

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	232.0	243.0	284.0
On Roll Special Ed Full-Time	38.0	45.0	44.0
On Roll Subtotal	270.0	288.0	328.0
In Private School Placements	2.0	2.0	2.0
Sent to Other Districts Regular	1.0	0.0	0.0
Sent to Other Districts Special Ed	3.0	3.0	1.0
Received	10.0	10.0	2.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,042,706	2,083,560	2,125,232
	Total Tuition	10-1300	0	55,000	40,000
	Unrestricted Miscellaneous Revenues	10-1XXX	50,129	3,400	2,885
	Interest Earned on Maintenance Reserve	10-1XXX	0	5	10
	Interest Earned on Capital Reserve Funds	10-1XXX	0	50	75
	Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apsds Only)	10-1XXX	2,117	2,400	0
	Total Revenues from Local Sources			2,094,952	2,144,415
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	15,950	15,950	15,950
	Extraordinary Aid	10-3131	19,532	0	0
	Categorical Special Education Aid	10-3132	152,723	152,723	152,723
	Equalization Aid	10-3176	1,918,294	1,984,211	2,154,211
	Categorical Security Aid	10-3177	63,683	63,683	63,683
	Other State Aids	10-3XXX	1,450	0	0
	Total Revenues from State Sources			2,171,632	2,216,567
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	345,960	286,631
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	155,000	220,000
	Adjustment for Prior Year Encumbrances		0	4,601	0
	Actual Revenues (Over)/Under Expenditures		90,316	0	0
General Fund Revenues	Total Operating Budget		4,356,900	4,866,543	5,061,400
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	6,106	14,279	0
	Preschool Education Aid	20-3218	101,664	93,210	703,890
	Total Revenues from State Sources		107,770	107,489	703,890
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	205,954	111,883	89,506
	Title II	20-4451-4455	4,516	2,152	1,722
	Title IV	20-4471-4474	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	90,417	88,834	71,067
	Other	20-4XXX	6,178	3,167	2,534
	Total Revenues from Federal Sources		317,065	216,036	172,829
Special Revenue Fund Revenues	Total Grants and Entitlements		424,835	323,525	876,719

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	185,246	187,976	180,453
	Total Revenues from Local Sources		185,246	187,976	180,453
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	111,036	109,806	108,051
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		296,282	297,783	288,504
	Actual Revenues (Over)/Under Expenditures		1,001	0	0
Debt Service Fund Revenues	Total Repayment of Debt		297,283	297,783	288,504
All Fund Revenues	Total Revenues/Sources		5,079,018	5,487,851	6,226,623
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,079,018	5,487,851	6,226,623

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,331,734	1,370,059	1,343,918
	Special Education-Instruction	11-2XX-100-XXX	473,948	439,347	602,253
	Basic Skills/Remedial-Instruction	11-230-100-XXX	54,653	66,485	50,544
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	5,714	7,700	7,700
	Community Services Programs/Operations	11-800-330-XXX	1,155	3,750	3,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	185,019	264,073	235,433
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	6,698	11,312	11,606
	Undistributed Expenditures-Health Services	11-000-213-XXX	84,740	95,877	98,770
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	157,467	160,782	171,363
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	19,269	60,162	22,990
	Undistributed Expenditures-Guidance	11-000-218-XXX	60,789	65,952	67,489
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	98,617	107,180	111,026
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	38,596	75,994	27,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	100,887	105,468	108,816
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	296	5,000	5,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	82,196	85,765	86,800
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	184,928	193,586	198,092
	Undistributed Expenditures-Central Services	11-000-251-XXX	93,291	91,525	93,882
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	354,388	380,883	388,671
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	142,061	144,535	146,035
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	850,092	965,814	1,040,527
	Total Undistributed Expenditures			2,459,334	2,813,908
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	5	10
General Fund Current Expenses	Total General Current Expense		4,326,538	4,701,254	4,821,425
Capital Outlay	Equipment	12-XXX-XXX-730	0	10,239	10,900
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	0	9,000
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	30,362	155,000	220,000
	Interest Deposit to Capital Reserve	10-604	0	50	75
	Total Capital Outlay			30,362	165,289

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	General Fund Grand Total		4,356,900	4,866,543	5,061,400
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	91,226	102,689	471,209
	Support Services	20-218-200-XXX	16,544	4,800	232,681
	Total Preschool Education Aid	20-218-XXX-XXX	107,770	107,489	703,890
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	107,770	107,489	703,890
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	205,954	111,883	89,506
	Title II	20-XXX-XXX-XXX	4,516	2,152	1,722
	Title III	20-XXX-XXX-XXX	10,000	0	0
	Title IV	20-XXX-XXX-XXX	0	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	90,417	88,834	71,067
	Other	20-XXX-XXX-XXX	6,178	3,167	2,534
	Total Federal Projects	20-XXX-XXX-XXX	317,065	216,036	172,829
Special Revenue Fund Expenses	Total Special Revenue Funds		424,835	323,525	876,719
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	297,283	297,783	288,504
	Total Debt Service Funds		297,283	297,783	288,504
All Fund Expenses	Total Expenditures/Appropriations		5,079,018	5,487,851	6,226,623
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,079,018	5,487,851	6,226,623

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	251,116	258,996	224,046	4,121
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	10,000	10,000	10,005	10,015
	Legal Reserve	724,039	628,530	286,631	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	269,019	275,043	249,602	249,602
	Repayment of Debt	1,002	1	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,091	\$15,211	\$16,540	\$15,278	\$15,682
Total Classroom Instruction	\$9,541	\$9,501	\$10,256	\$9,142	\$10,173
Classroom-Salaries and Benefits	\$9,207	\$9,048	\$9,696	\$8,625	\$9,317
Classroom-General Supplies and Textbooks	\$281	\$367	\$441	\$407	\$570
Classroom-Purchased Services	\$53	\$86	\$119	\$110	\$287
Total Support Services	\$2,732	\$2,616	\$2,945	\$3,041	\$2,693
Support Services-Salaries and Benefits	\$2,069	\$2,040	\$2,242	\$2,459	\$1,960
Total Administrative Costs	\$1,473	\$1,552	\$1,620	\$1,514	\$1,382
Administration Salaries and Benefits	\$835	\$863	\$933	\$859	\$799
Total Operations and Maintenance of Plant	\$1,315	\$1,509	\$1,661	\$1,529	\$1,388
Operations and Maintenance-Salaries and Benefits	\$699	\$783	\$850	\$783	\$715
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$27	\$28	\$38	\$35	\$32
Total Equipment Costs	\$0	\$0	\$23	\$36	\$33
Legal Costs	\$6	\$0	\$4	\$11	\$3
Employee Benefits as a percentage of salaries*	30.39%	33.55%	36.17%	35.76%	39.72%

*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 2019-20 revised appropriations and the 2020-21 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	2,125,232
	(D) Total School Levy	2,305,685
	(B) Estimated Net Taxable Valuation (as of 02/10/20)	159,179,774
	(H) Estimated Equalized Valuation (as of 10/01/19)	164,438,111
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3351
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4485
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2924
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4022

Employee Contract List for District

Name	Category	Measure
Carla Bittner	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$119,529
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$2,845
	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 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 & 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	07/01/19
	End Date of Contract	06/30/24
	End Date of Contract	06/30/20
	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
	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
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	shared Superintendent between Gateway, National Park & Westville School Districts

Employee Contract List for District

Name	Category	Measure
shared service agreement	Additional Comment 1	not eligible - shared service - cost would be paid by Gateway Regional HS
	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 - cost \$83,600
	Additional Comment 3	None Reported
	Additional Comment 3	None Reported