

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	179.0	181.0	212.0
On Roll Special Ed Full-Time	55.0	57.0	60.0
On Roll Subtotal	234.0	238.0	272.0
In Private School Placements	1.0		1.0
Sent to Other Districts Special Ed		1.0	0.0
Received	7.0	17.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,405,570	2,453,681	2,502,754
	Total Tuition	10-1300	16,334	23,400	0
	Unrestricted Miscellaneous Revenues	10-1XXX	3,739	3,498	1,993
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	125
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	375
	Total Revenues from Local Sources		2,425,643	2,480,579	2,505,247
General Fund Revenues from State Sources	School Choice Aid	10-3116	256,521	291,031	299,034
	Categorical Transportation Aid	10-3121	17,372	17,372	17,372
	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	417,687	391,357	245,583
	PARCC Readiness Aid	10-3181	2,840	0	0
	Per Pupil Growth Aid	10-3182	2,840	0	0
	Professional Learning Community Aid	10-3183	2,500	0	0
	Other State Aids	10-3XXX	3,162	0	0
	Total Revenues from State Sources		2,262,764	2,259,602	2,121,831
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	56,198	54,820
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	80,000
	Withdrawal from Maintenance Reserve	10-310	0	50,000	0
	Actual Revenues (Over)/Under Expenditures		-97,858	0	0
General Fund Revenues	Total Operating Budget		4,590,549	4,846,379	4,761,898
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	281,952	495,558
	Total Revenues from State Sources		0	281,952	495,558
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	33,269	25,596	20,477
	Title II	20-4451-4455	4,612	5,256	4,205
	Title IV	20-4471-4474	10,000	10,000	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	79,149	74,310	59,448
	Total Revenues from Federal Sources		127,030	115,162	84,130

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		127,030	397,114	579,688
All Fund Revenues	Total Revenues/Sources		4,717,579	5,243,493	5,341,586
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,717,579	5,243,493	5,341,586

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,160,613	1,155,214	1,194,992
	Special Education-Instruction	11-2XX-100-XXX	504,647	513,706	505,180
	Basic Skills/Remedial-Instruction	11-230-100-XXX	65,125	103,668	80,080
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	21,348	29,584	29,584
	School-Sponsored Athletics-Instruction	11-402-100-XXX	32,403	32,412	32,232
	Summer School	11-422-XXX-XXX	17,896	22,010	21,960
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	46,811	101,584	43,270
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	10,250	25,792	26,308
	Undistributed Expenditures-Health Services	11-000-213-XXX	77,250	80,603	86,660
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	80,241	105,750	107,343
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	26,721	27,893	28,451
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	232,365	243,222	252,605
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	33,471	49,904	50,910
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	119,678	131,431	137,550
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,652	6,820	6,615
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	182,258	167,842	185,425
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	105,030	98,071	103,526
	Undistributed Expenditures-Central Services	11-000-251-XXX	137,960	125,994	129,422
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	2,609	3,750	4,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	529,559	529,256	577,313
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	163,554	173,546	136,220
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	869,405	896,896	810,366
	Total Undistributed Expenditures		2,618,814	2,768,354	2,685,984
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	125
General Fund Current Expenses	Total General Current Expense		4,420,846	4,624,948	4,550,137
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	38,883	6,657	86,657
	Interest Deposit to Capital Reserve	10-604	0	0	375
	Total Capital Outlay		38,883	6,657	87,032

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	130,820	214,774	124,729
	General Fund Grand Total		4,590,549	4,846,379	4,761,898
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	150,001	264,184
	Support Services	20-218-200-XXX	0	131,951	226,874
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	4,500
	Total Preschool Education Aid	20-218-XXX-XXX	0	281,952	495,558
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	281,952	495,558
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	33,269	25,596	20,477
	Title II	20-XXX-XXX-XXX	4,612	5,256	4,205
	Title IV	20-XXX-XXX-XXX	10,000	10,000	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	79,149	74,310	59,448
	Total Federal Projects	20-XXX-XXX-XXX	127,030	115,162	84,130
Special Revenue Fund Expenses	Total Special Revenue Funds		127,030	397,114	579,688
All Fund Expenses	Total Expenditures/Appropriations		4,717,579	5,243,493	5,341,586
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,717,579	5,243,493	5,341,586

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	101,416	229,536	229,536	149,911
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	50,000	100,000	50,000	50,125
	Legal Reserve	161,556	111,018	54,820	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	300,480	253,162	253,162	253,162
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,868	\$18,269	\$19,247	\$20,315	\$18,415
Total Classroom Instruction	\$9,473	\$9,816	\$10,251	\$11,036	\$9,921
Classroom-Salaries and Benefits	\$9,082	\$9,438	\$9,927	\$10,715	\$9,542
Classroom-General Supplies and Textbooks	\$362	\$360	\$293	\$290	\$300
Classroom-Purchased Services	\$28	\$19	\$31	\$31	\$79
Total Support Services	\$3,027	\$3,184	\$3,739	\$4,063	\$3,739
Support Services-Salaries and Benefits	\$2,537	\$2,656	\$3,152	\$3,481	\$3,026
Total Administrative Costs	\$2,044	\$2,288	\$2,144	\$2,127	\$1,922
Administration Salaries and Benefits	\$1,661	\$1,804	\$1,671	\$1,658	\$1,453
Total Operations and Maintenance of Plant	\$2,063	\$2,671	\$2,735	\$2,713	\$2,515
Operations and Maintenance-Salaries and Benefits	\$1,237	\$1,561	\$1,671	\$1,659	\$1,480
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$251	\$297	\$343	\$341	\$289
Total Equipment Costs	\$159	\$0	\$0	\$0	\$17
Legal Costs	\$22	\$12	\$35	\$35	\$30
Employee Benefits as a percentage of salaries*	30.09%	31.42%	30.78%	30.96%	28.49%

*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 2018-19 revised appropriations and the 2019-20 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	Share the school BA with Sussex County Technical school to help with Business Office functions	0
Municipal/Public Works	Town of Ogdensburg	0
Professional Staff Development	Wallkill Valley and surrounding regional districts	0
Purchasing	Erate	0
	Ed Services Commission of NJ	0
Recycling	Town Of Ogdensburg	0
Transportation Services, including Fuel	Sussex County Regional Cooperative	0

Estimated Tax Rates

Municipality	Category	Amount
Ogdensburg Boro	(A) General Fund School Levy	2,478,217
	(D) Total School Levy	2,478,217
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	196,276,953
	(H) Estimated Equalized Valuation (as of 10/01/18)	196,945,249
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.2626
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.2626
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.2583
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.2583

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	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 VACATION 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	\$101,500
	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	\$84,050
	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
RICH RENNIE	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	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 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 TECH
	Base Annual Salary Amount	\$105,993
	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
VAL REETH	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
	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