

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	913.0	967.0	1,003.0
On Roll Special Ed Full-Time	217.0	207.0	235.0
On Roll Subtotal	1,130.0	1,174.0	1,238.0
In Private School Placements	24.0	19.0	0.0
Sent to Other Districts Regular	21.0	21.0	23.0
Sent to Other Districts Special Ed	24.0	25.0	28.0
Received	87.0	128.0	26.0
In State Facilities	1.0	3.0	3.0

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	5,819,982	6,108,976	6,318,238
	Total Tuition	10-1300	1,215,109	1,372,929	1,233,808
	Unrestricted Miscellaneous Revenues	10-1XXX	450,896	492,170	403,308
	Total Revenues from Local Sources		7,485,987	7,974,075	7,955,354
General Fund Revenues from State Sources	School Choice Aid	10-3116	50,435	63,390	72,675
	Categorical Transportation Aid	10-3121	30,054	179,476	179,476
	Extraordinary Aid	10-3131	248,143	150,000	150,000
	Categorical Special Education Aid	10-3132	624,492	715,226	715,226
	Equalization Aid	10-3176	11,611,950	11,611,950	12,267,901
	Categorical Security Aid	10-3177	87,962	498,216	498,216
	PARCC Readiness Aid	10-3181	10,345	0	0
	Per Pupil Growth Aid	10-3182	10,345	0	0
	Professional Learning Community Aid	10-3183	10,440	0	0
	Total Revenues from State Sources		12,684,166	13,218,258	13,883,494
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	20,036	57,938	50,355
	Total Revenues from Federal Sources		20,036	57,938	50,355
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	386,687	133,543
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	154,992
	Actual Revenues (Over)/Under Expenditures		1,693,229	0	0
General Fund Revenues	Total Operating Budget		21,883,418	21,636,958	22,177,738
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	33,524	0	0
	Total Revenues from Local Sources	20-1XXX	33,524	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	176,796	179,170	595,624
	State Grants Through Intermediate Sources	20-3700	86,018	0	0
	Total Revenues from State Sources		262,814	179,170	595,624

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	669,887	945,531	887,544
	Title II	20-4451-4455	71,261	55,127	73,011
	Title III	20-4491-4494	9,615	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	362,487	368,550	268,237
	Preschool Development Expansion Grant	20-4527	358,166	381,740	0
	Preschool Development Expansion Grant-Prior Year Carry Over	20-4527	0	99,630	0
	Total Revenues from Federal Sources		1,471,416	1,850,578	1,228,792
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten	20-5200	0	209,793	22,964
	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	235,376	0	88,165
Special Revenue Fund Revenues	Total Grants and Entitlements		2,003,130	2,239,541	1,935,545
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	200,356	199,502	185,548
	Other Miscellaneous	40-1XXX	23,497	0	0
	Miscellaneous	40-1XXX	23,497	0	0
	Total Revenues from Local Sources		223,853	199,502	185,548
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	2,993	23,497
	Total Local Repayment of Debt		223,853	202,495	209,045
	Actual Revenues (Over)/Under Expenditures		-17,908	0	0
Debt Service Fund Revenues	Total Repayment of Debt		205,945	202,495	209,045
All Fund Revenues	Total Revenues/Sources		24,092,493	24,078,994	24,322,328
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten	20-5200	0	209,793	22,964
	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	235,376	0	88,165
	Total Revenues/Sources Net of Transfers		23,857,117	23,869,201	24,211,199

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	6,094,094	5,794,887	5,877,505
	Special Education-Instruction	11-2XX-100-XXX	1,334,238	1,338,443	1,335,285
	Basic Skills/Remedial-Instruction	11-230-100-XXX	804	273	49,304
	Bilingual Education-Instruction	11-240-100-XXX	0	472	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	61,826	67,290	59,502
	School-Sponsored Athletics-Instruction	11-402-100-XXX	411,119	392,609	447,365
	Summer School	11-422-XXX-XXX	16,963	21,568	21,568
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,963,813	2,713,766	2,030,901
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	57,930	52,693	61,717
	Undistributed Expenditures-Health Services	11-000-213-XXX	296,077	355,274	363,695
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	221,888	241,757	204,294
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	92,147	86,180	168,900
	Undistributed Expenditures-Guidance	11-000-218-XXX	334,131	291,796	280,442
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	441,643	378,276	388,184
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	260,343	151,571	149,897
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	204,270	301,803	305,493
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	54,878	66,105	62,787
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	577,922	566,505	620,136
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	751,436	750,721	723,150
	Undistributed Expenditures-Central Services	11-000-251-XXX	239,446	338,406	355,306
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	144,582	170,116	175,623
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,654,813	1,797,677	2,081,225
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,156,064	1,228,045	1,362,893
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,178,734	4,158,406	4,587,891
		Total Undistributed Expenditures		13,630,117	13,649,097
General Fund Current Expenses	Total General Current Expense		21,549,161	21,264,639	21,713,063

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	189,241	293,322	49,572
	Facilities Acquisition and Construction Services	12-000-400-XXX	7,471	7,471	340,361
	Total Capital Outlay		196,712	300,793	389,933
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	137,545	71,526	74,742
	General Fund Grand Total		21,883,418	21,636,958	22,177,738
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	33,524	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	258,080	266,819	501,364
	Support Services	20-218-200-XXX	154,092	122,144	205,389
	Total Preschool Education Aid	20-218-XXX-XXX	412,172	388,963	706,753
Special Revenue Fund Expenses for Other State Projects	Nonpublic Nursing Services	20-XXX-XXX-XXX	8,536	0	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,906	0	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	8,250	0	0
	Other	20-XXX-XXX-XXX	65,326	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	498,190	388,963	706,753
Special Revenue Fund Expenses for Preschool Expansion Grant	Preschool Expansion Grant Instruction	20-220-100-XXX	89,795	207,905	0
	Preschool Expansion Grant Support Services	20-220-200-XXX	161,901	258,465	0
	Preschool Expansion Grant Facility Acquisition and Construction Services	20-220-400-XXX	106,470	15,000	0
	Preschool Expansion Grant	20-220-XXX-XXX	358,166	481,370	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	669,887	945,531	887,544
	Title II	20-XXX-XXX-XXX	71,261	55,127	73,011
	Title III	20-XXX-XXX-XXX	9,615	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	362,487	368,550	268,237
	Total Federal Projects	20-XXX-XXX-XXX	1,471,416	1,850,578	1,228,792
Special Revenue Fund Expenses	Total Special Revenue Funds		2,003,130	2,239,541	1,935,545
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	205,945	202,495	209,045
	Total Debt Service Funds		205,945	202,495	209,045
All Fund Expenses	Total Expenditures/Appropriations		24,092,493	24,078,994	24,322,328

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	209,793	22,964
	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	235,376	0	88,165
	Total Expenditures Net of Transfers		23,857,117	23,869,201	24,211,199

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	0	0	154,992	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	254,599	0	0	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	1,256,657	520,230	133,543	0
	Repayment of Debt	8,582	26,490	23,497	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	\$15,492	\$15,768	\$15,557	\$14,813	\$15,289
Total Classroom Instruction	\$8,737	\$9,123	\$8,995	\$8,566	\$8,967
Classroom-Salaries and Benefits	\$8,190	\$8,475	\$8,387	\$8,016	\$8,231
Classroom-General Supplies and Textbooks	\$200	\$256	\$232	\$190	\$413
Classroom-Purchased Services	\$346	\$393	\$376	\$360	\$323
Total Support Services	\$2,613	\$2,368	\$2,269	\$2,182	\$2,207
Support Services-Salaries and Benefits	\$2,372	\$2,035	\$1,790	\$1,730	\$1,821
Total Administrative Costs	\$1,933	\$1,948	\$1,923	\$1,832	\$1,832
Administration Salaries and Benefits	\$1,629	\$1,438	\$1,472	\$1,360	\$1,342
Total Operations and Maintenance of Plant	\$1,439	\$1,692	\$1,907	\$1,783	\$1,788
Operations and Maintenance-Salaries and Benefits	\$776	\$731	\$1,014	\$827	\$812
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$516	\$539	\$434	\$421	\$443
Total Equipment Costs	\$65	\$169	\$263	\$251	\$40
Legal Costs	\$25	\$40	\$36	\$77	\$49
Employee Benefits as a percentage of salaries*	36.32%	40.29%	40.30%	40.11%	40.62%

*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)
Insurance Coverages and Benefits	Paulsboro Public Schools will join the Southern New Jersey School Health Insurance Fund (SNSHIF) this school year. There are currently eight seven school districts in the fund.	0
	Paulsboro Public Schools purchases property and casualty insurance through the School Alliance Insurance Fund (SAIF). There are currently more than one hundred school districts in the fund	0
Special Education Services	Occupational, and physical therapy services for our students are contracted through Gloucester County Special Services School District.	0
Transportation Services, including Fuel	Transportation is contracted through Gloucester County Special Services School District for routes not serviced by district employees. Gasoline is purchased with the Borough of Paulsboro through The County of Gloucester competitive bid process.	0

Estimated Tax Rates

Municipality	Category	Amount
Paulsboro Borough	(A) General Fund School Levy	6,213,607
	(D) Total School Levy	6,406,132
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	340,754,700
	(H) Estimated Equalized Valuation (as of 10/01/18)	348,971,050
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.8235
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8800
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7806
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8357

Employee Contract List for District

Name	Category	Measure
Dr. Laurie Bandlow	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$147,500
	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	07/01/16
	End Date of Contract	07/31/20
	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	5
	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	\$12,645
	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	\$18,546
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum days per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum days earned and rolled over per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Days roll over into sick days no pay out
	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
Dr. Laurie Bandlow	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	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Jennifer Johnson	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$123,308
	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	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Jennifer Johnson	Total Allowances Amount	\$5,157
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,026
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$18,971
	Contractual Post-Employment Benefit Description of Payout of Sick days	Employee not eligible
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem rate days earned
	Contractual Post-Employment Benefit Description of Payout of Personal days	Rolls into sick days no pay out
	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
	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	None Reported
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
Paul Bracciante	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$132,275
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Paul Bracciante	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	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	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	\$11,045
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$501
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$20,088
	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 days earned and rolled over per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Roll into sick days no pay out
	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
	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	

Employee Contract List for District

Name	Category	Measure
Paul Bracciante	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported