

Morris – Jefferson Township

Notice is hereby given to the legal voters of the Jefferson Township school district, in the County of Morris, of the State of New Jersey, that a Public Hearing will be held in the Media Center of the Jefferson Township High School, 1010 Weldon Road, Oak Ridge, NJ 07438, on Monday, April 27, 2026, at 7:30 p.m. for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2024 Actual	October 15, 2025 Actual	October 15, 2026 Estimated
Pupils On Roll Regular Full-Time	2,115	2,041	2,067
Pupils On Roll Regular Shared-Time	13	13	0
Pupils On Roll - Special Full-Time	515	527	524
Pupils On Roll - Special Shared-Time	12	11	0
Subtotal - Pupils On Roll	2,655	2,592	2,591
Private School Placements	13.5	9	7
Pupils Sent to Other Districts - Reg Prog	9	7	13
Pupils Sent to Other Districts - Spec Ed Prog	1	2	1
Pupils Received	2	3	3

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Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	48,940,863	51,715,917	52,750,235
Total Tax Levy	10-121x	48,940,863	51,715,917	52,750,235
Total Tuition	10-1300	419,096	378,929	296,264
Unrestricted Miscellaneous Revenues	10-1XXX	1,264,591	578,873	447,471
Interest Earned on Capital Reserve Funds	10-1XXX	0	15,000	15,000
Other Restricted Miscellaneous Revenues	10-1XXX	18,458	0	0
Total Revenues from Local Sources		50,643,008	52,688,719	53,508,970
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	636,026	1,460,563	1,491,222
Extraordinary Aid	10-3131	207,277	268,399	155,642
Categorical Special Education Aid	10-3132	2,137,733	3,351,738	3,602,096
Equalization Aid	10-3176	1,772,561	0	0
Categorical Security Aid	10-3177	303,337	328,335	355,756
Other State Aids	10-3XXX	238,944	48,250	0
Total Revenues from State Sources		5,295,878	5,457,285	5,604,716
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	20,018	15,503	30,968
Total Revenues from Federal Sources		20,018	15,503	30,968
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Local Share	10-303	0	2,700,000	1,700,000
Adjustment for Prior Year Encumbrances	10-307	0	500,000	0
Actual Revenues (Over)/Under Expenditures		0	45,191	0
Total Operating Budget		3,219,357	0	0
		59,178,261	61,406,698	60,844,654
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	599,940	0	0
Scholarship Revenue	20-1770	31,820	0	0
Total Revenues from Local Sources	20-1XXX	631,760	0	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	3,968,250	4,060,680	4,682,700
Total Revenues from State Sources		3,968,250	4,082,484	4,682,700
Revenues from Federal Sources:				
Title I	20-4411-4416	87,609	132,381	83,579
Title II	20-4451-4455	37,105	47,910	35,933
Title III	20-4491-4494	14,872	20,892	10,300
Title IV	20-4471-4474	16,258	10,000	7,500
IDEA Part B (Handicapped)	20-4420-4429	720,707	712,893	534,670
ARP ESSER Subgrant - Accelerated Learning Coaching and Educator Support Grant	20-4541	35,908	0	0
ARP ESSER Subgrant - New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	11,902	0	0
ARP - ESSER	20-4540	114,812	0	0
Other	20-4XXX	73,559	0	0
Total Revenues from Federal Sources		1,112,732	924,076	671,982
Transfers from Operating Budget-Prek (Special Education)	20-5200	539,682	624,720	425,700
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-47,648	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-1,855	0	0
Total Grants and Entitlements		6,202,921	5,631,280	5,780,382
Repayment of Debt:				

Transfers from Other Funds	40-5200	12,023	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,173,262	2,174,131	2,179,731
Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Total Revenues from Local Sources		2,173,262	2,174,131	2,179,731
Debt Service Aid Type II	40-3160	209,314	205,724	202,132
Budgeted Fund Balance	40-303	0	20,174	12,023
TOTAL LOCAL REPAYMENT OF DEBT		2,394,599	2,400,029	2,393,886
Actual Revenues (Over)/Under Expenditures		11,355	0	0
TOTAL REPAYMENT OF DEBT		2,405,954	2,400,029	2,393,886
Total Revenues/Sources		67,787,136	69,438,007	69,018,922

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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	16,138,560	15,958,889	16,385,037
Special Education-Instruction	11-2XX-100-XXX	5,779,397	6,645,402	6,804,236
Basic Skills/Remedial-Instruction	11-230-100-XXX	982,788	885,061	689,886
Bilingual Education-Instruction	11-240-100-XXX	230,809	223,882	281,815
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	234,136	279,771	250,540
School-Sponsored Athletics-Instruction	11-402-100-XXX	675,475	687,854	744,247
<b>Support Services:</b>				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,590,154	1,904,903	2,463,699
Undistributed Expenditures-Health Services	11-000-213-XXX	510,366	616,602	609,967
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	713,837	777,819	794,684
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	772,231	431,915	444,660
Undistributed Expenditures-Guidance	11-000-218-XXX	1,185,352	1,160,562	1,153,920
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,370,770	1,451,095	1,449,749
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	946,207	1,020,078	972,378
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	579,016	549,906	577,345
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	15,450	46,823	39,586
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,048,402	1,319,020	1,211,457
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	2,140,229	1,880,589	1,872,939
Undistributed Expenditures-Central Services	11-000-251-XXX	1,065,885	1,175,627	1,088,201
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	343,964	361,976	398,565
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	6,327,885	6,127,899	6,893,730
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	4,112,688	4,524,880	4,366,422
Personal Services-Employee Benefits	11-XXX-XXX-2XX	10,375,104	11,746,187	13,664,022
<b>Total Undistributed Expenditures</b>		<b>33,097,540</b>	<b>35,095,881</b>	<b>38,001,324</b>
<b>Total General Current Expense</b>		<b>57,138,705</b>	<b>59,776,740</b>	<b>63,157,085</b>
<b>Capital Expenditures:</b>				
<b>Equipment</b>	12-XXX-XXX-730	289,161	130,484	0
Facilities Acquisition and Construction Services	12-000-400-XXX	223,851	1,094,543	94,542
Capital Reserve-Transfer to Capital Projects	12-000-400-931	1,135,320	0	0
Interest Deposit to Capital Reserve	10-604	0	15,000	15,000
<b>Total Capital Outlay</b>		<b>1,648,332</b>	<b>1,240,027</b>	<b>109,542</b>
Transfer of Funds to Charter Schools	10-000-100-56X	391,224	389,931	524,033
<b>General Fund Grand Total</b>		<b>59,178,261</b>	<b>61,406,698</b>	<b>63,790,660</b>
<b>Special Grants and Entitlements:</b>				
Student Activity Fund	20-475-XXX-XXX	552,292	0	0
Scholarship Fund	20-476-XXX-XXX	29,965	0	0
<b>Preschool Education Aid:</b>				
Preschool Education Aid Instruction	20-218-100-XXX	2,302,349	2,305,048	2,431,301
Support Services	20-218-200-XXX	2,205,583	2,288,215	2,677,099
Facility Acquisition and Construction Services	20-218-400-XXX	0	113,941	0
<b>Total Preschool Education Aid</b>	20-218-XXX-XXX	<b>4,507,932</b>	<b>4,707,204</b>	<b>5,108,400</b>
<b>Total State Projects</b>	20-XXX-XXX-XXX	<b>4,507,932</b>	<b>4,707,204</b>	<b>5,108,400</b>
<b>Federal Projects:</b>				
Title I	20-XXX-XXX-XXX	87,609	132,381	83,579
Title II	20-XXX-XXX-XXX	37,105	47,910	35,933
Title III	20-XXX-XXX-XXX	14,872	20,892	10,300
Title IV	20-XXX-XXX-XXX	16,258	10,000	7,500
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	720,707	712,893	534,670
Other	20-XXX-XXX-XXX	73,559	0	0
ARP ESSER Grant Program	20-487-xxx-xxx	114,812	0	0
ARP ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	35,908	0	0
ARP ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	11,902	0	0

Total Federal Projects	20-XXX-XXX-XXX	1,112,732	924,076	671,982
Total Special Revenue Funds		6,202,921	5,631,280	5,780,382
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,405,954	2,400,029	2,393,886
Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Total Debt Service Funds		2,405,954	2,400,029	2,393,886
Total Expenditures/Appropriations		67,787,136	69,438,007	71,964,928

Morris – Jefferson Township  
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)	4,015,871	2,902,782	1,700,000	0
(Repayment of Debt)	43,552	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	1,697,639	727,515	242,515	257,515
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	891,188	0	0	0
--Unemployment Fund	484,912	503,370	503,370	503,370
--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	287,809	335,457	335,457	335,457
--Scholarship Fund	45,718	47,573	47,573	47,573
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

**Morris – Jefferson Township**  
**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	\$20,120	\$21,020	\$21,676	\$22,338	\$23,722
Total Classroom Instruction	\$11,473	\$11,972	\$12,292	\$12,883	\$13,688
Classroom-Salaries and Benefits	\$10,932	\$11,333	\$11,509	\$12,078	\$13,034
Classroom-General Supplies and Textbooks	\$270	\$264	\$324	\$321	\$176
Classroom-Purchased Services	\$271	\$375	\$458	\$484	\$478
Total Support Services	\$3,400	\$3,606	\$4,036	\$3,763	\$3,940
Support Services-Salaries and Benefits	\$3,267	\$3,407	\$3,785	\$3,463	\$3,632
Total Administrative Costs	\$2,051	\$2,114	\$2,094	\$2,240	\$2,216
Administration Salaries and Benefits	\$1,778	\$1,809	\$1,696	\$1,796	\$1,828
Total Operations and Maintenance of Plant	\$2,665	\$2,748	\$2,631	\$2,784	\$3,139
Operations and Maintenance-Salaries and Benefits	\$1,465	\$1,557	\$1,428	\$1,602	\$1,690
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$379	\$411	\$449	\$459	\$480
Total Equipment Costs	\$147	\$110	\$42	\$95	\$0
Legal Costs	\$23	\$37	\$56	\$66	\$31
Employee Benefits as a percentage of salaries*	28.56%	28.42%	30.61%	32.38%	36.48%

\*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.

Morris – Jefferson Township
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
None					

<p>The complete budget will be on file and open to examination at the Jefferson Township Board of Education building, 31 State Route 181, Lake Hopatcong, NJ 07849, Jefferson Township, Morris County New Jersey between the hours of 8 am and 3 pm Monday through Friday, excluding holidays.</p>
<p>The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.</p>