

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	274.0	278.0	276.0
On Roll Special Ed Full-Time	44.0	62.0	63.0
On Roll Subtotal	318.0	340.0	339.0
In Private School Placements		2.0	3.0
Sent to Other Districts Regular	93.0	98.0	91.0
Sent to Other Districts Special Ed	27.0	21.0	21.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	6,043,096	6,331,763	6,458,398
	Total Tax Levy	10-121x	6,043,096	6,331,763	6,458,398
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	115,000	145,000
	Unrestricted Miscellaneous Revenues	10-1XXX	108,151	170,000	120,000
	Interest Earned on Capital Reserve Funds	10-1XXX	10	100	100
	Total Revenues from Local Sources		6,151,257	6,616,863	6,723,498
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	212,402	293,961	229,085
	Extraordinary Aid	10-3131	52,668	0	50,000
	Categorical Special Education Aid	10-3132	492,905	639,158	580,618
	Equalization Aid	10-3176	1,980,385	1,623,472	1,928,740
	Categorical Security Aid	10-3177	64,624	111,216	89,432
	Other State Aids	10-3XXX	3,207	0	0
	Total Revenues from State Sources		2,806,191	2,667,807	2,877,875
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	516,999	462,835
	Adjustment for Prior Year Encumbrances		0	71,057	0
	Actual Revenues (Over)/Under Expenditures		361,972	0	0
General Fund Revenues	Total Operating Budget		9,319,420	9,872,726	10,064,208
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	30,308	0	0
	Total Revenues from Local Sources	20-1XXX	30,308	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	26,765
	Preschool Education Aid	20-3218	565,546	591,672	597,920
	Total Revenues from State Sources		565,546	591,672	624,685
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	52,560	52,633	44,738
	Title II	20-4451-4455	7,713	8,773	7,457
	Title IV	20-4471-4474	10,000	10,000	8,500
	IDEA Part B (Handicapped)	20-4420-4429	98,878	97,911	83,224
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	3,399	0	0
	Other	20-4XXX	38,379	31,695	26,941
	Total Revenues from Federal Sources		210,929	201,012	170,860

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	109,214	129,280
Special Revenue Fund Revenues	Total Grants and Entitlements		805,577	901,898	924,825
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	616,574	604,342	591,234
	Total Revenues from Local Sources		616,574	604,342	591,234
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	121,888	119,471	116,879
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		738,462	723,814	708,113
Debt Service Fund Revenues	Total Repayment of Debt		738,462	723,814	708,113
All Fund Revenues	Total Revenues/Sources		10,863,459	11,498,438	11,697,146
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	109,214	129,280
	Total Revenues/Sources Net of Transfers		10,863,459	11,389,224	11,567,866

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,144,942	2,267,129	2,290,635
	Special Education-Instruction	11-2XX-100-XXX	500,116	572,253	609,397
	Basic Skills/Remedial-Instruction	11-230-100-XXX	151,450	180,521	174,644
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	14,772	16,020	15,920
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,467,096	2,529,850	2,664,809
	Undistributed Expenditures-Health Services	11-000-213-XXX	101,504	101,885	100,981
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	126,717	131,950	150,500
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	301,358	314,635	313,877
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	49,086	28,525	20,975
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	100,928	77,416	79,151
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,757	8,500	8,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	320,688	336,285	319,730
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	134,513	135,065	115,083
	Undistributed Expenditures-Central Services	11-000-251-XXX	31,344	38,885	43,680
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	618,303	715,608	634,209
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	682,935	872,895	839,337
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,281,684	1,543,244	1,680,720
	Total Undistributed Expenditures		6,222,913	6,834,743	6,971,552
General Fund Current Expenses	Total General Current Expense		9,034,193	9,870,666	10,062,148
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	285,227	1,960	1,960
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		285,227	2,060	2,060
General Fund Expenses and Transfers	General Fund Grand Total		9,319,420	9,872,726	10,064,208
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	327,053	318,985	332,631
	Support Services	20-218-200-XXX	181,549	381,901	421,334
	Facility Acquisition and Construction Services	20-218-400-XXX	56,944	0	0
	Total Preschool Education Aid	20-218-XXX-XXX	565,546	700,886	753,965
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	565,546	700,886	753,965

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	52,560	52,633	44,738
	Title II	20-XXX-XXX-XXX	7,713	8,773	7,457
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	98,878	97,911	83,224
	Other	20-XXX-XXX-XXX	38,379	31,695	26,941
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	3,399	0	0
	Total Federal Projects	20-XXX-XXX-XXX	210,929	201,012	170,860
Special Revenue Fund Expenses	Total Special Revenue Funds		805,577	901,898	924,825
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	738,462	723,814	708,113
	Total Debt Service Funds		738,462	723,814	708,113
All Fund Expenses	Total Expenditures/Appropriations		10,863,459	11,498,438	11,697,146
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	109,214	129,280
	Total Expenditures Net of Transfers		10,863,459	11,389,224	11,567,866

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	346,698	372,641	305,875	250,000
	Repayment of Debt	1	1	0	0
Restricted for General Operating Budget	Capital Reserve	522	632	732	832
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	892,036	857,193	406,960	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	150,000	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 Special Revenue Fund	Student Activity Fund	59,452	60,658	60,658	60,658
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,549	\$19,694	\$20,085	\$20,764	\$21,188
Total Classroom Instruction	\$12,399	\$12,141	\$12,506	\$12,675	\$13,193
Classroom-Salaries and Benefits	\$11,450	\$11,095	\$11,550	\$11,728	\$12,231
Classroom-General Supplies and Textbooks	\$347	\$484	\$222	\$254	\$214
Classroom-Purchased Services	\$602	\$563	\$735	\$693	\$749
Total Support Services	\$2,812	\$3,099	\$3,111	\$3,335	\$3,455
Support Services-Salaries and Benefits	\$2,311	\$2,596	\$2,376	\$2,505	\$2,506
Total Administrative Costs	\$1,969	\$2,063	\$2,060	\$2,109	\$2,080
Administration Salaries and Benefits	\$1,692	\$1,758	\$1,745	\$1,786	\$1,752
Total Operations and Maintenance of Plant	\$2,327	\$2,334	\$2,350	\$2,586	\$2,401
Operations and Maintenance-Salaries and Benefits	\$1,107	\$1,145	\$1,305	\$1,336	\$1,313
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$36	\$49	\$50	\$51	\$51
Total Equipment Costs	\$0	\$175	\$0	\$0	\$0
Legal Costs	\$43	\$44	\$43	\$44	\$44
Employee Benefits as a percentage of salaries*	33.67%	34.43%	39.84%	39.90%	43.13%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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	Edison Energy	100,000	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, Knowlton Twp School and Greenwich Township School by way of an interlocal services agreement.	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 a Spanish teacher with the Greenwich Township School District.	0
	Pohatcong shares a speech teacher with the Bloomsbury School District.	0
	Pohatcong shares a Media Specialist with the Greenwich Twp School District.	0
Transportation Services, including Fuel	Pohatcong participates in transportation jointures with the Alpha School and contracts with WCSSSD for special education, NP and extracurricular transportation.	0

Estimated Tax Rates

Municipality	Category	Amount
Pohatcong Township	(A) General Fund School Levy	6,458,398
	(D) Total School Levy	7,049,632
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	343,987,817
	(H) Estimated Equalized Valuation (as of 10/01/25)	597,806,202
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.8775
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	2.0494
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.0803
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.1793

Employee Contract List for District

Name	Category	Measure
Diane Mandry	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$173,400
	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	07/01/24
	End Date of Contract	06/30/29
	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	\$3,665
	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	\$33,006
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per applicable statutes
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid 1/260 of salary of remaining CY vacation days not to exceed 40 in 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	\$126,581
	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	07/01/25
	End Date of Contract	06/30/26
	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

Employee Contract List for District

Name	Category	Measure
Keith Kullman	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$1,164
	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

Employee Contract List for District

Name	Category	Measure
Sarah Shornock	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	CST Supervisor
	Base Annual Salary Amount	\$93,192
	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	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	200
	Contracted Number of Annual Vacation Days	0
	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	\$905
	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

Employee Contract List for District

Name	Category	Measure
Sarah Shornock	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
Tim Mantz	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$306,630
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	41
	Shared District	2470
	Job Title Other District	SBA
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	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

Employee Contract List for District

Name	Category	Measure
Tim Mantz	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
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Shared with the Alpha, Bloomsbury, Greenwich Twp and Knowlton Twp BOE's to provide business services.
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported