

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	172.0	156.0	162.0
On Roll Special Ed Full-Time	42.0	36.0	40.0
On Roll Subtotal	214.0	192.0	202.0
In Private School Placements	3.0	2.0	4.0
Sent to Other Districts Regular	64.0	74.0	68.0
Sent to Other Districts Special Ed	20.0	19.0	28.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund 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
General Fund 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
General Fund Revenues from Other Sources	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
General Fund Revenues	Total Operating Budget		6,936,573	7,587,345	7,877,974
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	24,305	0	0
	Total Revenues from Local Sources	20-1XXX	24,305	0	0
Special Revenue Fund 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
Special Revenue Fund Revenues	Total Grants and Entitlements		195,026	147,389	125,281
All Fund Revenues	Total Revenues/Sources		7,131,599	7,734,734	8,003,255
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		7,131,599	7,734,734	8,003,255

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for 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
General Fund Current Expenses for 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
General Fund Current Expenses	Total General Current Expense		6,936,216	7,586,988	7,877,617
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		6,936,573	7,587,345	7,877,974
Special Revenue Fund Expenses for 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

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Expenses	Total Special Revenue Funds		195,026	147,389	125,281
All Fund Expenses	Total Expenditures/Appropriations		7,131,599	7,734,734	8,003,255
Expenses Net of Transfers	Total Expenditures Net of Transfers		7,131,599	7,734,734	8,003,255

Advertised Recapitulation of Balances

Fund Balance Category	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 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
Restricted for Special Revenue Fund	Student Activity Fund	41,565	39,490	39,490	39,490
	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	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's Internet 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.

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	4,414,540
	(D) Total School Levy	4,414,540
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	246,762,182
	(H) Estimated Equalized Valuation (as of 10/01/25)	387,462,218
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7890
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7890
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1393
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1393

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	07/01/25
	End Date of Contract	06/30/26
	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	\$93,968
	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	07/01/25
	End Date of Contract	06/30/26
	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	\$1,164
	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	\$168,106
	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	\$2,581
	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	\$34,396
	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