

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	212.0	208.0	228.0
On Roll Special Ed Full-Time	50.0	48.0	49.0
On Roll Subtotal	262.0	256.0	277.0
Sent to Other Districts Special Ed	1.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,502,754	2,552,809	2,603,865
	Total Tuition	10-1300	3,320	3,240	3,240
	Unrestricted Miscellaneous Revenues	10-1XXX	1,255	2,000	2,000
	Interest Earned on Maintenance Reserve	10-1XXX	259	125	125
	Interest Earned on Capital Reserve Funds	10-1XXX	570	375	375
	Total Revenues from Local Sources		2,508,158	2,558,549	2,609,605
General Fund Revenues from State Sources	School Choice Aid	10-3116	299,034	300,292	328,671
	Categorical Transportation Aid	10-3121	17,372	17,372	17,372
	Extraordinary Aid	10-3131	14,067	14,013	0
	Categorical Special Education Aid	10-3132	162,828	162,828	162,828
	Equalization Aid	10-3176	1,369,767	1,369,767	1,364,108
	Categorical Security Aid	10-3177	27,247	27,247	27,247
	Adjustment Aid	10-3178	245,583	74,635	0
	Other State Aids	10-3XXX	3,177	0	0
	Total Revenues from State Sources		2,139,075	1,966,154	1,900,226
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	20,497	343,610
	Withdrawal from Capital Reserve for Local Share	10-307	0	125,000	0
	Adjustment for Prior Year Encumbrances		0	97,017	0
	Actual Revenues (Over)/Under Expenditures		-494,255	0	0
General Fund Revenues	Total Operating Budget		4,152,978	4,767,217	4,853,441
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	435,443	503,994	566,496
	Total Revenues from State Sources		435,443	503,994	566,496
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	41,388	25,110	25,040
	Title II	20-4451-4455	5,472	4,378	4,378
	Title IV	20-4471-4474	0	8,000	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	77,735	59,448	60,253
	Total Revenues from Federal Sources		124,595	96,936	89,671
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	31,838	0	40,464
Special Revenue Fund Revenues	Total Grants and Entitlements		591,876	600,930	696,631

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
All Fund Revenues	Total Revenues/Sources		4,744,854	5,368,147	5,550,072
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	31,838	0	40,464
	Total Revenues/Sources Net of Transfers		4,713,016	5,368,147	5,509,608

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,133,959	1,178,443	1,256,062
	Special Education-Instruction	11-2XX-100-XXX	509,781	584,996	546,601
	Basic Skills/Remedial-Instruction	11-230-100-XXX	59,000	70,122	96,320
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	25,993	29,740	30,970
	School-Sponsored Athletics-Instruction	11-402-100-XXX	27,653	33,562	36,502
	Summer School	11-422-XXX-XXX	26,791	26,100	30,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	34,066	45,947	59,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	18,131	27,045	22,350
	Undistributed Expenditures-Health Services	11-000-213-XXX	66,568	82,878	83,880
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	87,853	107,291	95,161
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	28,665	29,451	30,835
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	234,128	251,965	257,225
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	32,771	40,335	38,705
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	103,861	115,791	104,580
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,555	6,482	10,733
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	145,951	191,159	199,120
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	109,723	100,060	112,193
	Undistributed Expenditures-Central Services	11-000-251-XXX	75,159	122,318	119,090
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	3,120	4,000	4,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	442,888	561,135	618,590
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	112,702	137,220	148,800
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	705,785	862,341	902,267
	Total Undistributed Expenditures			2,204,926	2,685,418
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		3,988,103	4,608,506	4,804,409

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	66,356	6,657	6,657
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	125,000	0
	Interest Deposit to Capital Reserve	10-604	0	375	375
	Total Capital Outlay		66,356	132,032	7,032
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	98,519	26,679	42,000
	General Fund Grand Total		4,152,978	4,767,217	4,853,441
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	258,225	222,528	248,585
	Support Services	20-218-200-XXX	209,056	274,625	352,375
	Facility Acquisition and Construction Services	20-218-400-XXX	0	6,841	6,000
	Total Preschool Education Aid	20-218-XXX-XXX	467,281	503,994	606,960
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	467,281	503,994	606,960
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	41,388	25,110	25,040
	Title II	20-XXX-XXX-XXX	5,472	4,378	4,378
	Title IV	20-XXX-XXX-XXX	0	8,000	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	77,735	59,448	60,253
	Total Federal Projects	20-XXX-XXX-XXX	124,595	96,936	89,671
Special Revenue Fund Expenses	Total Special Revenue Funds		591,876	600,930	696,631
All Fund Expenses	Total Expenditures/Appropriations		4,744,854	5,368,147	5,550,072
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	31,838	0	40,464
	Total Expenditures Net of Transfers		4,713,016	5,368,147	5,509,608

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	330,140	350,710	243,329	243,704
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	150,000	250,259	250,384	250,509
	Legal Reserve	75,317	364,107	343,610	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	266,930	267,244	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,850	\$16,309	\$18,564	\$19,379	\$18,821
Total Classroom Instruction	\$9,680	\$9,430	\$10,095	\$10,529	\$10,207
Classroom-Salaries and Benefits	\$9,319	\$9,225	\$9,681	\$10,142	\$9,982
Classroom-General Supplies and Textbooks	\$338	\$205	\$315	\$286	\$147
Classroom-Purchased Services	\$22	\$0	\$99	\$102	\$78
Total Support Services	\$3,511	\$3,109	\$3,804	\$3,956	\$3,696
Support Services-Salaries and Benefits	\$2,755	\$2,416	\$2,979	\$3,105	\$2,953
Total Administrative Costs	\$1,829	\$1,546	\$1,916	\$1,991	\$1,938
Administration Salaries and Benefits	\$1,438	\$1,245	\$1,432	\$1,492	\$1,439
Total Operations and Maintenance of Plant	\$2,498	\$1,941	\$2,420	\$2,559	\$2,630
Operations and Maintenance-Salaries and Benefits	\$1,349	\$1,153	\$1,440	\$1,501	\$1,528
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$301	\$255	\$298	\$311	\$308
Total Equipment Costs	\$0	\$0	\$26	\$27	\$22
Legal Costs	\$18	\$3	\$57	\$59	\$31
Employee Benefits as a percentage of salaries*	30.00%	27.95%	29.01%	30.36%	32.23%

*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 2020-21 revised appropriations and the 2021-22 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 BOE has a shared service agreement with the Hardyston BOE for Business Services	0
Insurance Coverages and Benefits	Health Insurance - member of state wide SHIF (School Health Insurance Fund)	0
	Property & Casualty - member of state wide SAIF (School Alliance Insurance Fund)	0
Municipal/Public Works	The school district works with the municipality for garbage removal and plowing of lots	0
Nursing Services	The Ogdensburg BOE has a shared agreement with the Hardyston & Franklin BOE for 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 BOE works with various purchasing Co Ops including the HCESC	0
Social Worker/Psychologist	Social worker is shared between Ogdensburg BOE and Stanhope BOE	0
Transportation Services, including Fuel	The Ogdensburg BOE works with the Sussex County Co-Op for transportation services	0

Estimated Tax Rates

Municipality	Category	Amount
Ogdensburg Boro	(A) General Fund School Levy	2,603,865
	(D) Total School Levy	2,603,865
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	194,446,900
	(H) Estimated Equalized Valuation (as of 10/01/20)	202,485,577
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3391
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3391
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2860
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2860

Employee Contract List for District

Name	Category	Measure
DAVE ASTOR	Job Title	Superintendent
	Job Title II	PRINCIPAL
	Base Annual Salary Amount	\$138,000
	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	07/01/20
	End Date of Contract	06/30/21
	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	None Reported
	Total Allowances Amount	\$2,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,000
	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	Psychologist
	Job Title II	None Reported
	Base Annual Salary Amount	\$107,264
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$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	\$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	\$112,822
	Full-Time Equivalent (FTE)	0.5
	Shared with Another District?	Y
	Shared County	37
	Shared District	2030

Employee Contract List for District

Name	Category	Measure
	Job Title Other District	BUSINESS ADMINISTRATOR
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	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	None Reported
	Total Allowances Amount	\$500
	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	None
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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	Shared Service for BA with Hardyston (.5 each)
	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 Tech
	Base Annual Salary Amount	\$112,011
	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	07/01/20
	End Date of Contract	06/30/21
	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	per contract

Employee Contract List for District

Name	Category	Measure
VAL REETH	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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