

Somerset - Watchung Boro

Notice is hereby given to the legal voters of the Watchung Borough school district, in the County of Somerset, of the State of New Jersey, that a Public Hearing will be held in the Valley View Middle School APR of the Watchung Borough Board of Education, 50 Valley View Road, Watchung, NJ 07069, on Thursday, April 28, 2022 at 7:00 pm, for the purpose of conducting a public hearing on the following budget for the 2022-2023 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2020	15, 2021	15, 2022
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	522	530	528
Pupils On Roll - Special Full-Time	82	79	87
Subtotal - Pupils On Roll	604	609	615
Private School Placements	6	5	7
Pupils Sent to Other Dists - Spec Ed Prog	2	2	0

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Somerset - Watchung Boro
Advertised Revenues

Budget Category	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,049,301	12,290,287	12,536,093
Total Tuition	10-1300	80,906	160,000	160,000
Unrestricted Miscellaneous Revenues	10-1XXX	28,740	50,000	50,000
Interest Earned on Capital Reserve Funds	10-1XXX	1,147	10,000	10,000
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	10,987	0	0
Total Revenues from Local Sources		12,171,081	12,510,287	12,756,093
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	160,229	160,229	222,795
Extraordinary Aid	10-3131	612,805	150,000	150,000
Categorical Special Education Aid	10-3132	442,886	560,244	613,252
Categorical Security Aid	10-3177	12,631	12,631	51,205
Other State Aids	10-3XXX	8,990	0	0
Total Revenues from State Sources		1,237,541	883,104	1,037,252
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-303	0	739,831	456,977
Other Financing Sources	10-309	0	0	642,807
Adjustment for Prior Year Encumbrances	10-5XXX	21,793	0	0
Actual Revenues (Over)/Under Expenditures		0	107,638	0
Total Operating Budget		-799,812	0	0
Total Operating Budget		12,630,603	14,240,860	14,893,129
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	6,734	75,000	75,000
Other Revenue from Local Sources	20-1XXX	101,630	0	0
Total Revenues from Local Sources	20-1XXX	108,364	75,000	75,000
Revenues from Federal Sources:				
Title I	20-4411-4416	6,479	28,615	24,268
Title II	20-4451-4455	0	7,830	6,898
Title III	20-4491-4494	0	2,580	0
Title IV	20-4471-4474	7,524	10,000	8,500
ARP-IDEA Preschool	20-4409	0	0	25,606
ARP-IDEA Basic	20-4419	0	0	2,187
IDEA Part B (Handicapped)	20-4420-4429	131,185	111,274	110,405
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	50,000
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	40,000
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	40,000
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-4544	0	0	45,000
Staffing Grant				
ARP-ESSER	20-4540	0	0	248,006
CARES Act Education Stabilization Fund	20-4530	26,196	0	0
CARES-Digital Divide Grant	20-4531	35,000	0	0
Coronavirus Relief Fund (CRF)	20-4532	15,359	0	0
CRRSA Act-ESSER II	20-4534	0	110,351	0
CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
CRRSA Act-Mental Health Grant	20-4536	13,704	45,000	0
Total Revenues from Federal Sources		235,447	340,650	600,870
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		1,887	0	0
Total Grants and Entitlements		345,698	415,650	675,870
Total Revenues/Sources		12,976,301	14,656,510	15,568,999
Total Revenues/Sources Net of Transfers		12,976,301	14,656,510	15,568,999

Somerset - Watchung Boro
Advertised Appropriations

Budget Category	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	3,818,397	4,187,269	4,217,655
Special Education-Instruction	11-2XX-100-XXX	1,318,844	1,840,381	1,893,818
Basic Skills/Remedial-Instruction	11-230-100-XXX	154,162	169,581	172,571
Bilingual Education-Instruction	11-240-100-XXX	49,840	0	0
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	23,339	37,000	52,500
School-Sponsored Athletics-Instruction	11-402-100-XXX	12,185	20,500	38,714
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	708,576	718,637	681,408
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	38,129	38,562
Undistributed Expenditures-Health Services	11-000-213-XXX	141,974	140,103	164,788
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	428,585	379,821	340,118
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	30,570	0
Undistributed Expenditures-Guidance	11-000-218-XXX	137,154	143,293	146,752
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	275,144	313,155	301,147
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	129,945	216,386	213,913
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	244,025	208,234	176,187
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,581	7,675	10,320
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	363,447	351,113	367,202
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	421,564	348,474	343,862
Undistributed Expenditures-Central Services	11-000-251-XXX	229,568	210,227	215,299
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	45,733	115,027	111,381
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	981,348	1,008,771	1,062,155
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	519,554	808,536	861,709
Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,394,754	2,812,318	2,783,123
Total Undistributed Expenditures		7,030,952	7,850,469	7,817,926
Total General Current Expense		12,407,719	14,105,200	14,193,184
Capital Expenditures:				
Equipment	12-XXX-XXX-730	2,717	71,363	0
Facilities Acquisition and Construction Services	12-000-400-XXX	220,167	54,297	689,945
Interest Deposit to Capital Reserve	10-604	0	10,000	10,000
Total Capital Outlay		222,884	135,660	699,945
General Fund Grand Total		12,630,603	14,240,860	14,893,129
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	101,630	0	0
Student Activity Fund	20-475-XXX-XXX	8,621	75,000	75,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	6,479	28,615	24,268
Title II	20-XXX-XXX-XXX	0	7,830	6,898
Title III	20-XXX-XXX-XXX	0	2,580	0
Title IV	20-XXX-XXX-XXX	7,524	10,000	8,500
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	131,185	111,274	110,405
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	0	2,187
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	0	25,606
CARES Act Education Stabilization Fund	20-477-XXX-XXX	26,196	0	0
Bridging the Digital Divide Program	20-478-XXX-XXX	35,000	0	0
Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	15,359	0	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	110,351	0
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	13,704	45,000	0
ARP-ESSER Grant Program	20-487-xxx-xxx	0	0	248,006
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	50,000
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	40,000
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	40,000
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health	20-491-xxx-xxx	0	0	45,000
Support Staffing Grant				
Total Federal Projects	20-XXX-XXX-XXX	235,447	340,650	600,870
Total Special Revenue Funds		345,698	415,650	675,870
Total Expenditures/Appropriations		12,976,301	14,656,510	15,568,999
Total Expenditures Net of Transfers		12,976,301	14,656,510	15,568,999

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Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2020	Audited Balance 06-30-2021	Estimated Balance 06-30-2022	Estimated Balance 06-30-2023
Unrestricted:				
(General Operating Budget)	486,881	1,084,220	505,224	505,224
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	1,120,675	1,077,571	1,087,571	454,764
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	316,120	617,812	456,977	0
--Unemployment Fund	39,876	50,863	50,863	50,863
--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
(Special Revenue Fund)				
--Student Activity Fund	57,081	55,194	55,194	55,194
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,834	\$18,459	\$20,421	\$20,654	\$20,569
Total Classroom Instruction	\$10,928	\$11,456	\$13,030	\$13,147	\$13,154
Classroom-Salaries and Benefits	\$9,965	\$10,331	\$11,177	\$11,179	\$11,297
Classroom-General Supplies and Textbooks	\$221	\$287	\$505	\$648	\$320
Classroom-Purchased Services	\$742	\$838	\$1,349	\$1,320	\$1,537
Total Support Services	\$3,346	\$2,791	\$2,977	\$3,059	\$3,004
Support Services-Salaries and Benefits	\$2,143	\$2,096	\$2,666	\$2,744	\$2,852
Total Administrative Costs	\$2,506	\$2,248	\$2,240	\$2,227	\$2,197
Administration Salaries and Benefits	\$2,135	\$1,950	\$1,908	\$1,902	\$1,962
Total Operations and Maintenance of Plant	\$1,908	\$1,862	\$2,077	\$2,122	\$2,000
Operations and Maintenance-Salaries and Benefits	\$1,054	\$948	\$1,245	\$1,238	\$1,052
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$113	\$78	\$97	\$97	\$190
Total Equipment Costs	\$0	\$4	\$38	\$117	\$0
Legal Costs	\$156	\$30	\$34	\$33	\$19
Employee Benefits as a percentage of salaries*	33.16%	34.26%	34.40%	36.66%	35.12%

*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 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 2021-22 revised appropriations and the 2022-23 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.

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Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
replace 2 rooftop HVAC units	FY23-RTU	\$90,000	N	N	
replace chiller	FY23-CHILLER	\$500,000	N	N	
replace 7 boilers & RTU, install occupancy sensors	FY23-Energy Saver Program	\$52,807	N	N	

Statement of Purpose for Capital Reserve Withdrawal

Included in budget line 620, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is \$90,000 for other capital project costs of replacement of two HVAC rooftop units, \$500,000 for other capital project costs of replacement of HVAC chiller unit, and \$52,807 for other capital project costs of energy saving upgrades including replacement of seven boilers, replacement of one HVAC rooftop unit, and installation of occupancy sensors. The total cost of these projects is \$642,807 which represents expenditures for construction elements or projects that are in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the New Jersey Student Learning Standards.

The complete budget will be on file and open to examination at the Valley View Middle School building, 50 Valley View Road, Watchung, Somerset County New Jersey between the hours of 8:00 am and 4:00 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.

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