



We Are Passaic!

PASSAIC
PUBLIC SCHOOLS

2022-2023

BUDGET PRESENTATION

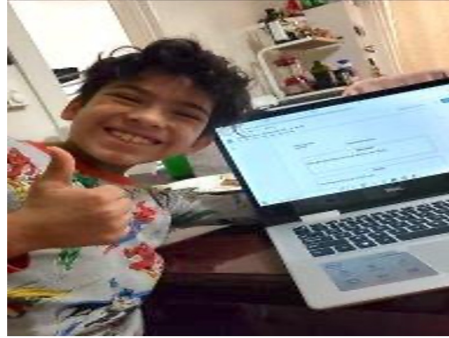
We Are Better & Stronger Together!

VISION

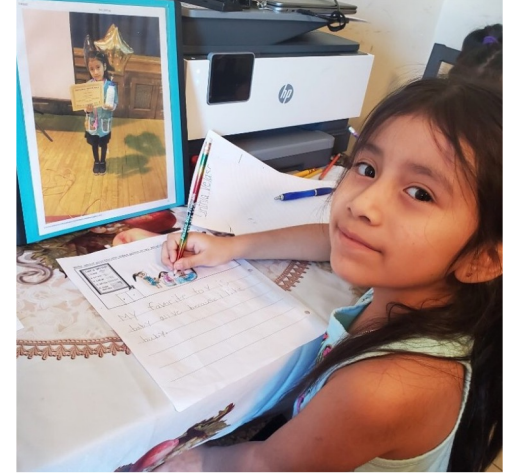
Passaic Public Schools will become one of the best school systems in New Jersey.



MISSION



Passaic Public Schools will provide an excellent education that prepares our students for college and to earn high paying jobs.



FOCUS

Passaic Public Schools will provide all students the opportunity to graduate high school with a career certification and/or a minimum of 15 college credits.



MONTCLAIR STATE
UNIVERSITY



**FAIRLEIGH
DICKINSON**
UNIVERSITY



EARLY COLLEGE INITIATIVE

- Currently Dual Enrollment classes have **1,510** students enrolled in one or more of the courses:

- | | | | |
|---------------------------------------|---------------------------------------|--|--|
| • AP English Language & Composition | • Multimedia Studies | • Holocaust and Genocide Studies | • Organic Chemistry |
| • AP English Literature & Composition | • AP Statistics | • World Literature | • Physics with Lab Honors |
| • AP Environmental Science | • Chemistry with Lab Honors | • Financial Algebra | • Social Problems |
| • AP US History 1 and 2 | • AP Psychology | • Unmanned Aerial Systems (UAS) | • Philosophy 101 |
| • AP Chemistry | • AP World History | • AP Physics C: Mechanics | • Resistance and Flexibility |
| • AP Biology | • Creative Writing | • Biomedical Innovation | • Aerobic Conditioning |
| • AP Spanish Language & Culture | • Introduction to Law | • Biotechnology Honors | • Exercise Science |
| • AP Spanish Literature & Culture | • AP Physics | • Genetic Engineering Honors | • Statistics II |
| • AP Music Theory | • Biology with Lab Honors | • Emergency Medical Technician | • Principles of Macroeconomics |
| • AP 2-D Studio Design | • Child Development and Learning | • World Literature I | • Contemporary Moral Issues |
| • Algebra 2 Honors | • History of Education | • ESL 3100 Advanced Reading for Multilingual Speakers | • Astronomy |
| • Pre-Calculus Honors | • Communications | • ESL 3110 Advanced Writing for Multilingual Speakers | • Meteorology |
| • Human Anatomy | • Criminal Law in New Jersey | • American Government and Constitutional Law | • Development |
| • Radio-TV Production 1, 2, & 3 | • AP Computer Science PLTW | • Financial Well Being | • Psychology: Life Span |
| • Sociology | • AP Computer Science Principles PLTW | • Principles of Management | • Psychology of Sexuality |
| • Criminal Justice | • Calculus 1 | • Principles of Marketing | |
| • Juvenile Delinquency | • Chemistry 140 | • Financial Accounting | |
| • Creative Writing | • Chemistry 240 | • Nutrition | |
| • English IV | • Economics 101 | • Development of Pedagogical Knowledge in Math | |
| • Aerospace Engineering | • General Psychology | • Foundations of Bilingual and Multicultural Education | |
| • Introduction to Engineering Design | • Philosophy 102 | • Intro to Business | |
| • Medical Interventions | • World Religion | • College Success | |
| • Principles of Biomedical Science | • Rethinking of Disability | • Composition I | |
| • Principles of Engineering | • Globalization in Education | • Chemistry 111 | |
| • Public Speaking | • Research Experience Cancer Biology | • Chemistry with Lab 241 | |
| • Biology 209 | • Human Biology | | |



CAREER & TECHNICAL EDUCATION PROGRAMS

As of March 15, 2022 PHS, Prep, and Science have
12 CTE programs recognized by the NJDOE!

1. Biotechnology
2. Biomedical Sciences
3. Computer and Network Security/Information Assurance
4. Computer Programmer
5. Drama & Dramatics, Theatre Arts
6. Engineering Technology

7. Finance
8. Graphic Design
9. Radio & Television
10. Legal Studies
11. Music Technology
12. Digital Arts



CAREER CERTIFICATIONS



- Aerospace Engineering: Part 107 Remote Pilot Certification
- NAF Track Certification for Finance
- Criminal Justice: Emergency Radio Dispatch/911
- Graphic Design: Adobe Certified Associate in Graphic Design & Illustration
- Radio/TV: Final Cut Pro, Basic Video Production, NewTek Tricaster
- Lab Science/Biotechnology: Phlebotomy, EMT, CPR, First Aid Certification, OSHA Certification
- National Academy of Sports Medicine (NASM) Personal Trainer Certification
- Engineering: Autodesk Certification in CAD
- Dental Assistant Certification



PATHWAYS TO ASSOCIATES DEGREE



Number of students expected to graduate from the class of 2022 with a high school diploma and an Associate's Degree:

- ❑ Passaic Academy of Science & Engineering: 14 students
- ❑ Passaic Preparatory Academy: 10 students



2022-2023 Budget...

The Passaic County Executive Superintendent and County School Business Official approved the submission of the District's budget on March 24, 2022.



REVENUES

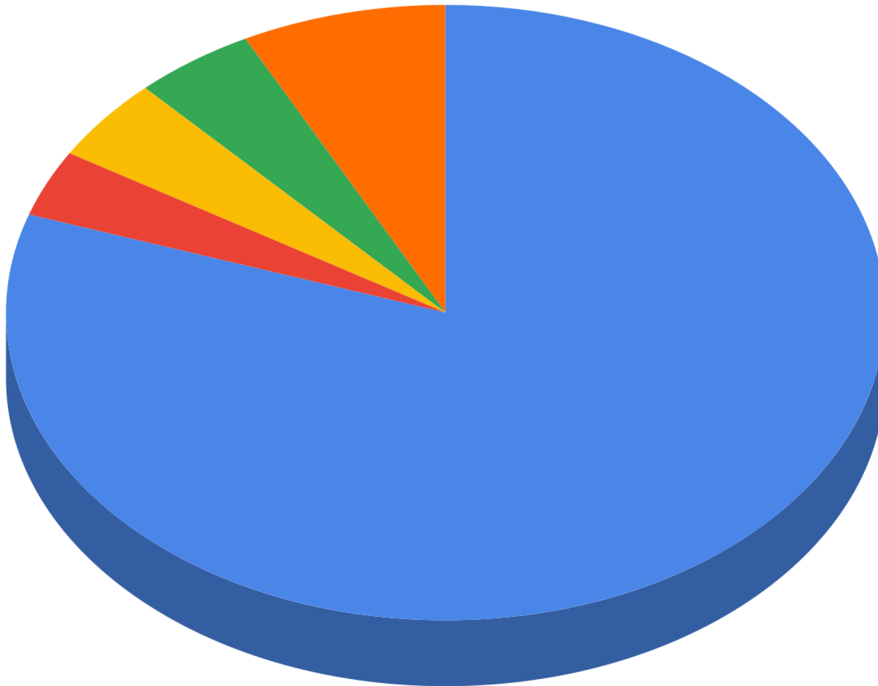


REVENUES

	FY 2021-22	FY 2022-23	\$ CHANGE	% CHANGE
LOCAL TAXES	\$16,818,577	\$16,818,577	\$0	0.00%
STATE SOURCES	\$294,892,223	\$304,902,161	\$10,009,938	3.39%
FEDERAL SOURCES	\$14,873,838	\$13,489,083	(\$1,384,755)	(9.31%)
OTHER SOURCES	\$34,504,667	\$33,091,839	(\$1,412,828)	(4.09%)
RESERVES	\$8,769,200	\$17,140,697	\$8,371,497	95.46%
TOTAL	\$369,858,505	\$385,442,357	\$15,583,852	4.21%

DISTRICT REVENUES BY PERCENTAGE

FY 2022-2023



State Sources	\$308,982,640
Federal Sources	\$13,489,083
Local Tax Levy	\$16,818,577
Reserves	\$17,140,697
Other Sources	\$27,937,445

Total:
\$385,442,357



GENERAL TAX LEVY- REMAINS FLAT

FISCAL YEAR	AMOUNT	+/- \$	+/-%
2013-14	\$16,818,577	\$0	0%
2014-15	\$16,818,577	\$0	0%
2015-16	\$16,818,577	\$0	0%
2016-17	\$16,818,577	\$0	0%
2017-18	\$16,818,577	\$0	0%
2018-19	\$16,818,577	\$0	0%
2019-20	\$16,818,577	\$0	0%
2020-21	\$16,818,577	\$0	0%
2021-22	\$16,818,577	\$0	0%
2022-2023	\$16,818,577	\$0	0%

9 YEARS NO DEBT SERVICE

**TOTAL
DEBT
SERVICE
SINCE
2014-2015**

\$0

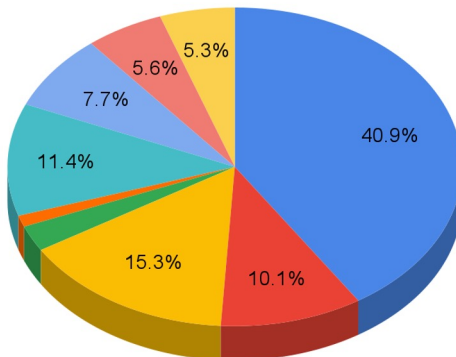


EXPENDITURES



2022-2023 BUDGET

● Student Programs	\$ 157,488,109
● School Support Services	\$ 39,028,707
● Employee Benefits	\$ 58,871,780
● Student Transportation	\$ 10,075,946
● Employee Pension	\$ 4,461,439
● Facilities	\$ 43,913,798
● Out of District Tuitions	\$ 29,588,860
● Charter Schools	\$ 21,429,711
● Administration	\$ 20,584,007



Our Total Budget \$385,442,357



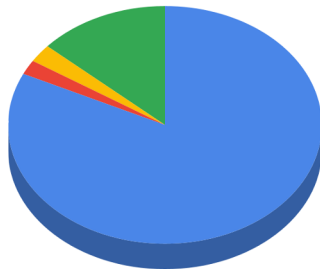
2022-2023 BUDGET

School Level Appropriations **\$316,344,786**

Maintenance Projects **\$7,640,697**

Capital Projects **\$9,500,000**

Central Office Appropriations **\$51,977,910**



Our Total Budget **\$385,442,357**



ADMINISTRATIVE COSTS PER PUPIL

Passaic \$2,173

New Jersey* \$2,479

Passaic invests in children!



*Northern Regional Limit

2020-2021 AUDIT UNMODIFIED OPINION



DORTCH P. LERCH, CPA, BMA, PSA
GARY Z. VINCI, CPA, BMA, PSA
GARY W. HIGGINS, CPA, BMA, PSA
JEFFREY C. BLAIR, CPA, BMA, PSA
PAUL J. LERCH, CPA, BMA, PSA
JULIUS B. CONSONI, CPA, PSA
ANDREW D. PARENTI, CPA, BMA, PSA
Honorable President and Members
of the Board of Education
Passaic Public Schools
663 Main Avenue
Passaic, New Jersey 07055

INDEPENDENT AUDITOR'S REPORT

ELIZABETH A. DRUCK, CPA, BMA, PSA
ROBERT W. HAAG, CPA, PSA
RALPH M. PICONE, III, CPA, BMA, PSA
DEBRA COLLE, CPA
MARK SACCI, CPA
ROBERT LERCH, CPA
CHRISTOPHER M. VINCI, CPA, PSA
CHRISTINA CUFFO, CPA

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of the Passaic Public Schools as of and for the fiscal year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the Board of Education's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

“In our opinion, the financial statements referred to above are presented fairly, in all material respects...”



PROGRAMS & SERVICES



INSTRUCTIONAL MATERIALS



- Investments in Learning
 - ▶ Over \$10 Million in instructional materials
 - ▶ Over \$640k in a new math program for grades 3-5
 - ▶ International Network Academy Program



SATURDAY & SUMMER ATHLETICS

- Saturday & Summer Camps 1- 6

- Basketball
- Soccer
- Swimming
- Wrestling
- Tennis
- Baseball
- Volleyball
- Cheerleading
- Flag Football
- Softball
- Track
- Golf

- Summer Clinics 7-12

- Basketball
- Soccer
- Swimming
- Wrestling
- Tennis
- Baseball
- Volleyball
- Cheerleading
- Football
- Golf
- Softball
- Track
- Strength & Conditioning



BUILDING COMPETITIVE HIGH SCHOOL TEAMS

- Cross Country
- Cheerleading
- Football
- Basketball
- Baseball
- Softball
- Soccer
- Track & Field
- Volleyball
- Swimming
- Golf
- Bowling
- Tennis
- Wrestling



Capital and Maintenance Projects

Capital Projects

1. Student bathroom renovations at Dr. Martin Luther King Jr. School No. 6
2. Additional Student Bathrooms at Thomas Jefferson School No. 1
3. Cafeteria renovations at Passaic Academy for Science and Engineering and Passaic High School
4. American Rescue Plan Construction Supplementation
5. Full roof replacement at Thomas Jefferson School No. 1



A completed Capital Project at School No. 6 (2021-2022)

Maintenance Projects

1. Lighting improvements at Schools 1, 3, 9 & 10
2. Replace gym bleachers, padding and floors at School No. 6
3. Playground improvements at Schools 7 & 19
4. Replace ceiling tiles and improve lighting at School 11
5. Boiler replacement at Schools 7 & Passaic Preparatory Academy
6. Public address system replacement at Passaic Academy for Science & Engineering, Passaic Preparatory Academy and School 11
7. Painting projects districtwide
8. Stage lighting upgrade at School No. 20
9. Security enhancements districtwide
10. Roof repairs districtwide
11. Concrete repairs districtwide



