

Livingston Board of Education

2026-2027 Budget Presentation
March 24, 2026



Livingston Public Schools

Empowering all to Learn, Create, Contribute & Grow



2026-27 Budget Highlights

- Maintains all programs in place for the 2026-2027 school year.
- 3.25% salary increases, as per agreements with associations.
- Continued support for technology.
- Continued support for curriculum.
- Decrease in debt service tax levy, due to refinancing bonds.



Balancing the 2026-27 Budget

- Use of Health Care Adjustment Waiver of \$5,611,079.
- Increase the Technology Fee from \$30 to \$35.
- Refunding of School Bonds Reducing Debt Service.



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 (SACs)
- Instrumental music lessons beginning in Grade 4
- Wide range of curriculum and elective courses
- Instructional aides
- Interscholastic athletics at HMS and LHS
- Co-curricular and extracurricular after-school clubs and activities
- STEAM program
- 1:1 technology initiative



Department of Student Services

Special Education and Related Services

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

- CST - 21*
- Related Services - 11**
- LINKS - 5

* (22 w/ PRIDE CM/SLP)

** does not include contracted service providers (OTs/PTs/SLPs/BCBAs)

Counseling and Nursing

- Elementary Counselors - 6
- Secondary Counselors - 15
- College Counselor -1
- School Nurses - 10

Tier 2 Supports

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

- Interventionists - 26
- SACs - 3

Equity

- Coaches - 9
- Student Advisors - 3
(MPM, HMS, LHS)
- District and Building level leadership teams - 15
(9 Principals and 6 APs)



Department of Curriculum & Instruction

- **K-6 Initiatives**

- 95 Core Word Study Program - Grade 3
- Open SciEd - Grades 4 and 5
- Math B Lab - Grade 6
- Math in Focus - Grade 8

- **New and Revised High School Courses**

- AP Business with Personal Finance
- Ceramics 3
- TCNJ Partnership Teaching and Learning Pathway
 - Schooling and the American Dream
 - Child and Adolescent Development
- Energy, Power, and Transportation 1 & 2

- **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
- 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 2026-2027 technology budget is to maintain the existing 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.



FACILITIES

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

- **Infrastructure Upgrades:** 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 boilers to improve energy efficiency and climate control.
- **Safety & Compliance:** Upgrade of fire alarm panels throughout the district.
- **Future Referendum:** Facility and potential bus depot projects will be evaluated to determine future needs.

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



Staffing Reductions

Total # of Positions being reduced - 40

Administrators (2)

- Assistant Superintendent C, I & T*
- Supervisor (1) - positions & responsibilities will be combined

Aides (15)

- Campus Aides* (6)
- Kindergarten Aides (7)
- Media Aides (2)

Student Support (4)

- School Counselor (1)
- School Nurse* (1)
- SSW* (2)

Support Staff (8)

- Administrative Secretaries* (6)
- Security Liaison (1)
- B&G (1)

Teaching Positions (11)

- Gifted & Talented* (4)
- HMS* (3) - Spanish, Math, and Social Studies
- Tech Coaches (2)
 - 3rd Coach reassigned as STEAM teacher
- MPM* (2) - Health & PE, Math
- LHS - TBD based upon scheduling

**positions reduced through attrition in these categories total (12)*



Per Pupil Cost Comparison*

<u>Actual 22/23</u>		<u>Actual 23/24</u>		<u>Revised 24/25</u>		<u>Original 25/26</u>	
Westfield	\$17,063.00	WWPR	\$17,792.00	Livingston	\$18,889.00	Summit	\$19,263.00
WWPR	\$17,262.00	Livingston	\$18,004.00	Westfield	\$19,750.00	Livingston	\$19,456.00
Livingston	\$17,535.00	Westfield	\$18,094.00	Summit	\$20,050.00	Westfield	\$20,371.00
Summit	\$17,640.00	Summit	\$18,266.00	Ridgewood	\$20,449.00	Ridgewood	\$21,299.00
Ridgewood	\$17,714.00	Ridgewood	\$18,650.00	SO/Map	\$20,503.00	WWPR	\$21,462.00
SO/Map	\$18,321.00	SO/Map	\$18,952.00	WWPR	\$20,932.00	SO/Map	\$21,798.00
State Average	\$18,404.00	State Average	\$19,286.00	Milburn	\$21,004.00	Montclair	\$21,799.00
Millburn	\$19,215.00	Milburn	\$20,163.00	Montclair	\$21,163.00	Milburn	\$22,370.00
Newark	\$20,026.00	Montclair	\$21,197.00	State Average	\$21,199.00	West Orange	\$24,113.00
Montclair	\$20,043.00	Newark	\$21,202.00	West Orange	\$24,694.00	Princeton	\$25,220.00
Princeton	\$22,331.00	Princeton	\$22,671.00	Princeton	\$25,103.00	Newark	\$26,841.00
*All figures are derived from districts 2025/2026 user friendly budgets						State Average	N/A



Advocacy

LBOE and Professional Organization Advocacy on Budget Constraints and Medical Insurance Rates

- LBOE Public Resolutions concerning School Funding, Budget Constraints, and Medical Insurance Rates:
 - 2022, 2025, and 2026
 - Change in Health Care Plan in 2024
- Advocacy with elected officials in LD 27 in Trenton concerning our budget challenges and medical insurance rates
- Advocacy at the Federal level concerning fully funding of IDEA funding
- Advocacy through our professional organizations:
 - New Jersey School Boards Association
 - New Jersey Association of School Administrators
 - New Jersey School Business Administrators
 - Garden State Coalition of Schools



FY 2026-27 State Aid

- On 3/12/26, the DOE announced that State Aid for LPS will decrease by \$49,237 or 0.52%.
- Across NJ, 30.4% of the districts received a decrease or remained flat and 69.6% of the districts received an increase.

Type of State Aid	2025-2026	2026-2027	\$ Increase	% Change
Categorical Transportation Aid	\$ 1,446,815	\$ 1,429,098	\$ (17,717)	-1.22%
Categorical Special Education Aid	\$ 7,149,201	\$ 7,092,785	\$ (56,416)	-0.79%
Categorical Security Aid	\$ 936,353	\$ 961,249	\$ 24,896	2.66%
Total State Aid (excl. Extraordinary Aid & Debt Service Aid)*	\$ 9,532,369	\$ 9,483,132	\$ (49,237)	-0.52%

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

*Debt Service aid is decreased by about \$147,000



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 now a little above 90%.
- Continuing trend of expenditures increasing at a higher rate than the tax levy.
- Due to unassigned fund balance of over 2%, the district is required to use \$950,868 in operating budget, which was not initially anticipated. This is a much smaller fund balance than the district has historically utilized to balance the budget.
- Fund balance is unpredictable and ideally the goal is to continue to keep it at about \$1 million.
- Even with usage of the health care waiver, the local tax levy will provide 90.5% of the FY 2026-2027 funding.

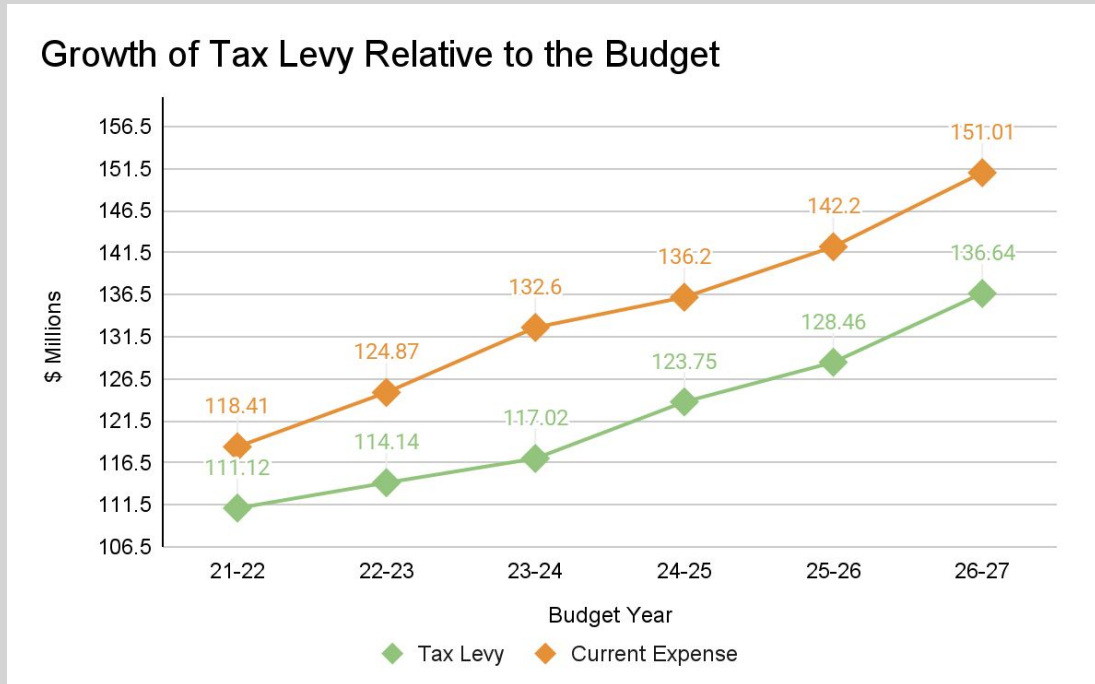
Revenue Type	2021-22	% of Total	2022-23	% of Total	2023-24	% of Total	2024-25	% of Total	2025-26	% of Total	2026-27 Tentative	% of Total
Tax Levy	\$ 111.12	92.6%	\$ 114.14	91.4%	\$ 117.02	88.3%	\$ 123.75	90.9%	\$ 128.46	90.3%	\$ 136.64	90.5%
Other	\$ 0.75	0.6%	\$ 1.13	0.9%	\$ 1.20	0.9%	\$ 1.16	0.9%	\$ 1.72	1.2%	\$ 2.39	1.6%
Fund Balance	\$ 1.93	1.6%	\$ 1.93	1.5%	\$ 4.89	3.7%	\$ 2.00	1.5%	\$ 1.87	1.3%	\$ 0.95	0.6%
State Aid	\$ 6.15	5.1%	\$ 7.67	6.1%	\$ 9.49	7.2%	\$ 9.29	6.8%	\$ 10.15	7.1%	\$ 11.03	7.3%
Total	\$ 118.41	100.0%	\$ 124.87	100.0%	\$ 132.60	100.0%	\$ 136.20	100.0%	\$ 142.20	100.0%	\$ 151.01	100.0%

Above figures in \$ millions

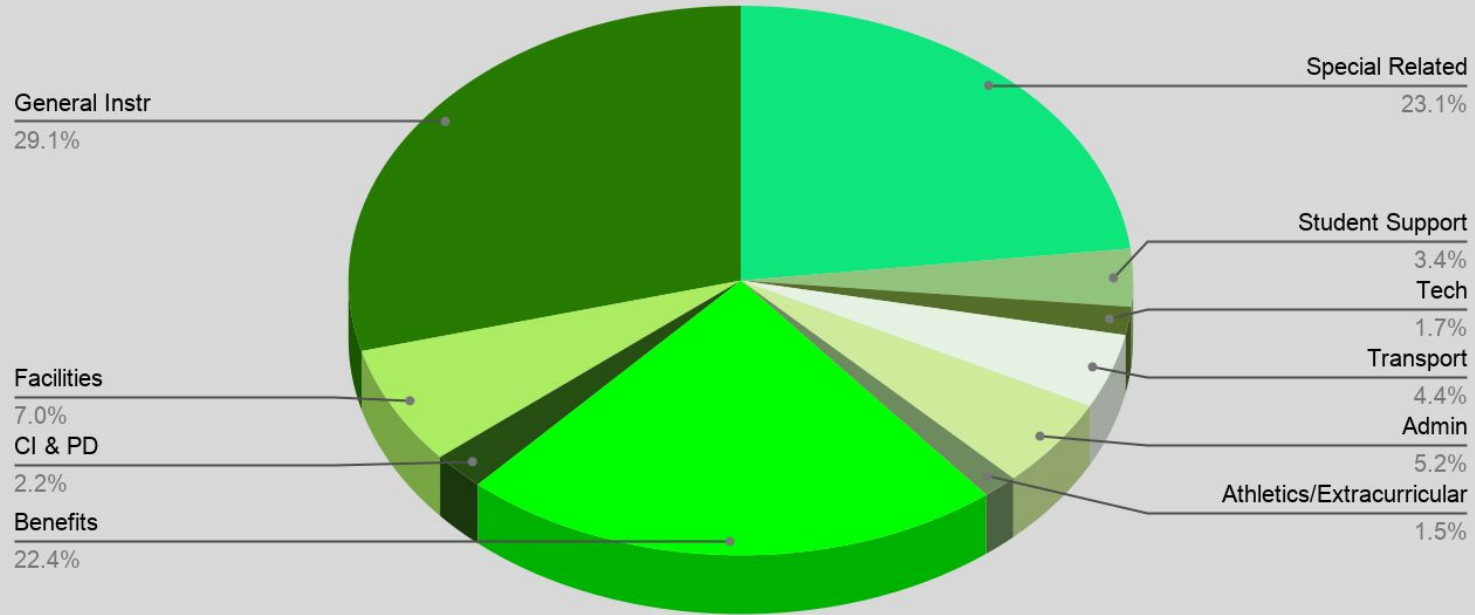


Revenue History: 5 Year Lookback

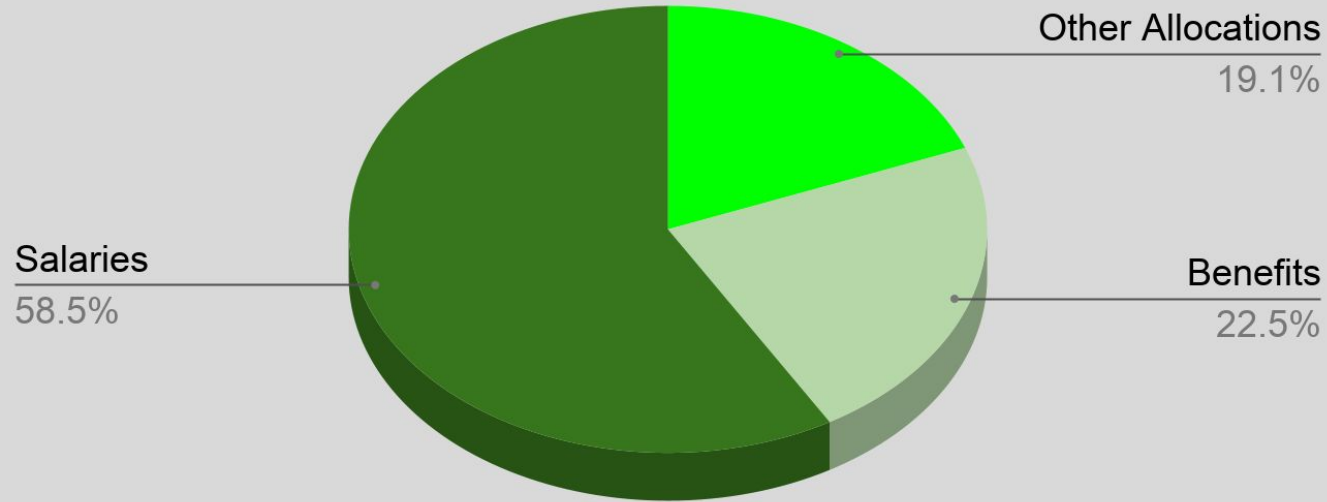
- The budget continues to grow at a higher rate than the local operating budget school tax levy.
- The difference between current expense and the tax levy in 2021-22 was approximately \$7.29 mil.
- The difference is expected to be about \$14.37 million in 2026-27. This indicates an increase in the gap of approximately \$7.08 million in just 5 years.



Appropriations by Category



Salaries, Benefits and Other Allocations



Health Care Adjustment and Waiver, Banked Cap and Tax Impact

- \$5,611,079 of health care waiver adjustment available
- **Adjusted tax levy cap** is about 5.18% with utilization of healthcare waiver available.
- A balanced tentative 2026-2027 budget will be presented on the March 24, 2026 agenda which will include:
 - \$5,611,079 of health care waiver adjustment
 - Operating tax levy of 6.37%
 - Decrease in debt service tax levy of 21.61%



Preliminary Budget

Base Tax Increase	2.00%	\$2,569,157
Health Care Waiver Adjustment	4.37%	\$5,611,079
Total General Fund Tax Increase	6.37%	\$8,180,236
Debt Service Tax Increase	-21.61%	(\$1,235,951)
Tax Increase to Average Home	5.18%	\$478/year



Preliminary Tax Impact

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

(based on 2026 ratables)

Home Price	Proposed 5.18% School Tax Levy
\$738,359*	\$478
\$500,000	\$324
\$700,000	\$453
\$900,000	\$582
\$1,100,000	\$711

*Average home assessment \$738,359

*Total township ratables increased \$82,748,200 over 2025



Cost Per Pupil

- **Classroom Instruction per Pupil**
 - Increased by \$159 to \$12,859
- **Legal Cost per Pupil of \$46**
 - Regional limit of \$68
- **Total Admin Cost per Pupil of \$1,974**
 - Regional limit of \$2,978
- **General Admin Cost per Pupil of \$204**
 - Regional limit of \$530
- **School Admin Cost per Pupil of \$723**
 - Regional limit of \$1,178
- **Business Office Cost per Pupil of \$251**
 - Regional limit of \$448
- **Food Service Operations Cost per Pupil**
 - Self sufficient at \$0
- **Employee Benefits as % of Salaries**
 - 8.56% increase due to very high projected health benefits cost increase.

	2023~24 Actual Costs	2024~25 Actual Costs	2025~26 Original Budget	2025~26 Revised Budget	2026~27 Proposed Budget
Per Pupil Cost Calculations					
Total Budgetary Comparative/Per Pupil	\$ 18,004	\$ 18,940	\$ 19,456	\$ 20,219	\$ 20,330
Total Classroom Instruction	\$ 11,510	\$ 11,999	\$ 12,323	\$ 12,700	\$ 12,859
Classroom-Salaries and Benefits	\$ 11,068	\$ 11,567	\$ 11,843	\$ 12,212	\$ 12,462
Classroom-General Supplies & Textbooks	\$ 269	\$ 278	\$ 305	\$ 308	\$ 244
Classroom-Purchased Services & Other	\$ 174	\$ 154	\$ 176	\$ 179	\$ 153
Total Support Services	\$ 2,816	\$ 3,023	\$ 3,032	\$ 3,122	\$ 3,070
Support Services-Salaries and Benefits	\$ 2,522	\$ 2,709	\$ 2,707	\$ 2,779	\$ 2,766
Total Administrative Costs	\$ 1,784	\$ 1,846	\$ 1,878	\$ 1,976	\$ 1,974
Administration Salaries & Benefits	\$ 1,376	\$ 1,428	\$ 1,431	\$ 1,516	\$ 1,525
Legal Costs	\$ 40	\$ 31	\$ 46	\$ 46	\$ 46
Total Operations & Maintenance of Plant	\$ 1,466	\$ 1,638	\$ 1,756	\$ 1,934	\$ 1,877
Operations & Main - Salaries & Benefits	\$ 836	\$ 908	\$ 920	\$ 950	\$ 991
Board Contribution to Food Services	\$ -	\$ -	\$ -	\$ -	\$ -
Total Extracurricular Costs	\$ 354	\$ 362	\$ 391	\$ 406	\$ 441
Total Equipment Costs	\$ 24	\$ 284	\$ 6	\$ 21	\$ 0
Employee Benefits as a % of salaries*	28.18%	26.84%	29.29%	29.86%	38.42%



The district will be holding Community Budget Forums on April 23, 2026 in the Central Office Conference Room at 11 Foxcroft Drive.

Morning Session: 9:30 AM - 11:30 AM and Evening Session: 7:00 PM - 9:00 PM



Thank you!

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