

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	181.0	212.0	212.0
On Roll Special Ed Full-Time	57.0	50.0	51.0
On Roll Subtotal	238.0	262.0	263.0
Sent to Other Districts Special Ed	1.0	1.0	1.0
Received	17.0		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	2,453,681	2,502,754	2,552,809
	Total Tuition	10-1300	4,160	3,240	3,240
	Unrestricted Miscellaneous Revenues	10-1XXX	968	1,993	2,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	125	125
	Interest Earned on Capital Reserve Funds	10-1XXX	604	375	375
	Total Revenues from Local Sources		2,459,413	2,508,487	2,558,549
General Fund Revenues from State Sources	School Choice Aid	10-3116	291,031	299,034	300,292
	Categorical Transportation Aid	10-3121	17,372	17,372	17,372
	Extraordinary Aid	10-3131	14,013	0	14,013
	Categorical Special Education Aid	10-3132	162,828	162,828	162,828
	Equalization Aid	10-3176	1,369,767	1,369,767	1,369,767
	Categorical Security Aid	10-3177	27,247	27,247	27,247
	Adjustment Aid	10-3178	346,033	245,583	74,635
	Other State Aids	10-3XXX	2,917	0	0
Total Revenues from State Sources		2,231,208	2,121,831	1,966,154	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	54,820	20,497
	Withdrawal from Capital Reserve for Local Share	10-307	0	80,000	125,000
	Adjustment for Prior Year Encumbrances		0	12,695	0
	Actual Revenues (Over)/Under Expenditures		-123,554	0	0
General Fund Revenues	Total Operating Budget		4,567,067	4,777,833	4,670,200
Special Revenue Fund Revenues from Local Sources	Tuition-Preschool	20-1310	4,730	0	0
	Total Revenues from Local Sources	20-1XXX	4,730	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	251,389	495,558	503,994
	Total Revenues from State Sources		251,389	495,558	503,994
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	33,531	31,500	25,110
	Title II	20-4451-4455	5,256	5,500	4,378
	Title IV	20-4471-4474	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	74,310	74,310	59,448
	Total Revenues from Federal Sources		123,097	121,310	96,936

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 (Special Education)	20-5200	25,833	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		405,049	616,868	600,930
All Fund Revenues	Total Revenues/Sources		4,972,116	5,394,701	5,271,130
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	25,833	0	0
	Total Revenues/Sources Net of Transfers		4,946,283	5,394,701	5,271,130

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	1,179,607	1,186,812	1,178,443
	Special Education-Instruction	11-2XX-100-XXX	488,780	533,383	584,996
	Basic Skills/Remedial-Instruction	11-230-100-XXX	58,365	80,080	70,122
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	30,980	29,584	29,740
	School-Sponsored Athletics-Instruction	11-402-100-XXX	28,610	32,232	33,562
	Summer School	11-422-XXX-XXX	19,375	25,988	26,100
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	32,843	43,270	21,575
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	25,452	26,308	27,045
	Undistributed Expenditures-Health Services	11-000-213-XXX	74,426	86,660	82,878
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	94,212	107,343	107,291
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	27,893	28,451	29,451
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	226,656	249,605	251,965
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	42,708	50,910	40,335
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	118,635	137,550	115,791
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,956	6,615	6,482
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	160,318	185,425	191,159
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	100,244	98,926	100,060
	Undistributed Expenditures-Central Services	11-000-251-XXX	108,282	129,422	122,318
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	2,680	4,000	4,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	542,417	577,313	549,235
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	162,761	136,220	137,220
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	838,682	809,850	815,567
	Total Undistributed Expenditures		2,562,165	2,677,868	2,602,372
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	125	125
General Fund Current Expenses	Total General Current Expense		4,367,882	4,566,072	4,525,460

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	45,607	86,657	6,657
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	125,000
	Interest Deposit to Capital Reserve	10-604	0	375	375
	Total Capital Outlay		45,607	87,032	132,032
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	153,578	124,729	12,708
	General Fund Grand Total		4,567,067	4,777,833	4,670,200
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	152,555	264,184	222,528
	Support Services	20-218-200-XXX	129,397	226,874	274,625
	Facility Acquisition and Construction Services	20-218-400-XXX	0	4,500	6,841
	Total Preschool Education Aid	20-218-XXX-XXX	281,952	495,558	503,994
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	281,952	495,558	503,994
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	33,531	31,500	25,110
	Title II	20-XXX-XXX-XXX	5,256	5,500	4,378
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	74,310	74,310	59,448
	Total Federal Projects	20-XXX-XXX-XXX	123,097	121,310	96,936
Special Revenue Fund Expenses	Total Special Revenue Funds		405,049	616,868	600,930
All Fund Expenses	Total Expenditures/Appropriations		4,972,116	5,394,701	5,271,130
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	25,833	0	0
	Total Expenditures Net of Transfers		4,946,283	5,394,701	5,271,130

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	229,536	330,140	250,515	125,890
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,000	150,000	150,125	150,250
	Legal Reserve	111,018	75,317	20,497	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	253,162	266,930	250,000	250,000
	Repayment of Debt	0	0	0	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	\$18,269	\$17,850	\$18,415	\$19,053	\$18,564
Total Classroom Instruction	\$9,816	\$9,680	\$9,921	\$10,327	\$10,095
Classroom-Salaries and Benefits	\$9,438	\$9,319	\$9,542	\$9,938	\$9,681
Classroom-General Supplies and Textbooks	\$360	\$338	\$300	\$307	\$315
Classroom-Purchased Services	\$19	\$22	\$79	\$82	\$99
Total Support Services	\$3,184	\$3,511	\$3,739	\$3,850	\$3,804
Support Services-Salaries and Benefits	\$2,656	\$2,755	\$3,026	\$3,127	\$2,979
Total Administrative Costs	\$2,288	\$1,829	\$1,922	\$1,957	\$1,916
Administration Salaries and Benefits	\$1,804	\$1,438	\$1,453	\$1,474	\$1,432
Total Operations and Maintenance of Plant	\$2,671	\$2,498	\$2,515	\$2,591	\$2,420
Operations and Maintenance-Salaries and Benefits	\$1,561	\$1,349	\$1,480	\$1,524	\$1,440
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$297	\$301	\$289	\$297	\$298
Total Equipment Costs	\$0	\$0	\$17	\$18	\$26
Legal Costs	\$12	\$18	\$30	\$31	\$57
Employee Benefits as a percentage of salaries*	31.42%	30.00%	28.49%	28.31%	29.01%

*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)
Business Services	The Ogdensburg Board of Education has entered into a Shared Service Agreement with the Hardyston BOE for Business Services	0
Municipal/Public Works	The School works with the municipality for garbage removal and plowing of lots	0
Nursing Services	The Ogdensburg BOE has an agreement with the Franklin BOE and Hardyston BOE to share nursing services	0
Professional Staff Development	The Ogdensburg BOE works with other schools within the WV Region to provide Professional Development opportunities	0
Purchasing	The Ogdensburg Board of Education, works with various purchasing Co Ops including the HCESC	0
Social Worker/Psychologist	Social worker works in both Ogdensburg and Stanhope	0
Transportation Services, including Fuel	The Ogdensburg Board of Education works with the Sussex County Co-Op for Transportation Services	0

Estimated Tax Rates

Municipality	Category	Amount
Ogdensburg Boro	(A) General Fund School Levy	2,527,782
	(D) Total School Levy	2,527,782
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	196,211,278
	(H) Estimated Equalized Valuation (as of 10/01/19)	198,610,105
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2883
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2883
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2727
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2727

Employee Contract List for District

Name	Category	Measure
DAVE ASTOR	Job Title	Superintendent
	Job Title II	PRINCIPAL
	Base Annual Salary Amount	\$135,000
	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	249
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	13
	Description of Other Contracted Non-Working Days	n/a
	Total Allowances Amount	\$2,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$100
	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	NOT ENTITLED TO SICK DAY PAYOUT
	Contractual Post-Employment Benefit Description of Payout of Vacation days	NOT ENTITLED TO VACA DAY PAYOUT
	Contractual Post-Employment Benefit Description of Payout of Personal days	NOT ENTITLED TO PERSONAL DAY PAYOUT
	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
DAVE ASTOR	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
LEANNE PAOLAZZI	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	PSYCHOLOGIST
	Base Annual Salary Amount	\$104,342
	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	210
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	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
LEANNE PAOLAZZI	Total Allowances Amount	\$7,000
	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	\$1,658
	Contractual Post-Employment Benefit Description of Payout of Sick days	PAYOUT VALUE AT RETIREMENT
	Contractual Post-Employment Benefit Description of Payout of Vacation days	NO VACATION DAY PAYOUT
	Contractual Post-Employment Benefit Description of Payout of Personal days	NO PERSONAL DAY PAYOUT
	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	
RICH RENNIE	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$86,403
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	37
	Shared District	5110

Employee Contract List for District

Name	Category	Measure
	Job Title Other District	BUSINESS OFFICE
	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	249
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	13
	Description of Other Contracted Non-Working Days	N/A
	Total Allowances Amount	\$2,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
RICH RENNIE	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	NO SICK DAY PAYOUT
	Contractual Post-Employment Benefit Description of Payout of Vacation days	NO VACATION DAY PAYOUT
	Contractual Post-Employment Benefit Description of Payout of Personal days	NO PERSONAL DAY PAYOUT
	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

Employee Contract List for District

Name	Category	Measure
RICH RENNIE	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
VAL REETH	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	DIRECTOR OF TECHNOLOGY
	Base Annual Salary Amount	\$108,960
	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	210
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	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	\$500
	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	\$14,300
	Contractual Post-Employment Benefit Description of Payout of Sick days	VALUE OF SICK DAYS AT RETIREMENT

Employee Contract List for District

Name	Category	Measure
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
VAL REETH	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