

Livingston Board of Education

2025-2026 Budget Presentation
March 11, 2025



Livingston Public Schools

Empowering all to Learn, Create, Contribute & Grow



2025-26 Budget Highlights

- Maintains all programs and staffing currently in place for the 2025-2026 school year.
- 3.2% salary increases, as per agreements with associations.
- Continued support for technology upgrades.
- Continued support for curriculum initiatives.
- Decrease in debt service tax levy.



Balancing the 2025-26 Budget

- Expansion of Integrated Preschool program provides an additional **\$300,000** in revenue.
- Activity fee at the middle school (\$100) and high school (\$200) level provides an additional **\$357,000** in revenue.
- Increase in subscription busing cost from \$810/year to \$900/year per student provides **\$90,000** in additional revenue.
- Use Banked Cap of \$842,473 and a Health Care Adjustment Waiver of **\$1,353,073**



Department of Equity, Inclusion, and Intervention

Special Education and Related Services

Maintain high quality programming across the continuum of Special Education Pre-K - Age 21.

- CST - 24
- Related Services - 23
- LINKS - 5

*Special education staffing is determined by the IEP, as such staffing adjustments occur as needed.

Counseling and Nursing

- Elementary Counselors - 6
- Secondary Counselors - 16
- College Counselor
- School Nurses - 11

Tier 2 Supports

Maintain Math and ELA Interventionists and programming in grades K-8.

- Interventionists - 28
- SAC's - 4

Equity

- Coaches - 9
- Student Advisors - 3
- District and Building level leadership teams



Department of Curriculum & Instruction

- **Initiatives**

- STAR Renaissance Universal Screener - Grades K-1 and 6
- Open SciEd - Grades K and 1
- Word Study Program - Grade 2
- Math in Focus - Grade 7

- **Curriculum Writing**

- Five-Year Cycle of Continuous Reflection and Revision
- 2023 ELA Standards
 - To Be Implemented September 2025
- Curriculum Based On:
 - Standards
 - Interdisciplinary Connections/21st Century Skills
 - State Mandates
 - Essential Questions/Enduring Understandings
 - Knowledge and Skills
 - Common Resources and Benchmarks



Department of Curriculum & Instruction

- **New and Revised High School Courses**
 - AP Computer Science: Engineering
 - Asian American/Pacific Islander (AAPI) Studies
 - Chinese 2 Honors
 - Italian 2 Honors
 - Sports and Entertainment Marketing → The Business of Sports and Entertainment
 - Introduction to Data Science → Data Science Principles
- **Professional Development**
 - Livingston Lens Instructional Framework
 - Livingston Induction of Valued Educators (L.I.V.E.)
 - Livingston U
 - Building Thinking Classrooms
 - Open SciEd/Universal Screener/Word Study
 - Professional Affiliations, Conferences, & Speakers
 - State Mandated Trainings



Technology Department

Over the past few years, the support of the technology budget has enabled the District to make significant upgrades to network infrastructure, cybersecurity, devices and software programs to support instruction and administrative functions.

The goal of the 2025-2026 technology budget is to maintain the existing services and programs while upgrading services and programs that will continue to enhance instruction and administrative functions.

We will continue with existing tools and services to help maintain our cybersecurity posture including our security monitoring and awareness training services, multi-factor authentication, email filtering, wireless security, and endpoint protection.



Technology Department Initiatives

- Maintain chromebook device purchases for K, 5, and 9.
- Purchase additional Macs for TV Studio, Art, and Monmouth Ct campus.
- Upgrade phones at LHS.
- Upgrade and add new video surveillance cameras district-wide.
- Year 3 of a 3-year plan upgrade to the District's network infrastructure.
Replacement of all switches at CO, RHE, Hillside and MP complex.
- Maintain software subscriptions to support instruction and administrative functions.
- Upgrade lighting board in MPM Auditorium.
- Continue to replace aging Smartboards with Interactive Projectors and Panels.
- Continue with Year 3 of 5 year plan for TV Studio upgrades.



Security Improvements

- Visitor Management Systems in our schools
- Improve connectivity between our security systems (Alert Buttons/Singlewire)
- App/Software to communicate with staff during emergencies
- Supplies and equipment in classrooms and offices for extended lockdowns
- Outside strobes to indicate we are in lock down and other emergencies
- Swipe locks integrate for lockdowns
- Alarms integrate with loudspeakers and clocks



FACILITIES

Our **facility capital budget** focuses on upgrading and maintaining essential fixed assets to ensure safety, functionality, and longevity. Key projects include:

- **Infrastructure Upgrades:** Flooring replacements, walkway paving reconstruction, and exterior stair repairs.
- **Structural Improvements:** Roof repairs and fresh interior/exterior paint for enhanced durability and aesthetics.
- **Mechanical System Enhancements:** Replacement of end-of-life HVAC units to improve energy efficiency and climate control.
- **Safety & Compliance:** Installation of safety railings and fencing to meet regulatory standards and enhance security.
- **Facility Enhancements:** Upgraded cafeteria tables to improve the dining experience.
- **Future Planning:** Potential bus depot projects, including necessary wetland surveying, will be evaluated and discussed.

This budget ensures our facility remains safe, modern, and efficient while addressing both immediate needs and future developments.



FY 2025-26 State Aid

- On 2/27/25, the DOE announced that State Aid for LPS will decrease by \$294,816 or 3%.
- Across NJ, $\frac{1}{3}$ of the districts received a decrease or remained flat and $\frac{2}{3}$ of the districts received an increase.

Type of State Aid	2024-2025	2025-2026	\$ Increase	% Change
Categorical Transportation Aid	\$ 1,403,282	\$ 1,446,815	\$ 43,533	3.10%
Categorical Special Education Aid	\$ 7,775,498	\$ 7,149,201	\$ (626,297)	-8.05%
Categorical Security Aid	\$ 648,405	\$ 936,353	\$ 287,948	44.41%
Total State Aid (excl. Extraordinary Aid & Debt Service Aid)*	\$ 9,827,185	\$ 9,532,369	\$ (294,816)	-3.00%

*Extraordinary Aid is budgeted to increase by approximately \$1 M

*Debt Service aid is decreased by about \$25,000



Revenue History of General Fund

- In the past, the local tax levy has supported above 90% of the general fund revenues. However, it dipped below 90% in 2023-24 and is again below 90% for the 2025-26 budget.
- Continuing trend of revenues and expenditures increasing at a higher rate than the tax levy.
- Fund balance is being relied upon to bridge the gap. Fund balance has decreased from its high of \$4.9 million in 2023-24 to \$1.8 million for the 2025-26 year.
- Fund balance is unpredictable and ideally the goal is to continue to reduce it to about \$1 million.
- Even with usage of remaining banked cap and the health care waiver, the local tax levy will provide 89.7% of the FY 2025-2026 funding.

Revenue Type	2020-21	% of Total	2021-22	% of Total	2022-23	% of Total	2023-24	% of Total	2024-25	% of Total	2025-26 Tentative	% of Total
Tax Levy	\$ 110.34	93.2%	\$ 111.12	92.6%	\$ 114.14	91.4%	\$ 117.02	88.3%	\$ 123.75	90.9%	\$ 128.15	89.7%
Other	\$ 1.18	1.0%	\$ 0.75	0.6%	\$ 1.13	0.9%	\$ 1.20	0.9%	\$ 1.16	0.9%	\$ 1.72	1.2%
Fund Balance	\$ 1.30	1.1%	\$ 1.93	1.6%	\$ 1.93	1.5%	\$ 4.89	3.7%	\$ 2.00	1.5%	\$ 1.88	1.3%
State Aid	\$ 5.58	4.7%	\$ 6.15	5.1%	\$ 7.67	6.1%	\$ 9.49	7.2%	\$ 9.29	6.8%	\$ 11.03	7.7%
Total	\$ 118.41	100.0%	\$ 119.94	100.0%	\$ 124.87	100.0%	\$ 132.60	100.0%	\$ 136.19	100.0%	\$ 142.79	100.0%

Above figures in \$ millions



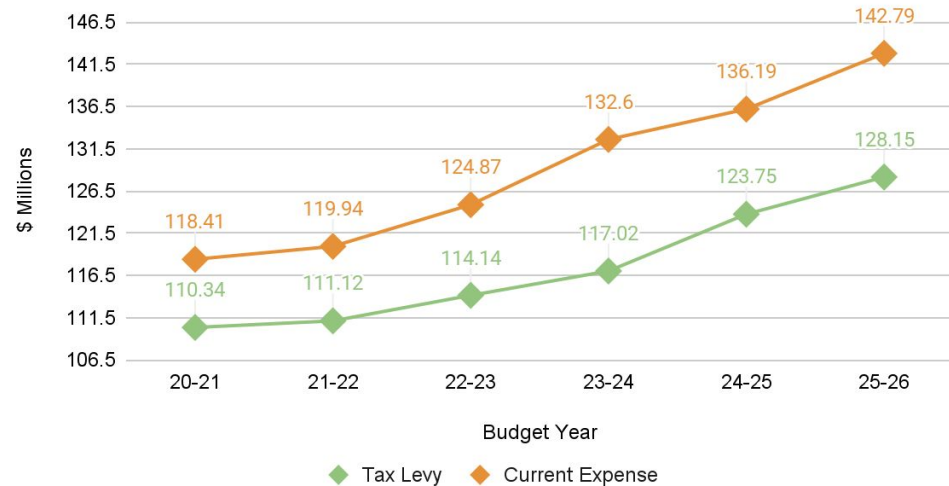
Revenue History: 5 Year Lookback

- The budget continues to grow at a higher rate than the local operating budget school tax levy.
- The difference between current expense and the tax levy in 2020-21 was approximately \$8.07 million.
- The difference is expected to be about \$14.64 million in 2025-26. This indicates an increase in the gap of approximately \$6.57 million in just 5 years.

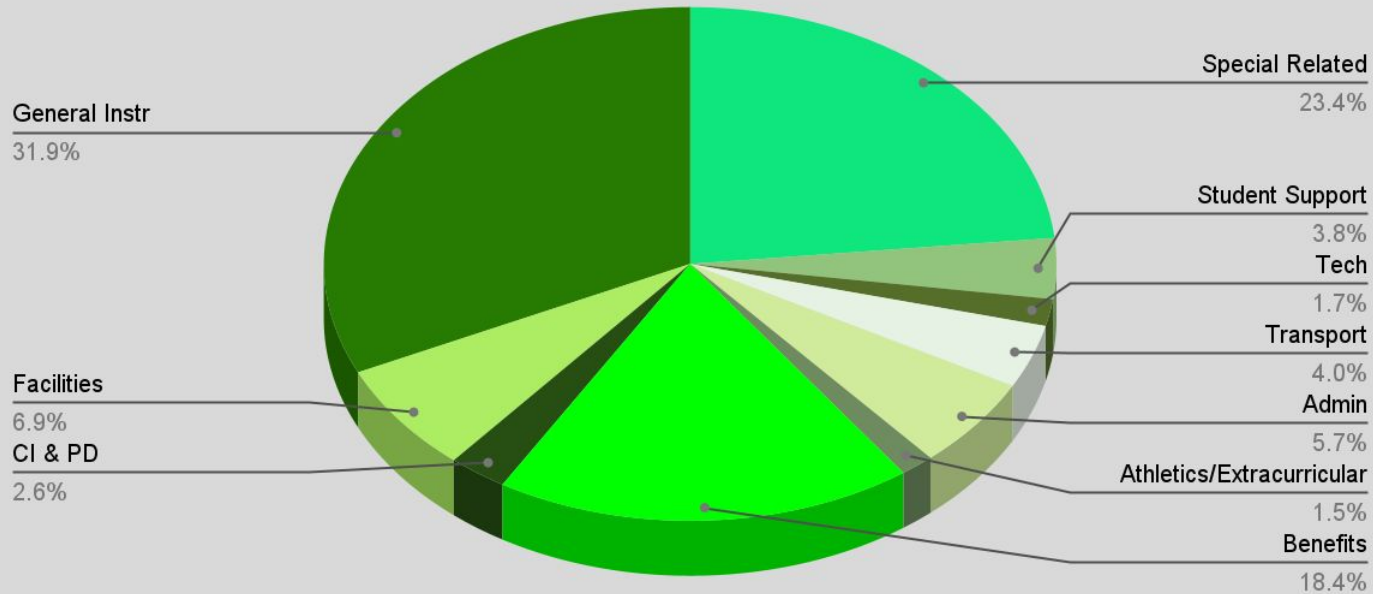
Estimated Compounded Annual Growth Rate

- Current Expense: 3.82%
- Tax Levy: 3.04%

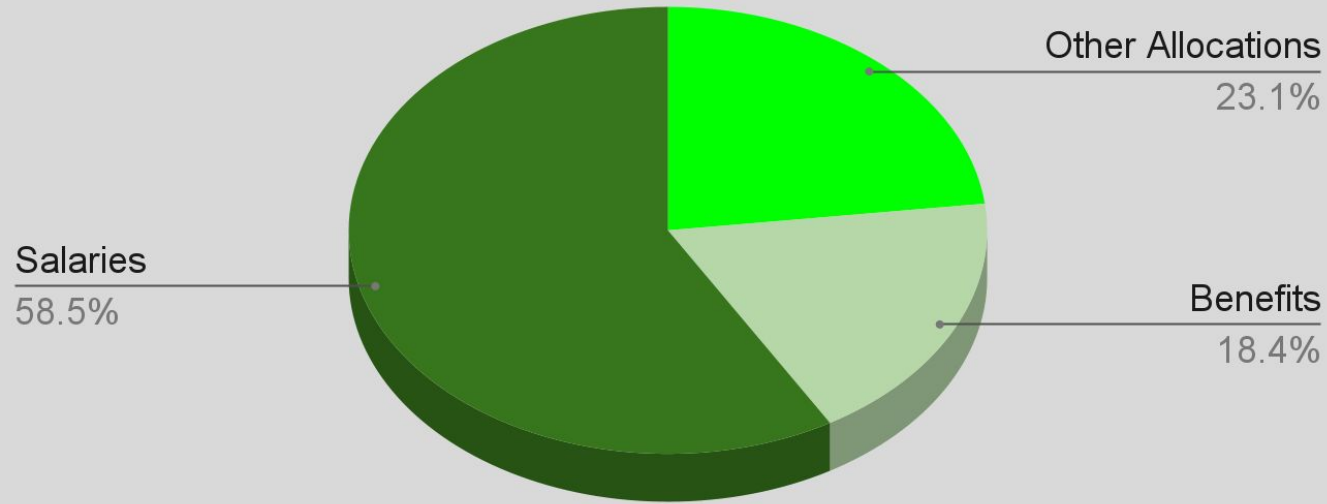
Growth of Tax Levy Relative to the Budget



Appropriations by Category



Salaries, Benefits and Other Allocations



Continuing District Excellence

District offered programs not mandated by the NJ DOE

- Full-Day Kindergarten
- Administrative, supervisory, and support staff structure
- Assistant Principals
- School Counselors
- Interventions for each K-8 school for ELA and Math
- Nurse in every school
- Media specialists in every school
- Multiple Student Assistance Counselors (SAC)
- Gifted & Talented Art & Music through Grade 8
- Instrumental music lessons beginning in Grade 4
- Wide range of curriculum and elective courses
- Instructional and Kindergarten aides
- Interscholastic athletics at HMS and LHS
- Co-curricular and extracurricular after-school clubs and activities
- STEAM program
- 1:1 technology initiative



Health Care Adjustment and Waiver, Banked Cap and Tax Impact

- (\$268,225) health insurance adjustment
- \$1,353,073 of health care waiver adjustment available
- \$842,473 of banked cap available
- **Adjusted tax levy cap** is about 3.55% with utilization of healthcare waiver and banked cap available
- A balanced tentative 2025-2026 budget will be presented on the March 18, 2025 agenda which will include:
 - \$1,353,073 of health care waiver adjustment
 - \$842,473 of banked cap
 - Operating tax levy of 3.55%
 - Decrease in debt service tax levy of 0.78%



Preliminary Budget

Base Tax Increase	2.00%	\$2,469,694
Health Insurance Savings Adjustment	(0.22%)	(\$268,225)
Use of Remaining Banked Cap	0.68%	\$842,473
Health Care Waiver Adjustment	1.09%	\$1,353,073
Total Tax Increase	3.55%	\$4,397,015
Tax Increase to Average Home		\$305



Preliminary Tax Impact

Estimated tax increase based on most recent ratables and revenues and appropriations for the Operating Budget.

(based on 2025 ratables)

Home Price	Proposed 3.55% School Tax Levy
\$729,727*	\$305
\$500,000	\$209
\$700,000	\$294
\$900,000	\$377
\$1,100,000	\$461

*Average home assessment \$729,727

*Total township ratables increased \$47,842,100 over 2024.



Cost Per Pupil

- **Classroom Instruction per Pupil**
 - Decreased by \$132 to \$12,327
- **Legal Cost per Pupil** of \$46
 - Regional limit of \$69
- **Total Admin Cost per Pupil** of \$1,916
 - Regional limit of \$2,875
- **General Admin Cost per Pupil** of \$202
 - Regional limit of \$523
- **School Admin Cost per Pupil** of \$763
 - Regional limit of \$1,159
- **Business Office Cost per Pupil** of \$256
 - Regional limit of \$429
- **Food Service Operations Cost per Pupil**
 - Self sufficient at \$0
- **Employee Benefits as % of Salaries**
 - Increased despite the change in health benefits from prior year.

Per Pupil Cost Calculations	2022~23 Actual Costs	2023~24 Actual Costs	2024~25 Original Budget	2024~25 Revised Budget	2025~26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$ 17,535	\$ 18,004	\$ 18,889	\$ 19,503	\$ 19,442
Total Classroom Instruction	\$ 11,074	\$ 11,510	\$ 12,066	\$ 12,459	\$ 12,327
Classroom-Salaries and Benefits	\$ 10,719	\$ 11,068	\$ 11,538	\$ 11,912	\$ 11,846
Classroom-General Supplies and Textbooks	\$ 205	\$ 269	\$ 342	\$ 353	\$ 305
Classroom-Purchased Services and Other	\$ 150	\$ 174	\$ 187	\$ 193	\$ 176
Total Support Services	\$ 2,795	\$ 2,816	\$ 3,034	\$ 3,132	\$ 3,032
Support Services-Salaries and Benefits	\$ 2,485	\$ 2,522	\$ 2,691	\$ 2,779	\$ 2,708
Total Administrative Costs	\$ 1,802	\$ 1,784	\$ 1,827	\$ 1,887	\$ 1,916
Administration Salaries and Benefits	\$ 1,334	\$ 1,376	\$ 1,389	\$ 1,434	\$ 1,444
Legal Costs	\$ 48	\$ 40	\$ 46	\$ 47	\$ 46
Total Operations and Maintenance of Plant	\$ 1,457	\$ 1,466	\$ 1,530	\$ 1,579	\$ 1,699
Operations and Maintenance-Salaries and Benefits	\$ 816	\$ 836	\$ 886	\$ 914	\$ 907
Board Contribution to Food Services	\$ -	\$ -	\$ -	\$ -	\$ -
Total Extracurricular Costs	\$ 342	\$ 354	\$ 359	\$ 370	\$ 391
Total Equipment Costs	\$ 28	\$ 24	\$ 21	\$ 22	\$ 9
Employee Benefits as a percentage of salaries*	25.74%	28.18%	26.87%	26.87%	29.33%





Thank you!

Email budget related questions/comments to budgetquestions@livingston.org