

IRVINGTON BOARD OF EDUCATION
2021 – 2022 BUDGET HEARING – VIRTUAL
MARCH 24, 2021 – 6:00 P.M.

I. CALL TO ORDER

II. SALUTE TO THE FLAG

III. ROLL CALL

IV. BOARD PRESIDENT: In accordance with P. L. 1975, Chapter 231, adequate notice of this meeting was posted in the Administration Building and copies of said notice sent to the Irvington Herald and Township Clerk.

V. DISTRICT BUDGET STATEMENT FOR 2021-2022

RESOLVED, that the Irvington Board of Education accepts the recommendation of the Superintendent of Schools to adopt the proposed District Budget for the 2021-2022 school year in the amount of \$161,732,073.00 for the General Fund, of which \$17,459,529.00, shall be funded by local tax levy (no increase).

BE IT FURTHER RESOLVED that the Irvington Board of Education has allotted maximum travel expenditure for 2021-2022 school year of \$75,000.00, district wide.

ACTION:

Motion by: _____, Seconded by: _____

Roll Call:

VI. PUBLIC COMMENTS:

VII. MOTION TO ADJOURN

ACTION:

Motion by: _____, Seconded by: _____

Roll Call:

PUBLIC NOTICE PUBLIC NOTICE PUBLIC NOTICE PUBLIC NOTICE PUBLIC NOTICE

PUBLIC NOTICE PUBLIC NOTICE PUBLIC NOTICE PUBLIC NOTICE PUBLIC NOTICE

Essex - Irvington Township

Essex - Irvington Township
Advertised Revenues

Notice is hereby given to the legal voters of the Irvington school district, in the County of Essex, of the State of New Jersey, that a Public Hearing will be held **Virtually** by the Irvington Board of Education, on March 24, 2021 at 6:00 pm, for the purpose of conducting a public hearing on the following budget for the 2021 - 2022 school year.

Budget Category	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	17,459,529	17,459,529	17,459,529
Unrestricted Miscellaneous Revenues	10-1XXX	810,277	500,000	500,000
Total Revenues from Local Sources		18,269,806	17,959,529	17,959,529
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,164,430	1,164,430	1,164,430
Extraordinary Aid	10-3131	1,267,728	0	0
Categorical Special Education Aid	10-3132	6,835,301	6,835,301	6,835,301
Equalization Aid	10-3176	86,760,158	91,429,616	94,221,208
Categorical Security Aid	10-3177	3,649,144	3,649,144	3,649,144
Adjustment Aid	10-3178	22,051,380	22,051,380	22,051,380
Total Revenues from State Sources		121,728,141	125,129,871	127,921,463
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	286,138	245,955	218,884
Total Revenues from Federal Sources		286,138	245,955	218,884

Advertised Enrollments

Enrollment Categories	October 15, 2019 Actual	October 15, 2020 Actual	October 15, 2021 Estimated
Pupils On Roll Regular Full-Time	7,482	7,207	7,287
Pupils On Roll Regular Shared-Time	2	0	0
Pupils On Roll - Special Full-Time	776	733	743
Pupils On Roll - Special Shared-Time	0	2	2
Subtotal - Pupils On Roll	8,260	7,942	8,032
Private School Placements	139	137	137
Pupils Sent to Contracted Preschool Prog	601	404	404
Pupils Sent to Other Districts - Reg Prog	7	6	6
Pupils Sent to Other Dists - Spec Ed Prog	51	49	51
Pupils in State Facilities	7	8	8

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PUBLIC NOTICE		PUBLIC NOTICE		PUBLIC NOTICE		PUBLIC NOTICE		PUBLIC NOTICE	
Budgeted Fund	10-303	0	18,457,387	15,632,197	Undistributed	11-000-100-XXX	16,554,407	19,748,492	18,838,169
Balance-Operating Budget					Expenditures-Instruction				
Actual Revenues (Over)/Under		-6,134,435	0	0	(Tuition)				
Expenditures					Undistributed	11-000-213-XXX	219,391	275,163	292,288
Total Operating Budget		134,149,650	161,792,742	161,732,073	Expenditures-Health				
Grants and Entitlements:					Services				
Student Activity Fund Revenue	20-1760	0	0	31,000	Undistributed	11-000-216-XXX	404,996	567,400	716,561
Other Revenue from Local	20-1XXX	20,069	0	0	Expenditures-Speech, OT,				
Sources					PT and Related Services				
Total Revenues from Local	20-1XXX	20,069	0	31,000	Undistributed	11-000-219-XXX	2,334,750	2,420,275	2,622,752
Revenues from State Sources:					Expenditures-Child Study				
Preschool Education Aid-Prior	20-3218	3,981,932	1,282,501	1,282,501	Teams				
Year Carryover					Undistributed	11-000-221-XXX	2,057,295	2,266,542	2,606,919
Preschool Education Aid	20-3218	13,744,172	17,897,961	18,324,273	Expenditures-Improvement				
Other Restricted Entitlements	20-32XX	246,058	162,186	156,019	of Instruction Services				
Total Revenues from State		17,972,162	19,342,648	19,762,793	Undistributed	11-000-222-XXX	1,051,505	3,367,098	3,614,550
Sources					Expenditures-Education				
Revenues from Federal Sources:					Media Services/Library				
Title I	20-4411-44	3,722,137	3,118,574	4,630,653	Undistributed	11-000-230-XXX	1,640,407	1,729,674	1,714,090
	16				Expenditures-Support				
Title II	20-4451-44	421,281	459,305	727,955	Services-General				
	55				Administration				
Title III	20-4491-44	249,985	321,276	450,429	Undistributed	11-000-251-XXX	1,992,313	1,608,451	1,496,775
	94				Expenditures-Central				
Title IV	20-4471-44	159,546	234,368	412,740	Services				
	74				Undistributed	11-000-26X-XXX	11,342,432	19,422,349	15,735,361
I.D.E.A. Part B (Handicapped)	20-4420-44	1,343,126	2,305,136	3,279,142	Expenditures-Operation and				
	29				Maintenance of Plant				
Vocational Education	20-4430	20,829	19,231	53,651	Services				
Cares Act Education Stabilization	20-4530	0	0	2,790,937	Undistributed	11-000-270-XXX	6,239,141	7,153,000	7,220,000
Fund					Expenditures-Student				
Other	20-4XXX	90,711	30,142	496,000	Transportation Services				
Total Revenues from Federal		6,007,615	6,488,032	12,841,507	Personal Services-Employee	11-XXX-XXX-2XX	5,964,733	11,991,444	10,147,517
Sources					Benefits				
Transfers from Operating	20-5200	450,000	0	0	Total Undistributed		49,801,370	70,549,888	65,004,982
Budget-Pre-Kindergarten					Expenditures				
Transfers from Operating	20-5200	0	450,000	450,000	Total General Current		53,124,255	75,289,282	68,594,158
Budget-Pre-Kindergarten					Expense				
(Special Education)					Capital Expenditures:				
Total Grants and Entitlements		24,449,846	26,280,680	33,085,300	Equipment	12-XXX-XXX-730	515,663	88,572	238,572
Total Revenues/Sources		158,599,496	188,073,422	194,817,373	Facilities Acquisition and	12-000-400-XXX	173,705	0	153,500
Deduct Transfer-Transfers from	20-5200	450,000	0	0	Construction Services				
Operating					Total Capital Outlay		689,368	88,572	392,072
Budget-Pre-Kindergarten					Transfer of Funds to Charter	10-000-100-56X	14,073,701	14,180,939	16,732,171
Deduct Transfer-Transfers from	20-5200	0	450,000	450,000	Schools				
Operating					General Fund Contribution	10-000-520-930	66,262,326	72,233,949	76,013,672
Budget-Pre-Kindergarten					to School Based Budgeting				
(Special Education)					General Fund Grand Total		134,149,650	161,792,742	161,732,073
Total Revenues/Sources Net of		158,149,496	187,623,422	194,367,373	Special Grants and				
Transfers					Entitlements:				
					Local Projects	20-XXX-XXX-XXX	20,069	0	0
					Student Activity Fund	20-475-XXX-XXX	0	0	31,000
					Preschool Education Aid:				
					Preschool Education Aid	20-218-100-XXX	5,131,192	5,562,603	5,549,235
					Instruction				
					Support Services	20-218-200-XXX	12,978,412	14,047,859	14,487,539
					Facility Acquisition and	20-218-400-XXX	66,500	20,000	20,000
					Construction Services				
					Total Preschool Education	20-218-XXX-XXX	18,176,104	19,630,462	20,056,774
					Aid				
					Other State Projects:				
					Nonpublic Textbooks	20-XXX-XXX-XXX	5,941	7,211	0
					Nonpublic Auxiliary Services	20-XXX-XXX-XXX	55,512	67,246	0
					Nonpublic Handicapped	20-XXX-XXX-XXX	32,751	49,014	0
					Services				
					Nonpublic Nursing Services	20-XXX-XXX-XXX	14,744	13,270	0
					Nonpublic Technology	20-XXX-XXX-XXX	0	4,925	0
					Initiative				
					Nonpublic Security Aid	20-XXX-XXX-XXX	0	20,520	0
					Other	20-XXX-XXX-XXX	137,110	0	156,019
					Total Other State Projects		246,058	162,186	156,019

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PUBLIC NOTICE		PUBLIC NOTICE		PUBLIC NOTICE		PUBLIC NOTICE		PUBLIC NOTICE		
Total State Projects	20-XXX-XXX-XXX	18,422,162	19,792,648	20,212,793	Total Operations and Maintenance of Plant	\$2,412	\$2,139	\$3,598	\$3,824	\$3,080
Federal Projects:					Operations and Maintenance-Salaries and	\$1,393	\$1,365	\$2,254	\$2,395	\$1,647
Title I	20-XXX-XXX-XXX	2,610,626	1,928,073	3,440,152	Benefits					
Title II	20-XXX-XXX-XXX	421,281	459,305	727,955	Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Title III	20-XXX-XXX-XXX	249,985	321,276	450,429	Total Extracurricular Costs	\$124	\$106	\$150	\$159	\$164
Title IV	20-XXX-XXX-XXX	159,546	234,368	412,740	Total Equipment Costs	\$47	\$81	\$19	\$20	\$42
I.D.E.A. Part B	20-XXX-XXX-XXX	1,343,126	2,305,136	3,279,142	Legal Costs	\$36	\$43	\$59	\$62	\$62
(Handicapped)					Restricted Federal and State Revenue	\$162	\$149	\$164	\$175	\$172
Vocational Education	20-XXX-XXX-XXX	20,829	19,231	53,651	other than Preschool Education Aid					
Cares Act Education	20-477-XXX-XXX	0	0	2,790,937	Included Above**					
Stabilization Fund					Employee Benefits as a percentage of	29.05%	28.79%	34.20%	34.20%	37.22%
Other	20-XXX-XXX-XXX	90,711	30,142	496,000	salaries*					
Contribution to School Based	20-XXX-520-930	1,111,511	1,190,501	1,190,501						
Budgeting-Other Federal										
Projects										
Total Federal Projects	20-XXX-XXX-XXX	6,007,615	6,488,032	12,841,507						
Total Special Revenue Funds		24,449,846	26,280,680	33,085,300						
Total		158,599,496	188,073,422	194,817,373						
Expenditures/Appropriations										
Deduct Transfer-Local	11-105-100-935	450,000	0	0						
Contribution-Transfer To										
Special Revenues-Regular										
Deduct Transfer-Local	11-105-100-936	0	450,000	450,000						
Contribution-Transfer To										
Special Revenues-Inclusion										
Total Expenditures Net of		158,149,496	187,623,422	194,367,373						
Transfers										

*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.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2020-21 revised appropriations and the 2021-22 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.

Essex - Irvington Township
 Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2019	Audited Balance 06-30-2020	Estimated Balance 06-30-2021	Estimated Balance 06-30-2022
Unrestricted:				
--General Operating Budget	15,492,144	14,868,052	11,725,916	3,235,855
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General				
Operating Budget:				
--Capital Reserve	0	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	1,500,000	1,500,000	2,000,000	2,000,000
--Legal Reserve	11,575,031	18,457,387	7,142,136	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
--Impact Aid Reserve for General	0	0	0	0
Expenses (Sections 8002 and 8003)				
--Impact Aid Reserve for Capital	0	0	0	0
Expenses (Sections 8007 and 8008)				
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Essex - Irvington Township
 Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Exceed Referendum
Architecture/engineering services	00001	\$75,000	N	N	
Long Range Facility Plan -5 years	00002	\$78,500	N	N	

Essex - Irvington Township
 Advertised Blended Resource SBB Statement

Budget Category	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Resources:			
Adjustment for Prior Year	588	0	0
Encumbrances			
General Fund Contribution (15-5200)	66,062,023	72,233,949	76,013,672
Restricted State Entitlements (15-32XX)	0	0	0
Restricted Federal Entitlements (15-44XX)	1,111,510	1,190,501	1,190,501
Total SBB Resources	67,174,121	73,424,450	77,204,173
Appropriations:			
Instruction (15-XXX-100-XXX)	42,021,123	45,191,795	45,866,954
Support Services (15-XXX-2XX-XXX)	25,128,617	28,202,355	31,302,169
Equipment (15-XXX-XXX-73X)	24,381	30,300	35,050
Total SBB Appropriations	67,174,121	73,424,450	77,204,173

The complete budget will be on file and open to examination at the Administration building, 1 University Place, 4th Floor, Irvington, Essex County New Jersey between the hours of 9:00 am and 4:00 pm Monday through Friday, excluding holidays.

Essex - Irvington Township
 Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,576	\$14,309	\$18,227	\$19,370	\$18,798
Total Classroom Instruction	\$8,833	\$8,174	\$9,567	\$10,167	\$10,216
Classroom-Salaries and Benefits	\$7,484	\$7,087	\$8,433	\$8,962	\$9,087
Classroom-General Supplies and Textbooks	\$148	\$68	\$119	\$126	\$116
Classroom-Purchased Services	\$1,201	\$1,020	\$1,015	\$1,079	\$1,012
Total Support Services	\$2,958	\$2,718	\$3,571	\$3,795	\$3,913
Support Services-Salaries and Benefits	\$2,746	\$2,550	\$3,074	\$3,267	\$3,344
Total Administrative Costs	\$1,233	\$1,158	\$1,250	\$1,329	\$1,329
Administration Salaries and Benefits	\$1,097	\$1,050	\$1,116	\$1,186	\$1,187