

**IRVINGTON BOARD OF EDUCATION
2024 – 2025 BUDGET HEARING – VIRTUAL
March 27, 2024**

- 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.
- VI. BUDGET PRESENTATIONS
- V. DISTRICT BUDGET STATEMENT FOR 2024-2025

Whereas, the Irvington Board of Education adopted a Tentative Budget on February 21, 2024, and submitted it to the Executive County Superintendent of Schools for approval, and

Whereas, the Tentative budget was approved by the Executive County Superintendent of Schools on March 18, 2024, and,

Whereas, the Tentative budget was advertised in the public notice section of the Irvington Herald on March 21, 2024, and

Whereas, the Final Budget was presented at a public hearing held Virtually on March 27, 2024.

Now therefore be it resolved that in consideration of the above, the Board of Education hereby adopts the Final budget for the 2024-2025 school year in the amount of \$221,459,605 using the State Aid Figures which includes \$17,459,529.00 which 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 the 2024-2025 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 27, 2024 at 6:00 pm for the purpose of conducting a public hearing on the following budget for the 2024 - 2025 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2022 Actual	October 13, 2023 Actual	October 15, 2024 Estimated
Pupils On Roll Regular Full-Time	7,926	8,240	8,446
Pupils On Roll Regular Shared-Time	1	1	1
Pupils On Roll - Special Full-Time	416	555	555
Pupils On Roll - Special Shared-Time	0	1	1
Subtotal - Pupils On Roll	8,343	8,797	9,003
Private School Placements	113	104	104
Pupils Sent to Contracted Preschool Prog	513	426	424
Pupils Sent to Other Districts - Reg Prog	21	50	50
Pupils Sent to Other Dists - Spec Ed Prog	30	29	29
Pupils in State Facilities	8	10	10

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Essex - Irvington Township
Advertised Revenues

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 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	930,806	565,000	500,000
Interest Earned on Maintenance Reserve	10-1XXX	0	18,000	18,000
Total Revenues from Local Sources		18,390,335	18,042,529	17,977,529
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,164,430	1,164,430	1,164,430
Extraordinary Aid	10-3131	1,762,407	0	0
Categorical Special Education Aid	10-3132	6,835,301	6,835,301	6,835,301
Equalization Aid	10-3176	97,192,819	104,716,989	135,412,003
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
Other State Aids	10-3XXX	4,587,486	0	0
State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	143,591	0	0
Total Revenues from State Sources		137,386,558	138,417,244	169,112,258
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	284,028	206,670	218,192
Total Revenues from Federal Sources		284,028	206,670	218,192
Budgeted Fund Balance-Operating Budget	10-303	0	25,602,622	34,151,626
Adjustment for Prior Year Encumbrances		0	625,054	0
Actual Revenues (Over)/Under Expenditures		8,372,478	0	0
Total Operating Budget		164,433,399	182,894,119	221,459,605
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	210,503	31,000	31,000
Other Revenue from Local Sources	20-1XXX	744,816	0	0
Total Revenues from Local Sources	20-1XXX	955,319	31,000	31,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	5,028,196	4,354,994
Preschool Education Aid	20-3218	18,982,435	18,798,675	20,258,189
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	1,902,898	0	0
Other Restricted Entitlements	20-32XX	0	156,000	156,000
State Grants Through Intermediate Sources	20-3700	136,269	0	0
Total Revenues from State Sources		21,021,602	23,982,871	24,769,183
Revenues from Federal Sources:				
Title I	20-4411-4416	4,219,804	5,609,995	5,609,995
Title II	20-4451-4455	242,383	494,927	494,927
Title III	20-4491-4494	284,131	336,033	336,033
Title IV	20-4471-4474	177,452	305,216	305,216
ARP-IDEA Preschool	20-4409	23,353	31,718	0

ARP-IDEA Basic	20-4419	74,581	173,085	0
IDEA Part B (Handicapped)	20-4420-4429	2,611,507	2,045,744	2,045,744
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	376,002	641,906	323,416
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	13,438
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	213,184	242,213	20,909
Vocational Education	20-4430	156,641	50,129	50,129
Middle Grades Career Awareness and Exploration Program	20-4431	60,347	68,992	68,992
ARP-ESSER	20-4540	11,372,379	14,564,944	4,607,455
Coronavirus Relief Fund (CRF)	20-4532	162,739	0	0
CRRSA Act-ESSER II	20-4534	4,660,010	1,657,556	0
CRRSA Act-Learning Acceleration Grant	20-4535	139,631	257,777	0
Other	20-4XXX	0	296,930	296,930
CRRSA Act-Mental Health Grant	20-4536	4,347	1,352	0
Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	643,670	0	0
Total Revenues from Federal Sources		25,422,161	26,885,341	14,226,596
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	600,000
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-16,438	0	0
Total Grants and Entitlements		47,832,644	51,349,212	39,626,779
Total Revenues/Sources		212,266,043	234,243,331	261,086,384

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Essex - Irvington Township
Advertised Revenues

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
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	600,000
Total Revenues/Sources Net of Transfers		211,816,043	233,793,331	260,486,384

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Essex - Irvington Township
Advertised Appropriations

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	1,945,480	3,478,110	5,429,053
Special Education-Instruction	11-2XX-100-XXX	911,521	1,060,003	1,456,330
Other Instructional Programs-Instruction	11-4XX-100-XXX	1,882,153	1,929,874	2,689,701
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	14,384,951	24,978,055	22,968,216
Undistributed Expenditures-Health Services	11-000-213-XXX	216,439	306,773	207,523
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	692,833	853,051	893,912
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,696,715	2,666,935	2,700,517
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	2,909,573	3,504,361	5,183,423
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,472,629	2,385,936	3,061,730
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,560,618	1,803,087	1,817,639
Undistributed Expenditures-Central Services	11-000-251-XXX	1,995,293	1,523,091	1,599,936
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	17,200,594	13,625,644	14,500,870
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	11,370,073	9,486,290	9,295,297
Personal Services-Employee Benefits	11-XXX-XXX-2XX	7,891,604	8,230,670	8,455,025
Total Undistributed Expenditures		62,391,322	69,363,893	70,684,088
Interest Earned on Maintenance Reserve	10-606	0	18,000	18,000
Total General Current Expense		67,130,476	75,849,880	80,277,172
Capital Expenditures:				
Equipment	12-XXX-XXX-730	877,706	451,500	27,172,390
Facilities Acquisition and Construction Services	12-000-400-XXX	218,188	75,000	75,000
Total Capital Outlay		1,095,894	526,500	27,247,390
Transfer of Funds to Charter Schools	10-000-100-56X	20,547,366	21,842,919	26,900,006
General Fund Contribution to School Based Budgeting	10-000-520-930	75,659,663	84,674,820	87,035,037
General Fund Grand Total		164,433,399	182,894,119	221,459,605
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	744,816	0	0
Student Activity Fund	20-475-XXX-XXX	194,065	31,000	31,000
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	5,735,570	7,310,738	7,987,627

Support Services	20-218-200-XXX	13,584,605	16,496,133	16,625,556
Facility Acquisition and Construction Services	20-218-400-XXX	112,260	470,000	600,000
Total Preschool Education Aid	20-218-XXX-XXX	19,432,435	24,276,871	25,213,183
Other State Projects:				
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	1,902,898	0	0
Other	20-XXX-XXX-XXX	136,269	156,000	156,000
Total Other State Projects		2,039,167	156,000	156,000
Total State Projects	20-XXX-XXX-XXX	21,471,602	24,432,871	25,369,183
Federal Projects:				
Title I	20-XXX-XXX-XXX	4,219,804	3,109,995	3,109,995
Title II	20-XXX-XXX-XXX	242,383	494,927	494,927
Title III	20-XXX-XXX-XXX	284,131	336,033	336,033
Title IV	20-XXX-XXX-XXX	177,452	305,216	305,216
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	2,611,507	2,045,744	2,045,744
Vocational Education	20-XXX-XXX-XXX	156,641	50,129	50,129
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	74,581	173,085	0
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	23,353	31,718	0
Middle Grades Career Awareness and Exploration Program	20-390-xxx-xxx	60,347	68,992	68,992
Other	20-XXX-XXX-XXX	0	296,930	296,930
Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	162,739	0	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	4,660,010	1,657,556	0
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	139,631	257,777	0
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	4,347	1,352	0
Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	643,670	0	0
ARP-ESSER Grant Program	20-487-xxx-xxx	11,372,379	14,564,944	4,607,455
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	376,002	641,906	323,416
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	13,438
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	213,184	242,213	20,909
Contribution to School Based Budgeting-Other Federal Projects	20-XXX-520-930	0	2,500,000	2,500,000
Total Federal Projects	20-XXX-XXX-XXX	25,422,161	26,885,341	14,226,596

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Essex - Irvington Township
Advertised Appropriations

Budget Category	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Total Special Revenue Funds		47,832,644	51,349,212	39,626,779
Total Expenditures/Appropriations		212,266,043	234,243,331	261,086,384
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	600,000
Total Expenditures Net of Transfers		211,816,043	233,793,331	260,486,384

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Essex - Irvington Township
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2022	Audited Balance 06-30-2023	Estimated Balance 06-30-2024	Estimated Balance 06-30-2025
Unrestricted:				
(General Operating Budget)	7,337,589	8,318,330	16,896,886	3,645,381
(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	6,800,000	6,800,000	12,818,000	12,836,000
--Legal Reserve	45,647,918	36,081,299	20,900,121	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
--State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
(Special Revenue Fund)				
--Student Activity Fund	95,085	111,523	111,523	111,523
--Scholarship Fund	717	717	717	717
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,170	\$18,379	\$20,335	\$19,344	\$20,406
Total Classroom Instruction	\$8,991	\$9,879	\$11,664	\$11,095	\$11,720
Classroom-Salaries and Benefits	\$8,084	\$8,625	\$9,746	\$9,271	\$9,889
Classroom-General Supplies and Textbooks	\$45	\$96	\$149	\$142	\$189
Classroom-Purchased Services	\$862	\$1,158	\$1,768	\$1,682	\$1,642
Total Support Services	\$3,150	\$3,384	\$4,218	\$4,012	\$4,358
Support Services-Salaries and Benefits	\$2,968	\$3,134	\$3,665	\$3,486	\$3,955
Total Administrative Costs	\$1,301	\$1,392	\$1,288	\$1,225	\$1,225
Administration Salaries and Benefits	\$1,196	\$1,282	\$1,139	\$1,083	\$1,077
Total Operations and Maintenance of Plant	\$2,570	\$3,291	\$2,840	\$2,702	\$2,781
Operations and Maintenance-Salaries and Benefits	\$1,656	\$1,871	\$1,878	\$1,787	\$1,788
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$143	\$140	\$234	\$223	\$235
Total Equipment Costs	\$27	\$143	\$114	\$149	\$3,777
Legal Costs	\$45	\$46	\$61	\$58	\$57
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$162	\$0	\$358	\$341	\$338
Employee Benefits as a percentage of salaries*	29.53%	30.88%	30.88%	30.88%	28.31%

*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 2023-24 revised appropriations and the 2024-25 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	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Resources:			
Adjustment for Prior Year Encumbrances	0	0	0
General Fund Contribution (15-5200)	76,699,572	84,674,820	87,035,037
Restricted State Entitlements (15-32XX)	0	0	0
Restricted Federal Entitlements (15-44XX)	0	2,500,000	2,500,000
Total SBB Resources	76,699,572	87,174,820	89,535,037
Appropriations:			
Instruction (15-XXX-100-XXX)	45,585,878	53,430,767	55,153,885
Support Services (15-XXX-2XX-XXX)	31,104,094	33,572,053	34,220,352

Equipment (15-XXX-XXX-73X)	9,600	172,000	160,800
Total SBB Appropriations	76,699,572	87,174,820	89,535,037

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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