

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	263.0	253.0	261.0
On Roll Special Ed Full-Time	42.0	41.0	43.0
On Roll Subtotal	305.0	294.0	304.0
In Private School Placements	2.0	1.0	2.0
Sent to Other Districts Regular	103.0	120.0	117.0
Sent to Other Districts Special Ed	14.0	18.0	29.0
Received	9.0	7.0	0.0
In State Facilities		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	5,473,418	5,582,886	5,694,544
	Total Tuition	10-1300	18,100	25,000	25,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	65,000	65,000
	Unrestricted Miscellaneous Revenues	10-1XXX	153,634	154,000	154,000
	Interest Earned on Capital Reserve Funds	10-1XXX	514	100	100
	Total Revenues from Local Sources		5,645,666	5,826,986	5,938,644
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	84,857	84,857	84,857
	Categorical Special Education Aid	10-3132	268,769	268,769	319,828
	Equalization Aid	10-3176	1,420,213	1,319,670	1,319,670
	Categorical Security Aid	10-3177	34,353	34,353	34,353
	Total Revenues from State Sources		1,808,192	1,707,649	1,758,708
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	463,024	792,587
	Adjustment for Prior Year Encumbrances		0	414,156	0
	Actual Revenues (Over)/Under Expenditures		-129,476	0	0
General Fund Revenues	Total Operating Budget		7,324,382	8,411,815	8,489,939
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	47,348	47,479	40,357
	Title II	20-4451-4455	7,545	10,012	8,510
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	89,385	88,582	75,295
	Other	20-4XXX	21,287	23,075	19,614
	Total Revenues from Federal Sources		175,565	179,148	152,276
Special Revenue Fund Revenues	Total Grants and Entitlements		175,565	179,148	152,276
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	753,918	722,387	710,863
	Total Revenues from Local Sources		753,918	722,387	710,863
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	149,040	142,806	140,529

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	1
	Total Local Repayment of Debt		902,958	865,193	851,393
Debt Service Fund Revenues	Total Repayment of Debt		902,958	865,193	851,393
All Fund Revenues	Total Revenues/Sources		8,402,905	9,456,156	9,493,608
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,402,905	9,456,156	9,493,608

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,852,059	2,207,773	2,010,869
	Special Education-Instruction	11-2XX-100-XXX	418,938	380,150	392,711
	Basic Skills/Remedial-Instruction	11-230-100-XXX	158,751	175,094	175,140
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	13,234	14,030	14,030
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,000,379	2,109,902	2,505,337
	Undistributed Expenditures-Health Services	11-000-213-XXX	60,766	68,569	67,850
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	135,864	119,913	154,216
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	201,216	202,134	218,606
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	43,014	44,841	46,200
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	63,220	73,491	75,726
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,388	16,650	8,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	262,173	283,994	289,370
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	102,368	112,008	117,602
	Undistributed Expenditures-Central Services	11-000-251-XXX	18,448	20,140	19,463
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	529,467	681,545	609,327
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	372,524	528,287	492,569
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,080,504	1,277,343	1,290,363
	Total Undistributed Expenditures		4,873,331	5,538,817	5,895,129
	General Fund Current Expenses	Total General Current Expense		7,316,313	8,315,864
Capital Outlay	Equipment	12-XXX-XXX-730	6,109	93,891	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		8,069	95,951	2,060
General Fund Expenses and Transfers	General Fund Grand Total		7,324,382	8,411,815	8,489,939
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	47,348	47,479	40,357
	Title II	20-XXX-XXX-XXX	7,545	10,012	8,510
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	89,385	88,582	75,295
	Other	20-XXX-XXX-XXX	21,287	23,075	19,614

**Advertised Appropriations**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Total Federal Projects	20-XXX-XXX-XXX	175,565	179,148	152,276
Special Revenue Fund Expenses	Total Special Revenue Funds		175,565	179,148	152,276
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	902,958	865,193	851,393
	Total Debt Service Funds		902,958	865,193	851,393
All Fund Expenses	Total Expenditures/Appropriations		8,402,905	9,456,156	9,493,608
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,402,905	9,456,156	9,493,608

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	250,264	250,778	250,878	250,978
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,127,868	1,185,637	792,587	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	150,000	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	392,185	319,974	250,000	250,000
	Repayment of Debt	1	1	1	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,972	\$15,895	\$17,496	\$19,312	\$18,059
Total Classroom Instruction	\$10,983	\$10,019	\$10,987	\$12,242	\$11,283
Classroom-Salaries and Benefits	\$10,000	\$9,467	\$10,269	\$10,793	\$10,610
Classroom-General Supplies and Textbooks	\$528	\$265	\$271	\$929	\$255
Classroom-Purchased Services	\$454	\$287	\$448	\$521	\$418
Total Support Services	\$2,049	\$2,128	\$2,255	\$2,377	\$2,448
Support Services-Salaries and Benefits	\$1,230	\$1,584	\$1,864	\$1,959	\$1,996
Total Administrative Costs	\$1,808	\$1,705	\$1,842	\$1,942	\$1,909
Administration Salaries and Benefits	\$1,537	\$1,481	\$1,551	\$1,630	\$1,612
Total Operations and Maintenance of Plant	\$2,074	\$1,993	\$2,359	\$2,694	\$2,366
Operations and Maintenance-Salaries and Benefits	\$934	\$886	\$1,096	\$1,152	\$1,130
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$54	\$45	\$48	\$50	\$48
Total Equipment Costs	\$0	\$20	\$0	\$319	\$0
Legal Costs	\$54	\$31	\$65	\$71	\$66
Employee Benefits as a percentage of salaries*	35.35%	34.46%	38.33%	38.33%	37.74%

\*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 2020-21 revised appropriations and the 2021-22 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
Staffing - Other	Pohatcong shares an Art teacher with the Bloomsbury School District.	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	5,694,544
	(D) Total School Levy	6,405,407
	(B) Estimated Net Taxable Valuation (as of 01/27/21)	344,046,749
	(H) Estimated Equalized Valuation (as of 01/27/21)	386,569,381
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.6552
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.8618
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.4731
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.6570

Employee Contract List for District

Name	Category	Measure
Diane Mandry	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$147,900
	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	\$1,879
	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	\$28,652
	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	\$104,349
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$1,080
	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	\$274,154
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	41
	Shared District	1840

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	07/01/20
	End Date of Contract	06/30/21
	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