

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	929.0	966.0	1,019.0
Pupils On Roll Special Ed Full-Time	231.0	192.0	198.0
Pupils On Roll SUBTOTAL	1,160.0	1,158.0	1,217.0
Pupils in Private School Placements	17.0	13.0	11.0
Pupils Sent to Other Districts Regular	4.0	6.0	8.0
Pupils Sent to Other Districts Special Ed	25.0	26.0	44.0
Pupils Received	91.0	99.0	97.0
Pupils in State Facilities	1.0	5.0	5.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,484,300	5,593,986	5,705,866
Total Tuition	10-1300	1,496,167	1,513,076	1,236,725
Unrestricted Miscellaneous Revenues	10-1XXX	147,337	50,000	95,001
Subtotal - Revenues From Local Sources		7,127,804	7,157,062	7,037,592
Revenues from State Sources:				
School Choice Aid	10-3116	36,680	41,265	50,435
Categorical Transportation Aid	10-3121	25,418	25,418	30,054
Extraordinary Aid	10-3131	10,435	50,000	50,000
Categorical Special Education Aid	10-3132	615,970	615,970	624,492
Equalization Aid	10-3176	11,357,502	11,357,502	11,416,506
Categorical Security Aid	10-3177	74,739	74,739	87,962
Parcc Readiness Aid	10-3181	0	0	10,345
Per Pupil Growth Aid	10-3182	0	0	10,345
Professional Learning Community Aid	10-3183	0	0	10,440
Other State Aids	10-3XXX	20,690	20,690	0
Subtotal - Revenues From State Sources		12,141,434	12,185,584	12,290,579
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	57,283	63,680	29,185
ARRA/SEMI Revenue	10-4210	52,264	0	0
Subtotal - Revenues From Federal Sources		109,547	63,680	29,185
Budgeted Fund Balance - Operating Budget	10-303	0	2,457,560	2,457,560
Adjustment For Prior Year Encumbrances		0	4,438	0
Actual Revenues (Over)/Under Expenditures		-280,691	0	0
Total Operating Budget		19,098,094	21,868,324	21,814,916

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	37,199	61,395	0
Total Revenues From Local Sources	20-1XXX	37,199	61,395	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	179,170	179,170	179,170
Other Restricted Entitlements	20-32XX	105,813	0	0
Total Revenues From State Sources		284,983	179,170	179,170
Revenues from Federal Sources:				
Title I	20-4411-4416	685,728	957,091	836,100
Title II	20-4451-4455	98,258	93,473	99,315
I.D.E.A. Part B (Handicapped)	20-4420-4429	474,423	380,504	348,844
Preschool Development Expansion Grant	20-4527	0	684,135	355,140
Other	20-4XXX	10,470	0	0
Total Revenues From Federal Sources		1,268,879	2,115,203	1,639,399
Transfers From Operating Budget-Prek	20-5200	315,443	400,168	311,925
Total Grants And Entitlements		1,906,504	2,755,936	2,130,494
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	118,292	196,165	202,511
Other Miscellaneous	40-1xxx	1,733	0	0
Miscellaneous	40-1XXX	1,733	0	0
Total Revenues From Local Sources		120,025	196,165	202,511
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	121,407	0	0
Budgeted Fund Balance	40-303	0	0	1,734

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Local Repayment Of Debt		241,432	196,165	204,245
Actual Revenues (Over)/Under Expenditures		-1,732	0	0
Total Repayment Of Debt		239,700	196,165	204,245
Total Revenues/Sources		21,244,298	24,820,425	24,149,655
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	315,443	400,168	311,925
Total Revenues/Sources Net of Transfers		20,928,855	24,420,257	23,837,730

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,864,910	6,880,791	6,446,367
Special Education - Instruction	11-2XX-100-XXX	1,636,156	1,710,230	1,600,645
Basic Skills/Remedial - Instruction	11-230-100-XXX	79,285	84,896	11,550
Bilingual Education - Instruction	11-240-100-XXX	4,182	17,946	10,516
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	64,660	63,400	64,564
School-Sponsored Athletics - Instruction	11-402-100-XXX	411,706	448,907	430,857
Before/After School Programs	11-421-XXX-XXX	15,349	16,320	31,820
Summer School	11-422-XXX-XXX	40,284	71,038	41,292
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,263,009	1,607,935	1,602,360
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	69,198	73,914	73,244
Undist. Expenditures - Health Services	11-000-213-XXX	200,159	241,663	237,748
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	318,732	249,859	248,151
Undist. Expenditures - Guidance	11-000-218-XXX	303,547	401,163	369,238
Undist. Expenditures - Child Study Teams	11-000-219-XXX	447,747	473,936	530,598
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	314,271	345,247	354,195
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	299,783	477,879	526,175
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	25,524	36,031	36,491
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	437,673	489,394	431,746
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	912,216	938,614	984,497
Undist. Expend. - Central Services	11-000-251-XXX	236,181	264,200	288,887
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	102,135	82,779	82,779
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,545,376	2,072,406	2,136,289
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	743,130	716,264	879,887
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,674,370	3,837,570	4,354,549
Total Undistributed Expenditures		10,893,051	12,308,854	13,136,834
Total General Current Expense		19,009,583	21,602,382	21,774,445

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	81,040	229,894	33,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	7,471	36,048	7,471
Total Capital Outlay		88,511	265,942	40,471
General Fund Grand Total		19,098,094	21,868,324	21,814,916
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	37,199	61,395	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	0	336,315	298,813
Support Services	20-218-200-XXX	494,613	243,023	192,282
Total Preschool Education Aid	20-218-XXX-XXX	494,613	579,338	491,095
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	5,601	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	8,916	0	0
Other	20-XXX-XXX-XXX	91,296	0	0
Total Other State Projects		105,813	0	0
Total State Projects	20-XXX-XXX-XXX	600,426	579,338	491,095
Preschool Expansion Grant Instruction	20-220-100-XXX	0	129,345	73,570
Preschool Expansion Grant Support Services	20-220-200-XXX	0	126,903	92,256
Preschool Expansion Grant Fac Acquisition And Constr. Services	20-220-400-XXX	0	427,887	189,314
Preschool Expansion Grant	20-220-XXX-XXX	0	684,135	355,140
Federal Projects:				
Title I	20-XXX-XXX-XXX	685,728	957,091	836,100
Title II	20-XXX-XXX-XXX	98,258	93,473	99,315
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	474,423	380,504	348,844
Other	20-XXX-XXX-XXX	10,470	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,268,879	2,115,203	1,639,399
Total Special Revenue Funds		1,906,504	2,755,936	2,130,494

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	239,700	196,165	204,245
Total Debt Service Funds		239,700	196,165	204,245
Total Expenditures/Appropriations		21,244,298	24,820,425	24,149,655
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	315,443	400,168	311,925
Total Expenditures Net of Transfers		20,928,855	24,420,257	23,837,730

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	2,457,404	2,788,343	2,876,458	437,278
--Repayment of Debt	0	1,734	1,734	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	176,509	121,823	18,380	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	2	0	0	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,848	\$14,773	\$16,923	\$16,803	\$15,999
Total Classroom Instruction	\$8,636	\$8,289	\$9,828	\$9,744	\$8,915
Classroom-Salaries and Benefits	\$8,160	\$7,725	\$9,000	\$8,928	\$8,170
Classroom-General Supplies and Textbooks	\$248	\$277	\$428	\$419	\$402
Classroom-Purchased Services	\$229	\$288	\$399	\$397	\$343
Total Support Services	\$2,268	\$2,582	\$2,569	\$2,560	\$2,575
Support Services-Salaries and Benefits	\$1,961	\$2,337	\$2,165	\$2,180	\$2,164
Total Administrative Costs	\$1,727	\$1,834	\$1,934	\$1,912	\$1,898
Administration Salaries and Benefits	\$1,466	\$1,482	\$1,537	\$1,525	\$1,564
Total Operations and Maintenance of Plant	\$1,421	\$1,517	\$1,995	\$1,991	\$1,993
Operations and Maintenance-Salaries and Benefits	\$702	\$731	\$809	\$808	\$867
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$520	\$512	\$541	\$540	\$518
Total Equipment Costs	\$176	\$70	\$175	\$199	\$27
Legal Costs	\$16	\$13	\$26	\$26	\$25
Employee Benefits as a percentage of salaries*	33.68%	34.74%	33.24%	33.09%	37.77%

*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 2015-16 revised appropriations and the 2016-17 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
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 the School Alliance Insurance Fund (SAIF). There are currently more than a hundred school districts participating in this fund.	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,649,926
(B) Estimated Net Taxable Valuation (as of 03/01/16)	361,296,512
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.5638
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,849,264
(E) Estimated Net Taxable Valuation (as of 03/01/16)	361,296,512
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.6190

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,649,926
(H) Estimated Equalized Valuation (as of 03/01/16)	361,296,512
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5638
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,849,264
(K) Estimated Equalized Valuation (as of 03/01/16)	361,296,512
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.6190

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	08/01/15
End Date of Contract	06/30/19
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	\$5,340
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,327
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$11,346
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 for twenty days
Contractual Post-Employment Benefit Description of Payout of Personal days	Rolled 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=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	\$120,300
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	07/01/15
End Date of Contract	06/30/16
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	
Total Allowances Amount	\$4,957
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	\$9,254
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 rate for twenty days
Contractual Post-Employment Benefit Description of Payout of Personal days	Roll into 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=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	