

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	174.0	208.0	221.0
On Roll Special Ed Full-Time	18.0	24.0	28.0
On Roll Subtotal	192.0	232.0	249.0
In Private School Placements	2.0	1.0	2.0
Sent to Contracted Preschool		1.0	0.0
Sent to Other Districts Regular	74.0	65.5	83.0
Sent to Other Districts Special Ed	19.0	22.0	26.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,166,849	3,261,165	3,394,958
Total Tuition	10-1300	425	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	0	1,000	2,000
Interest Earned On Current Expense Emergency Res	10-1XXX	0	100	100
Interest Earned On Capital Reserve Funds	10-1XXX	174	30	0
Other Restricted Miscellaneous Revenues	10-1XXX	2,556	0	0
Subtotal - Revenues From Local Sources		3,170,004	3,262,295	3,397,058
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	16,483	16,483	73,684
Categorical Special Education Aid	10-3132	199,203	199,203	199,203
Equalization Aid	10-3176	1,676,814	1,676,814	1,676,814
Categorical Security Aid	10-3177	10,077	10,077	10,077
Adjustment Aid	10-3178	1	1	0
Parcc Readiness Aid	10-3181	3,270	3,270	0
Per Pupil Growth Aid	10-3182	3,270	3,270	0
Professional Learning Community Aid	10-3183	2,860	2,860	0
Other State Aids	10-3XXX	1,529	0	0
Subtotal - Revenues From State Sources		1,913,507	1,911,978	1,959,778
Budgeted Fund Balance - Operating Budget	10-303	0	325,184	176,555
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	75,000
Adjustment For Prior Year Encumbrances		0	222,035	0
Actual Revenues (Over)/Under Expenditures		-7,644	0	0
Total Operating Budget		5,075,867	5,721,492	5,608,391
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	59,659	59,082	50,220
Title II	20-4451-4455	11,784	8,491	7,217
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	67,142	62,380	53,023
Total Revenues From Federal Sources		138,585	139,953	118,960
Total Grants And Entitlements		138,585	139,953	118,960
Total Revenues/Sources		5,214,452	5,861,445	5,727,351
Total Revenues/Sources Net of Transfers		5,214,452	5,861,445	5,727,351

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,087,631	1,181,222	1,174,910
Special Education - Instruction	11-2XX-100-XXX	390,915	409,191	328,481
Basic Skills/Remedial - Instruction	11-230-100-XXX	92,158	96,991	60,382
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	6,950	9,325	10,300
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,606,884	1,684,680	1,669,185
Undist. Expenditures - Health Services	11-000-213-XXX	63,867	65,374	66,416
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	81,637	90,500	91,923
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	12,196	12,524	12,873
Undist. Expenditures - Guidance	11-000-218-XXX	37,913	39,568	40,737
Undist. Expenditures - Child Study Teams	11-000-219-XXX	69,280	82,132	87,602
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	24,900	32,900	2,900
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	52,739	55,799	56,973
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	32,097	86,322	104,112
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	137,019	218,907	233,402
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	81,105	19,044	18,152
Undist. Expend. - Central Services	11-000-251-XXX	60,000	65,000	65,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	251,487	301,620	299,012
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	265,746	297,912	300,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	690,896	782,084	910,574
Total Undistributed Expenditures		3,467,766	3,834,366	3,958,861
Interest Earned On Current Expense Emergency Res	10-607	0	100	100
Total General Current Expense		5,045,420	5,531,195	5,533,034
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	0	75,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	30,447	190,267	357

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Interest Deposit To Capital Reserve	10-604	0	30	0
Total Capital Outlay		30,447	190,297	75,357
General Fund Grand Total		5,075,867	5,721,492	5,608,391
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	59,659	59,082	50,220
Title II	20-XXX-XXX-XXX	11,784	8,491	7,217
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	67,142	62,380	53,023
Total Federal Projects	20-XXX-XXX-XXX	138,585	139,953	118,960
Total Special Revenue Funds		138,585	139,953	118,960
Total Expenditures/Appropriations		5,214,452	5,861,445	5,727,351
Total Expenditures Net of Transfers		5,214,452	5,861,445	5,727,351

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	253,499	253,304	251,529	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	222,148	2,322	2,352	2,352
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	473,995	498,435	175,026	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	120,761	120,856	120,956	46,056
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,590	\$16,418	\$17,153	\$15,295	\$14,312
Total Classroom Instruction	\$10,428	\$10,434	\$10,732	\$9,574	\$8,873
Classroom-Salaries and Benefits	\$10,050	\$9,847	\$10,081	\$8,929	\$8,402
Classroom-General Supplies and Textbooks	\$155	\$184	\$261	\$294	\$180
Classroom-Purchased Services	\$223	\$403	\$391	\$351	\$292
Total Support Services	\$1,648	\$2,352	\$2,581	\$2,291	\$2,097
Support Services-Salaries and Benefits	\$883	\$1,458	\$1,607	\$1,428	\$1,313
Total Administrative Costs	\$1,849	\$1,950	\$2,001	\$1,778	\$1,772
Administration Salaries and Benefits	\$1,247	\$1,245	\$1,452	\$1,294	\$1,298
Total Operations and Maintenance of Plant	\$1,633	\$1,644	\$1,791	\$1,610	\$1,527
Operations and Maintenance-Salaries and Benefits	\$1,004	\$1,067	\$1,059	\$941	\$924
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$32	\$38	\$48	\$42	\$44
Total Equipment Costs	\$0	\$0	\$0	\$0	\$301
Legal Costs	\$71	\$41	\$49	\$45	\$50
Employee Benefits as a percentage of salaries*	33.82%	35.47%	36.49%	36.40%	43.94%

*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 2017-18 revised appropriations and the 2018-19 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

Item	Line Number	Source	Amount	Explanation
1	660	Emergency Reserve Account	75,000	Building security upgrades

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Participates in an interlocal services agreement with the Pohatcong Township BOE for contracted business services.	0
Staffing - Other	Participates in a shared services agreement with the Phillipsburg BOE for CST services.	0
Transportation Services, including Fuel	Participates in a transportation jointure with the Pohatcong Township School for home to school busing for high school students going to PHS.	0
Purchasing	Participates in the ACES cooperative purchasing program.	0

ID=Alpha Borough

Category	Amount
(A) General Fund School Levy	3,394,958
(D) Total School Levy	3,394,958
(B) Estimated Net Taxable Valuation (as of 02/06/18)	206,174,121
(H) Estimated Equalized Valuation (as of 02/06/18)	201,249,351
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6466
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6466
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6869
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6869

Name=Interlocal Services Agreement

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	41
Shared District	4200
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	0
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Interlocal Services Agreement

Category	Measure
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	District pays the Pohatcong Township BOE \$65,000 for contracted business services
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Seth Cohen

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$125,000
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	07/01/17
End Date of Contract	06/30/22
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	2
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	\$1,625
Total Bonuses Amount	\$18,738
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	\$14,422
Contractual Post-Employment Benefit Description of Payout of Sick days	Paid 1/260 of salary for unused sick days not to exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid 1/260 of salary for remaining CY vacation days not to exceed 30 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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Seth Cohen

Category	Measure
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