

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	167.0	170.0	182.0
On Roll Special Ed Full-Time	18.0	20.0	22.0
On Roll Subtotal	185.0	190.0	204.0
In Private School Placements	3.0	1.0	3.0
Sent to Other Districts Regular	76.0	74.0	67.0
Sent to Other Districts Special Ed	14.0	25.0	29.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,613,714	3,885,988	3,963,708
	Unrestricted Miscellaneous Revenues	10-1XXX	3,616	1,500	500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	10	0
	Interest Earned on Capital Reserve Funds	10-1XXX	13	10	0
	Total Revenues from Local Sources		3,617,343	3,887,508	3,964,208
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	1,694,552	1,628,604	1,603,176
	Categorical Security Aid	10-3177	10,077	10,077	10,077
	Total Revenues from State Sources		1,977,516	1,911,568	1,886,140
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	480,856	502,265
	Adjustment for Prior Year Encumbrances		0	121,707	0
	Actual Revenues (Over)/Under Expenditures		-88,716	0	0
General Fund Revenues	Total Operating Budget		5,506,143	6,401,639	6,352,613
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	7,488	0	0
	Total Revenues from Local Sources	20-1XXX	7,488	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	55,973	48,671	41,370
	Title II	20-4451-4455	0	0	6,843
	Title IV	20-4471-4474	18,124	18,050	8,500
	ARP-IDEA Preschool	20-4409	69,926	792	0
	ARP-IDEA Basic	20-4419	1,758	9,314	0
	IDEA Part B (Handicapped)	20-4420-4429	0	65,620	55,777
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	0
	ARP-ESSER	20-4540	0	412,332	0
	Coronavirus Relief Fund (CRF)	20-4532	21,343	0	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-ESSER II	20-4534	0	183,468	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	Other	20-4XXX	47,213	0	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		214,337	983,247	112,490
Special Revenue Fund Revenues	Total Grants and Entitlements		224,997	983,247	112,490
All Fund Revenues	Total Revenues/Sources		5,731,140	7,384,886	6,465,103
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,731,140	7,384,886	6,465,103

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,326,854	1,505,039	1,529,914
	Special Education-Instruction	11-2XX-100-XXX	394,473	392,882	446,177
	Basic Skills/Remedial-Instruction	11-230-100-XXX	56,036	59,102	60,991
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	3,065	10,425	8,850
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,642,391	1,850,673	1,848,436
	Undistributed Expenditures-Health Services	11-000-213-XXX	53,741	60,794	62,601
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	86,455	100,085	110,000
	Undistributed Expenditures—Other Support Services, Students—Extraordinary Services	11-000-217-XXX	17,329	18,809	19,434
	Undistributed Expenditures-Guidance	11-000-218-XXX	85,722	88,469	91,545
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	102,291	121,955	76,613
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,500	0	0
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	54,167	63,701	65,757
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	111,822	117,211	99,068
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	261,509	265,888	266,040
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	18,157	21,793	20,113
	Undistributed Expenditures-Central Services	11-000-251-XXX	65,000	65,000	70,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	291,082	411,437	350,914
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	263,167	339,000	354,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	611,347	808,689	871,803
	Total Undistributed Expenditures			3,665,680	4,333,504
General Fund Current Expenses for Increased Reserves	Interest Earned on Current Expense Emergency Res	10-607	0	10	0
General Fund Current Expenses	Total General Current Expense		5,446,108	6,300,962	6,352,256
Capital Outlay	Equipment	12-XXX-XXX-730	40,000	75,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	9,689	357	357
	Interest Deposit to Capital Reserve	10-604	0	10	0
	Total Capital Outlay		49,689	75,367	357

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	10,346	25,310	0
	General Fund Grand Total		5,506,143	6,401,639	6,352,613
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	55,973	48,671	41,370
	Title II	20-XXX-XXX-XXX	0	0	6,843
	Title IV	20-XXX-XXX-XXX	18,124	18,050	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	0	65,620	55,777
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	69,926	9,314	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	1,758	792	0
	Other	20-XXX-XXX-XXX	47,213	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	21,343	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	183,468	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	412,332	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	214,337	983,247	112,490
	Special Revenue Fund Expenses	Total Special Revenue Funds		224,997	983,247
All Fund Expenses	Total Expenditures/Appropriations		5,731,140	7,384,886	6,465,103
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,731,140	7,384,886	6,465,103

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	252,320	250,000	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	3,486	3,499	3,509	3,509
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	949,132	983,121	502,265	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	23,188	3,188	3,198	3,198
	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	44,813	41,641	41,641	41,641
	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	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,941	\$22,782	\$21,530	\$21,638	\$20,342
Total Classroom Instruction	\$10,589	\$14,314	\$13,429	\$13,604	\$13,212
Classroom-Salaries and Benefits	\$9,927	\$13,355	\$12,559	\$12,512	\$12,297
Classroom-General Supplies and Textbooks	\$283	\$498	\$269	\$488	\$399
Classroom-Purchased Services	\$379	\$461	\$600	\$603	\$515
Total Support Services	\$2,642	\$3,742	\$3,165	\$3,186	\$2,918
Support Services-Salaries and Benefits	\$1,749	\$2,439	\$1,954	\$1,964	\$2,014
Total Administrative Costs	\$1,977	\$2,532	\$2,074	\$2,186	\$2,052
Administration Salaries and Benefits	\$1,372	\$1,606	\$1,427	\$1,428	\$1,381
Total Operations and Maintenance of Plant	\$1,697	\$2,173	\$2,818	\$2,604	\$2,114
Operations and Maintenance-Salaries and Benefits	\$1,058	\$1,310	\$1,195	\$1,312	\$1,116
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$35	\$21	\$44	\$58	\$46
Total Equipment Costs	\$124	\$257	\$0	\$395	\$0
Legal Costs	\$124	\$242	\$65	\$220	\$98
Employee Benefits as a percentage of salaries*	27.32%	26.58%	33.82%	32.69%	33.97%

*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 2021-22 revised appropriations and the 2022-23 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	3,963,708
	(D) Total School Levy	3,963,708
	(B) Estimated Net Taxable Valuation (as of 02/01/22)	217,155,738
	(H) Estimated Equalized Valuation (as of 02/01/22)	230,673,186
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.8253
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8253
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7183
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7183

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	07/01/21
	End Date of Contract	06/30/22
	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 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	\$84,897
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$135,304
	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	\$1,984
	Total Bonuses Amount	\$20,282
	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	\$26,969
	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