

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	170.0	201.0	201.0
On Roll Special Ed Full-Time	20.0	20.0	24.0
On Roll Subtotal	190.0	221.0	225.0
In Private School Placements	1.0	3.0	5.0
Sent to Other Districts Regular	74.0	66.0	76.0
Sent to Other Districts Special Ed	25.0	21.0	23.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,885,988	3,963,708	4,159,920
	Unrestricted Miscellaneous Revenues	10-1XXX	2,239	500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	5	0	0
	Total Revenues from Local Sources		3,888,232	3,964,208	4,160,420
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	73,684	73,684	73,684
	Extraordinary Aid	10-3131	30,572	0	0
	Categorical Special Education Aid	10-3132	199,203	199,203	288,473
	Equalization Aid	10-3176	1,628,604	1,603,176	1,749,567
	Categorical Security Aid	10-3177	10,077	10,077	10,077
	Other State Aids	10-3XXX	294,354	0	0
	Total Revenues from State Sources		2,236,494	1,886,140	2,121,801
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	502,265	497,340
	Adjustment for Prior Year Encumbrances		0	119,945	0
	Actual Revenues (Over)/Under Expenditures		-14,727	0	0
General Fund Revenues	Total Operating Budget		6,109,999	6,472,558	6,779,561
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	12,844	0	0
	Total Revenues from Local Sources	20-1XXX	12,844	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	48,671	56,600	48,110
	Title II	20-4451-4455	0	9,552	8,119
	Title IV	20-4471-4474	18,050	10,000	8,500
	ARP-IDEA Preschool	20-4409	792	0	0
	ARP-IDEA Basic	20-4419	9,314	0	0
	IDEA Part B (Handicapped)	20-4420-4429	0	66,893	56,859
	CRRSA Act-ESSER II	20-4534	183,468	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	25,000	0	0
	Other	20-4XXX	87,436	0	0
	CRRSA Act-Mental Health Grant	20-4536	45,000	0	0
	Total Revenues from Federal Sources		417,731	143,045	121,588
Special Revenue Fund Revenues	Total Grants and Entitlements		429,615	143,045	121,588

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
All Fund Revenues	Total Revenues/Sources		6,539,614	6,615,603	6,901,149
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,539,614	6,615,603	6,901,149

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,407,781	1,592,858	1,494,916	
	Special Education-Instruction	11-2XX-100-XXX	388,900	446,177	400,520	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	56,416	60,991	63,690	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	10,250	8,850	8,665	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,065,101	1,692,678	2,178,967	
	Undistributed Expenditures-Health Services	11-000-213-XXX	52,647	62,824	68,190	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	81,019	110,000	110,000	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	17,851	19,434	16,800	
	Undistributed Expenditures-Guidance	11-000-218-XXX	54,810	91,545	48,505	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	113,632	76,613	83,386	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	59,941	65,757	68,390	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	92,893	119,350	107,168	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	259,958	267,000	276,070	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	18,470	20,113	20,646	
	Undistributed Expenditures-Central Services	11-000-251-XXX	65,000	70,000	70,000	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	291,941	386,450	347,068	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	329,891	509,758	528,176	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	667,555	871,803	888,047	
	Total Undistributed Expenditures			4,170,709	4,363,325	4,811,413
	General Fund Current Expenses	Total General Current Expense		6,034,056	6,472,201	6,779,204
Capital Outlay	Equipment	12-XXX-XXX-730	75,000	0	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	357	357	357	
	Total Capital Outlay		75,357	357	357	
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	586	0	0	
	General Fund Grand Total		6,109,999	6,472,558	6,779,561	

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	48,671	56,600	48,110
	Title II	20-XXX-XXX-XXX	0	9,552	8,119
	Title IV	20-XXX-XXX-XXX	18,050	10,000	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	0	66,893	56,859
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	9,314	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	792	0	0
	Other	20-XXX-XXX-XXX	87,436	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	183,468	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	25,000	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	45,000	0	0
	Total Federal Projects	20-XXX-XXX-XXX	417,731	143,045	121,588
Special Revenue Fund Expenses	Total Special Revenue Funds		429,615	143,045	121,588
All Fund Expenses	Total Expenditures/Appropriations		6,539,614	6,615,603	6,901,149
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,539,614	6,615,603	6,901,149

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	250,000	573,766	573,766	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	3,499	3,504	3,504	3,504
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	983,121	675,839	173,574	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	41,641	42,601	42,601	42,601
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$22,782	\$19,014	\$20,342	\$19,320	\$18,098
Total Classroom Instruction	\$14,314	\$12,271	\$13,212	\$12,485	\$11,697
Classroom-Salaries and Benefits	\$13,355	\$11,277	\$12,297	\$11,632	\$10,874
Classroom-General Supplies and Textbooks	\$498	\$430	\$399	\$377	\$323
Classroom-Purchased Services	\$461	\$564	\$515	\$476	\$500
Total Support Services	\$3,742	\$2,624	\$2,918	\$2,784	\$2,538
Support Services-Salaries and Benefits	\$2,439	\$1,650	\$2,014	\$1,857	\$1,651
Total Administrative Costs	\$2,532	\$2,115	\$2,052	\$1,897	\$1,845
Administration Salaries and Benefits	\$1,606	\$1,391	\$1,381	\$1,274	\$1,267
Total Operations and Maintenance of Plant	\$2,173	\$1,947	\$2,114	\$2,111	\$1,976
Operations and Maintenance-Salaries and Benefits	\$1,310	\$1,149	\$1,116	\$1,029	\$1,102
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$21	\$57	\$46	\$43	\$42
Total Equipment Costs	\$257	\$392	\$0	\$0	\$0
Legal Costs	\$242	\$214	\$98	\$90	\$44
Employee Benefits as a percentage of salaries*	26.58%	28.98%	33.97%	33.18%	35.92%

*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 2022-23 revised appropriations and the 2023-24 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	4,159,920
	(D) Total School Levy	4,159,920
	(B) Estimated Net Taxable Valuation (as of 02/07/23)	217,952,746
	(H) Estimated Equalized Valuation (as of 02/07/23)	244,150,046
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.9086
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.9086
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7038
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7038

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	07/01/22
	End Date of Contract	06/30/23
	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	\$86,595
	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	09/01/22
	End Date of Contract	06/30/23
	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	\$1,174
	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	\$158,410
	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	\$8,696
	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	\$33,278
	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