

MORRIS - ROCKAWAY BORO
Advertised Enrollments

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	575	557	560
Pupils On Roll - Special Full-Time	81	111	108
Pupils On Roll - Special Shared-Time	1	0	0
Subtotal - Pupils On Roll	657	668	668
Private School Placements	4	4	6
Pupils Sent to Other Dists-Spec Ed Prog	1	1	1
Pupils Received	3	1	0

MORRIS - ROCKAWAY BORO
Advertised Revenues

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,989,235	7,160,316	7,347,916
Total Tuition	10-1300	123,532	35,000	35,000
Unrestricted Miscellaneous Revenues	10-1XXX	165	5,097	5,097
Interest Earned On Capital Reserve Funds	10-1XXX	220	14	1
Other Restricted Miscellaneous Revenues	10-1XXX	8,557	0	0
Subtotal - Revenues From Local Sources		7,121,709	7,200,427	7,388,014
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	0	5,421	6,585
Extraordinary Aid	10-3131	88,091	50,000	50,000
Categorical Special Education Aid	10-3132	359,247	381,583	382,108
Equalization Aid	10-3176	48,045	74,916	72,680
Categorical Security Aid	10-3177	0	13,856	14,403
Other State Aids	10-3XXX	16,288	0	20,479
Subtotal - Revenues From State Sources		511,671	525,776	546,255
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	21,354	0	0
Subtotal - Revenues From Federal Sources		21,354	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	170,889	119,877
Withdrawal From Cap Res-For Local Share	10-307	0	170,000	138,384
Adjustment For Prior Year Encumbrances		0	14,030	0
Actual Revenues (Over)/Under Expenditures		-4,486	0	0

Total Operating Budget		7,650,248	8,081,122	8,192,530
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	20,530	11,874	0
Total Revenues From Local Sources	20-1XXX	20,530	11,874	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	185,701	270,810	270,810
Total Revenues From State Sources		185,701	270,810	270,810
Revenues from Federal Sources:				
Title I	20-4411-4416	54,527	39,789	39,789
Title II	20-4451-4455	24,128	29,752	29,752
I.D.E.A. Part B (Handicapped)	20-4420-4429	213,275	199,905	199,905
Total Revenues From Federal Sources		291,930	269,446	269,446
Total Grants And Entitlements		498,161	552,130	540,256
Total Revenues/Sources		8,148,409	8,633,252	8,732,786
Total Revenues/Sources Net of Transfers		8,148,409	8,633,252	8,732,786

MORRIS - ROCKAWAY BORO
Advertised Appropriations

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,211,637	2,121,734	2,159,762
Special Education - Instruction	11-2XX-100-XXX	527,550	592,198	703,011
Basic Skills/Remedial - Instruction	11-230-100-XXX	200,076	177,125	212,372
Bilingual Education - Instruction	11-240-100-XXX	60,675	61,843	63,246
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	15,160	13,496	12,027
School-Sponsored Athletics - Instruction	11-402-100-XXX	20,019	23,184	26,882
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	31,870	56,069	57,071
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	294,876	455,689	228,916
Undist. Expenditures - Health Services	11-000-213-XXX	102,391	118,658	116,233
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	192,862	202,391	219,744
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	352,390	409,753	465,736
Undist. Expenditures - Guidance	11-000-218-XXX	56,771	59,599	61,098
Undist. Expenditures - Child Study Teams	11-000-219-XXX	201,485	205,088	211,071
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	73,259	77,968	131,393
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	156,026	157,915	146,728
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	25,308	62,664	57,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	312,466	320,053	326,131
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	252,015	262,083	259,420
Undist. Expend. - Central Services	11-000-251-XXX	177,772	183,502	187,748
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	683,680	736,955	761,086
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	148,581	206,533	207,927
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,224,805	1,398,659	1,436,063

Total Undistributed Expenditures		4,254,687	4,857,510	4,816,294
Total General Current Expense		7,321,674	7,903,159	8,050,665
Capital Expenditures:				
Equipment	12-XXX-XXX-730	41,196	5,692	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	77,213	172,257	141,864
Increase In Capital Reserve	10-604	210,000	0	0
Interest Deposit To Capital Reserve	10-604	165	14	1
Total Capital Outlay		328,574	177,963	141,865
General Fund Grand Total		7,650,248	8,081,122	8,192,530
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	20,530	11,874	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	19,835	19,815	19,815
Nonpubic Auxiliary Services	20-XXX-XXX-XXX	73,654	129,005	129,005
Nonpublic Handicapped Services	20-XXX-XXX-XXX	63,865	87,174	87,174
Nonpublic Nursing Services	20-XXX-XXX-XXX	28,347	27,503	27,503
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	7,313	7,313
Total Other State Projects		185,701	270,810	270,810
Total State Projects	20-XXX-XXX-XXX	185,701	270,810	270,810
Federal Projects:				
Title I	20-XXX-XXX-XXX	54,527	39,789	39,789
Title II	20-XXX-XXX-XXX	24,128	29,752	29,752
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	213,275	199,905	199,905
Total Federal Projects	20-XXX-XXX-XXX	291,930	269,446	269,446
Total Special Revenue Funds		498,161	552,130	540,256
Total Expenditures/Appropriations		8,148,409	8,633,252	8,732,786
Total Expenditures Net of Transfers		8,148,409	8,633,252	8,732,786

MORRIS - ROCKAWAY BORO
Advertised Recapitulation of Balances

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	406,085	401,754	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	188,322	398,487	228,501	90,118
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	51,058	139,012	119,877	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

MORRIS - ROCKAWAY BORO
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$9,676	\$10,425	\$10,900	\$10,840	\$11,398
Total Classroom Instruction	\$5,485	\$5,845	\$5,850	\$5,812	\$6,098
Classroom-Salaries and Benefits	\$5,142	\$5,320	\$5,469	\$5,433	\$5,684
Classroom-General Supplies and Textbooks	\$272	\$455	\$277	\$266	\$282
Classroom-Purchased Services	\$71	\$70	\$104	\$113	\$133
Total Support Services	\$1,681	\$1,971	\$2,282	\$2,276	\$2,501
Support Services-Salaries and Benefits	\$1,041	\$1,209	\$1,415	\$1,409	\$1,692
Total Administrative Costs	\$1,320	\$1,346	\$1,411	\$1,401	\$1,401
Administration Salaries and Benefits	\$1,048	\$1,013	\$1,066	\$1,058	\$1,050
Legal Costs	\$12	\$10	\$15	\$12	\$15
Total Operations and Maintenance of Plant	\$1,151	\$1,192	\$1,257	\$1,252	\$1,295
Operations and Maintenance-Salaries and Benefits	\$625	\$681	\$623	\$618	\$671
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$23	\$58	\$69	\$68	\$70
Total Equipment Costs	\$34	\$63	\$9	\$9	\$0
Employee Benefits as a percentage of salaries*	29.14%	28.42%	31.72%	31.68%	30.09%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

**Does not include pension and social security paid by the State on-behalf of the district.*

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 (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education> (under Finance), when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2012-13 revised appropriations and the 2013-14 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.

*** Federal and State funds in the blended resource school-based budgets.*

MORRIS - ROCKAWAY BORO
Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Special Education Services	Rockaway Borough currently shares the services of a CST with Wharton, Mine Hil and Morris Hills Regionall	0.00
Transportation Services, including Fuel	Rockaway Borough purchases fuel for all vehicles from Morris Hills Regional.	0.00
Purchasing - Equipment	Rockaway Borough sometimes will jointly bid for equipement with Morris Hills Regional or Rockaway Township	0.00
Public Works (fire/snow/trash/water)	Rockaway Borough bids it trash services with Morris Hills Regional.	0.00
Public Works (fire/snow/trash/water)	The Borough of Rockaway salts of parking lots and maintains our fields and we provide computer maintenance to them.	0.00

MORRIS - ROCKAWAY BORO
Estimated Tax Rates

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,254,118
(B) Estimated Net Taxable Valuation (as of 03/22/13)	778,764,760
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.9315
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,254,118
(E) Estimated Net Taxable Valuation (as of 03/22/13)	778,764,760
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.9315

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,254,118
(H) Estimated Equalized Valuation (as of 10/01/12)	844,012,639
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8595
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,254,118
(K) Estimated Equalized Valuation (as of 10/01/12)	844,012,639
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.8595

MORRIS - ROCKAWAY BORO
Employee Contract List for District

NAME=Brian Purzak

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$135,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	0
Total Allowances Amount	3000
Total Bonuses Amount	20250
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	514
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	12981

Contractual Post-Employment Benefit Description of Payout of Sick days	Gets 12 sick days per year. This is the maximum based of a per diem rate of \$519.23
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Joseph P. Hurley Jr.

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$94,087
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N

	Shared County	
	Shared District	
	Job Title Other District	
Member of Collective Bargaining Unit (CBU)?		N
Beginning Date of Contract		07/01/11
End Date of Contract		06/30/12
Contracted Number of Annual Work Days		260
Contracted Number of Annual Vacation Days		20
Contracted Number of Annual Sick Days		12
Contracted Number of Annual Personal Days		3
Contracted Number of Annual Consulting Days		0
Number of Other Contracted Non-Working Days		0
Description of Other Contracted Non-Working Days		0
Total Allowances Amount		4000
Total Bonuses Amount		0
Total Stipends Amount		0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)		524
District Contributions Above Teacher Contract for Retirement Plans		0
Total Contractual Post-Employment Benefit Amount		0
Contractual Post-Employment Benefit Description of Payout of Sick days		N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days		N/A
Contractual Post-Employment Benefit Description of Payout of Personal days		N/A
Contractual Post-Employment Benefit Description of Other Benefits 1		
Contractual Post-Employment Benefit Description of Other Benefits 2		
Contractual Post-Employment Benefit Description of Other Benefits 3		
Total Other/In-Kind Remuneration Amount		0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash		N/A
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash		N/A
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash		N/A

Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1

Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2

Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3

Additional Comment 1

Additional Comment 2

Additional Comment 3

NAME=Mark Schwarz

CATEGORY	MEASURE
Job Title	Vice Principal
Job Title II	Curriculum Coord.
Base Annual Salary Amount	\$98,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	0
Total Allowances Amount	7000
Total Bonuses Amount	0
Total Stipends Amount	0

District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	514
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	0
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Phyllis Alpaguh

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$101,758
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	

Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/11
End Date of Contract	06/30/12
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	0
Total Allowances Amount	4000
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	514
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	12500
Contractual Post-Employment Benefit Description of Payout of Sick days	Same as teacher's contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	N/A
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	N/A
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	N/A
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	

Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2

Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3

Additional Comment 1

Additional Comment 2

Additional Comment 3