

Rockaway Borough Board of Education – Morris County  
2018-19 School 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, of the Rockaway Borough Board of Education, at 95 East Main Street, Rockaway, NJ 07866, on Tuesday, April 24, 2018 at 7:30 PM for the purpose of conducting a public hearing on the following budget for the 2018-19 school year:

Advertised Enrollments

Enrollment Categories	October 14, 2016 Actual	October 13, 2017 Actual	October 15, 2018 Estimated
Pupils On Roll Regular Full-Time	524	503	514
Pupils On Roll - Special Full-Time	79	79	82
Subtotal - Pupils On Roll	603	582	596
Private School Placements	7	4	6
Pupils Received	23	31	19

Rockaway Borough Board of Education – Morris County  
Advertised Revenues

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,900,691	8,106,108	8,539,307
Total Tuition	10-1300	201,658	249,840	220,500
Rents And Royalties	10-1910	0	3,480	0
Unrestricted Miscellaneous Revenues	10-1XXX	21,094	15,000	20,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	3,000
Other Restricted Miscellaneous Revenues	10-1XXX	4,286	0	0
Subtotal - Revenues From Local Sources		8,127,729	8,374,428	8,782,807
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	8,482	8,482	60,781
Extraordinary Aid	10-3131	63,970	50,000	60,000
Categorical Special Education Aid	10-3132	385,322	385,322	385,322
Equalization Aid	10-3176	70,585	136,511	136,511
Categorical Security Aid	10-3177	16,077	16,077	16,213
Under Adequacy Aid	10-3180	20,479	20,479	0
Parcc Readiness Aid	10-3181	5,940	5,940	0
Per Pupil Growth Aid	10-3182	5,940	5,940	0
Professional Learning Community Aid	10-3183	5,470	5,470	0
Other State Aids	10-3XXX	3,828	0	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300	0	5,400	0
Subtotal - Revenues From State Sources		586,093	639,621	658,827
Budgeted Fund Balance - Operating Budget	10-303	0	282,301	187,798
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	70,295
Adjustment For Prior Year Encumbrances		0	18,205	0
Actual Revenues (Over)/Under Expenditures		124,740	0	0
Total Operating Budget		8,838,562	9,314,555	9,699,727
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	27,806	4,500	0
Total Revenues From Local Sources	20-1XXX	27,806	4,500	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	94,540	142,909	101,000
Total Revenues From State Sources		94,540	142,909	101,000
Revenues from Federal Sources:				
Title I	20-4411-4416	59,117	60,328	60,000
Title II	20-4451-4455	17,091	23,221	23,000
Title IV	20-4471-4474	0	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	247,973	174,596	174,000
Total Revenues From Federal Sources		324,181	268,145	267,000
Total Grants And Entitlements		446,527	415,554	368,000
Total Revenues/Sources		9,285,089	9,730,109	10,067,727
Total Revenues/Sources Net of Transfers		9,285,089	9,730,109	10,067,727

Rockaway Borough Board of Education – Morris County  
Advertised Appropriations

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,358,469	2,400,232	2,586,575
Special Education - Instruction	11-2XX-100-XXX	943,809	1,019,951	983,757
Basic Skills/Remedial - Instruction	11-230-100-XXX	178,428	190,036	201,815
Bilingual Education - Instruction	11-240-100-XXX	68,321	70,925	96,800
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	21,092	17,300	17,400
School-Sponsored Athletics - Instruction	11-402-100-XXX	22,987	23,400	31,650
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	41,115	61,120	61,904
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	218,548	413,366	410,359
Undist. Expenditures - Health Services	11-000-213-XXX	136,252	138,043	135,557
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	198,955	184,688	189,455
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	429,578	511,217	557,900
Undist. Expenditures - Guidance	11-000-218-XXX	56,091	59,505	110,544
Undist. Expenditures - Child Study Teams	11-000-219-XXX	244,246	254,614	271,322
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	198,807	221,610	219,737
Undist. Expend.-Edu. Media Inst./Library	11-000-222-XXX	143,583	142,819	131,876
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,962	10,762	11,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	415,923	440,903	397,656
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	247,707	261,596	265,093
Undist. Expend. - Central Services	11-000-251-XXX	219,395	206,638	213,288
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	6,300	1,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	692,801	763,952	739,443
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	249,815	345,172	235,944
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,343,154	1,529,022	1,697,633
Total Undistributed Expenditures		4,798,817	5,490,207	5,588,307
Total General Current Expense		8,433,038	9,273,171	9,568,208
Capital Expenditures:				
Equipment	12-XXX-XXX-730	33,870	37,904	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	3,480	3,480	73,775
Increase In Capital Reserve	10-604	353,324	0	0
Interest Deposit To Capital Reserve	10-604	0	0	3,000
Total Capital Outlay		390,674	41,384	76,775
Transfer Of Funds To Charter Schools	10-000-100-56X	14,850	0	54,744
General Fund Grand Total		8,838,562	9,314,555	9,699,727
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	27,806	4,500	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	9,254	9,367	9,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	24,107	45,195	20,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	30,001	52,608	40,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	16,920	16,587	16,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,888	6,327	6,000
Nonpublic Security Aid	20-XXX-XXX-XXX	9,370	12,825	10,000
Total Other State Projects		94,540	142,909	101,000
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Federal Projects:				
Title I	20-XXX-XXX-XXX	59,117	60,328	60,000
Title II	20-XXX-XXX-XXX	17,091	23,221	23,000
Title IV	20-XXX-XXX-XXX	0	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	247,973	174,596	174,000
Total Federal Projects	20-XXX-XXX-XXX	324,181	268,145	267,000
Total Special Revenue Funds		446,527	415,554	368,000
Total Expenditures/Appropriations		9,285,089	9,730,109	10,067,727
Total Expenditures Net of Transfers		9,285,089	9,730,109	10,067,727

Rockaway Borough Board of Education – Morris County  
 Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2016	Audited Balance 06-30-2017	Estimated Balance 06-30-2018	Estimated Balance 06-30-2019
Unrestricted:				
--General Operating Budget	261,857	279,655	267,798	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	400,680	754,004	422,799	355,504
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	551,044	440,444	170,000	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
--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 Board of Education – Morris County  
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,125	\$13,244	\$14,061	\$14,731	\$15,071
Total Classroom Instruction	\$7,198	\$7,334	\$7,703	\$8,073	\$8,386
Classroom-Salaries and Benefits	\$6,625	\$6,718	\$7,070	\$7,421	\$7,625
Classroom-General Supplies and Textbooks	\$497	\$530	\$547	\$573	\$640
Classroom-Purchased Services	\$76	\$86	\$86	\$79	\$121
Total Support Services	\$2,676	\$2,790	\$3,028	\$3,133	\$3,305
Support Services-Salaries and Benefits	\$1,951	\$2,178	\$2,262	\$2,311	\$2,423
Total Administrative Costs	\$1,779	\$1,705	\$1,698	\$1,886	\$1,813
Administration Salaries and Benefits	\$1,255	\$1,255	\$1,291	\$1,402	\$1,449
Total Operations and Maintenance of Plant	\$1,352	\$1,294	\$1,494	\$1,514	\$1,428
Operations and Maintenance-Salaries and Benefits	\$809	\$697	\$876	\$893	\$784
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$85	\$89	\$82	\$85	\$101
Total Equipment Costs	\$0	\$56	\$0	\$66	\$0
Legal Costs	\$10	\$33	\$28	\$29	\$24
Employee Benefits as a percentage of salaries*	24.89%	25.28%	27.80%	27.46%	29.70%

\*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 2017-18 revised appropriations and the 2018-19 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.

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Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Admin Building - Window Replacement	2019-1	\$40,295	N	N	
Admin Bldg-remove abandoned underground oil tank	2019-2	\$30,000	N	N	

The complete budget will be on file and open to examination at the Administration Building (Also known as the White House, next to TJ School), 103 East Main Street, Rockaway, NJ 07866, Morris County, New Jersey between the hours of 10 am and 3 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 2018-19 School District Budget can be directed to: Mr. William Stepka, Business Admin/Board Secretary by calling 973-625-8600, extension 106. Or via e-mail: [wstepka@rockboro.org](mailto:wstepka@rockboro.org). Please visit us on the web at: [www.rockboro.org](http://www.rockboro.org)