

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	152.0	157.0	160.0
On Roll Special Ed Full-Time	34.0	31.0	20.0
On Roll Subtotal	186.0	188.0	180.0
In Private School Placements		1.0	0.0
Sent to Other Districts Special Ed		1.0	1.0
Received	0.0	0.0	9.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,149,813	3,455,105	3,524,200
	Total Tuition	10-1300	18,780	0	21,000
	Unrestricted Miscellaneous Revenues	10-1XXX	86,836	19,095	53,600
	Interest Earned on Capital Reserve Funds	10-1XXX	0	300	300
	Total Revenues from Local Sources		3,255,429	3,474,500	3,599,100
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	90,234	90,234	90,234
	Extraordinary Aid	10-3131	0	0	46,274
	Categorical Special Education Aid	10-3132	145,196	145,196	145,196
	Equalization Aid	10-3176	233,795	77,798	70,861
	Categorical Security Aid	10-3177	24,644	24,644	24,644
	Other State Aids	10-3XXX	123,958	0	0
	Total Revenues from State Sources		617,827	337,872	377,209
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	443,279	343,691
	Withdrawal from Capital Reserve for Local Share	10-307	0	150,000	0
	Adjustment for Prior Year Encumbrances		0	906	0
	Actual Revenues (Over)/Under Expenditures		172,726	0	0
General Fund Revenues	Total Operating Budget		4,045,982	4,406,557	4,320,000
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	26,819	0	0
	Other Revenue from Local Sources	20-1XXX	20,584	0	0
	Total Revenues from Local Sources	20-1XXX	47,403	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	6,660	0	0
	Total Revenues from State Sources		6,660	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	25,495	28,743	24,400
	Title II	20-4451-4455	4,518	11,100	12,600
	Title IV	20-4471-4474	10,000	0	0
	IDEA Part B (Handicapped)	20-4420-4429	55,641	61,487	46,700
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	50,000	0	130,000
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	45,000	0	154,421

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER	20-4540	79,380	0	0
	CARES Act Education Stabilization Fund	20-4530	13,892	0	0
	CRRSA Act-ESSER II	20-4534	0	83,251	0
	Other	20-4XXX	16,219	0	0
	Total Revenues from Federal Sources		300,145	184,581	368,121
Special Revenue Fund Revenues	Total Grants and Entitlements		357,473	184,581	368,121
All Fund Revenues	Total Revenues/Sources		4,403,455	4,591,138	4,688,121
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,403,455	4,591,138	4,688,121

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,294,288	1,124,044	1,135,800
	Special Education-Instruction	11-2XX-100-XXX	334,576	375,946	405,900
	Basic Skills/Remedial-Instruction	11-230-100-XXX	8,661	73,965	53,600
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	3,996	9,350	9,200
	Summer School	11-422-XXX-XXX	16,512	17,112	17,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	18,200	137,600	121,550
	Undistributed Expenditures-Health Services	11-000-213-XXX	66,925	70,275	72,400
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	103,610	114,720	117,200
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	83,410	90,700	112,900
	Undistributed Expenditures-Guidance	11-000-218-XXX	13,888	14,539	15,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	134,591	174,029	95,400
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	76,353	78,551	44,900
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	87,701	88,770	91,400
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,756	10,000	10,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	200,474	216,932	199,100
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	9,616	9,928	45,600
	Undistributed Expenditures-Central Services	11-000-251-XXX	99,548	114,159	72,600
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	341,848	375,384	394,050
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	253,812	296,633	329,600
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	661,112	732,320	779,500
	Undistributed Expenditures-Food Services	11-000-310-930	0	0	12,000
		Total Undistributed Expenditures		2,157,844	2,524,540
General Fund Current Expenses	Total General Current Expense		3,815,877	4,124,957	4,134,700
Capital Outlay	Equipment	12-XXX-XXX-730	10,300	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	111,500	150,000	0
	Interest Deposit to Capital Reserve	10-604	0	300	300
		Total Capital Outlay		121,800	150,300

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	108,305	131,300	185,000
	General Fund Grand Total		4,045,982	4,406,557	4,320,000
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	20,584	0	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	6,660	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	6,660	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	25,495	28,743	24,400
	Title II	20-XXX-XXX-XXX	4,518	11,100	12,600
	Title IV	20-XXX-XXX-XXX	10,000	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	55,641	61,487	46,700
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	13,892	0	0
	Other	20-XXX-XXX-XXX	16,219	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	83,251	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	79,380	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	50,000	0	130,000
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	45,000	0	154,421
	Total Federal Projects	20-XXX-XXX-XXX	300,145	184,581	368,121
Special Revenue Fund Expenses	Total Special Revenue Funds		357,473	184,581	368,121
All Fund Expenses	Total Expenditures/Appropriations		4,403,455	4,591,138	4,688,121
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,403,455	4,591,138	4,688,121

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	281,000	301,979	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,481,979	1,411,979	1,262,279	1,262,579
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	869,503	786,970	343,691	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	22,838	19,573	19,573	19,573
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,196	\$20,148	\$20,760	\$20,852	\$21,668
Total Classroom Instruction	\$12,620	\$11,730	\$11,158	\$11,404	\$12,221
Classroom-Salaries and Benefits	\$12,168	\$11,368	\$10,713	\$10,927	\$11,773
Classroom-General Supplies and Textbooks	\$127	\$126	\$83	\$159	\$91
Classroom-Purchased Services	\$324	\$236	\$362	\$318	\$357
Total Support Services	\$3,980	\$4,047	\$4,860	\$4,552	\$4,200
Support Services-Salaries and Benefits	\$3,898	\$3,851	\$4,517	\$4,197	\$3,919
Total Administrative Costs	\$2,215	\$2,120	\$2,127	\$2,342	\$2,327
Administration Salaries and Benefits	\$1,823	\$1,756	\$1,799	\$1,880	\$1,983
Total Operations and Maintenance of Plant	\$2,285	\$2,142	\$2,413	\$2,349	\$2,578
Operations and Maintenance-Salaries and Benefits	\$973	\$971	\$1,006	\$1,031	\$1,118
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$71
Total Extracurricular Costs	\$28	\$29	\$63	\$66	\$69
Total Equipment Costs	\$155	\$59	\$0	\$0	\$0
Legal Costs	\$5	\$1	\$5	\$62	\$29
Employee Benefits as a percentage of salaries*	24.16%	25.73%	29.42%	28.37%	30.29%

*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 2023-24 revised appropriations and the 2024-25 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)
Business Services	We will be sharing our School Business Administrator with the Pohatcong BOE and their other contracted districts	0
Professional Staff Development	The NWR cluster districts are looking to share PD costs for the October In-service.	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	We plan to join NWR for transportation of our student to Warren Glen, as we did this year. NWR is the host district.	0

Estimated Tax Rates

Municipality	Category	Amount
Knowlton	(A) General Fund School Levy	3,524,200
	(D) Total School Levy	3,524,200
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	259,511,964
	(H) Estimated Equalized Valuation (as of 10/01/23)	435,099,814
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3580
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3580
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8100
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8100

Employee Contract List for District

Name	Category	Measure
Dana Carroll	Job Title	Vice Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$86,679
	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	07/01/23
	End Date of Contract	06/30/24
	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	\$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	Contractual sick-day payout is capped at \$2,500
	Contractual Post-Employment Benefit Description of Payout of Vacation days	There is no payout of unused vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	There is no payout of unused personal days
	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	None Reported
	Base Annual Salary Amount	\$140,406
	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	\$960
	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	\$7,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	Sick day payout is \$100/day. capped at \$7,500
	Contractual Post-Employment Benefit Description of Payout of Vacation days	There is no payout in contract for unused vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	There is no payout in contract for unused personal days
	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	None Reported
	Base Annual Salary Amount	\$87,179
	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	07/01/23
	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	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	\$1,020
	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	\$5,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Contract caps sick-day payout at \$5,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Contract does not permit payout of unused vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Contract does not permit payout of unused personal days
	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