

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	293.0	273.0	274.0
On Roll Special Ed Full-Time	77.0	81.0	75.0
On Roll Subtotal	370.0	354.0	349.0
In Private School Placements	2.0	2.0	0.0
Sent to Other Districts Regular	1.0	0.0	0.0
Sent to Other Districts Special Ed	1.0	3.0	2.0
Received		1.0	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	7,038,272	7,038,272	7,179,037
	Other Local Governmental Units-Unrestricted	10-12XX	24,959	0	0
	Total Tuition	10-1300	63,146	40,000	40,000
	Unrestricted Miscellaneous Revenues	10-1XXX	0	14,000	14,000
	Interest Earned on Maintenance Reserve	10-1XXX	5,513	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	8,118	100	100
	Total Revenues from Local Sources		7,140,008	7,092,472	7,233,237
General Fund Revenues from State Sources	School Choice Aid	10-3116	56,695	67,410	62,473
	Categorical Transportation Aid	10-3121	81,797	113,737	113,737
	Extraordinary Aid	10-3131	19,541	0	0
	Categorical Special Education Aid	10-3132	301,829	303,137	303,137
	Equalization Aid	10-3176	984,263	984,263	863,571
	Categorical Security Aid	10-3177	37,641	37,641	37,641
	Adjustment Aid	10-3178	71,420	0	0
	PARCC Readiness Aid	10-3181	4,270	0	0
	Per Pupil Growth Aid	10-3182	4,270	0	0
	Professional Learning Community Aid	10-3183	3,630	0	0
	Other State Aids	10-3XXX	4,763	0	0
	Total Revenues from State Sources		1,570,119	1,506,188	1,380,559
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	453,080	376,153
	Withdrawal from Capital Reserve for Local Share	10-307	0	871,000	0
	Withdrawal from Maintenance Reserve	10-310	0	76,928	0
	Adjustment for Prior Year Encumbrances		0	2,306	0
	Actual Revenues (Over)/Under Expenditures		-128,038	0	0
General Fund Revenues	Total Operating Budget		8,582,089	10,001,974	8,989,949
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	5,155	0	0
	Total Revenues from Local Sources	20-1XXX	5,155	0	0

**Advertised Revenues**

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	47,779	48,000	41,000
	Title II	20-4451-4455	9,217	9,638	8,000
	Title IV	20-4471-4474	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	95,892	98,114	96,000
	Total Revenues from Federal Sources		162,888	165,752	155,000
Special Revenue Fund Revenues	Total Grants and Entitlements		168,043	165,752	155,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	363,937	364,825	363,562
	Total Revenues from Local Sources		363,937	364,825	363,562
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	438
	Total Local Repayment of Debt		363,937	364,825	364,000
	Actual Revenues (Over)/Under Expenditures		438	0	0
Debt Service Fund Revenues	Total Repayment of Debt		364,375	364,825	364,000
All Fund Revenues	Total Revenues/Sources		9,114,507	10,532,551	9,508,949
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,114,507	10,532,551	9,508,949

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	2,174,997	2,304,192	2,149,295	
	Special Education-Instruction	11-2XX-100-XXX	897,272	1,147,093	871,337	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	48,551	57,200	63,600	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	35,734	49,061	51,061	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	18,004	28,189	28,189	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	128,442	187,895	84,104	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	79,135	43,673	63,577	
	Undistributed Expenditures-Health Services	11-000-213-XXX	156,123	165,689	139,280	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	112,426	126,076	142,849	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	64,538	24,347	50,154	
	Undistributed Expenditures-Guidance	11-000-218-XXX	142,323	152,334	117,352	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	363,359	362,556	395,456	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	67,888	73,027	74,573	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	340,022	361,119	397,938	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	23,992	35,600	36,600	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	229,546	238,007	177,118	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	196,023	213,763	215,065	
	Undistributed Expenditures-Central Services	11-000-251-XXX	160,005	168,000	176,467	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,031,927	1,023,031	1,193,083	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	493,278	568,500	584,575	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,722,203	1,761,532	1,955,191	
	Total Undistributed Expenditures			5,311,230	5,505,149	5,803,382
	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		8,485,788	9,090,984	8,966,964	
Capital Outlay	Equipment	12-XXX-XXX-730	30,841	17,005	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	65,460	22,885	22,885	
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	871,000	0	
	Interest Deposit to Capital Reserve	10-604	0	100	100	
	Total Capital Outlay			96,301	910,990	22,985

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	General Fund Grand Total		8,582,089	10,001,974	8,989,949
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	5,155	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	47,779	48,000	41,000
	Title II	20-XXX-XXX-XXX	9,217	9,638	8,000
	Title IV	20-XXX-XXX-XXX	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	95,892	98,114	96,000
	Total Federal Projects	20-XXX-XXX-XXX	162,888	165,752	155,000
Special Revenue Fund Expenses	Total Special Revenue Funds		168,043	165,752	155,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	364,375	364,825	364,000
	Total Debt Service Funds		364,375	364,825	364,000
All Fund Expenses	Total Expenditures/Appropriations		9,114,507	10,532,551	9,508,949
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,114,507	10,532,551	9,508,949

**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	1,082,169	1,090,287	219,387	219,487
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	652,807	658,320	581,492	581,592
	Legal Reserve	525,198	708,938	351,849	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	438	0	0	0
Unrestricted	General Operating Budget	365,683	370,295	274,304	250,000
	Repayment of Debt	438	438	438	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	\$20,796	\$21,370	\$22,354	\$23,473	\$23,705
Total Classroom Instruction	\$11,144	\$11,309	\$12,300	\$12,855	\$12,159
Classroom-Salaries and Benefits	\$10,505	\$10,789	\$11,388	\$12,057	\$11,297
Classroom-General Supplies and Textbooks	\$450	\$277	\$604	\$494	\$575
Classroom-Purchased Services	\$189	\$243	\$308	\$305	\$287
Total Support Services	\$4,659	\$4,784	\$4,658	\$4,783	\$5,383
Support Services-Salaries and Benefits	\$4,126	\$4,258	\$3,892	\$4,036	\$4,493
Total Administrative Costs	\$2,025	\$2,024	\$2,031	\$2,112	\$2,056
Administration Salaries and Benefits	\$1,648	\$1,651	\$1,689	\$1,769	\$1,695
Total Operations and Maintenance of Plant	\$2,753	\$3,067	\$3,102	\$3,167	\$3,806
Operations and Maintenance-Salaries and Benefits	\$943	\$1,002	\$1,074	\$1,134	\$1,317
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$215	\$186	\$263	\$273	\$301
Total Equipment Costs	\$44	\$84	\$0	\$48	\$0
Legal Costs	\$131	\$80	\$57	\$61	\$52
Employee Benefits as a percentage of salaries*	34.46%	35.53%	34.89%	32.31%	41.65%

\*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)
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 Commissions	0
Technology Services	Delaware Valley Regional High School Technology Consortium	0

**Estimated Tax Rates**

Municipality	Category	Amount
Bethlehem Twp	(A) General Fund School Levy	7,179,037
	(D) Total School Levy	7,542,599
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	529,184,822
	(H) Estimated Equalized Valuation (as of 10/01/18)	562,483,861
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.3566
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.4253
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.2763
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.3409

Employee Contract List for District

Name	Category	Measure
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	06/30/19
	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
	Total Allowances Amount	\$5,945
	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	\$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

Employee Contract List for District

Name	Category	Measure
Dr. Gregory C. Farley	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
	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	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	

Employee Contract List for District

Name	Category	Measure
Jane Smith	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
	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	
Lori A. Tirone	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$91,044
	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
Lori A. Tirone	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	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	\$2,200
	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
Lori A. Tirone	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	Special Services
	Base Annual Salary Amount	\$100,110
	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	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