

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	899.0	931.0	894.0
On Roll Regular Shared-Time		2.0	0.0
On Roll Special Ed Full-Time	286.0	214.0	203.0
On Roll Subtotal	1,185.0	1,147.0	1,097.0
In Private School Placements	13.0	16.0	0.0
Sent to Other Districts Regular	15.0	14.0	15.0
Sent to Other Districts Special Ed	23.0	18.0	40.0
Received	97.0	76.0	0.0
In State Facilities	1.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,318,238	6,535,763	6,535,763
	Total Tuition	10-1300	1,373,213	1,346,558	1,251,868
	Unrestricted Miscellaneous Revenues	10-1XXX	112,732	375,000	110,200
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	50
	Total Revenues from Local Sources		7,804,183	8,257,321	7,897,881
General Fund Revenues from State Sources	School Choice Aid	10-3116	72,675	36,670	23,560
	Categorical Transportation Aid	10-3121	179,476	179,476	179,476
	Extraordinary Aid	10-3131	277,929	218,031	150,000
	Categorical Special Education Aid	10-3132	715,226	715,226	715,226
	Equalization Aid	10-3176	12,267,901	12,601,912	13,377,689
	Categorical Security Aid	10-3177	498,216	498,216	498,216
	Other State Aids	10-3XXX	92,709	0	0
	Total Revenues from State Sources		14,104,132	14,249,531	14,944,167
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	53,132	53,925	52,084
	Total Revenues from Federal Sources		53,132	53,925	52,084
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,279,771	3,344,911
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	50
	Adjustment for Prior Year Encumbrances		0	44,162	0
	Actual Revenues (Over)/Under Expenditures		-1,891,950	0	0
General Fund Revenues	Total Operating Budget		20,069,497	23,884,710	26,239,093
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	105,000
	Scholarship Fund Revenue	20-1770	0	0	69,000
	Other Revenue from Local Sources	20-1XXX	202	0	0
	Total Revenues from Local Sources	20-1XXX	202	0	174,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	321,384
	Preschool Education Aid	20-3218	889,715	1,042,696	1,060,400
	Other Restricted Entitlements	20-32XX	98,478	133,354	132,700
	Total Revenues from State Sources		988,193	1,176,050	1,514,484

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	956,509	848,890	734,048
	Title II	20-4451-4455	80,512	72,534	45,164
	Title III	20-4491-4494	2,383	0	0
	Title IV	20-4471-4474	6,006	48,420	49,841
	I.D.E.A. Part B (Handicapped)	20-4420-4429	377,182	311,455	329,116
	Other	20-4XXX	1,050	0	0
	Total Revenues from Federal Sources		1,423,642	1,281,299	1,158,169
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	22,964	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	88,165	17,239	0
Special Revenue Fund Revenues	Total Grants and Entitlements		2,523,166	2,474,588	2,846,653
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	185,548	203,750	210,294
	Other Miscellaneous	40-1XXX	1,251	0	0
	Miscellaneous	40-1XXX	1,251	0	0
	Total Revenues from Local Sources		186,799	203,750	210,294
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1,545	1,251
	Total Local Repayment of Debt		186,799	205,295	211,545
	Actual Revenues (Over)/Under Expenditures		22,246	0	0
Debt Service Fund Revenues	Total Repayment of Debt		209,045	205,295	211,545
All Fund Revenues	Total Revenues/Sources		22,801,708	26,564,593	29,297,291
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	22,964	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	88,165	17,239	0
	Total Revenues/Sources Net of Transfers		22,690,579	26,547,354	29,297,291

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	5,382,282	6,143,924	6,824,374
	Special Education-Instruction	11-2XX-100-XXX	1,363,064	1,615,905	1,798,237
	Basic Skills/Remedial-Instruction	11-230-100-XXX	31,471	26,375	78,975
	Bilingual Education-Instruction	11-240-100-XXX	3,496	27,868	52,157
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	63,263	64,200	87,460
	School-Sponsored Athletics-Instruction	11-402-100-XXX	403,696	529,353	421,109
	Summer School	11-422-XXX-XXX	14,400	15,000	15,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,348,774	2,612,298	2,532,155
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	51,401	66,332	65,307
	Undistributed Expenditures-Health Services	11-000-213-XXX	288,756	482,239	364,809
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	217,961	232,533	236,734
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	118,297	141,488	304,276
	Undistributed Expenditures-Guidance	11-000-218-XXX	285,442	317,475	419,503
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	396,078	517,253	478,117
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	126,446	189,306	533,173
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	186,466	214,500	234,788
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	45,832	90,240	96,355
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	465,377	616,158	672,783
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	789,819	910,768	705,059
	Undistributed Expenditures-Central Services	11-000-251-XXX	257,665	331,307	335,315
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	106,645	149,844	119,368
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,703,574	2,179,523	2,244,032
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	925,844	1,271,646	1,200,060
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,958,479	4,475,905	4,850,843
	Total Undistributed Expenditures		12,272,856	14,798,815	15,392,677
General Fund Current Expenses	Total General Current Expense		19,534,528	23,221,440	24,669,989

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	49,519	111,368	136,586
	Facilities Acquisition and Construction Services	12-000-400-XXX	368,333	457,971	1,219,406
	Interest Deposit to Capital Reserve	10-604	0	0	50
	Total Capital Outlay		417,852	569,339	1,356,042
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	117,117	93,931	213,062
	General Fund Grand Total		20,069,497	23,884,710	26,239,093
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	202	0	0
	Student Activity Fund	20-475-XXX-XXX	0	0	105,000
	Scholarship Fund	20-476-XXX-XXX	0	0	69,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	491,776	503,340	752,231
	Support Services	20-218-200-XXX	509,068	556,595	589,553
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	40,000
	Total Preschool Education Aid	20-218-XXX-XXX	1,000,844	1,059,935	1,381,784
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	6,087	6,167	6,100
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	38,255	41,467	41,000
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	38,587	52,609	52,600
	Nonpublic Nursing Services	20-XXX-XXX-XXX	11,349	11,349	11,300
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,200	4,212	4,200
	Nonpublic Security Aid	20-XXX-XXX-XXX	0	17,550	17,500
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,099,322	1,193,289	1,514,484
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	956,509	848,890	734,048
	Title II	20-XXX-XXX-XXX	80,512	72,534	45,164
	Title III	20-XXX-XXX-XXX	2,383	0	0
	Title IV	20-XXX-XXX-XXX	6,006	48,420	49,841
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	377,182	311,455	329,116
	Other	20-XXX-XXX-XXX	1,050	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,423,642	1,281,299	1,158,169
Special Revenue Fund Expenses	Total Special Revenue Funds		2,523,166	2,474,588	2,846,653

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	209,045	205,295	211,545
	Total Debt Service Funds		209,045	205,295	211,545
All Fund Expenses	Total Expenditures/Appropriations		22,801,708	26,564,593	29,297,291
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	22,964	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	88,165	17,239	0
	Total Expenditures Net of Transfers		22,690,579	26,547,354	29,297,291

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	154,992	500,310	500,310	500,310
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	808,665	3,125,487	2,316,822	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	1,385,797	710,425	1,222,497	194,408
	Repayment of Debt	25,042	2,796	1,251	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,905	\$14,751	\$17,234	\$17,972	\$20,518
Total Classroom Instruction	\$8,105	\$8,449	\$9,619	\$9,871	\$11,628
Classroom-Salaries and Benefits	\$7,655	\$8,013	\$8,667	\$8,916	\$10,082
Classroom-General Supplies and Textbooks	\$137	\$176	\$494	\$471	\$1,140
Classroom-Purchased Services	\$314	\$261	\$458	\$484	\$405
Total Support Services	\$1,980	\$2,243	\$2,821	\$2,869	\$3,694
Support Services-Salaries and Benefits	\$1,733	\$2,003	\$2,384	\$2,379	\$3,194
Total Administrative Costs	\$1,781	\$1,795	\$1,938	\$2,286	\$2,139
Administration Salaries and Benefits	\$1,361	\$1,448	\$1,499	\$1,810	\$1,647
Total Operations and Maintenance of Plant	\$1,497	\$1,676	\$2,146	\$2,210	\$2,368
Operations and Maintenance-Salaries and Benefits	\$715	\$743	\$990	\$1,011	\$1,059
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$434	\$512	\$608	\$638	\$596
Total Equipment Costs	\$178	\$43	\$111	\$98	\$163
Legal Costs	\$144	\$47	\$46	\$49	\$51
Employee Benefits as a percentage of salaries*	38.11%	39.70%	42.58%	39.80%	39.46%

*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 2020-21 revised appropriations and the 2021-22 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	Member of joint insurance for Health Benefits and property and liability coverages	0
Purchasing	Member of numerous cooperatives, NJESC, County of Gloucester, EdData, eyc	0
Special Education Services	Occupational and Physical Therapy for identified students provided through GCSSSD	0
Transportation Services, including Fuel	Fuel purchase through the Borough of Paulsboro. The District participates in jointure when appropriate and GCSSSD	0

Estimated Tax Rates

Municipality	Category	Amount
Paulsboro Borough	(A) General Fund School Levy	6,535,763
	(D) Total School Levy	6,742,785
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	339,411,300
	(H) Estimated Equalized Valuation (as of 10/01/20)	322,450,409
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.9256
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.9866
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	2.0269
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	2.0911

Employee Contract List for District

Name	Category	Measure
Jack Henderson	Job Title	Other
	Job Title II	Director of Operations
	Base Annual Salary Amount	\$79,058
	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	07/01/20
	End Date of Contract	06/30/21
	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	None Reported
	Total Allowances Amount	\$0
	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	\$18,081
	Contractual Post-Employment Benefit Description of Payout of Sick days	CAPPED AT 150 DAYS AT \$80 PER DAY
	Contractual Post-Employment Benefit Description of Payout of Vacation days	LIMITED TO 1 YEAR VACATION
	Contractual Post-Employment Benefit Description of Payout of Personal days	NO PAYMENT OF PERSONAL DAYS
	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
Jack Henderson	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
Margaret F. Meehan	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$136,500
	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	01/01/21
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	0
	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
Margaret F. Meehan	Total Allowances Amount	\$0
	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	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	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 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
Roy Dawson	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$160,000
	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
Roy Dawson	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	09/01/20
	End Date of Contract	06/30/24
	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	None Reported
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,528
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$27,692
	Contractual Post-Employment Benefit Description of Payout of Sick days	Must complete 5 years (in year 1) capped at this amount
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem times days unused
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payment for Personal Days
	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
Roy Dawson	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