

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	157.0	147.0	156.0
On Roll Special Ed Full-Time	29.0	30.0	31.0
On Roll Subtotal	186.0	177.0	187.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,793,225	2,793,225	2,849,090
	Total Tuition	10-1300	0	14,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	37,278	2,873	2,749
	Interest Earned on Capital Reserve Funds	10-1XXX	0	300	300
	Total Revenues from Local Sources		2,830,503	2,810,398	2,852,139
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	114,628	114,628	90,234
	Categorical Special Education Aid	10-3132	144,464	145,196	145,196
	Equalization Aid	10-3176	1,083,113	1,083,113	969,131
	Categorical Security Aid	10-3177	24,644	24,644	24,644
	Adjustment Aid	10-3178	12,497	53,213	0
	PARCC Readiness Aid	10-3181	2,230	0	0
	Per Pupil Growth Aid	10-3182	2,230	0	0
	Professional Learning Community Aid	10-3183	1,870	0	0
	Total Revenues from State Sources		1,385,676	1,420,794	1,229,205
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	413,808	516,656
	Actual Revenues (Over)/Under Expenditures		-365,697	0	0
General Fund Revenues	Total Operating Budget		3,850,482	4,645,000	4,598,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	28,496	25,788	25,894
	Title II	20-4451-4455	13,352	12,989	14,276
	I.D.E.A. Part B (Handicapped)	20-4420-4429	51,577	49,134	48,155
	Other	20-4XXX	27,016	0	0
	Total Revenues from Federal Sources		120,441	87,911	88,325
Special Revenue Fund Revenues	Total Grants and Entitlements		120,441	87,911	88,325
All Fund Revenues	Total Revenues/Sources		3,970,923	4,732,911	4,686,325
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,970,923	4,732,911	4,686,325

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,345,021	1,471,289	1,431,712
	Special Education-Instruction	11-2XX-100-XXX	323,128	323,821	334,910
	Basic Skills/Remedial-Instruction	11-230-100-XXX	79,066	81,583	80,945
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	4,523	9,000	9,000
	Summer School	11-422-XXX-XXX	0	15,000	15,000
	Other Instructional Programs-Instruction	11-4XX-100-XXX	269	318	318
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	0	52,647	56,631
	Undistributed Expenditures-Health Services	11-000-213-XXX	66,546	69,376	70,470
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	107,545	106,551	106,120
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	28,568	117,300	107,300
	Undistributed Expenditures-Guidance	11-000-218-XXX	11,287	11,703	12,328
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	120,631	177,612	182,356
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	55,615	66,675	56,200
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	125,878	131,049	98,335
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,186	10,000	10,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	193,135	190,463	191,414
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	10,960	13,325	24,926
	Undistributed Expenditures-Central Services	11-000-251-XXX	85,410	90,872	91,676
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	324,319	460,232	466,839
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	213,270	243,884	214,220
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	700,980	818,000	801,000
	Total Undistributed Expenditures		2,046,330	2,559,689	2,489,815
	General Fund Current Expenses	Total General Current Expense		3,798,337	4,460,700
Capital Outlay	Equipment	12-XXX-XXX-730	25,000	120,000	10,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	0	140,000
	Interest Deposit to Capital Reserve	10-604	0	300	300
	Total Capital Outlay		25,000	120,300	150,300

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	27,145	64,000	86,000
	General Fund Grand Total		3,850,482	4,645,000	4,598,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	28,496	25,788	25,894
	Title II	20-XXX-XXX-XXX	13,352	12,989	14,276
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	51,577	49,134	48,155
	Other	20-XXX-XXX-XXX	27,016	0	0
	Total Federal Projects	20-XXX-XXX-XXX	120,441	87,911	88,325
Special Revenue Fund Expenses	Total Special Revenue Funds		120,441	87,911	88,325
All Fund Expenses	Total Expenditures/Appropriations		3,970,923	4,732,911	4,686,325
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,970,923	4,732,911	4,686,325

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	481,979	731,979	732,279	732,579
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	730,024	930,464	516,656	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	250,000	250,000	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,337	\$19,506	\$23,006	\$23,932	\$22,477
Total Classroom Instruction	\$11,430	\$11,991	\$13,266	\$13,800	\$13,017
Classroom-Salaries and Benefits	\$10,803	\$11,052	\$12,042	\$12,527	\$12,103
Classroom-General Supplies and Textbooks	\$278	\$556	\$744	\$774	\$439
Classroom-Purchased Services	\$349	\$384	\$480	\$499	\$474
Total Support Services	\$2,766	\$3,543	\$4,834	\$5,029	\$4,456
Support Services-Salaries and Benefits	\$2,546	\$3,216	\$4,370	\$4,545	\$4,013
Total Administrative Costs	\$2,329	\$1,932	\$2,012	\$2,093	\$2,090
Administration Salaries and Benefits	\$2,015	\$1,586	\$1,645	\$1,711	\$1,729
Total Operations and Maintenance of Plant	\$1,732	\$1,967	\$2,781	\$2,892	\$2,802
Operations and Maintenance-Salaries and Benefits	\$785	\$900	\$1,018	\$1,059	\$1,033
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$50	\$31	\$64	\$67	\$63
Total Equipment Costs	\$350	\$136	\$663	\$690	\$55
Legal Costs	\$1	\$6	\$6	\$6	\$5
Employee Benefits as a percentage of salaries*	26.58%	28.98%	30.48%	30.48%	29.83%

*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 2018-19 revised appropriations and the 2019-20 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)
Curriculum Services	Share cost of Curriculum Coordinator with Blairstown School District	0
Insurance Coverages and Benefits	Member of Joint Health Insurance Fund	0
Municipal/Public Works	Lawn and snow maintenance is completed working with Knowlton Township's DPW	0
Others	Share facilities with North Warren cluster for events	0
Professional Staff Development	Participate in Countywide Teacher In-Service	0
Purchasing	Participate in ACES for electricity and HCESC (consortium) for fuel oil	0
Special Education Services	Share cost of Child Study Team Coordinator with Allamuchy School District	0
Staffing - Other	Share cost of Spanish Teacher with Pohatcong School District	0
Transportation Services, including Fuel	Participate in transportation services provided by Warren County Special Services School District	0

Estimated Tax Rates

Municipality	Category	Amount
Knowlton	(A) General Fund School Levy	2,849,090
	(D) Total School Levy	2,849,090
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	258,454,931
	(H) Estimated Equalized Valuation (as of 10/01/18)	305,953,636
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1024
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1024
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9312
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9312

Employee Contract List for District

Name	Category	Measure
Jeannine DeFalco	Job Title	Superintendent
	Job Title II	-
	Base Annual Salary Amount	\$127,239
	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	07/01/18
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	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	\$9,660
	Total Bonuses Amount	\$7,000
	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	\$6,750
	Contractual Post-Employment Benefit Description of Payout of Sick days	67.5 days @ \$100/day, capped @ \$7,500
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No provision in contract.
	Contractual Post-Employment Benefit Description of Payout of Personal days	No provision in contract.
	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
Jeannine DeFalco	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
Michael Brennan	Job Title	Business Administrator
	Job Title II	-
	Base Annual Salary Amount	\$75,899
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	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
Michael Brennan	Total Allowances Amount	\$1,600
	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	\$3,430
	Contractual Post-Employment Benefit Description of Payout of Sick days	49 days @ \$70/day, capped at \$5,000.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No provision in contract.
	Contractual Post-Employment Benefit Description of Payout of Personal days	No provision in contract.
	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