

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	271.0	263.0	265.0
On Roll Special Ed Full-Time	37.0	42.0	44.0
On Roll Subtotal	308.0	305.0	309.0
In Private School Placements	2.0	2.0	2.0
Sent to Other Districts Regular	108.0	103.0	116.0
Sent to Other Districts Special Ed	16.0	14.0	16.0
Received	9.0	9.0	10.0
In State Facilities	1.0		0.0

## 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	5,366,096	5,473,418	5,582,886
	Total Tuition	10-1300	20,000	25,000	25,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	65,000	65,000
	Rents and Royalties	10-1910	8,198	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	156,291	154,000	154,000
	Interest Earned on Capital Reserve Funds	10-1XXX	623	100	100
	Total Revenues from Local Sources		5,551,208	5,717,518	5,826,986
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	84,857	84,857	84,857
	Extraordinary Aid	10-3131	69,104	0	0
	Categorical Special Education Aid	10-3132	268,769	268,769	268,769
	Equalization Aid	10-3176	1,426,667	1,420,213	1,319,670
	Categorical Security Aid	10-3177	34,353	34,353	34,353
	Other State Aids	10-3XXX	1,816	0	0
	Total Revenues from State Sources		1,885,566	1,808,192	1,707,649
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	807,029	463,024
	Withdrawal from Current Expense Emergency Reserve	10-312	0	100,000	0
	Adjustment for Prior Year Encumbrances		0	170,752	0
	Actual Revenues (Over)/Under Expenditures		335,836	0	0
General Fund Revenues	Total Operating Budget		7,772,610	8,603,491	7,997,659
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	50,641	47,348	40,246
	Title II	20-4451-4455	11,888	7,545	6,413
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	87,318	86,623	73,630
	Other	20-4XXX	28,248	21,287	18,094
	Total Revenues from Federal Sources		188,095	172,803	146,883
Special Revenue Fund Revenues	Total Grants and Entitlements		188,095	172,803	146,883

**Advertised Revenues**

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	785,125	753,918	722,387
	Total Revenues from Local Sources		785,125	753,918	722,387
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	155,208	149,040	142,806
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		940,333	902,959	865,193
Debt Service Fund Revenues	Total Repayment of Debt		940,333	902,959	865,193
All Fund Revenues	Total Revenues/Sources		8,901,038	9,679,253	9,009,735
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,901,038	9,679,253	9,009,735

## 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	1,886,418	2,081,083	2,004,541
	Special Education-Instruction	11-2XX-100-XXX	377,268	406,869	379,420
	Basic Skills/Remedial-Instruction	11-230-100-XXX	210,035	170,807	174,881
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	15,111	14,030	14,030
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,359,437	2,398,048	2,060,966
	Undistributed Expenditures-Health Services	11-000-213-XXX	65,930	63,699	66,326
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	163,402	173,043	119,913
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	170,434	216,272	202,484
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	40,208	43,721	44,841
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	68,146	69,959	73,491
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	12,915	16,500	16,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	259,480	293,114	282,230
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	108,252	101,369	112,008
	Undistributed Expenditures-Central Services	11-000-251-XXX	17,373	19,619	20,140
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	519,327	666,753	618,198
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	438,683	626,680	528,287
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,058,231	1,139,865	1,277,343
	Total Undistributed Expenditures		5,281,818	5,828,642	5,422,727
	General Fund Current Expenses	Total General Current Expense		7,770,650	8,501,431
Capital Outlay	Equipment	12-XXX-XXX-730	0	100,000	0
	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	102,060	2,060
General Fund Expenses and Transfers	General Fund Grand Total		7,772,610	8,603,491	7,997,659
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	50,641	47,348	40,246
	Title II	20-XXX-XXX-XXX	11,888	7,545	6,413
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	87,318	86,623	73,630
	Other	20-XXX-XXX-XXX	28,248	21,287	18,094

**Advertised Appropriations**

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Federal Projects	Total Federal Projects	20-XXX-XXX-XXX	188,095	172,803	146,883
Special Revenue Fund Expenses	Total Special Revenue Funds		188,095	172,803	146,883
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	940,333	902,959	865,193
	Total Debt Service Funds		940,333	902,959	865,193
All Fund Expenses	Total Expenditures/Appropriations		8,901,038	9,679,253	9,009,735
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,901,038	9,679,253	9,009,735

**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	249,641	250,264	250,364	250,464
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,510,637	1,127,868	393,050	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	250,000	150,000	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	338,633	392,185	319,974	250,000
	Repayment of Debt	1	1	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	\$16,120	\$16,972	\$16,421	\$17,956	\$17,496
Total Classroom Instruction	\$10,046	\$10,983	\$10,160	\$11,100	\$10,987
Classroom-Salaries and Benefits	\$8,893	\$10,000	\$9,287	\$9,971	\$10,269
Classroom-General Supplies and Textbooks	\$778	\$528	\$328	\$544	\$271
Classroom-Purchased Services	\$376	\$454	\$545	\$585	\$448
Total Support Services	\$2,552	\$2,049	\$2,286	\$2,452	\$2,255
Support Services-Salaries and Benefits	\$925	\$1,230	\$1,461	\$1,567	\$1,864
Total Administrative Costs	\$1,680	\$1,808	\$1,729	\$1,856	\$1,842
Administration Salaries and Benefits	\$1,434	\$1,537	\$1,441	\$1,545	\$1,551
Total Operations and Maintenance of Plant	\$1,788	\$2,074	\$2,198	\$2,498	\$2,359
Operations and Maintenance-Salaries and Benefits	\$890	\$934	\$986	\$1,057	\$1,096
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$50	\$54	\$45	\$49	\$48
Total Equipment Costs	\$0	\$0	\$306	\$328	\$0
Legal Costs	\$55	\$54	\$61	\$66	\$65
Employee Benefits as a percentage of salaries*	29.35%	35.35%	35.48%	35.62%	38.33%

\*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.

**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
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
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	5,582,886
	(D) Total School Levy	6,305,273
	(B) Estimated Net Taxable Valuation (as of 02/06/20)	345,393,634
	(H) Estimated Equalized Valuation (as of 02/06/20)	366,309,931
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.6164
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.8255
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.5241
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.7213

Employee Contract List for District

Name	Category	Measure
Diane Mandry	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$145,000
	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	07/01/19
	End Date of Contract	06/30/24
	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	\$1,825
	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	\$26,712
	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 to 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	\$101,556
	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	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	\$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	\$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	\$266,818
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	41
	Shared District	5480

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	07/01/19
	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	\$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	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