

## Morris County - Morris Hills Regional District

Notice is hereby given to the legal voters of the Morris Hills Regional District, in the County of Morris, of the State of New Jersey, that a Public Hearing will be held in the Board Conference Room of the Morris Hills Regional District Board of Education Building, 48 Knoll Drive, Rockaway, NJ 07866 on Monday, April 27, 2026 for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

### Advertised Enrollments

<b>Enrollment Categories</b>	<b>October 15, 2024 Actual</b>	<b>October 15, 2025 Actual</b>	<b>October 15, 2026 Estimated</b>
Pupils On Roll Regular Full-Time	2,056	2,021	2,019
Pupils On Roll Regular Shared-Time	51	63	63
Pupils On Roll Reg Accr. Adult High Sch	102	75	75
Pupils On Roll - Special Full-Time	474	527	527
Pupils On Roll - Special Shared-Time	10	9	9
Subtotal - Pupils On Roll	2,693	2,695	2,693
Private School Placements	38	42	42
Pupils Sent to Other Districts - Reg Prog	1	0	2
Pupils Sent to Other Dists - Spec Ed Prog	6	8	8
Pupils Received	7	6	6
Pupils in State Facilities	1	1	1

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**Morris County - Morris Hills Regional District  
Advertised Revenues**

<b>Budget Category</b>	<b>Account</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Proposed</b>
<b>Operating Budget:</b>				
<b>Revenues from Local Sources:</b>				
Local Tax Levy-Base Budget	10-1210	72,151,196	74,060,578	77,232,635
Total Tax Levy	10-121x	72,151,196	74,060,578	77,232,635
Total Tuition	10-1300	314,482	199,000	162,002
Unrestricted Miscellaneous Revenues	10-1XXX	434,694	290,000	240,210
Interest Earned on Maintenance Reserve	10-1XXX	10	10	10
Interest Earned on Capital Reserve Funds	10-1XXX	200	200	200
<b>Total Revenues from Local Sources</b>		<b>72,900,582</b>	<b>74,549,788</b>	<b>77,635,057</b>
<b>Revenues from State Sources:</b>				
School Choice Aid	10-3116	2,114,688	2,572,800	2,502,912
Categorical Transportation Aid	10-3121	554,744	1,868,628	1,050,042
Extraordinary Aid	10-3131	1,590,583	900,000	900,000
Categorical Special Education Aid	10-3132	3,061,117	4,824,952	3,386,230
Equalization Aid	10-3176	4,903,639	1,246,040	4,219,113
Categorical Security Aid	10-3177	277,006	592,991	389,184
Other State Aids	10-3XXX	566,241	0	0
State Reimbursement for Lead Testing of Drinking Water	10-3300	19,413	0	0
<b>Total Revenues from State Sources</b>		<b>13,087,431</b>	<b>12,005,411</b>	<b>12,447,481</b>
<b>Revenues from Federal Sources:</b>				
Medicaid Reimbursement	10-4200	6,750	1,769	50,935
<b>Total Revenues from Federal Sources</b>		<b>6,750</b>	<b>1,769</b>	<b>50,935</b>
<b>Budgeted Fund Balance-Operating Budget</b>				
Budgeted Fund Balance-Operating Budget	10-303	0	1,499,803	1,500,000
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	2,498,520	1,064,100
Withdrawal from Maintenance Reserve	10-310	0	300,000	0
Other Financing Sources	10-5XXX	900,534	0	0
Adjustment for Prior Year Encumbrances		0	413,347	0
Actual Revenues (Over)/Under Expenditures		-3,315,336	0	0
<b>Total Operating Budget</b>		<b>83,579,961</b>	<b>91,268,638</b>	<b>92,697,573</b>
<b>Grants and Entitlements:</b>				
Student Activity Fund Revenue	20-1760	355,477	225,000	225,000
Scholarship Fund Revenue	20-1770	23,697	25,000	25,000
Other Revenue from Local Sources	20-1XXX	9,000	7,508	7,500
<b>Total Revenues from Local Sources</b>	<b>20-1XXX</b>	<b>388,174</b>	<b>257,508</b>	<b>257,500</b>
<b>Revenues from State Sources:</b>				
Nonpublic Teacher Stem Grant	20-3212	666	38,627	38,627
Other Restricted Entitlements	20-32XX	311,168	402,929	402,929
<b>Total Revenues from State Sources</b>		<b>311,834</b>	<b>441,556</b>	<b>441,556</b>
<b>Revenues from Federal Sources:</b>				
Title I	20-4411-4416	109,852	113,064	88,940
Title II	20-4451-4455	68,089	44,774	35,857
Title III	20-4491-4494	30,584	25,740	20,263
Title IV	20-4471-4474	12,490	10,000	10,000
IDEA Part B (Handicapped)	20-4420-4429	772,759	697,696	462,860
Other	20-4XXX	0	63,716	63,716
<b>Total Revenues from Federal Sources</b>		<b>993,774</b>	<b>954,990</b>	<b>681,636</b>
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		25,595	-25,000	-25,000
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		8,846	10,000	10,000
<b>Total Grants and Entitlements</b>		<b>1,728,223</b>	<b>1,639,054</b>	<b>1,365,692</b>
<b>Repayment of Debt:</b>				
Transfers from Other Funds	40-5200	124,515	0	0
<b>Revenues from Local Sources:</b>				
Local Tax Levy	40-1210	2,415,060	2,280,158	2,326,015
<b>Total Revenues from Local Sources</b>		<b>2,415,060</b>	<b>2,280,158</b>	<b>2,326,015</b>
Budgeted Fund Balance	40-303	0	172,202	124,516
<b>Total Local Repayment of Debt</b>		<b>2,539,575</b>	<b>2,452,360</b>	<b>2,450,531</b>
Actual Revenues (Over)/Under Expenditures		-90,178	0	0
<b>Total Repayment of Debt</b>		<b>2,449,397</b>	<b>2,452,360</b>	<b>2,450,531</b>
<b>Total Revenues/Sources</b>		<b>87,757,581</b>	<b>95,360,052</b>	<b>96,513,796</b>
<b>Total Revenues/Sources Net of Transfers</b>		<b>87,757,581</b>	<b>95,360,052</b>	<b>96,513,796</b>

**Morris County - Morris Hills Regional District  
Advertised Appropriations**

<b>Budget Category</b>	<b>Account</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Proposed</b>
<b>General Current Expense:</b>				
<b>Instruction:</b>				
Regular Programs-Instruction	11-1XX-100-XXX	23,472,293	25,644,558	25,471,039
Special Education-Instruction	11-2XX-100-XXX	3,899,823	4,188,219	4,312,682
Bilingual Education-Instruction	11-240-100-XXX	559,841	614,484	620,791
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	673,780	710,108	719,675
School-Sponsored Athletics-Instruction	11-402-100-XXX	2,687,695	2,925,770	2,960,413
Summer School	11-422-XXX-XXX	173,000	204,038	209,100
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	9,000	12,640	12,943
<b>Support Services:</b>				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	6,316,126	7,909,429	8,235,358
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	273,981	288,275	298,974
Undistributed Expenditures-Health Services	11-000-213-XXX	1,142,355	1,373,518	1,417,229
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,325,006	1,591,892	1,649,985
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	1,145,649	1,290,171	1,357,229
Undistributed Expenditures-Guidance	11-000-218-XXX	2,109,369	2,191,629	2,268,765
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,521,774	1,583,073	1,600,706
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,178,419	1,225,090	1,258,046
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	596,365	646,193	608,587
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	348,351	405,664	415,000
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,040,335	1,076,367	1,125,119
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	2,252,742	2,229,885	2,321,596
Undistributed Expenditures-Central Services	11-000-251-XXX	1,202,667	1,320,680	1,302,042
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	672,469	630,254	706,576
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	6,159,545	7,136,356	7,184,512
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	5,896,278	6,254,023	6,571,908
Personal Services-Employee Benefits	11-XXX-XXX-2XX	14,314,039	16,342,200	17,707,646
Total Undistributed Expenditures		47,495,470	53,494,699	56,029,278
Interest Earned on Maintenance Reserve	10-606	0	10	10
Total General Current Expense		78,970,902	87,794,526	90,335,931
<b>Capital Expenditures:</b>				
<b>Equipment</b>				
Facilities Acquisition and Construction Services	12-XXX-XXX-730	127,473	85,674	152,500
Capital Reserve-Transfer to Capital Projects	12-000-400-XXX	393,981	297,844	483,311
Capital Reserve-Transfer to Capital Projects	12-000-400-931	3,665,307	2,498,520	1,064,100
Interest Deposit to Capital Reserve	10-604	0	200	200
Total Capital Outlay		4,186,761	2,882,238	1,700,111
<b>Special Schools:</b>				
<b>Summer School:</b>				
Summer School-Instruction	13-422-100-XXX	29,705	35,056	43,000
Summer School-Support Services	13-422-200-XXX	2,262	1,993	2,000
Total Summer School	13-422-X00-XXX	31,967	37,049	45,000
<b>Accred. Eve./Adult H.S./Post-Grad.:</b>				
Accredited Evening/Adult High School/Post-Graduate-Instruction	13-601-100-XXX	253,795	331,614	334,505
Accredited Evening/Adult High School/Post-Graduate-Support Services	13-601-200-XXX	136,536	182,370	239,418
Total Accredited Evening/Adult High School/Post-Graduate	13-601-X00-XXX	390,331	513,984	573,923
Total Special Schools	13-XXX-XXX-XXX	422,298	551,033	618,923
Transfer of Funds to Charter Schools	10-000-100-56X	0	40,841	42,608
General Fund Grand Total		83,579,961	91,268,638	92,697,573
<b>Special Grants and Entitlements:</b>				
<b>Local Projects</b>				
Student Activity Fund	20-XXX-XXX-XXX	9,000	7,508	7,500
Scholarship Fund	20-475-XXX-XXX	381,072	200,000	200,000
Scholarship Fund	20-476-XXX-XXX	32,543	35,000	35,000
<b>Other State Projects:</b>				
Nonpublic Textbooks	20-XXX-XXX-XXX	22,916	24,751	24,751
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	18,860	90,918	90,918
Nonpublic Handicapped Services	20-XXX-XXX-XXX	110,709	129,775	129,775
Nonpublic Nursing Services	20-XXX-XXX-XXX	58,890	64,792	64,792
Nonpublic Technology Initiative	20-XXX-XXX-XXX	22,185	17,663	17,663
Nonpublic Security Aid	20-XXX-XXX-XXX	77,608	75,030	75,030
Nonpublic Teacher Stem Grant	20-481-XXX-XXX	666	38,627	38,627
Total Other State Projects		311,834	441,556	441,556
Total State Projects	20-XXX-XXX-XXX	311,834	441,556	441,556
<b>Federal Projects:</b>				
Title I	20-XXX-XXX-XXX	109,852	113,064	88,940
Title II	20-XXX-XXX-XXX	68,089	44,774	35,857

**(Continued)**

**Morris County - Morris Hills Regional District  
Advertised Appropriations**

<b>Budget Category</b>	<b>Account</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Proposed</b>
Title III	20-XXX-XXX-XXX	30,584	25,740	20,263
Title IV	20-XXX-XXX-XXX	12,490	10,000	10,000
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	772,759	697,696	462,860
Other	20-XXX-XXX-XXX	0	63,716	63,716
Total Federal Projects	20-XXX-XXX-XXX	993,774	954,990	681,636
Total Special Revenue Funds		1,728,223	1,639,054	1,365,692
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,449,397	2,452,360	2,450,531
Total Debt Service Funds		2,449,397	2,452,360	2,450,531
Total Expenditures/Appropriations		87,757,581	95,360,052	96,513,796
Total Expenditures Net of Transfers		87,757,581	95,360,052	96,513,796

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**Morris County - Morris Hills Regional District  
Advertised Recapitulation of Balances**

<b>Budget Category</b>	<b>Audited Balance 06-30-2024</b>	<b>Audited Balance 06-30-2025</b>	<b>Estimated Balance 06-30-2026</b>	<b>Estimated Balance 06-30-2027</b>
Unrestricted:				
(General Operating Budget)	4,138,403	3,991,873	2,269,118	1,817,106
(Repayment of Debt)	206,540	296,718	124,516	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	5,751,566	7,986,993	5,488,673	4,424,773
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	200,040	300,050	223,012	223,022
--Legal Reserve	0	1,047,988	1,047,988	0
--Unemployment Fund	432,302	500,281	500,281	500,281
--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
(Special Revenue Fund)				
--Student Activity Fund	296,821	271,226	296,226	321,226
--Scholarship Fund	348,534	339,688	329,688	319,688
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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**Morris County - Morris Hills Regional District  
Advertised Per Pupil Cost Calculations**

<b>Per Pupil Cost Calculations</b>	<b>2023-24 Actual Costs</b>	<b>2024-25 Actual Costs</b>	<b>2025-26 Original Budget</b>	<b>2025-26 Revised Budget</b>	<b>2026-27 Proposed Budget</b>
Total Budgetary Comparative Per Pupil Cost	\$23,740	\$24,829	\$27,473	\$27,809	\$28,443
Total Classroom Instruction	\$12,634	\$13,198	\$14,881	\$14,653	\$14,933
Classroom-Salaries and Benefits	\$11,669	\$12,238	\$13,626	\$13,386	\$13,807
Classroom-General Supplies and Textbooks	\$496	\$421	\$521	\$544	\$443
Classroom-Purchased Services	\$468	\$538	\$733	\$723	\$683
Total Support Services	\$4,721	\$4,916	\$5,331	\$5,564	\$5,836
Support Services-Salaries and Benefits	\$4,014	\$4,238	\$4,546	\$4,701	\$4,917
Total Administrative Costs	\$2,437	\$2,459	\$2,525	\$2,769	\$2,758
Administration Salaries and Benefits	\$1,876	\$1,957	\$2,000	\$2,248	\$2,189
Total Operations and Maintenance of Plant	\$2,729	\$2,999	\$3,385	\$3,454	\$3,548
Operations and Maintenance-Salaries and Benefits	\$1,528	\$1,593	\$1,702	\$1,664	\$1,713
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$1,232	\$1,283	\$1,392	\$1,411	\$1,430
Total Equipment Costs	\$409	\$49	\$0	\$33	\$59
Legal Costs	\$37	\$37	\$44	\$48	\$45
Employee Benefits as a percentage of salaries*	30.45%	31.70%	33.33%	34.41%	37.00%

\*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.

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**Morris County - Morris Hills Regional District  
Capital Projects**

<b>Description/Activity</b>	<b>Project Number</b>	<b>Dollar Amount</b>	<b>Eligible for Grant</b>	<b>Request to Exceed Referendum</b>	<b>Funding Source for Request to Exceed Referendum</b>
Boiler Replacement	001	\$764,100	N	N	
Roofing Repairs	002	\$300,000	N	N	
Classroom Renovations	003	\$300,000	N	N	

**Included in budget line 620, Budgeted Withdrawal from Capital Reserve - Excess Costs & Other**

Capital Projects is \$1,064,100 for other capital project costs. \$764,100 is allocated towards the Morris Knolls Boiler Replacement, and \$300,000 is allocated towards district-wide roofing repairs. The total cost of these projects is \$1,064,100, which represents expenditures for construction elements or projects that are in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the New Jersey Learning Standards.

The complete budget will be on file and open to examination at the Board of Education Building, 48 Knoll Drive, Rockaway, NJ 07866, Morris County New Jersey between the hours of 8:00 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.