Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	241.0	249.0	247.0
On Roll Special Ed Full-Time	44.0	56.0	55.0
On Roll Subtotal	285.0	305.0	302.0
In Private School Placements	1.0		0.0
Sent to Other Districts Special Ed		1.0	0.0
Received	1.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,748,704	2,803,678	2,899,748
	Total Tax Levy	10-121x	2,748,704	2,803,678	2,899,748
	Unrestricted Miscellaneous Revenues	10-1XXX	40,937	60,000	60,000
	Interest Earned on Maintenance Reserve	10-1XXX	7,883	500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	19,290	500	500
	Other Restricted Miscellaneous Revenues	10-1XXX	3,115	0	0
	Total Revenues from Local Sources		2,819,929	2,864,678	2,960,748
General Fund Revenues from State Sources	School Choice Aid	10-3116	401,931	468,198	442,668
	Categorical Transportation Aid	10-3121	20,559	10,737	8,042
	Categorical Special Education Aid	10-3132	280,674	343,166	323,642
	Equalization Aid	10-3176	1,434,178	1,445,309	1,584,001
	Categorical Security Aid	10-3177	44,180	55,332	50,132
	Other State Aids	10-3XXX	2,335	0	0
	Total Revenues from State Sources		2,183,857	2,322,742	2,408,485
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	325,113	327,480
	Withdrawal from Maintenance Reserve	10-310	0	50,000	0
	Adjustment for Prior Year Encumbrances		0	7,856	0
	Actual Revenues (Over)/Under Expenditures		-80,245	0	0
General Fund Revenues	Total Operating Budget		4,923,541	5,570,389	5,696,713
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	47,496	0	0
	Scholarship Fund Revenue	20-1770	2,264	0	0
	Total Revenues from Local Sources	20-1XXX	49,760	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	9,783	0
	Preschool Education Aid	20-3218	826,612	858,638	908,435
	Total Revenues from State Sources		826,612	868,421	908,435

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	25,677	19,613	14,710
	Title II	20-4451-4455	4,579	2,822	2,117
	Title IV	20-4471-4474	15,160	8,000	6,000
	IDEA Part B (Handicapped)	20-4420-4429	88,855	73,979	55,484
	Other	20-4XXX	4,516	0	0
	Total Revenues from Federal Sources		138,787	104,414	78,311
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	107,772	95,676	95,676
Special Revenue Fund Revenues	Total Grants and Entitlements		1,123,483	1,068,511	1,082,422
All Fund Revenues	Total Revenues/Sources		6,047,024	6,638,900	6,779,135
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	107,772	95,676	95,676
	Total Revenues/Sources Net of Transfers		5,939,252	6,543,224	6,683,459

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,339,161	1,538,811	1,560,642
	Special Education-Instruction	11-2XX-100-XXX	637,867	674,203	734,742
	Basic Skills/Remedial-Instruction	11-230-100-XXX	109,292	110,046	99,836
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	42,230	36,719	36,719
	School-Sponsored Athletics-Instruction	11-402-100-XXX	29,264	35,097	41,688
	Summer School	11-422-XXX-XXX	35,495	39,100	37,100
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	40,495	0	13,060
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	12,464	11,603	14,311
	Undistributed Expenditures-Health Services	11-000-213-XXX	79,681	74,606	77,671
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	84,340	108,362	116,884
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	32,594	33,553	36,041
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	241,448	279,949	292,279
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	45,593	43,693	32,385
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	81,141	155,738	114,897
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,022	6,825	6,860
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	182,958	204,339	197,656
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	118,051	126,033	117,418
	Undistributed Expenditures-Central Services	11-000-251-XXX	119,604	141,000	136,626
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	7,100	5,000	3,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	619,746	676,487	690,332
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	87,757	115,000	125,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	806,242	1,045,351	1,115,252
	Total Undistributed Expenditures		2,560,236	3,027,539	3,090,172
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		4,753,545	5,462,015	5,601,399
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	76,379	6,657	6,657
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		76,379	7,157	7,157

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	93,617	101,217	88,157
	General Fund Grand Total		4,923,541	5,570,389	5,696,713
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	435,660	460,054	502,908
	Support Services	20-218-200-XXX	484,408	483,100	480,260
	Facility Acquisition and Construction Services	20-218-400-XXX	14,316	20,943	20,943
	Total Preschool Education Aid	20-218-XXX-XXX	934,384	964,097	1,004,111
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	934,384	964,097	1,004,111
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	25,677	19,613	14,710
	Title II	20-XXX-XXX-XXX	4,579	2,822	2,117
	Title IV	20-XXX-XXX-XXX	15,160	8,000	6,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	88,855	73,979	55,484
	Other	20-XXX-XXX-XXX	4,516	0	0
	Total Federal Projects	20-XXX-XXX-XXX	138,787	104,414	78,311
Special Revenue Fund Expenses	Total Special Revenue Funds		1,123,483	1,068,511	1,082,422
All Fund Expenses	Total Expenditures/Appropriations		6,047,024	6,638,900	6,779,135
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	107,772	95,676	95,676
	Total Expenditures Net of Transfers		5,939,252	6,543,224	6,683,459

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	254,086	255,065	252,335	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	552,441	550,653	551,153	551,653
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	240,055	227,938	178,438	178,938
	Legal Reserve	502,949	647,528	325,145	0
	Unemployment Fund	88,500	71,283	71,283	71,283
	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	35,013	32,897	32,897	32,897
	Scholarship Fund	61,009	62,573	62,573	62,573
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	$18,784	$18,786	$20,416	$20,510	$21,239
Total Classroom Instruction	$11,045	$10,650	$11,604	$11,658	$12,435
Classroom-Salaries and Benefits	$10,753	$10,380	$11,386	$11,440	$12,237
Classroom-General Supplies and Textbooks	$265	$218	$193	$194	$182
Classroom-Purchased Services	$27	$51	$25	$25	$15
Total Support Services	$3,581	$3,610	$3,997	$4,015	$3,959
Support Services-Salaries and Benefits	$3,035	$3,194	$3,428	$3,444	$3,392
Total Administrative Costs	$1,674	$1,778	$1,911	$1,920	$1,875
Administration Salaries and Benefits	$1,330	$1,411	$1,467	$1,474	$1,458
Total Operations and Maintenance of Plant	$2,155	$2,418	$2,563	$2,574	$2,606
Operations and Maintenance-Salaries and Benefits	$1,136	$1,299	$1,429	$1,436	$1,230
Board Contribution to Food Services	$0	$0	$0	$0	$0
Total Extracurricular Costs	$292	$305	$302	$304	$340
Total Equipment Costs	$36	$49	$69	$69	$70
Legal Costs	$8	$3	$33	$33	$27
Employee Benefits as a percentage of salaries*	28.90%	27.11%	30.09%	30.27%	31.90%

*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.nj.gov/education/guide/. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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	2,859,751
	(D) Total School Levy	2,859,751
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	194,497,700
	(H) Estimated Equalized Valuation (as of 10/01/25)	320,530,158
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.4703
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.4703
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.8922
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.8922

Employee Contract List for District

Name	Category	Measure
David Astor	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	$155,000
	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	07/01/25
	End Date of Contract	06/30/26
	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)	$3,892
	District Contributions Above Teacher Contract for Retirement Plans	$0
	Total Contractual Post-Employment Benefit Amount	$150,000
	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
David 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
Ivana Gray	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	$95,000
	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	09/01/25
	End Date of Contract	06/30/26
	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

Employee Contract List for District

Name	Category	Measure
Ivana Gray	Total Allowances Amount	$2,000
	Total Bonuses Amount	$0
	Total Stipends Amount	$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	$2,892
	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
	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	$126,968
	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
Leanne Paolazzi	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	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)	$2,892
	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

Employee Contract List for District

Name	Category	Measure
Leanne Paolazzi	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	$124,923
	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	07/01/25
	End Date of Contract	06/30/26
	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)	$2,892
	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