

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	208.0	184.0	189.0
On Roll Special Ed Full-Time	24.0	21.0	24.0
On Roll Subtotal	232.0	205.0	213.0
In Private School Placements	1.0	1.0	4.0
Sent to Contracted Preschool	1.0		0.0
Sent to Other Districts Regular	65.5	66.0	65.0
Sent to Other Districts Special Ed	22.0	18.0	11.0
Received		1.0	0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,261,165	3,394,958	3,542,857
Unrestricted Miscellaneous Revenues	10-1XXX	0	2,000	2,500
Interest Earned On Current Expense Emergency Res	10-1XXX	0	100	100
Interest Earned On Capital Reserve Funds	10-1XXX	355	0	10
Other Restricted Miscellaneous Revenues	10-1XXX	5,157	0	0
Subtotal - Revenues From Local Sources		3,266,677	3,397,058	3,545,467
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	16,483	73,684	73,684
Categorical Special Education Aid	10-3132	199,203	199,203	199,203
Equalization Aid	10-3176	1,676,814	1,676,814	1,668,426
Categorical Security Aid	10-3177	10,077	10,077	10,077
Adjustment Aid	10-3178	1	0	0
PARCC Readiness Aid	10-3181	3,270	0	0
Per Pupil Growth Aid	10-3182	3,270	0	0
Professional Learning Community Aid	10-3183	2,860	0	0
Subtotal - Revenues From State Sources		1,911,978	1,959,778	1,951,390
Budgeted Fund Balance - Operating Budget	10-303	0	176,555	389,142
Withdrawal From Current Expense Emergency Rsv	10-312	0	75,000	0
Adjustment For Prior Year Encumbrances		0	66,594	0
Actual Revenues (Over)/Under Expenditures		90,866	0	0
Total Operating Budget		5,269,521	5,674,985	5,885,999
Grants and Entitlements:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	59,082	59,436	50,521
Title II	20-4451-4455	8,491	10,146	8,624
Title IV	20-4471-4474	10,000	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	62,380	68,829	58,505
Other	20-4XXX	1,628	0	0
Total Revenues From Federal Sources		141,581	148,411	126,150
Total Grants And Entitlements		141,581	148,411	126,150
Total Revenues/Sources		5,411,102	5,823,396	6,012,149
Total Revenues/Sources Net of Transfers		5,411,102	5,823,396	6,012,149

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,130,808	1,240,651	1,370,757
Special Education - Instruction	11-2XX-100-XXX	359,157	328,481	486,052
Basic Skills/Remedial - Instruction	11-230-100-XXX	92,228	60,382	60,825
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	8,987	10,300	8,475
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,649,816	1,669,185	1,534,410
Undist. Expenditures - Health Services	11-000-213-XXX	55,406	66,416	69,830
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	102,053	91,923	100,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	15,441	12,873	16,382
Undist. Expenditures - Guidance	11-000-218-XXX	38,337	40,737	83,446
Undist. Expenditures - Child Study Teams	11-000-219-XXX	76,168	87,602	113,610
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	115	2,900	2,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	26,650	57,244	57,030
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,421	104,112	107,207
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	223,746	233,924	238,929
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	17,237	18,152	18,610
Undist. Expend. - Central Services	11-000-251-XXX	65,000	65,000	65,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	241,711	299,072	302,999
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	259,916	300,000	345,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	722,365	910,574	892,880
Total Undistributed Expenditures		3,499,382	3,959,714	3,947,833
Interest Earned On Current Expense Emergency Res	10-607	0	100	100
Total General Current Expense		5,090,562	5,599,628	5,874,042
Capital Expenditures:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Equipment	12-XXX-XXX-730	0	75,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	178,959	357	357
Interest Deposit To Capital Reserve	10-604	0	0	10
Total Capital Outlay		178,959	75,357	367
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	11,590
General Fund Grand Total		5,269,521	5,674,985	5,885,999
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	59,082	59,436	50,521
Title II	20-XXX-XXX-XXX	8,491	10,146	8,624
Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	62,380	68,829	58,505
Other	20-XXX-XXX-XXX	1,628	0	0
Total Federal Projects	20-XXX-XXX-XXX	141,581	148,411	126,150
Total Special Revenue Funds		141,581	148,411	126,150
Total Expenditures/Appropriations		5,411,102	5,823,396	6,012,149
Total Expenditures Net of Transfers		5,411,102	5,823,396	6,012,149

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	253,304	251,529	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,322	2,677	2,677	2,687
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	498,435	564,168	389,142	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	120,856	121,118	46,218	46,318
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	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,418	\$15,266	\$14,312	\$17,709	\$18,754
Total Classroom Instruction	\$10,434	\$9,905	\$8,873	\$11,103	\$12,039
Classroom-Salaries and Benefits	\$9,847	\$9,364	\$8,402	\$10,486	\$11,358
Classroom-General Supplies and Textbooks	\$184	\$208	\$180	\$263	\$266
Classroom-Purchased Services	\$403	\$334	\$292	\$354	\$415
Total Support Services	\$2,352	\$1,818	\$2,097	\$2,546	\$2,929
Support Services-Salaries and Benefits	\$1,458	\$998	\$1,313	\$1,593	\$1,854
Total Administrative Costs	\$1,950	\$1,997	\$1,772	\$2,153	\$1,954
Administration Salaries and Benefits	\$1,245	\$1,452	\$1,298	\$1,575	\$1,395
Total Operations and Maintenance of Plant	\$1,644	\$1,500	\$1,527	\$1,853	\$1,791
Operations and Maintenance-Salaries and Benefits	\$1,067	\$942	\$924	\$1,122	\$1,065
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$38	\$46	\$44	\$53	\$42
Total Equipment Costs	\$0	\$0	\$301	\$366	\$0
Legal Costs	\$41	\$74	\$50	\$61	\$59
Employee Benefits as a percentage of salaries*	35.47%	37.14%	43.94%	42.78%	36.39%

\*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 2018-19 revised appropriations and the 2019-20 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.

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
Transportation Services, including Fuel	Utilizes the WCSSSD for choice, non-public and special education transportation	0
Purchasing	Participates in the ACES cooperative purchasing program.	0



ID=Alpha Borough

Category	Amount
(A) General Fund School Levy	3,542,857
(D) Total School Levy	3,542,857
(B) Estimated Net Taxable Valuation (as of 02/13/19)	207,068,029
(H) Estimated Equalized Valuation (as of 02/13/19)	200,267,105
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7110
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7110
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7691
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7691

Name=Interlocal Services Agreement

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.2
Shared with Another District?	Y
Shared County	41
Shared District	4200
Job Title Other District	SBA
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/19
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

## Name=Interlocal Services Agreement

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

Name=Seth Cohen

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$127,500
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	\$1,670
Total Bonuses Amount	\$19,112
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	\$20,351
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

Name=Seth Cohen

Category	Measure
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	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported