

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	221.0	223.0	216.0
On Roll Special Ed Full-Time	40.0	48.0	47.0
On Roll Subtotal	261.0	271.0	263.0
In Private School Placements		1.0	2.0
Sent to Other Districts Special Ed	8.0	2.0	4.0
Received	10.0	15.0	5.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,934,550	1,973,241	2,042,706
Total Tuition	10-1300	87,580	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	2,857	4,153	3,400
Interest Earned On Maintenance Reserve	10-1XXX	0	0	1
Interest Earned On Capital Reserve Funds	10-1XXX	1	2	2
Other Restricted Miscellaneous Revenues	10-1XXX	1,313	2,250	2,250
Subtotal - Revenues From Local Sources		2,026,301	1,979,646	2,048,359
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	7,275	7,275	15,950
Extraordinary Aid	10-3131	15,816	0	0
Categorical Special Education Aid	10-3132	150,383	150,383	152,723
Equalization Aid	10-3176	1,907,816	1,918,294	1,918,294
Categorical Security Aid	10-3177	15,213	15,213	63,683
Parcc Readiness Aid	10-3181	2,300	2,300	0
Per Pupil Growth Aid	10-3182	2,300	2,300	0
Professional Learning Community Aid	10-3183	2,430	2,430	0
Other State Aids	10-3XXX	1,392	0	0
Subtotal - Revenues From State Sources		2,104,925	2,098,195	2,150,650
Budgeted Fund Balance - Operating Budget	10-303	0	430,254	395,548
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	57,000	48,000
Adjustment For Prior Year Encumbrances		0	16,663	0
Actual Revenues (Over)/Under Expenditures		63,589	0	0
Total Operating Budget		4,194,815	4,581,758	4,642,557
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	4,715	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Revenues From Local Sources	20-1XXX	4,715	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	0	16,568
Preschool Education Aid	20-3218	129,004	117,663	110,256
Total Revenues From State Sources		129,004	117,663	126,824
Revenues from Federal Sources:				
Title I	20-4411-4416	83,556	79,493	63,594
Title II	20-4451-4455	8,511	7,673	6,138
I.D.E.A. Part B (Handicapped)	20-4420-4429	87,094	85,635	68,508
Other	20-4XXX	0	3,042	2,433
Total Revenues From Federal Sources		179,161	175,843	140,673
Transfers From Operating Budget-Prek	20-5200	0	10,926	0
Total Grants And Entitlements		312,880	304,432	267,497
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	192,322	188,374	185,246
Total Revenues From Local Sources		192,322	188,374	185,246
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	112,499	111,446	111,036
Budgeted Fund Balance	40-303	0	1	1,001
Total Local Repayment Of Debt		304,821	299,821	297,283
Actual Revenues (Over)/Under Expenditures		-1,001	0	0
Total Repayment Of Debt		303,820	299,821	297,283
Total Revenues/Sources		4,811,515	5,186,011	5,207,337

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	0	10,926	0
Total Revenues/Sources Net of Transfers		4,811,515	5,175,085	5,207,337

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,315,859	1,348,211	1,427,949
Special Education - Instruction	11-2XX-100-XXX	434,348	604,828	508,205
Basic Skills/Remedial - Instruction	11-230-100-XXX	88,235	83,867	79,063
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	6,525	9,580	7,600
Community Services Programs/Operations	11-800-330-XXX	2,091	4,500	4,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	204,403	111,875	178,746
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	5,607	7,612	11,025
Undist. Expenditures - Health Services	11-000-213-XXX	78,993	84,171	91,887
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	170,137	175,492	157,375
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	58,821	33,425	29,580
Undist. Expenditures - Guidance	11-000-218-XXX	46,248	64,711	67,309
Undist. Expenditures - Child Study Teams	11-000-219-XXX	109,992	125,790	106,345
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	36,964	42,370	42,193
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	95,298	100,800	102,931
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	710	6,500	6,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	85,242	97,697	78,990
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	179,315	188,244	189,425
Undist. Expend. - Central Services	11-000-251-XXX	83,583	92,872	91,050
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	322,844	365,631	369,802
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	113,861	122,007	141,035
Personal Services - Employee Benefits	11-XXX-XXX-2XX	731,359	840,861	896,044
Total Undistributed Expenditures		2,323,377	2,460,058	2,559,737
Interest Earned On Maintenance Reserve	10-606	0	0	1
Total General Current Expense		4,170,435	4,511,044	4,586,555
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Equipment	12-XXX-XXX-730	2,382	0	8,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	8,018	0	0
Capital Reserve - Transfer To Capital Projects	12-000-400-931	13,980	70,712	48,000
Interest Deposit To Capital Reserve	10-604	0	2	2
Total Capital Outlay		24,380	70,714	56,002
General Fund Grand Total		4,194,815	4,581,758	4,642,557
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,715	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	101,316	97,061	99,001
Support Services	20-218-200-XXX	27,688	31,528	27,823
Total Preschool Education Aid	20-218-XXX-XXX	129,004	128,589	126,824
Total State Projects	20-XXX-XXX-XXX	129,004	128,589	126,824
Federal Projects:				
Title I	20-XXX-XXX-XXX	83,556	79,493	63,594
Title II	20-XXX-XXX-XXX	8,511	7,673	6,138
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	87,094	85,635	68,508
Other	20-XXX-XXX-XXX	0	3,042	2,433
Total Federal Projects	20-XXX-XXX-XXX	179,161	175,843	140,673
Total Special Revenue Funds		312,880	304,432	267,497
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	303,820	299,821	297,283
Total Debt Service Funds		303,820	299,821	297,283
Total Expenditures/Appropriations		4,811,515	5,186,011	5,207,337
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	0	10,926	0
Total Expenditures Net of Transfers		4,811,515	5,175,085	5,207,337

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	259,830	277,038	263,408	250,000
Unrestricted	Repayment of Debt	1	1,002	1,001	0
Restricted for General Operating Budget	Capital Reserve	295,279	272,588	275,590	227,592
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	20,000	20,001
Restricted for General Operating Budget	Legal Reserve	862,040	802,564	382,140	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	\$13,488	\$15,240	\$16,490	\$16,217	\$16,706
Total Classroom Instruction	\$8,551	\$9,531	\$10,332	\$10,142	\$10,537
Classroom-Salaries and Benefits	\$8,166	\$9,062	\$9,968	\$9,741	\$9,863
Classroom-General Supplies and Textbooks	\$310	\$316	\$268	\$303	\$554
Classroom-Purchased Services	\$75	\$153	\$96	\$98	\$120
Total Support Services	\$2,224	\$2,734	\$2,924	\$2,874	\$2,897
Support Services-Salaries and Benefits	\$1,456	\$1,836	\$1,827	\$2,119	\$2,189
Total Administrative Costs	\$1,386	\$1,529	\$1,587	\$1,602	\$1,598
Administration Salaries and Benefits	\$775	\$845	\$875	\$861	\$913
Total Operations and Maintenance of Plant	\$1,286	\$1,404	\$1,578	\$1,532	\$1,615
Operations and Maintenance-Salaries and Benefits	\$676	\$722	\$797	\$773	\$826
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$24	\$32	\$47	\$45	\$38
Total Equipment Costs	\$0	\$9	\$0	\$0	\$30
Legal Costs	\$1	\$1	\$8	\$5	\$4
Employee Benefits as a percentage of salaries*	28.10%	30.27%	32.06%	31.05%	33.92%

*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)
Business Services	The district shares a SBA/BS, payroll, clerical and accounts payable staff with Gateway Regional.	0
Special Education Services	The district is in a consortium with Gateway (LEA), Wenonah, Westville and Woodbury Heights for child study team services.	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
Social Worker/Psychologist	See above for shared CST services/special education services.	0
Superintendent and Assistant Sup.	The district shares a Superintendent with Gateway Regional & Westville School Districts.	0
Transportation Services, including Fuel	The district contracts with Gateway for special education and homeless transportation services.	0
Purchasing	The district belongs to various consortiums/co-ops for telephone (ACT), internet, utilities (ACES), supplies and equipment.	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
Curriculum Services	National Park is in a consortium with Westville (LEA), Gateway, Wenonah and Woodbury Heights School Districts.	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
Technology Services	The district contracts with Woodbury Heights Elementary School District for technology services helping to offset salary costs of staff.	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

ID=National Park

Category	Amount
(A) General Fund School Levy	2,042,706
(D) Total School Levy	2,227,952
(B) Estimated Net Taxable Valuation (as of 10/01/17)	158,493,724
(H) Estimated Equalized Valuation (as of 10/01/17)	158,762,999
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2888
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4057
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2866
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4033

Name=Carla Bittner

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$113,131
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	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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Carla Bittner

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	waives medical and Rx
Additional Comment 2	not eligible for unused sick pay reimbursement - does not meet criteria
Additional Comment 3	None Reported

Name=shared service agreement

Category	Measure
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
Beginning Date of Contract	07/01/15
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/19
End Date of Contract	06/30/18
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

Name=shared service agreement

Category	Measure
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
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

Name=shared service agreement

Category	Measure
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	None Reported
Additional Comment 1	not eligible - shared service - cost would be paid by GRHS
Additional Comment 2	shared superintendent between GRHS, National Park & Westville
Additional Comment 2	shared service contract for SBA/BS, payroll, accounts payable & clerical - cost \$73,960
Additional Comment 3	receives an additional \$15,000 in salary per GRHS contract for shared superintendent services
Additional Comment 3	None Reported