

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	226.0	196.0	185.0
On Roll Special Ed Full-Time	46.0	47.0	47.0
On Roll Subtotal	272.0	243.0	232.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Regular	0.0	1.0	0.0
Sent to Other Districts Special Ed	1.0	1.0	2.0
Received	13.0	11.0	0.0

## 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	4,629,778	4,934,817	5,033,513
	Total Tuition	10-1300	51,966	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	7,054	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	1,023	1,000	1,000
	Total Revenues from Local Sources		4,689,821	4,936,817	5,035,513
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	44,903	44,903	44,903
	Extraordinary Aid	10-3131	1,109	0	0
	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	447,376	369,333	217,227
	Total Revenues from State Sources		1,472,299	1,393,147	1,241,041
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	668,617	791,574
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	631,000	725,000
	Other Financing Sources	10-5XXX	38,803	0	0
	Actual Revenues (Over)/Under Expenditures		-483,243	0	0
General Fund Revenues	Total Operating Budget		5,717,680	7,629,581	7,793,128
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	3,500	18,700	0
	Total Revenues from Local Sources	20-1XXX	3,500	18,700	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	33,582	33,740	16,500
	Title II	20-4451-4455	5,605	5,543	2,700
	Title IV	20-4471-4474	11,471	10,000	5,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	76,100	81,240	41,200
	CARES Act Education Stabilization Fund	20-4530	0	28,476	0
	CARES-Digital Divide Grant	20-4531	0	19,250	0
	Coronavirus Relief Fund (CRF)	20-4532	0	12,987	0
	Total Revenues from Federal Sources		126,758	191,236	65,400
Special Revenue Fund Revenues	Total Grants and Entitlements		130,258	209,936	65,400

## 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	226,300	223,000	224,400
	Total Revenues from Local Sources		226,300	223,000	224,400
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		226,300	223,000	224,400
Debt Service Fund Revenues	Total Repayment of Debt		226,300	223,000	224,400
All Fund Revenues	Total Revenues/Sources		6,074,238	8,062,517	8,082,928
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,074,238	8,062,517	8,082,928

## 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	1,567,648	1,905,913	1,866,794
	Special Education-Instruction	11-2XX-100-XXX	543,249	510,601	546,532
	Basic Skills/Remedial-Instruction	11-230-100-XXX	210,448	194,983	208,963
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	26,234	32,500	32,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	20,934	22,500	23,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	96,347	118,038	160,180
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	32,873	33,007	33,698
	Undistributed Expenditures-Health Services	11-000-213-XXX	88,072	97,835	100,201
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	106,792	153,585	153,384
	Undistributed Expenditures-Guidance	11-000-218-XXX	95,738	99,932	102,901
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	251,410	271,964	349,265
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	26,816	33,385	30,238
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	7,369	12,000	12,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	279,856	289,439	275,241
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	52,916	95,180	34,917
	Undistributed Expenditures-Central Services	11-000-251-XXX	87,562	90,300	86,172
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	581,721	642,483	663,175
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	129,729	227,972	229,710
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,075,852	1,497,334	1,460,627
	Undistributed Expenditures-Food Services	11-000-310-930	17,000	0	0
		Total Undistributed Expenditures		2,930,053	3,662,454
General Fund Current Expenses	Total General Current Expense		5,298,566	6,328,951	6,369,998
Capital Outlay	Equipment	12-XXX-XXX-730	21,532	24,500	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	51,750	655,130	749,130
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
		Total Capital Outlay		73,282	680,630

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	345,832	620,000	673,000
	General Fund Grand Total		5,717,680	7,629,581	7,793,128
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,500	18,700	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	33,582	33,740	16,500
	Title II	20-XXX-XXX-XXX	5,605	5,543	2,700
	Title IV	20-XXX-XXX-XXX	11,471	10,000	5,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	76,100	81,240	41,200
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	28,476	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	19,250	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	12,987	0
	Total Federal Projects	20-XXX-XXX-XXX	126,758	191,236	65,400
Special Revenue Fund Expenses	Total Special Revenue Funds		130,258	209,936	65,400
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	226,300	223,000	224,400
	Total Debt Service Funds		226,300	223,000	224,400
All Fund Expenses	Total Expenditures/Appropriations		6,074,238	8,062,517	8,082,928
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,074,238	8,062,517	8,082,928

## 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	859,811	1,072,017	867,017	143,017
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,000,768	1,284,082	690,465	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	338,386	326,109	326,109	225,000
	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	\$21,769	\$19,835	\$23,628	\$28,221	\$29,314
Total Classroom Instruction	\$12,999	\$11,817	\$14,019	\$17,031	\$17,538
Classroom-Salaries and Benefits	\$12,405	\$11,168	\$13,290	\$15,898	\$16,499
Classroom-General Supplies and Textbooks	\$385	\$449	\$490	\$864	\$759
Classroom-Purchased Services	\$210	\$200	\$239	\$269	\$279
Total Support Services	\$3,799	\$3,042	\$3,692	\$4,291	\$5,042
Support Services-Salaries and Benefits	\$2,809	\$2,690	\$2,989	\$3,310	\$4,262
Total Administrative Costs	\$1,869	\$1,971	\$2,226	\$2,811	\$2,417
Administration Salaries and Benefits	\$1,373	\$1,336	\$1,639	\$1,924	\$1,672
Total Operations and Maintenance of Plant	\$2,762	\$2,637	\$3,306	\$3,640	\$3,852
Operations and Maintenance-Salaries and Benefits	\$1,573	\$1,476	\$1,738	\$2,058	\$2,118
Board Contribution to Food Services	\$0	\$66	\$0	\$0	\$0
Total Extracurricular Costs	\$297	\$238	\$297	\$347	\$362
Total Equipment Costs	\$0	\$84	\$0	\$116	\$0
Legal Costs	\$19	\$34	\$27	\$145	\$49
Employee Benefits as a percentage of salaries*	33.70%	32.52%	42.37%	42.13%	39.64%

\*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	New Jersey Schools Insurance Group-Property, liability and workers' comp. insurance	0
	New Jersey School Employee 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 service	0
	The Educational Services Commission of NJ Purchasing Cooperative-General, custodial & maintenance supplies	0
Transportation Services, including Fuel	Hopatcong Boro BOE/Sussex County Regional Transportation Cooperative-Student Transportation	0



## Estimated Tax Rates

Municipality	Category	Amount
Hamburg Boro	(A) General Fund School Levy	4,984,165
	(D) Total School Levy	5,212,965
	(B) Estimated Net Taxable Valuation (as of 02/11/21)	249,593,500
	(H) Estimated Equalized Valuation (as of 10/01/20)	276,306,809
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.9969
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.0886
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.8039
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8867

## Employee Contract List for District

Name	Category	Measure
KIMBERLY SIGMAN	Job Title	Superintendent
	Job Title II	NONE
	Base Annual Salary Amount	\$143,263
	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	\$8,352
	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	\$42,550
	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 of 50 days @ 1/260 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	\$94,245
	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	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 FAM.	

## 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 2020-21 contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	not in the fy 2020-21 contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	not in the fy 2020-21 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	
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

## Employee Contract List for District

Name	Category	Measure
WILLIAM J. SABO	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	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
	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
WILLIAM J. SABO	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	\$75/hr x 16 +/- hr per week x 52 weeks=.4fte
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported