

Rockaway Borough Board of Education
Proposed 2023-24 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 Cafeteria of Thomas Jefferson Middle School of the Rockaway Borough Board of Education, 95 East Main Street, Rockaway, NJ 07866, on Monday, May 8, 2023 beginning at 7:30 pm, for the purpose of conducting a public hearing on the following budget for the 2023-24 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2021	15, 2022	13, 2023 Estimated
Pupils On Roll Regular Full-Time	466	442	442
Pupils On Roll - Special Full-Time	104	111	108
Subtotal - Pupils On Roll	570	553	550
Private School Placements	3	3	2
Pupils Sent to Other Dists - Spec Ed Prog	0	0	1
Pupils Received	17	21	16

Rockaway Borough Board of Education
Advertised Revenues 23-24

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,884,292	8,857,096	8,875,854
Total Tuition	10-1300	277,927	389,700	406,783
Private Contributions	10-1920	3,785	15,000	12,500
Unrestricted Miscellaneous Revenues	10-1XXX	57,597	30,000	50,000
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	12,609	0	0
Total Revenues from Local Sources		9,236,210	9,291,796	9,345,137
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	60,781	60,781	60,781
Extraordinary Aid	10-3131	194,771	95,226	218,469
Categorical Special Education Aid	10-3132	476,643	476,643	513,091
Equalization Aid	10-3176	586,602	1,171,643	1,419,270
Categorical Security Aid	10-3177	74,022	74,022	74,022
Other State Aids	10-3XXX	4,060	1,500	1,000
Total Revenues from State Sources		1,396,879	1,879,815	2,286,633
Budgeted Fund Balance-Operating Budget	10-303	0	1,047,842	505,508
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	510,000	539,213	129,370
Adjustment for Prior Year Encumbrances		0	569,641	0
Actual Revenues (Over)/Under Expenditures		-1,004,466	0	0
Total Operating Budget		10,138,623	13,328,307	12,266,648
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	65,631	3,250	5,000
Scholarship Fund Revenue	20-1770	6	20	20
Other Revenue from Local Sources	20-1XXX	0	3,000	2,500
Total Revenues from Local Sources	20-1XXX	65,637	6,270	7,520
Revenues from State Sources:				
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	12,428	0
Other Restricted Entitlements	20-32XX	153,167	220,961	176,768
Total Revenues from State Sources		153,167	233,389	176,768
Revenues from Federal Sources:				
Title I	20-4411-4416	51,630	90,658	72,526
Title II	20-4451-4455	5,445	15,206	12,165
Title IV	20-4471-4474	3,083	10,000	8,000
ARP-IDEA Preschool	20-4409	0	2,000	0
ARP-IDEA Basic	20-4419	30,184	5,000	0
IDEA Part B (Handicapped)	20-4420-4429	131,871	243,521	194,817
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	26,938	35,000	537
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	40,000	30,000	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	29,465	30,000	5,535
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-4544	32,904	22,500	0
Staffing Grant				
ARP-ESSER	20-4540	307,167	350,000	66,508
CARES Act Education Stabilization Fund	20-4530	36,318	30,000	0
CRRSA Act-ESSER II	20-4534	121,236	180,000	0
CRRSA Act-Learning Acceleration Grant	20-4535	1,626	12,500	10,874
CRRSA Act-Mental Health Grant	20-4536	45,000	22,500	0
Total Revenues from Federal Sources		862,867	1,078,885	370,962
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		9,121	4,250	5,000
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		44	30	30
Total Grants and Entitlements		1,090,836	1,322,824	560,280
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	487,625	514,821	516,015
Total Revenues from Local Sources		487,625	514,821	516,015
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	473,925	239,354	239,910
Total Local Repayment of Debt		961,550	754,175	755,925
Total Repayment of Debt		961,550	754,175	755,925
Total Revenues/Sources		12,191,009	15,405,306	13,582,853

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Total Revenues/Sources Net of Transfers		12,191,009	15,405,306	13,582,853

Rockaway Borough Board of Education
Advertised Appropriations 23-24

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	2,982,312	3,541,548	3,565,519
Special Education-Instruction	11-2XX-100-XXX	1,181,200	1,195,608	1,293,124
Basic Skills/Remedial-Instruction	11-230-100-XXX	184,617	153,878	157,970
Bilingual Education-Instruction	11-240-100-XXX	62,300	67,256	144,745
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	29,442	24,090	27,234
School-Sponsored Athletics-Instruction	11-402-100-XXX	37,674	36,839	38,897
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	169,126	180,793	181,075
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	178,613	183,019	158,770
Undistributed Expenditures-Health Services	11-000-213-XXX	201,497	200,213	206,311
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	183,041	208,900	271,200
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	394,351	459,846	365,922
Undistributed Expenditures-Guidance	11-000-218-XXX	122,042	125,451	125,720
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	367,517	440,966	374,558
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	441,322	459,781	500,030
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	145,569	219,661	190,764
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	25,970	23,250	11,650
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	435,351	442,468	449,985
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	109,071	117,371	95,240
Undistributed Expenditures-Central Services	11-000-251-XXX	294,860	303,432	312,127
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	952,610	1,267,049	1,079,519
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	369,463	388,484	262,272
Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,527,689	2,056,645	2,195,429
Total Undistributed Expenditures		5,748,966	6,896,536	6,599,497
Total General Current Expense		10,395,637	12,096,548	12,008,061
Capital Expenditures:				
Equipment	12-XXX-XXX-730	228,924	290,838	95,300
Facilities Acquisition and Construction Services	12-000-400-XXX	160,167	896,342	132,850
Increase In Capital Reserve	10-604	138,771	0	0
Total Capital Outlay		527,862	1,187,180	228,150
Transfer of Funds to Charter Schools	10-000-100-56X	13,922	44,579	30,437
General Fund Grand Total		10,937,421	13,328,307	12,266,648
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	3,000	2,500
Student Activity Fund	20-475-XXX-XXX	74,752	7,500	10,000
Scholarship Fund	20-476-XXX-XXX	50	50	50
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	11,044	13,398	10,718
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	47,119	64,240	51,392
Nonpublic Handicapped Services	20-XXX-XXX-XXX	34,181	53,114	42,491
Nonpublic Nursing Services	20-XXX-XXX-XXX	20,720	22,848	18,278
Nonpublic Technology Initiative	20-XXX-XXX-XXX	7,728	8,526	6,821
Nonpublic Security Aid	20-XXX-XXX-XXX	32,375	58,835	47,068
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	12,428	0
Total Other State Projects		153,167	233,389	176,768
Total State Projects	20-XXX-XXX-XXX	153,167	233,389	176,768
Federal Projects:				
Title I	20-XXX-XXX-XXX	51,630	90,658	72,526
Title II	20-XXX-XXX-XXX	5,445	15,206	12,165
Title IV	20-XXX-XXX-XXX	3,083	10,000	8,000
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	131,871	243,521	194,817
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	30,184	5,000	0
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	2,000	0
CARES Act Education Stabilization Fund	20-477-XXX-XXX	36,318	30,000	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	121,236	180,000	0
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	1,626	12,500	10,874
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	45,000	22,500	0
ARP-ESSER Grant Program	20-487-xxx-xxx	307,167	350,000	66,508
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	26,938	35,000	537
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	40,000	30,000	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	29,465	30,000	5,535

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	32,904	22,500	0
Total Federal Projects	20-XXX-XXX-XXX	862,867	1,078,885	370,962
Total Special Revenue Funds		1,090,836	1,322,824	560,280
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	961,550	754,175	755,925
Total Debt Service Funds		961,550	754,175	755,925
Total Expenditures/Appropriations		12,989,807	15,405,306	13,582,853
Total Expenditures Net of Transfers		12,989,807	15,405,306	13,582,853

Rockaway Borough Board of Education
Advertised Recapitulation of Balances 23-24

Budget Category	Audited Balance 06-30-2021	Audited Balance 06-30-2022	Estimated Balance 06-30-2023	Estimated Balance 06-30-2024
Unrestricted:				
(General Operating Budget)	526,803	1,308,523	460,681	255,173
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	1,441,692	1,070,463	531,250	401,880
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	453,125	500,000	300,000	0
--Unemployment Fund	115,920	128,529	143,529	161,529
--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)	0	0	0	0
(Special Revenue Fund)				
--Student Activity Fund	41,887	32,766	28,516	23,516
--Scholarship Fund	4,337	4,293	4,263	4,233
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Rockaway Borough Board of Education
Advertised Per Pupil Cost Calculations 23-24

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,042	\$18,180	\$19,049	\$20,917	\$21,144
Total Classroom Instruction	\$10,586	\$10,193	\$10,896	\$11,654	\$12,257
Classroom-Salaries and Benefits	\$9,831	\$9,264	\$9,939	\$10,388	\$11,161
Classroom-General Supplies and Textbooks	\$505	\$451	\$651	\$572	\$696
Classroom-Purchased Services	\$249	\$478	\$307	\$694	\$399
Total Support Services	\$3,785	\$4,031	\$4,265	\$4,612	\$4,524
Support Services-Salaries and Benefits	\$3,037	\$2,973	\$2,955	\$3,265	\$3,517
Total Administrative Costs	\$1,809	\$1,801	\$1,816	\$1,891	\$1,883
Administration Salaries and Benefits	\$1,334	\$1,341	\$1,414	\$1,449	\$1,416
Total Operations and Maintenance of Plant	\$1,745	\$1,975	\$1,906	\$2,592	\$2,280
Operations and Maintenance-Salaries and Benefits	\$1,063	\$1,152	\$1,163	\$1,307	\$1,378
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$87	\$143	\$129	\$134	\$147
Total Equipment Costs	\$297	\$423	\$133	\$528	\$174
Legal Costs	\$28	\$21	\$16	\$16	\$18
Employee Benefits as a percentage of salaries*	25.89%	23.11%	26.70%	28.87%	28.98%

*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 2022-23 revised appropriations and the 2023-24 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 Board of Education
Capital Projects 23-24

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Lincoln School Gym Floor Replacement	4480-060-18-2001	\$32,500	N	N	N
Lincoln School Playground Retaining Wall Repairs	4480-060-18-2002	\$40,000	N	N	N
Jefferson School Front Entrance Renovation	4480-050-19-3001	\$50,000	N	N	N
Jefferson Sch Maintenance Garage Fence Install	4480-050-19-3002	\$6,870	N	N	N

Total Capital Reserve withdraw of \$129,370 will fund the following building & ground repairs/replacements and/or upgrades in/at the following schools (costs estimated): Abraham Lincoln Elementary School: replace gym floor (\$32,500) and repair playground retaining wall (\$40,000). Thomas Jefferson Middle School: repair main front entrance exterior surface (\$50,000) and install fencing between maintenance garage and ball fields (\$6,870).

The complete budget will be on file and open to examination at the White House Administration building, 103 East Main Street, Rockaway, NJ, 07866 in Morris County between the hours of 9:00 am and 3:30 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, Business Administrator, at wstepka@rockboro.org or by calling 973-625-8600, extension 106 during normal business hours.