

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	201.0	183.0	189.0
On Roll Special Ed Full-Time	20.0	23.0	26.0
On Roll Subtotal	221.0	206.0	215.0
In Private School Placements	3.0	2.0	4.0
Sent to Other Districts Regular	66.0	67.0	62.0
Sent to Other Districts Special Ed	21.0	24.0	20.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,963,708	4,159,920	4,243,118
	Total Tuition	10-1300	4,275	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	734	500	25,000
	Interest Earned on Capital Reserve Funds	10-1XXX	5	0	0
	Total Revenues from Local Sources		3,968,722	4,160,420	4,268,118
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	73,684	73,684	94,939
	Extraordinary Aid	10-3131	54,138	0	0
	Categorical Special Education Aid	10-3132	199,203	288,473	323,909
	Equalization Aid	10-3176	1,603,176	1,749,567	1,911,330
	Categorical Security Aid	10-3177	10,077	10,077	72,432
	Maintenance of Equity Aid	10-3192	383,648	0	0
	Other State Aids	10-3XXX	1,560	0	0
	Total Revenues from State Sources		2,325,486	2,121,801	2,402,610
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	497,340	808,599
	Adjustment for Prior Year Encumbrances		0	23,255	0
	Actual Revenues (Over)/Under Expenditures		-209,649	0	0
General Fund Revenues	Total Operating Budget		6,084,559	6,802,816	7,479,327
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	19,525	0	0
	Total Revenues from Local Sources	20-1XXX	19,525	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	56,600	64,166	54,541
	Title II	20-4451-4455	9,552	9,694	8,240
	Title IV	20-4471-4474	10,000	10,000	8,500
	ARP-IDEA Preschool	20-4409	1,937	0	0
	ARP-IDEA Basic	20-4419	66,893	0	0
	IDEA Part B (Handicapped)	20-4420-4429	0	66,449	56,482
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	43,709	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	12,641	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	14,680	0	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	29,703	0	0
	ARP-ESSER	20-4540	412,332	0	0
	Total Revenues from Federal Sources		658,047	150,309	127,763
Special Revenue Fund Revenues	Total Grants and Entitlements		677,448	150,309	127,763
All Fund Revenues	Total Revenues/Sources		6,762,007	6,953,125	7,607,090
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,762,007	6,953,125	7,607,090

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,506,308	1,502,091	1,636,536
	Special Education-Instruction	11-2XX-100-XXX	417,001	400,571	519,560
	Basic Skills/Remedial-Instruction	11-230-100-XXX	60,269	63,690	65,990
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	8,850	8,665	8,665
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,704,433	2,165,997	2,149,975
	Undistributed Expenditures-Health Services	11-000-213-XXX	92,870	68,619	72,190
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	94,478	110,000	125,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	16,800	20,110
	Undistributed Expenditures-Guidance	11-000-218-XXX	89,749	48,505	96,510
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	35,407	85,736	108,753
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	64,187	68,544	70,490
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	111,082	107,343	117,777
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	256,788	276,323	290,553
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	18,197	21,299	20,753
	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	300,411	612,226	405,532
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	501,058	357,121	658,145
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	753,114	818,929	1,042,431
	Total Undistributed Expenditures			4,091,774	4,827,442
General Fund Current Expenses	Total General Current Expense		6,084,202	6,802,459	7,478,970
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		6,084,559	6,802,816	7,479,327

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	56,600	64,166	54,541
	Title II	20-XXX-XXX-XXX	9,552	9,694	8,240
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	0	66,449	56,482
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	66,893	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	1,937	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	412,332	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	43,709	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	12,641	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	14,680	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	29,703	0	0
	Total Federal Projects	20-XXX-XXX-XXX	658,047	150,309	127,763
Special Revenue Fund Expenses	Total Special Revenue Funds		677,448	150,309	127,763
All Fund Expenses	Total Expenditures/Appropriations		6,762,007	6,953,125	7,607,090
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,762,007	6,953,125	7,607,090

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	573,766	629,464	305,698	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	3,504	3,509	3,509	3,509
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	675,839	926,475	752,901	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	42,601	42,725	42,725	42,725
	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	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,014	\$19,251	\$18,098	\$20,774	\$21,725
Total Classroom Instruction	\$12,271	\$12,723	\$11,697	\$12,544	\$14,145
Classroom-Salaries and Benefits	\$11,277	\$11,974	\$10,874	\$11,610	\$13,026
Classroom-General Supplies and Textbooks	\$430	\$412	\$323	\$384	\$453
Classroom-Purchased Services	\$564	\$338	\$500	\$551	\$666
Total Support Services	\$2,624	\$2,580	\$2,538	\$2,758	\$3,233
Support Services-Salaries and Benefits	\$1,650	\$1,700	\$1,651	\$1,774	\$2,072
Total Administrative Costs	\$2,115	\$2,022	\$1,845	\$1,996	\$1,993
Administration Salaries and Benefits	\$1,391	\$1,447	\$1,267	\$1,361	\$1,375
Total Operations and Maintenance of Plant	\$1,947	\$1,879	\$1,976	\$3,430	\$2,309
Operations and Maintenance-Salaries and Benefits	\$1,149	\$989	\$1,102	\$1,188	\$1,141
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$57	\$47	\$42	\$45	\$44
Total Equipment Costs	\$392	\$0	\$0	\$0	\$0
Legal Costs	\$214	\$30	\$44	\$49	\$47
Employee Benefits as a percentage of salaries*	28.98%	30.10%	35.92%	33.12%	37.85%

*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 2023-24 revised appropriations and the 2024-25 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
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	4,243,118
	(D) Total School Levy	4,243,118
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	217,952,746
	(H) Estimated Equalized Valuation (as of 10/01/23)	275,547,268
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.9468
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.9468
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5399
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5399

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	07/01/23
	End Date of Contract	06/30/24
	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	\$88,327
	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	09/01/23
	End Date of Contract	06/30/24
	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	\$1,119
	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	\$161,578
	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	\$16,558
	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	\$33,643
	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