

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	243.0	248.0	278.0
On Roll Special Ed Full-Time	45.0	46.0	46.0
On Roll Subtotal	288.0	294.0	324.0
In Private School Placements	2.0	2.0	2.0
Sent to Other Districts Special Ed	3.0	1.0	2.0
Received	10.0	5.0	1.0

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	2,083,560	2,125,232	2,167,737
	Total Tuition	10-1300	55,133	40,000	20,500
	Unrestricted Miscellaneous Revenues	10-1XXX	8,521	2,885	3,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	10	5
	Interest Earned on Capital Reserve Funds	10-1XXX	0	75	35
	Total Revenues from Local Sources			2,147,214	2,168,202
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	15,950	15,950	15,950
	Extraordinary Aid	10-3131	39,623	0	0
	Categorical Special Education Aid	10-3132	152,723	152,723	152,723
	Equalization Aid	10-3176	1,984,211	2,154,211	2,431,148
	Categorical Security Aid	10-3177	63,683	63,683	63,683
	Total Revenues from State Sources			2,256,190	2,386,567
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	345,960	286,631	213,788
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	155,000	220,000	105,000
	Transfers from Other Funds	10-5200	0	0	106,040
	Actual Revenues (Over)/Under Expenditures			-319,870	0
General Fund Revenues	Total Operating Budget		4,584,494	5,061,400	5,279,609
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	15,000	15,000
	Total Revenues from Local Sources	20-1XXX	0	15,000	15,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	27,349	0	0
	Preschool Education Aid	20-3218	212,171	703,890	569,965
	Total Revenues from State Sources		239,520	703,890	569,965
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	121,698	117,857	94,285
	Title II	20-4451-4455	2,611	6,714	5,370
	Title IV	20-4471-4474	9,544	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	83,942	119,534	95,630
	CARES Act Education Stabilization Fund	20-4530	0	62,958	0
	Coronavirus Relief Fund (CRF)	20-4532	0	21,298	0
	CRRSA Act-ESSER II	20-4534		247,032	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-Learning Acceleration Grant	20-4535		25,000	0
	Other	20-4XXX	0	3,538	2,830
	CRRSA Act-Mental Health Grant	20-4536		45,000	0
	Total Revenues from Federal Sources		217,795	658,931	206,115
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	106,040
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		0	-2,000	-2,000
Special Revenue Fund Revenues	Total Grants and Entitlements		457,315	1,375,821	895,120
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	187,976	180,453	127,386
	Total Revenues from Local Sources		187,976	180,453	127,386
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	109,806	108,051	99,614
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		297,782	288,504	227,000
	Actual Revenues (Over)/Under Expenditures		1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		297,783	288,504	227,000
All Fund Revenues	Total Revenues/Sources		5,339,592	6,725,725	6,401,729
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	106,040
	Total Revenues/Sources Net of Transfers		5,339,592	6,725,725	6,295,689

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	1,292,155	1,343,918	1,612,563
	Special Education-Instruction	11-2XX-100-XXX	410,828	587,685	609,130
	Basic Skills/Remedial-Instruction	11-230-100-XXX	65,708	50,544	42,697
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	5,600	7,700	7,700
	Community Services Programs/Operations	11-800-330-XXX	2,250	3,500	3,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	243,157	235,433	239,518
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	10,993	11,606	11,919
	Undistributed Expenditures-Health Services	11-000-213-XXX	90,485	98,770	104,317
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	156,656	171,363	182,292
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	60,441	37,558	41,745
	Undistributed Expenditures-Guidance	11-000-218-XXX	63,717	67,489	70,029
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	97,405	111,026	117,152
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	57,927	27,000	29,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	103,081	108,816	58,518
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	711	5,000	5,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	90,267	86,800	86,470
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	192,882	198,092	206,394
	Undistributed Expenditures-Central Services	11-000-251-XXX	91,153	93,882	97,391
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	310,490	388,671	442,061
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	166,345	146,035	176,035
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	909,463	1,040,527	1,030,638
	Total Undistributed Expenditures			2,645,173	2,828,068
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	10	5
General Fund Current Expenses	Total General Current Expense		4,421,714	4,821,425	5,174,574
Capital Outlay	Equipment	12-XXX-XXX-730	7,780	10,900	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	39,594	9,000	0
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	220,000	105,000
	Increase In Capital Reserve	10-604	115,406	0	0
	Interest Deposit to Capital Reserve	10-604	0	75	35

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Total Capital Outlay		162,780	239,975	105,035
General Fund Expenses and Transfers	General Fund Grand Total		4,584,494	5,061,400	5,279,609
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	13,000	13,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	163,991	471,209	510,633
	Support Services	20-218-200-XXX	63,860	232,681	165,372
	Facility Acquisition and Construction Services	20-218-400-XXX	11,669	0	0
	Total Preschool Education Aid	20-218-XXX-XXX	239,520	703,890	676,005
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	239,520	703,890	676,005
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	121,698	117,857	94,285
	Title II	20-XXX-XXX-XXX	2,611	6,714	5,370
	Title IV	20-XXX-XXX-XXX	9,544	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	83,942	119,534	95,630
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	62,958	0
	Other	20-XXX-XXX-XXX	0	3,538	2,830
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	21,298	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		247,032	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	217,795	658,931	206,115
	Special Revenue Fund Expenses	Total Special Revenue Funds		457,315	1,375,821
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	297,783	288,504	227,000
	Total Debt Service Funds		297,783	288,504	227,000
All Fund Expenses	Total Expenditures/Appropriations		5,339,592	6,725,725	6,401,729
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	106,040
	Total Expenditures Net of Transfers		5,339,592	6,725,725	6,295,689

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	258,996	279,403	139,478	34,513
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	10,000	30,000	50,010	50,015
	Legal Reserve	628,530	500,419	213,788	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	275,043	289,623	249,058	249,058
	Repayment of Debt	1	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	\$15,211	\$14,675	\$15,682	\$17,496	\$16,447
Total Classroom Instruction	\$9,501	\$8,922	\$10,173	\$11,290	\$10,717
Classroom-Salaries and Benefits	\$9,048	\$8,534	\$9,317	\$10,335	\$9,595
Classroom-General Supplies and Textbooks	\$367	\$324	\$570	\$635	\$988
Classroom-Purchased Services	\$86	\$64	\$287	\$320	\$134
Total Support Services	\$2,616	\$2,928	\$2,693	\$3,076	\$2,718
Support Services-Salaries and Benefits	\$2,040	\$2,418	\$1,960	\$2,261	\$1,854
Total Administrative Costs	\$1,552	\$1,518	\$1,382	\$1,543	\$1,413
Administration Salaries and Benefits	\$863	\$852	\$799	\$892	\$806
Total Operations and Maintenance of Plant	\$1,509	\$1,270	\$1,388	\$1,535	\$1,554
Operations and Maintenance-Salaries and Benefits	\$783	\$745	\$715	\$748	\$733
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$28	\$26	\$32	\$35	\$31
Total Equipment Costs	\$0	\$67	\$33	\$37	\$0
Legal Costs	\$0	\$11	\$3	\$3	\$3
Employee Benefits as a percentage of salaries*	33.55%	35.45%	39.72%	39.85%	34.85%

*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)
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 Gateway (LEA) and Westville School Districts to help ensure a smooth transition from elementary to middle/high school.	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), 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	2,167,737
	(D) Total School Levy	2,295,123
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	159,043,974
	(H) Estimated Equalized Valuation (as of 10/01/20)	160,971,519
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3630
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4431
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3467
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4258

Employee Contract List for District

Name	Category	Measure
Carla Bittner	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$123,115
	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	20
	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	\$2,095
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$494
	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 for sick day payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A - not eligible for vacation payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A - not eligible for personal day payout
	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 coverage
	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
	Beginning Date of Contract	07/01/19
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/24
	End Date of Contract	06/30/21
	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
shared service agreement	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
shared service agreement	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 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 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 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 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
	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	shared Superintendent between Gateway, National Park & Westville School Districts

Employee Contract List for District

Name	Category	Measure
shared service agreement	Additional Comment 1	N/A - not eligible - shared service - cost would be paid by Gateway Regional
	Additional Comment 2	receives an additional \$15,000 in salary per GRHS contract for shared Superintendent services
	Additional Comment 2	shared service contract for SBA/BS, payroll, AP & clerical - \$88,991
	Additional Comment 3	None Reported
	Additional Comment 3	None Reported