

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	269.0	302.0	309.0
On Roll Special Ed Full-Time	67.0	63.0	61.0
On Roll Subtotal	336.0	365.0	370.0
Sent to Other Districts Special Ed	4.0	3.0	3.0
Received	1.0	19.0	1.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,463,944	7,463,944	7,463,944
	Total Tuition	10-1300	62,075	65,000	65,000
	Unrestricted Miscellaneous Revenues	10-1XXX	10,062	15,500	15,500
	Interest Earned on Maintenance Reserve	10-1XXX	375	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	131	100	100
	Total Revenues from Local Sources		7,536,587	7,544,644	7,544,644
General Fund Revenues from State Sources	School Choice Aid	10-3116	66,888	72,300	77,250
	Categorical Transportation Aid	10-3121	113,737	113,737	113,737
	Extraordinary Aid	10-3131	16,175	0	0
	Categorical Special Education Aid	10-3132	303,137	303,137	303,137
	Equalization Aid	10-3176	675,678	449,293	256,534
	Categorical Security Aid	10-3177	37,641	37,641	37,641
	Other State Aids	10-3XXX	2,030	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	0	14,488	0
	Total Revenues from State Sources		1,215,286	990,596	788,299
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,105,413	815,624
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	250,000	0
	Withdrawal from Maintenance Reserve	10-310	0	295,000	212,000
	Adjustment for Prior Year Encumbrances		0	1,023	0
	Actual Revenues (Over)/Under Expenditures		-427,704	0	0
General Fund Revenues	Total Operating Budget		8,324,169	10,186,676	9,360,567
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	5,582	2,389	0
	Other Revenue from Local Sources	20-1XXX	9,810	0	0
	Total Revenues from Local Sources	20-1XXX	15,392	2,389	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	6,120	5,884	0
	Title II	20-4451-4455	2,093	4,241	3,605
	Title IV	20-4471-4474	0	10,000	8,500
	ARP-IDEA Preschool	20-4409	0	1,240	0
	ARP-IDEA Basic	20-4419	0	14,521	0
	IDEA Part B (Handicapped)	20-4420-4429	93,378	97,821	83,148
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	25,000
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	20,000
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	20,000
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	0	22,065
	Coronavirus Relief Fund (CRF)	20-4532	10,145	0	0
	Other	20-4XXX	29,228	34,501	25,500
	Total Revenues from Federal Sources			140,964	168,208
Special Revenue Fund Revenues	Total Grants and Entitlements		156,331	170,711	207,818
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	361,875	363,275	367,975
	Total Revenues from Local Sources		361,875	363,275	367,975
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		361,875	363,275	367,975
Debt Service Fund Revenues	Total Repayment of Debt		361,875	363,275	367,975
All Fund Revenues	Total Revenues/Sources		8,842,375	10,720,662	9,936,360
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,842,375	10,720,662	9,936,360

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,997,904	2,190,417	2,285,705
	Special Education-Instruction	11-2XX-100-XXX	886,593	974,119	998,990
	Basic Skills/Remedial-Instruction	11-230-100-XXX	64,181	84,542	66,329
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	35,616	51,161	51,161
	School-Sponsored Athletics-Instruction	11-402-100-XXX	4,227	28,689	30,689
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,419	235,755	86,784
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	65,484	67,776	69,338
	Undistributed Expenditures-Health Services	11-000-213-XXX	134,145	156,012	167,308
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	144,855	164,462	136,180
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	54,409	101,378	53,325
	Undistributed Expenditures-Guidance	11-000-218-XXX	125,580	126,625	129,908
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	375,032	420,375	397,629
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	68,636	78,143	91,523
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	296,981	371,336	286,786
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	11,109	36,600	30,600
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	199,116	170,695	192,067
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	209,558	216,116	214,519
	Undistributed Expenditures-Central Services	11-000-251-XXX	180,505	180,122	173,090
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	804,827	1,738,415	1,402,351
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	447,256	631,216	605,700
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,693,139	1,889,637	1,867,500
	Total Undistributed Expenditures			4,815,051	6,584,663
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		7,803,572	9,913,691	9,337,582
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	20,597	272,885	22,885
	Increase In Capital Reserve	10-604	500,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		520,597	272,985	22,985
General Fund Expenses and Transfers	General Fund Grand Total		8,324,169	10,186,676	9,360,567

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	9,810	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	6,120	5,884	0
	Title II	20-XXX-XXX-XXX	2,093	4,241	3,605
	Title IV	20-XXX-XXX-XXX	0	10,000	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	93,378	97,821	83,148
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	14,521	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	1,240	0
	Other	20-XXX-XXX-XXX	29,228	34,501	25,500
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	10,145	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	25,000
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	20,000
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	20,000
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	22,065
	Total Federal Projects	20-XXX-XXX-XXX	140,964	168,208	207,818
	Special Revenue Fund Expenses	Total Special Revenue Funds		156,331	170,711
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	361,875	363,275	367,975
	Total Debt Service Funds		361,875	363,275	367,975
All Fund Expenses	Total Expenditures/Appropriations		8,842,375	10,720,662	9,936,360
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,842,375	10,720,662	9,936,360

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	337,317	323,416	309,534	309,534
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	656,318	1,156,449	906,549	906,649
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	672,374	685,516	390,616	178,716
	Legal Reserve	1,467,684	1,907,155	815,624	0
	Unemployment Fund	0	0	0	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 Special Revenue Fund	Student Activity Fund	34,112	34,137	34,023	34,023
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$22,885	\$22,483	\$25,812	\$24,785	\$23,365
Total Classroom Instruction	\$12,740	\$12,176	\$13,089	\$11,904	\$12,139
Classroom-Salaries and Benefits	\$11,898	\$11,321	\$11,989	\$10,741	\$11,019
Classroom-General Supplies and Textbooks	\$445	\$435	\$552	\$514	\$623
Classroom-Purchased Services	\$397	\$419	\$548	\$649	\$497
Total Support Services	\$5,001	\$5,175	\$5,563	\$5,409	\$4,744
Support Services-Salaries and Benefits	\$4,372	\$4,553	\$4,694	\$4,427	\$3,795
Total Administrative Costs	\$2,236	\$2,175	\$2,060	\$2,022	\$2,022
Administration Salaries and Benefits	\$1,794	\$1,813	\$1,741	\$1,676	\$1,629
Total Operations and Maintenance of Plant	\$2,702	\$2,785	\$4,772	\$5,146	\$4,153
Operations and Maintenance-Salaries and Benefits	\$1,105	\$1,127	\$1,472	\$1,369	\$1,297
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$197	\$166	\$306	\$285	\$286
Total Equipment Costs	\$400	\$0	\$0	\$0	\$0
Legal Costs	\$144	\$46	\$44	\$74	\$97
Employee Benefits as a percentage of salaries*	36.48%	37.77%	38.19%	38.79%	38.83%

\*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 2021-22 revised appropriations and the 2022-23 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)
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	7,831,919
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	526,978,493
	(H) Estimated Equalized Valuation (as of 10/01/21)	612,125,078
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.4164
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.4862
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.2193
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.2795

Employee Contract List for District

Name	Category	Measure
Brian Latzke	Job Title	Business Administrator
	Job Title II	Board Secretary
	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	12/29/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	280
	Contracted Number of Annual Vacation Days	16
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	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	\$2,250
	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
Brian Latzke	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	\$113,374
	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	07/01/21
	End Date of Contract	06/30/22
	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	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
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	
Rainie Roncoroni	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$130,000
	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
Rainie Roncoroni	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	04/01/21
	End Date of Contract	06/30/22
	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	\$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	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
Rainie Roncoroni	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	per diem \$600
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Sally Klemm	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Student Services
	Base Annual Salary Amount	\$109,181
	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	07/01/21
	End Date of Contract	06/30/22
	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	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	