

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	966.0	902.0	888.0
Pupils On Roll Special Ed Full-Time	192.0	227.0	217.0
Pupils On Roll Special Ed Shared-Time		1.0	0.0
Pupils On Roll SUBTOTAL	1,158.0	1,130.0	1,105.0
Pupils in Private School Placements	13.0	16.0	16.0
Pupils Sent to Contracted Preschool		1.0	1.0
Pupils Sent to Other Districts Regular	6.0	8.0	8.0
Pupils Sent to Other Districts Special Ed	26.0	30.0	45.0
Pupils Received	106.0	147.0	61.0
Pupils in State Facilities	5.0	4.0	4.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,593,986	5,705,866	5,819,982
Total Tuition	10-1300	1,562,693	1,236,725	1,215,109
Unrestricted Miscellaneous Revenues	10-1XXX	277,348	95,001	335,001
Subtotal - Revenues From Local Sources		7,434,027	7,037,592	7,370,092
Revenues from State Sources:				
School Choice Aid	10-3116	41,265	50,435	50,435
Categorical Transportation Aid	10-3121	25,418	30,054	30,054
Extraordinary Aid	10-3131	7,560	50,000	327,792
Categorical Special Education Aid	10-3132	615,970	624,492	624,492
Equalization Aid	10-3176	11,357,502	11,416,506	11,416,506
Categorical Security Aid	10-3177	74,739	87,962	87,962
Parcc Readiness Aid	10-3181	0	10,345	10,345
Per Pupil Growth Aid	10-3182	0	10,345	10,345
Professional Learning Community Aid	10-3183	0	10,440	10,440
Other State Aids	10-3XXX	20,690	0	0
Subtotal - Revenues From State Sources		12,143,144	12,290,579	12,568,371
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	85,348	29,185	61,190
Other Federal Grant Revenue - Passed Through State	10-42XX	0	10,554	0
Subtotal - Revenues From Federal Sources		85,348	39,739	61,190
Budgeted Fund Balance - Operating Budget	10-303	0	2,457,560	1,374,569
Actual Revenues (Over)/Under Expenditures		-238,304	0	0
Total Operating Budget		19,424,215	21,825,470	21,374,222
Grants and Entitlements:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Other Revenue From Local Sources	20-1XXX	43,784	64,667	0
Total Revenues From Local Sources	20-1XXX	43,784	64,667	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	0	6
Preschool Education Aid	20-3218	179,168	179,170	179,170
Other Restricted Entitlements	20-32XX	88,598	111,690	0
Total Revenues From State Sources		267,766	290,860	179,176
Revenues from Federal Sources:				
Title I	20-4411-4416	866,879	950,136	767,285
Title II	20-4451-4455	102,790	99,315	99,315
Title III	20-4491-4494	1,378	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	369,820	370,614	293,129
Preschool Development Expansion Grant	20-4527	355,143	355,140	381,740
Preschool Development Expansion Grant-Pr Yr C/O	20-4527	0	0	36,030
Other	20-4XXX	47,958	384	0
Total Revenues From Federal Sources		1,743,968	1,775,589	1,577,499
Transfers From Operating Budget-Prek	20-5200	441,322	256,381	191,731
Total Grants And Entitlements		2,496,840	2,387,497	1,948,406
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	196,165	202,511	200,356
Other Miscellaneous	40-1xxx	5,588	0	0
Miscellaneous	40-1XXX	5,588	0	0
Total Revenues From Local Sources		201,753	202,511	200,356
Budgeted Fund Balance	40-303	0	1,734	5,589
Total Local Repayment Of Debt		201,753	204,245	205,945

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Actual Revenues (Over)/Under Expenditures		-5,588	0	0
Total Repayment Of Debt		196,165	204,245	205,945
Total Revenues/Sources		22,117,220	24,417,212	23,528,573
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	441,322	256,381	191,731
Total Revenues/Sources Net of Transfers		21,675,898	24,160,831	23,336,842

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,058,930	6,140,280	6,133,205
Special Education - Instruction	11-2XX-100-XXX	1,548,331	1,508,346	1,273,905
Basic Skills/Remedial - Instruction	11-230-100-XXX	942	44,250	25,538
Bilingual Education - Instruction	11-240-100-XXX	6,580	10,080	10,516
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	59,649	64,016	69,104
School-Sponsored Athletics - Instruction	11-402-100-XXX	418,321	400,928	492,798
Before/After School Programs	11-421-XXX-XXX	14,144	31,820	18,500
Summer School	11-422-XXX-XXX	49,320	24,143	19,472
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,594,426	2,534,749	2,536,801
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	72,648	73,554	72,770
Undist. Expenditures - Health Services	11-000-213-XXX	208,939	277,206	265,764
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	202,620	210,539	189,649
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	149,415	48,687
Undist. Expenditures - Guidance	11-000-218-XXX	339,994	363,374	263,522
Undist. Expenditures - Child Study Teams	11-000-219-XXX	451,932	440,584	298,300
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	246,562	360,898	201,187
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	345,339	382,471	307,842
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	30,339	36,031	8,250
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	451,708	435,346	480,042
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	925,178	984,497	732,888
Undist. Expend. - Central Services	11-000-251-XXX	247,573	285,287	301,423
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	73,473	82,779	155,318
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,609,360	1,670,386	1,732,689
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	678,201	1,027,781	1,229,845
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,549,957	4,205,614	4,498,736
Total Undistributed Expenditures		11,028,249	13,520,511	13,323,713

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total General Current Expense		19,184,466	21,744,374	21,366,751
Capital Expenditures:				
Equipment	12-XXX-XXX-730	232,278	73,625	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	7,471	7,471	7,471
Total Capital Outlay		239,749	81,096	7,471
General Fund Grand Total		19,424,215	21,825,470	21,374,222
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	43,784	64,667	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	308,138	265,471	285,694
Support Services	20-218-200-XXX	184,283	170,080	85,213
Fac Acquisition And Constr. Services	20-218-400-XXX	128,069	0	0
Total Preschool Education Aid	20-218-XXX-XXX	620,490	435,551	370,907
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	5,097	5,764	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	21,572	41,945	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	49,239	47,381	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	8,100	9,000	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,340	2,600	0
Nonpublic Security Aid	20-XXX-XXX-XXX	2,250	5,000	0
Total Other State Projects		88,598	111,690	0
Total State Projects	20-XXX-XXX-XXX	709,088	547,241	370,907
Preschool Expansion Grant Instruction	20-220-100-XXX	111,608	108,312	147,860
Preschool Expansion Grant Support Services	20-220-200-XXX	94,196	104,493	172,410
Preschool Expansion Grant Fac Acquisition And Constr. Services	20-220-400-XXX	149,339	142,335	97,500
Preschool Expansion Grant	20-220-XXX-XXX	355,143	355,140	417,770
Federal Projects:				
Title I	20-XXX-XXX-XXX	866,879	950,136	767,285

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Title II	20-XXX-XXX-XXX	102,790	99,315	99,315
Title III	20-XXX-XXX-XXX	1,378	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	369,820	370,614	293,129
Other	20-XXX-XXX-XXX	47,958	384	0
Total Federal Projects	20-XXX-XXX-XXX	1,743,968	1,775,589	1,577,499
Total Special Revenue Funds		2,496,840	2,387,497	1,948,406
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	196,165	204,245	205,945
Total Debt Service Funds		196,165	204,245	205,945
Total Expenditures/Appropriations		22,117,220	24,417,212	23,528,573
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	441,322	256,381	191,731
Total Expenditures Net of Transfers		21,675,898	24,160,831	23,336,842

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	2,788,343	2,879,929	1,119,970	0
--Repayment of Debt	1,735	7,323	5,589	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	0	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	121,823	272,979	254,599	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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,773	\$14,828	\$15,999	\$16,256	\$16,090
Total Classroom Instruction	\$8,289	\$8,601	\$8,915	\$9,161	\$9,480
Classroom-Salaries and Benefits	\$7,725	\$8,017	\$8,170	\$8,526	\$8,607
Classroom-General Supplies and Textbooks	\$277	\$217	\$402	\$221	\$383
Classroom-Purchased Services	\$288	\$368	\$343	\$414	\$490
Total Support Services	\$2,582	\$2,192	\$2,575	\$2,705	\$1,965
Support Services-Salaries and Benefits	\$2,337	\$1,969	\$2,164	\$2,403	\$1,441
Total Administrative Costs	\$1,834	\$1,869	\$1,898	\$2,031	\$1,994
Administration Salaries and Benefits	\$1,482	\$1,534	\$1,564	\$1,671	\$1,584
Total Operations and Maintenance of Plant	\$1,517	\$1,597	\$1,993	\$1,722	\$1,820
Operations and Maintenance-Salaries and Benefits	\$731	\$757	\$867	\$905	\$828
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$512	\$516	\$518	\$521	\$648
Total Equipment Costs	\$70	\$315	\$27	\$65	\$0
Legal Costs	\$13	\$14	\$25	\$27	\$27
Employee Benefits as a percentage of salaries*	34.74%	33.45%	37.77%	36.67%	43.87%

*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 (formerly the Comparative Spending Guide) 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 2016-17 revised appropriations and the 2017-18 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)
Nursing Services	Substitutes needed for nursing services are contracted for through Gloucester County Special Services.	0
Staffing - Other	Services for Occupational (OT), Physical (PT), and Behavioral Therapist are contracted through Gloucester County Special Services School District (GCSSSD).	0
Transportation Services, including Fuel	Special Education transportation for out of district placement is contracted for additional run that cannot be performed from the in-house staff through Gloucester County Special Services School District. Gasoline for Paulsboro School District in-house fleet is provided at no cost from the Borough of Paulsboro.	0
Purchasing	Paulsboro Public Schools participates in consortiums with other school districts to purchase paper, technology, and maintenance services when needed for special projects. In addition the school participates in (ACES) to purchase electricity and natural gas.	0
Insurance Coverages and Benefits	Paulsboro Public Schools purchases property and casualty insurance through the School Alliance Insurance Fund (SAIF). There are currently more than a hundred school districts participating in this fund.	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,762,924
(B) Estimated Net Taxable Valuation (as of 10/01/16)	361,296,512
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.5951
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	6,117,249
(E) Estimated Net Taxable Valuation (as of 10/01/16)	361,296,512
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.6931

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,762,924
(H) Estimated Equalized Valuation (as of 10/01/16)	373,962,336
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5410
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	6,117,249
(K) Estimated Equalized Valuation (as of 10/01/16)	373,962,336
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.6358

NAME=Dr. Laurie Bandlow

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$147,500
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	08/01/16
End Date of Contract	07/31/21
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	
Total Allowances Amount	\$1,200
Total Bonuses Amount	\$0
Total Stipends Amount	\$3,600
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	\$33,187
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout if no vacation taken
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout rolls over to sick days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Dr. Laurie Bandlow

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Jennifer Johnson

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$123,008
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/17
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	
Total Allowances Amount	\$2,290
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,092
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$9,462
Contractual Post-Employment Benefit Description of Payout of Sick days	Employee is not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem for twenty days
Contractual Post-Employment Benefit Description of Payout of Personal days	No pay out rolls into sick days if not used
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Jennifer Johnson

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	