

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	967.0	899.0	932.0
On Roll Special Ed Full-Time	207.0	286.0	274.0
On Roll Subtotal	1,174.0	1,185.0	1,206.0
In Private School Placements	19.0	13.0	14.0
Sent to Other Districts Regular	21.0	15.0	8.0
Sent to Other Districts Special Ed	25.0	23.0	21.0
Received	128.0	97.0	76.0
In State Facilities	3.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,108,976	6,318,238	6,535,763
	Total Tuition	10-1300	1,523,090	1,233,808	1,346,558
	Unrestricted Miscellaneous Revenues	10-1XXX	377,740	403,308	375,000
	Total Revenues from Local Sources		8,009,806	7,955,354	8,257,321
General Fund Revenues from State Sources	School Choice Aid	10-3116	63,390	72,675	33,655
	Categorical Transportation Aid	10-3121	179,476	179,476	179,476
	Extraordinary Aid	10-3131	372,122	150,000	218,031
	Categorical Special Education Aid	10-3132	715,226	715,226	715,226
	Equalization Aid	10-3176	11,611,950	12,267,901	13,318,957
	Categorical Security Aid	10-3177	498,216	498,216	498,216
	Total Revenues from State Sources		13,440,380	13,883,494	14,963,561
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	64,764	50,355	53,925
	Total Revenues from Federal Sources		64,764	50,355	53,925
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	133,543	989,771
	Withdrawal from Capital Reserve for Local Share	10-307	0	154,992	0
	Actual Revenues (Over)/Under Expenditures		-1,253,399	0	0
General Fund Revenues	Total Operating Budget		20,261,551	22,177,738	24,264,578
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	21,286	0	0
	Total Revenues from Local Sources	20-1XXX	21,286	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	545,437	595,624	1,042,696
	Other Restricted Entitlements	20-32XX	137,606	133,354	133,354
	Total Revenues from State Sources		683,043	728,978	1,176,050
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	1,016,758	1,061,113	848,890
	Title II	20-4451-4455	70,662	90,668	72,534
	Title III	20-4491-4494	258	0	0
	Title IV	20-4471-4474	47,269	60,526	48,420
	I.D.E.A. Part B (Handicapped)	20-4420-4429	385,969	389,319	311,455
	Preschool Development Expansion Grant	20-4527	412,613	0	0
	Total Revenues from Federal Sources		1,933,529	1,601,626	1,281,299

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	22,964	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	88,165	17,239
Special Revenue Fund Revenues	Total Grants and Entitlements		2,637,858	2,441,733	2,474,588
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	199,502	185,548	203,750
	Other Miscellaneous	40-1XXX	1,545	0	0
	Miscellaneous	40-1XXX	1,545	0	0
	Total Revenues from Local Sources		201,047	185,548	203,750
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	23,497	1,545
	Total Local Repayment of Debt		201,047	209,045	205,295
	Actual Revenues (Over)/Under Expenditures		1,448	0	0
Debt Service Fund Revenues	Total Repayment of Debt		202,495	209,045	205,295
All Fund Revenues	Total Revenues/Sources		23,101,904	24,828,516	26,944,461
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	22,964	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	88,165	17,239
	Total Revenues/Sources Net of Transfers		23,101,904	24,717,387	26,927,222

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	5,387,277	5,741,537	6,249,602
	Special Education-Instruction	11-2XX-100-XXX	1,284,353	1,379,492	1,617,605
	Basic Skills/Remedial-Instruction	11-230-100-XXX	7,793	48,595	26,327
	Bilingual Education-Instruction	11-240-100-XXX	4,120	4,500	27,868
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	64,355	59,502	64,200
	School-Sponsored Athletics-Instruction	11-402-100-XXX	316,025	482,572	525,287
	Summer School	11-422-XXX-XXX	15,264	14,684	15,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,072,494	2,395,704	2,612,298
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	51,423	61,421	66,332
	Undistributed Expenditures-Health Services	11-000-213-XXX	291,559	442,776	482,239
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	184,686	213,906	232,533
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	77,230	135,311	141,488
	Undistributed Expenditures-Guidance	11-000-218-XXX	273,911	290,365	358,275
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	368,606	395,704	517,253
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	176,272	142,022	189,306
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	193,331	193,954	214,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	57,770	62,787	90,240
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	556,070	608,605	566,895
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	680,649	793,510	828,724
	Undistributed Expenditures-Central Services	11-000-251-XXX	266,463	298,955	301,369
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	132,167	152,607	136,346
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,512,572	1,993,293	2,216,928
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,202,479	1,284,580	1,233,997
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,785,773	4,516,681	4,783,261
		Total Undistributed Expenditures		12,883,455	13,982,181
General Fund Current Expenses for Increased Reserves	Increase In Maintenance Reserve	10-606	0	0	10,000
General Fund Current Expenses	Total General Current Expense		19,962,642	21,713,063	23,507,873

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	157,850	49,572	132,932
	Facilities Acquisition and Construction Services	12-000-400-XXX	7,471	340,361	522,671
	Increase In Capital Reserve	10-604	0	0	7,171
	Interest Deposit to Capital Reserve	10-604	67,312	0	0
	Total Capital Outlay		232,633	389,933	662,774
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	66,276	74,742	93,931
	General Fund Grand Total		20,261,551	22,177,738	24,264,578
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	21,286	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	276,679	501,364	503,340
	Support Services	20-218-200-XXX	219,295	205,389	556,595
	Facility Acquisition and Construction Services	20-218-400-XXX	49,463	0	0
	Total Preschool Education Aid	20-218-XXX-XXX	545,437	706,753	1,059,935
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	6,451	6,167	6,167
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	51,040	41,467	41,467
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	45,902	52,609	52,609
	Nonpublic Nursing Services	20-XXX-XXX-XXX	11,737	11,349	11,349
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,345	4,212	4,212
	Nonpublic Security Aid	20-XXX-XXX-XXX	18,131	17,550	17,550
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	683,043	840,107	1,193,289
Special Revenue Fund Expenses for Preschool Expansion Grant	Preschool Expansion Grant Instruction	20-220-100-XXX	232,845	0	0
	Preschool Expansion Grant Support Services	20-220-200-XXX	139,209	0	0
	Preschool Expansion Grant Facility Acquisition and Construction Services	20-220-400-XXX	40,559	0	0
	Preschool Expansion Grant	20-220-XXX-XXX	412,613	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	1,016,758	1,061,113	848,890
	Title II	20-XXX-XXX-XXX	70,662	90,668	72,534
	Title III	20-XXX-XXX-XXX	258	0	0
	Title IV	20-XXX-XXX-XXX	47,269	60,526	48,420
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	385,969	389,319	311,455
	Total Federal Projects	20-XXX-XXX-XXX	1,933,529	1,601,626	1,281,299

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses	Total Special Revenue Funds		2,637,858	2,441,733	2,474,588
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	202,495	209,045	205,295
	Total Debt Service Funds		202,495	209,045	205,295
All Fund Expenses	Total Expenditures/Appropriations		23,101,904	24,828,516	26,944,461
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	22,964	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	88,165	17,239
	Total Expenditures Net of Transfers		23,101,904	24,717,387	26,927,222

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	0	154,992	0	7,171
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	10,000
	Legal Reserve	0	808,665	808,665	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	520,230	758,204	624,661	443,555
	Repayment of Debt	26,490	25,042	1,545	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,768	\$13,905	\$15,289	\$15,765	\$17,234
Total Classroom Instruction	\$9,123	\$8,105	\$8,967	\$8,747	\$9,619
Classroom-Salaries and Benefits	\$8,475	\$7,655	\$8,231	\$8,074	\$8,667
Classroom-General Supplies and Textbooks	\$256	\$137	\$413	\$248	\$494
Classroom-Purchased Services	\$393	\$314	\$323	\$424	\$458
Total Support Services	\$2,368	\$1,980	\$2,207	\$2,380	\$2,821
Support Services-Salaries and Benefits	\$2,035	\$1,733	\$1,821	\$2,003	\$2,384
Total Administrative Costs	\$1,948	\$1,781	\$1,832	\$1,939	\$1,938
Administration Salaries and Benefits	\$1,438	\$1,361	\$1,342	\$1,448	\$1,499
Total Operations and Maintenance of Plant	\$1,692	\$1,497	\$1,788	\$1,988	\$2,146
Operations and Maintenance-Salaries and Benefits	\$731	\$715	\$812	\$1,033	\$990
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$539	\$434	\$443	\$558	\$608
Total Equipment Costs	\$169	\$178	\$40	\$42	\$111
Legal Costs	\$40	\$144	\$49	\$57	\$46
Employee Benefits as a percentage of salaries*	40.29%	38.11%	40.62%	40.14%	42.58%

\*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 2019-20 revised appropriations and the 2020-21 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 fund for Health Benefits coverage	0
	Member of joint insurance fund for property and liability coverages.	0
Special Education Services	Occupational and Physical therapy for identified students provided through GCSSSD	0
Transportation Services, including Fuel	Fuel purchased through the Boro Paulsboro. District participates in transportation jointures when appropriate.	0

**Estimated Tax Rates**

Municipality	Category	Amount
Paulsboro Borough	(A) General Fund School Levy	6,427,001
	(D) Total School Levy	6,621,650
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	339,740,300
	(H) Estimated Equalized Valuation (as of 10/01/19)	336,509,806
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.8917
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.9490
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.9099
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.9677

Employee Contract List for District

Name	Category	Measure
Dr. Walter Quint	Job Title	Superintendent
	Job Title II	Interim Position
	Base Annual Salary Amount	\$162,500
	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	08/13/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	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
	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	na
	Contractual Post-Employment Benefit Description of Payout of Vacation days	na
	Contractual Post-Employment Benefit Description of Payout of Personal days	na
	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. Walter Quint	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
Scott Henry	Job Title	Business Administrator
	Job Title II	Interim Position
	Base Annual Salary Amount	\$123,500
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	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
Scott Henry	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	na
	Contractual Post-Employment Benefit Description of Payout of Vacation days	na
	Contractual Post-Employment Benefit Description of Payout of Personal days	na
	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	