

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	211.0	167.0	174.0
On Roll Special Ed Full-Time	25.0	18.0	19.0
On Roll Subtotal	236.0	185.0	193.0
In Private School Placements	1.0	3.0	5.0
Sent to Contracted Preschool	1.0		0.0
Sent to Other Districts Regular	67.0	76.0	77.0
Sent to Other Districts Special Ed	14.0	14.0	21.0
Received	1.0		0.0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,542,857	3,613,714	3,885,988
	Unrestricted Miscellaneous Revenues	10-1XXX	4,406	4,000	1,500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	100	10
	Interest Earned on Capital Reserve Funds	10-1XXX	349	10	10
	Total Revenues from Local Sources		3,547,612	3,617,824	3,887,508
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	73,684	73,684	73,684
	Categorical Special Education Aid	10-3132	199,203	199,203	199,203
	Equalization Aid	10-3176	1,668,426	1,694,552	1,628,604
	Categorical Security Aid	10-3177	10,077	10,077	10,077
	Total Revenues from State Sources		1,951,390	1,977,516	1,911,568
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	470,596	480,856
	Adjustment for Prior Year Encumbrances		0	44,673	0
	Actual Revenues (Over)/Under Expenditures		-63,413	0	0
General Fund Revenues	Total Operating Budget		5,435,589	6,110,609	6,279,932
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	81,611	55,973	47,577
	Title II	20-4451-4455	7,883	8,124	6,905
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	68,628	69,926	59,437
	Total Revenues from Federal Sources		168,122	144,023	122,419
Special Revenue Fund Revenues	Total Grants and Entitlements		168,122	144,023	122,419
All Fund Revenues	Total Revenues/Sources		5,603,711	6,254,632	6,402,351
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,603,711	6,254,632	6,402,351

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,341,253	1,389,823	1,464,002
	Special Education-Instruction	11-2XX-100-XXX	450,839	418,060	392,690
	Basic Skills/Remedial-Instruction	11-230-100-XXX	59,759	51,890	58,971
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	7,000	7,875	7,875
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,518,956	1,777,439	1,803,607
	Undistributed Expenditures-Health Services	11-000-213-XXX	51,163	59,790	60,794
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	74,268	110,000	100,085
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	15,272	16,690	18,809
	Undistributed Expenditures-Guidance	11-000-218-XXX	83,349	85,910	88,469
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	95,605	123,510	121,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	2,500	0
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	46,072	61,509	63,701
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	119,345	116,932	117,211
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	242,771	259,693	246,261
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	16,366	19,510	22,000
	Undistributed Expenditures-Central Services	11-000-251-XXX	65,000	65,000	65,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	280,304	316,059	456,137
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	286,767	340,500	339,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	643,205	876,399	829,219
		Total Undistributed Expenditures		3,538,443	4,231,441
General Fund Current Expenses for Increased Reserves	Interest Earned on Current Expense Emergency Res	10-607	0	100	10
General Fund Current Expenses	Total General Current Expense		5,397,294	6,099,189	6,254,841
Capital Outlay	Equipment	12-XXX-XXX-730	26,348	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	357	357	357
	Interest Deposit to Capital Reserve	10-604	0	10	10
	Total Capital Outlay		26,705	367	367
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	11,590	11,053	24,724
	General Fund Grand Total		5,435,589	6,110,609	6,279,932

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	81,611	55,973	47,577
	Title II	20-XXX-XXX-XXX	7,883	8,124	6,905
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	68,628	69,926	59,437
	Total Federal Projects	20-XXX-XXX-XXX	168,122	144,023	122,419
Special Revenue Fund Expenses	Total Special Revenue Funds		168,122	144,023	122,419
All Fund Expenses	Total Expenditures/Appropriations		5,603,711	6,254,632	6,402,351
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,603,711	6,254,632	6,402,351

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	3,136	3,486	3,496	3,506
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	857,418	949,132	480,856	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	47,255	23,188	23,288	23,298
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	252,320	252,320	250,000	250,000
	Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,818	\$16,941	\$17,673	\$21,637	\$21,530
Total Classroom Instruction	\$9,908	\$10,589	\$11,513	\$13,916	\$13,429
Classroom-Salaries and Benefits	\$9,326	\$9,927	\$10,770	\$12,883	\$12,559
Classroom-General Supplies and Textbooks	\$250	\$283	\$270	\$452	\$269
Classroom-Purchased Services	\$332	\$379	\$473	\$581	\$600
Total Support Services	\$2,218	\$2,642	\$2,868	\$3,540	\$3,165
Support Services-Salaries and Benefits	\$1,508	\$1,749	\$1,770	\$2,173	\$1,954
Total Administrative Costs	\$2,058	\$1,977	\$1,663	\$2,155	\$2,074
Administration Salaries and Benefits	\$1,507	\$1,372	\$1,132	\$1,390	\$1,427
Total Operations and Maintenance of Plant	\$1,594	\$1,697	\$1,591	\$1,980	\$2,818
Operations and Maintenance-Salaries and Benefits	\$1,064	\$1,058	\$850	\$1,045	\$1,195
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$40	\$35	\$37	\$46	\$44
Total Equipment Costs	\$52	\$124	\$0	\$0	\$0
Legal Costs	\$61	\$124	\$55	\$177	\$65
Employee Benefits as a percentage of salaries*	32.62%	27.32%	39.98%	37.29%	33.82%

\*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 2020-21 revised appropriations and the 2021-22 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
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
	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	3,885,988
	(D) Total School Levy	3,885,988
	(B) Estimated Net Taxable Valuation (as of 01/27/21)	217,030,695
	(H) Estimated Equalized Valuation (as of 01/27/21)	220,896,381
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7905
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7905
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7592
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7592



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	07/01/20
	End Date of Contract	06/30/21
	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 Township BOE \$65,000
	Additional Comment 2	for contracted business services.
	Additional Comment 3	None Reported
Lori Walker	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor of Instruction
	Base Annual Salary Amount	\$83,232
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$1,080
	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	\$132,651
	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	07/01/17
	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	\$1,750
	Total Bonuses Amount	\$19,884
	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	\$26,734
	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