

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	276.0	276.0	274.0
Pupils On Roll Special Ed Full-Time	25.0	23.0	27.0
Pupils On Roll SUBTOTAL	301.0	299.0	301.0
Pupils in Private School Placements	1.0	2.0	3.0
Pupils Sent to Other Districts Regular	118.0	112.0	112.0
Pupils Sent to Other Districts Special Ed	12.0	16.0	15.0
Pupils Received	1.0	1.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,208,281	5,260,363	5,312,967
Total Tuition	10-1300	15,980	0	0
Transportation Fees From Other LEAs	10-1420-1440	0	45,000	50,000
Rents And Royalties	10-1910	0	10,500	10,500
Unrestricted Miscellaneous Revenues	10-1XXX	102,976	121,500	151,000
Interest Earned On Capital Reserve Funds	10-1XXX	97	100	100
Subtotal - Revenues From Local Sources		5,327,334	5,437,463	5,524,567
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	36,072	40,863	40,863
Extraordinary Aid	10-3131	14,539	0	0
Categorical Special Education Aid	10-3132	266,183	268,769	268,769
Equalization Aid	10-3176	1,431,183	1,426,667	1,426,667
Categorical Security Aid	10-3177	34,060	34,353	34,353
Parcc Readiness Aid	10-3181	0	4,730	4,730
Per Pupil Growth Aid	10-3182	0	4,730	4,730
Professional Learning Community Aid	10-3183	0	4,180	4,180
Other State Aids	10-3XXX	9,634	0	0
Subtotal - Revenues From State Sources		1,791,671	1,784,292	1,784,292
Budgeted Fund Balance - Operating Budget				
Transfers From Other Funds	10-5200	204,514	0	0
Adjustment For Prior Year Encumbrances		0	66,695	0
Actual Revenues (Over)/Under Expenditures		-171,374	0	0
Total Operating Budget		7,152,145	7,653,107	7,903,551
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	9,964	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Revenues From Local Sources	20-1XXX	9,964	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	47,103	49,515	42,088
Title II	20-4451-4455	14,026	13,257	11,268
I.D.E.A. Part B (Handicapped)	20-4420-4429	93,643	87,651	72,242
Other	20-4XXX	23,016	23,129	19,660
Total Revenues From Federal Sources		177,788	173,552	145,258
Total Grants And Entitlements		187,752	173,552	145,258
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	855,874	825,751	816,197
Total Revenues From Local Sources		855,874	825,751	816,197
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	169,195	163,240	161,351
Budgeted Fund Balance	40-303	0	1	1
Total Local Repayment Of Debt		1,025,069	988,992	977,549
Actual Revenues (Over)/Under Expenditures		1	0	0
Total Repayment Of Debt		1,025,070	988,992	977,549
Total Revenues/Sources		8,364,967	8,815,651	9,026,358
Total Revenues/Sources Net of Transfers		8,364,967	8,815,651	9,026,358

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,674,029	1,999,226	1,894,189
Special Education - Instruction	11-2XX-100-XXX	388,818	353,318	330,891
Basic Skills/Remedial - Instruction	11-230-100-XXX	125,744	190,665	184,154
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	14,325	12,436	13,386
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,368,961	1,894,160	2,020,289
Undist. Expenditures - Health Services	11-000-213-XXX	90,701	94,876	62,305
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	143,003	176,758	248,280
Undist. Expenditures - Child Study Teams	11-000-219-XXX	158,271	223,494	225,916
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	35,908	36,925	41,760
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	83,305	90,122	89,800
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,275	17,500	17,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	276,947	282,688	271,174
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	91,288	96,647	96,715
Undist. Expend. - Central Services	11-000-251-XXX	18,358	18,621	18,949
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	384,078	529,406	533,001
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	366,238	498,207	549,362
Personal Services - Employee Benefits	11-XXX-XXX-2XX	927,936	1,135,998	1,303,820
Total Undistributed Expenditures		4,947,269	5,095,402	5,478,871
Total General Current Expense		7,150,185	7,651,047	7,901,491
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		7,152,145	7,653,107	7,903,551

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	9,964	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	47,103	49,515	42,088
Title II	20-XXX-XXX-XXX	14,026	13,257	11,268
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	93,643	87,651	72,242
Other	20-XXX-XXX-XXX	23,016	23,129	19,660
Total Federal Projects	20-XXX-XXX-XXX	177,788	173,552	145,258
Total Special Revenue Funds		187,752	173,552	145,258
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,025,070	988,992	977,549
Total Debt Service Funds		1,025,070	988,992	977,549
Total Expenditures/Appropriations		8,364,967	8,815,651	9,026,358
Total Expenditures Net of Transfers		8,364,967	8,815,651	9,026,358

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	261,714	271,726	264,712	250,000
--Repayment of Debt	3	2	1	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	74,581	249,087	249,187	249,287
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	915,266	937,623	579,980	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
--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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,315	\$14,616	\$17,482	\$17,588	\$17,714
Total Classroom Instruction	\$9,082	\$9,152	\$11,331	\$11,330	\$11,171
Classroom-Salaries and Benefits	\$8,340	\$8,457	\$9,991	\$9,950	\$10,128
Classroom-General Supplies and Textbooks	\$424	\$335	\$797	\$840	\$489
Classroom-Purchased Services	\$318	\$360	\$543	\$540	\$553
Total Support Services	\$1,918	\$2,157	\$2,380	\$2,364	\$2,631
Support Services-Salaries and Benefits	\$1,572	\$1,787	\$1,185	\$1,177	\$1,039
Total Administrative Costs	\$1,508	\$1,725	\$1,796	\$1,789	\$1,780
Administration Salaries and Benefits	\$1,311	\$1,404	\$1,459	\$1,449	\$1,482
Total Operations and Maintenance of Plant	\$1,772	\$1,530	\$1,928	\$2,058	\$2,082
Operations and Maintenance-Salaries and Benefits	\$801	\$838	\$991	\$984	\$1,030
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$34	\$50	\$44	\$44	\$47
Total Equipment Costs	\$243	\$0	\$0	\$0	\$0
Legal Costs	\$37	\$81	\$67	\$72	\$66
Employee Benefits as a percentage of salaries*	33.25%	32.34%	38.56%	38.58%	45.91%

*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 (formerly the Comparative Spending Guide) 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 2016-17 revised appropriations and the 2017-18 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 sales of SREC's

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

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,312,967
(B) Estimated Net Taxable Valuation (as of 02/08/17)	346,752,183
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.5322
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,129,164
(E) Estimated Net Taxable Valuation (as of 02/08/17)	346,752,183
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.7676

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,312,967
(H) Estimated Equalized Valuation (as of 02/08/17)	349,126,242
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5218
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,129,164
(K) Estimated Equalized Valuation (as of 02/08/17)	349,126,242
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.7556

NAME=Diane Mandry

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$135,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
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	
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	\$26,683
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

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	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Keith Kullman

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$95,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/17
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	
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

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	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
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	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Tim Mantz

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$248,700
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	41
Shared District	5480
Job Title Other District	SBA
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/17
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	
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

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	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	Shared with Alpha, Bloomsbury, Washington Boro
Additional Comment 2	and the Greenwich Township BOE's to provide
Additional Comment 3	business services.