



Watchung Schools 2024-2025 Budget Presentation Borough Council Meeting

April 4, 2024

Dr. Julie Glazer, Superintendent
Karen Bishop-Johnson, Business Administrator



Vision

The Watchung Borough School District is committed to inspiring learners to explore, inquire, and collaborate on their joyful journey toward discovery, independent thinking, and creative problem solving. Our culture of acceptance and inclusion provides the foundation for learning and social and emotional growth. Through reflection and ethical decision-making, we continue to learn and grow, embrace differences, and prepare for an increasingly complex, ever-changing world.



Financial Status of the District 2023 - 2024

Increase in mandated expenses:

- Staffing: \$800,000 - 4 employees not on PCR; SRO not budgeted; Outsourced Staff not budgeted due to lower prior year actual; ESY not budgeted.
 - Transportation: \$75,000 - Prior year actual used to budget vs. actual Durham contract • Benefits: \$35,000 - under budgeted
 - Legal Fees: \$54,000 - Underfunded for settlements; attorney fees/deductible cost for BOE ethics charges.
 - Insurance: \$16,000 - actual JIF invoices higher than budget
 - Technology: \$112,481 – equipment not budgeted because prior actual was zero due to local grants
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- Potential shortfall \$1.1 Million
 - Review of discretionary accounts reduced the shortfall to \$776,654



Budget Objectives

- Support teaching and learning in accordance with the district vision
- Maintain current class sizes
- Restore fundamental positions and programs cut from previous budgets and funded through grants, interest, and private donations no longer available
- Manage budget efficiently and seek to reduce expenditures



Key Decisions to Meet Objectives, 2024-25

- Maintain current class sizes
- Maintain all staffing levels within the district budget
- Maintain current level of programming for transportation, clubs, sports
- Continue and expand professional learning and collaboration initiatives
- Prioritize curriculum, instruction, and assessment to improve academic outcomes
- Strategic stabilization of operations including staffing, support services, and purchased services



Per Pupil Analysis by Municipality

Operating Type, Enrollment Group	County	District Name	2020-21 Actual Per Pupil Amount	2020-21 Ranking Within Group	2021-22 Actual Per Pupil Amount	2021-22 Ranking Within Group	2022-23 Budgeted Per Pupil Amount	2022-23 Ranking Within Group
STATEWIDE								
C. K-8 / 401 - 750	Statewide	6. State median - All operating types	16,767	N.A.	17,378	N.A.	19,030	N.A.
C. K-8 / 401 - 750	Statewide	5. State average - All operating types	16,803	N.A.	17,656	N.A.	19,164	N.A.
C. K-8 / 401 - 750	Statewide	1. State average - Operating Type K-8	17,372	N.A.	17,899	N.A.	19,457	N.A.
C. K-8 / 401 - 750	Statewide	2. State median - Operating Type K-8	17,388	N.A.	18,071	N.A.	19,900	N.A.
SOMERSET COUNTY								
F. K-12 / 1801 - 3500	Somerset	Bound Brook Boro	14,379	13 74	14,979	13 74	16,333	12 74
G. K-12 / 3501 +	Somerset	Hillsborough Twp	15,073	21 95	15,465	15 95	16,728	17 95
E. K-12 / 0 - 1800	Somerset	Manville Boro	14,535	9 50	15,942	16 50	17,095	12 51
C. K-8 / 401 - 750	Somerset	South Bound Brook	15,894	19 65	16,844	19 65	18,702	27 65
C. K-8 / 401 - 750	Somerset	Watchung Boro	18,460	41 65	19,160	42 65	* 18,924	NA 65
G. K-12 / 3501 +	Somerset	Bridgewater-Raritan Reg	16,832	60 95	17,751	59 95	19,216	52 95
G. K-12 / 3501 +	Somerset	Montgomery Twp	16,635	54 95	17,684	58 95	19,393	56 95
G. K-12 / 3501 +	Somerset	Franklin Twp	17,497	67 95	18,759	76 95	19,413	57 95
F. K-12 / 1801 - 3500	Somerset	North Plainfield Boro	17,072	47 74	17,462	46 74	19,674	51 74
G. K-12 / 3501 +	Somerset	Bernards Twp	18,162	75 95	19,136	79 95	19,997	68 95
F. K-12 / 1801 - 3500	Somerset	Somerville Boro	17,468	52 74	18,750	58 74	21,178	65 74
H. 7-12 / 9-12	Somerset	Watchung Hills Regional	18,184	22 46	19,688	25 46	21,405	25 46
E. K-12 / 0 - 1800	Somerset	Somerset Hills Regional	18,660	38 50	19,601	40 50	21,525	43 51
C. K-8 / 401 - 750	Somerset	Green Brook Twp	18,986	44 65	19,069	40 65	21,573	46 65
D. K-8 / 751 +	Somerset	Branchburg Twp	20,643	67 72	21,468	68 72	23,084	67 72
D. K-8 / 751 +	Somerset	Warren Twp	24,940	71 72	25,182	71 72	27,599	72 72
C. K-8 / 401 - 750	Somerset	Bedminster Twp	21,249	65 65	22,772	61 65	28,398	65 65
J. Voc	Somerset	Somerset Co Vocational	28,197	21 21	31,113	21 21	30,478	21 21
NEARBY COUNTIES								
C. K-8 / 401 - 750	Morris	Mendham Boro	19,497	49 65	21,279	59 65	20,127	38 65
D. K-8 / 751 +	Morris	Long Hill Twp	18,713	53 72	18,906	48 72	20,453	48 72
F. K-12 / 1801 - 3500	Union	Berkeley Heights Twp	18,840	64 74	19,371	61 74	20,729	61 74
D. K-8 / 751 +	Morris	Mendham Twp	19,812	60 72	21,143	67 72	22,642	64 72
C. K-8 / 401 - 750	Morris	Morris Plains Boro	19,424	48 65	20,666	55 65	23,263	58 65
B. K-8 / 0 - 400	Morris	Harding Township	27,025	73 80	27,694	71 80	28,571	71 80

* This number represents the Actual 2022-2023 Per Pupil Amount
2023-2024 won't be released until year is finalized

PROPOSED 2024-2025 \$21,691/Pupil

www.nj.gov/education/news/2023/MurphyAdministrationReleases2023TaxpayersGuidetoEducationSpending.pdf

www.nj.gov/education/guide/2023/



Restore

\$455,978

Bayberry PE .7 to 1.0

Bayberry School Counsellor .5 to 1.0

Bayberry Teacher (class size reduction) 1.0

Bayberry Librarian 1.0

School Resource Officer

Professional Learning Bayberry and Valley View (IDE, Conquer Math, individual opportunities)

Curriculum Writing Bayberry and Valley View

Bayberry Report Card Revisions

Chromebooks 2nd/5th Grade

Extended School Year Program (ESY)



In Addition

\$ 90,769

Social Worker .8 to 1.0

Transportation Coordinator/ Consistent Software

One time salary adjustments for non union employees



Maintain

\$ 112,409

Valley View Sports

Valley View Clubs

Bayberry Clubs



- **General Fund Budgeted Revenues (Fund11) \$17,254,299**

- Local tax levy (12%) \$14,374,143
- Other local revenues \$ 477,000
- Budgeted fund balance (from FY23) \$ 801,242
- State aid (increase of \$209,291) \$ 1,601,914
 - Transportation Aid \$451,320
 - Special Education \$807,647
 - Security Aid \$ 67,026
 - Extraordinary Aid \$275,921

Total: \$ 17,254,299

- **Special Revenue (Grants) (Fund 20) \$259,664**
- **Debt Service (Fund 40) \$1,206,539**

Total Revenue (All Funds) \$18,720,502



Significant Increase in Fixed Expenditures

Salaries and Health Benefits - Total Increase	\$1,140,533
Salary increase 2.8% (includes FICA 7.65%, restored positions, ESY, overtime, subs, and salary adjustments)	\$765,045
Employee Benefits (Medical & Rx 11%, dental, Worker's Compensation, retirement, Social Security)	\$375,488
Student Transportation 5.8% (CPI)	\$61,507
Total Increase in Fixed Operating Costs (Property insurance 12%, outside purchased services, utilities)	\$99,905



School Year Tax Impact

School Year	Rateables	Tax Levy	Tax Rate	Avg Home Assessment	Estimated School Tax	Est. School Tax/\$100,000	Increase Per Month/\$100,000
2023-2024 (w/o Debt Service)	\$2,012,071,600	\$12,786,815	0.00636	\$802,127	\$5,097.56	635.50	
2024-2025 (w/o Debt Service)	\$2,157,727,700	\$14,374,143	0.00666	\$856,136	\$5,703.32	666.17	
INCREASE		\$1,587,328		\$54,009	\$605.76	\$30.67	\$2.56
2023-2024 (w/Debt Service)	\$2,012,071,600	\$13,343,318	0.00663	\$802,127	\$5,319.41	663.16	
2024-2025 (w/Debt Service)	\$2,157,727,700	\$15,014,134	0.00696	\$856,136	\$5,957.26	695.83	
INCREASE		\$1,670,816		\$54,009	\$637.85	\$32.67	\$2.72



Calendar Year Tax Impact

Calendar Year	Rateables	Tax Levy	Tax Rate	Avg Home Assessment	Estimated School Tax	Est. School Tax/\$100,000	Increase Per Month/\$100,000
2023-2024 (w/o Debt Service)	\$2,012,071,600	\$12,661,454	0.00629	\$802,127	\$5,047.58	629.27	
2024-2025 (w/o Debt Service)	\$2,157,727,700	\$13,580,479	0.00629	\$856,136	\$5,388.42	629.27	
INCREASE		\$919,025		\$54,009	\$340.84	\$0.00	\$0.00
2023-2024 (w/Debt Service)	\$2,012,071,600	\$12,939,706	0.00643	\$802,127	\$5,158.51	643.20	
2024-2025 (w/Debt Service)	\$2,157,727,700	\$14,178,726	0.00657	\$856,136	\$5,625.79	657.00	
INCREASE		\$1,239,020		\$54,009	\$467.28	\$13.80	\$1.15



Public Hearing

Thursday, April 25, 2024

**Thank you for your continued support of the
education of our children!**

If you have any questions please contact

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