,808
Administration Salaries and Benefits	\$1,469	\$1,474	\$1,551	\$1,598	\$1,549
Total Operations and Maintenance of Plant	\$1,659	\$1,604	\$1,739	\$1,758	\$1,829
Operations and Maintenance-Salaries and Benefits	\$949	\$943	\$981	\$1,033	\$1,047
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$466	\$449	\$508	\$541	\$537
Total Equipment Costs	\$28	\$129	\$97	\$9	\$234
Legal Costs	\$32	\$30	\$21	\$22	\$21
Employee Benefits as a percentage of salaries*	33.79%	31.94%	33.08%	32.60%	32.23%

\*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 2020-21 revised appropriations and the 2021-22 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	Property, Ed Legal, Student Accident, Workers Comp, Auto through BCIP JIF	0
	Medical through SHIF, Prescription through RX Alliance	0
Municipal/Public Works	SRO with Riverside Township	0
	Field usage and maintenance with Riverside Township	0
Others	Burlington County Crisis Response Team	0
Purchasing	ACES	0
	Middlesex Regional ESC	0
	Ed Data	0
Special Education Services	OT and PT through ESU	0
Transportation Services, including Fuel	Transportation and fuel with Cinnaminson BOE	0

**Estimated Tax Rates**

Municipality	Category	Amount
Riverside Township	(A) General Fund School Levy	8,483,470
	(D) Total School Levy	9,244,750
	(B) Estimated Net Taxable Valuation (as of 11/05/20)	435,096,800
	(H) Estimated Equalized Valuation (as of 11/05/20)	435,096,800
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.9498
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.1248
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.9498
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.1248

Employee Contract List for District

Name	Category	Measure
Jodi Lennon	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$160,874
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	23
	Contracted Number of Annual Sick Days	14
	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	\$2,450
	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	\$32,325
	Contractual Post-Employment Benefit Description of Payout of Sick days	max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max
	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
Jodi Lennon	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
Jonathan Gazaway	Job Title	Other
	Job Title II	Technology Specials
	Base Annual Salary Amount	\$92,728
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	13
	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
Jonathan Gazaway	Total Allowances Amount	\$100
	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	\$8,534
	Contractual Post-Employment Benefit Description of Payout of Sick days	max \$7,150
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max
	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	
Robert Karmade	Job Title	Other
	Job Title II	Supervisor B & G
	Base Annual Salary Amount	\$79,396
	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
Robert Karmade	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	14
	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	\$100
	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	\$6,731
	Contractual Post-Employment Benefit Description of Payout of Sick days	max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	15 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

Employee Contract List for District

Name	Category	Measure
Robert Karmade	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
Robin A. Ehrich	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$172,594
	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	14
	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	\$8,590
	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	\$24,957	
Contractual Post-Employment Benefit Description of Payout of Sick days	max	

Employee Contract List for District

Name	Category	Measure
Robin A. Ehrich	Contractual Post-Employment Benefit Description of Payout of Vacation days	max
	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