

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,212.0	1,258.0	1,282.0
On Roll Special Ed Full-Time	170.0	184.0	184.0
On Roll Subtotal	1,382.0	1,442.0	1,466.0
In Private School Placements	14.0	17.0	19.0
Sent to Other Districts Regular	3.0	1.0	0.0
Sent to Other Districts Special Ed	29.0	27.0	31.0
Received	101.0	117.0	116.0
In State Facilities	1.0	2.0	2.0

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	8,194,215	8,358,099	8,483,470
	Total Tuition	10-1300	1,702,818	1,642,935	1,802,042
	Unrestricted Miscellaneous Revenues	10-1XXX	328,591	175,000	143,781
	Interest Earned on Capital Reserve Funds	10-1XXX	196	100	100
	Total Revenues from Local Sources		10,225,820	10,176,134	10,429,393
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	187,558	187,558	187,558
	Extraordinary Aid	10-3131	138,837	0	0
	Categorical Special Education Aid	10-3132	827,038	827,038	827,038
	Equalization Aid	10-3176	10,277,763	11,099,812	12,665,305
	Categorical Security Aid	10-3177	439,613	439,613	439,613
	Total Revenues from State Sources		11,870,809	12,554,021	14,119,514
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	44,010	35,692	21,000
	Total Revenues from Federal Sources		44,010	35,692	21,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,107,983	1,167,295
	Actual Revenues (Over)/Under Expenditures		-145,504	0	0
General Fund Revenues	Total Operating Budget		21,995,135	23,873,830	25,737,202
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	277,923	0	0
	Total Revenues from Local Sources	20-1XXX	277,923	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	615,000	572,800
	Preschool Education Aid	20-3218	746,217	657,048	731,860
	Total Revenues from State Sources		746,217	1,272,048	1,304,660
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	643,803	597,429	487,277
	Title II	20-4451-4455	15,000	15,000	12,002
	Title III	20-4491-4494	34,569	34,181	21,540
	I.D.E.A. Part B (Handicapped)	20-4420-4429	367,644	370,956	291,896
	Total Revenues from Federal Sources		1,061,016	1,017,566	812,715
Special Revenue Fund Revenues	Total Grants and Entitlements		2,085,156	2,289,614	2,117,375

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	747,140	758,030	752,555
	Total Revenues from Local Sources		747,140	758,030	752,555
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		747,140	758,030	752,555
Debt Service Fund Revenues	Total Repayment of Debt		747,140	758,030	752,555
All Fund Revenues	Total Revenues/Sources		24,827,431	26,921,474	28,607,132
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		24,827,431	26,921,474	28,607,132

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	6,325,075	6,676,155	6,855,919
	Special Education-Instruction	11-2XX-100-XXX	1,991,988	2,176,061	2,349,197
	Basic Skills/Remedial-Instruction	11-230-100-XXX	129,938	128,915	157,671
	Bilingual Education-Instruction	11-240-100-XXX	183,589	265,797	292,850
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	85,010	96,528	99,279
	School-Sponsored Athletics-Instruction	11-402-100-XXX	437,771	488,146	498,832
	Before/After School Programs	11-421-XXX-XXX	5,576	6,447	6,447
	Summer School	11-422-XXX-XXX	27,198	22,302	17,431
	Other Instructional Programs-Instruction	11-4XX-100-XXX	8,971	0	0
	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	2,203,800	2,560,668	3,660,804
	Undistributed Expenditures-Health Services	11-000-213-XXX	210,264	228,993	231,733
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	333,003	349,305	484,919
	Undistributed Expenditures-Guidance	11-000-218-XXX	421,172	444,614	456,232
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	601,788	559,702	570,678
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	97,316	103,558	107,804
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	133,691	168,322	159,624
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,832	15,250	17,750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	428,321	495,304	463,945
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,024,931	1,111,674	1,095,268
	Undistributed Expenditures-Central Services	11-000-251-XXX	270,112	305,980	297,773
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	135,612	151,291	235,362
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,991,799	2,113,229	2,185,319
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	488,616	535,767	523,252
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,230,247	4,507,630	4,640,910
Total Undistributed Expenditures		12,577,504	13,651,287	15,131,373	
General Fund Current Expenses	Total General Current Expense		21,772,620	23,511,688	25,409,049

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	39,834	169,201	142,445
	Facilities Acquisition and Construction Services	12-000-400-XXX	129,477	129,477	129,477
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		169,311	298,778	272,022
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	53,204	63,364	56,131
	General Fund Grand Total		21,995,135	23,873,830	25,737,202
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	277,923	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	412,192	418,937	437,325
	Support Services	20-218-200-XXX	334,025	853,111	867,335
	Total Preschool Education Aid	20-218-XXX-XXX	746,217	1,272,048	1,304,660
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	746,217	1,272,048	1,304,660
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	643,803	597,429	487,277
	Title II	20-XXX-XXX-XXX	15,000	15,000	12,002
	Title III	20-XXX-XXX-XXX	34,569	34,181	21,540
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	367,644	370,956	291,896
	Total Federal Projects	20-XXX-XXX-XXX	1,061,016	1,017,566	812,715
Special Revenue Fund Expenses	Total Special Revenue Funds		2,085,156	2,289,614	2,117,375
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	747,140	758,030	752,555
	Total Debt Service Funds		747,140	758,030	752,555
All Fund Expenses	Total Expenditures/Appropriations		24,827,431	26,921,474	28,607,132
Expenses Net of Transfers	Total Expenditures Net of Transfers		24,827,431	26,921,474	28,607,132

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	13,378	13,574	13,674	13,774
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,501,831	1,306,183	609,787	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	649,371	990,327	1,034,985	477,477
	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	\$13,518	\$14,124	\$15,242	\$15,090	\$15,410
Total Classroom Instruction	\$8,257	\$8,550	\$8,989	\$8,877	\$9,084
Classroom-Salaries and Benefits	\$7,972	\$8,228	\$8,642	\$8,531	\$8,707
Classroom-General Supplies and Textbooks	\$163	\$172	\$190	\$190	\$214
Classroom-Purchased Services	\$122	\$150	\$157	\$155	\$163
Total Support Services	\$1,623	\$1,754	\$2,246	\$2,175	\$2,263
Support Services-Salaries and Benefits	\$1,403	\$1,554	\$1,552	\$1,524	\$1,526
Total Administrative Costs	\$1,648	\$1,695	\$1,751	\$1,817	\$1,817
Administration Salaries and Benefits	\$1,406	\$1,469	\$1,502	\$1,525	\$1,551
Total Operations and Maintenance of Plant	\$1,533	\$1,659	\$1,741	\$1,714	\$1,739
Operations and Maintenance-Salaries and Benefits	\$910	\$949	\$992	\$975	\$981
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$456	\$466	\$515	\$506	\$508
Total Equipment Costs	\$123	\$28	\$119	\$118	\$97
Legal Costs	\$28	\$32	\$18	\$50	\$21
Employee Benefits as a percentage of salaries*	30.90%	33.79%	33.69%	33.29%	33.08%

*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)
Insurance Coverages and Benefits	Property, Ed Legal, Student Accident, workers Comp, Auto through BCIP JIF	0
	Medical through SHIF and planing 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	9,236,025
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	434,905,500
	(H) Estimated Equalized Valuation (as of 10/01/19)	437,408,016
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.9506
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.1237
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.9395
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.1115

Employee Contract List for District

Name	Category	Measure
Jodi Lennon	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$151,906
	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	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	\$28,438
	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 Specialist
	Base Annual Salary Amount	\$89,506
	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	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	\$7,972
	Contractual Post-Employment Benefit Description of Payout of Sick days	max \$7150
	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	\$76,637
	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	07/01/19
	End Date of Contract	06/30/20
	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
Robert Karmade	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	\$6,571
	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	\$163,061
	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	\$30,679	
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