

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	183.0	172.0	180.0
On Roll Special Ed Full-Time	23.0	42.0	37.0
On Roll Subtotal	206.0	214.0	217.0
In Private School Placements	2.0	3.0	5.0
Sent to Other Districts Regular	67.0	64.0	64.0
Sent to Other Districts Special Ed	24.0	20.0	27.0
Received	0.0	0.0	7.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	4,159,920	4,243,118	4,327,980
	Total Tax Levy	10-121x	4,159,920	4,243,118	4,327,980
	Total Tuition	10-1300	9,000	0	15,750
	Unrestricted Miscellaneous Revenues	10-1XXX	48,408	25,000	30,000
	Interest Earned on Capital Reserve Funds	10-1XXX	5	0	0
	Total Revenues from Local Sources		4,217,333	4,268,118	4,373,730
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	73,684	94,939	106,266
	Extraordinary Aid	10-3131	56,524	0	0
	Categorical Special Education Aid	10-3132	288,473	323,909	459,453
	Equalization Aid	10-3176	1,749,567	1,911,330	1,907,358
	Categorical Security Aid	10-3177	10,077	72,432	73,690
	Other State Aids	10-3XXX	3,640	0	0
	Total Revenues from State Sources		2,181,965	2,402,610	2,546,767
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	808,599	659,318
	Adjustment for Prior Year Encumbrances		0	32,256	0
	Actual Revenues (Over)/Under Expenditures		-170,984	0	0
General Fund Revenues	Total Operating Budget		6,228,314	7,511,583	7,579,815
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	15,555	0	0
	Total Revenues from Local Sources	20-1XXX	15,555	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	64,166	62,232	46,674
	Title II	20-4451-4455	9,694	7,879	5,909
	Title IV	20-4471-4474	10,000	10,000	7,500
	ARP-IDEA Preschool	20-4409	1,863	0	0
	ARP-IDEA Basic	20-4419	66,449	0	0
	IDEA Part B (Handicapped)	20-4420-4429	0	71,913	53,935
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	1,509	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	12,640	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	25,320	0	0
	Total Revenues from Federal Sources		191,641	152,024	114,018

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		208,356	152,024	114,018
All Fund Revenues	Total Revenues/Sources		6,436,670	7,663,607	7,693,833
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,436,670	7,663,607	7,693,833

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,470,966	1,655,158	1,614,526
	Special Education-Instruction	11-2XX-100-XXX	315,468	519,560	506,885
	Basic Skills/Remedial-Instruction	11-230-100-XXX	62,453	65,990	68,567
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	8,638	8,665	9,532
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,013,532	2,194,231	2,437,068
	Undistributed Expenditures-Health Services	11-000-213-XXX	61,327	72,190	80,219
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	118,954	125,000	120,000
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	3,078	20,110	0
	Undistributed Expenditures-Guidance	11-000-218-XXX	46,801	96,510	100,258
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	87,650	108,753	85,314
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	66,217	70,619	73,107
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	101,357	117,777	120,498
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	269,930	291,329	295,929
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	19,182	20,753	21,314
	Undistributed Expenditures-Central Services	11-000-251-XXX	70,000	70,000	70,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	318,162	418,261	411,314
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	469,611	613,889	624,770
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	724,631	1,042,431	940,157
	Total Undistributed Expenditures		4,370,432	5,261,853	5,379,948
General Fund Current Expenses	Total General Current Expense		6,227,957	7,511,226	7,579,458
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	357	357	357
	Total Capital Outlay		357	357	357
General Fund Expenses and Transfers	General Fund Grand Total		6,228,314	7,511,583	7,579,815
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	64,166	62,232	46,674
	Title II	20-XXX-XXX-XXX	9,694	7,879	5,909
	Title IV	20-XXX-XXX-XXX	10,000	10,000	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	0	71,913	53,935
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	66,449	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	1,863	0	0

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Federal Projects	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	1,509	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	12,640	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	25,320	0	0
	Total Federal Projects	20-XXX-XXX-XXX	191,641	152,024	114,018
Special Revenue Fund Expenses	Total Special Revenue Funds		208,356	152,024	114,018
All Fund Expenses	Total Expenditures/Appropriations		6,436,670	7,663,607	7,693,833
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,436,670	7,663,607	7,693,833

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	629,464	365,862	310,164	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	3,509	3,514	3,514	3,514
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	926,475	1,352,055	599,154	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	3,188	3,188	3,188	3,188
	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	42,725	41,565	41,565	41,565
	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	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,251	\$17,361	\$21,725	\$21,977	\$20,819
Total Classroom Instruction	\$12,723	\$10,941	\$14,145	\$14,298	\$13,366
Classroom-Salaries and Benefits	\$11,974	\$10,149	\$13,026	\$13,087	\$12,376
Classroom-General Supplies and Textbooks	\$412	\$274	\$453	\$542	\$275
Classroom-Purchased Services	\$338	\$517	\$666	\$670	\$715
Total Support Services	\$2,580	\$2,563	\$3,233	\$3,249	\$3,063
Support Services-Salaries and Benefits	\$1,700	\$1,612	\$2,072	\$2,081	\$2,045
Total Administrative Costs	\$2,022	\$1,894	\$1,993	\$2,006	\$2,003
Administration Salaries and Benefits	\$1,447	\$1,346	\$1,375	\$1,381	\$1,389
Total Operations and Maintenance of Plant	\$1,879	\$1,919	\$2,309	\$2,380	\$2,340
Operations and Maintenance-Salaries and Benefits	\$989	\$1,030	\$1,141	\$1,146	\$1,169
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$47	\$44	\$44	\$44	\$47
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$30	\$49	\$47	\$47	\$46
Employee Benefits as a percentage of salaries*	30.10%	31.05%	37.85%	37.85%	34.13%

*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.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2024-25 revised appropriations and the 2025-26 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 Services

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
Purchasing	Participates in the ACES cooperative purchasing program.	0
	Participates in Educational Services Commission of NJ cooperative purchasing program.	0
Staffing - Other	Shares a speech teacher with the Greenwich Township BOE	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
	Utilizes the WCSSSD for choice, non-public and special education transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Alpha Borough	(A) General Fund School Levy	4,327,980
	(D) Total School Levy	4,327,980
	(B) Estimated Net Taxable Valuation (as of 02/19/25)	217,434,582
	(H) Estimated Equalized Valuation (as of 02/19/25)	315,305,369
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.9905
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.9905
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3726
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3726

Employee Contract List for District

Name	Category	Measure
Interlocal Services Agreement	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	07/01/24
	End Date of Contract	06/30/25
	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

Employee Contract List for District

Name	Category	Measure
Interlocal Services Agreement	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 Twp BOE \$70,000 for contracted business services
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Lori Walker	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor of Instruction
	Base Annual Salary Amount	\$90,094
	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	06/30/25
	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	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

Employee Contract List for District

Name	Category	Measure
Lori Walker	Total Allowances Amount	\$1,149
	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
	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
Seth Cohen	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$164,810
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Seth Cohen	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/27
	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	\$12,415
	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	\$34,016
	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
	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

Employee Contract List for District

Name	Category	Measure
Seth Cohen	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