Warren Knowlton Twp Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	157.0	159.0	173.0
On Roll Special Ed Full-Time	31.0	26.0	22.0
On Roll Subtotal	188.0	185.0	195.0
In Private School Placements	1.0	1.0	2.0
Sent to Other Districts Special Ed	1.0		0.0
Received	0.0	0.0	10.0

Warren Knowlton Twp Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
	Local Tax Levy-Base Budget	10-1210	3,455,105	3,524,200	4,094,684
	Total Tax Levy	10-121x	3,455,105	3,524,200	4,094,684
General Fund Revenues from Local Sources	Total Tuition	10-1300	20,234	21,000	30,000
General Fund Revenues nom Local Sources	Unrestricted Miscellaneous Revenues	10-1XXX	93,477	53,600	40,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	300	0
	Total Revenues from Local Sources		3,568,816	3,599,100	4,164,684
	Categorical Transportation Aid	10-3121	90,234	90,234	96,885
	Extraordinary Aid	10-3131	29,905	46,274	30,000
	Categorical Special Education Aid	10-3132	145,196	145,196	208,919
General Fund Revenues from State Sources	Equalization Aid	10-3176	77,798	70,861	0
	Categorical Security Aid	10-3177	24,644	24,644	32,489
	Other State Aids	10-3XXX	1,620	0	0
	Total Revenues from State Sources		369,397	377,209	368,293
	Budgeted Fund Balance-Operating Budget	10-303	0	343,691	232,241
General Fund Revenues from Other Sources	Withdrawal from Capital Reserve for Local Share	10-307	0	599,885	0
General Fund Revenues from Other Sources	Adjustment for Prior Year Encumbrances		0	51,010	0
	Actual Revenues (Over)/Under Expenditures		318,204	0	0
General Fund Revenues	Total Operating Budget		4,256,417	4,970,895	4,765,218
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	33,161	0	0
Special Revenue Fund Revenues IIOIII Local Sources	Total Revenues from Local Sources	20-1XXX	33,161	0	0
	Title I	20-4411-4416	30,566	26,190	19,643
	Title II	20-4451-4455	16,463	3,730	2,798
	Title IV	20-4471-4474	0	10,000	7,500
	ARP-IDEA Preschool	20-4409	597	0	0
Special Revenue Fund Revenues from Federal Sources	ARP-IDEA Basic	20-4419	7,007	0	0
	IDEA Part B (Handicapped)	20-4420-4429	61,055	54,805	41,104
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	40,000	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	34,577	0	0
	ARP-ESSER	20-4540	12,596	0	0

Warren Knowlton Twp Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Other	20-4XXX	23,001	24,126	21,289
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		225,862	118,851	92,334
Special Revenue Fund Revenues	Total Grants and Entitlements		269,947	118,851	92,334
All Fund Revenues	Total Revenues/Sources		4,526,364	5,089,746	4,857,552
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,526,364	5,089,746	4,857,552

Warren Advertised Appropriations Knowlton Twp

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
	Regular Programs-Instruction	11-1XX-100-XXX	1,137,236	1,161,183	1,180,810
	Special Education-Instruction	11-2XX-100-XXX	339,201	405,900	412,030
General Fund Current Expenses for Instruction	Basic Skills/Remedial-Instruction	11-230-100-XXX	73,765	53,600	80,710
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	2,925	9,200	8,800
	Summer School	11-422-XXX-XXX	16,793	17,000	13,640
	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	136,713	121,550	220,738
	Undistributed Expenditures-Health Services	11-000-213-XXX	70,556	72,400	70,555
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	98,262	117,200	132,600
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	56,921	89,382	79,857
	Undistributed Expenditures-Guidance	11-000-218-XXX	12,032	15,000	15,563
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	144,674	94,727	97,063
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	78,551	44,900	48,202
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	75,173	91,400	91,020
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	10,825	10,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	205,783	199,356	201,304
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	8,909	45,344	47,152
	Undistributed Expenditures-Central Services	11-000-251-XXX	134,598	72,600	60,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	363,611	394,598	414,487
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	281,851	333,557	400,151
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	736,212	813,630	990,959
	Undistributed Expenditures-Food Services	11-000-310-930	0	12,000	0
	Total Undistributed Expenditures		2,403,846	2,528,469	2,879,651
General Fund Current Expenses	Total General Current Expense		3,973,766	4,175,352	4,575,641
	Equipment	12-XXX-XXX-730	4,068	7,472	0
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	102,405	602,771	0
Capital Outlay	Interest Deposit to Capital Reserve	10-604	0	300	0
	Total Capital Outlay		106,473	610,543	0

Warren Advertised Appropriations Knowlton Twp

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	176,178	185,000	189,577
General Fund Expenses and Transiers	General Fund Grand Total		4,256,417	4,970,895	4,765,218
	Title I	20-XXX-XXX-XXX	30,566	26,190	19,643
	Title II	20-XXX-XXX-XXX	16,463	3,730	2,798
	Title IV	20-XXX-XXX-XXX	0	10,000	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	61,055	54,805	41,104
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	7,007	0	0
Special Revenue Fund Expenses for Federal Projects	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	597	0	0
	Other	20-XXX-XXX-XXX	23,001	24,126	21,289
	ARP-ESSER Grant Program	20-487-xxx-xxx	12,596	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	40,000	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	34,577	0	0
	Total Federal Projects	20-XXX-XXX-XXX	225,862	118,851	92,334
Special Revenue Fund Expenses	Total Special Revenue Funds		269,947	118,851	92,334
All Fund Expenses	Total Expenditures/Appropriations		4,526,364	5,089,746	4,857,552
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,526,364	5,089,746	4,857,552

Warren Advertised Recapitulation of Balances Knowlton Twp

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	301,979	281,525	281,525	250,000
Offiestricted	Repayment of Debt	0	0	0	0
	Capital Reserve	1,411,979	1,306,688	707,103	707,103
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	786,970	544,407	200,716	0
Restricted for General Operating Budget	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
Destricted for Consciel Develope Fund	Student Activity Fund	19,573	8,649	8,649	8,649
Restricted for Special Revenue Fund	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Warren

Advertised Per Pupil Cost Calculations

Knowlton Twp

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,148	\$19,809	\$21,668	\$21,381	\$21,377
Total Classroom Instruction	\$11,730	\$11,162	\$12,221	\$12,162	\$12,492
Classroom-Salaries and Benefits	\$11,368	\$10,690	\$11,773	\$11,578	\$12,042
Classroom-General Supplies and Textbooks	\$126	\$145	\$91	\$186	\$140
Classroom-Purchased Services	\$236	\$328	\$357	\$397	\$310
Total Support Services	\$4,047	\$3,831	\$4,200	\$3,953	\$3,957
Support Services-Salaries and Benefits	\$3,851	\$3,710	\$3,919	\$3,676	\$3,613
Total Administrative Costs	\$2,120	\$2,398	\$2,327	\$2,179	\$2,089
Administration Salaries and Benefits	\$1,756	\$1,988	\$1,983	\$1,498	\$1,507
Total Operations and Maintenance of Plant	\$2,142	\$2,254	\$2,578	\$2,529	\$2,565
Operations and Maintenance-Salaries and Benefits	\$971	\$1,000	\$1,118	\$1,100	\$1,159
Board Contribution to Food Services	\$0	\$0	\$71	\$69	\$0
Total Extracurricular Costs	\$29	\$21	\$69	\$68	\$65
Total Equipment Costs	\$59	\$23	\$0	\$43	\$0
Legal Costs	\$1	\$60	\$29	\$29	\$27
Employee Benefits as a percentage of salaries*	25.73%	29.44%	30.29%	31.15%	38.89%

^{*}Does not include pension and social security paid by the State on-behalf of the district.

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 2024-25 revised appropriations and the 2025-26 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.

^{**}Federal and State funds in the blended resource school-based budgets.

Warren Knowlton Twp Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Contract business services through the Pohatcong Twp BOE.	0
Professional Staff Development	The NWR cluster districts coordinate to share PD costs	0
Purchasing	Hunterdon County Educational Services Purchasing Co-op	0
Social Worker/Psychologist	We share our School Psychologist/CST Supervisor with the Allamuchy Township BOE	0
Transportation Services, including Fuel	Participates in joint transportation routes through WCSSSD.	0

Warren Estimated Tax Rates Knowlton Twp

Municipality	Category	Amount
	(A) General Fund School Levy	4,094,684
	(D) Total School Levy	4,094,684
	(B) Estimated Net Taxable Valuation (as of 02/19/25)	260,159,864
17	(H) Estimated Equalized Valuation (as of 02/19/25)	477,007,451
Knowlton	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.5739
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.5739
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.8584
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.8584

Name	Category	Measure
	Job Title	Vice Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$89,279
	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	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	200
	Contracted Number of Annual Vacation Days	11
	Contracted Number of Annual Sick Days	12
Dana Carroll	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	\$1,610
	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	\$2,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	Sick day pay out capped at \$2,500
	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

Name	Category	Measure
	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
Dana Carroll	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
	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
Interlocal Carriage Agreement	Member of Collective Bargaining Unit (CBU)?	N
Interlocal Services Agreement	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/25
	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

Name	Category	Measure
	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
Interlocal Services Agreement	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Interiocal 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 \$60,000 for contracted business services
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$146,978
Jeannine DeFalco	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Name	Category	Measure
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/29
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	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	\$3,224
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
Jeannine DeFalco	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	Sick day payout of \$100/day with a max payment of \$7,500
	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

Name	Category	Measure
Jeannine DeFalco	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