

**Rockaway Borough Board of Education
Proposed 2024-25 District 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 Thomas Jefferson Middle School, located at 95 East Main Street, Rockaway, NJ, on Tuesday, May 7, 2024, for the purpose of conducting a public hearing on the following Budget for the 2024-25 school year:

Advertised Enrollments

Enrollment Categories	Oct 15,	Oct 13,	Oct 15,
	2022	2023	2024
Pupils On Roll Regular Full-Time	442	435	458
Pupils On Roll - Special Full-Time	111	120	117
Subtotal - Pupils On Roll	553	555	575
Private School Placements	3	3	4
Pupils Received	21	14	14

**Rockaway Borough Board of Education
Advertised Revenues 24-25**

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,857,096	8,875,854	9,360,002
Total Tuition	10-1300	412,442	406,783	324,948
Private Contributions	10-1920	21,322	12,500	51,000
Unrestricted Miscellaneous Revenues	10-1XXX	27,859	50,000	72,605
Total Revenues from Local Sources		9,318,719	9,345,137	9,808,555
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	60,781	60,781	60,781
Extraordinary Aid	10-3131	125,039	218,469	287,198
Categorical Special Education Aid	10-3132	476,643	513,091	513,091
Equalization Aid	10-3176	1,171,643	1,419,270	1,270,360
Categorical Security Aid	10-3177	74,022	74,022	74,022
Other State Aids	10-3XXX	4,318	1,000	1,000
State Reimbursement for Lead Testing of Drinking Water	10-3300	1,206	0	3,500
State Reimbursement for Menstrual Products	10-3301	0	0	3,758
Total Revenues from State Sources		1,913,652	2,286,633	2,213,710
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Local Share	10-303	1,047,842	505,508	392,583
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-307	539,214	0	0
Withdrawal from Maintenance Reserve	10-309	0	129,370	30,660
Transfers from Other Funds	10-310	0	0	30,000
Adjustment for Prior Year Encumbrances	10-5200	0	0	44,017
Actual Revenues (Over)/Under Expenditures		78,465	0	0
Total Operating Budget		12,897,892	12,496,000	12,519,525
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	100,917	5,000	5,000
Scholarship Fund Revenue	20-1770	4	20	20
Other Revenue from Local Sources	20-1XXX	0	2,500	0
Total Revenues from Local Sources	20-1XXX	100,921	7,520	5,020
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	192,442	222,172	188,846
Total Revenues from State Sources		192,442	222,172	188,846
Revenues from Federal Sources:				
Title I	20-4411-4416	162,560	94,873	80,642
Title II	20-4451-4455	8,864	32,028	27,224
Title III	20-4491-4494	0	7,571	6,436
Title IV	20-4471-4474	18,859	11,141	9,470
IDEA Part B (Handicapped)	20-4420-4429	197,677	245,348	208,546
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	22,525	537	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	5,535	0
ARP-ESSER	20-4540	53,581	66,508	25,500
CARES Act Education Stabilization Fund	20-4530	11,226	0	0
CRRSA Act-ESSER II	20-4534	35,188	42,930	0
CRRSA Act-Learning Acceleration Grant	20-4535	10,253	15,057	0
Total Revenues from Federal Sources		520,733	521,528	357,818
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-13,513	5,000	5,000
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		46	30	30
Total Grants and Entitlements		800,629	756,250	556,714
Repayment of Debt:				

Revenues from Local Sources:				
Local Tax Levy	40-1210	514,821	516,015	516,527
Total Revenues from Local Sources		514,821	516,015	516,527
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	239,354	239,910	240,148
Total Local Repayment of Debt		754,175	755,925	756,675
Total Repayment of Debt		754,175	755,925	756,675
Total Revenues/Sources		14,452,696	14,008,175	13,832,914
Total Revenues/Sources Net of Transfers		14,452,696	14,008,175	13,832,914

**Rockaway Borough Board of Education
Advertised Appropriations 24-25**

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	3,670,852	3,482,685	3,517,950
Special Education-Instruction	11-2XX-100-XXX	1,204,731	1,347,495	1,312,932
Basic Skills/Remedial-Instruction	11-230-100-XXX	153,812	158,126	162,659
Bilingual Education-Instruction	11-240-100-XXX	86,533	157,650	163,571
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	31,901	27,234	38,919
School-Sponsored Athletics-Instruction	11-402-100-XXX	37,712	38,897	45,657
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	173,994	180,464	184,961
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	89,244	82,575	177,014
Undistributed Expenditures-Health Services	11-000-213-XXX	186,546	206,652	223,189
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	195,827	271,370	325,061
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	429,687	450,160	460,443
Undistributed Expenditures-Guidance	11-000-218-XXX	124,033	126,026	129,807
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	369,340	381,183	418,158
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	474,194	475,336	492,667
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	173,777	194,985	186,607
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	19,760	17,000	0
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	425,808	480,726	462,806
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	114,643	99,631	107,336
Undistributed Expenditures-Central Services	11-000-251-XXX	293,294	319,719	322,697
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,288,107	1,063,140	1,027,744
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	422,274	269,047	400,568
Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,860,555	2,266,636	2,311,248
Total Undistributed Expenditures		6,467,089	6,704,186	7,045,345
Increase In Maintenance Reserve	10-606	30,000	0	0
Total General Current Expense		11,856,624	12,096,737	12,471,994
Capital Expenditures:				
Equipment	12-XXX-XXX-730	108,527	258,838	0
Facilities Acquisition and Construction Services	12-000-400-XXX	888,162	128,829	34,140
Total Capital Outlay		996,689	387,667	34,140
Transfer of Funds to Charter Schools	10-000-100-56X	44,579	11,596	13,391
General Fund Grand Total		12,897,892	12,496,000	12,519,525
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	2,500	0
Student Activity Fund	20-475-XXX-XXX	87,404	10,000	10,000
Scholarship Fund	20-476-XXX-XXX	50	50	50
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	13,398	11,273	9,582
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	48,427	80,917	68,779
Nonpublic Handicapped Services	20-XXX-XXX-XXX	40,408	43,522	36,994
Nonpublic Nursing Services	20-XXX-XXX-XXX	22,848	23,400	19,890
Nonpublic Technology Initiative	20-XXX-XXX-XXX	8,526	9,555	8,121
Nonpublic Security Aid	20-XXX-XXX-XXX	58,835	53,505	45,480
Total Other State Projects		192,442	222,172	188,846
Total State Projects	20-XXX-XXX-XXX	192,442	222,172	188,846
Federal Projects:				
Title I	20-XXX-XXX-XXX	162,560	94,873	80,642
Title II	20-XXX-XXX-XXX	8,864	32,028	27,224
Title III	20-XXX-XXX-XXX	0	7,571	6,436
Title IV	20-XXX-XXX-XXX	18,859	11,141	9,470
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	197,677	245,348	208,546
CARES Act Education Stabilization Fund	20-477-XXX-XXX	11,226	0	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	35,188	42,930	0
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	10,253	15,057	0
ARP-ESSER Grant Program	20-487-xxx-xxx	53,581	66,508	25,500
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	22,525	537	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	5,535	0
Total Federal Projects	20-XXX-XXX-XXX	520,733	521,528	357,818
Total Special Revenue Funds		800,629	756,250	556,714
Repayment of Debt:				

Total Regular Debt Service	40-701-510-XXX	754,175	755,925	756,675
Total Debt Service Funds		754,175	755,925	756,675
Total Expenditures/Appropriations		14,452,696	14,008,175	13,832,914
Total Expenditures Net of Transfers		14,452,696	14,008,175	13,832,914

**Rockaway Borough Board of Education
Advertised Recapitulation of Balances**

Budget Category	Audited Balance 6/30/2022	Audited Balance 6/30/2023	Estimated Balance 6/30/2024	Estimated Balance 6/30/2025
Unrestricted:				
(General Operating Budget)	1,308,523	462,866	257,358	125,000
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	1,070,463	531,250	401,880	371,220
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	30,000	30,000	0
--Legal Reserve	500,000	560,225	260,225	0
--Unemployment Fund	128,529	127,942	127,942	127,942
--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
--State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
(Special Revenue Fund)				
--Student Activity Fund	32,766	46,279	41,279	36,279
--Scholarship Fund	4,293	4,247	4,217	4,187
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

**Rockaway Borough Board of Education
Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	21-22	22-23	23-24	23-24	24-25
	Actual Costs	Actual Costs	Original Budget	Revised Budget	Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,180	\$20,388	\$21,144	\$21,162	\$20,722
Total Classroom Instruction	\$10,193	\$11,628	\$12,257	\$12,195	\$11,867
Classroom-Salaries and Benefits	\$9,264	\$10,114	\$11,161	\$11,319	\$10,861
Classroom-General Supplies and Textbooks	\$451	\$557	\$696	\$615	\$674
Classroom-Purchased Services	\$478	\$956	\$399	\$261	\$332
Total Support Services	\$4,031	\$4,204	\$4,524	\$4,610	\$4,672
Support Services-Salaries and Benefits	\$2,973	\$3,129	\$3,517	\$3,422	\$3,293
Total Administrative Costs	\$1,801	\$1,781	\$1,883	\$1,954	\$1,888
Administration Salaries and Benefits	\$1,341	\$1,343	\$1,416	\$1,446	\$1,412
Total Operations and Maintenance of Plant	\$1,975	\$2,593	\$2,280	\$2,204	\$2,061
Operations and Maintenance-Salaries and Benefits	\$1,152	\$1,314	\$1,378	\$1,256	\$1,148
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$143	\$152	\$147	\$146	\$180
Total Equipment Costs	\$423	\$196	\$174	\$466	\$0
Legal Costs	\$21	\$17	\$18	\$18	\$17
Employee Benefits as a percentage of salaries*	23.11%	26.14%	28.98%	29.79%	30.84%

*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 2023-24 revised appropriations and the 2024-25 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**

Description/Activity	Project Number	Eligible Dollar Amount	Request for Grant	to Exceed Referendum
Jefferson MS School Blacktop Paving & Sidewalk	4480-050-19-3003	\$18,900	N	N
Abandoned In-ground Oil Tank Removal	4480-050-19-3004	\$11,760	N	N

Total withdraw of \$30,660 will fund the following building & ground repairs: Thomas Jefferson: Playground blacktop paving & sidewalk repair: \$18,900 and completion of underground oil tank removal: \$11,760.

The complete budget will be on file and open to examination at the White House Administration Building, 103 East Main Street, Rockaway, NJ, 07866 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 proposed budget may be submitted to: Mr. William Stepka, Business Administrator, at wstepka@rockboro.org or by calling 973-625-8601, extension 106 during normal business hours.