

Rockaway Borough Board of Education
2022-23 District School Budget

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 for the Rockaway Borough Public School District, at 95 East Main Street, Rockaway, NJ 07866, on Tuesday May 3, 2022 beginning at approximately 7:30 pm, for the purpose of conducting a Budget Presentation and a Public Hearing on the following budget for the 2022-23 school year.

Advertised Enrollments

	October 15, 2020	October 15, 2021	October 15, 2022 Estimated
Enrollment Categories	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	405	466	462
Pupils On Roll - Special Full-Time	107	104	102
Subtotal - Pupils On Roll	512	570	564
Private School Placements	2	3	3
Pupils Received	9	17	15

Morris - Rockaway Boro
Advertised Revenues

Budget Category	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,710,093	8,884,292	8,857,096
Total Tuition	10-1300	231,768	238,308	389,700
Private Contributions	10-1920	9,546	25,000	15,000
Unrestricted Miscellaneous Revenues	10-1XXX	18,542	20,000	30,000
Interest Earned On Current Expense Emergency Reserve	10-1XXX	2,725	0	0
Total Revenues from Local Sources		8,972,674	9,167,600	9,291,796
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	60,781	60,781	60,781
Extraordinary Aid	10-3131	268,360	167,096	95,226
Categorical Special Education Aid	10-3132	476,643	476,643	476,643
Equalization Aid	10-3176	646,591	586,602	1,171,643
Categorical Security Aid	10-3177	74,022	74,022	74,022
Other State Aids	10-3XXX	4,930	3,000	1,500
Total Revenues from State Sources		1,531,327	1,368,144	1,879,815
Budgeted Fund Balance-Operating Budget	10-303	0	277,937	249,044
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	510,000	539,213
Adjustment for Prior Year Encumbrances		0	406,379	0
Actual Revenues (Over)/Under Expenditures		-731,193	0	0
Total Operating Budget		9,772,808	11,730,060	11,959,868
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	15,926	40,000	0
Scholarship Fund Revenue	20-1770	22	0	0
Other Revenue from Local Sources	20-1XXX	1,188	2,900	3,000
Total Revenues from Local Sources	20-1XXX	17,136	42,900	3,000
Revenues from State Sources:				
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	12,428	12,428
Other Restricted Entitlements	20-32XX	154,477	179,421	165,000
Total Revenues from State Sources		154,477	191,849	177,428
Revenues from Federal Sources:				
Title I	20-4411-4416	36,569	73,009	75,000
Title II	20-4451-4455	11,467	14,798	13,000
Title IV	20-4471-4474	2,794	10,000	9,000
ARP-IDEA Preschool	20-4409	0	2,879	2,000
ARP-IDEA Basic	20-4419	0	33,777	5,000
IDEA Part B (Handicapped)	20-4420-4429	225,147	184,310	171,500
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	35,000
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	30,000
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	30,000
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	22,500
ARP-ESSER	20-4540	0	427,809	350,000
CARES Act Education Stabilization Fund	20-4530	25,037	44,288	30,000
Coronavirus Relief Fund (CRF)	20-4532	29,752	0	0
CRRSA Act-ESSER II	20-4534	0	190,354	180,000
CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	12,500
CRRSA Act-Mental Health Grant	20-4536	0	45,000	22,500
Total Revenues from Federal Sources		330,766	1,226,224	988,000
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		4,260	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		28	0	0
Total Grants and Entitlements		506,667	1,460,973	1,168,428
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	531,178	487,625	514,821
Total Revenues from Local Sources		531,178	487,625	514,821
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	473,925	239,354
Total Local Repayment of Debt		531,178	961,550	754,175
Total Repayment of Debt		531,178	961,550	754,175
Summary:				
Budget Category		2020-21 Actual	2021-22 Revised	2022-23 Proposed
Total Revenues/Sources		10,810,653	14,152,583	13,882,471
Total Revenues/Sources Net of Transfers		10,810,653	14,152,583	13,882,471

Morris - Rockaway Boro
Advertised Appropriations

Budget Category	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	2,820,102	3,084,036	3,260,319
Special Education-Instruction	11-2XX-100-XXX	1,119,905	1,188,701	1,248,503
Basic Skills/Remedial-Instruction	11-230-100-XXX	176,602	185,136	178,780
Bilingual Education-Instruction	11-240-100-XXX	119,436	62,600	92,153
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	14,401	23,599	24,090
School-Sponsored Athletics-Instruction	11-402-100-XXX	22,860	40,061	36,839
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	162,770	171,300	175,920
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	120,958	312,468	245,698
Undistributed Expenditures-Health Services	11-000-213-XXX	129,830	165,563	157,806
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	178,340	253,158	262,600
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	388,786	420,906	466,412
Undistributed Expenditures-Guidance	11-000-218-XXX	110,330	124,416	120,890
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	269,712	437,560	429,864
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	404,504	443,900	455,437
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	138,360	153,144	145,426
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,455	26,125	12,200
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	422,353	441,102	428,565
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	110,706	128,769	112,833
Undistributed Expenditures-Central Services	11-000-251-XXX	255,118	309,893	313,132
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	784,080	939,034	935,115
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	174,192	336,642	358,228
Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,635,383	1,701,684	1,867,504
Total Undistributed Expenditures		5,126,107	6,194,364	6,311,710
Total General Current Expense		9,562,183	10,949,797	11,328,314
Capital Expenditures:				
Equipment	12-XXX-XXX-730	152,505	220,488	75,000
Facilities Acquisition and Construction Services	12-000-400-XXX	13,870	545,853	542,693
Total Capital Outlay		166,375	766,341	617,693
Transfer of Funds to Charter Schools	10-000-100-56X	44,250	13,922	13,861
General Fund Grand Total		9,772,808	11,730,060	11,959,868
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,188	2,900	3,000
Student Activity Fund	20-475-XXX-XXX	20,186	40,000	0
Scholarship Fund	20-476-XXX-XXX	50	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	12,035	11,044	10,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	49,073	53,748	53,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	38,543	53,806	50,500
Nonpublic Nursing Services	20-XXX-XXX-XXX	20,196	20,720	19,500
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	7,728	7,000
Nonpublic Security Aid	20-XXX-XXX-XXX	34,630	32,375	25,000
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	12,428	12,428
Total Other State Projects		154,477	191,849	177,428
Total State Projects	20-XXX-XXX-XXX	154,477	191,849	177,428
Federal Projects:				
Title I	20-XXX-XXX-XXX	36,569	73,009	75,000
Title II	20-XXX-XXX-XXX	11,467	14,798	13,000
Title IV	20-XXX-XXX-XXX	2,794	10,000	9,000
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	225,147	184,310	171,500
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	33,777	5,000
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	2,879	2,000
CARES Act Education Stabilization Fund	20-477-XXX-XXX	25,037	44,288	30,000
Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	29,752	0	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	190,354	180,000
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	12,500
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	22,500
ARP-ESSER Grant Program	20-487-xxx-xxx	0	427,809	350,000
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	35,000
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	30,000
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	30,000

Morris - Rockaway Boro
Advertised Appropriations

Budget Category	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	22,500
Total Federal Projects	20-XXX-XXX-XXX	330,766	1,226,224	988,000
Total Special Revenue Funds		506,667	1,460,973	1,168,428
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	531,178	961,550	754,175
Total Debt Service Funds		531,178	961,550	754,175
Total Expenditures/Appropriations		10,810,653	14,152,583	13,882,471
Total Expenditures Net of Transfers		10,810,653	14,152,583	13,882,471

Morris - Rockaway Boro
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2020	Audited Balance 06-30-2021	Estimated Balance 06-30-2022	Estimated Balance 06-30-2023
Unrestricted:				
(General Operating Budget)	208,868	526,803	501,991	452,947
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	1,439,903	1,441,692	931,692	392,479
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	453,125	453,125	200,000	0
--Unemployment Fund	106,345	115,920	115,920	115,920
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	250,000	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) (Special Revenue Fund)	0	0	0	0
--Student Activity Fund	46,147	41,887	41,887	41,887
--Scholarship Fund	4,365	4,337	4,337	4,337
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Morris - Rockaway Boro
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,709	\$18,042	\$20,747	\$18,103	\$19,049
Total Classroom Instruction	\$9,465	\$10,586	\$11,928	\$10,096	\$10,896
Classroom-Salaries and Benefits	\$8,767	\$9,831	\$10,847	\$9,099	\$9,939
Classroom-General Supplies and Textbooks	\$394	\$505	\$663	\$549	\$651
Classroom-Purchased Services	\$305	\$249	\$419	\$447	\$307
Total Support Services	\$3,543	\$3,785	\$4,777	\$4,143	\$4,265
Support Services-Salaries and Benefits	\$2,656	\$3,037	\$3,411	\$2,875	\$2,955
Total Administrative Costs	\$1,855	\$1,809	\$2,001	\$1,816	\$1,816
Administration Salaries and Benefits	\$1,465	\$1,334	\$1,454	\$1,328	\$1,414
Total Operations and Maintenance of Plant	\$1,700	\$1,745	\$1,845	\$1,879	\$1,906
Operations and Maintenance-Salaries and Benefits	\$910	\$1,063	\$1,135	\$1,122	\$1,163
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$112	\$87	\$147	\$131	\$129
Total Equipment Costs	\$415	\$297	\$39	\$388	\$133
Legal Costs	\$30	\$28	\$22	\$19	\$16
Employee Benefits as a percentage of salaries*	25.56%	25.89%	30.73%	25.53%	26.70%

*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 2021-22 revised appropriations and the 2022-23 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.

Morris - Rockaway Boro
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Replace/Upgrade IT Dark Fiber between schools	4480-000-20-1000	\$35,000	N	N	
Replace Lincoln Gym Floor	4480-060-18-2001	\$30,000	N	N	
Refinish TJ Gym & Stage Floor	4480-050-19-3001	\$13,888	N	N	
B&G Garage: Replace Roof, Siding & Insulation	4480-000-20-1001	\$75,000	N	N	
Lincoln School: Repave Blacktop Playground & Lots	4480-060-18-2002	\$138,200	N	N	
TJ School: New Blacktop Playground	4480-050-19-3001	\$105,400	N	N	
TJ School: Repave Employee Parking Lots & Driveway	4480-050-19-3002	\$91,045	N	N	
TJ School: Replace Interior Window Blinds	4480-050-19-3003	\$40,000	N	N	
Admin Bldg: Finish Removal of Abandoned Oil Tank	4480-000-20-1002	\$10,680	N	N	

The complete budget will be on file and open to examination at the Whitehouse Administration building, 103 East Main Street, Rockaway Borough, 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 Budget may be submitted to: Mr. William Stepka, SBA/Bd. Sec'y at: wstepka@rockboro.org or by calling 973-625-8600, ext. 106