

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 25, 2026 at 6:00pm, for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year. **Budget is being advertised prior to the Executive County Superintendent Approval.**

Advertised Enrollments

Enrollment Categories	October 15, 2024 Actual	October 15, 2025 Actual	October 15, 2026 Estimated
Pupils On Roll Regular Full-Time	8,878	8,642	8,650
Pupils On Roll - Special Full-Time	850	823	824
Subtotal - Pupils On Roll	9,728	9,465	9,474
Private School Placements	105	84	84
Pupils Sent to Contracted Preschool Prog	414	402	401
Pupils Sent to Other Districts - Reg Prog	47	44	44
Pupils Sent to Other Dists - Spec Ed Prog	53	32	33
Pupils in State Facilities	9	7	6

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Essex - Irvington Township
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	17,459,529	17,459,529	17,459,529
Total Tax Levy	10-121X	17,459,529	17,459,529	17,459,529
Unrestricted Miscellaneous Revenues	10-1XXX	6,311,883	500,000	500,000
Interest Earned on Maintenance Reserve	10-1XXX	0	18,000	18,000
Total Revenues from Local Sources		23,771,412	17,977,529	17,977,529
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,164,430	850,227	857,265
Extraordinary Aid	10-3131	1,489,453	0	0
Categorical Special Education Aid	10-3132	6,835,301	7,408,778	7,736,384
Equalization Aid	10-3176	135,412,003	167,085,224	177,223,199
Categorical Security Aid	10-3177	3,649,144	3,914,764	4,197,685
Adjustment Aid	10-3178	22,051,380	0	0
Other State Aids	10-3XXX	21,025	0	0
Total Revenues from State Sources		170,622,736	179,258,993	190,014,533
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	218,193	53,827	53,853
Total Revenues from Federal Sources		218,193	53,827	53,853
Budgeted Fund Balance-Operating Budget	10-303	0	31,502,432	32,903,115
Adjustment for Prior Year Encumbrances		0	1,730,395	0
Actual Revenues (Over)/Under Expenditures		2,893,395	0	0
Total Operating Budget		197,505,736	230,523,176	240,949,030
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	223,405	104,025	109,879
Other Revenue from Local Sources	20-1XXX	190,846	0	0
Total Revenues from Local Sources	20-1XXX	414,251	104,025	109,879
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	2,176,986	4,276,630
Preschool Education Aid	20-3218	19,792,305	20,258,189	22,020,957
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	746,915	0	1,242,256
Other Restricted Entitlements	20-32XX	450,033	0	291,400
Total Revenues from State Sources		20,989,253	22,435,175	27,831,243
Revenues from Federal Sources:				
Title I	20-4411-4416	4,987,622	5,067,719	6,016,443
Title II	20-4451-4455	420,137	494,927	694,038
Title III	20-4491-4494	538,724	336,033	643,667
Title IV	20-4471-4474	232,997	223,451	354,691
IDEA Part B (Handicapped)	20-4420-4429	1,554,351	2,617,473	3,241,925
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	79,970	0	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	23,412	0	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	1,709	0	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-4544	19,760	0	0
Staffing Grant				
Vocational Education	20-4430	99,366	50,129	124,698
Middle Grades Career Awareness and Exploration Program	20-4431	0	68,992	0
ARP-ESSER	20-4540	1,618,664	0	0
Other	20-4XXX	141,729	372,914	542,367
Total Revenues from Federal Sources		9,718,441	9,231,638	11,617,829
Transfers from Operating Budget-Pre-Kindergarten	20-5200	600,000	0	1,148,908
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	1,148,908	0
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-5,854	0	0
Total Grants and Entitlements		31,716,091	32,919,746	40,707,859
Total Revenues/Sources		229,221,827	263,442,922	281,656,889
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	600,000	0	1,148,908
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	1,148,908	0
Total Revenues/Sources Net of Transfers		228,621,827	262,294,014	280,507,981

Essex - Irvington Township
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	5,193,872	7,197,185	7,814,561
Special Education-Instruction	11-2XX-100-XXX	1,818,141	1,477,274	1,720,456
Before/After School Programs	11-421-XXX-XXX	1,977,323	0	0
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	0	923	0
Other Alternative Education Program	11-425-XXX-XXX	942,547	0	0
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	15,466,002	24,850,636	23,254,318
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	108,474	0	22,000
Undistributed Expenditures-Health Services	11-000-213-XXX	749,004	219,434	220,197
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	458,484	872,153	1,444,191
Undistributed Expenditures-Guidance	11-000-218-XXX	623,654	390,000	450,000
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,848,388	3,067,778	3,019,369
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	44,458	6,256,876	7,765,346
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,692,238	3,531,861	3,779,321
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	0	145,000
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	673,779	2,419,960	2,510,219
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	6,545,098	0	0
Undistributed Expenditures-Central Services	11-000-251-XXX	2,330,984	1,808,543	1,784,729
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	16,717,942	15,231,415	17,396,155
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	10,962,736	11,316,737	11,795,390
Personal Services-Employee Benefits	11-XXX-XXX-2XX	14,133,728	11,475,180	12,258,313
Total Undistributed Expenditures		73,354,969	81,440,573	85,844,548
Interest Earned on Maintenance Reserve	10-606	0	18,000	18,000
Total General Current Expense		83,286,852	90,133,955	95,397,565
Capital Expenditures:				
Equipment	12-XXX-XXX-730	1,589,410	9,482,102	7,060,385
Facilities Acquisition and Construction Services	12-000-400-XXX	232,700	2,576,639	1,378,485
Total Capital Outlay		1,822,110	12,058,741	8,438,870
Transfer of Funds to Charter Schools	10-000-100-56X	31,575,232	31,635,026	36,635,212
General Fund Contribution to School Based Budgeting	10-000-520-930	80,821,542	96,695,454	100,477,383
General Fund Grand Total		197,505,736	230,523,176	240,949,030
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	190,846	0	0
Student Activity Fund	20-475-XXX-XXX	217,551	104,025	109,879
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	7,040,818	8,096,440	10,697,693
Support Services	20-218-200-XXX	13,344,287	14,687,643	15,773,802
Facility Acquisition and Construction Services	20-218-400-XXX	7,200	800,000	975,000
Total Preschool Education Aid	20-218-XXX-XXX	20,392,305	23,584,083	27,446,495
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	0	0	1,835
Nonpublic Nursing Services	20-XXX-XXX-XXX	0	0	4,805
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	0	1,310
Nonpublic Security Aid	20-XXX-XXX-XXX	0	0	6,765
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	746,915	0	1,242,256
Other	20-XXX-XXX-XXX	450,033	0	276,685
Total Other State Projects		1,196,948	0	1,533,656
Total State Projects	20-XXX-XXX-XXX	21,589,253	23,584,083	28,980,151
Federal Projects:				
Title I	20-XXX-XXX-XXX	2,661,983	2,567,719	3,516,443
Title II	20-XXX-XXX-XXX	420,137	494,927	694,038
Title III	20-XXX-XXX-XXX	538,724	336,033	643,667
Title IV	20-XXX-XXX-XXX	232,997	223,451	354,691
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	1,554,351	2,617,473	3,241,925
Vocational Education	20-XXX-XXX-XXX	99,366	50,129	124,698
Middle Grades Career Awareness and Exploration Program	20-390-XXX-XXX	0	68,992	0
Other	20-XXX-XXX-XXX	141,729	372,914	542,367
ARP-ESSER Grant Program	20-487-XXX-XXX	1,618,664	0	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-XXX-XXX	79,970	0	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-XXX-XXX	23,412	0	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-XXX-XXX	1,709	0	0

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Essex - Irvington Township
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-XXX-XXX	19,760	0	0
Contribution to School Based Budgeting-Other Federal Projects	20-XXX-520-930	2,325,639	2,500,000	2,500,000
Total Federal Projects	20-XXX-XXX-XXX	9,718,441	9,231,638	11,617,829
Total Special Revenue Funds		31,716,091	32,919,746	40,707,859
Total Expenditures/Appropriations		229,221,827	263,442,922	281,656,889
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	600,000	0	1,148,908
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	1,148,908	0
Total Expenditures Net of Transfers		228,621,827	262,294,014	280,507,981

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Essex - Irvington Township
 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)	7,726,555	11,709,971	25,147,528	4,575,856
(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	12,500,000	12,500,000	12,518,000	12,536,000
--Legal Reserve	20,900,121	12,331,443	12,331,443	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	104,025	109,879	109,879	109,879
--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	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	\$18,461	\$19,710	\$20,130	\$21,958	\$23,613
Total Classroom Instruction	\$9,972	\$11,011	\$11,474	\$12,515	\$13,382
Classroom-Salaries and Benefits	\$8,531	\$9,291	\$9,514	\$10,362	\$11,023
Classroom-General Supplies and Textbooks	\$81	\$196	\$294	\$322	\$287
Classroom-Purchased Services	\$1,359	\$1,524	\$1,666	\$1,831	\$2,072
Total Support Services	\$3,860	\$3,178	\$4,520	\$4,924	\$5,351
Support Services-Salaries and Benefits	\$3,487	\$2,826	\$3,968	\$4,322	\$4,613
Total Administrative Costs	\$1,298	\$2,336	\$1,134	\$1,248	\$1,248
Administration Salaries and Benefits	\$1,181	\$2,223	\$995	\$1,083	\$1,081
Total Operations and Maintenance of Plant	\$3,136	\$3,040	\$2,705	\$2,947	\$3,304
Operations and Maintenance-Salaries and Benefits	\$1,768	\$1,824	\$1,813	\$1,975	\$2,209
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$180	\$131	\$218	\$238	\$241
Total Equipment Costs	\$152	\$216	\$1,168	\$1,368	\$1,061
Legal Costs	\$40	\$47	\$51	\$56	\$62
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$311	\$302	\$302	\$329	\$328
Employee Benefits as a percentage of salaries*	31.01%	36.41%	30.60%	30.61%	31.85%

*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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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
Architectural/Engineering Service	00001	\$220,000	N	N	
Special Project Anna B Scott	00002	\$150,000	N	N	
Culinary Lab Construction	00003	\$1,008,485	N	N	

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Essex - Irvington Township
 Advertised Blended Resource SBB Statement

Budget Category	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Resources:			
Adjustment for Prior Year Encumbrances	450	0	0
General Fund Contribution (15-5200)	80,821,093	96,695,454	100,477,383
Restricted State Entitlements (15-32XX)	0	0	0
Restricted Federal Entitlements (15-44XX)	2,325,638	2,500,000	2,500,000
Total SBB Resources	83,147,181	99,195,454	102,977,383
Appropriations:			
Instruction (15-XXX-100-XXX)	50,145,121	62,720,595	64,168,212
Support Services (15-XXX-2XX-XXX)	32,938,062	36,353,191	38,767,537
Equipment (15-XXX-XXX-73X)	63,998	121,668	41,634
Total SBB Appropriations	83,147,181	99,195,454	102,977,383

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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