

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	285.0	271.0	287.0
On Roll Special Ed Full-Time	33.0	37.0	40.0
On Roll Subtotal	318.0	308.0	327.0
In Private School Placements	2.0	2.0	5.0
Sent to Other Districts Regular	107.0	108.0	104.0
Sent to Other Districts Special Ed	18.0	16.0	20.0
Received	12.0	9.0	0.0
In State Facilities	2.0	1.0	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	5,312,967	5,366,096	5,473,418
	Total Tuition	10-1300	44,109	25,000	25,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	65,000	65,000
	Rents and Royalties	10-1910	0	10,500	0
	Unrestricted Miscellaneous Revenues	10-1XXX	160,979	152,000	154,000
	Interest Earned on Capital Reserve Funds	10-1XXX	430	100	100
	Total Revenues from Local Sources		5,518,485	5,618,696	5,717,518
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	40,863	84,857	84,857
	Extraordinary Aid	10-3131	72,211	0	0
	Categorical Special Education Aid	10-3132	268,769	268,769	268,769
	Equalization Aid	10-3176	1,426,667	1,426,667	1,420,213
	Categorical Security Aid	10-3177	34,353	34,353	34,353
	PARCC Readiness Aid	10-3181	4,730	0	0
	Per Pupil Growth Aid	10-3182	4,730	0	0
	Professional Learning Community Aid	10-3183	4,180	0	0
	Total Revenues from State Sources		1,856,503	1,814,646	1,808,192
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	792,241	807,029
	Withdrawal from Current Expense Emergency Reserve	10-312	0	0	100,000
	Adjustment for Prior Year Encumbrances		0	177,994	0
	Actual Revenues (Over)/Under Expenditures		-196,516	0	0
General Fund Revenues	Total Operating Budget		7,178,472	8,403,577	8,432,739
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	51,401	50,641	43,045
	Title II	20-4451-4455	10,861	11,888	10,105
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	84,318	87,318	74,220
	Other	20-4XXX	22,248	25,504	21,678
	Total Revenues from Federal Sources		178,828	185,351	157,548
Special Revenue Fund Revenues	Total Grants and Entitlements		178,828	185,351	157,548

**Advertised Revenues**

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	816,197	785,125	753,918
	Total Revenues from Local Sources		816,197	785,125	753,918
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	161,351	155,208	149,040
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	1
	Total Local Repayment of Debt		977,548	940,333	902,959
Debt Service Fund Revenues	Total Repayment of Debt		977,548	940,333	902,959
All Fund Revenues	Total Revenues/Sources		8,334,848	9,529,261	9,493,246
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,334,848	9,529,261	9,493,246

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	1,907,791	1,987,365	2,022,225
	Special Education-Instruction	11-2XX-100-XXX	351,661	394,115	406,869
	Basic Skills/Remedial-Instruction	11-230-100-XXX	199,146	179,952	170,807
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	14,250	14,030	14,030
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,004,147	2,437,841	2,334,305
	Undistributed Expenditures-Health Services	11-000-213-XXX	64,738	64,750	63,699
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	284,588	256,394	172,877
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	189,315	278,747	216,272
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	39,854	42,923	43,721
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	66,047	72,408	69,959
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	23,454	17,500	16,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	260,904	278,619	292,451
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	94,020	103,199	101,369
	Undistributed Expenditures-Central Services	11-000-251-XXX	16,909	19,113	19,619
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	452,193	650,709	623,832
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	382,437	518,413	626,680
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	825,058	1,085,439	1,135,464
	Total Undistributed Expenditures		4,703,664	5,826,055	5,716,748
	General Fund Current Expenses	Total General Current Expense		7,176,512	8,401,517
Capital Outlay	Equipment	12-XXX-XXX-730	0	0	100,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,960	1,960	1,960
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		1,960	2,060	102,060
General Fund Expenses and Transfers	General Fund Grand Total		7,178,472	8,403,577	8,432,739
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	51,401	50,641	43,045
	Title II	20-XXX-XXX-XXX	10,861	11,888	10,105
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	84,318	87,318	74,220
	Other	20-XXX-XXX-XXX	22,248	25,504	21,678

**Advertised Appropriations**

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Federal Projects	Total Federal Projects	20-XXX-XXX-XXX	178,828	185,351	157,548
Special Revenue Fund Expenses	Total Special Revenue Funds		178,828	185,351	157,548
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	977,548	940,333	902,959
	Total Debt Service Funds		977,548	940,333	902,959
All Fund Expenses	Total Expenditures/Appropriations		8,334,848	9,529,261	9,493,246
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,334,848	9,529,261	9,493,246

## 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	249,211	249,641	249,741	249,841
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,355,799	1,510,637	734,818	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	250,000	250,000	150,000
	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	281,134	338,633	322,211	250,000
	Repayment of Debt	1	1	1	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	\$15,249	\$16,120	\$16,062	\$17,679	\$16,421
Total Classroom Instruction	\$9,773	\$10,046	\$9,872	\$10,782	\$10,160
Classroom-Salaries and Benefits	\$8,993	\$8,893	\$9,076	\$9,633	\$9,287
Classroom-General Supplies and Textbooks	\$428	\$778	\$280	\$578	\$328
Classroom-Purchased Services	\$351	\$376	\$516	\$571	\$545
Total Support Services	\$2,108	\$2,552	\$2,448	\$2,647	\$2,286
Support Services-Salaries and Benefits	\$926	\$925	\$941	\$1,145	\$1,461
Total Administrative Costs	\$1,675	\$1,680	\$1,643	\$1,783	\$1,729
Administration Salaries and Benefits	\$1,440	\$1,434	\$1,363	\$1,459	\$1,441
Total Operations and Maintenance of Plant	\$1,639	\$1,788	\$2,051	\$2,417	\$2,198
Operations and Maintenance-Salaries and Benefits	\$873	\$890	\$962	\$1,030	\$986
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$51	\$50	\$45	\$48	\$45
Total Equipment Costs	\$0	\$0	\$0	\$0	\$306
Legal Costs	\$24	\$55	\$61	\$73	\$61
Employee Benefits as a percentage of salaries*	36.04%	29.35%	37.20%	35.84%	35.48%

\*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.

**Unusual Revenues and Appropriations**

Line Number	Source	Amount	Explanation
300	Eneractive Solutions	150,000	Revenue from SREC sales

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	The Pohatcong Township BOE provides business services to the Alpha School, Bloomsbury School, Washington Borough School and Greenwich Township School by way of an interlocal services agreement.	0
Curriculum Services	Pohatcong participates in cluster wide curriculum development and coordination.	0
	Shares curriculum coordinator with the Oxford Township School.	0
Purchasing	Participates in the HCESC cooperative purchasing program.	0
	Participates in the ACES cooperative purchasing program.	0
	Participates in the ACT cooperative purchasing program.	0
Staffing - Other	Outsources Head of CST to the WCSSSD	0
Transportation Services, including Fuel	Pohatcong participates in transportation jointures with the Alpha School and contract with WCSSSD for special education, NP and extracurricular transportation	0

**Estimated Tax Rates**

Municipality	Category	Amount
Pohatcong Township	(A) General Fund School Levy	5,473,418
	(D) Total School Levy	6,227,336
	(B) Estimated Net Taxable Valuation (as of 02/13/19)	347,081,974
	(H) Estimated Equalized Valuation (as of 02/13/19)	363,741,327
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.5770
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.7942
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.5048
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.7120

Employee Contract List for District

Name	Category	Measure
Diane Mandry	Job Title	Superintendent
	Job Title II	None Reported
	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
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/14
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	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	\$1,725
	Total Bonuses Amount	\$5,000
	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	\$22,788
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per current applicable statutes
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid 1/260 of salary for remaining CY vacation days not exceed 40 days total
	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	

Employee Contract List for District

Name	Category	Measure
Diane Mandry	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
Keith Kullman	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$98,838
	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	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	

Employee Contract List for District

Name	Category	Measure
Keith Kullman	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Not allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed by contract
	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	\$5,000
	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	Payment received for waiving health benefits
	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	
Tim Mantz	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$259,677
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	41
	Shared District	0070

Employee Contract List for District

Name	Category	Measure
Tim Mantz	Job Title Other District	SBA
	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	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	\$1,195
	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	Not allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed by contract
	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
Tim Mantz	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Shared with the Alpha, Bloomsbury, Greenwich Township and
	Additional Comment 2	Washington Boro BOE's to provide business services
	Additional Comment 3	None Reported