

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	133.0	140.0	145.0
On Roll Special Ed Full-Time	22.0	30.0	30.0
On Roll Subtotal	155.0	170.0	175.0
In Private School Placements	0.0	0.0	1.0
Received	0.0	0.0	8.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,906,072	3,088,052	3,149,813
	Total Tuition	10-1300	0	18,000	18,000
	Unrestricted Miscellaneous Revenues	10-1XXX	32,560	2,428	794
	Interest Earned on Capital Reserve Funds	10-1XXX	0	300	300
	Total Revenues from Local Sources		2,938,632	3,108,780	3,168,907
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	90,234	90,234	90,234
	Categorical Special Education Aid	10-3132	145,196	145,196	145,196
	Equalization Aid	10-3176	742,941	455,586	233,795
	Categorical Security Aid	10-3177	24,644	24,644	24,644
	Other State Aids	10-3XXX	1,000	0	0
	Total Revenues from State Sources		1,004,015	715,660	493,869
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	391,560	457,224
	Withdrawal from Capital Reserve for Local Share	10-307	0	70,000	70,000
	Actual Revenues (Over)/Under Expenditures		-189,809	0	0
General Fund Revenues	Total Operating Budget		3,752,838	4,286,000	4,190,000
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	12,965	0	0
	Total Revenues from Local Sources	20-1XXX	12,965	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	104	0	22,368
	Title II	20-4451-4455	3,087	11,124	4,076
	Title IV	20-4471-4474	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	54,511	46,334	46,086
	CARES Act Education Stabilization Fund	20-4530	8,091	0	0
	Coronavirus Relief Fund (CRF)	20-4532	7,690	0	0
	Other	20-4XXX	16,189	0	0
	Total Revenues from Federal Sources		99,672	57,458	72,530
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-1,865	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		110,772	57,458	72,530
All Fund Revenues	Total Revenues/Sources		3,863,610	4,343,458	4,262,530
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,863,610	4,343,458	4,262,530

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,222,274	1,149,391	1,126,939
	Special Education-Instruction	11-2XX-100-XXX	338,288	355,505	372,720
	Basic Skills/Remedial-Instruction	11-230-100-XXX	81,388	83,882	85,810
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	9,000	9,000
	Summer School	11-422-XXX-XXX	5,820	15,000	15,000
	Other Instructional Programs-Instruction	11-4XX-100-XXX	0	318	318
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	0	49,511	55,629
	Undistributed Expenditures-Health Services	11-000-213-XXX	60,314	62,662	65,330
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	113,116	119,086	103,710
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	77,773	68,500	88,500
	Undistributed Expenditures-Guidance	11-000-218-XXX	12,815	13,299	13,988
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	167,592	192,528	178,165
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	73,495	73,640	76,353
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	87,295	88,748	87,760
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	737	10,000	10,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	190,836	197,129	196,998
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	9,589	9,682	8,883
	Undistributed Expenditures-Central Services	11-000-251-XXX	92,833	98,494	100,822
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	335,936	411,347	389,545
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	177,050	237,583	228,925
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	611,346	795,000	777,000
	Total Undistributed Expenditures		2,010,727	2,427,209	2,381,608
General Fund Current Expenses	Total General Current Expense		3,658,497	4,040,305	3,991,395
Capital Outlay	Equipment	12-XXX-XXX-730	10,201	30,000	20,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	70,000	70,000
	Interest Deposit to Capital Reserve	10-604	0	300	300
	Total Capital Outlay		10,201	100,300	90,300

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	84,140	145,395	108,305
	General Fund Grand Total		3,752,838	4,286,000	4,190,000
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	11,100	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	104	0	22,368
	Title II	20-XXX-XXX-XXX	3,087	11,124	4,076
	Title IV	20-XXX-XXX-XXX	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	54,511	46,334	46,086
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	8,091	0	0
	Other	20-XXX-XXX-XXX	16,189	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	7,690	0	0
	Total Federal Projects	20-XXX-XXX-XXX	99,672	57,458	72,530
Special Revenue Fund Expenses	Total Special Revenue Funds		110,772	57,458	72,530
All Fund Expenses	Total Expenditures/Appropriations		3,863,610	4,343,458	4,262,530
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,863,610	4,343,458	4,262,530

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	251,000	281,000	251,000	220,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,231,979	1,481,979	1,412,279	1,342,579
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	752,051	787,784	426,224	0
	Unemployment Fund	51,568	51,568	51,568	51,568
	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 Special Revenue Fund	Student Activity Fund	14,129	15,994	15,994	15,994
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$23,894	\$22,348	\$23,755	\$22,885	\$22,065
Total Classroom Instruction	\$14,403	\$13,041	\$13,179	\$12,697	\$12,279
Classroom-Salaries and Benefits	\$13,756	\$12,526	\$12,484	\$12,027	\$11,794
Classroom-General Supplies and Textbooks	\$224	\$157	\$206	\$199	\$90
Classroom-Purchased Services	\$423	\$358	\$489	\$471	\$395
Total Support Services	\$4,847	\$4,667	\$5,098	\$4,912	\$4,774
Support Services-Salaries and Benefits	\$4,425	\$4,371	\$4,622	\$4,453	\$4,548
Total Administrative Costs	\$2,306	\$2,246	\$2,417	\$2,329	\$2,272
Administration Salaries and Benefits	\$1,890	\$1,848	\$2,000	\$1,927	\$1,916
Total Operations and Maintenance of Plant	\$2,263	\$2,354	\$2,877	\$2,772	\$2,570
Operations and Maintenance-Salaries and Benefits	\$1,018	\$1,002	\$1,129	\$1,088	\$1,076
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$32	\$0	\$74	\$71	\$69
Total Equipment Costs	\$86	\$65	\$190	\$183	\$119
Legal Costs	\$12	\$0	\$6	\$6	\$6
Employee Benefits as a percentage of salaries*	26.45%	24.48%	32.00%	32.00%	30.42%

*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 2021-22 revised appropriations and the 2022-23 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)
Insurance Coverages and Benefits	Member of Joint Insurance Fund	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	Utilize Spanish Teacher from Blairstown 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	3,149,813
	(D) Total School Levy	3,149,813
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	259,324,711
	(H) Estimated Equalized Valuation (as of 10/01/21)	351,716,370
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2146
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2146
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8956
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8956

Employee Contract List for District

Name	Category	Measure
Dana Carroll	Job Title	Vice Principal
	Job Title II	Instructional Facilitator
	Base Annual Salary Amount	\$81,822
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	200
	Contracted Number of Annual Vacation Days	11
	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
	Total Allowances Amount	\$720
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$2,000
	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	\$2,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	49.5 days @ \$94/day, capped at \$2,500.
	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
Dana Carroll	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
Jeannine DeFalco	Job Title	Superintendent
	Job Title II	-
	Base Annual Salary Amount	\$132,539
	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	07/01/21
	End Date of Contract	06/30/24
	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

Employee Contract List for District

Name	Category	Measure
Jeannine DeFalco	Total Allowances Amount	\$9,660
	Total Bonuses Amount	\$5,000
	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	\$7,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	88.5 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
	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	Board Sec.
	Base Annual Salary Amount	\$82,294
	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
Michael Brennan	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	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	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
	Total Allowances Amount	\$1,600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$3,000
	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	\$4,970
	Contractual Post-Employment Benefit Description of Payout of Sick days	71 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

Employee Contract List for District

Name	Category	Measure
Michael Brennan	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