

Morris - Rockaway Boro

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 Thomas Jefferson Middle School Cafeteria of the Rockaway Borough Board of Education, 95 East main Street, on Tuesday May 5, 2026 at 6:30pm, for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2024	15, 2025	15, 2026
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	453	458	490
Pupils On Roll - Special Full-Time	121	129	119
Subtotal - Pupils On Roll	574	587	609
Private School Placements	4	5	9
Pupils Sent to Other Dists - Spec Ed Prog	1	3	6
Pupils Received	3	2	2

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Morris - Rockaway Boro  
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
<b>Operating Budget:</b>				
<b>Revenues from Local Sources:</b>				
Local Tax Levy-Base Budget	10-1210	9,360,002	10,789,745	11,825,552
Total Tax Levy	10-121x	9,360,002	10,789,745	11,825,552
Total Tuition	10-1300	251,821	196,934	170,000
Private Contributions	10-1920	22,953	25,000	0
Unrestricted Miscellaneous Revenues	10-1XXX	85,795	60,000	60,000
<b>Total Revenues from Local Sources</b>		<b>9,720,571</b>	<b>11,071,679</b>	<b>12,055,552</b>
<b>Revenues from State Sources:</b>				
Categorical Transportation Aid	10-3121	60,781	52,029	34,950
Extraordinary Aid	10-3131	194,506	290,000	165,000
Categorical Special Education Aid	10-3132	513,091	755,691	678,410
Equalization Aid	10-3176	1,270,360	1,118,339	1,349,230
Categorical Security Aid	10-3177	74,022	107,290	92,760
Other State Aids	10-3XXX	75,416	1,000	0
State Reimbursement for Lead Testing of Drinking Water	10-3300	0	3,650	0
State Reimbursement for Menstrual Products	10-3301	0	1,500	800
<b>Total Revenues from State Sources</b>		<b>2,188,176</b>	<b>2,329,499</b>	<b>2,321,150</b>
Budgeted Fund Balance-Operating Budget	10-303	0	26,617	200,000
Adjustment for Prior Year Encumbrances		0	25,000	0
Actual Revenues (Over)/Under Expenditures		852,713	0	0
<b>Total Operating Budget</b>		<b>12,761,460</b>	<b>13,452,795</b>	<b>14,576,702</b>
<b>Grants and Entitlements:</b>				
Student Activity Fund Revenue	20-1760	69,853	5,000	0
Scholarship Fund Revenue	20-1770	4	20	0
<b>Total Revenues from Local Sources</b>	<b>20-1XXX</b>	<b>69,857</b>	<b>5,020</b>	<b>0</b>
<b>Revenues from State Sources:</b>				
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	37,148	0	0
Other Restricted Entitlements	20-32XX	196,703	195,434	174,500
<b>Total Revenues from State Sources</b>		<b>233,851</b>	<b>195,434</b>	<b>174,500</b>
<b>Revenues from Federal Sources:</b>				
Title I	20-4411-4416	80,974	86,371	80,000
Title II	20-4451-4455	11,671	14,662	13,000
Title III	20-4491-4494	2,335	2,684	2,500
Title IV	20-4471-4474	10,064	10,000	9,000
IDEA Part B (Handicapped)	20-4420-4429	222,770	205,100	195,000
<b>Total Revenues from Federal Sources</b>		<b>327,814</b>	<b>318,817</b>	<b>299,500</b>
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		1,901	5,000	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-4	30	0
<b>Total Grants and Entitlements</b>		<b>633,419</b>	<b>524,301</b>	<b>474,000</b>
<b>Repayment of Debt:</b>				
Transfers from Other Funds	40-5200	0	378,966	0
<b>Revenues from Local Sources:</b>				
Local Tax Levy	40-1210	516,527	137,391	515,504
<b>Total Revenues from Local Sources</b>		<b>516,527</b>	<b>137,391</b>	<b>515,504</b>
<b>Revenues from State Sources:</b>				
Debt Service Aid Type II	40-3160	240,148	240,068	239,671
Total Local Repayment of Debt		756,675	756,425	755,175
Total Repayment of Debt		756,675	756,425	755,175
<b>Total Revenues/Sources</b>		<b>14,151,554</b>	<b>14,733,521</b>	<b>15,805,877</b>
<b>Total Revenues/Sources Net of Transfers</b>		<b>14,151,554</b>	<b>14,733,521</b>	<b>15,805,877</b>

Morris - Rockaway Boro  
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
<b>General Current Expense:</b>				
<b>Instruction:</b>				
Regular Programs-Instruction	11-1XX-100-XXX	3,538,516	3,436,275	3,144,346
Special Education-Instruction	11-2XX-100-XXX	1,256,105	1,237,992	1,327,056
Basic Skills/Remedial-Instruction	11-230-100-XXX	161,473	86,740	79,006
Bilingual Education-Instruction	11-240-100-XXX	160,328	166,815	240,936
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	47,553	45,820	40,000
School-Sponsored Athletics-Instruction	11-402-100-XXX	46,780	42,757	78,000
Summer School	11-422-XXX-XXX	0	0	97,000
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	182,840	184,115	99,008
<b>Support Services:</b>				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	381,806	583,789	570,000
Undistributed Expenditures-Health Services	11-000-213-XXX	218,246	244,726	232,115
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	314,884	275,368	325,097
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	500,183	615,852	560,329
Undistributed Expenditures-Guidance	11-000-218-XXX	129,164	128,850	137,602
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	423,668	421,716	431,925
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	278,728	141,539	147,110
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	194,113	72,066	374,500
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	8,426	15,328
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	442,012	496,583	519,873
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	321,512	447,496	471,621
Undistributed Expenditures-Central Services	11-000-251-XXX	328,274	316,609	307,004
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	78,000	0
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,099,001	1,113,886	1,280,612
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	481,453	506,219	577,400
Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,219,813	2,643,001	3,317,354
<b>Total Undistributed Expenditures</b>		<b>7,332,857</b>	<b>8,094,126</b>	<b>9,267,870</b>
<b>Total General Current Expense</b>		<b>12,726,452</b>	<b>13,294,640</b>	<b>14,373,222</b>
<b>Capital Expenditures:</b>				
Equipment	12-XXX-XXX-730	0	154,675	0
Facilities Acquisition and Construction Services	12-000-400-XXX	35,008	3,480	3,480
Increase In Capital Reserve	10-604	0	0	200,000
<b>Total Capital Outlay</b>		<b>35,008</b>	<b>158,155</b>	<b>203,480</b>
<b>General Fund Grand Total</b>		<b>12,761,460</b>	<b>13,452,795</b>	<b>14,576,702</b>
<b>Special Grants and Entitlements:</b>				
Student Activity Fund	20-475-XXX-XXX	71,754	10,000	0
Scholarship Fund	20-476-XXX-XXX	0	50	0
<b>Other State Projects:</b>				
Nonpublic Textbooks	20-XXX-XXX-XXX	10,739	10,846	10,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	50,113	47,624	45,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	40,451	44,662	38,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	27,300	28,392	25,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	10,290	7,740	6,500
Nonpublic Security Aid	20-XXX-XXX-XXX	57,810	56,170	50,000
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	37,148	0	0
<b>Total Other State Projects</b>		<b>233,851</b>	<b>195,434</b>	<b>174,500</b>
<b>Total State Projects</b>	20-XXX-XXX-XXX	<b>233,851</b>	<b>195,434</b>	<b>174,500</b>
<b>Federal Projects:</b>				
Title I	20-XXX-XXX-XXX	80,974	86,371	80,000
Title II	20-XXX-XXX-XXX	11,671	14,662	13,000
Title III	20-XXX-XXX-XXX	2,335	2,684	2,500
Title IV	20-XXX-XXX-XXX	10,064	10,000	9,000
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	222,770	205,100	195,000
<b>Total Federal Projects</b>	20-XXX-XXX-XXX	<b>327,814</b>	<b>318,817</b>	<b>299,500</b>
<b>Total Special Revenue Funds</b>		<b>633,419</b>	<b>524,301</b>	<b>474,000</b>
<b>Repayment of Debt:</b>				
Total Regular Debt Service	40-701-510-XXX	756,675	756,425	755,175
<b>Total Debt Service Funds</b>		<b>756,675</b>	<b>756,425</b>	<b>755,175</b>
<b>Total Expenditures/Appropriations</b>		<b>14,151,554</b>	<b>14,733,521</b>	<b>15,805,877</b>
<b>Total Expenditures Net of Transfers</b>		<b>14,151,554</b>	<b>14,733,521</b>	<b>15,805,877</b>

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Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2024	Audited Balance 06-30-2025	Estimated Balance 06-30-2026	Estimated Balance 06-30-2027
Unrestricted:				
(General Operating Budget)	250,000	263,635	468,556	268,556
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	401,880	77,319	124,819	324,819
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	30,000	0	0	0
--Legal Reserve	286,842	26,617	0	0
--Unemployment Fund	140,313	113,920	113,920	113,920
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	250,000	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
(Special Revenue Fund)				
--Student Activity Fund	31,433	29,532	24,532	24,532
--Scholarship Fund	4,201	4,205	4,175	4,175
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,316	\$20,453	\$20,788	\$20,792	\$21,717
Total Classroom Instruction	\$11,592	\$11,524	\$11,773	\$11,530	\$11,567
Classroom-Salaries and Benefits	\$10,880	\$10,655	\$10,868	\$10,625	\$11,138
Classroom-General Supplies and Textbooks	\$512	\$560	\$564	\$552	\$264
Classroom-Purchased Services	\$200	\$308	\$340	\$353	\$165
Total Support Services	\$4,378	\$4,214	\$4,793	\$3,933	\$4,457
Support Services-Salaries and Benefits	\$3,262	\$2,965	\$3,596	\$2,568	\$2,654
Total Administrative Costs	\$1,776	\$2,306	\$1,838	\$2,875	\$2,875
Administration Salaries and Benefits	\$1,372	\$1,892	\$1,416	\$2,239	\$2,451
Total Operations and Maintenance of Plant	\$2,342	\$2,176	\$2,175	\$2,206	\$2,473
Operations and Maintenance-Salaries and Benefits	\$1,313	\$1,256	\$1,160	\$1,163	\$1,220
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$178	\$200	\$157	\$193	\$252
Total Equipment Costs	\$468	\$0	\$265	\$264	\$0
Legal Costs	\$18	\$49	\$22	\$22	\$53
Employee Benefits as a percentage of salaries*	27.74%	28.87%	34.84%	36.15%	43.52%

\*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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.

The complete budget will be on file and open to examination at the Rockaway Borough Board of Education building, 103 East Main Street, Rockaway, Morris County New Jersey between the hours of 9 am and 3 pm Monday through Friday, excluding holidays.