

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	254.0	241.0	254.0
On Roll Special Ed Full-Time	49.0	49.0	47.0
On Roll Subtotal	303.0	290.0	301.0
In Private School Placements	2.0	3.0	5.0
Sent to Other Districts Regular	51.0	56.0	63.0
Sent to Other Districts Special Ed	14.0	12.0	14.0
Received	0.0	0.0	7.0
In State Facilities		1.0	1.0

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	5,500,888	5,621,675	5,621,675
	Total Tuition	10-1300	17,200	19,200	22,400
	Unrestricted Miscellaneous Revenues	10-1XXX	11,682	2,000	2,000
	Interest Earned on Capital Reserve Funds	10-1XXX	2,475	300	300
	Total Revenues from Local Sources		5,532,245	5,643,175	5,646,375
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	19,613	19,613	19,613
	Extraordinary Aid	10-3131	11,180	0	0
	Categorical Special Education Aid	10-3132	204,103	204,103	204,103
	Equalization Aid	10-3176	262,501	281,217	478,264
	Categorical Security Aid	10-3177	33,553	33,553	33,553
	Total Revenues from State Sources		530,950	538,486	735,533
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	47,283	39,755
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	315,572
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	0	96,000
	Adjustment for Prior Year Encumbrances		0	148,420	0
	Actual Revenues (Over)/Under Expenditures		-125,899	0	0
General Fund Revenues	Total Operating Budget		5,937,296	6,377,364	6,833,235
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	5,000
	Scholarship Fund Revenue	20-1770	0	0	500
	Total Revenues from Local Sources	20-1XXX	0	0	5,500
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	5,357	7,618	6,735
	Total Revenues from State Sources		5,357	7,618	6,735
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	34,503	34,187	29,059
	Title II	20-4451-4455	10,687	11,480	9,758
	I.D.E.A. Part B (Handicapped)	20-4420-4429	80,770	87,503	74,377
	CARES Act Education Stabilization Fund	20-4530	23,471	2,722	0
	Coronavirus Relief Fund (CRF)	20-4532	0	14,835	0
	Other	20-4XXX	0	305	0
	Total Revenues from Federal Sources		149,431	151,032	113,194

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		154,788	158,650	125,429
All Fund Revenues	Total Revenues/Sources		6,092,084	6,536,014	6,958,664
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,092,084	6,536,014	6,958,664

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	1,748,661	1,800,762	1,895,151
	Special Education-Instruction	11-2XX-100-XXX	343,857	399,519	420,058
	Basic Skills/Remedial-Instruction	11-230-100-XXX	99,083	85,436	89,106
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	71,386	64,701	75,128
	Summer School	11-422-XXX-XXX	622	6,155	5,400
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,347,677	1,426,444	1,539,847
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	7,736	7,837	8,053
	Undistributed Expenditures-Health Services	11-000-213-XXX	64,461	82,963	71,915
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	103,450	112,657	78,311
	Undistributed Expenditures-Guidance	11-000-218-XXX	586	3,800	3,600
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	234,852	248,121	249,984
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	47,549	54,430	59,300
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	62,651	61,960	63,614
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,445	12,350	11,850
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	294,954	304,480	310,225
	Undistributed Expenditures-Central Services	11-000-251-XXX	150,022	141,273	148,423
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	8,386	8,476	8,520
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	442,299	474,623	485,361
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	99,572	142,700	163,200
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	683,953	791,670	814,236
	Total Undistributed Expenditures		3,556,593	3,873,784	4,016,439
General Fund Current Expenses	Total General Current Expense		5,820,202	6,230,357	6,501,282
Capital Outlay	Equipment	12-XXX-XXX-730	30,485	7,000	7,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	86,609	139,707	324,653
	Interest Deposit to Capital Reserve	10-604	0	300	300
	Total Capital Outlay		117,094	147,007	331,953
General Fund Expenses and Transfers	General Fund Grand Total		5,937,296	6,377,364	6,833,235

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	0	5,000
	Scholarship Fund	20-476-XXX-XXX	0	0	500
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	474	428	364
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	1,101	2,481	2,109
	Nonpublic Nursing Services	20-XXX-XXX-XXX	1,358	1,734	1,474
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	324	0	259
	Nonpublic Security Aid	20-XXX-XXX-XXX	2,100	2,975	2,529
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	5,357	7,618	6,735
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	34,503	34,187	29,059
	Title II	20-XXX-XXX-XXX	10,687	11,480	9,758
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	80,770	87,503	74,377
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	23,471	2,722	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	14,835	0
	Nonpublic Technology Funds Under CRF	20-482-xxx-xxx		305	0
	Total Federal Projects	20-XXX-XXX-XXX	149,431	151,032	113,194
Special Revenue Fund Expenses	Total Special Revenue Funds		154,788	158,650	125,429
All Fund Expenses	Total Expenditures/Appropriations		6,092,084	6,536,014	6,958,664
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,092,084	6,536,014	6,958,664

**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	501,400	471,858	472,158	156,886
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	241,613	241,613	241,613	241,613
	Legal Reserve	94,450	87,038	39,755	0
	Tuition Reserve	0	96,000	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	250,230	261,180	250,000	250,000
	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	\$14,654	\$14,415	\$15,706	\$16,073	\$15,941
Total Classroom Instruction	\$9,004	\$8,755	\$9,563	\$9,751	\$9,862
Classroom-Salaries and Benefits	\$8,310	\$8,289	\$9,165	\$9,340	\$9,535
Classroom-General Supplies and Textbooks	\$613	\$411	\$298	\$308	\$213
Classroom-Purchased Services	\$82	\$55	\$100	\$103	\$114
Total Support Services	\$2,030	\$2,058	\$2,244	\$2,406	\$2,187
Support Services-Salaries and Benefits	\$1,682	\$1,689	\$1,892	\$1,982	\$1,903
Total Administrative Costs	\$1,796	\$1,762	\$1,877	\$1,875	\$1,852
Administration Salaries and Benefits	\$1,481	\$1,449	\$1,556	\$1,562	\$1,543
Total Operations and Maintenance of Plant	\$1,572	\$1,560	\$1,714	\$1,770	\$1,738
Operations and Maintenance-Salaries and Benefits	\$499	\$555	\$699	\$675	\$643
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$251	\$280	\$309	\$271	\$302
Total Equipment Costs	\$96	\$100	\$24	\$24	\$23
Legal Costs	\$18	\$18	\$31	\$31	\$30
Employee Benefits as a percentage of salaries*	23.19%	22.61%	25.48%	24.66%	24.18%

\*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 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)
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 Dept	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	0
Transportation Services, including Fuel	Cinnaminson BOE, ESU, 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 02/01/21)	242,511,900
	(H) Estimated Equalized Valuation (as of 10/01/20)	292,393,026
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	2.3181
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	2.3181
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.9226
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.9226

Employee Contract List for District

Name	Category	Measure
Lorna Sullivan	Job Title	Psychologist
	Job Title II	None Reported
	Base Annual Salary Amount	\$124,878
	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	07/01/20
	End Date of Contract	06/30/21
	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)	\$19
	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	\$173,000
	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	07/01/20
	End Date of Contract	06/30/25
	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	\$2,400
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$331
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$61,577
	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	\$84,994
	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	07/01/20
	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	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	\$1,050
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
Nikolas Vrettos	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,264
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$14,220
	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