

Warren - Alpha Boro

Notice is hereby given to the legal voters of the Alpha School District, in the County of Warren, of the State of New Jersey, that a Public Hearing will be held in the cafeteria of the Alpha School, 817 North Boulevard, Alpha, NJ, on Tuesday, April 28th at 6:00 pm for the purpose of conducting a public hearing on the following budget for the 2026-27 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2024	15, 2025	15, 2026
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	172	156	162
Pupils On Roll - Special Full-Time	42	36	40
Subtotal - Pupils On Roll	214	192	202
Private School Placements	3	2	4
Pupils Sent to Other Districts - Reg Prog	64	74	68
Pupils Sent to Other Dists - Spec Ed Prog	20	19	28

Warren - Alpha Boro
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	4,243,118	4,327,980	4,414,540
Total Tax Levy	10-121x	4,243,118	4,327,980	4,414,540
Total Tuition	10-1300	17,800	15,750	15,750
Unrestricted Miscellaneous Revenues	10-1XXX	35,655	30,000	35,000
Interest Earned on Capital Reserve Funds	10-1XXX	5	0	0
Total Revenues from Local Sources		4,296,578	4,373,730	4,465,290
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	94,939	106,266	103,943
Extraordinary Aid	10-3131	119,790	0	75,000
Categorical Special Education Aid	10-3132	323,909	459,453	440,533
Equalization Aid	10-3176	1,911,330	1,907,358	1,986,145
Categorical Security Aid	10-3177	72,432	73,690	89,144
Other State Aids	10-3XXX	2,194	0	0
Total Revenues from State Sources		2,524,594	2,546,767	2,694,765
Budgeted Fund Balance-Operating Budget	10-303	0	659,318	717,919
Adjustment for Prior Year Encumbrances		0	7,530	0
Actual Revenues (Over)/Under Expenditures		115,401	0	0
Total Operating Budget		6,936,573	7,587,345	7,877,974
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	24,305	0	0
Total Revenues from Local Sources	20-1XXX	24,305	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	62,232	56,462	47,993
Title II	20-4451-4455	7,879	8,530	7,251
Title IV	20-4471-4474	10,000	10,000	8,500
IDEA Part B (Handicapped)	20-4420-4429	71,913	72,397	61,537
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	14,720	0	0
Other	20-4XXX	1,902	0	0
Total Revenues from Federal Sources		168,646	147,389	125,281
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		2,075	0	0
Total Grants and Entitlements		195,026	147,389	125,281
Total Revenues/Sources		7,131,599	7,734,734	8,003,255
Total Revenues/Sources Net of Transfers		7,131,599	7,734,734	8,003,255

Warren - Alpha Boro
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	1,597,822	1,618,223	1,461,176
Special Education-Instruction	11-2XX-100-XXX	463,483	506,945	595,483
Basic Skills/Remedial-Instruction	11-230-100-XXX	65,255	68,867	70,977
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	7,865	9,532	9,532
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,153,672	2,437,068	2,563,798
Undistributed Expenditures-Health Services	11-000-213-XXX	81,482	80,219	87,077
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	103,221	120,000	110,000
Undistributed Expenditures-Guidance	11-000-218-XXX	95,579	100,258	71,717
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	83,967	85,314	85,606
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	69,288	73,175	75,677
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	111,355	120,498	106,912
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	275,761	296,001	301,165
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	19,534	21,314	21,606
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	312,606	414,647	410,065
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	586,132	624,770	609,770
Personal Services-Employee Benefits	11-XXX-XXX-2XX	839,194	940,157	1,227,056
Total Undistributed Expenditures		4,801,791	5,383,421	5,740,449
Total General Current Expense		6,936,216	7,586,988	7,877,617
Capital Expenditures:				
Facilities Acquisition and Construction Services	12-000-400-XXX	357	357	357
Total Capital Outlay		357	357	357
General Fund Grand Total		6,936,573	7,587,345	7,877,974
Special Grants and Entitlements:				
Student Activity Fund	20-475-XXX-XXX	26,380	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	62,232	56,462	47,993
Title II	20-XXX-XXX-XXX	7,879	8,530	7,251
Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	71,913	72,397	61,537
Other	20-XXX-XXX-XXX	1,902	0	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	14,720	0	0
Total Federal Projects	20-XXX-XXX-XXX	168,646	147,389	125,281
Total Special Revenue Funds		195,026	147,389	125,281
Total Expenditures/Appropriations		7,131,599	7,734,734	8,003,255
Total Expenditures Net of Transfers		7,131,599	7,734,734	8,003,255

Warren - Alpha Boro
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2024	Audited Balance 06-30-2025	Estimated Balance 06-30-2026	Estimated Balance 06-30-2027
Unrestricted:				
(General Operating Budget)	365,862	432,148	371,984	250,000
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	3,514	3,519	3,519	3,519
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	1,352,055	1,195,089	595,935	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
(Special Revenue Fund)				
--Student Activity Fund	41,565	39,490	39,490	39,490
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Warren - Alpha Boro
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,361	\$19,680	\$20,819	\$23,568	\$23,287
Total Classroom Instruction	\$10,941	\$12,898	\$13,366	\$15,129	\$15,091
Classroom-Salaries and Benefits	\$10,149	\$11,915	\$12,376	\$13,989	\$14,111
Classroom-General Supplies and Textbooks	\$274	\$422	\$275	\$331	\$286
Classroom-Purchased Services	\$517	\$561	\$715	\$808	\$694
Total Support Services	\$2,563	\$2,930	\$3,063	\$3,460	\$3,204
Support Services-Salaries and Benefits	\$1,612	\$1,868	\$2,045	\$2,292	\$2,212
Total Administrative Costs	\$1,894	\$1,931	\$2,003	\$2,264	\$2,249
Administration Salaries and Benefits	\$1,346	\$1,370	\$1,389	\$1,570	\$1,585
Total Operations and Maintenance of Plant	\$1,919	\$1,881	\$2,340	\$2,662	\$2,692
Operations and Maintenance-Salaries and Benefits	\$1,030	\$1,023	\$1,169	\$1,322	\$1,458
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$44	\$40	\$47	\$54	\$51
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$49	\$43	\$46	\$52	\$50
Employee Benefits as a percentage of salaries*	31.05%	32.05%	34.13%	34.17%	45.53%

*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 website: <http://www.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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.

The complete budget will be on file and open to examination at the Alpha Board of Education office 817 North Boulevard, Alpha, Warren County New Jersey between the hours of 8:00 am and 3:00 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education

Tim Mantz, School Business Administrator
Alpha Board of Education