

Morris - Denville Twp.

Notice is hereby given to the legal voters of the Denville school district, in the County of Morris, of the State of New Jersey, that a Public Hearing will be held in the Denville Board of Education, 1 St. Mary's Place 2nd Floor, Denville, NJ 07834, 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 r 15, 2024 Actual	October r 15, 2025 Actual	October 15, 2026 Estimated
Pupils On Roll Regular Full-Time	1,375	1,425	1,420
Pupils On Roll - Special Full-Time	362	324	349
Subtotal - Pupils On Roll	1,737	1,749	1,769
Private School Placements	12	12	14
Pupils Sent to Other Dists - Spec Ed Prog	1	0	0
Pupils Received	5	1	0

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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	35,895,098	38,184,112	40,901,022
Local Tax Levy-25-26 Separate Proposal Passed At Prior Special Election	10-1212	0	0	700,250
Total Tax Levy	10-121x	35,895,098	38,184,112	41,601,272
Total Tuition	10-1300	91,400	0	0
Rents and Royalties	10-1910	32,000	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	169,339	90,000	90,000
Interest Earned on Maintenance Reserve	10-1XXX	7,037	0	0
Interest Earned on Capital Reserve Funds	10-1XXX	24,190	0	0
Total Revenues from Local Sources		36,219,064	38,274,112	41,691,272
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,221,546	1,018,367	1,343,700
Extraordinary Aid	10-3131	457,766	425,000	420,000
Categorical Special Education Aid	10-3132	2,003,349	2,375,950	2,257,012
Categorical Security Aid	10-3177	171,795	206,174	215,808
Other State Aids	10-3XXX	109,100	0	0
Total Revenues from State Sources		3,963,556	4,025,491	4,236,520
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	13,520	5,081	2,620
Total Revenues from Federal Sources		13,520	5,081	2,620
Budgeted Fund Balance-Operating Budget	10-303	0	200,000	200,000
Withdrawal from Capital Reserve for Local Share	10-307	0	0	945,000
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	1,565,500	0
Withdrawal from Maintenance Reserve	10-310	0	64,000	319,000
Withdrawal from Current Expense Emergency Reserve	10-312	0	300,000	0
Transfers from Other Funds	10-5200	475,948	0	0
Adjustment for Prior Year Encumbrances		0	1,146,212	0
Actual Revenues (Over)/Under Expenditures		-919,927	0	0
Total Operating Budget		39,752,161	45,580,396	47,394,412
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	109,570	0	0
Other Revenue from Local Sources	20-1XXX	1,444	0	0
Total Revenues from Local Sources	20-1XXX	111,014	0	0
Revenues from State Sources:				
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	38,451	0	0
Total Revenues from State Sources		38,451	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	33,347	48,880	36,660
Title II	20-4451-4455	24,566	22,784	17,088
Title III	20-4491-4494	54,234	6,357	0
Title IV	20-4471-4474	9,013	12,105	0
IDEA Part B (Handicapped)	20-4420-4429	423,821	425,999	279,750
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	280	0	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	12,265	0	0
Other	20-4XXX	58,136	0	0
Total Revenues from Federal Sources		615,662	516,125	333,498
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		9,200	0	0
Total Grants and Entitlements		774,327	516,125	333,498
Total Revenues/Sources		40,526,488	46,096,521	47,727,910
Total Revenues/Sources Net of Transfers		40,526,488	46,096,521	47,727,910

Morris - Denville 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	10,573,986	11,024,674	11,524,268
Special Education-Instruction	11-2XX-100-XXX	4,950,769	5,206,255	5,347,647
Basic Skills/Remedial-Instruction	11-230-100-XXX	420,734	505,480	526,990
Bilingual Education-Instruction	11-240-100-XXX	65,965	69,710	73,505
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	141,164	115,381	119,458
School-Sponsored Athletics-Instruction	11-402-100-XXX	49,708	88,971	101,004
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,022,281	1,404,405	1,484,526
Undistributed Expenditures-Health Services	11-000-213-XXX	426,944	459,222	464,596
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	654,406	816,420	727,941
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	346,289	419,864	272,284
Undistributed Expenditures-Guidance	11-000-218-XXX	464,734	487,982	523,145
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,458,671	1,601,399	1,703,486
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	78,323	98,841	97,785
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	462,888	542,611	582,697
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	330,765	365,967	351,722
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	701,609	881,122	753,588
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,411,121	1,436,706	1,458,443
Undistributed Expenditures-Central Services	11-000-251-XXX	396,680	403,150	411,436
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	302,930	260,881	199,102
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,152,547	3,890,823	3,437,846
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,187,256	2,899,915	2,811,118
Personal Services-Employee Benefits	11-XXX-XXX-2XX	8,496,945	10,803,010	12,810,621
Undistributed Expenditures-Food Services	11-000-310-930	79,000	35,000	5,000
Total Undistributed Expenditures		21,973,389	26,807,318	28,095,336
Total General Current Expense		38,175,715	43,817,789	45,788,208
Capital Expenditures:				
Equipment	12-XXX-XXX-730	1,472,962	64,000	319,000
Facilities Acquisition and Construction Services	12-000-400-XXX	4,704	4,704	183,704
Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	1,565,500	945,000
Total Capital Outlay		1,477,666	1,634,204	1,447,704
Transfer of Funds to Charter Schools	10-000-100-56X	98,780	128,403	158,500
General Fund Grand Total		39,752,161	45,580,396	47,394,412
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,444	0	0
Student Activity Fund	20-475-XXX-XXX	118,770	0	0
Other State Projects:				
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	38,451	0	0
Total Other State Projects		38,451	0	0
Total State Projects	20-XXX-XXX-XXX	38,451	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	33,347	48,880	36,660
Title II	20-XXX-XXX-XXX	24,566	22,784	17,088
Title III	20-XXX-XXX-XXX	54,234	6,357	0
Title IV	20-XXX-XXX-XXX	9,013	12,105	0
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	423,821	425,999	279,750
Other	20-XXX-XXX-XXX	58,136	0	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	280	0	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	12,265	0	0
Total Federal Projects	20-XXX-XXX-XXX	615,662	516,125	333,498
Total Special Revenue Funds		774,327	516,125	333,498
Total Expenditures/Appropriations		40,526,488	46,096,521	47,727,910
Total Expenditures Net of Transfers		40,526,488	46,096,521	47,727,910

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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)	973,566	860,787	792,922	792,922
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	5,457,340	6,069,142	4,503,642	3,558,642
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	1,500,711	1,500,711	1,436,711	1,117,711
--Legal Reserve	400,000	400,000	200,000	0
--Unemployment Fund	724,316	757,395	757,395	757,395
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	300,000	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	36,636	27,436	27,436	27,436
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Morris - Denville 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	\$18,554	\$18,233	\$21,521	\$22,674	\$23,545
Total Classroom Instruction	\$11,032	\$11,123	\$13,078	\$13,475	\$14,532
Classroom-Salaries and Benefits	\$10,444	\$10,426	\$12,395	\$12,615	\$13,834
Classroom-General Supplies and Textbooks	\$296	\$327	\$280	\$331	\$305
Classroom-Purchased Services	\$292	\$370	\$403	\$529	\$394
Total Support Services	\$2,929	\$2,898	\$3,525	\$3,750	\$3,846
Support Services-Salaries and Benefits	\$2,663	\$2,613	\$3,179	\$3,293	\$3,493
Total Administrative Costs	\$1,912	\$1,940	\$2,171	\$2,325	\$2,298
Administration Salaries and Benefits	\$1,700	\$1,793	\$1,970	\$2,051	\$2,096
Total Operations and Maintenance of Plant	\$2,255	\$1,872	\$2,220	\$2,567	\$2,326
Operations and Maintenance-Salaries and Benefits	\$883	\$856	\$1,113	\$1,098	\$1,123
Board Contribution to Food Services	\$35	\$41	\$20	\$20	\$3
Total Extracurricular Costs	\$182	\$133	\$151	\$159	\$176
Total Equipment Costs	\$79	\$768	\$36	\$37	\$181
Legal Costs	\$44	\$14	\$42	\$65	\$37
Employee Benefits as a percentage of salaries*	33.91%	36.23%	41.92%	43.55%	50.08%

*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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Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Repointing-District Wide	1	\$20,000	N	N	
Boilers	2	\$320,000	N	N	
Window Shades - VV	3	\$100,000	N	N	
Wall Crack - LV-Book Room outside wall	4	\$75,000	N	N	
Sidewalks - District	5	\$15,000	N	N	
Window Project -LV: A wing	6	\$15,000	N	N	
Electrical Upgrade RVA	7	\$400,000	N	N	
Repair 2nd Floor of RVA	8	\$179,000	N	N	

The complete budget will be on file and open to examination at the Denville Board of Education building, 1 St. Mary's Place 2nd Floor, Denville, NJ, Morris County New Jersey between the hours of 9:00 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.