

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	163.0	157.0	155.0
On Roll Special Ed Full-Time	31.0	29.0	30.0
On Roll Subtotal	194.0	186.0	185.0
Received	2.0		0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,793,225	2,793,225	2,793,225
Total Tuition	10-1300	61,000	0	14,000
Unrestricted Miscellaneous Revenues	10-1XXX	0	3,196	2,873
Interest Earned On Capital Reserve Funds	10-1XXX	0	300	300
Other Restricted Miscellaneous Revenues	10-1XXX	37,696	0	0
Subtotal - Revenues From Local Sources		2,891,921	2,796,721	2,810,398
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	114,628	114,628	114,628
Categorical Special Education Aid	10-3132	144,464	144,464	145,196
Equalization Aid	10-3176	1,083,113	1,083,113	1,083,113
Categorical Security Aid	10-3177	24,644	24,644	24,644
Adjustment Aid	10-3178	13,642	13,642	53,213
Parcc Readiness Aid	10-3181	2,230	2,230	0
Per Pupil Growth Aid	10-3182	2,230	2,230	0
Professional Learning Community Aid	10-3183	1,870	1,870	0
Subtotal - Revenues From State Sources		1,386,821	1,386,821	1,420,794
Budgeted Fund Balance - Operating Budget	10-303	0	316,216	413,808
Actual Revenues (Over)/Under Expenditures		-407,271	0	0
Total Operating Budget		3,871,471	4,499,758	4,645,000
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	30,016	26,494	25,788
Title II	20-4451-4455	20,546	14,803	12,989
I.D.E.A. Part B (Handicapped)	20-4420-4429	59,228	50,344	49,134

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Other	20-4XXX	18,643	0	0
Total Revenues From Federal Sources		128,433	91,641	87,911
Total Grants And Entitlements		128,433	91,641	87,911
Total Revenues/Sources		3,999,904	4,591,399	4,732,911
Total Revenues/Sources Net of Transfers		3,999,904	4,591,399	4,732,911

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,327,466	1,423,359	1,471,289
Special Education - Instruction	11-2XX-100-XXX	364,105	411,228	323,821
Basic Skills/Remedial - Instruction	11-230-100-XXX	77,707	79,443	81,583
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	7,920	9,000	9,000
Summer School	11-422-XXX-XXX	12,802	0	15,000
Other Instructional Programs - Instruction	11-4XX-100-XXX	218	300	318
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	0	56,434	52,647
Undist. Expenditures - Health Services	11-000-213-XXX	61,908	70,158	69,376
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	94,172	104,343	106,551
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	38,090	94,100	117,300
Undist. Expenditures - Guidance	11-000-218-XXX	10,846	11,387	11,703
Undist. Expenditures - Child Study Teams	11-000-219-XXX	84,162	176,053	177,612
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	24,392	64,928	66,675
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	118,267	127,957	131,049
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,326	10,000	10,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	215,586	200,436	190,463
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	71,484	15,016	13,325
Undist. Expend. - Central Services	11-000-251-XXX	83,720	90,188	90,872
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	304,779	443,914	460,232
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	208,973	244,214	243,884
Personal Services - Employee Benefits	11-XXX-XXX-2XX	667,345	786,000	818,000
Total Undistributed Expenditures		1,986,050	2,495,128	2,559,689
Total General Current Expense		3,776,268	4,418,458	4,460,700
Capital Expenditures:				
Equipment	12-XXX-XXX-730	68,058	25,000	120,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Interest Deposit To Capital Reserve	10-604	0	300	300
Total Capital Outlay		68,058	25,300	120,300
Transfer Of Funds To Charter Schools	10-000-100-56X	27,145	56,000	64,000
General Fund Grand Total		3,871,471	4,499,758	4,645,000
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	30,016	26,494	25,788
Title II	20-XXX-XXX-XXX	20,546	14,803	12,989
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	59,228	50,344	49,134
Other	20-XXX-XXX-XXX	18,643	0	0
Total Federal Projects	20-XXX-XXX-XXX	128,433	91,641	87,911
Total Special Revenue Funds		128,433	91,641	87,911
Total Expenditures/Appropriations		3,999,904	4,591,399	4,732,911
Total Expenditures Net of Transfers		3,999,904	4,591,399	4,732,911

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	251,390	250,000	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	381,979	481,979	482,279	482,579
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	511,251	730,024	413,808	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,393	\$18,337	\$21,559	\$22,379	\$23,006
Total Classroom Instruction	\$10,697	\$11,430	\$12,644	\$13,125	\$13,266
Classroom-Salaries and Benefits	\$10,078	\$10,803	\$11,550	\$11,989	\$12,042
Classroom-General Supplies and Textbooks	\$339	\$278	\$639	\$664	\$744
Classroom-Purchased Services	\$280	\$349	\$454	\$472	\$480
Total Support Services	\$2,863	\$2,766	\$4,333	\$4,498	\$4,834
Support Services-Salaries and Benefits	\$2,666	\$2,546	\$3,893	\$4,041	\$4,370
Total Administrative Costs	\$2,200	\$2,329	\$1,940	\$2,014	\$2,012
Administration Salaries and Benefits	\$1,888	\$2,015	\$1,498	\$1,555	\$1,645
Total Operations and Maintenance of Plant	\$1,563	\$1,732	\$2,536	\$2,633	\$2,781
Operations and Maintenance-Salaries and Benefits	\$752	\$785	\$934	\$970	\$1,018
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$42	\$50	\$60	\$62	\$64
Total Equipment Costs	\$301	\$350	\$131	\$136	\$663
Legal Costs	\$7	\$1	\$21	\$22	\$6
Employee Benefits as a percentage of salaries*	25.88%	26.58%	29.35%	29.35%	30.48%

*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Share cost of Child Study Team Coordinator with Allamuchy School District	0
Others	Share facilities with North Warren cluster for events	0
Transportation Services, including Fuel	Participate in transportation services provided by both Sussex & Warren County Special Services School Districts	0
Purchasing	Participate in ACES for electricity and HCESC (consortium) for fuel oil	0
Municipal/Public Works	Lawn and snow maintenance is completed working with Knowlton Township's DPW	0
Curriculum Services	Share cost of Curriculum Coordinator with Blairstown School District	0
Professional Staff Development	Participate in Countywide Teacher In-Service	0
Insurance Coverages and Benefits	Member of Joint Health Insurance Fund	0

ID=Knowlton

Category	Amount
(A) General Fund School Levy	2,793,225
(D) Total School Levy	2,793,225
(B) Estimated Net Taxable Valuation (as of 10/01/17)	258,630,607
(H) Estimated Equalized Valuation (as of 10/01/17)	310,495,657
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0800
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0800
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8996
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8996

Name=Jeannine DeFalco

Category	Measure
Job Title	Superintendent
Job Title II	-
Base Annual Salary Amount	\$122,429
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	07/01/15
End Date of Contract	06/30/18
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	\$10,920
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	\$6,450
Contractual Post-Employment Benefit Description of Payout of Sick days	64.5 days @ \$100/day, capped @ \$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

Name=Jeannine DeFalco

Category	Measure
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

Name=Michael Brennan

Category	Measure
Job Title	Business Administrator
Job Title II	-
Base Annual Salary Amount	\$73,688
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	07/01/17
End Date of Contract	06/30/18
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
Total Allowances Amount	\$1,685
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	\$3,080
Contractual Post-Employment Benefit Description of Payout of Sick days	44 days @ \$70/day, capped @ \$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

Name=Michael Brennan

Category	Measure
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