

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	0.0
Sent to Other Districts Special Ed	1.0		6.0
Received	24.0		0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
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
Subtotal - Revenues From Local Sources		11,139,238	11,305,132	11,994,540
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
Subtotal - Revenues From State Sources		521,131	599,058	640,878
Budgeted Fund Balance - Operating Budget	10-303	0	306,069	293,651
Withdrawal From Cap Res-For Local Share	10-307	0	40,000	0
Withdrawal From Maint. Reserve	10-310	0	365,240	0
Actual Revenues (Over)/Under Expenditures		-4,002	0	0
Total Operating Budget		11,656,367	12,615,499	12,929,069
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	52,086	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Revenues From Local Sources	20-1XXX	52,086	0	0
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
Total Grants And Entitlements		242,415	186,923	158,886
Total Revenues/Sources		11,898,782	12,802,422	13,087,955
Total Revenues/Sources Net of Transfers		11,898,782	12,802,422	13,087,955

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
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-Spon. Co/Extra Curr. Actvts. - Inst	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
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	228,446	394,078	517,373
Undist. Expenditures - Health Services	11-000-213-XXX	152,699	148,050	156,689
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	232,273	333,620	240,896
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	455,861	373,009	254,795
Undist. Expenditures - Guidance	11-000-218-XXX	170,221	144,933	128,891
Undist. Expenditures - Child Study Teams	11-000-219-XXX	302,792	495,238	394,924
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	81,603	104,952	184,876
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	202,217	256,051	272,481
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	60,491	19,313	56,230
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	385,076	374,358	373,886
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	430,713	447,159	380,162
Undist. Expend. - Central Services	11-000-251-XXX	210,274	152,191	238,596
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	30,958	24,278	14,035
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	935,726	1,166,991	1,037,929
Undist. Expend.-Student Transportation Serv.	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	7,413,953

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Interest Earned On Maintenance Reserve	10-606	0	50	0
Total General Current Expense		11,536,229	12,370,218	12,860,931
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	3,043	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	120,138	227,238	47,138
Interest Deposit To Capital Reserve	10-604	0	15,000	21,000
Total Capital Outlay		120,138	245,281	68,138
General Fund Grand Total		11,656,367	12,615,499	12,929,069
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	52,086	0	0
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
Total Special Revenue Funds		242,415	186,923	158,886
Total Expenditures/Appropriations		11,898,782	12,802,422	13,087,955
Total Expenditures Net of Transfers		11,898,782	12,802,422	13,087,955

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
Unrestricted	General Operating Budget	497,003	464,415	302,110	252,310
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,856,002	1,802,895	1,777,895	1,798,895
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	365,190	365,190	0	0
Restricted for General Operating Budget	Legal Reserve	269,209	387,615	243,851	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

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

ID=Watchung Boro

Category	Amount
(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

Name=Jill Dobrowansky

Category	Measure
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

Name=Jill Dobrowansky

Category	Measure
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

Name=Maliha Sheikh

Category	Measure
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
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

Name=Maliha Sheikh

Category	Measure
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

Name=Stephanie Bilenker

Category	Measure
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
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

Name=Stephanie Bilenker

Category	Measure
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

Name=Valery Petrone

Category	Measure
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
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

Name=Valery Petrone

Category	Measure
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

Name=mary Nunn

Category	Measure
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
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

Name=mary Nunn

Category	Measure
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