

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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
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
Subtotal - Revenues From Local Sources		7,485,987	7,974,075	7,955,354
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
Subtotal - Revenues From State Sources		12,684,166	13,218,258	13,883,494
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	20,036	57,938	50,355
Subtotal - Revenues From Federal Sources		20,036	57,938	50,355
Budgeted Fund Balance - Operating Budget	10-303	0	386,687	133,543
Withdrawal From Cap Res-For Local Share	10-307	0	0	154,992
Actual Revenues (Over)/Under Expenditures		1,693,229	0	0
Total Operating Budget		21,883,418	21,636,958	22,177,738

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	33,524	0	0
Total Revenues From Local Sources	20-1XXX	33,524	0	0
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
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-Pr Yr C/O	20-4527	0	99,630	0
Total Revenues From Federal Sources		1,471,416	1,850,578	1,228,792
Transfers From Operating Budget-Prek	20-5200	0	209,793	22,964
Transfers From Operating Budget-Prek (Special Education)	20-5200	235,376	0	88,165
Total Grants And Entitlements		2,003,130	2,239,541	1,935,545
Repayment of Debt:				
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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
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
Total Repayment Of Debt		205,945	202,495	209,045
Total Revenues/Sources		24,092,493	24,078,994	24,322,328
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	0	209,793	22,964
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	235,376	0	88,165
Total Revenues/Sources Net of Transfers		23,857,117	23,869,201	24,211,199

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
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-Spon. Co/Extra Curr. Actvts. - Inst	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
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,963,813	2,713,766	2,030,901
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	57,930	52,693	61,717
Undist. Expenditures - Health Services	11-000-213-XXX	296,077	355,274	363,695
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	221,888	241,757	204,294
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	92,147	86,180	168,900
Undist. Expenditures - Guidance	11-000-218-XXX	334,131	291,796	280,442
Undist. Expenditures - Child Study Teams	11-000-219-XXX	441,643	378,276	388,184
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	260,343	151,571	149,897
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	204,270	301,803	305,493
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	54,878	66,105	62,787
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	577,922	566,505	620,136
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	751,436	750,721	723,150
Undist. Expend. - Central Services	11-000-251-XXX	239,446	338,406	355,306
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	144,582	170,116	175,623
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,654,813	1,797,677	2,081,225
Undist. Expend.-Student Transportation Serv.	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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Undistributed Expenditures		13,630,117	13,649,097	13,922,534
Total General Current Expense		21,549,161	21,264,639	21,713,063
Capital Expenditures:				
Equipment	12-XXX-XXX-730	189,241	293,322	49,572
Facilities Acquisition And Const. Serv.	12-000-400-XXX	7,471	7,471	340,361
Total Capital Outlay		196,712	300,793	389,933
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 Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	33,524	0	0
Preschool Education Aid:				
PEA 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
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
Total Other State Projects		86,018	0	0
Total State Projects	20-XXX-XXX-XXX	498,190	388,963	706,753
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 Fac Acquisition And Constr. Services	20-220-400-XXX	106,470	15,000	0
Preschool Expansion Grant	20-220-XXX-XXX	358,166	481,370	0
Federal Projects:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
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
Total Special Revenue Funds		2,003,130	2,239,541	1,935,545
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	205,945	202,495	209,045
Total Debt Service Funds		205,945	202,495	209,045
Total Expenditures/Appropriations		24,092,493	24,078,994	24,322,328
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	0	209,793	22,964
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	235,376	0	88,165
Total Expenditures Net of Transfers		23,857,117	23,869,201	24,211,199

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
Unrestricted	General Operating Budget	1,256,657	520,230	133,543	0
Unrestricted	Repayment of Debt	8,582	26,490	23,497	0
Restricted for General Operating Budget	Capital Reserve	0	0	154,992	0
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	254,599	0	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
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
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
Insurance Coverages and Benefits	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

ID=Paulsboro Borough

Category	Amount
(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

Name=Dr. Laurie Bandlow

Category	Measure
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

Name=Dr. Laurie Bandlow

Category	Measure
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

Name=Jennifer Johnson

Category	Measure
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
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

Name=Jennifer Johnson

Category	Measure
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

Name=Paul Bracciante

Category	Measure
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
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

Name=Paul Bracciante

Category	Measure
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