

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	903.0	942.0	990.0
On Roll Special Ed Full-Time	78.0	91.0	84.0
On Roll Subtotal	981.0	1,033.0	1,074.0
In Private School Placements	5.0	3.0	5.0
Sent to Other Districts Special Ed	3.0	2.0	0.0
Received	24.0	44.0	54.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,745,047	15,313,255	16,078,918
Total Tuition	10-1300	166,150	186,000	281,000
Unrestricted Miscellaneous Revenues	10-1XXX	86,671	55,000	55,000
Interest Earned On Current Expense Emergency Res	10-1XXX	0	50	50
Interest Earned On Maintenance Reserve	10-1XXX	0	94	75
Interest Earned On Capital Reserve Funds	10-1XXX	0	79	300
Subtotal - Revenues From Local Sources		14,997,868	15,554,478	16,415,343
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	34,646	34,646	112,978
Extraordinary Aid	10-3131	136,049	0	0
Categorical Special Education Aid	10-3132	312,714	354,177	354,177
Categorical Security Aid	10-3177	16,332	16,332	24,596
Parcc Readiness Aid	10-3181	9,520	9,520	0
Per Pupil Growth Aid	10-3182	9,520	9,520	0
Professional Learning Community Aid	10-3183	9,380	9,380	0
Other State Aids	10-3XXX	6,045	0	0
Subtotal - Revenues From State Sources		534,206	433,575	491,751
Budgeted Fund Balance - Operating Budget	10-303	0	823,496	857,232
Withdrawal From Cap Res-For Local Share	10-307	0	540,000	480,000
Withdrawal From Maint. Reserve	10-310	0	0	12,050
Withdrawal From Current Expense Emergency Rsv	10-312	0	50,000	0
Adjustment For Prior Year Encumbrances		0	1,858	0
Actual Revenues (Over)/Under Expenditures		-336,749	0	0
Total Operating Budget		15,195,325	17,403,407	18,256,376
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Other Revenue From Local Sources	20-1XXX	168,684	0	0
Total Revenues From Local Sources	20-1XXX	168,684	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	174,359	182,173	175,000
Total Revenues From State Sources		174,359	182,173	175,000
Revenues from Federal Sources:				
Title I	20-4411-4416	99,973	97,294	82,000
Title II	20-4451-4455	23,656	15,350	13,000
Title IV	20-4471-4474	0	9,278	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	244,027	295,350	250,300
Total Revenues From Federal Sources		367,656	417,272	353,800
Total Grants And Entitlements		710,699	599,445	528,800
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	722,225	746,247	820,709
Total Revenues From Local Sources		722,225	746,247	820,709
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	99,895	95,573	41,011
Total Local Repayment Of Debt		822,120	841,820	861,720
Total Repayment Of Debt		822,120	841,820	861,720
Total Revenues/Sources		16,728,144	18,844,672	19,646,896
Total Revenues/Sources Net of Transfers		16,728,144	18,844,672	19,646,896

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,321,658	5,756,537	6,117,795
Special Education - Instruction	11-2XX-100-XXX	1,142,795	1,167,371	1,339,342
Basic Skills/Remedial - Instruction	11-230-100-XXX	303,653	321,210	316,571
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	67,663	82,049	91,525
School-Sponsored Athletics - Instruction	11-402-100-XXX	61,383	65,651	64,845
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	414,753	397,079	307,952
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	14,784	17,202	17,674
Undist. Expenditures - Health Services	11-000-213-XXX	196,194	214,377	227,324
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	450,491	387,807	389,878
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	91,297	135,903	149,335
Undist. Expenditures - Guidance	11-000-218-XXX	200,730	248,471	318,919
Undist. Expenditures - Child Study Teams	11-000-219-XXX	354,747	454,864	451,449
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	197,866	173,967	189,345
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	199,719	260,200	272,157
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	118,658	193,905	119,309
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	458,024	440,808	462,552
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	443,349	478,077	491,137
Undist. Expend. - Central Services	11-000-251-XXX	254,286	264,784	276,385
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	41,068	56,583	59,252
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,106,740	1,218,715	1,387,537
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	638,330	774,124	755,138
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,921,427	3,652,504	3,949,112
Total Undistributed Expenditures		8,102,463	9,369,370	9,824,455
Interest Earned On Maintenance Reserve	10-606	0	94	75
Interest Earned On Current Expense Emergency Res	10-607	0	50	50
Total General Current Expense		14,999,615	16,762,332	17,754,658

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	3,924	29,578	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	191,786	611,418	501,418
Interest Deposit To Capital Reserve	10-604	0	79	300
Total Capital Outlay		195,710	641,075	501,718
General Fund Grand Total		15,195,325	17,403,407	18,256,376
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	168,684	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	17,807	18,297	18,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	23,360	30,295	30,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	77,070	63,775	60,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	30,394	32,398	30,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	8,778	12,358	12,000
Nonpublic Security Aid	20-XXX-XXX-XXX	16,950	25,050	25,000
Total Other State Projects		174,359	182,173	175,000
Total State Projects	20-XXX-XXX-XXX	174,359	182,173	175,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	99,973	97,294	82,000
Title II	20-XXX-XXX-XXX	23,656	15,350	13,000
Title IV	20-XXX-XXX-XXX	0	9,278	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	244,027	295,350	250,300
Total Federal Projects	20-XXX-XXX-XXX	367,656	417,272	353,800
Total Special Revenue Funds		710,699	599,445	528,800
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	822,120	841,820	861,720
Total Debt Service Funds		822,120	841,820	861,720

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Expenditures/Appropriations		16,728,144	18,844,672	19,646,896
Total Expenditures Net of Transfers		16,728,144	18,844,672	19,646,896

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	441,409	445,996	348,031	348,031
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	776,865	673,989	654,068	174,368
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	232,000	169,000	169,094	157,119
Restricted for General Operating Budget	Legal Reserve	885,848	1,538,634	857,232	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	200,000	100,000	50,050	50,100
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,837	\$14,022	\$15,315	\$15,048	\$15,496
Total Classroom Instruction	\$8,442	\$8,827	\$9,525	\$9,357	\$9,691
Classroom-Salaries and Benefits	\$8,090	\$8,124	\$8,646	\$8,506	\$8,884
Classroom-General Supplies and Textbooks	\$278	\$334	\$404	\$389	\$293
Classroom-Purchased Services	\$74	\$370	\$475	\$462	\$513
Total Support Services	\$2,262	\$2,347	\$2,647	\$2,638	\$2,599
Support Services-Salaries and Benefits	\$1,838	\$2,056	\$2,231	\$2,245	\$2,213
Total Administrative Costs	\$1,684	\$1,406	\$1,539	\$1,488	\$1,485
Administration Salaries and Benefits	\$1,388	\$1,190	\$1,264	\$1,221	\$1,209
Total Operations and Maintenance of Plant	\$1,331	\$1,274	\$1,403	\$1,372	\$1,524
Operations and Maintenance-Salaries and Benefits	\$667	\$632	\$720	\$697	\$840
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$118	\$167	\$196	\$189	\$194
Total Equipment Costs	\$17	\$4	\$26	\$29	\$0
Legal Costs	\$58	\$21	\$27	\$26	\$28
Employee Benefits as a percentage of salaries*	30.73%	32.16%	38.76%	38.02%	38.13%

\*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 2017-18 revised appropriations and the 2018-19 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.



Item	Line Number	Source	Amount	Explanation
1	190	Parent Paid Tuition	281,000	Resident PK Tuition and NonResidentTuition where open
1	300	Parent Paid Fees	55,000	Pay to Play Sports, Clubs, and Activities
1	765	NonPublic State Aids	145,000	Ch192/193, NP Nursing, Textbooks, Security, Tech
1	600	Capital Reserve Funds	480,000	Pond Renovation and outdoor instructional space

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	MOESC provides 192/193 & IDEA services to Non Public Schools	0
Transportation Services, including Fuel	RFHHS - Lead in Non-Public Transportation and Aid-in-lieu	0
Transportation Services, including Fuel	Jointures with Monmouth Ocean Ed Services Commission (MOESC) to provide transportation to NP and Out-of-Dist Placements	0
Purchasing	Educational Services Commission of NJ (ESCNJ) purchase misc goods and services	0
Purchasing	ACES co-op purchase electric and natural gas	0
Municipal/Public Works	Rumson Borough- DPW services, Engineering Services, Shared Purchasing, Recreation Programs	0
Professional Staff Development	Jointures with Tri-Districts	0
Insurance Coverages and Benefits	Monmouth Ocean Counties Shared Services Insurance Fund - Liability Package, E&O, Student, Workers Compensation Pool	0

ID=Rumson Boro

Category	Amount
(A) General Fund School Levy	16,078,918
(D) Total School Levy	16,899,627
(B) Estimated Net Taxable Valuation (as of 10/01/17)	3,446,698,174
(H) Estimated Equalized Valuation (as of 10/01/17)	3,603,397,039
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.4665
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.4903
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.4462
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.4690

Name=Allen, Debra

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$136,048
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	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	15
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$4,110
Total Bonuses Amount	\$1,500
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,296
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$25,465
Contractual Post-Employment Benefit Description of Payout of Sick days	NA <15 years of Service
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 20 days at Per Diem Rate
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused Personal Days are not paid
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

Name=Allen, Debra

Category	Measure
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

Name=Bormann, John

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$154,876
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	06/30/21
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	15
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$11,300
Total Bonuses Amount	\$23,231
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	\$26,914
Contractual Post-Employment Benefit Description of Payout of Sick days	NA <15 years services to District
Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused Vac Days paid at per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days are not paid out
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

Name=Bormann, John

Category	Measure
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

Name=O'Brien, James

Category	Measure
Job Title	Other
Job Title II	B&G Supervisor
Base Annual Salary Amount	\$99,183
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	06/30/18
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	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	15
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$1,300
Total Bonuses Amount	\$1,488
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,296
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$21,385
Contractual Post-Employment Benefit Description of Payout of Sick days	Max after 15 years in district and upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 20 days at per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused days not paid out
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



Name=O'Brien, James

Category	Measure
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

Name=Pelissier, Louis

Category	Measure
Job Title	Information Technology
Job Title II	None Reported
Base Annual Salary Amount	\$83,000
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	07/01/17
End Date of Contract	06/30/18
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	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	15
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$1,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,296
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$19,788
Contractual Post-Employment Benefit Description of Payout of Sick days	NA <15 years in district
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Diem Rate for upto 15 days
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused Days Not Paid
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

Name=Pelissier, Louis

Category	Measure
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