

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	273.0	274.0	274.0
On Roll Special Ed Full-Time	81.0	71.0	85.0
On Roll Subtotal	354.0	345.0	359.0
In Private School Placements	2.0		0.0
Sent to Other Districts Special Ed	3.0	2.0	4.0
Received	1.0		18.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,038,272	7,179,037	7,463,944
	Total Tuition	10-1300	66,015	40,000	40,000
	Unrestricted Miscellaneous Revenues	10-1XXX	167,494	14,000	18,000
	Interest Earned on Maintenance Reserve	10-1XXX	7,979	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	13,111	100	100
	Total Revenues from Local Sources		7,292,871	7,233,237	7,522,144
General Fund Revenues from State Sources	School Choice Aid	10-3116	67,410	62,473	66,888
	Categorical Transportation Aid	10-3121	113,737	113,737	113,737
	Extraordinary Aid	10-3131	69,665	0	69,665
	Categorical Special Education Aid	10-3132	303,137	303,137	303,137
	Equalization Aid	10-3176	984,263	863,571	675,678
	Categorical Security Aid	10-3177	37,641	37,641	37,641
	Other State Aids	10-3XXX	3,771	0	0
	Total Revenues from State Sources		1,579,624	1,380,559	1,266,746
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	376,153	449,588
	Withdrawal from Maintenance Reserve	10-310	0	0	200,000
	Actual Revenues (Over)/Under Expenditures		433,907	0	0
General Fund Revenues	Total Operating Budget		9,306,402	8,989,949	9,438,478
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	972	0	0
	Total Revenues from Local Sources	20-1XXX	972	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	47,927	0	0
	Title II	20-4451-4455	9,638	4,433	3,768
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	98,114	95,409	80,860
	Total Revenues from Federal Sources		165,679	109,842	93,128
Special Revenue Fund Revenues	Total Grants and Entitlements		166,651	109,842	93,128

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	364,825	363,562	361,875
	Total Revenues from Local Sources		364,825	363,562	361,875
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		364,825	363,562	361,875
Debt Service Fund Revenues	Total Repayment of Debt		364,825	363,562	361,875
All Fund Revenues	Total Revenues/Sources		9,837,878	9,463,353	9,893,481
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,837,878	9,463,353	9,893,481

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,308,848	2,149,295	2,256,736
	Special Education-Instruction	11-2XX-100-XXX	872,298	871,337	921,394
	Basic Skills/Remedial-Instruction	11-230-100-XXX	61,000	63,600	105,542
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	46,710	51,061	51,161
	School-Sponsored Athletics-Instruction	11-402-100-XXX	12,591	28,189	28,689
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	216,469	84,104	258,720
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	43,673	63,577	65,484
	Undistributed Expenditures-Health Services	11-000-213-XXX	164,086	139,280	135,735
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	172,555	142,849	159,122
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	24,030	50,154	49,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	151,651	117,352	124,162
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	351,022	395,456	405,810
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	60,493	74,573	76,281
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	334,995	397,938	361,369
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	22,388	36,600	36,600
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	258,835	177,118	155,043
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	209,436	215,065	214,102
	Undistributed Expenditures-Central Services	11-000-251-XXX	165,484	176,467	183,120
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	988,659	1,193,083	1,339,742
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	514,597	584,575	639,575
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,722,824	1,955,191	1,848,006
	Total Undistributed Expenditures		5,401,197	5,803,382	6,051,871
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	100
General Fund Current Expenses	Total General Current Expense		8,702,644	8,966,964	9,415,493
Capital Outlay	Equipment	12-XXX-XXX-730	16,795	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	586,963	22,885	22,885
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		603,758	22,985	22,985
General Fund Expenses and Transfers	General Fund Grand Total		9,306,402	8,989,949	9,438,478

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	972	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	47,927	0	0
	Title II	20-XXX-XXX-XXX	9,638	4,433	3,768
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	98,114	95,409	80,860
	Total Federal Projects	20-XXX-XXX-XXX	165,679	109,842	93,128
Special Revenue Fund Expenses	Total Special Revenue Funds		166,651	109,842	93,128
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	364,825	363,562	361,875
	Total Debt Service Funds		364,825	363,562	361,875
All Fund Expenses	Total Expenditures/Appropriations		9,837,878	9,463,353	9,893,481
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,837,878	9,463,353	9,893,481

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	1,090,287	654,199	654,299	654,399
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	658,320	666,299	666,399	466,499
	Legal Reserve	708,938	728,002	376,153	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	370,295	347,739	323,435	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,370	\$23,928	\$23,705	\$23,980	\$23,725
Total Classroom Instruction	\$11,309	\$12,952	\$12,159	\$12,300	\$12,212
Classroom-Salaries and Benefits	\$10,789	\$12,300	\$11,297	\$11,428	\$11,187
Classroom-General Supplies and Textbooks	\$277	\$456	\$575	\$582	\$509
Classroom-Purchased Services	\$243	\$196	\$287	\$290	\$516
Total Support Services	\$4,784	\$5,110	\$5,383	\$5,446	\$5,113
Support Services-Salaries and Benefits	\$4,258	\$4,322	\$4,493	\$4,545	\$4,290
Total Administrative Costs	\$2,024	\$2,328	\$2,056	\$2,080	\$1,987
Administration Salaries and Benefits	\$1,651	\$1,908	\$1,695	\$1,715	\$1,635
Total Operations and Maintenance of Plant	\$3,067	\$3,285	\$3,806	\$3,850	\$4,104
Operations and Maintenance-Salaries and Benefits	\$1,002	\$1,189	\$1,317	\$1,332	\$1,359
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$186	\$230	\$301	\$304	\$287
Total Equipment Costs	\$84	\$51	\$0	\$0	\$0
Legal Costs	\$80	\$100	\$52	\$52	\$42
Employee Benefits as a percentage of salaries*	35.53%	35.02%	41.65%	41.65%	37.75%

*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 2019-20 revised appropriations and the 2020-21 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	New Jersey School Insurance Group, ERIC WEST, for property, liability and worker's compensation	0
Others	Share school facilities with Township for meeting and recreational programs	0
Purchasing	Electricity Services - Alliance for Competitive Energy Services	0
	Supplies/Services Hunterdon and Middlesex County Educational Services Commission and Ed-Data	0
Technology Services	Delaware Valley Regional H.S. Technology Consortium	0

Estimated Tax Rates

Municipality	Category	Amount
Bethlehem Twp	(A) General Fund School Levy	7,463,944
	(D) Total School Levy	7,825,819
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	528,421,021
	(H) Estimated Equalized Valuation (as of 10/01/19)	568,745,037
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.4125
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.4810
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.3124
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.3760

Employee Contract List for District

Name	Category	Measure
Beverly Vlietstra	Job Title	Other
	Job Title II	Interim Business Administ
	Base Annual Salary Amount	\$85,000
	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	11/06/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	280
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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	\$700
	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	N/A
	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

Employee Contract List for District

Name	Category	Measure
Beverly Vlietstra	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
Dr. Gregory C Farley	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$130,111
	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	07/01/16
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	280
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	2
	Contracted Number of Annual Consulting Days	2
	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
Dr. Gregory C Farley	Total Allowances Amount	\$5,945
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$63
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,009
	Contractual Post-Employment Benefit Description of Payout of Sick days	In contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	In contract
	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	
Jane Smith	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$104,974
	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
Jane Smith	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	280
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	2
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$1,200
	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	N/A
	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

Employee Contract List for District

Name	Category	Measure
Jane Smith	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
Sally Klemm	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	CST
	Base Annual Salary Amount	\$100,111
	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	280
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	2
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$1,200
	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	N/A	

Employee Contract List for District

Name	Category	Measure
Sally Klemm	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