

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	223.0	232.0	219.0
On Roll Special Ed Full-Time	48.0	38.0	47.0
On Roll Subtotal	271.0	270.0	266.0
In Private School Placements	1.0	2.0	2.0
Sent to Other Districts Regular	0.0	1.0	0.0
Sent to Other Districts Special Ed	2.0	3.0	4.0
Received	15.0	10.0	2.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,973,241	2,042,706	2,083,560
	Total Tuition	10-1300	0	0	55,000
	Unrestricted Miscellaneous Revenues	10-1XXX	24,327	3,400	3,400
	Interest Earned on Maintenance Reserve	10-1XXX	0	1	5
	Interest Earned on Capital Reserve Funds	10-1XXX	1	2	50
	Other Restricted Miscellaneous Revenues	10-1XXX	2,400	2,250	2,400
	Total Revenues from Local Sources		1,999,969	2,048,359	2,144,415
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	7,275	15,950	15,950
	Extraordinary Aid	10-3131	3,291	0	0
	Categorical Special Education Aid	10-3132	150,383	152,723	152,723
	Equalization Aid	10-3176	1,918,294	1,918,294	1,984,211
	Categorical Security Aid	10-3177	15,213	63,683	63,683
	PARCC Readiness Aid	10-3181	2,300	0	0
	Per Pupil Growth Aid	10-3182	2,300	0	0
	Professional Learning Community Aid	10-3183	2,430	0	0
	Other State Aids	10-3XXX	2,320	0	0
	Total Revenues from State Sources		2,103,806	2,150,650	2,216,567
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	487,254	395,548	345,960
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	51,944	48,000	155,000
	Adjustment for Prior Year Encumbrances		0	13,312	0
	Actual Revenues (Over)/Under Expenditures		-427,829	0	0
General Fund Revenues	Total Operating Budget		4,215,144	4,655,869	4,861,942
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	16,568	14,279
	Preschool Education Aid	20-3218	117,663	110,256	93,210
	Total Revenues from State Sources		117,663	126,824	107,489

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	77,058	124,161	99,329
	Title II	20-4451-4455	8,261	1,025	820
	Title IV	20-4471-4474	12,474	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	71,339	88,659	70,927
	Other	20-4XXX	0	3,136	2,508
	Total Revenues from Federal Sources			169,132	226,981
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergartenindergarten	20-5200	2,333	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		289,128	353,805	289,073
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	188,374	185,246	187,976
	Total Revenues from Local Sources		188,374	185,246	187,976
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	111,446	111,036	109,806
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1,001	1
	Total Local Repayment of Debt		299,820	297,283	297,783
Debt Service Fund Revenues	Total Repayment of Debt		299,820	297,283	297,783
All Fund Revenues	Total Revenues/Sources		4,804,092	5,306,957	5,448,798
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergartenindergarten	20-5200	2,333	0	0
	Total Revenues/Sources Net of Transfers		4,801,759	5,306,957	5,448,798

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,282,686	1,427,949	1,404,569	
	Special Education-Instruction	11-2XX-100-XXX	573,254	508,205	475,002	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	63,547	79,063	60,709	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	5,535	7,600	7,700	
	Community Services Programs/Operations	11-800-330-XXX	1,004	4,000	3,750	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	96,012	178,746	264,073	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	7,336	11,025	11,312	
	Undistributed Expenditures-Health Services	11-000-213-XXX	84,481	91,887	95,877	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	184,984	157,375	162,057	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	19,306	29,580	29,008	
	Undistributed Expenditures-Guidance	11-000-218-XXX	60,897	67,309	65,952	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	117,337	106,345	107,180	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	37,384	42,193	41,484	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	98,065	103,001	105,468	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,609	6,000	5,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	81,133	91,490	82,265	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	183,694	191,425	191,361	
	Undistributed Expenditures-Central Services	11-000-251-XXX	82,534	93,550	91,525	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	313,107	352,802	381,771	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	72,852	141,035	144,535	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	786,441	896,044	970,039	
	Total Undistributed Expenditures			2,227,172	2,559,807	2,748,907
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1	5
Increase In Maintenance Reserve		10-606	10,000	0	0	
General Fund Current Expenses	Total General Current Expense		4,163,198	4,586,625	4,700,642	

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	8,000	6,250
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	51,944	61,242	155,000
	Interest Deposit to Capital Reserve	10-604	2	2	50
	Total Capital Outlay		51,946	69,244	161,300
General Fund Expenses and Transfers	General Fund Grand Total		4,215,144	4,655,869	4,861,942
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	92,926	99,001	102,689
	Support Services	20-218-200-XXX	27,070	27,823	4,800
	Total Preschool Education Aid	20-218-XXX-XXX	119,996	126,824	107,489
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	119,996	126,824	107,489
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	77,058	124,161	99,329
	Title II	20-XXX-XXX-XXX	8,261	1,025	820
	Title IV	20-XXX-XXX-XXX	12,474	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	71,339	88,659	70,927
	Other	20-XXX-XXX-XXX	0	3,136	2,508
	Total Federal Projects	20-XXX-XXX-XXX	169,132	226,981	181,584
Special Revenue Fund Expenses	Total Special Revenue Funds		289,128	353,805	289,073
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	299,820	297,283	297,783
	Total Debt Service Funds		299,820	297,283	297,783
All Fund Expenses	Total Expenditures/Appropriations		4,804,092	5,306,957	5,448,798
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	2,333	0	0
	Total Expenditures Net of Transfers		4,801,759	5,306,957	5,448,798

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	272,588	251,116	268,118	113,168
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	10,000	20,001	20,006
	Legal Reserve	802,564	724,039	341,899	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	277,038	269,019	254,061	250,000
	Repayment of Debt	1,002	1,002	1	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,240	\$15,091	\$16,706	\$16,273	\$16,540
Total Classroom Instruction	\$9,531	\$9,541	\$10,537	\$10,264	\$10,256
Classroom-Salaries and Benefits	\$9,062	\$9,207	\$9,863	\$9,607	\$9,696
Classroom-General Supplies and Textbooks	\$316	\$281	\$554	\$540	\$441
Classroom-Purchased Services	\$153	\$53	\$120	\$117	\$119
Total Support Services	\$2,734	\$2,732	\$2,897	\$2,822	\$2,945
Support Services-Salaries and Benefits	\$1,836	\$2,069	\$2,189	\$2,132	\$2,242
Total Administrative Costs	\$1,529	\$1,473	\$1,598	\$1,620	\$1,620
Administration Salaries and Benefits	\$845	\$835	\$913	\$889	\$933
Total Operations and Maintenance of Plant	\$1,404	\$1,315	\$1,615	\$1,511	\$1,661
Operations and Maintenance-Salaries and Benefits	\$722	\$699	\$826	\$805	\$850
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$32	\$27	\$38	\$37	\$38
Total Equipment Costs	\$9	\$0	\$30	\$30	\$23
Legal Costs	\$1	\$6	\$4	\$4	\$4
Employee Benefits as a percentage of salaries*	30.27%	30.39%	33.92%	33.92%	36.17%

*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 2018-19 revised appropriations and the 2019-20 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	The district shares a SBA/BS, payroll, clerical and accounts payable staff with Gateway Regional.	0
Curriculum Services	National Park is in a consortium with Westville (LEA), Gateway, Wenonah and Woodbury Heights School Districts.	0
Custodial and Maintenance Services	The district borrows equipment from Gateway Regional when needed, saving the cost of purchasing the equipment themselves. The district also utilizes the services of the Gateway Regional Facility Director (CEFM) when needed.	0
Food Services	National Park receives food services from Sodexo for breakfast, lunch and after school snacks through Gateway Regional.	0
Insurance Coverages and Benefits	National Park belongs to the Brown & Brown Trust for health benefits and the GCSSD Joint Insurance Fund for property, legal liability, workers compensation and student accident insurances.	0
Municipal/Public Works	The district utilizes the services of the Borough Public Works department for snow removal as the district is in a residential area and parking is on the streets.	0
Professional Staff Development	The district shares in PD opportunities with the other Gateway group districts to save costs and turn key information to staff.	0
Purchasing	The district belongs to various consortiums/co-ops for telephone (ACT), internet, utilities (ACES), supplies and equipment.	0
Social Worker/Psychologist	See above for shared CST services/special education services.	0
Special Education Services	The district is in a consortium with Gateway (LEA), Wenonah, Westville and Woodbury Heights for child study team services.	0
Superintendent and Assistant Sup.	The district shares a Superintendent with Gateway Regional & Westville School Districts.	0
Technology Services	The district contracts with Woodbury Heights Elementary School District for technology services helping to offset salary costs of staff.	0
Transportation Services, including Fuel	The district contracts with Gateway for special education and homeless transportation services.	0

Estimated Tax Rates

Municipality	Category	Amount
National Park	(A) General Fund School Levy	2,083,560
	(D) Total School Levy	2,271,536
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	158,241,182
	(H) Estimated Equalized Valuation (as of 10/01/18)	158,732,151
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3167
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4355
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3126
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4310

Employee Contract List for District

Name	Category	Measure
Carla Bittner	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$116,355
	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	06/30/19
	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	\$2,670
	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 - not eligible
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A - not eligible
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A - not eligible
	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
Carla Bittner	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	waives medical and Rx
	Additional Comment 2	not eligible for unused sick pay reimbursement - does not meet criteria
Additional Comment 3	None Reported	
shared service agreement	Job Title	Superintendent
	Job Title	Business Administrator
	Job Title II	None Reported
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.0
	Full-Time Equivalent (FTE)	0.0
	Shared with Another District?	Y
	Shared with Another District?	Y
	Shared County	15
	Shared County	15
	Shared District	1715
	Shared District	1715
	Job Title Other District	Superintendent
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N	

Employee Contract List for District

Name	Category	Measure
shared service agreement	Beginning Date of Contract	07/01/15
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	0
	Contracted Number of Annual Work Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0

Employee Contract List for District

Name	Category	Measure
	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 Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation 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 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 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
shared service agreement	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 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 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 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 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 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 1	not eligible - shared service - cost would be paid by Gateway Regional

Employee Contract List for District

Name	Category	Measure
shared service agreement	Additional Comment 2	shared Superintendent between Gateway, National Park & Westville school districts
	Additional Comment 2	shared service contract for SBA/BS, payroll, accounts payable & clerical - cost \$80,000
	Additional Comment 3	receives an additional \$15,000 in salary per GRHS contract for shared superintendent services
	Additional Comment 3	None Reported