

**IRVINGTON BOARD OF EDUCATION
2023 – 2024 BUDGET HEARING – VIRTUAL
MARCH 29, 2023 – 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 2023-2024

RESOLVED, that the Irvington Board of Education accepts the recommendation of the Superintendent of Schools to adopt the proposed District Budget for the 2023-2024 school year in the amount of \$182,269,065.00 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 2023-2024 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:

Essex - Irvington Township

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 29, 2023 at 6:00 pm for the purpose of conducting a public hearing on the following budget for the 2023 - 2024 school year, pending final approval.

Advertised Enrollments

Enrollment Categories	October 15, 2021 Actual	October 15, 2022 Actual	October 13, 2023 Estimated
Pupils On Roll Regular Full-Time	7,616	7,926	7,985
Pupils On Roll Regular Shared-Time	2	1	1
Pupils On Roll - Special Full-Time	390	416	416
Subtotal - Pupils On Roll	8,008	8,343	8,402
Private School Placements	115	113	113
Pupils Sent to Contracted Preschool Prog	401	513	513
Pupils Sent to Other Districts - Reg Prog	8	21	21
Pupils Sent to Other Dists - Spec Ed Prog	35	30	31
Pupils in State Facilities	5	8	8

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Essex - Irvington Township
Advertised Revenues

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 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	666,170	500,000	565,000
Interest Earned on Maintenance Reserve	10-1XXX	0	0	18,000
Total Revenues from Local Sources		18,125,699	17,959,529	18,042,529
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,164,430	1,164,430	1,164,430
Extraordinary Aid	10-3131	1,758,258	0	0
Categorical Special Education Aid	10-3132	6,835,301	6,835,301	6,835,301
Equalization Aid	10-3176	94,221,208	97,192,819	104,716,989
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
State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	0	186,820	0
Total Revenues from State Sources		129,679,721	131,079,894	138,417,244
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	176,530	202,622	206,670
Total Revenues from Federal Sources		176,530	202,622	206,670
Budgeted Fund Balance-Operating Budget	10-303	0	53,546,711	25,602,622
Other Financing Sources	10-5XXX	0	326,333	0
Actual Revenues (Over)/Under Expenditures		-8,148,340	0	0
Total Operating Budget		139,833,610	203,115,089	182,269,065
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	137,841	31,000	31,000
Other Revenue from Local Sources	20-1XXX	17,426	0	0
Total Revenues from Local Sources	20-1XXX	155,267	31,000	31,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	1,282,501	5,028,196
Preschool Education Aid	20-3218	18,011,714	19,162,956	18,798,675
Other Restricted Entitlements	20-32XX	133,110	156,019	156,000
Total Revenues from State Sources		18,144,824	20,601,476	23,982,871
Revenues from Federal Sources:				
Title I	20-4411-4416	3,555,538	4,630,653	5,609,995
Title II	20-4451-4455	418,005	727,955	494,927
Title III	20-4491-4494	285,200	450,429	336,033
Title IV	20-4471-4474	120,678	412,740	305,216
ARP-IDEA Preschool	20-4409	0	32,462	31,718
ARP-IDEA Basic	20-4419	201,498	130,997	173,085
IDEA Part B (Handicapped)	20-4420-4429	1,907,204	3,279,142	2,045,744
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	783,410	641,906
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	53,412	53,412
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	53,412	53,412
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-4544	0	445,613	242,213
Staffing Grant				
Vocational Education	20-4430	38,723	53,651	50,129
Middle Grades Career Awareness and Exploration Program	20-4431	56,388	68,992	68,992
ARP-ESSER	20-4540	4,127,832	27,059,335	14,564,944
CARES Act Education Stabilization Fund	20-4530	881,221	656,714	0
CRRSA Act-ESSER II	20-4534	6,629,128	5,013,889	1,657,556
CRRSA Act-Learning Acceleration Grant	20-4535	424,905	333,177	257,777
Other	20-4XXX	2,030,059	496,000	296,930
CRRSA Act-Mental Health Grant	20-4536	39,249	30,600	1,352
Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	217,901	0	0
Total Revenues from Federal Sources		20,933,529	44,712,583	26,885,341
Transfers from Operating Budget-Pre-Kindergarten	20-5200	450,000	0	0
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	450,000	450,000
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-24,037	0	0
Total Grants and Entitlements		39,659,583	65,795,059	51,349,212
Total Revenues/Sources		179,493,193	268,910,148	233,618,277
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	450,000	0	0
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	450,000	450,000
Total Revenues/Sources Net of Transfers		179,043,193	268,460,148	233,168,277

Essex - Irvington Township
Advertised Appropriations

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	1,864,280	2,785,438	3,478,110
Special Education-Instruction	11-2XX-100-XXX	568,132	948,800	1,060,003
Other Instructional Programs-Instruction	11-4XX-100-XXX	0	6,500,000	1,929,874
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	14,594,929	17,524,099	24,653,001
Undistributed Expenditures-Health Services	11-000-213-XXX	152,567	294,493	306,773
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	395,912	724,211	853,051
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,645,738	2,636,052	2,666,935
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	2,506,287	2,732,206	3,504,361
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,217,776	4,771,291	2,385,936
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,399,169	1,759,692	1,803,087
Undistributed Expenditures-Central Services	11-000-251-XXX	1,980,211	1,517,934	1,523,091
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	12,581,687	47,189,674	13,625,644
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	6,538,795	7,268,000	9,486,290
Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,709,533	7,370,311	8,230,670
Total Undistributed Expenditures		48,722,604	93,787,963	69,038,839
Interest Earned on Maintenance Reserve	10-606	0	0	18,000
Total General Current Expense		51,155,016	104,022,201	75,524,826
Capital Expenditures:				
Equipment	12-XXX-XXX-730	140,265	7,010	151,500
Facilities Acquisition and Construction Services	12-000-400-XXX	457,395	196,500	75,000
Total Capital Outlay		597,660	203,510	226,500
Transfer of Funds to Charter Schools	10-000-100-56X	17,192,680	18,780,397	21,842,919
General Fund Contribution to School Based Budgeting	10-000-520-930	70,888,254	80,108,981	84,674,820
General Fund Grand Total		139,833,610	203,115,089	182,269,065
Special Grants and Entitlements:				
Local Projects				
Student Activity Fund	20-475-XXX-XXX	113,804	31,000	31,000
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	5,101,969	6,217,074	7,310,738
Support Services	20-218-200-XXX	13,351,015	14,598,383	16,496,133
Facility Acquisition and Construction Services	20-218-400-XXX	8,730	80,000	470,000
Total Preschool Education Aid	20-218-XXX-XXX	18,461,714	20,895,457	24,276,871
Other State Projects:				
Other	20-XXX-XXX-XXX	133,110	156,019	156,000
Total Other State Projects		133,110	156,019	156,000
Total State Projects	20-XXX-XXX-XXX	18,594,824	21,051,476	24,432,871
Federal Projects:				
Title I	20-XXX-XXX-XXX	2,447,931	3,440,152	3,109,995
Title II	20-XXX-XXX-XXX	418,005	727,955	494,927
Title III	20-XXX-XXX-XXX	285,200	450,429	336,033
Title IV	20-XXX-XXX-XXX	120,678	412,740	305,216
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	1,907,204	3,279,142	2,045,744
Vocational Education	20-XXX-XXX-XXX	38,723	53,651	50,129
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	201,498	130,997	173,085
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	32,462	31,718
Middle Grades Career Awareness and Exploration Program	20-390-xxx-xxx	56,388	68,992	68,992
CARES Act Education Stabilization Fund	20-477-XXX-XXX	881,221	656,714	0
Other	20-XXX-XXX-XXX	2,030,059	496,000	296,930
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	6,629,128	5,013,889	1,657,556
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	424,905	333,177	257,777
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	39,249	30,600	1,352
Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	217,901	0	0
ARP-ESSER Grant Program	20-487-xxx-xxx	4,127,832	27,059,335	14,564,944
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	783,410	641,906
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	53,412	53,412
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	53,412	53,412
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	445,613	242,213
Contribution to School Based Budgeting-Other Federal Projects	20-XXX-520-930	1,107,607	1,190,501	2,500,000
Total Federal Projects	20-XXX-XXX-XXX	20,933,529	44,712,583	26,885,341
Total Special Revenue Funds		39,659,583	65,795,059	51,349,212

(Continued)

**Essex - Irvington Township
Advertised Appropriations**

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Total Expenditures/Appropriations		179,493,193	268,910,148	233,618,277
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	450,000	0	0
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	450,000	450,000
Total Expenditures Net of Transfers		179,043,193	268,460,148	233,168,277

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Essex - Irvington Township
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2021	Audited Balance 06-30-2022	Estimated Balance 06-30-2023	Estimated Balance 06-30-2024
Unrestricted:				
(General Operating Budget)	7,131,843	7,351,238	12,545,256	2,123,812
(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	2,000,000	2,000,000	6,500,000	6,518,000
--Legal Reserve	42,702,024	50,605,783	15,181,178	0
--Unemployment Fund	309,581	309,581	309,581	309,581
--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	71,048	95,085	95,085	95,085
--Scholarship Fund	717	717	717	717
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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**Essex - Irvington Township
Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,139	\$16,170	\$21,505	\$24,617	\$20,335
Total Classroom Instruction	\$8,340	\$8,991	\$11,807	\$11,393	\$11,664
Classroom-Salaries and Benefits	\$8,124	\$8,084	\$9,666	\$9,327	\$9,746
Classroom-General Supplies and Textbooks	\$85	\$45	\$315	\$304	\$149
Classroom-Purchased Services	\$131	\$862	\$1,826	\$1,762	\$1,768
Total Support Services	\$2,898	\$3,150	\$4,148	\$4,002	\$4,218
Support Services-Salaries and Benefits	\$2,679	\$2,968	\$3,391	\$3,272	\$3,665
Total Administrative Costs	\$1,133	\$1,301	\$1,335	\$1,288	\$1,288
Administration Salaries and Benefits	\$1,032	\$1,196	\$1,185	\$1,143	\$1,139
Total Operations and Maintenance of Plant	\$2,211	\$2,570	\$3,953	\$7,680	\$2,840
Operations and Maintenance-Salaries and Benefits	\$1,342	\$1,656	\$2,340	\$2,258	\$1,878
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$110	\$143	\$174	\$168	\$234
Total Equipment Costs	\$52	\$27	\$15	\$15	\$114
Legal Costs	\$45	\$45	\$71	\$68	\$61
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$154	\$162	\$177	\$171	\$358
Employee Benefits as a percentage of salaries*	30.31%	29.53%	29.85%	29.85%	30.88%

*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 2022-23 revised appropriations and the 2023-24 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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Essex - Irvington Township
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Architecture/Engineering services	00001	\$75,000	N	N	

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Essex - Irvington Township
Advertised Blended Resource SBB Statement

Budget Category	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Resources:			
Adjustment for Prior Year Encumbrances	0	0	0
General Fund Contribution (15-5200)	70,879,141	80,108,981	84,674,820
Restricted State Entitlements (15-32XX)	0	0	0
Restricted Federal Entitlements (15-44XX)	1,107,609	1,190,501	2,500,000
Total SBB Resources	71,986,750	81,299,482	87,174,820
Appropriations:			
Instruction (15-XXX-100-XXX)	42,814,899	49,553,532	53,430,767
Support Services (15-XXX-2XX-XXX)	29,135,186	31,731,450	33,572,053
Equipment (15-XXX-XXX-73X)	36,665	14,500	172,000
Total SBB Appropriations	71,986,750	81,299,482	87,174,820

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.

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