

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	597.0	548.0	549.0
On Roll Special Ed Full-Time	110.0	93.0	99.0
On Roll Subtotal	707.0	641.0	648.0
In Private School Placements	2.0	4.0	6.0
Sent to Other Districts Special Ed	1.0		0.0
Received	24.0		0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,887,059	11,151,041	11,813,040
	Total Tuition	10-1300	176,427	130,445	148,000
	Unrestricted Miscellaneous Revenues	10-1XXX	55,859	8,596	12,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	0
	Interest Earned on Capital Reserve Funds	10-1XXX	19,893	15,000	21,000
	Total Revenues from Local Sources		11,139,238	11,305,132	11,994,540
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	60,681	130,435	160,229
	Extraordinary Aid	10-3131	42,223	80,816	47,881
	Categorical Special Education Aid	10-3132	375,176	375,176	420,137
	Categorical Security Aid	10-3177	12,631	12,631	12,631
	PARCC Readiness Aid	10-3181	6,910	0	0
	Per Pupil Growth Aid	10-3182	6,910	0	0
	Professional Learning Community Aid	10-3183	6,740	0	0
	Other State Aids	10-3XXX	9,860	0	0
	Total Revenues from State Sources		521,131	599,058	640,878
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	306,069	293,651
	Withdrawal from Capital Reserve for Local Share	10-307	0	40,000	850,000
	Withdrawal from Maintenance Reserve	10-310	0	365,240	0
	Actual Revenues (Over)/Under Expenditures		-4,002	0	0
General Fund Revenues	Total Operating Budget		11,656,367	12,615,499	13,779,069
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	52,086	0	0
	Total Revenues from Local Sources	20-1XXX	52,086	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	35,485	35,748	30,386
	Title II	20-4451-4455	9,525	8,370	7,115
	Title III	20-4491-4494	1,964	0	0
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	133,355	132,805	112,885
	Total Revenues from Federal Sources		190,329	186,923	158,886
Special Revenue Fund Revenues	Total Grants and Entitlements		242,415	186,923	158,886

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
All Fund Revenues	Total Revenues/Sources		11,898,782	12,802,422	13,937,955
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		11,898,782	12,802,422	13,937,955

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,785,179	3,870,063	4,079,323
	Special Education-Instruction	11-2XX-100-XXX	1,025,991	901,086	1,172,495
	Basic Skills/Remedial-Instruction	11-230-100-XXX	59,985	106,000	63,091
	Bilingual Education-Instruction	11-240-100-XXX	0	26,645	55,255
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	39,645	38,000	39,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	39,504	37,700	37,314
	Community Services Programs/Operations	11-800-330-XXX	4,000	4,000	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	228,446	394,078	517,373
	Undistributed Expenditures-Health Services	11-000-213-XXX	152,699	148,050	156,689
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	232,273	333,620	240,896
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	455,861	373,009	254,795
	Undistributed Expenditures-Guidance	11-000-218-XXX	170,221	144,933	128,891
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	302,792	495,238	394,924
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	81,603	104,952	184,876
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	202,217	256,051	272,481
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	60,491	19,313	56,230
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	385,076	374,358	373,886
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	430,713	447,159	380,162
	Undistributed Expenditures-Central Services	11-000-251-XXX	210,274	152,191	238,596
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	30,958	24,278	14,035
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	935,726	1,166,991	1,037,929
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	512,601	531,430	523,946
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,189,974	2,421,023	2,638,244
	Total Undistributed Expenditures			6,581,925	7,386,674
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	0
General Fund Current Expenses	Total General Current Expense		11,536,229	12,370,218	12,860,931

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	3,043	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	120,138	227,238	897,138
	Interest Deposit to Capital Reserve	10-604	0	15,000	21,000
	Total Capital Outlay		120,138	245,281	918,138
General Fund Expenses and Transfers	General Fund Grand Total		11,656,367	12,615,499	13,779,069
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	52,086	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	35,485	35,748	30,386
	Title II	20-XXX-XXX-XXX	9,525	8,370	7,115
	Title III	20-XXX-XXX-XXX	1,964	0	0
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	133,355	132,805	112,885
	Total Federal Projects	20-XXX-XXX-XXX	190,329	186,923	158,886
Special Revenue Fund Expenses	Total Special Revenue Funds		242,415	186,923	158,886
All Fund Expenses	Total Expenditures/Appropriations		11,898,782	12,802,422	13,937,955
Expenses Net of Transfers	Total Expenditures Net of Transfers		11,898,782	12,802,422	13,937,955

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	1,856,002	1,802,895	1,777,895	948,895
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	365,190	365,190	0	0
	Legal Reserve	269,209	387,615	243,851	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	497,003	464,415	302,110	252,310
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,316	\$15,678	\$16,321	\$17,854	\$18,240
Total Classroom Instruction	\$9,035	\$9,146	\$9,448	\$10,133	\$10,919
Classroom-Salaries and Benefits	\$7,724	\$8,003	\$8,436	\$9,221	\$9,909
Classroom-General Supplies and Textbooks	\$296	\$210	\$271	\$171	\$228
Classroom-Purchased Services	\$1,015	\$933	\$741	\$741	\$782
Total Support Services	\$2,718	\$2,764	\$2,970	\$3,398	\$3,232
Support Services-Salaries and Benefits	\$1,496	\$1,375	\$1,683	\$1,756	\$2,350
Total Administrative Costs	\$1,735	\$1,969	\$1,950	\$2,028	\$2,016
Administration Salaries and Benefits	\$1,491	\$1,674	\$1,731	\$1,748	\$1,741
Total Operations and Maintenance of Plant	\$1,649	\$1,600	\$1,746	\$2,084	\$1,870
Operations and Maintenance-Salaries and Benefits	\$896	\$932	\$927	\$979	\$1,010
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$137	\$150	\$152	\$157	\$157
Total Equipment Costs	\$174	\$0	\$11	\$5	\$0
Legal Costs	\$35	\$76	\$29	\$94	\$93
Employee Benefits as a percentage of salaries*	33.58%	34.92%	38.45%	36.85%	36.16%

*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's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2018-19 revised appropriations and the 2019-20 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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Participate with a JIF - the Diploma Fund for coverage	0
Municipal/Public Works	Snow removal; salting of lots; field maintenance; recreation facilities; brush removal ; gasoline purchases	0
Purchasing	the district participates with multiple ESC's to provide cost savings	0
	Energy with ACES	0
Staffing - Other	Use Mission One for Aides as well as MUJC for related services	0
Technology Services	NRESC IT support	0
Transportation Services, including Fuel	Special education routes with SCESC; MUJC ; UCESC	0

Estimated Tax Rates

Municipality	Category	Amount
Watchung Boro	(A) General Fund School Levy	11,482,040
	(D) Total School Levy	11,482,040
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,797,883,724
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,807,638,654
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6386
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6386
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6352
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6352

Employee Contract List for District

Name	Category	Measure
Jill Dobrowansky	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$130,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	08/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	18
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$1,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$20,416
	Contractual Post-Employment Benefit Description of Payout of Sick days	maximum at retirement only
	Contractual Post-Employment Benefit Description of Payout of Vacation days	10 at per diem at retirement only
	Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Jill Dobrowansky	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Maliha Sheikh	Job Title	Psychologist
	Job Title II	None Reported
	Base Annual Salary Amount	\$88,921
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	189
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported	

Employee Contract List for District

Name	Category	Measure
Maliha Sheikh	Total Allowances Amount	\$500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max at retirement only
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
Stephanie Bilenker	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$152,794
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Stephanie Bilenker	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/12/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	10
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Interim not applicable
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim not applicable
	Contractual Post-Employment Benefit Description of Payout of Personal days	Interim not applicable
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported

Employee Contract List for District

Name	Category	Measure
Stephanie Bilenker	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Valery Petrone	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$120,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	11/20/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Interim N/A

Employee Contract List for District

Name	Category	Measure
Valery Petrone	Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	Interim N/A
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
Additional Comment 3	None Reported	
mary Nunn	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$171,660
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	23
	Contracted Number of Annual Sick Days	15

Employee Contract List for District

Name	Category	Measure
mary Nunn	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$1,000
	Total Bonuses Amount	\$1,500
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$22,152
	Contractual Post-Employment Benefit Description of Payout of Sick days	at retirement only
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem 10 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported