

Essex County - Livingston Twp

Notice is hereby given to the legal voters of the Livingston Public School District, in the County of Essex, of the State of New Jersey, that a Public Hearing will be held in the large conference room of the Administration Building of the Livingston Board of Education, 11 Foxcroft Drive, Livingston, NJ 07039, on Tuesday, April 28, 2026, at 7:00 p.m., for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2024	October 15, 2025	October 15, 2026
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	5,527	5,574	5,704
Pupils On Roll Regular Shared-Time	1	4	0
Pupils On Roll - Special Full-Time	834	793	804
Subtotal - Pupils On Roll	6,362	6,371	6,508
Private School Placements	53	58	78
Pupils Sent to Other Dists - Spec Ed Prog	5	6	7
Pupils Received	23	54	52

Essex County - Livingston Twp
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	123,752,921	128,457,842	136,638,078
Total Tax Levy	10-121x	123,752,921	128,457,842	136,638,078
Total Tuition	10-1300	402,493	615,000	532,084
Transportation Fees from Individuals	10-1410	478,380	390,000	450,000
Rents and Royalties	10-1910	426,150	350,000	375,000
Unrestricted Miscellaneous Revenues	10-1XXX	1,783,470	357,000	1,022,655
Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	2,000	2,000
Interest Earned on Maintenance Reserve	10-1XXX	0	500	500
Interest Earned on Capital Reserve Funds	10-1XXX	131,691	2,000	2,000
Total Revenues from Local Sources		126,975,105	130,174,342	139,022,317
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,403,282	1,446,815	1,429,098
Extraordinary Aid	10-3131	1,934,292	615,261	1,550,000
Categorical Special Education Aid	10-3132	7,775,498	7,149,201	7,092,785
Categorical Security Aid	10-3177	648,405	936,353	961,249
Other State Aids	10-3XXX	126,800	0	0
Total Revenues from State Sources		11,888,277	10,147,630	11,033,132
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	13,433	6,797	1,320
Total Revenues from Federal Sources		13,433	6,797	1,320
Budgeted Fund Balance-Operating Budget				
Budgeted Fund Balance-Operating Budget	10-303	0	1,868,484	977,890
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	5,158,831	1,537,673
Transfers from Other Funds	10-5200	-2,360,895	0	0
Adjustment for Prior Year Encumbrances		0	412,984	0
Actual Revenues (Over)/Under Expenditures		4,095,803	0	0
Total Operating Budget		140,611,723	147,769,068	152,572,332
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	1,284,448	0	0
Other Revenue from Local Sources	20-1XXX	4,490	15,000	15,000
Total Revenues from Local Sources	20-1XXX	1,288,938	15,000	15,000
Revenues from State Sources:				
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	108,045	0	0
Other Restricted Entitlements	20-32XX	1,053,315	855,146	820,802
Total Revenues from State Sources		1,161,360	855,146	820,802
Revenues from Federal Sources:				
Title I	20-4411-4416	133,193	115,463	108,783
Title II	20-4451-4455	87,425	72,169	59,615
Title III	20-4491-4494	51,400	44,876	24,470
Title IV	20-4471-4474	5,875	8,465	8,000
IDEA Part B (Handicapped)	20-4420-4429	1,579,066	1,316,847	1,253,039
ARP-ESSER	20-4540	140,205	0	0
Total Revenues from Federal Sources		1,997,164	1,557,820	1,453,907
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-37,838	0	0
Total Grants and Entitlements		4,409,624	2,427,966	2,289,709
Repayment of Debt:				
Transfers from Other Funds	40-5200	1,000,000	1,000,000	1,000,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	5,773,361	5,719,851	4,483,900
Other Miscellaneous	40-1XXX	82,727	0	0
Miscellaneous	40-1XXX	82,727	0	0
Total Revenues from Local Sources		5,856,088	5,719,851	4,483,900
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	546,286	551,275	404,223
Budgeted Fund Balance	40-303	0	73,424	82,727
Total Local Repayment of Debt		7,402,374	7,344,550	5,970,850
Actual Revenues (Over)/Under Expenditures		17,989	0	0
Total Repayment of Debt		7,420,363	7,344,550	5,970,850
Total Revenues/Sources		152,441,710	157,541,584	160,832,891

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Essex County - Livingston Twp
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Total Revenues/Sources Net of Transfers		152,441,710	157,541,584	160,832,891

Essex County - Livingston Twp
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	43,470,301	45,163,507	43,419,845
Special Education-Instruction	11-2XX-100-XXX	13,658,434	14,031,932	13,796,683
Basic Skills/Remedial-Instruction	11-230-100-XXX	1,500,463	1,530,745	1,700,129
Bilingual Education-Instruction	11-240-100-XXX	899,684	937,194	973,144
Vocational Programs-Local-Instruction	11-3XX-100-XXX	53,134	59,030	59,530
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	642,844	693,571	703,365
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,235,964	1,381,834	1,469,831
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	1,170,990	1,210,558	1,192,817
Other Instructional Programs-Instruction	11-4XX-100-XXX	35,339	37,300	35,000
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	7,451,371	8,663,878	10,087,681
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	124,425	136,643	76,010
Undistributed Expenditures-Health Services	11-000-213-XXX	1,035,900	1,098,410	1,068,285
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,881,849	1,587,347	1,528,000
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	950,914	1,047,757	1,006,983
Undistributed Expenditures-Guidance	11-000-218-XXX	2,674,963	2,831,044	2,747,057
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	4,381,730	4,260,414	4,113,107
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	2,689,692	2,876,566	2,643,367
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,123,798	1,165,207	1,155,928
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	724,999	803,361	648,301
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,055,331	1,287,856	1,325,972
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	4,822,890	5,112,271	4,704,956
Undistributed Expenditures-Central Services	11-000-251-XXX	1,764,018	1,593,204	1,764,561
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	2,211,764	2,392,461	2,288,717
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	9,200,201	10,923,479	10,591,781
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	5,090,089	6,146,354	6,511,885
Personal Services-Employee Benefits	11-XXX-XXX-2XX	23,255,468	24,892,873	33,455,722
Total Undistributed Expenditures		70,439,402	76,819,125	85,718,313
Interest Earned on Maintenance Reserve	10-606	0	500	500
Interest Earned on Current Expense Emergency Res	10-607	0	2,000	2,000
Total General Current Expense		133,106,555	141,867,296	149,071,157
Capital Expenditures:				
Equipment	12-XXX-XXX-730	1,804,564	135,300	0
Facilities Acquisition and Construction Services	12-000-400-XXX	5,621,303	5,583,911	3,370,407
Interest Deposit to Capital Reserve	10-604	0	2,000	2,000
Total Capital Outlay		7,425,867	5,721,211	3,372,407
Special Schools:				
Summer School:				
Summer School-Instruction	13-422-100-XXX	58,697	63,600	45,851
Total Summer School	13-422-X00-XXX	58,697	63,600	45,851
Total Special Schools	13-XXX-XXX-XXX	58,697	63,600	45,851
Transfer of Funds to Charter Schools	10-000-100-56X	20,604	116,961	82,917
General Fund Grand Total		140,611,723	147,769,068	152,572,332
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,490	15,000	15,000
Student Activity Fund	20-475-XXX-XXX	1,246,610	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	40,284	32,648	28,566
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	58,105	47,857	2,822
Nonpublic Handicapped Services	20-XXX-XXX-XXX	403,220	310,925	362,562
Nonpublic Nursing Services	20-XXX-XXX-XXX	197,080	157,664	159,927
Nonpublic Technology Initiative	20-XXX-XXX-XXX	68,115	57,428	41,753
Nonpublic Security Aid	20-XXX-XXX-XXX	286,511	248,624	225,172
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	108,045	0	0
Total Other State Projects		1,161,360	855,146	820,802
Total State Projects	20-XXX-XXX-XXX	1,161,360	855,146	820,802
Federal Projects:				
Title I	20-XXX-XXX-XXX	133,193	115,463	108,783
Title II	20-XXX-XXX-XXX	87,425	72,169	59,615
Title III	20-XXX-XXX-XXX	51,400	44,876	24,470
Title IV	20-XXX-XXX-XXX	5,875	8,465	8,000
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	1,579,066	1,316,847	1,253,039
ARP-ESSER Grant Program	20-487-xxx-xxx	140,205	0	0

(Continued)

Essex County - Livingston Twp
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Total Federal Projects	20-XXX-XXX-XXX	1,997,164	1,557,820	1,453,907
Total Special Revenue Funds		4,409,624	2,427,966	2,289,709
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	7,420,363	7,344,550	5,970,850
Total Debt Service Funds		7,420,363	7,344,550	5,970,850
Total Expenditures/Appropriations		152,441,710	157,541,584	160,832,891
Total Expenditures Net of Transfers		152,441,710	157,541,584	160,832,891

Essex County - Livingston Twp
 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)	4,290,406	4,933,701	3,925,012	2,947,122
(Repayment of Debt)	174,140	156,151	82,727	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	9,778,014	6,888,443	1,731,612	195,939
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	500,000	1,000,000	1,000,500	1,001,000
--Legal Reserve	2,742,311	859,795	0	0
--Unemployment Fund	543,357	543,357	543,357	543,357
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	1,000,000	837,556	839,556	841,556
--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	566,703	604,541	604,541	604,541
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Essex County - Livingston Twp
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	\$18,004	\$18,940	\$19,456	\$19,954	\$20,347
Total Classroom Instruction	\$11,510	\$11,999	\$12,323	\$12,522	\$12,867
Classroom-Salaries and Benefits	\$11,068	\$11,567	\$11,843	\$12,034	\$12,469
Classroom-General Supplies and Textbooks	\$269	\$278	\$305	\$308	\$245
Classroom-Purchased Services	\$174	\$154	\$176	\$179	\$153
Total Support Services	\$2,816	\$3,023	\$3,032	\$3,082	\$3,072
Support Services-Salaries and Benefits	\$2,522	\$2,709	\$2,707	\$2,739	\$2,767
Total Administrative Costs	\$1,784	\$1,846	\$1,878	\$1,954	\$1,953
Administration Salaries and Benefits	\$1,376	\$1,428	\$1,431	\$1,494	\$1,524
Total Operations and Maintenance of Plant	\$1,466	\$1,638	\$1,756	\$1,921	\$1,904
Operations and Maintenance-Salaries and Benefits	\$836	\$908	\$920	\$936	\$993
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$354	\$362	\$391	\$401	\$441
Total Equipment Costs	\$24	\$284	\$6	\$21	\$0
Legal Costs	\$40	\$31	\$46	\$46	\$46
Employee Benefits as a percentage of salaries*	28.18%	26.84%	29.29%	27.97%	38.42%

*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.

Essex County - Livingston Twp
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Vape Detectors	LHS VD	\$54,235	N	N	
Repair Pavers at main entrance at High School	LHS Pavers	\$20,000	N	N	
Fire alarm Panel Replacement	LHS FA	\$78,446	N	N	
Installation of window curtains in HS Auditorium	LHS WC	\$50,000	N	N	
Installation of new window shades in classrooms	LHS WS	\$30,000	N	N	
New walk-in freezer at high school	LHS WI	\$20,000	N	N	
New ticket booth construction at high school	LHS TB	\$12,000	N	N	
Update press box at high school	LHS PB	\$40,000	N	N	
Install commercial fan in high school weight room	LHS WR	\$18,000	N	N	
Upgrade gymnasium lights to LED	LHS LED	\$10,000	N	N	
New Burglar alarm panel in FWC	LHS BP	\$14,000	N	N	
Renovations to MC	MC Reno	\$40,000	N	N	
Upgrade fire alarm panel at HMS	HMS FA	\$42,585	N	N	
New walk in freezer at HMS	HMS WI	\$20,000	N	N	
Install new boilers at HMS	HMS Boiler	\$200,000	N	N	
Upgrade fire alarm panel at MPM	MPM FA	\$75,119	N	N	
Install bollards at MPM front entrance	MPM Bollards	\$50,000	N	N	
Install new stage curtains at MPM	MPM SC	\$16,000	N	N	
MPM locker upgrade	MPM Lockers	\$64,960	N	N	
MPM painting	MPM Paint	\$20,000	N	N	
MPM toilet partition upgrades	MPM Bath	\$25,000	N	N	
Replace basketball hoop at MPE	MPE BB	\$15,000	N	N	
Upgrade fire alarm panel at MPE	MPE FA	\$58,831	N	N	
MPE locker upgrade	MPE Lockers	\$10,330	N	N	
Remove skylights at MPE	MPE Skylights	\$28,000	N	N	
Replace carpet in classroom at MPE	MPE Carpet	\$15,000	N	N	
Repair sidewalk at MPE	MPE SR	\$10,000	N	N	
Upgrade fire alarm panel at BHE	BHE FA	\$26,075	N	N	
Install additional card reader at BHE	BHE Card reader	\$8,000	N	N	
Nurses office renovation at BHE	BHE Reno	\$70,000	N	N	
Installation of sink in PreK room at BHE	BHE Sink	\$12,000	N	N	
Replace boilers at BHE	BHE Boilers	\$128,000	N	N	
New driveway gate installed at Collins	Collins Gate	\$20,000	N	N	
Upgrade fire alarm panel at Collins	Collins FA	\$54,047	N	N	
Paint soffits at Collins	Collins Painting	\$30,000	N	N	
Replace rock wall at Harrison	Harrison RW	\$37,006	N	N	
Replace sign at Harrison	Harrison Sign	\$8,000	N	N	
Painting Harrison Facia	Harrison paint	\$15,000	N	N	
Install new stage curtain at Hillside	Hillside SC	\$6,000	N	N	
Install additional speedbump at Hillside	Hillside SB	\$3,000	N	N	
Paving by bank shot at Hillside	Hillside pave	\$55,600	N	N	
Upgrade fire alarm panel at RHE	RHE FA	\$71,567	N	N	
Repair ramp & steps at RHE	RHE R&S	\$30,000	N	N	
Replace sink & countertops in class at RHE	RHE S&C	\$10,000	N	N	
Install cabinets in classroom at RHE	RHE Cabinets	\$2,000	N	N	
Install locks in vestibule at RHE	RHE Locks	\$6,000	N	N	
Install BB hoop in aux gym at RHE	RHE BB	\$10,000	N	N	
Upgrade fire alarm panel at Central Office	CO FA	\$19,022	N	N	
Replace kilns district wide	DW Kilns	\$20,000	N	N	
Install waterbugs district wide	DW Waterbugs	\$38,850	N	N	
Lease principal payments	Lease Principal	\$1,584,000	N	N	

The complete budget will be on file and open to examination at the Administration Building
11 Foxcroft Drive, Livingston, Essex County, New Jersey
between the hours of 8:00 am and 4:00 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.