

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	136.0	133.0	142.0
On Roll Special Ed Full-Time	24.0	22.0	23.0
On Roll Subtotal	160.0	155.0	165.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,849,090	2,906,072	3,088,052
	Total Tuition	10-1300	0	0	18,000
	Unrestricted Miscellaneous Revenues	10-1XXX	110,709	1,122	2,428
	Interest Earned on Capital Reserve Funds	10-1XXX	0	300	300
	Total Revenues from Local Sources		2,959,799	2,907,494	3,108,780
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	969,131	742,941	455,586
	Categorical Security Aid	10-3177	24,644	24,644	24,644
	Total Revenues from State Sources		1,229,205	1,003,015	715,660
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	391,491	391,560
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	70,000
	Actual Revenues (Over)/Under Expenditures		-189,686	0	0
General Fund Revenues	Total Operating Budget		3,999,318	4,302,000	4,286,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	28,463	0	0
	Title II	20-4451-4455	6,319	13,871	11,124
	Title IV	20-4471-4474	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	55,320	47,022	46,334
	Other	20-4XXX	15,562	0	0
	Total Revenues from Federal Sources		115,664	60,893	57,458
Special Revenue Fund Revenues	Total Grants and Entitlements		115,664	60,893	57,458
All Fund Revenues	Total Revenues/Sources		4,114,982	4,362,893	4,343,458
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,114,982	4,362,893	4,343,458

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,360,252	1,323,978	1,149,391
	Special Education-Instruction	11-2XX-100-XXX	328,819	346,100	355,505
	Basic Skills/Remedial-Instruction	11-230-100-XXX	80,260	81,420	83,882
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	3,963	9,000	9,000
	Summer School	11-422-XXX-XXX	14,612	15,000	15,000
	Other Instructional Programs-Instruction	11-4XX-100-XXX	230	318	318
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	0	56,864	49,511
	Undistributed Expenditures-Health Services	11-000-213-XXX	68,659	63,545	62,662
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	105,163	112,040	119,086
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	76,401	122,300	68,500
	Undistributed Expenditures-Guidance	11-000-218-XXX	12,269	12,915	13,299
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	182,168	177,681	192,528
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	68,473	73,495	73,640
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	92,319	90,765	88,748
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,609	10,000	10,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	192,494	194,912	197,129
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	13,086	9,644	9,682
	Undistributed Expenditures-Central Services	11-000-251-XXX	90,212	96,397	98,494
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	317,291	417,077	411,347
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	172,767	207,249	237,583
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	690,491	785,000	795,000
	Total Undistributed Expenditures		2,083,402	2,429,884	2,427,209
	General Fund Current Expenses	Total General Current Expense		3,871,538	4,205,700
Capital Outlay	Equipment	12-XXX-XXX-730	13,271	10,000	30,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	29,248	0	70,000
	Interest Deposit to Capital Reserve	10-604	0	300	300
	Total Capital Outlay		42,519	10,300	100,300

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	85,261	86,000	145,395
	General Fund Grand Total		3,999,318	4,302,000	4,286,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	28,463	0	0
	Title II	20-XXX-XXX-XXX	6,319	13,871	11,124
	Title IV	20-XXX-XXX-XXX	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	55,320	47,022	46,334
	Other	20-XXX-XXX-XXX	15,562	0	0
	Total Federal Projects	20-XXX-XXX-XXX	115,664	60,893	57,458
Special Revenue Fund Expenses	Total Special Revenue Funds		115,664	60,893	57,458
All Fund Expenses	Total Expenditures/Appropriations		4,114,982	4,362,893	4,343,458
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,114,982	4,362,893	4,343,458

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	981,979	1,231,979	1,232,279	1,162,579
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	907,147	752,051	361,560	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	251,000	251,000	250,000	220,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,633	\$23,894	\$24,482	\$26,277	\$23,755
Total Classroom Instruction	\$12,443	\$14,403	\$14,010	\$15,038	\$13,179
Classroom-Salaries and Benefits	\$11,676	\$13,756	\$13,345	\$14,324	\$12,484
Classroom-General Supplies and Textbooks	\$318	\$224	\$241	\$259	\$206
Classroom-Purchased Services	\$448	\$423	\$424	\$455	\$489
Total Support Services	\$3,823	\$4,847	\$5,208	\$5,590	\$5,098
Support Services-Salaries and Benefits	\$3,408	\$4,425	\$4,797	\$5,149	\$4,622
Total Administrative Costs	\$2,074	\$2,306	\$2,299	\$2,467	\$2,417
Administration Salaries and Benefits	\$1,709	\$1,890	\$1,888	\$2,026	\$2,000
Total Operations and Maintenance of Plant	\$2,218	\$2,263	\$2,838	\$3,046	\$2,877
Operations and Maintenance-Salaries and Benefits	\$959	\$1,018	\$1,086	\$1,166	\$1,129
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$37	\$32	\$71	\$77	\$74
Total Equipment Costs	\$216	\$86	\$62	\$67	\$190
Legal Costs	\$4	\$12	\$6	\$7	\$6
Employee Benefits as a percentage of salaries*	27.18%	26.45%	29.45%	29.45%	32.00%

*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 2020-21 revised appropriations and the 2021-22 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
Municipal/Public Works	Lawn maintenance is completed working with Knowlton Township's DPW	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 Blirstown 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	3,088,052
	(D) Total School Levy	3,088,052
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	259,086,982
	(H) Estimated Equalized Valuation (as of 10/01/20)	325,281,605
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1919
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1919
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9493
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9493

Employee Contract List for District

Name	Category	Measure
Jeannine DeFalco	Job Title	Superintendent
	Job Title II	-
	Base Annual Salary Amount	\$128,679
	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	\$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	\$7,750
	Contractual Post-Employment Benefit Description of Payout of Sick days	77.5days @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	\$79,897
	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	07/01/20
	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	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	\$1,500
	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	\$4,200
	Contractual Post-Employment Benefit Description of Payout of Sick days	60 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