



# MONTCLAIR BOARD OF EDUCATION

2020-2021 Budget Presentation – Personnel/Health Benefits

Presented: January 8, 2020  
Dr. Nathan Parker, Interim Superintendent  
Mr. Emidio D'Andrea, Business Administrator

# Budget Calendar

| Dates                                   | Action   | Responsibility  |
|---|--|-----------------|
| October 7, 2019                         | Finance Committee meets to review budget calendar:<br>Develop Budget Goals/ Review of Budget Process | Board - Finance |
| October 14, 2019                        | Disseminate Budget Manual to district Administrators   | Business Office |
| October 15, 2019                        | Schools review educational plans and develop the<br>2020-2021 budget                                 | Administration  |
| October 31, 2019                        | All schools and departments complete on-line<br>preparation of their 2020-2021 proposed budgets      | Administration  |
| November 4, 2019                        | Finance Committee -Update on 2020-2021 Budget  | Board - Finance |
| November 11, 2019                       | Review and report to Central Office on 2020-2021<br>budget submission                                | Business Office |
| November 18, 2019<br>- December 6, 2019 | Individual Administrative reviews of budget submitted<br>for 2020-2021                               | Central Office  |

# Budget Calendar - Continued

| Dates                    | Action   | Responsibility                   |
|--------------------------|--|----------------------------------|
| January 6, 2020          | Finance Committee – Review of 2020-2021 Budget:<br>Personnel/Employee Benefits<br>Facilities/Maintenance | Board Finance                    |
| <b>January 22, 2020</b>  | <b>Board of Education Regular Meeting<br/>Personnel/Employee Benefits, Facilities/Maintenance</b>        | <b>Board/<br/>Administration</b> |
| February 3, 2020         | Finance Committee – Review of 2020-2021 Budget:<br>Special Education, Curriculum, School/Departments     | Board Finance                    |
| <b>February 5, 2020</b>  | <b>Board of Education Workshop Meeting<br/>Special Education, Curriculum, School/Departments</b>         | <b>Board/<br/>Administration</b> |
| February 4-14, 2020      | Administration reviews 2020-2021 Budget and<br>development of 2020-2021 draft budget                     | Central Office                   |
| <b>February 19, 2020</b> | <b>Board of Education Regular Meeting<br/>2020-2021 Draft Budget Presented</b>                           | <b>Board/<br/>Administration</b> |
| February 24-27,<br>2020  | State Aid Allocations Released/Governor Address  |                                  |



# Personnel Summary



| Personnel Description    | Number of Personnel |
|--------------------------|---------------------|
| Teachers                 | 583.40              |
| Student Support Services | 145.05              |
| Paraprofessionals        | 265.56              |
| Secretaries              | 52.50               |
| Facilities               | 11.00               |
| Custodians               | 37.00               |
| Director/Supervisor      | 18.00               |
| Administrator            | 24.00               |
| <b>Grand Total</b>       | <b>1136.51</b>      |



# Summary of Teachers

|                               | Number of Teachers |
|-------------------------------|--------------------|
| General Education:            |                    |
| Bradford Elementary           | 25.00              |
| Charles H. Bullock Elementary | 29.50              |
| Edgemont Elementary           | 20.00              |
| Hillside Elementary           | 35.00              |
| Nishuane Elementary           | 32.00              |
| Northeast Elementary          | 26.50              |
| Watchung Elementary           | 26.00              |
| Buzz Aldrin Middle            | 43.80              |
| Glenfield Middle              | 50.00              |
| Renaissance at Rand Middle    | 22.00              |
| High School                   | 123.00             |
| Total General Education       | 432.80             |

# Summary of Teachers - Continued

|                              | <b>Number of Teachers</b> |
|------------------------------|---------------------------|
| Total General Education      | 432.80                    |
| Special Education            | 135.60                    |
| Basic Skills                 | 13.00                     |
| English as a Second Language | 2.00                      |
| Grand Total                  | 583.40                    |



# Financial Overview

# Expenditures for Personnel

| Description         | 2017-18 Actual       | 2018-19 Actual       | 2019-20 Original Budget | 2020-21 Proposed Budget |
|---------------------|----------------------|----------------------|-------------------------|-------------------------|
| Contracted Salaries | \$ 75,313,196        | \$ 77,055,559        | \$ 78,886,529           | \$ 84,321,678           |
| Co-Curricular       | 292,937              | 304,165              | 300,000                 | 310,000                 |
| Athletics           | 520,159              | 506,665              | 560,000                 | 554,320                 |
| Substitutes         | 1,081,103            | 1,147,734            | 913,000                 | 1,065,000               |
| Overtime            | 515,336              | 670,372              | 477,200                 | 471,000                 |
| Miscellaneous       | 1,282,866            | 1,398,445            | 1,375,887               | 1,298,100               |
| <b>Grand Total</b>  | <b>\$ 79,005,597</b> | <b>\$ 81,082,940</b> | <b>\$ 82,512,616</b>    | <b>\$ 88,020,098</b>    |



# Health Benefits

| Description                                  | Amount               |
|--|----------------------|
| Dental Insurance                             | \$ 570,000           |
| Recommended Increase 1.3%                    | \$ 7,410             |
| Dental Flagship Insurance                    | \$ 6,000             |
| Recommended Increase 3%                      | \$ 180               |
| Medical/Prescription Insurance               | \$17,702,328         |
| Recommended Increase 18.1%                   | \$ 3,204,121         |
| ERIP Medical Insurance                       | \$ 7,260             |
| Long Term Disability Insurance               | \$ 42,000            |
| ERIP Medicare Part B Reimbursement           | \$ 5,000             |
| Insurance Waiver Payments                    | \$ 700,000           |
| Insurance Broker Fee                         | \$ 387,000           |
| Employee Contributions (2019-20 \$4,484,258) | (\$ 4,942,710)       |
| <b>Grand Total</b>                           | <b>\$ 17,688,589</b> |

# Revenue Analysis

| Description                         | 2017-18 Actual        | 2018-19 Actual        | 2019-20 Original Budget | 2020-21 Proposed Budget |
|-------------------------------------|-----------------------|-----------------------|-------------------------|-------------------------|
| Budgeted Fund Balance               | \$ 100,000            | \$ 500,000            | \$ 1,000,000            | \$ 1,000,000            |
| Tax Levy                            | 112,636,548           | 115,941,279           | 118,260,105             | 120,625,307             |
| Miscellaneous                       | 838,427               | 1,090,869             | 535,000                 | 535,000                 |
| Withdrawal from Maintenance Reserve | 200,000               | 150,000               | 200,000                 | 300,000                 |
| State Aid                           | 6,891,951             | 7,428,526             | 7,605,632               | 7,605,632               |
| Other State Aid                     | 80,910                | 72,790                | -0-                     | -0-                     |
| Extraordinary Aid                   | 1,354,551             | 1,579,938             | 500,000                 | 1,000,000               |
| Medicaid Initiative                 | 66,578                | 72,816                | 98,032                  | 85,000                  |
| <b>Grand Total</b>                  | <b>\$ 122,168,965</b> | <b>\$ 126,836,218</b> | <b>\$ 128,198,769</b>   | <b>\$ 131,150,939</b>   |

# Personnel/Health Benefit Analysis

| Description                                | 2017-18 Actual       | 2018-19 Actual       | 2019-20 Original Budget | 2020-21 Proposed Budget |
|--|----------------------|----------------------|-------------------------|-------------------------|
| Health Benefits                            | \$14,038,457         | \$ 14,617,868        | \$ 15,866,064           | \$ 17,688,589           |
| Personnel                                  | 79,005,597           | 81,082,940           | 82,512,616              | 88,020,098              |
| <b>Total Personnel and Health Benefits</b> | <b>\$ 93,044,054</b> | <b>\$ 95,700,808</b> | <b>\$ 98,378,680</b>    | <b>\$ 105,708,687</b>   |