

Rockaway Borough Board of Education

Morris- Rockaway Borough Board of Education					
Notice is hereby given to the legal voters of the Rockaway Borough school district, in the County of Morris, of the State of New Jersey, that a Public Hearing will be held in the Cafeteria of Thomas Jefferson Middle School, located at 95 East Main Street, Rockaway, NJ, on Tuesday, May 6, 2025 at 7:30 pm, for the purpose of conducting a public hearing on the following budget for the 2025-2026 school year:					
Advertised Enrollments					
Enrollment Categories		Oct 13, 2023 Actual		Oct 15, 2024 Actual	Oct 15, 2025 Estimated
Pupils On Roll Regular Full-Time		435		453	462
Pupils On Roll - Special Full-Time		120		121	121
Subtotal - Pupils On Roll		555		574	583
Private School Placements		3		4	6
Pupils Sent to Other Distis - Spec Ed Prog		0		1	1
Pupils Received		4		3	3
Advertised Revenues					
Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed	
Operating Budget:					
Revenues from Local Sources:					
Local Tax Levy-Base Budget	10-1210	8,875,854	9,360,002	10,789,745	
Total Tax Levy	10-121x	8,875,854	9,360,002	10,789,745	
Total Tuition	10-1300	324,434	251,354	196,934	
Private Contributions	10-1920	54,080	51,000	25,000	
Unrestricted Miscellaneous Revenues	10-1XXX	12,372	72,605	60,000	
Total Revenues from Local Sources		9,266,740	9,734,961	11,071,679	
Revenues from State Sources:					
Categorical Transportation Aid	10-3121	60,781	60,781	52,029	
Extraordinary Aid	10-3131	144,949	287,198	290,000	
Categorical Special Education Aid	10-3132	513,091	513,091	755,691	
Equalization Aid	10-3176	1,419,270	1,270,360	1,118,339	
Categorical Security Aid	10-3177	74,022	74,022	107,290	
Other State Aids	10-3XXX	8,645	68,010	1,000	
State Reimbursement for Lead Testing of Drinking Water	10-3300	0	3,500	3,650	
State Reimbursement for Menstrual Products	10-3301	0	3,758	1,500	
Total Revenues from State Sources		2,220,758	2,280,720	2,329,499	
Budgeted Fund Balance-Operating Budget	10-303	439,906	392,583	26,617	
Withdrawal from Capital Reserve for Local Share	10-307	129,370	0	0	
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	30,660	47,500	
Withdrawal from Maintenance Reserve	10-310	0	30,000	0	
Withdrawal from Current Expense Emergency Reserve	10-312	0	250,000	0	
Transfers from Other Funds	10-5200	0	44,017	0	
Adjustment for Prior Year Encumbrances		0	7,169	0	
Actual Revenues (Over)/Under Expenditures		256,155	0	0	
Total Operating Budget		12,312,929	12,770,110	13,475,295	
Grants and Entitlements:					
Student Activity Fund Revenue	20-1760	0	5,000	5,000	
Scholarship Fund Revenue	20-1770	0	20	20	
Total Revenues from Local Sources	20-1XXX	0	5,020	5,020	
Revenues from State Sources:					
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	37,148	37,148	
Other Restricted Entitlements	20-32XX	193,887	209,941	178,682	
Total Revenues from State Sources		193,887	247,089	215,830	
Revenues from Federal Sources:					
Title I	20-4411-4416	113,480	80,974	68,828	
Title II	20-4451-4455	25,183	11,671	9,921	
Title III	20-4491-4494	5,063	2,682	2,280	
Title IV	20-4471-4474	10,254	10,887	9,247	
IDEA Part B (Handicapped)	20-4420-4429	225,192	206,432	175,468	
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	12,124	0	0	
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	10,535	0	0	
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	12,096	0	0	
ARP-ESSER	20-4540	86,902	15,851	0	
CRRSA Act-ESSER II	20-4534	42,930	0	0	
CRRSA Act-Learning Acceleration Grant	20-4535	15,057	0	0	
Total Revenues from Federal Sources		558,816	328,497	265,744	
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		14,876	5,000	5,000	
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		46	30	30	
Total Grants and Entitlements		767,625	585,636	491,624	
Repayment of Debt:					
Transfers from Other Funds	40-5200	0	0	378,966	
Revenues from Local Sources:					
Local Tax Levy	40-1210	516,015	516,527	137,391	
Total Revenues from Local Sources		516,015	516,527	137,391	
Revenues from State Sources:					
Debt Service Aid Type II	40-3160	239,910	240,148	240,068	
Total Local Repayment of Debt		755,925	756,675	756,425	
Advertised Revenues					
Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed	
Total Repayment of Debt		755,925	756,675	756,425	
Total Revenues/Sources		13,836,479	14,112,421	14,723,344	
Total Revenues/Sources Net of Transfers		13,836,479	14,112,421	14,723,344	
Advertised Appropriations					
Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed	
General Current Expense:					
Instruction:					
Regular Programs-Instruction	11-1XX-100-XXX	3,391,165	3,484,090	3,513,600	
Special Education-Instruction	11-2XX-100-XXX	1,338,541	1,244,134	1,225,203	
Basic Skills/Remedial-Instruction	11-230-100-XXX	157,232	162,194	136,740	
Bilingual Education-Instruction	11-240-100-XXX	153,899	166,790	166,815	
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	39,124	38,919	27,820	
School-Sponsored Athletics-Instruction	11-402-100-XXX	43,718	45,657	46,257	
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	179,205	183,865	184,115	
Support Services:					
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	121,807	396,976	627,265	
Undistributed Expenditures-Health Services	11-000-213-XXX	209,001	227,387	244,726	
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	258,752	303,382	259,068	
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	425,868	559,738	540,852	
Undistributed Expenditures-Guidance	11-000-218-XXX	125,523	130,747	128,850	
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	388,968	420,358	421,716	
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	477,512	489,533	499,504	
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	187,554	192,133	158,066	
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,519	0	0	
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	423,898	438,242	451,441	
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	103,318	108,710	93,496	
Undistributed Expenditures-Central Services	11-000-251-XXX	308,702	322,701	313,102	
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,163,422	1,083,001	1,093,534	
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	307,542	488,471	523,219	
Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,112,068	2,248,074	2,614,251	
Total Undistributed Expenditures		6,616,454	7,409,453	7,969,090	
Total General Current Expense		11,919,338	12,735,102	13,269,640	
Capital Expenditures:					
Equipment	12-XXX-XXX-730	264,763	0	154,675	
Facilities Acquisition and Construction Services	12-000-400-XXX	128,828	35,008	50,980	
Total Capital Outlay		393,591	35,008	205,655	
General Fund Grand Total		12,312,929	12,770,110	13,475,295	
Special Grants and Entitlements:					
Student Activity Fund	20-475-XXX-XXX	14,876	10,000	10,000	
Scholarship Fund	20-476-XXX-XXX	46	50	50	
Other State Projects:					
Nonpublic Textbooks	20-XXX-XXX-XXX	11,273	10,739	9,129	
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	53,723	52,018	44,215	
Nonpublic Handicapped Services	20-XXX-XXX-XXX	42,431	51,784	44,017	
Nonpublic Nursing Services	20-XXX-XXX-XXX	23,400	27,300	23,435	
Nonpublic Technology Initiative	20-XXX-XXX-XXX	9,555	10,290	8,747	
Nonpublic Security Aid	20-XXX-XXX-XXX	53,505	57,810	49,139	
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	37,148	37,148	
Total Other State Projects		193,887	247,089	215,830	
Total State Projects	20-XXX-XXX-XXX	193,887	247,089	215,830	
Federal Projects:					
Title I	20-XXX-XXX-XXX	113,480	80,974	68,828	
Title II	20-XXX-XXX-XXX	25,183	11,671	9,921	
Title III	20-XXX-XXX-XXX	5,063	2,682	2,280	
Title IV	20-XXX-XXX-XXX	10,254	10,887	9,247	
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	225,192	206,432	175,468	
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	42,930	0	0	
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	15,057	0	0	
ARP-ESSER Grant Program	20-487-xxx-xxx	86,902	15,851	0	
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	12,124	0	0	
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	10,535	0	0	
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	12,096	0	0	
Total Federal Projects	20-XXX-XXX-XXX	558,816	328,497	265,744	
Total Special Revenue Funds		767,625	585,636	491,624	
Repayment of Debt:					
Total Regular Debt Service	40-701-510-XXX	755,925	756,675	756,425	
Total Debt Service Funds		755,925	756,675	756,425	
Advertised Appropriations					
Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed	
Total Expenditures/Appropriations		13,836,479	14,112,421	14,723,344	
Total Expenditures Net of Transfers		13,836,479	14,112,421	14,723,344	
Advertised Recapitulation of Balances					
Budget Category	Audited Balance 06-30-2023	Audited Balance 06-30-2024	Estimated Balance 06-30-2025	Estimated Balance 06-30-2026	
Unrestricted:					
(General Operating Budget)	462,866	250,000	255,259	255,259	
(Repayment of Debt)	0	0	0	0	
Restricted for Specific Purposes:					
(General Operating Budget)					
--Capital Reserve	531,250	401,880	371,220	323,720	
--Adult Education Programs	0	0	0	0	
--Maintenance Reserve	30,000	30,000	0	0	
--Legal Reserve	560,225	286,842	26,617	0	
--Unemployment Fund	127,942	140,313	140,313	140,313	
--Tuition Reserve	0	0	0	0	
--Current Expense Emergency Reserve	250,000	250,000	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	
(Special Revenue Fund)					
--Student Activity Fund	46,329	31,453	26,453	21,453	
--Scholarship Fund	4,247	4,201	4,171	4,141	
(Repayment of Debt)					
--Restricted for Repayment of Debt	0	0	0	0	
Advertised Per Pupil Cost Calculations					
Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,388	\$20,316	\$20,722	\$20,644	\$20,788
Total Classroom Instruction	\$11,628	\$11,592	\$11,867	\$11,571	\$11,773
Classroom-Salaries and Benefits	\$10,114	\$10,880	\$10,861	\$10,634	\$10,868
Classroom-General Supplies and Textbooks	\$557	\$512	\$674	\$591	\$564
Classroom-Purchased Services	\$956	\$200	\$332	\$346	\$340
Total Support Services	\$4,204	\$4,378	\$4,672	\$4,867	\$4,793
Support Services-Salaries and Benefits	\$3,129	\$3,262	\$3,293	\$3,571	\$3,596
Total Administrative Costs	\$1,781	\$1,776	\$1,888	\$1,838	\$1,838
Administration Salaries and Benefits	\$1,343	\$1,372	\$1,412	\$1,406	\$1,416
Total Operations and Maintenance of Plant	\$2,593	\$2,342	\$2,061	\$2,152	\$2,175
Operations and Maintenance-Salaries and Benefits	\$1,314	\$1,313	\$1,148	\$1,157	\$1,160
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$152	\$178	\$180	\$179	\$157
Total Equipment Costs	\$196	\$468	\$0	\$0	\$265
Legal Costs	\$17	\$18	\$17	\$20	\$22
Employee Benefits as a percentage of salaries*	26.14%	27.74%	30.84%	29.77%	34.84%
*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 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 2024-25 revised appropriations and the 2025-26 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.					
Capital Projects					
Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Lincoln School: Replace Interior Stairwells tread	4480-060-19-2001	\$47,500	N		N
Total withdraw of \$47,500 will help fund the following building and ground repairs: Lincoln Elementary School: Replacement of all stair treads in the four interiorstairwells. The complete budget will be on file and open to examination at the White House Administration Building, 103 East Main Street, Rockaway, NJ, 07866, Morris County, New Jersey between the hours of 9:00 am and 3:00 pm Monday through Friday, excluding holidays.The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.Questions regarding this proposed budget may be submitted to: Mr. Anthony Grieco, at agrieco@rockboro.org or by calling 973-625-8601 (Extension 100), during normal business hours.					