

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	218.0	241.0	263.0
On Roll Special Ed Full-Time	53.0	44.0	44.0
On Roll Subtotal	271.0	285.0	307.0
In Private School Placements		1.0	0.0
Received	1.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,694,808	2,748,704	2,803,678
	Total Tax Levy	10-121x	2,694,808	2,748,704	2,803,678
	Unrestricted Miscellaneous Revenues	10-1XXX	18,692	5,000	60,000
	Interest Earned on Maintenance Reserve	10-1XXX	8,270	500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	14,457	500	500
	Other Restricted Miscellaneous Revenues	10-1XXX	2,225	0	0
	Total Revenues from Local Sources		2,738,452	2,754,704	2,864,678
General Fund Revenues from State Sources	School Choice Aid	10-3116	370,148	401,931	468,198
	Categorical Transportation Aid	10-3121	17,372	20,559	10,737
	Categorical Special Education Aid	10-3132	236,702	280,674	343,166
	Equalization Aid	10-3176	1,331,104	1,434,178	1,445,309
	Categorical Security Aid	10-3177	27,247	44,180	55,332
	Other State Aids	10-3XXX	2,730	0	0
	Total Revenues from State Sources		1,985,303	2,181,522	2,322,742
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	181,922	325,113
	Withdrawal from Capital Reserve for Local Share	10-307	0	40,000	0
	Withdrawal from Maintenance Reserve	10-310	0	0	50,000
	Adjustment for Prior Year Encumbrances		0	42,047	0
	Actual Revenues (Over)/Under Expenditures		115,247	0	0
General Fund Revenues	Total Operating Budget		4,839,002	5,200,195	5,562,533
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	37,614	0	0
	Scholarship Fund Revenue	20-1770	1,559	0	0
	Total Revenues from Local Sources	20-1XXX	39,173	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	34,173	34,173	9,783
	Preschool Education Aid	20-3218	746,869	831,384	858,638
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	6,577	0	0
	Total Revenues from State Sources		787,619	865,557	868,421

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	24,518	19,613	19,613
	Title II	20-4451-4455	3,527	2,822	2,822
	Title IV	20-4471-4474	10,000	8,000	8,000
	IDEA Part B (Handicapped)	20-4420-4429	92,474	73,979	73,979
	Other	20-4XXX	13,860	0	0
	Total Revenues from Federal Sources		144,379	104,414	104,414
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	72,755	92,376	95,676
Special Revenue Fund Revenues	Total Grants and Entitlements		1,040,844	1,062,347	1,068,511
All Fund Revenues	Total Revenues/Sources		5,879,846	6,262,542	6,631,044
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	72,755	92,376	95,676
	Total Revenues/Sources Net of Transfers		5,807,091	6,170,166	6,535,368

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,350,208	1,410,644	1,538,811
	Special Education-Instruction	11-2XX-100-XXX	599,497	586,800	674,203
	Basic Skills/Remedial-Instruction	11-230-100-XXX	113,742	111,450	110,046
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	37,061	36,000	36,719
	School-Sponsored Athletics-Instruction	11-402-100-XXX	28,966	36,000	35,097
	Summer School	11-422-XXX-XXX	34,478	40,100	39,100
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	14,628	0	0
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	19,826	12,000	11,603
	Undistributed Expenditures-Health Services	11-000-213-XXX	79,602	78,540	74,606
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	63,259	74,880	108,362
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	3,840	34,000	33,553
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	287,454	278,702	279,949
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	21,571	51,000	43,693
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	87,508	116,700	155,738
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	7,604	10,000	6,825
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	164,624	207,000	204,339
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	105,977	123,640	126,033
	Undistributed Expenditures-Central Services	11-000-251-XXX	114,578	124,800	141,000
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	3,500	5,000	5,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	536,503	610,715	676,487
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	62,627	115,000	115,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	874,190	1,024,072	1,037,495
	Total Undistributed Expenditures		2,447,291	2,866,049	3,019,683
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	500
General Fund Current Expenses	Total General Current Expense		4,611,243	5,087,543	5,454,159
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	162,552	46,657	6,657
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		162,552	47,157	7,157

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	65,207	65,495	101,217
	General Fund Grand Total		4,839,002	5,200,195	5,562,533
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	421,088	435,660	460,054
	Support Services	20-218-200-XXX	422,422	481,100	483,100
	Facility Acquisition and Construction Services	20-218-400-XXX	10,287	41,173	20,943
	Total Preschool Education Aid	20-218-XXX-XXX	853,797	957,933	964,097
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	6,577	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	860,374	957,933	964,097
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	24,518	19,613	19,613
	Title II	20-XXX-XXX-XXX	3,527	2,822	2,822
	Title IV	20-XXX-XXX-XXX	10,000	8,000	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	92,474	73,979	73,979
	Other	20-XXX-XXX-XXX	13,860	0	0
	Total Federal Projects	20-XXX-XXX-XXX	144,379	104,414	104,414
Special Revenue Fund Expenses	Total Special Revenue Funds		1,040,844	1,062,347	1,068,511
All Fund Expenses	Total Expenditures/Appropriations		5,879,846	6,262,542	6,631,044
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	72,755	92,376	95,676
	Total Expenditures Net of Transfers		5,807,091	6,170,166	6,535,368

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	446,164	254,086	252,730	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	562,524	552,441	512,941	513,441
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	321,785	240,055	240,555	191,055
	Legal Reserve	351,555	502,949	322,383	0
	Unemployment Fund	84,887	88,500	88,500	88,500
	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 Special Revenue Fund	Student Activity Fund	32,940	35,013	35,013	35,013
	Scholarship Fund	60,000	61,009	61,009	61,009
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,516	\$18,784	\$19,054	\$20,628	\$20,416
Total Classroom Instruction	\$10,002	\$11,045	\$10,594	\$11,554	\$11,604
Classroom-Salaries and Benefits	\$9,789	\$10,753	\$10,339	\$11,280	\$11,386
Classroom-General Supplies and Textbooks	\$212	\$265	\$230	\$247	\$193
Classroom-Purchased Services	\$2	\$27	\$25	\$27	\$25
Total Support Services	\$3,161	\$3,581	\$3,911	\$4,194	\$3,997
Support Services-Salaries and Benefits	\$2,587	\$3,035	\$3,380	\$3,623	\$3,428
Total Administrative Costs	\$1,545	\$1,674	\$1,865	\$2,000	\$1,911
Administration Salaries and Benefits	\$1,203	\$1,330	\$1,401	\$1,502	\$1,467
Total Operations and Maintenance of Plant	\$2,542	\$2,155	\$2,338	\$2,509	\$2,563
Operations and Maintenance-Salaries and Benefits	\$1,271	\$1,136	\$1,300	\$1,393	\$1,429
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$228	\$292	\$305	\$327	\$302
Total Equipment Costs	\$325	\$36	\$136	\$147	\$69
Legal Costs	\$3	\$8	\$33	\$36	\$33
Employee Benefits as a percentage of salaries*	30.25%	28.90%	32.04%	31.70%	30.09%

*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 2024-25 revised appropriations and the 2025-26 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)
Insurance Coverages and Benefits	HEALTH INSURANCE - OGDENSBURG IS A MEMBER OF STATE WIDE SHIF (SCHOOL HEALTH INSURANCE FUND)	0
	PROPERTY AND CASUALTY INSURANCE - OGDENSBURG IS A MEMBER OF THE STATE WIDE SAIF (SCHOOL HEALTH INSURANCE FUND)	0
Municipal/Public Works	THE SCHOOL DISTRICT WORKS WITH THE MUNICIPALITY FOR GARBAGE REMOVAL AND SNOW PLOWING OF THE SCHOOL LOTS	0
Nursing Services	OGDENSBURG BOE HAS SHARED AGREEMENT WITH THE HARDYSTON & FRANKLIN BOE FOR NURSING SERVICES	0
Professional Staff Development	THE OGDENSBURG BOE WORKS WITH OTHER SCHOOL DISTRICTS IN THE WV REGION TO PROVIDE PD OPPORTUNITIES	0
Purchasing	THE OGDENSBURG BOE WORKS WITH VARIOUS PURCHASING CO OPS INCLUDING NJSMART AND THE HCESC	0
Transportation Services, including Fuel	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	2,776,191
	(D) Total School Levy	2,776,191
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	194,962,500
	(H) Estimated Equalized Valuation (as of 10/01/24)	299,573,602
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.4240
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.4240
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.9267
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.9267

Employee Contract List for District

Name	Category	Measure
Dave Astor	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$150,000
	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	07/01/24
	End Date of Contract	06/30/25
	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	\$3,000
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Not to exceed \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not offered vacation day payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not offered vacation 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	CST Supervisor
	Base Annual Salary Amount	\$122,379
	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	07/01/24
	End Date of Contract	06/30/25
	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 vacation 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	\$98,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Rich Rennie	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	210
	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)	\$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 payout of sick days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout of vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal 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
	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
Skye Egan	Job Title	Vice Principal
	Job Title II	Curriculum Supervisor
	Base Annual Salary Amount	\$120,000
	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	07/01/24
	End Date of Contract	06/30/25
	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	\$3,673
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payout value at retirement

Employee Contract List for District

Name	Category	Measure
Skye Egan	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout at retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout at retirement
	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