

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	276.0	285.0	297.0
On Roll Special Ed Full-Time	23.0	33.0	33.0
On Roll Subtotal	299.0	318.0	330.0
In Private School Placements	2.0	2.0	4.0
Sent to Other Districts Regular	112.0	107.0	143.0
Sent to Other Districts Special Ed	16.0	18.0	23.0
Received	1.0	12.0	0.0
In State Facilities		2.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,260,363	5,312,967	5,366,096
Total Tuition	10-1300	0	0	25,000
Transportation Fees From Other LEAs	10-1420-1440	0	50,000	65,000
Rents And Royalties	10-1910	0	10,500	10,500
Unrestricted Miscellaneous Revenues	10-1XXX	134,145	151,000	152,000
Interest Earned On Capital Reserve Funds	10-1XXX	124	100	100
Subtotal - Revenues From Local Sources		5,394,632	5,524,567	5,618,696
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	40,863	40,863	84,857
Extraordinary Aid	10-3131	15,578	0	0
Categorical Special Education Aid	10-3132	268,769	268,769	268,769
Equalization Aid	10-3176	1,426,667	1,426,667	1,426,667
Categorical Security Aid	10-3177	34,353	34,353	34,353
Parcc Readiness Aid	10-3181	4,730	4,730	0
Per Pupil Growth Aid	10-3182	4,730	4,730	0
Professional Learning Community Aid	10-3183	4,180	4,180	0
Other State Aids	10-3XXX	844	0	0
Subtotal - Revenues From State Sources		1,800,714	1,784,292	1,814,646
Budgeted Fund Balance - Operating Budget	10-303	0	594,692	792,241
Adjustment For Prior Year Encumbrances		0	194,245	0
Actual Revenues (Over)/Under Expenditures		-555,258	0	0
Total Operating Budget		6,640,088	8,097,796	8,225,583
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	4,022	0	0
Total Revenues From Local Sources	20-1XXX	4,022	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	49,515	51,401	43,691
Title II	20-4451-4455	13,257	10,861	9,232
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	87,651	84,318	71,670
Other	20-4XXX	23,129	20,000	17,000
Total Revenues From Federal Sources		173,552	176,580	150,093
Total Grants And Entitlements		177,574	176,580	150,093
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	825,751	816,197	785,125
Total Revenues From Local Sources		825,751	816,197	785,125
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	163,240	161,351	155,208
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		988,991	977,549	940,333
Actual Revenues (Over)/Under Expenditures		1	0	0
Total Repayment Of Debt		988,992	977,549	940,333
Total Revenues/Sources		7,806,654	9,251,925	9,316,009
Total Revenues/Sources Net of Transfers		7,806,654	9,251,925	9,316,009

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,661,482	1,991,645	1,896,534
Special Education - Instruction	11-2XX-100-XXX	400,565	330,891	394,115
Basic Skills/Remedial - Instruction	11-230-100-XXX	147,988	184,154	179,528
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	14,350	13,386	14,030
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,727,071	2,020,289	2,404,759
Undist. Expenditures - Health Services	11-000-213-XXX	62,098	63,410	63,870
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	166,116	248,280	256,394
Undist. Expenditures - Child Study Teams	11-000-219-XXX	203,695	225,916	278,323
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	43,233	41,760	42,923
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	87,323	93,101	68,590
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	853	30,993	17,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	251,119	273,785	275,146
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	92,130	96,715	99,474
Undist. Expend. - Central Services	11-000-251-XXX	18,285	18,949	19,113
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	403,152	609,280	583,097
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	390,263	549,362	518,413
Personal Services - Employee Benefits	11-XXX-XXX-2XX	968,405	1,303,820	1,111,714
Total Undistributed Expenditures		4,413,743	5,575,660	5,739,316
Total General Current Expense		6,638,128	8,095,736	8,223,523
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	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	2,060
General Fund Grand Total		6,640,088	8,097,796	8,225,583

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,022	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	49,515	51,401	43,691
Title II	20-XXX-XXX-XXX	13,257	10,861	9,232
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	87,651	84,318	71,670
Other	20-XXX-XXX-XXX	23,129	20,000	17,000
Total Federal Projects	20-XXX-XXX-XXX	173,552	176,580	150,093
Total Special Revenue Funds		177,574	176,580	150,093
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	988,992	977,549	940,333
Total Debt Service Funds		988,992	977,549	940,333
Total Expenditures/Appropriations		7,806,654	9,251,925	9,316,009
Total Expenditures Net of Transfers		7,806,654	9,251,925	9,316,009

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	271,726	281,134	266,422	250,000
Unrestricted	Repayment of Debt	2	1	0	0
Restricted for General Operating Budget	Capital Reserve	249,087	249,211	249,311	249,411
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	937,623	1,355,799	775,819	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
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	\$14,616	\$15,249	\$17,714	\$17,378	\$16,062
Total Classroom Instruction	\$9,152	\$9,773	\$11,171	\$10,880	\$9,872
Classroom-Salaries and Benefits	\$8,457	\$8,993	\$10,128	\$9,587	\$9,076
Classroom-General Supplies and Textbooks	\$335	\$428	\$489	\$741	\$280
Classroom-Purchased Services	\$360	\$351	\$553	\$553	\$516
Total Support Services	\$2,157	\$2,108	\$2,631	\$2,547	\$2,448
Support Services-Salaries and Benefits	\$1,787	\$926	\$1,039	\$984	\$941
Total Administrative Costs	\$1,725	\$1,675	\$1,780	\$1,693	\$1,643
Administration Salaries and Benefits	\$1,404	\$1,440	\$1,482	\$1,402	\$1,363
Total Operations and Maintenance of Plant	\$1,530	\$1,639	\$2,082	\$2,211	\$2,051
Operations and Maintenance-Salaries and Benefits	\$838	\$873	\$1,030	\$975	\$962
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$50	\$51	\$47	\$45	\$45
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$81	\$24	\$66	\$65	\$61
Employee Benefits as a percentage of salaries*	32.34%	36.04%	45.91%	45.91%	37.20%

*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	300	Eneractive Solutions	150,000	Revenue from SREC sales

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
Staffing - Other	Outsources 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
Purchasing	Participates in the HCESC cooperative purchasing program.	0
Purchasing	Participates in the ACES cooperative purchasing program.	0
Curriculum Services	Pohatcong participates in cluster wide curriculum development and coordination.	0
Curriculum Services	Shares curriculum coordinator with the Washington Township School.	0
Technology Services	Participates in the ACT cooperative purchasing program.	0

ID=Pohatcong Township

Category	Amount
(A) General Fund School Levy	5,366,096
(D) Total School Levy	6,151,221
(B) Estimated Net Taxable Valuation (as of 02/06/18)	345,528,593
(H) Estimated Equalized Valuation (as of 02/06/18)	360,225,806
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5530
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7802
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4896
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7076

Name=Diane Mandry

Category	Measure
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	\$2,279
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	\$27,462
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Diane Mandry

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

Name=Keith Kullman

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$96,900
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	07/01/17
End Date of Contract	06/30/18
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
Total Allowances Amount	\$820
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

Name=Keith Kullman

Category	Measure
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

Name=Tim Mantz

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$254,585
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	41
Shared District	1840
Job Title Other District	SBA
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	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	\$1,185
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

Name=Tim Mantz

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	Shared with the Alpha, Bloomsbury, Greenwich Township and
Additional Comment 2	Washington Boro BOE's to provide business services.
Additional Comment 3	None Reported