

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	147.0	136.0	140.0
On Roll Special Ed Full-Time	30.0	24.0	26.0
On Roll Subtotal	177.0	160.0	166.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,793,225	2,849,090	2,906,072
	Total Tuition	10-1300	11,200	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	51,012	2,749	1,122
	Interest Earned on Capital Reserve Funds	10-1XXX	0	300	300
	Total Revenues from Local Sources		2,855,437	2,852,139	2,907,494
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	114,628	90,234	90,234
	Categorical Special Education Aid	10-3132	145,196	145,196	145,196
	Equalization Aid	10-3176	1,083,113	969,131	742,941
	Categorical Security Aid	10-3177	250	24,644	24,644
	Other State Aids	10-3XXX	1,000	0	0
	Total Revenues from State Sources		1,344,187	1,229,205	1,003,015
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	516,656	391,491
	Actual Revenues (Over)/Under Expenditures		-255,160	0	0
General Fund Revenues	Total Operating Budget		3,944,464	4,598,000	4,302,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	32,527	25,894	0
	Title II	20-4451-4455	18,440	14,276	13,871
	I.D.E.A. Part B (Handicapped)	20-4420-4429	50,407	48,155	47,022
	Other	20-4XXX	26,349	0	0
	Total Revenues from Federal Sources		127,723	88,325	60,893
Special Revenue Fund Revenues	Total Grants and Entitlements		127,723	88,325	60,893
All Fund Revenues	Total Revenues/Sources		4,072,187	4,686,325	4,362,893
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,072,187	4,686,325	4,362,893

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,329,982	1,431,712	1,323,978
	Special Education-Instruction	11-2XX-100-XXX	314,745	334,910	346,100
	Basic Skills/Remedial-Instruction	11-230-100-XXX	79,498	80,945	81,420
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	5,086	9,000	9,000
	Summer School	11-422-XXX-XXX	13,074	15,000	15,000
	Other Instructional Programs-Instruction	11-4XX-100-XXX	280	318	318
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	0	56,631	56,864
	Undistributed Expenditures-Health Services	11-000-213-XXX	67,804	70,470	63,545
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	113,987	106,120	112,040
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	59,156	107,300	122,300
	Undistributed Expenditures-Guidance	11-000-218-XXX	9,283	12,328	12,915
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	126,795	182,356	177,681
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	67,539	56,200	73,495
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	95,535	98,335	90,765
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	406	10,000	10,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	192,573	191,414	194,912
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	14,387	24,926	9,644
	Undistributed Expenditures-Central Services	11-000-251-XXX	91,423	91,676	96,397
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	351,580	466,839	417,077
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	214,571	214,220	207,249
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	670,873	801,000	785,000
	Total Undistributed Expenditures		2,075,912	2,489,815	2,429,884
General Fund Current Expenses	Total General Current Expense		3,818,577	4,361,700	4,205,700
Capital Outlay	Equipment	12-XXX-XXX-730	37,725	10,000	10,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	39,873	140,000	0
	Interest Deposit to Capital Reserve	10-604	0	300	300
	Total Capital Outlay		77,598	150,300	10,300

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	48,289	86,000	86,000
	General Fund Grand Total		3,944,464	4,598,000	4,302,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	32,527	25,894	0
	Title II	20-XXX-XXX-XXX	18,440	14,276	13,871
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	50,407	48,155	47,022
	Other	20-XXX-XXX-XXX	26,349	0	0
	Total Federal Projects	20-XXX-XXX-XXX	127,723	88,325	60,893
Special Revenue Fund Expenses	Total Special Revenue Funds		127,723	88,325	60,893
All Fund Expenses	Total Expenditures/Appropriations		4,072,187	4,686,325	4,362,893
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,072,187	4,686,325	4,362,893

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	731,979	981,979	982,279	982,579
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	930,464	907,147	390,491	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	251,000	251,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,506	\$20,633	\$22,477	\$26,393	\$24,482
Total Classroom Instruction	\$11,991	\$12,443	\$13,017	\$15,284	\$14,010
Classroom-Salaries and Benefits	\$11,052	\$11,676	\$12,103	\$14,212	\$13,345
Classroom-General Supplies and Textbooks	\$556	\$318	\$439	\$516	\$241
Classroom-Purchased Services	\$384	\$448	\$474	\$557	\$424
Total Support Services	\$3,543	\$3,823	\$4,456	\$5,232	\$5,208
Support Services-Salaries and Benefits	\$3,216	\$3,408	\$4,013	\$4,712	\$4,797
Total Administrative Costs	\$1,932	\$2,074	\$2,090	\$2,454	\$2,299
Administration Salaries and Benefits	\$1,586	\$1,709	\$1,729	\$2,030	\$1,888
Total Operations and Maintenance of Plant	\$1,967	\$2,218	\$2,802	\$3,291	\$2,838
Operations and Maintenance-Salaries and Benefits	\$900	\$959	\$1,033	\$1,213	\$1,086
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$31	\$37	\$63	\$74	\$71
Total Equipment Costs	\$136	\$216	\$55	\$65	\$62
Legal Costs	\$6	\$4	\$5	\$6	\$6
Employee Benefits as a percentage of salaries*	28.98%	27.18%	29.83%	29.83%	29.45%

*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 2019-20 revised appropriations and the 2020-21 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	2,906,072
	(D) Total School Levy	2,961,937
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	258,288,591
	(H) Estimated Equalized Valuation (as of 10/01/19)	328,360,234
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1251
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1468
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8850
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9020

Employee Contract List for District

Name	Category	Measure
Jeannine DeFalco	Job Title	Superintendent
	Job Title II	-
	Base Annual Salary Amount	\$125,417
	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	\$6,950
	Contractual Post-Employment Benefit Description of Payout of Sick days	69.5 days @ \$100/day, capped at \$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	\$77,872
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$3,000
	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	\$3,780
	Contractual Post-Employment Benefit Description of Payout of Sick days	54 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	