

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	943.0	929.0	946.0
Pupils On Roll Regular Shared-Time	2.0		0.0
Pupils On Roll Special Ed Full-Time	223.0	231.0	204.0
Pupils On Roll SUBTOTAL	1,168.0	1,160.0	1,150.0
Pupils in Private School Placements	7.0	17.0	17.0
Pupils Sent to Other Districts Regular	7.0	4.0	4.0
Pupils Sent to Other Districts Special Ed	26.0	25.0	58.0
Pupils Received	101.0	91.0	98.0
Pupils in State Facilities	3.0	1.0	0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,376,765	5,484,300	5,593,986
Total Tuition	10-1300	1,566,297	1,430,667	1,513,076
Unrestricted Miscellaneous Revenues	10-1XXX	91,465	51,059	50,000
Subtotal - Revenues From Local Sources		7,034,527	6,966,026	7,157,062
Revenues from State Sources:				
School Choice Aid	10-3116	18,340	36,680	41,265
Categorical Transportation Aid	10-3121	25,418	25,418	25,418
Extraordinary Aid	10-3131	39,631	50,000	50,000
Categorical Special Education Aid	10-3132	615,970	615,970	615,970
Equalization Aid	10-3176	11,357,502	11,357,502	11,357,502
Categorical Security Aid	10-3177	74,739	74,739	74,739
Other State Aids	10-3XXX	0	20,690	20,690
Subtotal - Revenues From State Sources		12,131,600	12,180,999	12,185,584
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	96,627	80,000	63,680
Subtotal - Revenues From Federal Sources		96,627	80,000	63,680
Budgeted Fund Balance - Operating Budget	10-303	0	2,145,259	2,457,560
Other Financing Sources - Insurance Recovery (Impaired Cap Asset-Superstorm Sandy)	10-5901	92,282	0	0
Actual Revenues (Over)/Under Expenditures		-94,523	0	0
Total Operating Budget		19,260,513	21,372,284	21,863,886
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	17,058	0	0
Total Revenues From Local Sources	20-1XXX	17,058	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Revenues from State Sources:				
Preschool Education Aid	20-3218	116,849	179,243	179,170
Other Restricted Entitlements	20-32XX	110,835	0	0
Total Revenues From State Sources		227,684	179,243	179,170
Revenues from Federal Sources:				
Title I	20-4411-4416	826,305	716,127	565,859
Title II	20-4451-4455	97,382	101,516	93,473
I.D.E.A. Part B (Handicapped)	20-4420-4429	311,308	507,460	297,186
Preschool Development Expansion Grant	20-4527	0	0	355,140
Other	20-4XXX	3,173	0	0
Total Revenues From Federal Sources		1,238,168	1,325,103	1,311,658
Transfers From Operating Budget-Prek	20-5200	263,456	523,590	490,437
Total Grants And Entitlements		1,746,366	2,027,936	1,981,265
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	143,066	118,292	196,165
Total Revenues From Local Sources		143,066	118,292	196,165
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	146,832	121,407	0
Withdrawal From Debt Service Reserve	40-313	0	1	0
Total Local Repayment Of Debt		289,898	239,700	196,165
Total Repayment Of Debt		289,898	239,700	196,165
Total Revenues/Sources		21,296,777	23,639,920	24,041,316
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	263,456	523,590	490,437
Total Revenues/Sources Net of Transfers		21,033,321	23,116,330	23,550,879

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,348,121	6,698,807	6,976,908
Special Education - Instruction	11-2XX-100-XXX	1,705,482	1,599,240	1,618,889
Basic Skills/Remedial - Instruction	11-230-100-XXX	571,849	172,906	84,896
Bilingual Education - Instruction	11-240-100-XXX	7,465	17,648	17,946
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	90,650	67,276	58,624
School-Sponsored Athletics - Instruction	11-402-100-XXX	394,527	431,300	452,509
Before/After School Programs	11-421-XXX-XXX	0	21,760	16,320
Summer School	11-422-XXX-XXX	640	41,980	71,038
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,562,150	1,599,385	1,607,935
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	71,426	75,798	73,914
Undist. Expenditures - Health Services	11-000-213-XXX	192,288	204,460	241,663
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	311,499	346,686	249,859
Undist. Expenditures - Guidance	11-000-218-XXX	305,474	356,571	401,163
Undist. Expenditures - Child Study Teams	11-000-219-XXX	417,349	498,851	471,924
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	384,487	395,540	345,247
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	349,939	420,383	477,879
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	32,050	52,702	36,031
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	380,548	482,818	489,394
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	868,322	932,056	938,614
Undist. Expend. - Central Services	11-000-251-XXX	232,388	262,015	264,200
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	98,256	117,687	90,766
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,447,747	1,796,114	2,062,580
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	602,489	675,558	736,291
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,673,517	4,020,671	3,841,443
Total Undistributed Expenditures		10,929,929	12,237,295	12,328,903
Total General Current Expense		19,048,663	21,288,212	21,626,033

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	204,379	76,601	201,805
Facilities Acquisition And Const. Serv.	12-000-400-XXX	7,471	7,471	36,048
Total Capital Outlay		211,850	84,072	237,853
General Fund Grand Total		19,260,513	21,372,284	21,863,886
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	17,058	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	286,694	452,198	426,584
Support Services	20-218-200-XXX	93,611	250,635	243,023
Total Preschool Education Aid	20-218-XXX-XXX	380,305	702,833	669,607
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	5,869	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	8,260	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,140	0	0
Other	20-XXX-XXX-XXX	94,566	0	0
Total Other State Projects		110,835	0	0
Total State Projects	20-XXX-XXX-XXX	491,140	702,833	669,607
Preschool Expansion Grant Instruction	20-220-100-XXX	0	0	99,279
Preschool Expansion Grant Support Services	20-220-200-XXX	0	0	32,582
Preschool Expansion Grant Fac Acquisition And Constr. Services	20-220-400-XXX	0	0	223,279
Preschool Expansion Grant	20-220-XXX-XXX	0	0	355,140
Federal Projects:				
Title I	20-XXX-XXX-XXX	826,305	716,127	565,859
Title II	20-XXX-XXX-XXX	97,382	101,516	93,473
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	311,308	507,460	297,186
Other	20-XXX-XXX-XXX	3,173	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,238,168	1,325,103	1,311,658

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Special Revenue Funds		1,746,366	2,027,936	1,981,265
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	289,898	239,700	196,165
Total Debt Service Funds		289,898	239,700	196,165
Total Expenditures/Appropriations		21,296,777	23,639,920	24,041,316
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	263,456	523,590	490,437
Total Expenditures Net of Transfers		21,033,321	23,116,330	23,550,879

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	2,081,257	2,457,404	2,781,563	427,446
--Repayment of Debt	2	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	100,000	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	73,066	176,509	103,443	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	2	1	1

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,664	\$14,848	\$16,193	\$16,545	\$16,923
Total Classroom Instruction	\$9,733	\$8,636	\$9,409	\$9,625	\$9,828
Classroom-Salaries and Benefits	\$9,299	\$8,160	\$8,638	\$8,849	\$9,000
Classroom-General Supplies and Textbooks	\$225	\$248	\$485	\$417	\$428
Classroom-Purchased Services	\$210	\$229	\$286	\$358	\$399
Total Support Services	\$1,758	\$2,268	\$2,583	\$2,636	\$2,569
Support Services-Salaries and Benefits	\$1,456	\$1,961	\$2,143	\$2,194	\$2,165
Total Administrative Costs	\$1,388	\$1,727	\$1,887	\$1,941	\$1,934
Administration Salaries and Benefits	\$1,070	\$1,466	\$1,430	\$1,508	\$1,537
Total Operations and Maintenance of Plant	\$1,308	\$1,421	\$1,737	\$1,755	\$1,995
Operations and Maintenance-Salaries and Benefits	\$630	\$702	\$770	\$790	\$809
Board Contribution to Food Services	\$60	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$416	\$520	\$522	\$534	\$541
Total Equipment Costs	\$80	\$176	\$13	\$66	\$175
Legal Costs	\$19	\$16	\$25	\$26	\$26
Employee Benefits as a percentage of salaries*	35.75%	33.68%	35.85%	35.40%	33.24%

*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 2014-15 revised appropriations and the 2015-16 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)
Staffing - Other	Occupational therapist and physical therapist are contracted with Gloucester County Special Services School District.	0
Transportation Services, including Fuel	Special Education transportation for out of district placement and Gloucester County Institute of Technology student transportation is contracted 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 schools to purchase paper, custodial supplies, and technology purchases. In addition the school participates in (ACES) to purchase electricity and natural gas.	0
Municipal/Public Works	Water, Sewer, fuel, and trash removal are provided at no cost from the Borough of Paulsboro	0
Insurance Coverages and Benefits	Paulsboro Public Schools purchases property and casualty insurance through joint insurance fund with School Alliance Insurance Fund (SAIF). There are currently more than a hundred school district participating in this fund.	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,539,143
(B) Estimated Net Taxable Valuation (as of 10/01/14)	396,233,759
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.3979
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,696,372
(E) Estimated Net Taxable Valuation (as of 10/01/14)	396,233,759
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.4376

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,539,143
(H) Estimated Equalized Valuation (as of 10/01/14)	384,065,562
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4422
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,696,372
(K) Estimated Equalized Valuation (as of 10/01/14)	384,065,562
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.4832

NAME=Dr. Walter Quint

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	09/01/14
End Date of Contract	08/31/15
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	\$720
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	Interim Superintendent
Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim Superintendent
Contractual Post-Employment Benefit Description of Payout of Personal days	Interim Superintendent
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. Walter Quint

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	\$119,068
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	07/01/14
End Date of Contract	06/30/15
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	\$3,517
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	\$9,159
Contractual Post-Employment Benefit Description of Payout of Sick days	Employee not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Days must be earned before used or paid
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused convert to sick days no pay out
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	