

Rockaway Borough Board of Education
 Public Hearing on the 2019-20 School Budget
 Public Notice

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 the Thomas Jefferson Middle School, located at 95 East Main Street, Rockaway Borough, NJ 07866, on Tuesday, May 7, 2019 at 8:00 pm, for the purpose of conducting a public hearing on the following budget for the 2019-20 school year:

Advertised Enrollments

Enrollment Categories	October	October	October
	13, 2017	15, 2018	15, 2019 Estimated
Pupils On Roll Regular Full-Time	503	473	429
Pupils On Roll - Special Full-Time	79	87	86
Subtotal - Pupils On Roll	582	560	515
Private School Placements	4	7	3
Pupils Received	31	44	0

Advertised Revenues

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,106,108	8,539,307	8,539,307
Total Tuition	10-1300	253,565	220,500	471,990
Unrestricted Miscellaneous Revenues	10-1XXX	64,962	20,000	36,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	3,000	3,500
Subtotal - Revenues From Local Sources		8,424,635	8,782,807	9,050,797
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	8,482	60,781	60,781
Extraordinary Aid	10-3131	126,753	60,000	10,000
Categorical Special Education Aid	10-3132	385,322	476,643	476,643
Equalization Aid	10-3176	136,511	645,555	682,688
Categorical Security Aid	10-3177	16,077	74,022	74,022
Under Adequacy Aid	10-3180	20,479	0	0
PARCC Readiness Aid	10-3181	5,940	0	0
Per Pupil Growth Aid	10-3182	5,940	0	0
Professional Learning Community Aid	10-3183	5,470	0	0
Other State Aids	10-3XXX	9,262	0	0
Subtotal - Revenues From State Sources		720,236	1,317,001	1,304,134
Budgeted Fund Balance - Operating Budget	10-303	0	187,798	419,417
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	70,295	0
Adjustment For Prior Year Encumbrances		0	69,637	0
Actual Revenues (Over)/Under Expenditures		212,952	0	0
Total Operating Budget		9,357,823	10,427,538	10,774,348
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	33,568	0	0
Total Revenues From Local Sources	20-1XXX	33,568	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	102,155	117,744	100,324
Total Revenues From State Sources		102,155	117,744	100,324
Revenues from Federal Sources:				
Title I	20-4411-4416	60,328	60,768	51,654
Title II	20-4451-4455	23,221	21,980	18,685
Title III	20-4491-4494	0	2,216	1,885
Title IV	20-4471-4474	10,000	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	174,596	167,953	142,760
Total Revenues From Federal Sources		268,145	262,917	223,484
Total Grants And Entitlements		403,868	380,661	323,808
Total Revenues/Sources		9,761,691	10,808,199	11,098,156
Total Revenues/Sources Net of Transfers		9,761,691	10,808,199	11,098,156

Advertised Appropriations

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,356,544	2,723,156	2,832,296
Special Education - Instruction	11-2XX-100-XXX	975,299	1,000,529	1,009,040
Basic Skills/Remedial - Instruction	11-230-100-XXX	189,745	163,815	169,409
Bilingual Education - Instruction	11-240-100-XXX	70,158	102,065	104,935
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	28,410	19,400	38,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	25,233	51,650	45,000
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	60,240	63,224	131,609
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	321,942	488,909	330,248
Undist. Expenditures - Health Services	11-000-213-XXX	137,659	143,059	133,185
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	180,087	238,415	244,390
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	453,113	505,211	483,355
Undist. Expenditures - Guidance	11-000-218-XXX	57,498	90,544	117,209
Undist. Expenditures - Child Study Teams	11-000-219-XXX	191,868	267,248	265,319
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	218,805	233,527	278,890
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	139,535	136,350	138,323
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,963	11,500	12,800
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	426,503	474,149	417,754
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	257,852	279,805	229,021
Undist. Expend. - Central Services	11-000-251-XXX	207,958	234,692	256,792
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	1,000	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	745,964	937,593	837,767
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	225,170	302,681	230,294
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,425,164	1,776,640	1,872,903
Total Undistributed Expenditures		4,998,081	6,121,323	5,848,250
Total General Current Expense		8,703,710	10,245,162	10,178,539
Capital Expenditures:				
Equipment	12-XXX-XXX-730	37,904	21,500	202,806
Facilities Acquisition And Const. Serv.	12-000-400-XXX	10,773	110,945	319,111
Increase In Capital Reserve	10-604	550,000	0	0
Interest Deposit To Capital Reserve	10-604	0	3,000	3,500
Total Capital Outlay		598,677	135,445	525,417
Transfer Of Funds To Charter Schools	10-000-100-56X	55,436	46,931	70,392
General Fund Grand Total		9,357,823	10,427,538	10,774,348
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	33,568	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	9,367	7,957	6,765
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	25,954	45,197	38,415
Nonpublic Handicapped Services	20-XXX-XXX-XXX	31,095	33,598	28,799
Nonpublic Nursing Services	20-XXX-XXX-XXX	16,587	14,453	12,285
Nonpublic Technology Initiative	20-XXX-XXX-XXX	6,327	5,364	4,560
Nonpublic Security Aid	20-XXX-XXX-XXX	12,825	11,175	9,500
Total Other State Projects		102,155	117,744	100,324
Total State Projects	20-XXX-XXX-XXX	102,155	117,744	100,324
Federal Projects:				
Title I	20-XXX-XXX-XXX	60,328	60,768	51,654
Title II	20-XXX-XXX-XXX	23,221	21,980	18,685
Title III	20-XXX-XXX-XXX	0	2,216	1,885
Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	174,596	167,953	142,760
Total Federal Projects	20-XXX-XXX-XXX	268,145	262,917	223,484
Total Special Revenue Funds		403,868	380,661	323,808
Total Expenditures/Appropriations		9,761,691	10,808,199	11,098,156
Total Expenditures Net of Transfers		9,761,691	10,808,199	11,098,156

Advertised Recapitulation of Balances

Budget Category	Audited Balance 6-30-2017	Audited Balance 6-30-2018	Estimated Balance 6-30-2019	Estimated Balance 6-30-2020
Unrestricted:				
--General Operating Budget	279,655	268,288	250,490	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	754,004	902,504	835,209	838,709
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	440,444	588,927	418,927	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

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,244	\$14,057	\$15,071	\$17,003	\$18,859
Total Classroom Instruction	\$7,334	\$7,776	\$8,386	\$9,227	\$10,581
Classroom-Salaries and Benefits	\$6,718	\$7,135	\$7,625	\$8,373	\$9,750
Classroom-General Supplies and Textbooks	\$530	\$534	\$640	\$652	\$521
Classroom-Purchased Services	\$86	\$107	\$121	\$201	\$310
Total Support Services	\$2,790	\$2,862	\$3,305	\$3,519	\$3,991
Support Services-Salaries and Benefits	\$2,178	\$2,267	\$2,423	\$2,572	\$3,072
Total Administrative Costs	\$1,705	\$1,817	\$1,813	\$2,155	\$2,152
Administration Salaries and Benefits	\$1,255	\$1,345	\$1,449	\$1,621	\$1,646
Total Operations and Maintenance of Plant	\$1,294	\$1,453	\$1,428	\$1,905	\$1,884
Operations and Maintenance-Salaries and Benefits	\$697	\$806	\$784	\$947	\$1,043
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$89	\$111	\$101	\$149	\$205
Total Equipment Costs	\$56	\$65	\$0	\$39	\$398
Legal Costs	\$33	\$19	\$24	\$35	\$29
Employee Benefits as a percentage of salaries*	25.28%	26.23%	29.70%	30.11%	30.06%

*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 2018-19 revised appropriations and the 2019-20 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 & TJ Infrastructure Upgrades	Various LRFP#s	\$315,631	N	N	

The complete budget will be on file and open to examination at the Administration Building, 103 East Main Street, Rockaway, NJ 07866, between the hours of 9:00 am and 3:00pm 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 budget can be directed to Mr. William Stepka, Business Admin./Board Secretary at the above address or by calling 973-625-8600, extension 106 or be e-mailing wstepka@rockboro.org.