

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	274.0	269.0	268.0
On Roll Special Ed Full-Time	71.0	67.0	70.0
On Roll Subtotal	345.0	336.0	338.0
Sent to Other Districts Regular	0.0	0.0	4.0
Sent to Other Districts Special Ed	2.0	4.0	0.0
Received		1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,179,037	7,463,944	7,463,944
	Total Tuition	10-1300	71,974	40,000	65,000
	Unrestricted Miscellaneous Revenues	10-1XXX	39,398	18,000	15,500
	Interest Earned on Maintenance Reserve	10-1XXX	6,074	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	2,119	100	100
	Total Revenues from Local Sources		7,298,602	7,522,144	7,544,644
General Fund Revenues from State Sources	School Choice Aid	10-3116	62,473	66,888	72,300
	Categorical Transportation Aid	10-3121	113,737	113,737	113,737
	Extraordinary Aid	10-3131	13,882	69,665	0
	Categorical Special Education Aid	10-3132	303,137	303,137	303,137
	Equalization Aid	10-3176	863,571	675,678	449,293
	Categorical Security Aid	10-3177	37,641	37,641	37,641
	Total Revenues from State Sources		1,394,441	1,266,746	976,108
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	449,588	1,099,950
	Withdrawal from Maintenance Reserve	10-310	0	200,000	35,000
	Transfers from Other Funds	10-5200	-438	0	0
	Actual Revenues (Over)/Under Expenditures		-755,533	0	0
General Fund Revenues	Total Operating Budget		7,937,072	9,438,478	9,655,702
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	9,360	0	0
	Total Revenues from Local Sources	20-1XXX	9,360	0	0
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,550	3,768	3,203
	Title IV	20-4471-4474	1,638	8,500	7,225
	I.D.E.A. Part B (Handicapped)	20-4420-4429	87,622	80,860	68,731
	Total Revenues from Federal Sources		91,810	93,128	79,159
Special Revenue Fund Revenues	Total Grants and Entitlements		101,170	93,128	79,159
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	438	0	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	363,562	361,875	363,275
	Total Revenues from Local Sources		363,562	361,875	363,275
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		364,000	361,875	363,275
Debt Service Fund Revenues	Total Repayment of Debt		364,000	361,875	363,275
All Fund Revenues	Total Revenues/Sources		8,402,242	9,893,481	10,098,136
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,402,242	9,893,481	10,098,136

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,061,235	2,256,736	2,215,747
	Special Education-Instruction	11-2XX-100-XXX	892,572	921,394	982,816
	Basic Skills/Remedial-Instruction	11-230-100-XXX	101,864	105,542	105,542
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	29,537	51,161	51,161
	School-Sponsored Athletics-Instruction	11-402-100-XXX	18,126	28,689	28,689
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	73,463	258,720	256,005
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	63,577	65,484	67,776
	Undistributed Expenditures-Health Services	11-000-213-XXX	125,429	135,735	143,767
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	144,186	159,122	164,462
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	47,484	49,000	73,878
	Undistributed Expenditures-Guidance	11-000-218-XXX	118,709	124,162	126,625
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	364,228	405,810	395,321
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	68,628	76,281	78,143
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	277,799	361,369	355,336
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	15,115	36,600	36,600
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	188,850	155,043	149,857
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	207,763	214,102	212,116
	Undistributed Expenditures-Central Services	11-000-251-XXX	169,873	183,120	171,622
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	769,233	1,339,742	1,475,507
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	392,734	639,575	652,010
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,656,059	1,848,006	1,889,637
	Total Undistributed Expenditures			4,683,130	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		7,786,464	9,415,493	9,632,717
Capital Outlay	Equipment	12-XXX-XXX-730	127,723	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	22,885	22,885	22,885
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		150,608	22,985	22,985
General Fund Expenses and Transfers	General Fund Grand Total		7,937,072	9,438,478	9,655,702

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	9,360	0	0
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	2,550	3,768	3,203
	Title IV	20-XXX-XXX-XXX	1,638	8,500	7,225
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	87,622	80,860	68,731
	Total Federal Projects	20-XXX-XXX-XXX	91,810	93,128	79,159
Special Revenue Fund Expenses	Total Special Revenue Funds		101,170	93,128	79,159
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	364,000	361,875	363,275
	Total Debt Service Funds		364,000	361,875	363,275
All Fund Expenses	Total Expenditures/Appropriations		8,402,242	9,893,481	10,098,136
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,402,242	9,893,481	10,098,136

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	654,199	656,318	656,418	656,518
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	666,299	672,374	472,474	437,574
	Legal Reserve	728,002	1,467,684	1,086,068	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	347,739	337,317	263,882	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$23,928	\$22,885	\$23,725	\$25,349	\$25,812
Total Classroom Instruction	\$12,952	\$12,740	\$12,212	\$13,048	\$13,089
Classroom-Salaries and Benefits	\$12,300	\$11,898	\$11,187	\$11,953	\$11,989
Classroom-General Supplies and Textbooks	\$456	\$445	\$509	\$544	\$552
Classroom-Purchased Services	\$196	\$397	\$516	\$552	\$548
Total Support Services	\$5,110	\$5,001	\$5,113	\$5,463	\$5,563
Support Services-Salaries and Benefits	\$4,322	\$4,372	\$4,290	\$4,584	\$4,694
Total Administrative Costs	\$2,328	\$2,236	\$1,987	\$2,123	\$2,060
Administration Salaries and Benefits	\$1,908	\$1,794	\$1,635	\$1,747	\$1,741
Total Operations and Maintenance of Plant	\$3,285	\$2,702	\$4,104	\$4,385	\$4,772
Operations and Maintenance-Salaries and Benefits	\$1,189	\$1,105	\$1,359	\$1,452	\$1,472
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$230	\$197	\$287	\$307	\$306
Total Equipment Costs	\$51	\$400	\$0	\$0	\$0
Legal Costs	\$100	\$144	\$42	\$45	\$44
Employee Benefits as a percentage of salaries*	35.02%	36.48%	37.75%	37.75%	38.19%

*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 2020-21 revised appropriations and the 2021-22 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	Bethlehem uses a SHIF for Health Benefits. For property, liability and worker's comp insurance we are in NJSIG	0
Municipal/Public Works	Share school facilities with Township for meeting and recreational programs and also snowplowing	0
Others	Bethlehem School District uses Alliance for Competitive Energy Services	0
Purchasing	Purchasing 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	7,827,219
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	527,035,293
	(H) Estimated Equalized Valuation (as of 10/01/20)	589,854,821
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.4162
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.4851
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.2654
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.3270

Employee Contract List for District

Name	Category	Measure
Beverly Vlietstra	Job Title	Other
	Job Title II	Interim Bus Adm/Board sec
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	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
Greg Farley	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$131,100
	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	03/31/21
	Contracted Number of Annual Work Days	260
	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	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
Greg 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)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,584
	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	\$110,286
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	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	0
	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	Child Study Team Dir
	Base Annual Salary Amount	\$106,207
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	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	0
	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