

Gloucester - Paulsboro Borough

Notice is hereby given to the legal voters of the Paulsboro Public Schools, in the County of Gloucester, of the State of New Jersey, that a Public Hearing will be held in the Auditorium of the Paulsboro High School, located at 670 North Delaware St., Paulsboro, NJ, on April 25, 2022 at 7 pm, for the purpose of conducting a public hearing on the following budget for the 2022-2023 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2020 Actual	15, 2021 Actual	15, 2022 Estimated
Pupils On Roll Regular Full-Time	931	971	948
Pupils On Roll Regular Shared-Time	2	1	0
Pupils On Roll - Special Full-Time	214	238	237
Subtotal - Pupils On Roll	1,147	1,210	1,185
Private School Placements	16	11	11
Pupils Sent to Other Districts - Reg Prog	14	7	7
Pupils Sent to Other Dists - Spec Ed Prog	18	16	32
Pupils Received	76	74	73
Pupils in State Facilities	1	0	0

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Gloucester - Paulsboro Borough
Advertised Revenues

Budget Category	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,535,763	6,535,763	6,666,478
Total Tuition	10-1300	1,351,982	1,251,868	1,250,924
Unrestricted Miscellaneous Revenues	10-1XXX	100,065	110,200	100,000
Interest Earned on Capital Reserve Funds	10-1XXX	0	50	50
Total Revenues from Local Sources		7,987,810	7,897,881	8,017,452
Revenues from State Sources:				
School Choice Aid	10-3116	36,670	23,560	22,285
Categorical Transportation Aid	10-3121	179,476	179,476	179,476
Extraordinary Aid	10-3131	260,195	150,000	250,000
Categorical Special Education Aid	10-3132	715,226	715,226	715,226
Equalization Aid	10-3176	12,601,912	13,377,689	14,991,965
Categorical Security Aid	10-3177	498,216	498,216	498,216
Other State Aids	10-3XXX	37,390	0	0
Total Revenues from State Sources		14,329,085	14,944,167	16,657,168
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	70,113	52,084	57,900
Total Revenues from Federal Sources		70,113	52,084	57,900
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Local Share	10-303	0	3,344,911	1,412,695
Actual Revenues (Over)/Under Expenditures	10-307	0	50	50
Total Operating Budget		-1,777,347	0	0
		20,609,661	26,239,093	26,145,265
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	22,723	105,000	50,000
Scholarship Fund Revenue	20-1770	49,120	156,000	145,000
Total Revenues from Local Sources	20-1XXX	71,843	261,000	195,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	321,384	388,902
Preschool Education Aid	20-3218	975,283	1,060,400	1,080,720
Other Restricted Entitlements	20-32XX	94,403	141,544	122,471
Total Revenues from State Sources		1,069,686	1,523,328	1,592,093
Revenues from Federal Sources:				
Title I	20-4411-4416	612,657	865,605	735,764
Title II	20-4451-4455	60,397	53,847	45,770
Title IV	20-4471-4474	45,294	125,640	106,794
ARP-IDEA Preschool	20-4409	0	5,337	4,536
ARP-IDEA Basic	20-4419	0	62,790	53,372
IDEA Part B (Handicapped)	20-4420-4429	411,209	365,864	310,984
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	109,567	93,132
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	40,000
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	40,000
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	88,501	75,226
ARP-ESSER	20-4540	0	6,245,877	5,307,937
CARES Act Education Stabilization Fund	20-4530	677,133	576,040	139,037
CARES-Digital Divide Grant	20-4531	165,384	0	0
Coronavirus Relief Fund (CRF)	20-4532	108,734	0	0
CRRSA Act-ESSER II	20-4534	0	2,779,113	1,255,492
CRRSA Act-Learning Acceleration Grant	20-4535	0	178,349	67,766
CRRSA Act-Mental Health Grant	20-4536	0	45,000	36,954
Total Revenues from Federal Sources		2,080,808	11,581,530	8,312,764
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	17,239	0	135,090
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		15,550	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		2,979	0	0
Total Grants and Entitlements		3,258,105	13,365,858	10,234,947
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	203,750	210,294	211,726
Other Miscellaneous	40-1XXX	769	0	0

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Gloucester - Paulsboro Borough
Advertised Revenues

Budget Category	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Miscellaneous	40-1XXX	769	0	0
Total Revenues from Local Sources		204,519	210,294	211,726
Budgeted Fund Balance	40-303	0	1,251	769
Total Local Repayment of Debt		204,519	211,545	212,495
Actual Revenues (Over)/Under Expenditures		776	0	0
Total Repayment of Debt		205,295	211,545	212,495
Total Revenues/Sources		24,073,061	39,816,496	36,592,707
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	17,239	0	135,090
Total Revenues/Sources Net of Transfers		24,055,822	39,816,496	36,457,617

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Gloucester - Paulsboro Borough
Advertised Appropriations

Budget Category	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	5,527,191	6,774,374	6,290,065
Special Education-Instruction	11-2XX-100-XXX	1,540,379	1,798,237	1,935,015
Basic Skills/Remedial-Instruction	11-230-100-XXX	26,022	78,975	27,041
Bilingual Education-Instruction	11-240-100-XXX	11,751	52,157	115,804
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	56,766	87,460	121,312
School-Sponsored Athletics-Instruction	11-402-100-XXX	368,273	421,109	570,167
Summer School	11-422-XXX-XXX	11,568	15,000	0
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,010,745	2,532,155	2,593,360
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	11,086	65,307	54,677
Undistributed Expenditures-Health Services	11-000-213-XXX	223,593	364,809	561,051
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	167,287	236,734	240,327
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	133,677	304,276	183,360
Undistributed Expenditures-Guidance	11-000-218-XXX	315,303	419,503	512,014
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	403,181	478,117	655,065
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	359,007	533,173	540,857
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	233,939	234,788	500,794
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	29,360	96,355	31,460
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	536,815	722,783	533,768
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	726,877	705,059	799,880
Undistributed Expenditures-Central Services	11-000-251-XXX	348,056	335,315	317,901
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	187,899	119,368	105,629
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,690,347	2,244,032	2,308,950
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	917,226	1,200,060	986,631
Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,989,697	4,850,843	5,406,828
Total Undistributed Expenditures		12,284,095	15,442,677	16,332,552
Interest Earned on Maintenance Reserve	10-606	13	0	0
Increase In Maintenance Reserve	10-606	10,000	0	0
Total General Current Expense		19,836,058	24,669,989	25,391,956
Capital Expenditures:				
Equipment				
Facilities Acquisition and Construction Services	12-XXX-XXX-730	49,519	136,586	75,188
Interest Deposit to Capital Reserve	12-000-400-XXX	525,108	1,219,406	188,186
Total Capital Outlay	10-604	0	50	50
Transfer of Funds to Charter Schools		574,627	1,356,042	263,424
General Fund Grand Total	10-000-100-56X	198,976	213,062	489,885
		20,609,661	26,239,093	26,145,265
Special Grants and Entitlements:				
Student Activity Fund				
Scholarship Fund	20-475-XXX-XXX	38,273	105,000	50,000
Preschool Education Aid:	20-476-XXX-XXX	52,099	156,000	145,000
Preschool Education Aid Instruction	20-218-100-XXX	484,507	752,231	910,197
Support Services	20-218-200-XXX	508,015	589,553	686,415
Facility Acquisition and Construction Services	20-218-400-XXX	0	40,000	8,100
Total Preschool Education Aid	20-218-XXX-XXX	992,522	1,381,784	1,604,712
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	7,064	6,100	5,153
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	31,266	49,615	42,173
Nonpublic Handicapped Services	20-XXX-XXX-XXX	40,269	52,600	46,900
Nonpublic Nursing Services	20-XXX-XXX-XXX	11,832	11,312	9,615
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	4,242	3,606
Nonpublic Security Aid	20-XXX-XXX-XXX	3,972	17,675	15,024
Total Other State Projects		94,403	141,544	122,471
Total State Projects	20-XXX-XXX-XXX	1,086,925	1,523,328	1,727,183
Federal Projects:				
Title I	20-XXX-XXX-XXX	612,657	865,605	735,764
Title II	20-XXX-XXX-XXX	60,397	53,847	45,770
Title IV	20-XXX-XXX-XXX	45,294	125,640	106,794
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	411,209	365,864	310,984
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	62,790	53,372
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	5,337	4,536
CARES Act Education Stabilization Fund	20-477-XXX-XXX	677,133	576,040	139,037
Bridging the Digital Divide Program	20-478-XXX-XXX	165,384	0	0
Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	108,734	0	0

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Gloucester - Paulsboro Borough
Advertised Appropriations

Budget Category	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	2,779,113	1,255,492
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	178,349	67,766
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	36,954
ARP-ESSER Grant Program	20-487-xxx-xxx	0	6,245,877	5,307,937
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	109,567	93,132
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	40,000
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	40,000
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	88,501	75,226
Total Federal Projects	20-XXX-XXX-XXX	2,080,808	11,581,530	8,312,764
Total Special Revenue Funds		3,258,105	13,365,858	10,234,947
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	205,295	211,545	212,495
Total Debt Service Funds		205,295	211,545	212,495
Total Expenditures/Appropriations		24,073,061	39,816,496	36,592,707
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	17,239	0	135,090
Total Expenditures Net of Transfers		24,055,822	39,816,496	36,457,617

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Gloucester - Paulsboro Borough
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2020	Audited Balance 06-30-2021	Estimated Balance 06-30-2022	Estimated Balance 06-30-2023
Unrestricted:				
(General Operating Budget)	710,425	1,894,239	866,150	866,150
(Repayment of Debt)	2,796	2,020	769	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	500,310	508,246	508,246	508,246
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	10,013	10,013	10,013
--Legal Reserve	3,125,487	3,729,517	1,412,695	0
--Unemployment Fund	0	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
(Special Revenue Fund)				
--Student Activity Fund	70,473	54,923	54,923	54,923
--Scholarship Fund	162,306	159,327	159,327	159,327
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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Gloucester - Paulsboro Borough
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,751	\$15,539	\$20,518	\$18,778	\$20,048
Total Classroom Instruction	\$8,449	\$8,908	\$11,628	\$10,600	\$10,825
Classroom-Salaries and Benefits	\$8,013	\$8,415	\$10,082	\$9,228	\$9,778
Classroom-General Supplies and Textbooks	\$176	\$422	\$1,140	\$1,044	\$474
Classroom-Purchased Services	\$261	\$72	\$405	\$329	\$573
Total Support Services	\$2,243	\$2,462	\$3,694	\$3,381	\$4,168
Support Services-Salaries and Benefits	\$2,003	\$2,317	\$3,194	\$2,923	\$3,376
Total Administrative Costs	\$1,795	\$1,981	\$2,139	\$2,000	\$1,986
Administration Salaries and Benefits	\$1,448	\$1,533	\$1,647	\$1,508	\$1,625
Total Operations and Maintenance of Plant	\$1,676	\$1,661	\$2,368	\$2,167	\$2,181
Operations and Maintenance-Salaries and Benefits	\$743	\$695	\$1,059	\$969	\$637
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$512	\$471	\$596	\$545	\$797
Total Equipment Costs	\$43	\$43	\$163	\$149	\$72
Legal Costs	\$47	\$37	\$51	\$46	\$47
Employee Benefits as a percentage of salaries*	39.70%	37.89%	39.46%	39.46%	42.93%

*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: <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 2021-22 revised appropriations and the 2022-23 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.

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Gloucester - Paulsboro Borough
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Replace HVAC System in Admin Building	23-002	\$130,715	N	N	
DISTRICT WIDE SECURITY INITIATIVE	23-001	\$50,000	Y	N	

The complete budget will be on file and open to examination at the Administration building, 662 N. Delaware St., Paulsboro, NJ, Gloucester County New Jersey between the hours of 8:00 am and 3:00 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.

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