

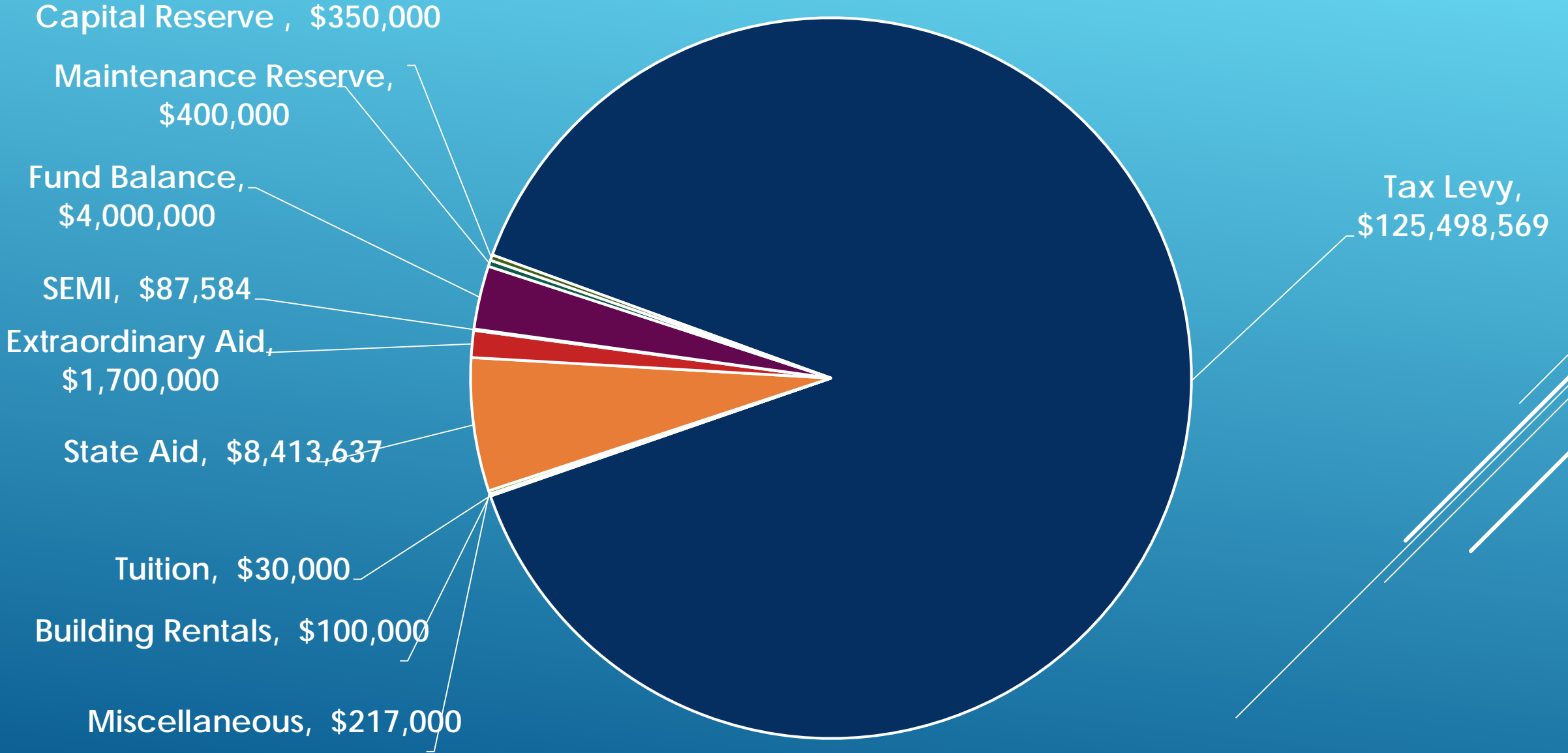
# MONTCLAIR PUBLIC SCHOOLS

2022-2023 Budget Presentation


May 9, 2022

Dr. Jonathan Ponds  
Superintendent  
Ms. Melissa Beattie  
Supervisor of Accounting

# REVENUES



# REVENUES

- ▶ Loss of interest revenue since the change of the last general election has affected the district's revenues significantly.
    - ▶ Interest Earnings 2019-2020 \$305,921
    - ▶ Interest Earnings 2020-2021 \$21,787
    - ▶ Interest Earnings July 2021 – January 2022 \$12,730
  - ▶ Increased use of Fund Balance and Reserves
  - ▶ Increased use of Extraordinary Aid
  - ▶ Drop Off of One Time Federal Grants
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# EXPENSES BY MAJOR AREA

Other Expenses, \$3,563,249 , 3%

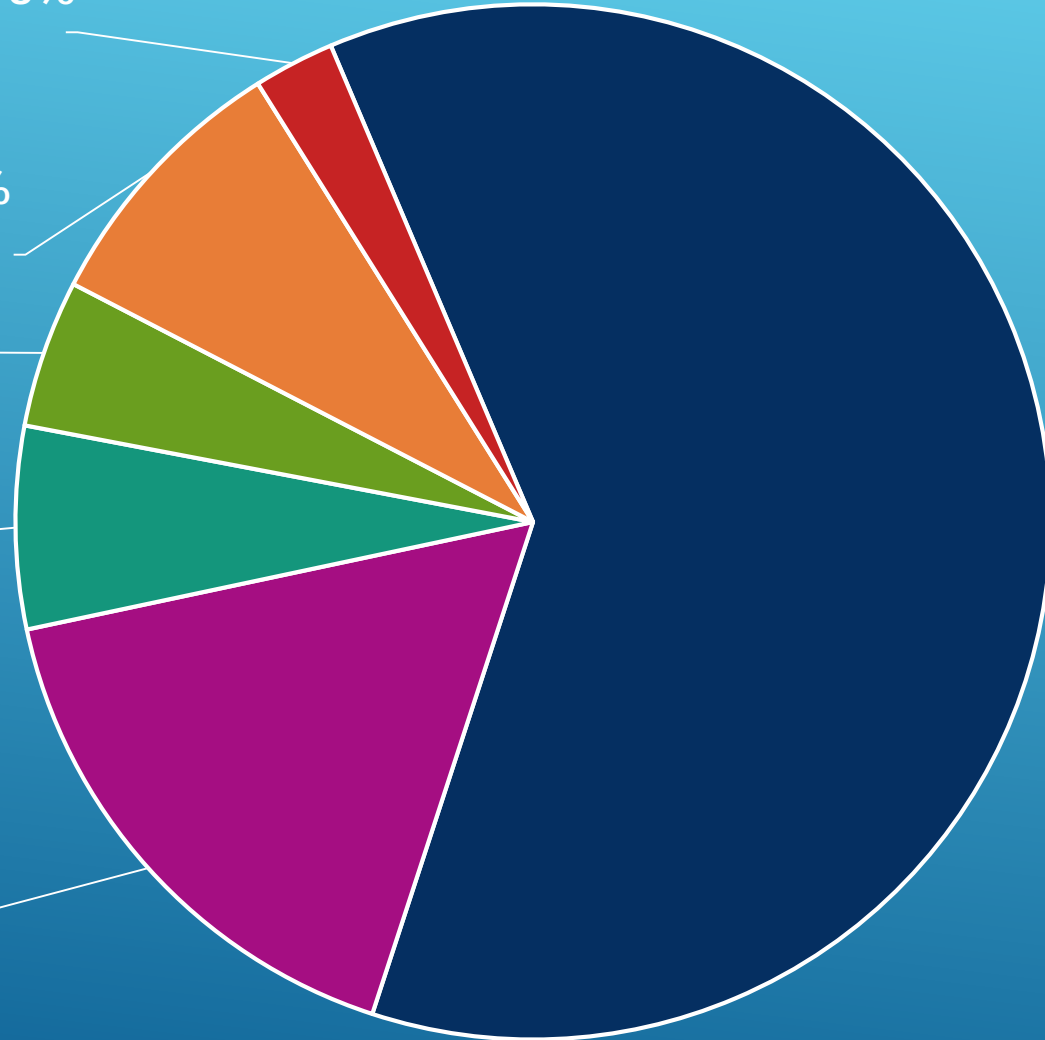
Plant Operations & Maintenance, \$11,938,111 , 8%

Tuition, \$6,491,206 , 5%

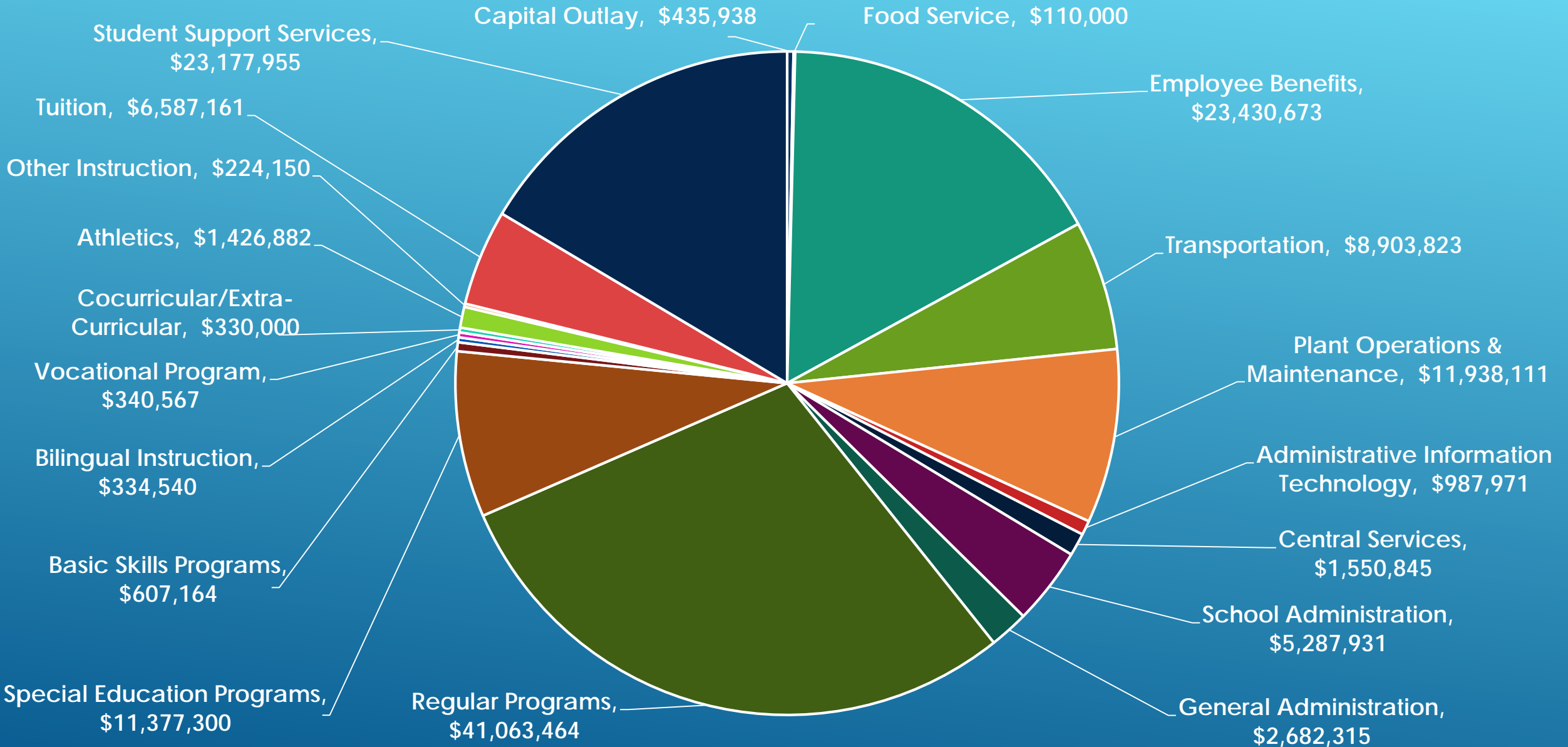
Transportation, \$8,903,823 , 6%

Employee Benefits, \$23,430,673 , 17%

Salaries, \$86,469,728 , 61%



# EXPENSES BY CATEGORY



# EXPENDITURES

## ▶ Transportation:

- ▶ Lack of drivers due to COVID
- ▶ Increased gasoline costs
- ▶ Cost is estimated to be approximately \$1.5 million more for the 2022-2023 school year

## ▶ Inflation:

- ▶ Already affecting the cost of services and supplies and is expected to continue for the foreseeable future

# 2022-2023 BUDGET DEFICIT

Total Revenues	\$ 140,796,790
Total Expenditures	\$ 143,875,832
Preliminary Deficit	\$ 3,079,042

# 2022-2023 USER FRIENDLY BUDGET

User Friendly Budget Located on the District's Website Here:

[https://www.montclair.k12.nj.us/departments/business\\_office/budget\\_2022-2023](https://www.montclair.k12.nj.us/departments/business_office/budget_2022-2023)





Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	120,625,307	123,037,813	125,498,569
	Total Tuition	10-1300	71,680	100,000	30,000
	Rents and Royalties	10-1910	12,364	110,000	100,000
	Unrestricted Miscellaneous Revenues	10-1XXX	349,136	475,000	217,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	100
	Interest Earned on Capital Reserve Funds	10-1XXX	2,913	2,000	100
	Total Revenues from Local Sources		121,061,400	123,724,813	125,845,769
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	1,175,389	1,175,389	1,175,389
	Extraordinary Aid	10-3131	1,991,060	1,150,000	1,700,000
	Categorical Special Education Aid	10-3132	5,444,123	5,780,579	6,160,484
	Categorical Security Aid	10-3177	755,225	755,225	755,225
	Adjustment Aid	10-3178	322,539	322,539	322,539
	Other State Aids	10-3XXX	92,510	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	55,880	0	0
Total Revenues from State Sources		9,836,726	9,183,732	10,113,637	
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	81,434	84,510	87,584
	Total Revenues from Federal Sources		81,434	84,510	87,584
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,500,000	4,000,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	60,699	350,000
	Withdrawal from Maintenance Reserve	10-310	0	300,000	400,000
	Transfers from Other Funds	10-5200	991	0	0
	Adjustment for Prior Year Encumbrances		0	1,838,389	0
	Actual Revenues (Over)/Under Expenditures		-3,413,781	0	0
General Fund Revenues	Total Operating Budget		127,566,770	137,692,143	140,796,990

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	365,077	50,000	300,000	
	Other Revenue from Local Sources	20-1XXX	87,281	213,710	99,500	
	Total Revenues from Local Sources	20-1XXX	452,358	263,710	399,500	
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	763,372	1,142,900	772,000	
	Total Revenues from State Sources		763,372	1,142,900	772,000	
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	479,127	394,000	539,000	
	Title II	20-4451-4455	101,097	45,000	104,000	
	Title III	20-4491-4494	6,149	5,000	11,000	
	Title IV	20-4471-4474	22,335	0	38,000	
	ARP-IDEA Preschool	20-4409	0	0	24,000	
	ARP-IDEA Basic	20-4419	0	0	282,000	
	IDEA Part B (Handicapped)	20-4420-4429	1,689,034	1,600,000	1,436,000	
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	413,000	
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	30,000	
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	30,000	
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	0	34,000	
	ARP-ESSER	20-4540	0	0	3,807,000	
	CARES Act Education Stabilization Fund	20-4530	583,823	0	8,000	
	CARES-Digital Divide Grant	20-4531	52,528	0	0	
	Coronavirus Relief Fund (CRF)	20-4532	351,875	0	0	
	CRRSA Act-ESSER II	20-4534	0	0	1,694,000	
	CRRSA Act-Learning Acceleration Grant	20-4535	0	0	109,000	
	CRRSA Act-Mental Health Grant	20-4536	0	0	34,000	
	Total Revenues from Federal Sources			3,285,968	2,044,000	8,593,000
	Special Revenue Fund Revenues	Total Grants and Entitlements		4,473,061	3,450,610	9,764,500

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
All Fund Revenues	Total Revenues/Sources		132,039,831	141,142,753	150,561,490
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		132,039,831	141,142,753	150,561,490

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	39,464,188	40,843,137	41,063,464
	Special Education-Instruction	11-2XX-100-XXX	10,895,398	10,696,501	11,377,300
	Basic Skills/Remedial-Instruction	11-230-100-XXX	729,518	646,749	607,164
	Bilingual Education-Instruction	11-240-100-XXX	256,878	252,378	334,540
	Vocational Programs-Local-Instruction	11-3XX-100-XXX	310,643	285,422	340,567
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	271,383	335,000	330,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	1,269,279	1,392,057	1,426,882
	Before/After School Programs	11-421-XXX-XXX	8,565	30,000	15,000
	Summer School	11-422-XXX-XXX	32,542	162,303	0
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	89,966	182,774	100,000
	Other Alternative Education Program	11-425-XXX-XXX	19,353	0	0
	Other Instructional Programs-Instruction	11-4XX-100-XXX	0	53,672	69,150
	Community Services Programs/Operations	11-800-330-XXX	8,389	30,000	40,000
	General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	6,131,822	6,080,961
Undistributed Expenditures-Attendance and Social Work		11-000-211-XXX	299,246	362,574	384,103
Undistributed Expenditures-Health Services		11-000-213-XXX	1,845,022	2,011,929	1,966,628
Undistributed Expenditures-Speech, OT, PT and Related Services		11-000-216-XXX	2,847,862	2,577,962	2,539,511
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services		11-000-217-XXX	8,521,159	9,079,616	8,799,481
Undistributed Expenditures-Guidance		11-000-218-XXX	2,183,462	2,259,117	2,331,917
Undistributed Expenditures-Child Study Teams		11-000-219-XXX	4,903,000	4,874,261	4,621,514
Undistributed Expenditures-Improvement of Instruction Services		11-000-221-XXX	1,986,335	2,309,696	2,095,948
Undistributed Expenditures-Education Media Services/Library		11-000-222-XXX	417,439	364,665	409,853
Undistributed Expenditures-Instructional Staff Training Services		11-000-223-XXX	414,281	118,443	29,000
Undistributed Expenditures-Support Services-General Administration		11-000-230-XXX	2,459,035	2,676,616	2,682,315
Undistributed Expenditures-Support Services-School Administration		11-000-240-XXX	4,861,129	5,093,719	5,287,931
Undistributed Expenditures-Central Services		11-000-251-XXX	1,359,176	1,438,872	1,550,845
Undistributed Expenditures-Administrative InformationTechnology		11-000-252-XXX	834,524	922,301	987,971
Undistributed Expenditures-Operation and Maintenance of Plant Services		11-000-26X-XXX	10,216,526	10,424,596	11,938,111
Undistributed Expenditures-Student Transportation Services		11-000-270-XXX	3,555,992	8,465,429	8,903,823

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Support Services	Personal Services-Employee Benefits	11-XXX-XXX-2XX	20,842,428	23,263,011	23,430,673
	Undistributed Expenditures-Food Services	11-000-310-930	18,585	55,238	110,000
	Total Undistributed Expenditures		73,697,023	82,379,006	84,560,830
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	100
General Fund Current Expenses	Total General Current Expense		127,053,125	137,288,999	140,264,997
Capital Outlay	Equipment	12-XXX-XXX-730	192,037	122,566	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	141,818	85,938	435,938
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	159,738	60,699	0
	Interest Deposit to Capital Reserve	10-604	887	2,000	100
	Total Capital Outlay		494,480	271,203	436,038
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	19,165	131,941	95,955
	General Fund Grand Total		127,566,770	137,692,143	140,796,990
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	87,281	213,710	99,500
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	95,691	113,475	83,000
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	73,315	137,393	102,000
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	126,602	184,570	134,000
	Nonpublic Nursing Services	20-XXX-XXX-XXX	185,334	205,072	154,000
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	76,860	58,000
Special Revenue Fund Expenses for State Projects	Nonpublic Security Aid	20-XXX-XXX-XXX	282,430	425,530	241,000
	Total State Projects	20-XXX-XXX-XXX	763,372	1,142,900	772,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	479,127	394,000	539,000
	Title II	20-XXX-XXX-XXX	101,097	45,000	104,000
	Title III	20-XXX-XXX-XXX	6,149	5,000	11,000
	Title IV	20-XXX-XXX-XXX	22,335	0	38,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	1,689,034	1,600,000	1,436,000
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	0	282,000
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	0	24,000

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	CARES Act Education Stabilization Fund	20-477-XXX-XXX	583,823	0	8,000
	Bridging the Digital Divide Program	20-478-XXX-XXX	52,528	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	351,875	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	0	1,694,000
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	0	109,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	0	34,000
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	0	3,807,000
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	413,000
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	30,000
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	30,000
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	34,000
	Total Federal Projects	20-XXX-XXX-XXX	3,285,968	2,044,000	8,593,000
	Special Revenue Fund Expenses	Total Special Revenue Funds		4,473,061	3,450,610
All Fund Expenses	Total Expenditures/Appropriations		132,039,831	141,142,753	150,561,490
Expenses Net of Transfers	Total Expenditures Net of Transfers		132,039,831	141,142,753	150,561,490