

**Gloucester - Paulsboro Boro**

Notice is hereby given to the legal voters of the Borough of Paulsboro Public school district, in the County of Gloucester, of the State of New Jersey, that a Public Hearing will be held in the All Purpose Room of the Billingsport Elementary School, 441 Nassau Ave, Paulsboro NJ 08066, on Monday, May 13, 2019 at 7:00pm, for the purpose of conducting a public hearing on the following budget for the 2019-2020 school year.

**Advertised Enrollments**

Enrollment Categories	October 13, 2017 Actual	October 15, 2018 Actual	October 15, 2019 Estimated
Pupils On Roll Regular Full-Time	913	967	1,003
Pupils On Roll - Special Full-Time	217	207	235
<b>Subtotal - Pupils On Roll</b>	<b>1,130</b>	<b>1,174</b>	<b>1,238</b>
Private School Placements	24	19	0
Pupils Sent to Other Districts - Reg Prog	21	21	23
Pupils Sent to Other Dists - Spec Ed Prog	24	25	28
Pupils Received	87	128	26
Pupils in State Facilities	1	3	3

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**Gloucester - Paulsboro Boro**

**Advertised Revenues**

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
<b>Operating Budget:</b>				
<b>Revenues from Local Sources:</b>				
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	0	492,170	403,308
Other Restricted Miscellaneous Revenues	10-1XXX	450,896	0	0
<b>Subtotal - Revenues From Local Sources</b>		<b>7,485,987</b>	<b>7,974,075</b>	<b>7,955,354</b>
<b>Revenues from State Sources:</b>				
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
<b>Subtotal - Revenues From State Sources</b>		<b>12,684,166</b>	<b>13,218,258</b>	<b>13,883,494</b>
<b>Revenues from Federal Sources:</b>				
Medicaid Reimbursement	10-4200	20,036	57,938	50,355
<b>Subtotal - Revenues From Federal Sources</b>		<b>20,036</b>	<b>57,938</b>	<b>50,355</b>
<b>Budgeted Fund Balance - Operating Budget</b>	<b>10-303</b>	<b>0</b>	<b>386,687</b>	<b>133,543</b>
Withdrawal From Cap Res-For Local Share	10-307	0	0	154,992
Actual Revenues (Over)/Under Expenditures		1,693,229	0	0
<b>Total Operating Budget</b>		<b>21,883,418</b>	<b>21,636,958</b>	<b>22,177,738</b>

<b>Grants and Entitlements:</b>				
Other Revenue From Local Sources	20-1XXX	33,524	0	0
<b>Total Revenues From Local Sources</b>	<b>20-1XXX</b>	<b>33,524</b>	<b>0</b>	<b>0</b>

<b>Revenues from State Sources:</b>				
Preschool Education Aid	20-3218	176,796	179,170	595,624
State Grants Through Intermediate Sources	20-3700	86,018	0	0
<b>Total Revenues From State Sources</b>		<b>262,814</b>	<b>179,170</b>	<b>595,624</b>

<b>Revenues from Federal Sources:</b>				
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
<b>Total Revenues From Federal Sources</b>		<b>1,471,416</b>	<b>1,850,578</b>	<b>1,228,792</b>
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
<b>Total Grants And Entitlements</b>		<b>2,003,130</b>	<b>2,239,541</b>	<b>1,935,545</b>

<b>Repayment of Debt:</b>				
<b>Revenues from Local Sources:</b>				
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
<b>Total Revenues From Local Sources</b>		<b>223,853</b>	<b>199,502</b>	<b>185,548</b>
<b>Budgeted Fund Balance</b>	<b>40-303</b>	<b>0</b>	<b>2,993</b>	<b>23,497</b>
<b>Total Local Repayment Of Debt</b>		<b>223,853</b>	<b>202,495</b>	<b>209,045</b>
Actual Revenues (Over)/Under Expenditures		-17,908	0	0
<b>Total Repayment Of Debt</b>		<b>205,945</b>	<b>202,495</b>	<b>209,045</b>
<b>Total Revenues/Sources</b>		<b>24,092,493</b>	<b>24,078,994</b>	<b>24,322,328</b>
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
<b>Total Revenues/Sources Net of Transfers</b>		<b>23,857,117</b>	<b>23,869,201</b>	<b>24,211,199</b>

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**Gloucester - Paulsboro Boro**

**Advertised Appropriations**

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
<b>General Current Expense:</b>				
<b>Instruction:</b>				
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
<b>Support Services:</b>				
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

**Gloucester - Paulsboro Boro**

Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed	
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
Total Undistributed Expenditures		13,630,117	13,649,097	13,922,534
<b>Total General Current Expense</b>		<b>21,549,161</b>	<b>21,264,639</b>	<b>21,713,063</b>

<b>Capital Expenditures:</b>				
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
<b>Total Capital Outlay</b>		<b>196,712</b>	<b>300,793</b>	<b>389,933</b>
Transfer Of Funds To Charter Schools	10-000-100-56X	137,545	71,526	74,742
<b>General Fund Grand Total</b>		<b>21,883,418</b>	<b>21,636,958</b>	<b>22,177,738</b>
<b>Special Grants and Entitlements:</b>				
Local Projects	20-XXX-XXX-XXX	33,524	0	0
<b>Preschool Education Aid:</b>				
PEA Instruction	20-218-100-XXX	258,080	266,819	501,364
Support Services	20-218-200-XXX	154,092	122,144	205,389
<b>Total Preschool Education Aid</b>	<b>20-218-XXX-XXX</b>	<b>412,172</b>	<b>388,963</b>	<b>706,753</b>
<b>Other State Projects:</b>				
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
<b>Total Other State Projects</b>		<b>86,018</b>	<b>0</b>	<b>0</b>
<b>Total State Projects</b>	<b>20-XXX-XXX-XXX</b>	<b>498,190</b>	<b>388,963</b>	<b>706,753</b>
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
<b>Federal Projects:</b>				
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
<b>Total Federal Projects</b>	<b>20-XXX-XXX-XXX</b>	<b>1,471,416</b>	<b>1,850,578</b>	<b>1,228,792</b>
<b>Total Special Revenue Funds</b>		<b>2,003,130</b>	<b>2,239,541</b>	<b>1,935,545</b>

<b>Repayment of Debt:</b>				
Total Regular Debt Service	40-701-510-XXX	205,945	202,495	209,045
Total Debt Service Funds		205,945	202,495	209,045
<b>Total Expenditures/Appropriations</b>		<b>24,092,493</b>	<b>24,078,994</b>	<b>24,322,328</b>
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
<b>Total Expenditures Net of Transfers</b>		<b>23,857,117</b>	<b>23,869,201</b>	<b>24,211,199</b>

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**Advertised Recapitulation of Balances**

Budget Category	Audited Balance 06-30-2017	Audited Balance 06-30-2018	Estimated Balance 06-30-2019	Estimated Balance 06-30-2020
<b>Unrestricted:</b>				
--General Operating Budget	1,256,657	520,230	133,543	0
--Repayment of Debt	8,582	26,490	23,497	0
<b>Restricted for Specific Purposes - General</b>				
<b>Operating Budget:</b>				
--Capital Reserve	0	0	154,992	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	254,599	0	0	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
<b>Repayment of Debt:</b>				
--Restricted for Repayment of Debt	0	0	0	0

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**Advertised Per Pupil Cost Calculations**

	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
<b>Total Budgetary Comparative Per Pupil Cost</b>	<b>\$15,492</b>	<b>\$15,768</b>	<b>\$15,557</b>	<b>\$14,813</b>	<b>\$15,289</b>
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 website: