

Rockaway Borough Board of Education

District Budget for the 2021-22 School Year

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 on Tuesday, May 4, 2021 at approximately 7:30pm in the Cafeteria of Thomas Jefferson (TJ) Middle School, 95 East Main Street, Rockaway, NJ, 07866, (& via ZOOM) of the Rockaway Borough Board of Education, for the purpose of conducting the presentation and a public hearing on the following proposed budget for the 2021-22 school year:

Advertised Enrollments

<u>Enrollment Categories</u>	October 15,2019 <u>Actual</u>	October 15, 2020 <u>Actual</u>	October 15, 2021 <u>Estimated</u>
Pupils On Roll Regular Full-Time	452	405	393
Pupils On Roll - Special Full-Time	100	107	100
Subtotal - Pupils On Roll	552	512	493
Private School Placements	4	2	3
Pupils Sent to Other Dists - Spec Ed Prog	1	0	0
Pupils Received	0	0	0

Rockaway Borough School District – Morris County

Advertised Revenues

Budget Category	Account	2019-20 Actual	20-21 Revised	21-22 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,539,307	8,710,093	8,884,292
Total Tuition	10-1300	376,732	393,554	238,308
Private Contributions	10-1920	0	30,000	25,000
Unrestricted Miscellaneous Revenues	10-1XXX	64,565	55,000	20,000
Interest Earned on Capital Reserve Funds	10-1XXX	0	4,000	720
Total Revenues from Local Sources		8,980,604	9,192,647	9,168,320
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	60,781	60,781	60,781
Extraordinary Aid	10-3131	136,257	175,931	167,096
Categorical Special Education Aid	10-3132	476,643	476,643	476,643
Equalization Aid	10-3176	682,688	646,591	586,602
Categorical Security Aid	10-3177	74,022	74,022	74,022
Other State Aids	10-3XXX	0	3,500	3,000
Total Revenues from State Sources		1,430,391	1,437,468	1,368,144
Budgeted Fund Balance-Operating Budget	10-303	0	200,000	277,937
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	393,000	430,500	510,000
Adjustment for Prior Year Encumbrances		0	4,485	0
Actual Revenues (Over)/Under Expenditures		273,031	0	0
Total Operating Budget		11,077,026	11,265,100	11,324,401
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	0	40,000	40,000
Other Revenue from Local Sources	20-1XXX	2,800	2,900	2,900
Total Revenues from Local Sources	20-1XXX	2,800	42,900	42,900
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	143,416	165,584	140,746
Total Revenues from State Sources		143,416	165,584	140,746
Revenues from Federal Sources:				
Title I	20-4411-4416	23,608	62,329	52,980
Title II	20-4451-4455	10,209	14,396	12,237
Title III	20-4491-4494	0	2,002	1,702
Title IV	20-4471-4474	3,425	10,000	7,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	148,168	193,338	164,337
Cares Act Education Stabilization Fund	20-4530	31,004	14,699	0
Cares-Digital Divide Grant	20-4531	0	8,570	0
Coronavirus Relief Fund (Crf)	20-4532	0	29,752	0
Crrsa Act-Esser II	20-4534	0	0	190,354
Crrsa Act-Learning Acceleration Grant	20-4535	0	0	25,000
Crrsa Act-Mental Health Grant	20-4536	0	0	45,000
Total Revenues from Federal Sources		216,414	335,086	499,110
Total Grants and Entitlements		362,630	543,570	682,756
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	531,178	487,625
Total Revenues from Local Sources		0	531,178	487,625
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	0	473,925
Total Local Repayment of Debt		0	531,178	961,550
Total Repayment of Debt		0	531,178	961,550
Total Revenues/Sources		11,439,656	12,339,848	12,968,707
Total Revenues/Sources Net of Transfers		11,439,656	12,339,848	12,968,707

Rockaway Borough School District – Morris County

Advertised Appropriations

Budget Category	Account	2019-20 Actual	20-21 Revised	21-22 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	2,753,844	2,999,719	3,016,078
Special Education-Instruction	11-2XX-100-XXX	1,052,406	1,177,582	1,167,555
Basic Skills/Remedial-Instruction	11-230-100-XXX	169,938	176,942	178,613
Bilingual Education-Instruction	11-240-100-XXX	104,624	108,890	87,580
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	21,880	23,909	23,599
School-Sponsored Athletics-Instruction	11-402-100-XXX	29,372	39,515	35,532
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	157,169	163,404	164,424
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	219,308	351,899	213,468
Undistributed Expenditures-Health Services	11-000-213-XXX	127,161	139,029	142,208
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	185,575	272,791	250,149
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-222-XXX	537,826	557,625	479,048
Undistributed Expenditures-Guidance	11-000-218-XXX	106,094	112,428	117,518
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	263,053	272,361	372,312
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	287,732	414,283	436,080
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	136,256	145,104	143,570
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	12,785	15,600	15,000
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	387,887	500,845	411,905
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	221,022	126,364	125,083
Undistributed Expenditures-Central Services	11-000-251-XXX	250,283	286,314	279,248
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	835,820	790,537	776,538
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	237,106	270,556	356,125
Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,579,313	1,713,056	1,985,446
Total Undistributed Expenditures		5,387,221	5,968,792	6,103,698
Increase In Current Expense Emergency Reserve	10-607	250,000	0	0
Total General Current Expense		9,926,454	10,658,753	10,777,079
Capital Expenditures:				
Equipment	12-XXX-XXX-730	229,220	135,718	19,200
Facilities Acquisition and Construction Services	12-000-400-XXX	23,529	396,862	513,480
Capital Reserve-Transfer to Capital Projects	12-000-400-931	393,000	0	0
Increase In Capital Reserve	10-604	457,045	0	0
Interest Deposit to Capital Reserve	10-604	0	4,000	720
Total Capital Outlay		1,102,794	536,580	533,400
Transfer of Funds to Charter Schools	10-000-100-56X	47,778	69,767	13,922
General Fund Grand Total		11,077,026	11,265,100	11,324,401
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,800	2,900	2,900
Student Activity Fund	20-475-XXX-XXX	0	40,000	40,000
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	12,087	12,035	10,230
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	30,988	52,777	44,861
Nonpublic Handicapped Services	20-XXX-XXX-XXX	35,019	45,926	39,037
Nonpublic Nursing Services	20-XXX-XXX-XXX	22,407	20,196	17,167
Nonpublic Technology Initiative	20-XXX-XXX-XXX	8,280	0	0
Nonpublic Security Aid	20-XXX-XXX-XXX	34,635	34,650	29,451
Total Other State Projects		143,416	165,584	140,746
Total State Projects	20-XXX-XXX-XXX	143,416	165,584	140,746
Federal Projects:				
Title I	20-XXX-XXX-XXX	23,608	62,329	52,980
Title II	20-XXX-XXX-XXX	10,209	14,396	12,237
Title III	20-XXX-XXX-XXX	0	2,002	1,702
Title IV	20-XXX-XXX-XXX	3,425	10,000	7,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	148,168	193,338	164,337
Cares Act Education Stabilization Fund	20-477-XXX-XXX	31,004	14,699	0
Bridging the Digital Divide Program	20-478-XXX-XXX	0	8,570	0
Coronavirus Relief Fund (Crf) Grant Program	20-479-XXX-XXX	0	29,752	0
Crrsa Act-Esser II Grant Program	20-483-xxx-xxx		0	190,354
Crrsa Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
Crrsa Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
Total Federal Projects	20-XXX-XXX-XXX	216,414	335,086	499,110
Total Special Revenue Funds		362,630	543,570	682,756
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	0	531,178	961,550

Budget Category	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Total Debt Service Funds		0	531,178	961,550
Total Expenditures/Appropriations		11,439,656	12,339,848	12,968,707
Total Expenditures Net of Transfers		11,439,656	12,339,848	12,968,707

Rockaway Borough School District – Morris County

Advertised Recapitulation of Balances

<u>Budget Category</u>	<u>Audited Balance 6-30-2019</u>	<u>Audited Balance 6-30-2020</u>	<u>Estimated Balance 6-30-2021</u>	<u>Estimated Balance 6-30-2022</u>
Unrestricted:				
--General Operating Budget	329,349	262,406	262,406	237,594
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,375,858	1,439,903	1,013,403	504,123
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	618,927	453,125	253,125	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	250,000	250,000	250,000
--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

Rockaway Borough School District – Morris County

Advertised Per Pupil Cost Calculations

	18-19	19-20	20-21	20-21	21-22
	Actual	Actual	Original	Revised	Proposed
<u>Per Pupil Cost Calculations</u>	<u>Costs</u>	<u>Costs</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Total Budgetary Comparative Per Pupil Cost	\$16,353	\$16,709	\$19,921	\$19,679	\$20,747
Total Classroom Instruction	\$8,920	\$9,465	\$11,458	\$11,163	\$11,928
Classroom-Salaries and Benefits	\$8,069	\$8,767	\$10,397	\$10,126	\$10,847
Classroom-General Supplies and Textbooks	\$340	\$394	\$740	\$727	\$663
Classroom-Purchased Services	\$510	\$305	\$320	\$310	\$419
Total Support Services	\$3,250	\$3,543	\$4,549	\$4,461	\$4,777
Support Services-Salaries and Benefits	\$2,448	\$2,656	\$3,352	\$3,285	\$3,411
Total Administrative Costs	\$2,085	\$1,855	\$1,968	\$2,089	\$2,001
Administration Salaries and Benefits	\$1,564	\$1,465	\$1,473	\$1,440	\$1,454
Total Operations and Maintenance of Plant	\$1,904	\$1,700	\$1,755	\$1,779	\$1,845
Operations and Maintenance-Salaries and Benefits	\$889	\$910	\$1,044	\$1,109	\$1,135
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$155	\$112	\$149	\$146	\$147
Total Equipment Costs	\$60	\$415	\$189	\$266	\$39
Legal Costs	\$41	\$30	\$30	\$22	\$22
Employee Benefits as a percentage of salaries*	25.75%	25.56%	26.88%	26.03%	30.73%

*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 2020-21 revised appropriations and the 2021-22 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.

Rockaway Borough School District – Morris County
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>
TJeffersonMS Expand Front Circle Driveway & Pave	4480-050-19-1001	\$60,000	N	N
TJeffersonMS NGas Generator for Electric Backup	4480-050-19-1002	\$47,500	N	N
Lincoln School NGas Generator for Electric Backup	4480-060-18-1000	\$47,500	N	N
TJeffersonMS Exterior Message Board Upgrade to LED	4480-050-19-1003	\$30,000	N	N
Lincoln School Play Blacktop & Parking Lot Repaved	4480-060-18-1001	\$45,000	N	N
TJeffersonMS Rear Parking Lots & Drives Repaved	4480-050-19-1004	\$85,000	N	N
TJefferson MS 4GrWing Doub Exter Doors Replaced	4480-050-19-1005	\$20,000	N	N
Lincoln School ADA Chair Lift Replacement	4480-060-18-1002	\$50,000	N	N
District Wide Upgrade of Internet Switches (IT)	4480-000-20-1000	\$125,000	N	N

The complete budget will be on file and open to examination at the 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. Question regarding this public notice and/or the proposed Budget can be directed to Mr. William Stepka, Business Administrator/Board Secretary via telephone 973-625-8600, ext. 106 or email: wstepka@rockboro.org. Please visit the district's website at: www.rockboro.org for additional general district information.