

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	548.0	532.0	502.0
On Roll Special Ed Full-Time	93.0	91.0	113.0
On Roll Subtotal	641.0	623.0	615.0
In Private School Placements	4.0		0.0
Sent to Other Districts Special Ed		2.0	7.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,151,041	11,813,040	12,049,301
	Total Tuition	10-1300	136,020	148,000	160,000
	Unrestricted Miscellaneous Revenues	10-1XXX	58,990	12,500	40,000
	Interest Earned on Capital Reserve Funds	10-1XXX	23,738	21,000	15,000
	Total Revenues from Local Sources		11,369,789	11,994,540	12,264,301
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	160,229	160,229	160,229
	Extraordinary Aid	10-3131	192,258	47,881	85,000
	Categorical Special Education Aid	10-3132	375,176	420,137	491,722
	Categorical Security Aid	10-3177	12,631	12,631	12,631
	Other State Aids	10-3XXX	11,310	0	0
	Total Revenues from State Sources		751,604	640,878	749,582
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	293,651	155,285
	Withdrawal from Capital Reserve for Local Share	10-307	0	850,000	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	298,000
	Transfers from Other Funds	10-5200	141,446	0	0
	Adjustment for Prior Year Encumbrances		0	36,962	0
	Actual Revenues (Over)/Under Expenditures		488,407	0	0
General Fund Revenues	Total Operating Budget		12,751,246	13,816,031	13,467,168
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	116,393	0	0
	Total Revenues from Local Sources	20-1XXX	116,393	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	35,748	30,386	25,828
	Title II	20-4451-4455	8,370	7,115	6,048
	Title IV	20-4471-4474	10,000	8,500	7,225
	I.D.E.A. Part B (Handicapped)	20-4420-4429	132,805	112,885	108,516
	Total Revenues from Federal Sources		186,923	158,886	147,617
Special Revenue Fund Revenues	Total Grants and Entitlements		303,316	158,886	147,617
All Fund Revenues	Total Revenues/Sources		13,054,562	13,974,917	13,614,785
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		13,054,562	13,974,917	13,614,785

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,081,799	4,079,349	3,943,542
	Special Education-Instruction	11-2XX-100-XXX	937,602	1,172,495	1,527,374
	Basic Skills/Remedial-Instruction	11-230-100-XXX	90,291	63,091	70,805
	Bilingual Education-Instruction	11-240-100-XXX	35,198	55,255	50,344
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	38,000	39,500	46,207
	School-Sponsored Athletics-Instruction	11-402-100-XXX	21,687	37,314	20,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	289,162	517,373	756,621
	Undistributed Expenditures-Health Services	11-000-213-XXX	152,524	156,689	169,609
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	261,061	240,896	332,805
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	476,803	254,795	304,003
	Undistributed Expenditures-Guidance	11-000-218-XXX	92,700	128,891	142,791
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	573,561	395,653	322,413
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	88,530	185,054	203,417
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	240,112	272,481	279,910
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,848	56,230	12,890
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	420,548	374,074	375,395
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	440,764	380,162	393,384
	Undistributed Expenditures-Central Services	11-000-251-XXX	182,466	238,596	230,490
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	37,022	14,035	21,367
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,208,747	1,073,770	971,232
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	516,379	523,946	479,611
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,375,365	2,638,244	2,449,103
	Total Undistributed Expenditures			7,361,592	7,450,889
General Fund Current Expenses	Total General Current Expense		12,566,169	12,897,893	13,103,813
Capital Outlay	Equipment	12-XXX-XXX-730	137,939	0	3,217
	Facilities Acquisition and Construction Services	12-000-400-XXX	47,138	897,138	345,138
	Interest Deposit to Capital Reserve	10-604	0	21,000	15,000
	Total Capital Outlay		185,077	918,138	363,355
General Fund Expenses and Transfers	General Fund Grand Total		12,751,246	13,816,031	13,467,168

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	116,393	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	35,748	30,386	25,828
	Title II	20-XXX-XXX-XXX	8,370	7,115	6,048
	Title IV	20-XXX-XXX-XXX	10,000	8,500	7,225
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	132,805	112,885	108,516
	Total Federal Projects	20-XXX-XXX-XXX	186,923	158,886	147,617
Special Revenue Fund Expenses	Total Special Revenue Funds		303,316	158,886	147,617
All Fund Expenses	Total Expenditures/Appropriations		13,054,562	13,974,917	13,614,785
Expenses Net of Transfers	Total Expenditures Net of Transfers		13,054,562	13,974,917	13,614,785

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	1,802,895	1,668,033	1,114,408	831,408
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	365,190	0	0	0
	Legal Reserve	387,615	399,136	155,285	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	464,415	427,577	102,402	102,402
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,678	\$18,847	\$18,240	\$19,031	\$19,297
Total Classroom Instruction	\$9,146	\$10,770	\$10,919	\$11,357	\$11,466
Classroom-Salaries and Benefits	\$8,003	\$9,788	\$9,909	\$10,307	\$10,303
Classroom-General Supplies and Textbooks	\$210	\$186	\$228	\$237	\$233
Classroom-Purchased Services	\$933	\$796	\$782	\$813	\$929
Total Support Services	\$2,764	\$3,458	\$3,232	\$3,363	\$3,577
Support Services-Salaries and Benefits	\$1,375	\$1,656	\$2,350	\$2,445	\$2,642
Total Administrative Costs	\$1,969	\$2,201	\$2,016	\$2,097	\$2,050
Administration Salaries and Benefits	\$1,674	\$1,817	\$1,741	\$1,811	\$1,777
Total Operations and Maintenance of Plant	\$1,600	\$2,246	\$1,870	\$2,002	\$2,095
Operations and Maintenance-Salaries and Benefits	\$932	\$1,198	\$1,010	\$1,050	\$1,282
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$150	\$127	\$157	\$164	\$109
Total Equipment Costs	\$0	\$221	\$0	\$0	\$5
Legal Costs	\$76	\$176	\$93	\$96	\$95
Employee Benefits as a percentage of salaries*	34.92%	34.75%	36.16%	36.16%	32.60%

*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 2019-20 revised appropriations and the 2020-21 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)
Municipal/Public Works	Snow removal; salting of lots; field maintenance; recreation facilities; brush removal ; gasoline purchases	0
Purchasing	participation in purchasing cooperatives for teacher aides, transportation, purchasing, technology support, and insurance	0

Estimated Tax Rates

Municipality	Category	Amount
Watchung Boro	(A) General Fund School Levy	11,931,171
	(D) Total School Levy	11,931,171
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,801,787,004
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,811,198,928
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6622
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6622
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6587
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6587

Employee Contract List for District

Name	Category	Measure
George Alexis	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$170,000
	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	10/21/19
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	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	\$6,903
	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	\$36,539
	Contractual Post-Employment Benefit Description of Payout of Sick days	per diem rate up to \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate up to 32 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

Employee Contract List for District

Name	Category	Measure
George Alexis	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
Jill Dobrowansky	Job Title	Principal
	Job Title II	Bayberry ES
	Base Annual Salary Amount	\$133,900
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	23
	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	

Employee Contract List for District

Name	Category	Measure
Jill Dobrowansky	Total Allowances Amount	\$845
	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	\$38,690
	Contractual Post-Employment Benefit Description of Payout of Sick days	1.5 x CBA amount up to \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate up to 46 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	
Karin Kidd	Job Title	Principal
	Job Title II	Valley View MS
	Base Annual Salary Amount	\$135,000
	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
Karin Kidd	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	01/01/20
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	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	\$5,279
	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	\$30,577
	Contractual Post-Employment Benefit Description of Payout of Sick days	per diem rate up to \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate up to 30 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

Employee Contract List for District

Name	Category	Measure
Karin Kidd	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
Nicole DiTota	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Student Services
	Base Annual Salary Amount	\$115,000
	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	10/14/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	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
	Total Allowances Amount	\$5,279
	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	\$26,943
	Contractual Post-Employment Benefit Description of Payout of Sick days	per diem rate up to \$15,000

Employee Contract List for District

Name	Category	Measure
Nicole DiTota	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate up to 29 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	
Richard Pepe	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$118,000
	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	11/04/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12	

Employee Contract List for District

Name	Category	Measure
Richard Pepe	Contracted Number of Annual Personal Days	4
	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	\$21,354
	Contractual Post-Employment Benefit Description of Payout of Sick days	per diem rate up to \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate up to 14 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