

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	214.0	226.0	234.0
On Roll Special Ed Full-Time	54.0	46.0	46.0
On Roll Subtotal	268.0	272.0	280.0
In Private School Placements		1.0	1.0
Sent to Other Districts Special Ed	2.0	1.0	2.0
Received	21.0	13.0	17.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,423,229	4,629,778	4,934,817
	Total Tuition	10-1300	78,793	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	15,587	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	974	1,000	1,000
	Total Revenues from Local Sources		4,518,583	4,631,778	4,936,817
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	44,903	44,903	44,903
	Categorical Special Education Aid	10-3132	197,985	197,985	197,985
	Equalization Aid	10-3176	750,879	750,879	750,879
	Categorical Security Aid	10-3177	30,047	30,047	30,047
	Adjustment Aid	10-3178	537,774	447,376	369,333
	Other State Aids	10-3XXX	17,058	0	0
	Total Revenues from State Sources		1,578,646	1,471,190	1,393,147
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	493,217	668,617
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	220,000	631,000
	Actual Revenues (Over)/Under Expenditures		220,427	0	0
General Fund Revenues	Total Operating Budget		6,317,656	6,816,185	7,629,581
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	11,650	3,500	0
	Total Revenues from Local Sources	20-1XXX	11,650	3,500	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	35,862	33,582	16,791
	Title II	20-4451-4455	4,800	5,605	2,802
	Title IV	20-4471-4474	10,942	11,471	5,736
	I.D.E.A. Part B (Handicapped)	20-4420-4429	75,045	76,100	38,051
	Total Revenues from Federal Sources		126,649	126,758	63,380
Special Revenue Fund Revenues	Total Grants and Entitlements		138,299	130,258	63,380
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	219,200	226,300	223,000
	Total Revenues from Local Sources		219,200	226,300	223,000
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		219,200	226,300	223,000
Debt Service Fund Revenues	Total Repayment of Debt		219,200	226,300	223,000

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
All Fund Revenues	Total Revenues/Sources		6,675,155	7,172,743	7,915,961
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,675,155	7,172,743	7,915,961

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,816,917	1,619,867	1,680,413
	Special Education-Instruction	11-2XX-100-XXX	542,866	602,822	565,601
	Basic Skills/Remedial-Instruction	11-230-100-XXX	59,723	242,187	259,983
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	34,431	30,500	32,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	22,332	22,500	22,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	65,080	87,400	202,038
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	36,030	32,417	33,007
	Undistributed Expenditures-Health Services	11-000-213-XXX	90,640	91,382	97,835
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	106,290	151,377	153,585
	Undistributed Expenditures-Guidance	11-000-218-XXX	96,107	99,043	99,932
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	386,465	294,529	271,964
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	27,702	28,765	29,385
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	14,318	12,000	12,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	212,623	288,230	263,439
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	62,959	62,076	87,180
	Undistributed Expenditures-Central Services	11-000-251-XXX	97,737	88,300	82,300
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	579,727	674,511	694,483
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	152,276	226,416	227,972
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,148,617	1,540,478	1,497,334
	Total Undistributed Expenditures		3,076,571	3,676,924	3,752,454
General Fund Current Expenses	Total General Current Expense		5,552,840	6,194,800	6,313,451
Capital Outlay	Equipment	12-XXX-XXX-730	0	6,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	335,430	244,130	655,130
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		335,430	251,130	656,130
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	429,386	370,255	660,000
	General Fund Grand Total		6,317,656	6,816,185	7,629,581
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	11,650	3,500	0

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	35,862	33,582	16,791
	Title II	20-XXX-XXX-XXX	4,800	5,605	2,802
	Title IV	20-XXX-XXX-XXX	10,942	11,471	5,736
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	75,045	76,100	38,051
	Total Federal Projects	20-XXX-XXX-XXX	126,649	126,758	63,380
Special Revenue Fund Expenses	Total Special Revenue Funds		138,299	130,258	63,380
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	219,200	226,300	223,000
	Total Debt Service Funds		219,200	226,300	223,000
All Fund Expenses	Total Expenditures/Appropriations		6,675,155	7,172,743	7,915,961
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,675,155	7,172,743	7,915,961

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	1,020,137	859,811	880,811	250,811
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	958,830	1,000,768	593,617	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	440,425	338,386	302,320	227,320
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$22,037	\$21,769	\$23,374	\$23,153	\$23,628
Total Classroom Instruction	\$13,245	\$12,999	\$13,922	\$13,704	\$14,019
Classroom-Salaries and Benefits	\$12,609	\$12,405	\$13,265	\$13,049	\$13,290
Classroom-General Supplies and Textbooks	\$417	\$385	\$427	\$421	\$490
Classroom-Purchased Services	\$219	\$210	\$230	\$234	\$239
Total Support Services	\$3,287	\$3,799	\$3,749	\$3,727	\$3,692
Support Services-Salaries and Benefits	\$2,885	\$2,809	\$3,091	\$3,046	\$2,989
Total Administrative Costs	\$1,980	\$1,869	\$2,060	\$2,180	\$2,226
Administration Salaries and Benefits	\$1,312	\$1,373	\$1,518	\$1,477	\$1,639
Total Operations and Maintenance of Plant	\$3,177	\$2,762	\$3,265	\$3,169	\$3,306
Operations and Maintenance-Salaries and Benefits	\$1,590	\$1,573	\$1,702	\$1,676	\$1,738
Board Contribution to Food Services	\$30	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$275	\$297	\$291	\$287	\$297
Total Equipment Costs	\$31	\$0	\$0	\$24	\$0
Legal Costs	\$28	\$19	\$27	\$27	\$27
Employee Benefits as a percentage of salaries*	31.78%	33.70%	44.14%	44.20%	42.37%

*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 2019-20 revised appropriations and the 2020-21 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 Schools Insurance Group-Property, liability and workers' comp. insurance	0
	New Jersey School Employees Health Benefits Program-Employee medical benefits	0
Municipal/Public Works	Hamburg Borough-Road salt, snow plowing and various repair services	0
Purchasing	Hunterdon County Educational Services Commission Pricing System-General & maintenance supplies and repairs	0
	Hardyston Township-gasoline for school vehicles	0
	Alliance for Competitive Energy Services-Electric & natural gas	0
	Alliance for Competitive Telecommunications-Long distance telephone services	0
	The Educational Services Commission of NJ Purchasing Cooperative-General, custodial & maintenance supplies	0
	The Morris County Educational Services Commission/Ed-Data Cooperative Purchasing Cooperative-General, art, P/E & maintenance supplies	0
Transportation Services, including Fuel	Hopatcong Boro BOE/Sussex County Regional Transportation Cooperative-Student Transportation Services	0

Estimated Tax Rates

Municipality	Category	Amount
Hamburg Boro	(A) General Fund School Levy	4,782,298
	(D) Total School Levy	5,009,498
	(B) Estimated Net Taxable Valuation (as of 01/29/20)	247,930,100
	(H) Estimated Equalized Valuation (as of 10/01/19)	271,266,796
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.9289
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.0205
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7630
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8467

Employee Contract List for District

Name	Category	Measure
KIMBERLY SIGMAN	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$140,454
	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	09/01/19
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	14
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	14
	Description of Other Contracted Non-Working Days	HOLIDAYS
	Total Allowances Amount	\$19,450
	Total Bonuses Amount	\$8,188
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$28,505
	Contractual Post-Employment Benefit Description of Payout of Sick days	max of sick day payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max 50 days @ 1/260th of salary
	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
KIMBERLY SIGMAN	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
ROBERT J. BAUMGARTNER	Job Title	Vice Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$91,500
	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	10/07/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	18
	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	15
Description of Other Contracted Non-Working Days	HOLIDAY & ILL IN FAMILY	

Employee Contract List for District

Name	Category	Measure
ROBERT J. BAUMGARTNER	Total Allowances Amount	\$8,651
	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 in the fy 2019-20 contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	not in the fy 2019-20 contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	not in the fy 2019-20 contract
	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	
ROBERT ZIERDEN	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	b&g supervisor
	Base Annual Salary Amount	\$78,758
	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
	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	25
	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	13
	Description of Other Contracted Non-Working Days	HOLIDAYS
	Total Allowances Amount	\$2,150
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
ROBERT ZIERDEN	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	\$5,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	max \$5,000 @ retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	not in the fy 2019-20 contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	not in the fy 2019-20 contract
	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
ROBERT ZIERDEN	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
WILLIAM J. SABO	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	\$2,000
	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	

Employee Contract List for District

Name	Category	Measure
WILLIAM J. SABO	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	\$75/hour x 16 hours per week x 52 weeks=.4 FTE
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported