

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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
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
Subtotal - Revenues From Local Sources		7,140,008	7,092,472	7,233,237
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
Subtotal - Revenues From State Sources		1,570,119	1,506,188	1,380,559
Budgeted Fund Balance - Operating Budget	10-303	0	453,080	376,153
Withdrawal From Cap Res-For Local Share	10-307	0	871,000	0
Withdrawal From Maint. Reserve	10-310	0	76,928	0
Adjustment For Prior Year Encumbrances		0	2,306	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Actual Revenues (Over)/Under Expenditures		-128,038	0	0
Total Operating Budget		8,582,089	10,001,974	8,989,949
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	5,155	0	0
Total Revenues From Local Sources	20-1XXX	5,155	0	0
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
Total Grants And Entitlements		168,043	165,752	155,000
Repayment of Debt:				
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
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
Total Repayment Of Debt		364,375	364,825	364,000
Total Revenues/Sources		9,114,507	10,532,551	9,508,949
Total Revenues/Sources Net of Transfers		9,114,507	10,532,551	9,508,949

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
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-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	35,734	49,061	51,061
School-Sponsored Athletics - Instruction	11-402-100-XXX	18,004	28,189	28,189
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	128,442	187,895	84,104
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	79,135	43,673	63,577
Undist. Expenditures - Health Services	11-000-213-XXX	156,123	165,689	139,280
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	112,426	126,076	142,849
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	64,538	24,347	50,154
Undist. Expenditures - Guidance	11-000-218-XXX	142,323	152,334	117,352
Undist. Expenditures - Child Study Teams	11-000-219-XXX	363,359	362,556	395,456
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	67,888	73,027	74,573
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	340,022	361,119	397,938
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	23,992	35,600	36,600
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	229,546	238,007	177,118
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	196,023	213,763	215,065
Undist. Expend. - Central Services	11-000-251-XXX	160,005	168,000	176,467
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,031,927	1,023,031	1,193,083
Undist. Expend.-Student Transportation Serv.	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
Interest Earned On Maintenance Reserve	10-606	0	100	100
Total General Current Expense		8,485,788	9,090,984	8,966,964

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	30,841	17,005	0
Facilities Acquisition And Const. Serv.	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
General Fund Grand Total		8,582,089	10,001,974	8,989,949
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	5,155	0	0
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
Total Special Revenue Funds		168,043	165,752	155,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	364,375	364,825	364,000
Total Debt Service Funds		364,375	364,825	364,000
Total Expenditures/Appropriations		9,114,507	10,532,551	9,508,949
Total Expenditures Net of Transfers		9,114,507	10,532,551	9,508,949

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
Unrestricted	General Operating Budget	365,683	370,295	274,304	250,000
Unrestricted	Repayment of Debt	438	438	438	0
Restricted for General Operating Budget	Capital Reserve	1,082,169	1,090,287	219,387	219,487
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	652,807	658,320	581,492	581,592
Restricted for General Operating Budget	Legal Reserve	525,198	708,938	351,849	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Others	Share school facilities with township for meeting and recreational programs	0
Purchasing	Electricity Services - Alliance for Competitive Energy Services	0
Purchasing	Supplies/Services Hunterdon and Middlesex County Educational Services Commissions	0
Technology Services	Delaware Valley Regional High School Technology Consortium	0
Insurance Coverages and Benefits	New Jersey School Insurance Group, ERIC WEST, for property, liability and worker's compensation	0



ID=Bethlehem Twp

Category	Amount
(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

Name=Dr. Gregory C. Farley

Category	Measure
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

Name=Dr. Gregory C. Farley

Category	Measure
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

Name=Jane Smith

Category	Measure
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
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

Name=Jane Smith

Category	Measure
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

Name=Lori A. Tirone

Category	Measure
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
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

Name=Lori A. Tirone

Category	Measure
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

Name=Sally Klemm

Category	Measure
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
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



Name=Sally Klemm

Category	Measure
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