

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	941.0	928.0	932.0
On Roll Special Ed Full-Time	180.0	192.0	190.0
On Roll Subtotal	1,121.0	1,120.0	1,122.0
In Private School Placements	14.0	14.0	10.0
Sent to Other Districts Special Ed	21.0	19.0	24.0
Received	1.0	5.0	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	14,463,986	15,025,266	15,325,771
	Total Tuition	10-1300	79,483	73,997	77,270
	Unrestricted Miscellaneous Revenues	10-1XXX	141,936	155,000	117,730
	Interest Earned on Maintenance Reserve	10-1XXX	500	500	0
	Interest Earned on Capital Reserve Funds	10-1XXX	500	500	1,000
	Total Revenues from Local Sources		14,686,405	15,255,263	15,521,771
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	53,824	203,338	203,338
	Extraordinary Aid	10-3131	271,174	200,000	200,000
	Categorical Special Education Aid	10-3132	764,979	764,979	764,979
	Equalization Aid	10-3176	4,803,287	4,803,287	5,353,466
	Categorical Security Aid	10-3177	73,248	328,102	328,102
	Adjustment Aid	10-3178	80,476	0	0
	PARCC Readiness Aid	10-3181	11,100	0	0
	Per Pupil Growth Aid	10-3182	11,100	0	0
	Professional Learning Community Aid	10-3183	11,230	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,596	0	0
	Total Revenues from State Sources		6,082,014	6,299,706	6,849,885
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	75,876	35,770	55,040
	Total Revenues from Federal Sources		75,876	35,770	55,040
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	356,845	1,238,277	800,000
	Withdrawal from Capital Reserve for Local Share	10-307	1,559,894	113,788	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	364,168	217,593	685,000
	Withdrawal from Maintenance Reserve	10-310	25,000	76,000	1,735
	Withdrawal from Current Expense Emergency Reserve	10-312	250,000	0	0
	Transfers from Other Funds	10-5200	268,899	0	0
	Actual Revenues (Over)/Under Expenditures		-583,415	0	0
General Fund Revenues	Total Operating Budget		23,085,686	23,236,397	23,913,431

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	19,628	27,000	15,000
	Total Revenues from Local Sources	20-1XXX	19,628	27,000	15,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	684,540	1,054,752
	Other Restricted Entitlements	20-32XX	192,353	231,135	184,908
	Total Revenues from State Sources		192,353	915,675	1,239,660
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	311,681	314,040	251,232
	Title II	20-4451-4455	31,403	38,564	30,851
	Title III	20-4491-4494	20,960	11,049	8,839
	Title IV	20-4471-4474	10,000	18,856	15,085
	I.D.E.A. Part B (Handicapped)	20-4420-4429	305,379	321,961	257,569
	Total Revenues from Federal Sources		679,423	704,470	563,576
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	20,000
Special Revenue Fund Revenues	Total Grants and Entitlements		891,404	1,647,145	1,838,236
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	633,775	565,982	581,400
	Total Revenues from Local Sources		633,775	565,982	581,400
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	45,218	0
	Total Local Repayment of Debt		633,775	611,200	581,400
Debt Service Fund Revenues	Total Repayment of Debt		633,775	611,200	581,400
All Fund Revenues	Total Revenues/Sources		24,610,865	25,494,742	26,333,067
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	20,000
	Total Revenues/Sources Net of Transfers		24,610,865	25,494,742	26,313,067

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	5,790,406	6,127,470	6,210,890
	Special Education-Instruction	11-2XX-100-XXX	2,190,136	2,383,678	2,464,613
	Bilingual Education-Instruction	11-240-100-XXX	223,563	244,500	252,511
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	107,558	99,000	102,600
	School-Sponsored Athletics-Instruction	11-402-100-XXX	405,050	467,410	480,710
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,608,838	3,019,861	2,690,497
	Undistributed Expenditures-Health Services	11-000-213-XXX	230,547	237,225	246,684
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	531,939	632,500	705,675
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	209,107	288,015	338,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	369,729	357,926	363,991
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	398,268	543,499	535,511
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	24,460	81,350	101,635
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	171,064	176,436	192,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	633,839	647,837	599,568
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	835,550	911,681	918,030
	Undistributed Expenditures-Central Services	11-000-251-XXX	385,809	410,782	394,759
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	88,296	209,400	235,939
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,514,070	1,799,137	1,841,985
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	942,124	1,006,200	1,041,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,413,785	2,942,529	3,281,240
Total Undistributed Expenditures			11,357,425	13,264,378	13,487,514
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	500	500	0
General Fund Current Expenses	Total General Current Expense		20,074,638	22,586,936	22,998,838
Capital Outlay	Equipment	12-XXX-XXX-730	181,939	108,365	108,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	35,593	365,596	655,593
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	1,888,469	0	0
	Increase In Capital Reserve	10-604	748,997	0	0
	Interest Deposit to Capital Reserve	10-604	500	500	1,000
Total Capital Outlay			2,855,498	474,461	764,593

## 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	155,550	175,000	150,000
	General Fund Grand Total		23,085,686	23,236,397	23,913,431
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	19,628	27,000	15,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	73,133	123,360
	Support Services	20-218-200-XXX	0	558,871	927,917
	Facility Acquisition and Construction Services	20-218-400-XXX	0	52,536	23,475
	Total Preschool Education Aid	20-218-XXX-XXX	0	684,540	1,074,752
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	12,435	10,573	8,458
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	73,598	90,897	72,718
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	58,877	73,631	58,905
	Nonpublic Nursing Services	20-XXX-XXX-XXX	22,019	19,206	15,365
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	8,399	7,128	5,702
	Nonpublic Security Aid	20-XXX-XXX-XXX	17,025	29,700	23,760
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	192,353	915,675	1,259,660
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	311,681	314,040	251,232
	Title II	20-XXX-XXX-XXX	31,403	38,564	30,851
	Title III	20-XXX-XXX-XXX	20,960	11,049	8,839
	Title IV	20-XXX-XXX-XXX	10,000	18,856	15,085
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	305,379	321,961	257,569
	Total Federal Projects	20-XXX-XXX-XXX	679,423	704,470	563,576
Special Revenue Fund Expenses	Total Special Revenue Funds		891,404	1,647,145	1,838,236
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	633,775	611,200	581,400
	Total Debt Service Funds		633,775	611,200	581,400
All Fund Expenses	Total Expenditures/Appropriations		24,610,865	25,494,742	26,333,067
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	20,000
	Total Expenditures Net of Transfers		24,610,865	25,494,742	26,313,067

**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	2,401,503	1,226,938	896,057	212,057
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	101,735	77,235	1,735	0
	Legal Reserve	1,325,788	1,500,000	800,000	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	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	875,191	983,937	464,728	464,728
	Repayment of Debt	45,218	45,218	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	\$14,737	\$14,778	\$16,117	\$16,882	\$17,566
Total Classroom Instruction	\$8,306	\$8,867	\$9,293	\$9,772	\$10,196
Classroom-Salaries and Benefits	\$7,940	\$8,068	\$8,312	\$8,871	\$9,315
Classroom-General Supplies and Textbooks	\$351	\$406	\$412	\$456	\$426
Classroom-Purchased Services	\$15	\$393	\$569	\$445	\$455
Total Support Services	\$1,835	\$1,943	\$2,238	\$2,408	\$2,619
Support Services-Salaries and Benefits	\$1,169	\$1,112	\$1,237	\$1,270	\$1,361
Total Administrative Costs	\$2,147	\$1,942	\$2,147	\$2,252	\$2,248
Administration Salaries and Benefits	\$1,295	\$1,221	\$1,373	\$1,405	\$1,418
Total Operations and Maintenance of Plant	\$1,911	\$1,485	\$1,825	\$1,826	\$1,847
Operations and Maintenance-Salaries and Benefits	\$647	\$683	\$1,040	\$997	\$850
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$514	\$525	\$602	\$602	\$631
Total Equipment Costs	\$76	\$163	\$0	\$145	\$118
Legal Costs	\$93	\$147	\$132	\$180	\$117
Employee Benefits as a percentage of salaries*	20.34%	23.12%	26.07%	25.65%	28.52%

\*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)
Food Services	Breakfast and lunch program outsourced to Pomptonian	0
Insurance Coverages and Benefits	Insurance coverage provided by New Jersey School Boards Insurance Group	0
Municipal/Public Works	Trash and recycling services performed by Bogota DPW, gasoline and fuel purchases Village of Ridgefield Park	0
Purchasing	Cooperative purchasing with Educational Data Services, HCESC and MRESC	0
	Natural gas and electric supplied by ACES cooperative purchasing agency	0
Special Education Services	Special Education services provided by South Bergen Jointure Commission and Bergen County Special Services	0
Staffing - Other	Outsourced secretary services with Uniforce Staffing Solutions	0
Technology Services	IT support services with Bergen County Special Services	0
Transportation Services, including Fuel	Joint transportation with South Bergen Jointure Commission	0



**Estimated Tax Rates**

Municipality	Category	Amount
Bogota Borough	(A) General Fund School Levy	15,175,519
	(D) Total School Levy	15,749,210
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	638,018,600
	(H) Estimated Equalized Valuation (as of 10/01/18)	783,710,355
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.3785
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.4685
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.9364
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.0096

Employee Contract List for District

Name	Category	Measure
Damian Kennedy	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$143,000
	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	07/01/18
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	14
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	10
	Description of Other Contracted Non-Working Days	Holiday/Recess
	Total Allowances Amount	\$8,600
	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	Upon retirement 550 per diem, max \$15,000 per statute
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon seperation 550 per diem, max 25 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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
Damian Kennedy	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
Irfan Evcil	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$128,750
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	23
	Contracted Number of Annual Sick Days	14
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	20
	Description of Other Contracted Non-Working Days	Holiday/Recess

Employee Contract List for District

Name	Category	Measure
Irfan Evcil	Total Allowances Amount	\$3,500
	Total Bonuses Amount	\$6,438
	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	Upon retirement 495 per diem, max \$15,000 per statute
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation 495 per diem, max 28 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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	
Mohammed Saleh	Job Title	Other
	Job Title II	Technology Coordinator
	Base Annual Salary Amount	\$82,400
	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
Mohammed Saleh	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	14
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	20
	Description of Other Contracted Non-Working Days	Holiday/Recess
	Total Allowances Amount	\$1,500
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Not applicable
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not applicable
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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
Mohammed Saleh	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