ROXBURY TOWNSHIP PUBLIC SCHOOLS
BOARD OF EDUCATION BUSINESS OFFICE
42 North Hillside Avenue, Succasunna, NJ 07876

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PLEASE PLACE THIS ANNOUNCEMENT IN A PROMINENT LOCATION IN YOUR BUILDING, AVAILABLE FOR THE STAFF AND THE PUBLIC TO READ

LEGAL NOTICE

In accordance with New Jersey Law (P.L. 2025, c.72)

FROM: J. Mondanaro, School Business Administrator/Board Secretary

DATE: April 21, 2026

SUBJECT: LEGAL NOTICE

RE: 2026/2027 ROXBURY TOWNSHIP BOARD OF EDUCATION BUDGET HEARING

Notice is hereby given that a Regular Meeting of the Roxbury Township Board of Education will be held on April 27, 2026, at Lincoln Roosevelt School Auditorium, 34 North Hillside Avenue, Succasunna, NJ. The agenda of this meeting will include the 2026/2027 Budget Public Hearing and will be called to order at 6:30 p.m., followed by the Executive Session. The public Session will begin at 7:30 p.m. Formal Action will be taken.

ROXBURY TOWNSHIP BOARD OF EDUCATION
Morris - Roxbury Twp

Notice is hereby given to the legal voters of the Roxbury Township School District, in the County of Morris, of the State of New Jersey, that a Public Hearing will be held in the Auditorium of the Lincoln Roosevelt School, 34 North Hillside Avenue, Succasunna, New Jersey, on 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	2,790	2,740	2,641
Pupils On Roll Regular Shared-Time	25	30	36
Pupils On Roll - Special Full-Time	545	550	731
Pupils On Roll - Special Shared-Time	7	7	0
Subtotal - Pupils On Roll	3,367	3,327	3,408
Private School Placements	27	26	32
Pupils Sent to Other Districts - Reg Prog	1	1	76
Pupils Sent to Other Dists - Spec Ed Prog	12	6	14
Pupils Received	166	155	182
Pupils in State Facilities	1	1	0

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Morris - Roxbury Twp
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	62,366,624	65,092,464	70,341,678
Total Tax Levy	10-121x	62,366,624	65,092,464	70,341,678
Total Tuition	10-1300	4,257,905	4,793,860	3,500,000
Transportation Fees from Individuals	10-1410	41,273	41,000	0
Transportation Fees from Other Local Education Authorities	10-1420-1440	1,897,592	1,640,158	1,741,175
Rents and Royalties	10-1910	65,800	50,000	75,000
Unrestricted Miscellaneous Revenues	10-1XXX	827,542	900,000	900,000
Interest Earned on Capital Reserve Funds	10-1XXX	140,161	26,000	26,000
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	50,026	0	0
Total Revenues from Local Sources		69,646,923	72,543,482	76,583,853
Revenues from State Sources:				
School Choice Aid	10-3116	384,648	449,160	457,704
Categorical Transportation Aid	10-3121	558,875	1,901,963	2,018,493
Extraordinary Aid	10-3131	1,137,432	800,000	1,000,000
Categorical Special Education Aid	10-3132	2,433,575	4,300,656	4,430,270
Equalization Aid	10-3176	3,436,699	0	0
Categorical Security Aid	10-3177	61,433	643,671	593,039
Other State Aids	10-3XXX	1,197,778	0	0
Total Revenues from State Sources		9,210,440	8,095,450	8,499,506
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	24,677	8,618	63,263
Total Revenues from Federal Sources		24,677	8,618	63,263
Budgeted Fund Balance-Operating Budget	10-303	0	3,992,386	4,643,113
Withdrawal from Maintenance Reserve	10-310	0	1,200,000	0
Withdrawal from Unemployment Fund Balance	10-320	0	0	157,722
Adjustment for Prior Year Encumbrances		0	828,061	0
Actual Revenues (Over)/Under Expenditures		2,252,823	0	0
Total Operating Budget		81,134,863	86,667,997	89,947,457
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	395,287	0	0
Other Revenue from Local Sources	20-1XXX	27,692	64,000	64,000
Total Revenues from Local Sources	20-1XXX	422,979	64,000	64,000
Revenues from State Sources:				
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	5,166	0	0
Other Restricted Entitlements	20-32XX	339,645	317,068	317,068
Total Revenues from State Sources		344,811	317,068	317,068
Revenues from Federal Sources:				
Title I	20-4411-4416	136,444	136,848	102,636
Title II	20-4451-4455	42,807	65,482	49,112
Title III	20-4491-4494	21,036	15,341	11,506
Title IV	20-4471-4474	15,602	11,688	8,766
IDEA Part B (Handicapped)	20-4420-4429	1,072,998	882,776	662,082
ARP-ESSER	20-4540	36,781	0	0
Other	20-4XXX	104,224	0	0
ARP Homeless Children and Youth II Grant	20-4546	12,670	0	0
Total Revenues from Federal Sources		1,442,562	1,112,135	834,102
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-16,903	0	0
Total Grants and Entitlements		2,193,449	1,493,203	1,215,170
Total Revenues/Sources		83,328,312	88,161,200	91,162,627
Total Revenues/Sources Net of Transfers		83,328,312	88,161,200	91,162,627

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Morris - Roxbury Twp
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	22,401,432	24,424,534	24,000,263
Special Education-Instruction	11-2XX-100-XXX	7,605,584	7,771,609	7,845,321
Basic Skills/Remedial-Instruction	11-230-100-XXX	793,356	969,777	709,750
Bilingual Education-Instruction	11-240-100-XXX	358,645	334,626	348,731
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	378,298	368,891	390,459
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,278,928	1,398,268	1,305,206
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,100,351	3,911,476	3,745,589
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	111,748	116,027	120,315
Undistributed Expenditures-Health Services	11-000-213-XXX	875,438	949,481	936,532
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,616,874	1,622,695	2,041,027
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	954,284	1,200,000	1,200,000
Undistributed Expenditures-Guidance	11-000-218-XXX	1,451,946	1,474,671	1,492,323
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,936,547	2,214,065	2,114,555
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	374,132	365,623	281,260
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	530,844	542,181	554,739
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	548,633	483,255	337,250
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	756,224	702,358	656,602
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	2,942,494	3,083,389	3,094,568
Undistributed Expenditures-Central Services	11-000-251-XXX	1,012,174	1,125,815	968,743
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	933,964	965,050	843,765
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	8,692,460	8,507,957	9,104,070
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	6,391,138	6,645,523	6,297,685
Personal Services-Employee Benefits	11-XXX-XXX-2XX	14,587,485	17,095,354	20,909,768
Total Undistributed Expenditures		46,816,736	51,004,920	54,698,791
Total General Current Expense		79,632,979	86,272,625	89,298,521
Capital Expenditures:				
Equipment	12-XXX-XXX-730	549,815	114,619	266,844
Facilities Acquisition and Construction Services	12-000-400-XXX	56,664	56,664	56,664
Capital Reserve-Transfer to Capital Projects	12-000-400-931	626,003	0	0
Interest Deposit to Capital Reserve	10-604	0	26,000	26,000
Total Capital Outlay		1,232,482	197,283	349,508
Special Schools:				
Summer School:				
Summer School-Instruction	13-422-100-XXX	237,913	0	0
Summer School-Support Services	13-422-200-XXX	9,697	0	0
Total Summer School	13-422-X00-XXX	247,610	0	0
Other Special Schools:				
Other Special Schools-Instruction	13-4XX-100-XXX	0	190,331	181,171
Other Special Schools-Support Services	13-4XX-200-XXX	0	7,758	24,348
Total Other Special Schools	13-4XX-X00-XXX	0	198,089	205,519
Total Special Schools	13-XXX-XXX-XXX	247,610	198,089	205,519
Transfer of Funds to Charter Schools	10-000-100-56X	21,792	0	93,909
General Fund Grand Total		81,134,863	86,667,997	89,947,457
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	27,692	64,000	64,000
Student Activity Fund	20-475-XXX-XXX	378,384	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	14,465	14,084	14,084
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	89,462	101,552	101,552
Nonpublic Handicapped Services	20-XXX-XXX-XXX	70,481	95,679	95,679
Nonpublic Nursing Services	20-XXX-XXX-XXX	42,120	35,802	35,802
Nonpublic Technology Initiative	20-XXX-XXX-XXX	15,822	13,495	13,495
Nonpublic Security Aid	20-XXX-XXX-XXX	66,415	56,456	56,456
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	5,166	0	0
Other	20-XXX-XXX-XXX	40,880	0	0
Total Other State Projects		344,811	317,068	317,068
Total State Projects	20-XXX-XXX-XXX	344,811	317,068	317,068
Federal Projects:				
Title I	20-XXX-XXX-XXX	136,444	136,848	102,636
Title II	20-XXX-XXX-XXX	42,807	65,482	49,112
Title III	20-XXX-XXX-XXX	21,036	15,341	11,506
Title IV	20-XXX-XXX-XXX	15,602	11,688	8,766

(Continued)

Morris - Roxbury Twp
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	1,072,998	882,776	662,082
Other	20-XXX-XXX-XXX	104,224	0	0
ARP-ESSER Grant Program	20-487-xxx-xxx	36,781	0	0
ARP Homeless Children and Youth II	20-496-xxx-xxx	12,670	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,442,562	1,112,135	834,102
Total Special Revenue Funds		2,193,449	1,493,203	1,215,170
Total Expenditures/Appropriations		83,328,312	88,161,200	91,162,627
Total Expenditures Net of Transfers		83,328,312	88,161,200	91,162,627

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Morris - Roxbury Twp
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)	2,649,597	2,620,535	2,986,118	858,830
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	3,811,687	3,325,845	3,351,845	3,377,845
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	2,520,037	1,359,508	159,508	159,508
--Legal Reserve	6,500,000	6,015,825	2,515,825	0
--Unemployment Fund	607,696	657,722	657,722	500,000
--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	256,981	273,884	273,884	273,884
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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Morris - Roxbury Twp
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	$19,997	$20,530	$22,489	$22,934	$23,428
Total Classroom Instruction	$11,565	$11,781	$13,110	$13,428	$13,610
Classroom-Salaries and Benefits	$10,754	$11,080	$12,137	$12,445	$12,586
Classroom-General Supplies and Textbooks	$396	$223	$340	$344	$436
Classroom-Purchased Services	$415	$478	$633	$639	$589
Total Support Services	$2,885	$3,042	$3,370	$3,413	$3,530
Support Services-Salaries and Benefits	$2,254	$2,427	$2,618	$2,642	$2,744
Total Administrative Costs	$2,107	$2,098	$2,247	$2,297	$2,263
Administration Salaries and Benefits	$1,824	$1,858	$1,940	$1,960	$2,005
Total Operations and Maintenance of Plant	$2,518	$2,679	$2,713	$2,739	$2,899
Operations and Maintenance-Salaries and Benefits	$595	$560	$609	$614	$672
Board Contribution to Food Services	$0	$0	$0	$0	$0
Total Extracurricular Costs	$605	$590	$656	$662	$648
Total Equipment Costs	$209	$161	$34	$35	$79
Legal Costs	$17	$16	$24	$29	$18
Employee Benefits as a percentage of salaries*	30.76%	31.60%	35.89%	35.80%	44.64%

*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 Administration Building, 42 North Hillside Avenue, Succasunna, Morris County, New Jersey between the hours of 8:30 a.m. and 4:00 p.m. Monday through Friday, excluding holidays.

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