

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	159.0	162.0	180.0
On Roll Special Ed Full-Time	26.0	27.0	27.0
On Roll Subtotal	185.0	189.0	207.0
In Private School Placements	1.0		0.0
Sent to Other Districts Special Ed		1.0	0.0
Received		4.0	0.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	3,524,200	4,094,684	4,176,578
	Total Tax Levy	10-121x	3,524,200	4,094,684	4,176,578
	Total Tuition	10-1300	21,000	30,000	69,000
	Unrestricted Miscellaneous Revenues	10-1XXX	37,706	40,000	40,000
	Total Revenues from Local Sources		3,582,906	4,164,684	4,285,578
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	90,234	96,885	103,678
	Extraordinary Aid	10-3131	427	30,000	30,000
	Categorical Special Education Aid	10-3132	145,196	208,919	220,904
	Equalization Aid	10-3176	70,861	0	0
	Categorical Security Aid	10-3177	24,644	32,489	34,009
	Other State Aids	10-3XXX	4,299	0	0
	Total Revenues from State Sources		335,661	368,293	388,591
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	232,241	0
	Adjustment for Prior Year Encumbrances		0	48,001	0
	Actual Revenues (Over)/Under Expenditures		1,078,972	0	0
General Fund Revenues	Total Operating Budget		4,997,539	4,813,219	4,674,169
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	32,490	0	0
	Other Revenue from Local Sources	20-1XXX	3,974	0	0
	Total Revenues from Local Sources	20-1XXX	36,464	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	26,190	27,729	23,570
	Title II	20-4451-4455	4,149	4,640	3,944
	Title IV	20-4471-4474	10,000	10,000	8,500
	IDEA Part B (Handicapped)	20-4420-4429	61,197	55,160	45,359
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	5,422	0	0
	Other	20-4XXX	41,572	20,579	17,492
	Total Revenues from Federal Sources		148,530	118,108	98,865
Special Revenue Fund Revenues	Total Grants and Entitlements		178,660	118,108	98,865
All Fund Revenues	Total Revenues/Sources		5,176,199	4,931,327	4,773,034
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,176,199	4,931,327	4,773,034

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,202,932	1,213,050	1,315,883
	Special Education-Instruction	11-2XX-100-XXX	392,952	412,030	356,315
	Basic Skills/Remedial-Instruction	11-230-100-XXX	76,535	80,710	83,795
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	3,758	8,800	10,550
	Summer School	11-422-XXX-XXX	12,441	13,640	17,020
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	93,721	220,738	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	65,424	70,555	74,515
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	116,516	132,600	90,146
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	52,224	79,857	63,830
	Undistributed Expenditures-Guidance	11-000-218-XXX	14,879	15,563	16,179
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	88,132	97,087	103,398
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	55,951	48,202	50,170
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	91,920	91,020	70,085
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,941	10,000	10,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	189,077	201,416	214,567
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	33,978	47,152	48,401
	Undistributed Expenditures-Central Services	11-000-251-XXX	71,134	60,000	60,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	411,633	417,020	422,027
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	348,083	376,882	268,573
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	824,140	990,959	1,195,813
	Total Undistributed Expenditures		2,461,753	2,859,051	2,687,704
General Fund Current Expenses	Total General Current Expense		4,150,371	4,587,281	4,471,267
Capital Outlay	Equipment	12-XXX-XXX-730	7,472	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	648,019	36,361	0
	Total Capital Outlay		655,491	36,361	0
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	191,677	189,577	202,902
	General Fund Grand Total		4,997,539	4,813,219	4,674,169
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,974	0	0

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	26,190	27,729	23,570
	Title II	20-XXX-XXX-XXX	4,149	4,640	3,944
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	61,197	55,160	45,359
	Other	20-XXX-XXX-XXX	41,572	20,579	17,492
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	5,422	0	0
	Total Federal Projects	20-XXX-XXX-XXX	148,530	118,108	98,865
Special Revenue Fund Expenses	Total Special Revenue Funds		178,660	118,108	98,865
All Fund Expenses	Total Expenditures/Appropriations		5,176,199	4,931,327	4,773,034
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,176,199	4,931,327	4,773,034

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	281,525	185,438	153,913	153,913
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,306,688	670,503	670,503	670,503
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	544,407	200,716	0	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	8,649	14,983	14,983	14,983
	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,809	\$21,761	\$21,377	\$22,414	\$21,226
Total Classroom Instruction	\$11,162	\$12,991	\$12,492	\$13,164	\$12,818
Classroom-Salaries and Benefits	\$10,690	\$12,436	\$12,042	\$12,516	\$12,224
Classroom-General Supplies and Textbooks	\$145	\$114	\$140	\$162	\$164
Classroom-Purchased Services	\$328	\$442	\$310	\$486	\$430
Total Support Services	\$3,831	\$3,757	\$3,957	\$4,113	\$3,481
Support Services-Salaries and Benefits	\$3,710	\$3,533	\$3,613	\$3,755	\$3,371
Total Administrative Costs	\$2,398	\$2,087	\$2,089	\$2,172	\$2,116
Administration Salaries and Benefits	\$1,988	\$1,446	\$1,507	\$1,566	\$1,534
Total Operations and Maintenance of Plant	\$2,254	\$2,707	\$2,565	\$2,680	\$2,494
Operations and Maintenance-Salaries and Benefits	\$1,000	\$1,167	\$1,159	\$1,204	\$1,148
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$21	\$29	\$65	\$68	\$78
Total Equipment Costs	\$23	\$44	\$0	\$0	\$0
Legal Costs	\$60	\$13	\$27	\$28	\$25
Employee Benefits as a percentage of salaries*	29.44%	33.27%	38.89%	38.89%	46.21%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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	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 and Sussex County ESC	0

Estimated Tax Rates

Municipality	Category	Amount
Knowlton	(A) General Fund School Levy	4,176,578
	(D) Total School Levy	4,176,578
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	259,671,567
	(H) Estimated Equalized Valuation (as of 10/01/25)	515,907,197
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6084
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6084
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8096
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8096

Employee Contract List for District

Name	Category	Measure
Dana Carroll	Job Title	Vice Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$92,047
	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	07/01/25
	End Date of Contract	06/30/26
	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	\$1,625
	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 payout 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

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
Interlocal Services Agreement	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
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	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

Employee Contract List for District

Name	Category	Measure
Interlocal Services Agreement	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
	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	District pays the Pohatcong Twp BOE \$60,000 for contracted business services
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Jeannine DeFalco	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$151,534
	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
Jeannine DeFalco	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	\$3,278
	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 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

Employee Contract List for District

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