

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	902.0	913.0	907.0
On Roll Special Ed Full-Time	227.0	217.0	215.0
On Roll Special Ed Shared-Time	1.0		0.0
On Roll Subtotal	1,130.0	1,130.0	1,122.0
In Private School Placements	16.0	24.0	24.0
Sent to Contracted Preschool	1.0		0.0
Sent to Other Districts Regular	8.0	21.0	20.0
Sent to Other Districts Special Ed	30.0	24.0	24.0
Received	147.0	87.0	87.0
In State Facilities	3.0	1.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,705,866	5,819,982	6,108,976
Total Tuition	10-1300	1,326,895	1,215,109	1,372,929
Unrestricted Miscellaneous Revenues	10-1XXX	187,165	335,001	492,170
Subtotal - Revenues From Local Sources		7,219,926	7,370,092	7,974,075
Revenues from State Sources:				
School Choice Aid	10-3116	50,435	50,435	63,390
Categorical Transportation Aid	10-3121	30,054	30,054	179,476
Extraordinary Aid	10-3131	193,582	327,792	150,000
Categorical Special Education Aid	10-3132	624,492	624,492	715,226
Equalization Aid	10-3176	11,416,506	11,611,950	11,611,950
Categorical Security Aid	10-3177	87,962	87,962	498,216
Parcc Readiness Aid	10-3181	10,345	10,345	0
Per Pupil Growth Aid	10-3182	10,345	10,345	0
Professional Learning Community Aid	10-3183	10,440	10,440	0
Subtotal - Revenues From State Sources		12,434,161	12,763,815	13,218,258
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	76,538	61,190	57,938
Subtotal - Revenues From Federal Sources		76,538	61,190	57,938
Budgeted Fund Balance - Operating Budget	10-303	2,457,560	1,374,569	386,687
Adjustment For Prior Year Encumbrances		0	48,164	0
Actual Revenues (Over)/Under Expenditures		-1,538,011	0	0
Total Operating Budget		20,650,174	21,617,830	21,636,958
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	80,339	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Revenues From Local Sources	20-1XXX	80,339	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	6	0
Preschool Education Aid	20-3218	179,170	179,170	179,170
Other Restricted Entitlements	20-32XX	108,872	0	0
Total Revenues From State Sources		288,042	179,176	179,170
Revenues from Federal Sources:				
Title I	20-4411-4416	853,827	767,285	945,531
Title II	20-4451-4455	97,611	99,315	55,127
Title III	20-4491-4494	2,659	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	408,155	293,129	368,550
Preschool Development Expansion Grant	20-4527	0	381,740	381,740
Preschool Development Expansion Grant-Pr Yr C/O	20-4527	0	36,030	99,630
Other	20-4XXX	294,920	0	0
Total Revenues From Federal Sources		1,657,172	1,577,499	1,850,578
Transfers From Operating Budget-Prek	20-5200	226,194	191,731	209,793
Total Grants And Entitlements		2,251,747	1,948,406	2,239,541
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	202,511	200,356	199,502
Other Miscellaneous	40-1xxx	2,993	0	0
Miscellaneous	40-1XXX	2,993	0	0
Total Revenues From Local Sources		205,504	200,356	199,502
Budgeted Fund Balance	40-303	0	5,589	2,993
Total Local Repayment Of Debt		205,504	205,945	202,495
Actual Revenues (Over)/Under Expenditures		-1,259	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Repayment Of Debt		204,245	205,945	202,495
Total Revenues/Sources		23,106,166	23,772,181	24,078,994
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	226,194	191,731	209,793
Total Revenues/Sources Net of Transfers		22,879,972	23,580,450	23,869,201

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,874,721	6,008,816	5,745,756
Special Education - Instruction	11-2XX-100-XXX	1,403,684	1,376,215	1,390,611
Basic Skills/Remedial - Instruction	11-230-100-XXX	39,468	2,103	438
Bilingual Education - Instruction	11-240-100-XXX	13,111	10,516	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	60,950	69,104	68,095
School-Sponsored Athletics - Instruction	11-402-100-XXX	402,395	484,052	386,247
Before/After School Programs	11-421-XXX-XXX	25,616	18,500	0
Summer School	11-422-XXX-XXX	24,111	19,472	21,568
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,427,647	2,886,133	2,713,766
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	73,028	72,505	61,023
Undist. Expenditures - Health Services	11-000-213-XXX	262,492	339,393	358,424
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	187,774	239,109	241,757
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	134,608	106,349	86,180
Undist. Expenditures - Guidance	11-000-218-XXX	341,103	254,277	283,665
Undist. Expenditures - Child Study Teams	11-000-219-XXX	446,466	383,572	383,480
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	365,359	228,050	171,937
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	372,783	209,845	301,803
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	28,192	31,516	39,705
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	409,890	526,904	516,505
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	953,041	735,192	742,817
Undist. Expend. - Central Services	11-000-251-XXX	262,821	251,301	338,085
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	68,743	146,778	170,116
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,393,830	1,650,024	1,811,219
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,008,009	1,246,752	1,228,045
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,989,268	4,107,477	4,203,397
Total Undistributed Expenditures		12,725,054	13,415,177	13,651,924

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total General Current Expense		20,569,110	21,403,955	21,264,639
Capital Expenditures:				
Equipment	12-XXX-XXX-730	73,593	206,404	293,322
Facilities Acquisition And Const. Serv.	12-000-400-XXX	7,471	7,471	7,471
Total Capital Outlay		81,064	213,875	300,793
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	71,526
General Fund Grand Total		20,650,174	21,617,830	21,636,958
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	80,339	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	256,733	285,694	266,819
Support Services	20-218-200-XXX	148,631	85,213	122,144
Total Preschool Education Aid	20-218-XXX-XXX	405,364	370,907	388,963
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	5,727	0	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	42,934	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	38,212	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	9,000	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,595	0	0
Nonpublic Security Aid	20-XXX-XXX-XXX	5,000	0	0
Other	20-XXX-XXX-XXX	5,404	0	0
Total Other State Projects		108,872	0	0
Total State Projects	20-XXX-XXX-XXX	514,236	370,907	388,963
Preschool Expansion Grant Instruction	20-220-100-XXX	0	147,860	207,905
Preschool Expansion Grant Support Services	20-220-200-XXX	0	172,410	258,465
Preschool Expansion Grant Fac Acquisition And Constr. Services	20-220-400-XXX	0	97,500	15,000
Preschool Expansion Grant	20-220-XXX-XXX	0	417,770	481,370
Federal Projects:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Title I	20-XXX-XXX-XXX	853,827	767,285	945,531
Title II	20-XXX-XXX-XXX	97,611	99,315	55,127
Title III	20-XXX-XXX-XXX	2,659	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	408,155	293,129	368,550
Other	20-XXX-XXX-XXX	294,920	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,657,172	1,577,499	1,850,578
Total Special Revenue Funds		2,251,747	1,948,406	2,239,541
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	204,245	205,945	202,495
Total Debt Service Funds		204,245	205,945	202,495
Total Expenditures/Appropriations		23,106,166	23,772,181	24,078,994
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	226,194	191,731	209,793
Total Expenditures Net of Transfers		22,879,972	23,580,450	23,869,201

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	2,879,929	1,256,657	386,687	0
Unrestricted	Repayment of Debt	7,323	8,582	2,993	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	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	272,979	254,599	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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,828	\$15,492	\$16,090	\$15,553	\$15,557
Total Classroom Instruction	\$8,601	\$8,737	\$9,480	\$9,034	\$8,995
Classroom-Salaries and Benefits	\$8,017	\$8,190	\$8,607	\$8,321	\$8,387
Classroom-General Supplies and Textbooks	\$217	\$200	\$383	\$290	\$232
Classroom-Purchased Services	\$368	\$346	\$490	\$424	\$376
Total Support Services	\$2,192	\$2,613	\$1,965	\$2,190	\$2,269
Support Services-Salaries and Benefits	\$1,969	\$2,372	\$1,441	\$1,802	\$1,790
Total Administrative Costs	\$1,869	\$1,933	\$1,994	\$1,914	\$1,923
Administration Salaries and Benefits	\$1,534	\$1,629	\$1,584	\$1,545	\$1,472
Total Operations and Maintenance of Plant	\$1,597	\$1,439	\$1,820	\$1,685	\$1,907
Operations and Maintenance-Salaries and Benefits	\$757	\$776	\$828	\$776	\$1,014
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$516	\$516	\$648	\$609	\$434
Total Equipment Costs	\$315	\$65	\$0	\$184	\$263
Legal Costs	\$14	\$25	\$27	\$27	\$36
Employee Benefits as a percentage of salaries*	33.45%	36.32%	43.87%	38.70%	40.30%

\*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 2017-18 revised appropriations and the 2018-19 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	Services for occupational, physical, and behavioral therapist 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 through competitive bidding done Countywide.	0
Purchasing	Paulsboro Public Schools partners with other Local Education Agencies/Consortium's to purchase paper, technology, maintenance, and custodial services.	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	5,964,479
(D) Total School Levy	6,164,408
(B) Estimated Net Taxable Valuation (as of 10/01/17)	358,009,400
(H) Estimated Equalized Valuation (as of 10/01/17)	371,561,077
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6660
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7219
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6052
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6591

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	240
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	\$12,645
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$954
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$7,773
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 Per Diem for thirty days
Contractual Post-Employment Benefit Description of Payout of Personal days	Roll over into sick days no pay out
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

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	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	240
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	\$5,254
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$529
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$9,485
Contractual Post-Employment Benefit Description of Payout of Sick days	Employee is not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum per diem rate for twenty days
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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	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	240
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	\$11,285
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$107
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$25,212
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 per diem for thirty days
Contractual Post-Employment Benefit Description of Payout of Personal days	No pay out rolled into sick 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



Name=Paul Bracciante

Category	Measure
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