

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	192.0	200.0	198.0
On Roll Special Ed Full-Time	56.0	52.0	50.0
On Roll Subtotal	248.0	252.0	248.0
In Private School Placements	2.0		0.0
Sent to Other Districts Special Ed	2.0	2.0	2.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	5,633,845	5,766,220	5,881,544
	Total Tax Levy	10-121x	5,633,845	5,766,220	5,881,544
	Total Tuition	10-1300	21,433	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	99,421	20,000	0
	Interest Earned on Capital Reserve Funds	10-1XXX	1,001	1,000	1,000
	Total Revenues from Local Sources		5,755,700	5,787,220	5,882,544
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	44,903	44,903	24,967
	Extraordinary Aid	10-3131	34,114	0	0
	Categorical Special Education Aid	10-3132	197,985	197,985	404,173
	Equalization Aid	10-3176	857,681	857,681	750,521
	Categorical Security Aid	10-3177	30,047	30,047	56,944
	Adjustment Aid	10-3178	217,227	45,593	0
	Other State Aids	10-3XXX	3,567	77,235	0
	Total Revenues from State Sources		1,385,524	1,253,444	1,236,605
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,036,262	973,548
	Transfers from Other Funds	10-5200	114,000	0	0
	Actual Revenues (Over)/Under Expenditures		148,150	0	0
General Fund Revenues	Total Operating Budget		7,403,374	8,076,926	8,092,697
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	31,975	0	0
	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	33,975	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	122,706	122,706	166,066
	Preschool Education Aid	20-3218	561,484	692,820	644,161
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	5,974	0	0
	Total Revenues from State Sources		690,164	815,526	810,227

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	42,643	44,461	0
	Title II	20-4451-4455	6,585	6,327	0
	Title IV	20-4471-4474	12,693	10,000	0
	IDEA Part B (Handicapped)	20-4420-4429	85,033	83,303	0
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	40,497	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	13,841	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	3,450	1,000	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	9,574	8,622	0
	ARP-ESSER	20-4540	5,907	0	0
	Other	20-4XXX	38,000	0	0
		Total Revenues from Federal Sources		258,223	153,713
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	43,653	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		1,025,451	969,239	810,227
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	9,094	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	160,881	157,963	158,546
	Total Revenues from Local Sources		160,881	157,963	158,546
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	87,057	85,867	86,360
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	8,720	9,094
	Total Local Repayment of Debt		257,032	252,550	254,000
	Actual Revenues (Over)/Under Expenditures		-982	0	0
Debt Service Fund Revenues	Total Repayment of Debt		256,050	252,550	254,000
All Fund Revenues	Total Revenues/Sources		8,684,875	9,298,715	9,156,924
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	43,653	0	0
	Total Revenues/Sources Net of Transfers		8,641,222	9,298,715	9,156,924

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,878,457	1,904,893	2,003,275
	Special Education-Instruction	11-2XX-100-XXX	728,987	864,046	866,949
	Basic Skills/Remedial-Instruction	11-230-100-XXX	249,193	260,984	176,681
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	34,427	37,500	79,874
	School-Sponsored Athletics-Instruction	11-402-100-XXX	25,172	25,500	32,089
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	306,557	319,081	320,374
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	31,214	45,328	47,933
	Undistributed Expenditures-Health Services	11-000-213-XXX	97,039	102,183	85,113
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	155,439	203,500	225,708
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	0	106,812
	Undistributed Expenditures-Guidance	11-000-218-XXX	82,533	94,467	107,405
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	261,717	316,405	335,175
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	0	2,400
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	33,407	36,469	35,698
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	968	12,000	21,128
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	242,390	324,897	322,452
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	66,760	69,528	61,569
	Undistributed Expenditures-Central Services	11-000-251-XXX	113,147	145,900	143,135
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	696,438	772,830	773,750
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	350,610	330,803	320,192
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,356,160	1,684,490	1,800,244
	Total Undistributed Expenditures		3,794,379	4,457,881	4,709,088
	General Fund Current Expenses	Total General Current Expense		6,710,615	7,550,804
Capital Outlay	Equipment	12-XXX-XXX-730	11,348	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	91,468	24,130	24,130
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	249,484	0	0
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		352,300	25,130	25,130

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	340,459	500,992	199,611
	General Fund Grand Total		7,403,374	8,076,926	8,092,697
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	362,876	316,668	346,915
	Support Services	20-218-200-XXX	259,409	356,217	283,748
	Facility Acquisition and Construction Services	20-218-400-XXX	105,558	142,641	179,564
	Total Preschool Education Aid	20-218-XXX-XXX	727,843	815,526	810,227
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	5,974	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	733,817	815,526	810,227
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	42,643	44,461	0
	Title II	20-XXX-XXX-XXX	6,585	6,327	0
	Title IV	20-XXX-XXX-XXX	12,693	10,000	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	85,033	83,303	0
	Other	20-XXX-XXX-XXX	38,000	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	5,907	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	40,497	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	13,841	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	3,450	1,000	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	9,574	8,622	0
	Total Federal Projects	20-XXX-XXX-XXX	258,223	153,713	0
Special Revenue Fund Expenses	Total Special Revenue Funds		1,025,451	969,239	810,227
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	256,050	252,550	254,000
	Total Debt Service Funds		256,050	252,550	254,000
All Fund Expenses	Total Expenditures/Appropriations		8,684,875	9,298,715	9,156,924
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	43,653	0	0
	Total Expenditures Net of Transfers		8,641,222	9,298,715	9,156,924

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	801,425	421,086	287,681	250,000
	Repayment of Debt	16,832	17,814	9,094	0
Restricted for General Operating Budget	Capital Reserve	910,659	612,176	613,176	614,176
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,308,052	1,838,724	935,867	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	23,497	24,061	24,061	24,061
	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	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$25,546	\$27,447	\$30,788	\$30,913	\$32,606
Total Classroom Instruction	\$15,132	\$17,277	\$18,694	\$18,717	\$19,277
Classroom-Salaries and Benefits	\$14,266	\$16,419	\$17,756	\$17,775	\$18,223
Classroom-General Supplies and Textbooks	\$668	\$638	\$558	\$560	\$513
Classroom-Purchased Services	\$198	\$220	\$380	\$382	\$541
Total Support Services	\$4,272	\$4,276	\$5,258	\$5,268	\$6,134
Support Services-Salaries and Benefits	\$3,729	\$3,338	\$3,771	\$3,775	\$4,992
Total Administrative Costs	\$2,155	\$2,122	\$2,688	\$2,772	\$2,752
Administration Salaries and Benefits	\$1,508	\$1,486	\$1,911	\$1,991	\$1,979
Total Operations and Maintenance of Plant	\$3,647	\$3,377	\$3,724	\$3,734	\$3,742
Operations and Maintenance-Salaries and Benefits	\$1,819	\$1,965	\$2,033	\$2,036	\$1,864
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$277	\$307	\$330	\$330	\$607
Total Equipment Costs	\$464	\$484	\$580	\$582	\$745
Legal Costs	\$42	\$54	\$41	\$41	\$104
Employee Benefits as a percentage of salaries*	25.77%	33.65%	40.18%	39.77%	39.87%

*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 2024-25 revised appropriations and the 2025-26 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 & W/C Insurance.	0
	New Jersey School Employee Health Benefit Program - Employee medical insurance benefits	0
Municipal/Public Works	Hamburg Boro-road salt, snow plowing and various repair services.	0
Purchasing	Hunterdon County Educational Services Commission Pricing System - general, maintenance supplies and misc. repairs.	0
	Hardyston Township-gasoline for school vehicles	0
	Alliance for Competitive Energy Services - Electric & Natural Gas	0
	Alliance for Competitive Communications-Long Distance Telephone Services	0
	The Educational Services Commission of NJ Purchasing Cooperative - general, custodial, maintenance supplies & misc. repair services.	0
	The Morris County Educational Services Commission/Ed-Data Purchasing Cooperative-general, art, p/e and 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	5,757,694
	(D) Total School Levy	5,916,240
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	255,846,400
	(H) Estimated Equalized Valuation (as of 10/01/24)	445,803,102
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	2.2504
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	2.3124
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.2915
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.3271

Employee Contract List for District

Name	Category	Measure
AMANDA WEAVER	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$115,000
	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	01/01/25
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	24
	Contracted Number of Annual Sick Days	14
	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	HOLIDAYS
	Total Allowances Amount	\$3,850
	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	\$25,615
	Contractual Post-Employment Benefit Description of Payout of Sick days	per 24/25 contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per 24/25 contract
	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
AMANDA WEAVER	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
KIMBERLY SIGMAN	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$165,000
	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	07/01/24
	End Date of Contract	06/30/29
	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	15
	Description of Other Contracted Non-Working Days	HOLIDAYS

Employee Contract List for District

Name	Category	Measure
KIMBERLY SIGMAN	Total Allowances Amount	\$19,450
	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	\$46,731
	Contractual Post-Employment Benefit Description of Payout of Sick days	max as per contract
	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
	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	n/a
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	n/a
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	n/a
	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	\$106,384
	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
ROBERT J. BAUMGARTNER	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	14
	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	HOLIDAYS
	Total Allowances Amount	\$14,760
	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 24/25 contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	not in the fy 24/25 contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	not in the fy 24/25 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 J. BAUMGARTNER	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