

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	222.0	214.0	221.0
On Roll Special Ed Full-Time	47.0	54.0	50.0
On Roll Subtotal	269.0	268.0	271.0
Sent to Other Districts Special Ed	2.0	2.0	2.0
Received	13.0	21.0	21.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,136,209	4,423,229	4,629,778
Total Tuition	10-1300	158,908	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	0	1,000	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	986	1,000	1,000
Other Restricted Miscellaneous Revenues	10-1XXX	4,733	0	0
Subtotal - Revenues From Local Sources		4,300,836	4,425,229	4,631,778
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	44,903	44,903	44,903
Extraordinary Aid	10-3131	7,073	0	0
Categorical Special Education Aid	10-3132	148,539	197,985	197,985
Equalization Aid	10-3176	750,879	674,322	750,879
Categorical Security Aid	10-3177	30,047	30,047	30,047
Adjustment Aid	10-3178	614,331	614,331	447,376
PARCC Readiness Aid	10-3181	2,820	0	0
Per Pupil Growth Aid	10-3182	2,820	0	0
Professional Learning Community Aid	10-3183	2,450	0	0
Other State Aids	10-3XXX	2,436	0	0
Subtotal - Revenues From State Sources		1,606,298	1,561,588	1,471,190
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	1,430	0	0
Subtotal - Revenues From Federal Sources		1,430	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	732,595	493,217
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	400,000	220,000

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Actual Revenues (Over)/Under Expenditures		43,148	0	0
Total Operating Budget		5,951,712	7,119,412	6,816,185
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	3,750	0	0
Total Revenues From Local Sources	20-1XXX	3,750	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	35,633	18,500	18,500
Title II	20-4451-4455	5,185	2,500	2,500
Title IV	20-4471-4474	7,587	5,000	5,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	76,190	38,128	38,128
Total Revenues From Federal Sources		124,595	64,128	64,128
Total Grants And Entitlements		128,345	64,128	64,128
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	220,775	219,200	226,300
Total Revenues From Local Sources		220,775	219,200	226,300
Total Local Repayment Of Debt		220,775	219,200	226,300
Total Repayment Of Debt		220,775	219,200	226,300
Total Revenues/Sources		6,300,832	7,402,740	7,106,613
Total Revenues/Sources Net of Transfers		6,300,832	7,402,740	7,106,613

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,827,260	1,854,317	1,756,867
Special Education - Instruction	11-2XX-100-XXX	556,940	598,819	638,922
Basic Skills/Remedial - Instruction	11-230-100-XXX	9,492	85,242	69,087
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	30,162	30,365	30,500
School-Sponsored Athletics - Instruction	11-402-100-XXX	21,082	22,635	22,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	77,099	59,700	147,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	30,240	31,658	32,417
Undist. Expenditures - Health Services	11-000-213-XXX	90,732	91,618	91,382
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	125,271	160,819	151,377
Undist. Expenditures - Guidance	11-000-218-XXX	88,878	96,125	99,043
Undist. Expenditures - Child Study Teams	11-000-219-XXX	233,581	402,067	285,529
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	27,041	29,580	28,765
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	12,223	17,000	12,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	255,660	262,150	262,030
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	65,867	60,191	56,476
Undist. Expend. - Central Services	11-000-251-XXX	68,795	100,091	80,300
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	655,368	642,397	685,811
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	159,211	172,546	187,416
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,063,653	1,396,298	1,540,478
Undistributed Expenditures-Food Services	11-000-310-930	7,000	0	0
Total Undistributed Expenditures		2,960,619	3,522,240	3,660,024
Total General Current Expense		5,405,555	6,113,618	6,177,900
Capital Expenditures:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Equipment	12-XXX-XXX-730	7,225	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	89,294	424,130	244,130
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		96,519	425,130	245,130
Transfer Of Funds To Charter Schools	10-000-100-56X	449,638	580,664	393,155
General Fund Grand Total		5,951,712	7,119,412	6,816,185
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,750	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	35,633	18,500	18,500
Title II	20-XXX-XXX-XXX	5,185	2,500	2,500
Title IV	20-XXX-XXX-XXX	7,587	5,000	5,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	76,190	38,128	38,128
Total Federal Projects	20-XXX-XXX-XXX	124,595	64,128	64,128
Total Special Revenue Funds		128,345	64,128	64,128
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	220,775	219,200	226,300
Total Debt Service Funds		220,775	219,200	226,300
Total Expenditures/Appropriations		6,300,832	7,402,740	7,106,613
Total Expenditures Net of Transfers		6,300,832	7,402,740	7,106,613

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	420,794	440,425	336,066	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	884,315	1,020,137	621,137	402,137
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	1,157,431	958,830	407,151	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	0	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	\$20,300	\$22,037	\$26,608	\$24,303	\$23,374
Total Classroom Instruction	\$12,182	\$13,245	\$16,086	\$14,387	\$13,922
Classroom-Salaries and Benefits	\$11,589	\$12,609	\$15,387	\$13,736	\$13,265
Classroom-General Supplies and Textbooks	\$453	\$417	\$436	\$395	\$427
Classroom-Purchased Services	\$140	\$219	\$263	\$256	\$230
Total Support Services	\$2,977	\$3,287	\$4,270	\$4,259	\$3,749
Support Services-Salaries and Benefits	\$2,381	\$2,885	\$3,499	\$2,940	\$3,091
Total Administrative Costs	\$1,848	\$1,980	\$2,193	\$2,184	\$2,060
Administration Salaries and Benefits	\$1,171	\$1,312	\$1,354	\$1,546	\$1,518
Total Operations and Maintenance of Plant	\$2,991	\$3,177	\$3,674	\$3,135	\$3,265
Operations and Maintenance-Salaries and Benefits	\$1,458	\$1,590	\$1,872	\$1,693	\$1,702
Board Contribution to Food Services	\$32	\$30	\$0	\$0	\$0
Total Extracurricular Costs	\$234	\$275	\$326	\$286	\$291
Total Equipment Costs	\$27	\$31	\$0	\$0	\$0
Legal Costs	\$7	\$28	\$31	\$45	\$27
Employee Benefits as a percentage of salaries*	29.73%	31.78%	40.95%	39.61%	44.14%

*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)
Transportation Services, including Fuel	Hopatcong Boro BOE/ Sussex County Regional transportation Co-operative Student transportation services	0
Purchasing	Hardyston Township - gasoline for school vehicles	0
Purchasing	Educational Service Commission of NJ Purchasing Co-operative - General, Custodial & maintenance supplies	0
Purchasing	Hunterdon County Educational Services Commission Co-operative Pricing -General & Maintenance supplies and repairs	0
Purchasing	Alliance	0
Purchasing	Morris County Educational Services Commission/ Ed. Data - Cooperative purchasing - General, Phys. Ed., and maintenance supplies	0
Purchasing	Alliance for Competitive Telecommunications (ACT) - Long distance telephone services	0
Insurance Coverages and Benefits	New Jersey School Insurance Group - Property, Liability, & Workers' Comp. Insurance	0
Insurance Coverages and Benefits	New Jersey Employees Health Benefits Program - Employee Medical Benefits	0
Insurance Coverages and Benefits	New Jersey Employees Health Benefits Program - Employee medical benefits	0

ID=Hamburg Boro

Category	Amount
(A) General Fund School Levy	4,526,503
(D) Total School Levy	4,756,903
(B) Estimated Net Taxable Valuation (as of 10/01/18)	246,592,187
(H) Estimated Equalized Valuation (as of 10/01/18)	268,611,751
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.8356
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.9291
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6851
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7709

Name=Anthony Mistretta

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$62,400
Full-Time Equivalent (FTE)	0.4
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	104
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	\$470
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	Not applicable
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not applicable
Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Anthony Mistretta

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=Kimberly Sigman

Category	Measure
Job Title	Vice Principal
Job Title II	None Reported
Base Annual Salary Amount	\$99,257
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	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
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	\$10,693
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	Not applicable
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not applicable
Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Kimberly Sigman

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=Mario Cardinale

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$78,000
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	07/01/19
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	156
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	\$470
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	not applicable
Contractual Post-Employment Benefit Description of Payout of Vacation days	not applicable
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Mario Cardinale

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