

**Rockaway Borough Board of Education
2020-21 School District Budget**

Notice is hereby given to the legal voters of the Rockaway Borough Public School District, in the County of Morris, of the State of New Jersey, that a Public Hearing will be held in the Gymnasium of the Thomas Jefferson Middle School, for the Rockaway Borough Board of Education, 95 East Main Street, Rockaway, NJ 07866, on Wednesday, May 6, 2020 at 6:30pm, (**OR** a Virtual meeting will be held if Covid-19 maximum person restrictions are not lifted before then) for the purpose of conducting a public hearing on the following budget for the 2020-21 school year. Go to the district's website: www.rockboro.org, under "Board of Education" then under "Agendas" to get the latest information on how the public hearing will be conducted, which will be described in the agenda for May 6, 2020.

Advertised Enrollments

<u>Enrollment Categories</u>	<u>October</u>	<u>October</u>	<u>October</u>
	<u>15.</u>	<u>15.</u>	<u>October</u>
	<u>2018</u>	<u>2019</u>	<u>15, 2020</u>
	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>
Pupils On Roll Regular Full-Time	473	452	417
Pupils On Roll - Special Full-Time	87	100	89
Subtotal - Pupils On Roll	560	552	506
Private School Placements	7	4	3
Pupils Sent to Other Dists - Spec Ed Prog	0	1	0
Pupils Received	44	49	0

Advertised Revenues

<u>Budget Category</u>	<u>Account</u>	<u>2018-19 Actual</u>	<u>2019-20 Revised</u>	<u>2020-21 Proposed</u>
<u>Operating Budget:</u>				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,539,308	8,539,307	8,710,093
Total Tuition	10-1300	378,715	471,990	393,554
Private Contributions	10-1920	0	0	30,000
Unrestricted Miscellaneous Revenues	10-1XXX	157,195	36,000	55,000
Interest Earned on Capital Reserve Funds	10-1XXX	3,684	3,500	4,000
Total Revenues from Local Sources		9,078,902	9,050,797	9,192,647
<u>Revenues from State Sources:</u>				
Categorical Transportation Aid	10-3121	60,781	60,781	60,781
Extraordinary Aid	10-3131	135,090	10,000	175,931
Categorical Special Education Aid	10-3132	476,643	476,643	476,643
Equalization Aid	10-3176	645,555	682,688	646,591
Categorical Security Aid	10-3177	74,022	74,022	74,022
Other State Aids	10-3XXX	3,770	0	3,500
Total Revenues from State Sources		1,395,861	1,304,134	1,437,468
Budgeted Fund Balance-Operating Budget	10-303	0	419,417	200,000
Withdrawal from Capital Reserve for Local Share	10-307	70,295	0	0
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	430,500
Adjustment for Prior Year Encumbrances		0	44,771	0
Actual Revenues (Over)/Under Expenditures		-66,195	0	0
Total Operating Budget		10,478,863	10,819,119	11,260,615
<u>Grants and Entitlements:</u>				
<u>Revenues from State Sources:</u>				
Other Restricted Entitlements	20-32XX	0	100,324	85,275
State Grants Through Intermediate Sources	20-3700	117,140	0	0
Total Revenues from State Sources		117,140	100,324	85,275
<u>Revenues from Federal Sources:</u>				
Title I	20-4411-4416	34,045	51,654	43,905
Title II	20-4451-4455	21,915	18,685	15,882
Title III	20-4491-4494	1,010	1,885	1,602
Title IV	20-4471-4474	4,817	8,500	7,225
I.D.E.A. Part B (Handicapped)	20-4420-4429	147,125	142,760	121,346
Total Revenues from Federal Sources		208,912	223,484	189,960
Total Grants and Entitlements		326,052	323,808	275,235
<u>Repayment of Debt:</u>				
<u>Revenues from Local Sources:</u>				
Local Tax Levy	40-1210	0	0	531,178
Total Revenues from Local Sources		0	0	531,178
Total Local Repayment of Debt		0	0	531,178
Total Repayment of Debt		0	0	531,178
Total Revenues/Sources		10,804,915	11,142,927	12,067,028
Total Revenues/Sources Net of Transfers		10,804,915	11,142,927	12,067,028

Advertised Appropriations

<u>Budget Category</u>	<u>Account</u>	<u>2018-19 Actual</u>	<u>2019-20 Revised</u>	<u>2020-21 Proposed</u>
<u>General Current Expense:</u>				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	2,743,546	2,853,800	3,023,586
Special Education-Instruction	11-2XX-100-XXX	1,009,745	1,036,182	1,173,332
Basic Skills/Remedial-Instruction	11-230-100-XXX	164,433	170,133	176,864
Bilingual Education-Instruction	11-240-100-XXX	100,638	105,605	108,890
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	27,423	38,925	23,909
School-Sponsored Athletics-Instruction	11-402-100-XXX	47,539	45,000	39,515
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	57,649	156,880	163,325
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	336,736	274,623	357,861
Undistributed Expenditures-Health Services	11-000-213-XXX	141,639	134,886	139,029
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	232,690	243,720	272,791
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	457,366	653,137	557,625
Undistributed Expenditures-Guidance	11-000-218-XXX	85,739	145,580	110,142
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	264,038	264,250	272,361
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	217,856	315,551	414,283
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	134,713	140,165	145,104
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	7,721	14,300	15,600
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	472,350	418,426	455,645
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	270,512	223,641	115,064
Undistributed Expenditures-Central Services	11-000-251-XXX	246,552	256,792	260,614
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	380	0	0
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	966,031	841,041	769,932
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	271,753	231,194	299,556
Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,523,051	1,783,270	1,762,840
Total Undistributed Expenditures		5,629,127	5,940,576	5,948,447
Total General Current Expense		9,780,100	10,347,101	10,657,868
<u>Capital Expenditures:</u>				
Equipment	12-XXX-XXX-730	33,882	223,292	95,000
Facilities Acquisition and Construction Services	12-000-400-XXX	74,301	174,834	433,980
Increase In Capital Reserve	10-604	543,649	0	0
Interest Deposit to Capital Reserve	10-604	0	3,500	4,000
Total Capital Outlay		651,832	401,626	532,980
Transfer of Funds to Charter Schools	10-000-100-56X	46,931	70,392	69,767
General Fund Grand Total		10,478,863	10,819,119	11,260,615
<u>Special Grants and Entitlements:</u>				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	7,957	6,765	5,750
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	29,525	38,415	32,352
Nonpublic Handicapped Services	20-XXX-XXX-XXX	37,491	28,799	24,780
Nonpublic Nursing Services	20-XXX-XXX-XXX	14,453	12,285	10,442
Nonpublic Technology Initiative	20-XXX-XXX-XXX	5,364	4,560	3,876
Nonpublic Security Aid	20-XXX-XXX-XXX	22,350	9,500	8,075
Total Other State Projects		117,140	100,324	85,275
Total State Projects	20-XXX-XXX-XXX	117,140	100,324	85,275
Federal Projects:				
Title I	20-XXX-XXX-XXX	34,045	51,654	43,905
Title II	20-XXX-XXX-XXX	21,915	18,685	15,882
Title III	20-XXX-XXX-XXX	1,010	1,885	1,602
Title IV	20-XXX-XXX-XXX	4,817	8,500	7,225
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	147,125	142,760	121,346
Total Federal Projects	20-XXX-XXX-XXX	208,912	223,484	189,960
Total Special Revenue Funds		326,052	323,808	275,235
<u>Repayment of Debt:</u>				
Total Regular Debt Service	40-701-510-XXX	0	0	531,178
Total Debt Service Funds		0	0	531,178
Total Expenditures/Appropriations		10,804,915	11,142,927	12,067,028
Total Expenditures Net of Transfers		10,804,915	11,142,927	12,067,028

Advertised Recapitulation of Balances

<u>Budget Category</u>	<u>Audited</u> <u>Balance</u>	<u>Audited</u> <u>Balance</u>	<u>Estimated</u> <u>Balance</u>	<u>Estimated</u> <u>Balance</u>
	06-30-2018	06-30-2019	06-30-2020	06-30-2021
Unrestricted:				
--General Operating Budget	268,288	329,349	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	902,504	1,375,858	1,458,217	1,031,717
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	588,927	618,927	200,000	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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

<u>Per Pupil Cost Calculations</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Proposed</u>
	<u>Costs</u>	<u>Costs</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Total Budgetary Comparative Per Pupil Cost	\$14,057	\$16,353	\$18,859	\$17,959	\$19,921
Total Classroom Instruction	\$7,776	\$8,920	\$10,581	\$9,868	\$11,458
Classroom-Salaries and Benefits	\$7,135	\$8,069	\$9,750	\$9,088	\$10,397
Classroom-General Supplies and Textbooks	\$534	\$340	\$521	\$535	\$740
Classroom-Purchased Services	\$107	\$510	\$310	\$245	\$320
Total Support Services	\$2,862	\$3,250	\$3,991	\$4,140	\$4,549
Support Services-Salaries and Benefits	\$2,267	\$2,448	\$3,072	\$2,993	\$3,352
Total Administrative Costs	\$1,817	\$2,085	\$2,152	\$1,968	\$1,968
Administration Salaries and Benefits	\$1,345	\$1,564	\$1,646	\$1,505	\$1,473
Total Operations and Maintenance of Plant	\$1,453	\$1,904	\$1,884	\$1,752	\$1,755
Operations and Maintenance-Salaries and Benefits	\$806	\$889	\$1,043	\$998	\$1,044
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$111	\$155	\$205	\$189	\$149
Total Equipment Costs	\$65	\$60	\$398	\$407	\$189
Legal Costs	\$19	\$41	\$29	\$27	\$30
Employee Benefits as a percentage of salaries*	26.23%	25.75%	30.06%	27.86%	26.88%

*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 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.

Capital Projects

<u>Description/Activity</u>	<u>Project Number</u>	<u>Dollar Amount</u>	<u>Eligible for Grant</u>	<u>Request to Exceed Referendum</u>	<u>Funding Source for Request to Exceed Referendum</u>
TJ MS Partial Roof Replacement	4480-050-19-1000	\$393,000	N	N	
TJ MS Front Drive Circle Repaved	4480-050-19-1001	\$37,500	N	N	

The complete budget will be on file and open to examination at the Administration (White House) building, 103 East Main Street, Rockaway, Morris County New Jersey, 07866 between the hours of 9:00am and 3:00pm Monday through Friday, excluding holidays **AND** posted on the district's website: www.rockboro.org due to the state of public health emergency declared in NJ (Covid-19),

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education. If you have questions regarding the budget, please contact Mr. William Stepka, Business Administrator/Secretary of the Board at 973-625-8600, ext.106 **OR** by emailing him at wstepka@rockboro.org.