Somerset - Montgomery Twp

Notice is hereby given to the legal voters of the Montgomery Township School District, in the County of Somerset, of the State of New Jersey, that a Public Hearing will be held in the Orchard Hill Elementary School Cafeteria of the Montgomery Township Board of Education, at 244 Orchard Road, Skillman, NJ 08558, on Tuesday, April 28, 2026 at 6:00 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	3,930	3,836	3,794
Pupils On Roll Regular Shared-Time	11	7	7
Pupils On Roll - Special Full-Time	462	435	462
Pupils On Roll - Special Shared-Time	0	3	3
Subtotal - Pupils On Roll	4,403	4,281	4,266
Private School Placements	23	21	19
Pupils Sent to Other Districts - Reg Prog	0	1	1
Pupils Sent to Other Dists - Spec Ed Prog	8	9	12
Pupils Received	7	6	1

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	89,042,150	91,602,856	97,441,969
Total Tax Levy	10-121x	89,042,150	91,602,856	97,441,969
Total Tuition	10-1300	231,176	256,612	350,739
Rents and Royalties	10-1910	287,498	207,631	125,000
Unrestricted Miscellaneous Revenues	10-1XXX	852,217	1,062,186	931,094
Interest Earned On Current Expense Emergency Reserve	10-1XXX	3	2	2
Interest Earned on Maintenance Reserve	10-1XXX	0	0	100
Interest Earned on Capital Reserve Funds	10-1XXX	211,865	250	250
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	25,842	0	0
Total Revenues from Local Sources		90,650,751	93,129,537	98,849,154
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	2,736,343	3,325,067	3,441,793
Extraordinary Aid	10-3131	2,688,002	1,985,000	2,400,000
Categorical Special Education Aid	10-3132	5,336,510	4,241,155	3,899,503
Categorical Security Aid	10-3177	459,828	710,479	687,103
Other State Aids	10-3XXX	193,338	0	0
Total Revenues from State Sources		11,414,021	10,261,701	10,428,399
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	9,437	4,521	29,023
Total Revenues from Federal Sources		9,437	4,521	29,023
Budgeted Fund Balance-Operating Budget	10-303	4,213,849	4,546,048	5,215,677
Withdrawal from Capital Reserve for Local Share	10-307	0	1,432,920	2,267,610
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	561,500	775,000	0
Withdrawal from Maintenance Reserve	10-310	814,398	555,500	725,000
Adjustment for Prior Year Encumbrances		0	522,987	0
Actual Revenues (Over)/Under Expenditures		-5,692,748	0	0
Total Operating Budget		101,971,208	111,228,214	117,514,863
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	1,109,199	0	0
Scholarship Fund Revenue	20-1770	528	0	0
Other Revenue from Local Sources	20-1XXX	32,571	55,031	0
Total Revenues from Local Sources	20-1XXX	1,142,298	55,031	0
Revenues from State Sources:				
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	111,645	0
Other Restricted Entitlements	20-32XX	81,286	85,490	72,663
Total Revenues from State Sources		81,286	197,135	72,663
Revenues from Federal Sources:				
Title I	20-4411-4416	199,782	183,688	156,134
Title II	20-4451-4455	131,555	74,526	63,346
Title III	20-4491-4494	41,696	25,765	21,897
Title IV	20-4471-4474	17,069	22,729	19,318
IDEA Part B (Handicapped)	20-4420-4429	970,108	931,158	838,039
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	34,370	0	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	15,061	0	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	25,011	0	0
ARP-ESSER	20-4540	100,902	0	0
Other	20-4XXX	140,659	10,070	0
Total Revenues from Federal Sources		1,676,213	1,247,936	1,098,734
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		28,037	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		3,722	0	0
Total Grants and Entitlements		2,931,556	1,500,102	1,171,397
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,673,061	766,196	1,113,026
Local Tax Levy-Premerger Debt	40-1210	5,153,847	4,490,717	3,259,100
Total Revenues from Local Sources		6,826,908	5,256,913	4,372,126

Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	597,740	554,377	544,522
Budgeted Fund Balance	40-303	0	135,983	0
Total Local Repayment of Debt		7,424,648	5,947,273	4,916,648
Total Repayment of Debt		7,424,648	5,947,273	4,916,648
Total Revenues/Sources		112,327,412	118,675,589	123,602,908
Total Revenues/Sources Net of Transfers		112,327,412	118,675,589	123,602,908

Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	28,485,046	29,512,434	30,208,220
Special Education-Instruction	11-2XX-100-XXX	8,340,582	8,920,684	8,811,931
Basic Skills/Remedial-Instruction	11-230-100-XXX	1,627,108	1,698,683	1,762,545
Bilingual Education-Instruction	11-240-100-XXX	536,589	562,653	572,994
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	524,198	588,924	591,797
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,164,105	1,371,989	1,594,430
Other Instructional Programs-Instruction	11-4XX-100-XXX	5,833	14,590	11,000
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,488,154	3,383,336	3,235,189
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	2,000	0
Undistributed Expenditures-Health Services	11-000-213-XXX	986,388	1,019,172	1,007,179
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,616,970	1,804,580	1,749,456
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	2,485,545	2,421,183	2,401,672
Undistributed Expenditures-Guidance	11-000-218-XXX	2,482,801	2,617,730	2,842,216
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,964,868	2,117,935	2,257,375
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	489,690	530,574	492,474
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,025,680	962,017	1,169,094
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	777,922	809,223	826,709
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,650,488	1,702,032	1,697,446
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	3,855,154	3,952,497	3,560,816
Undistributed Expenditures-Central Services	11-000-251-XXX	1,167,982	1,227,972	1,257,590
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	404,585	344,146	463,948
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	9,636,224	10,876,532	10,957,216
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	6,026,916	6,932,844	7,619,040
Personal Services-Employee Benefits	11-XXX-XXX-2XX	23,422,194	24,911,357	29,442,951
Total Undistributed Expenditures		60,481,561	65,615,130	70,980,371
Interest Earned on Maintenance Reserve	10-606	0	0	100
Interest Earned on Current Expense Emergency Res	10-607	3	2	2
Total General Current Expense		101,165,025	108,285,089	114,533,390
Capital Expenditures:				
Equipment	12-XXX-XXX-730	361,211	310,057	536,790
Facilities Acquisition and Construction Services	12-000-400-XXX	158,855	356,272	158,855
Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	2,207,920	2,267,610
Interest Deposit to Capital Reserve	10-604	211,865	250	250
Total Capital Outlay		731,931	2,874,499	2,963,505
Transfer of Funds to Charter Schools	10-000-100-56X	74,252	68,626	17,968
General Fund Grand Total		101,971,208	111,228,214	117,514,863
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	32,571	55,031	0
Student Activity Fund	20-475-XXX-XXX	1,137,236	0	0
Scholarship Fund	20-476-XXX-XXX	4,250	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	8,912	8,065	6,855
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	1,655	1,488	1,264
Nonpublic Handicapped Services	20-XXX-XXX-XXX	5,540	17,241	14,654
Nonpublic Nursing Services	20-XXX-XXX-XXX	20,962	21,986	18,688
Nonpublic Technology Initiative	20-XXX-XXX-XXX	6,153	5,755	4,891
Nonpublic Security Aid	20-XXX-XXX-XXX	38,064	30,955	26,311
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	111,645	0
Total Other State Projects		81,286	197,135	72,663
Total State Projects	20-XXX-XXX-XXX	81,286	197,135	72,663
Federal Projects:				
Title I	20-XXX-XXX-XXX	199,782	183,688	156,134
Title II	20-XXX-XXX-XXX	131,555	74,526	63,346
Title III	20-XXX-XXX-XXX	41,696	25,765	21,897
Title IV	20-XXX-XXX-XXX	17,069	22,729	19,318
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	970,108	931,158	838,039
Other	20-XXX-XXX-XXX	140,659	0	0
Nonpublic Technology Funds Under CRF	20-482-xxx-xxx	0	10,070	0
ARP-ESSER Grant Program	20-487-xxx-xxx	100,902	0	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	34,370	0	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	15,061	0	0

Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	25,011	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,676,213	1,247,936	1,098,734
Total Special Revenue Funds		2,931,556	1,500,102	1,171,397
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	7,424,648	5,947,273	4,916,648
Total Debt Service Funds		7,424,648	5,947,273	4,916,648
Total Expenditures/Appropriations		112,327,412	118,675,589	123,602,908
Total Expenditures Net of Transfers		112,327,412	118,675,589	123,602,908

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)	2,643,495	3,662,575	3,316,527	2,214,105
(Repayment of Debt)	135,983	135,983	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	10,025,799	9,676,163	7,468,493	5,201,133
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	3,482,271	2,667,873	2,112,373	1,387,473
--Legal Reserve	8,000,000	8,313,255	4,113,255	0
--Unemployment Fund	768,667	794,509	794,509	794,509
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	274,988	274,991	274,993	274,995
--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	527,272	499,235	499,235	499,235
--Scholarship Fund	19,507	15,785	15,785	15,785
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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	$19,958	$20,996	$22,203	$22,917	$24,338
Total Classroom Instruction	$11,670	$12,032	$12,922	$13,005	$13,852
Classroom-Salaries and Benefits	$11,161	$11,562	$12,364	$12,358	$13,300
Classroom-General Supplies and Textbooks	$458	$418	$498	$537	$448
Classroom-Purchased Services	$51	$52	$60	$109	$104
Total Support Services	$3,369	$3,579	$3,734	$3,873	$4,186
Support Services-Salaries and Benefits	$2,980	$3,251	$3,442	$3,546	$3,833
Total Administrative Costs	$2,003	$2,089	$2,032	$2,218	$2,216
Administration Salaries and Benefits	$1,659	$1,755	$1,739	$1,874	$1,854
Total Operations and Maintenance of Plant	$2,218	$2,551	$2,682	$2,960	$3,047
Operations and Maintenance-Salaries and Benefits	$1,160	$1,330	$1,428	$1,477	$1,526
Board Contribution to Food Services	$0	$0	$0	$0	$0
Total Extracurricular Costs	$475	$499	$567	$590	$686
Total Equipment Costs	$71	$82	$36	$73	$126
Legal Costs	$36	$38	$26	$37	$43
Employee Benefits as a percentage of salaries*	36.57%	38.18%	39.70%	39.23%	45.22%

*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.

Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
MHS - HVAC Upgrades	3320-030-23-R501	$1,074,150	Y	N	
LMS - HVAC Upgrades	3320-045-23-R501	$1,193,460	Y	N	

The complete budget will be on file and open to examination at the Montgomery Township School District, Board of Education Offices, at 1014 Route 601 Skillman, NJ 08558, Somerset County New Jersey between the hours of 8:30 am and 3:30 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.