

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	200.0	208.0	204.0
On Roll Special Ed Full-Time	52.0	51.0	49.0
On Roll Subtotal	252.0	259.0	253.0
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Special Ed	2.0	2.0	0.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	5,766,220	5,881,544	6,116,806
	Total Tax Levy	10-121x	5,766,220	5,881,544	6,116,806
	Total Tuition	10-1300	7,553	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	436,432	0	0
	Interest Earned on Capital Reserve Funds	10-1XXX	1,000	1,000	1,000
	Total Revenues from Local Sources		6,211,205	5,882,544	6,117,806
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	44,903	24,967	17,753
	Extraordinary Aid	10-3131	22,232	0	0
	Categorical Special Education Aid	10-3132	197,985	404,173	410,751
	Equalization Aid	10-3176	857,681	750,521	766,009
	Categorical Security Aid	10-3177	30,047	56,944	52,008
	Adjustment Aid	10-3178	45,593	0	0
	Other State Aids	10-3XXX	79,964	0	0
	Total Revenues from State Sources		1,278,405	1,236,605	1,246,521
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	973,548	978,211
	Transfers from Other Funds	10-5200	42,717	0	0
	Actual Revenues (Over)/Under Expenditures		-969,627	0	0
General Fund Revenues	Total Operating Budget		6,562,700	8,092,697	8,342,538
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	31,658	0	0
	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	33,658	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	166,066	166,066	26,673
	Preschool Education Aid	20-3218	537,698	644,161	693,714
	Total Revenues from State Sources		703,764	810,227	720,387
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	44,361	40,566	30,425
	Title II	20-4451-4455	3,685	4,875	3,656
	Title IV	20-4471-4474	9,500	10,000	7,500
	IDEA Part B (Handicapped)	20-4420-4429	83,302	84,384	63,433
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	1,000	0	0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	8,622	0	0
	Total Revenues from Federal Sources		150,470	139,825	105,014
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	15,396	0	16,517
Special Revenue Fund Revenues	Total Grants and Entitlements		890,951	950,052	841,918
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	10,610	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	157,963	158,546	157,921
	Total Revenues from Local Sources		157,963	158,546	157,921
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	85,867	86,360	86,819
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	9,094	10,610
	Total Local Repayment of Debt		254,440	254,000	255,350
	Actual Revenues (Over)/Under Expenditures		-1,890	0	0
Debt Service Fund Revenues	Total Repayment of Debt		252,550	254,000	255,350
All Fund Revenues	Total Revenues/Sources		7,706,201	9,296,749	9,439,806
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	15,396	0	16,517
	Total Revenues/Sources Net of Transfers		7,690,805	9,296,749	9,423,289

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,965,588	2,013,929	2,118,769
	Special Education-Instruction	11-2XX-100-XXX	828,632	887,671	1,017,274
	Basic Skills/Remedial-Instruction	11-230-100-XXX	259,977	176,681	183,401
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	54,867	79,874	79,495
	School-Sponsored Athletics-Instruction	11-402-100-XXX	31,782	32,089	36,644
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	44,666	304,741	110,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	35,396	38,932	32,678
	Undistributed Expenditures-Health Services	11-000-213-XXX	89,255	85,113	78,861
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	220,086	225,706	231,205
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	0	76,164	48,431
	Undistributed Expenditures-Guidance	11-000-218-XXX	40,585	107,406	95,392
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	276,003	335,174	355,294
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	2,400	0
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	37,443	35,697	41,711
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,948	21,128	8,844
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	299,797	327,133	325,047
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	67,990	61,569	27,179
	Undistributed Expenditures-Central Services	11-000-251-XXX	139,587	156,239	153,495
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	671,453	770,504	770,348
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	93,412	320,192	270,720
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	902,201	1,771,481	2,046,983
	Undistributed Expenditures-Food Services	11-000-310-930	0	15,000	10,000
	Total Undistributed Expenditures			2,923,822	4,654,579
General Fund Current Expenses	Total General Current Expense		6,064,668	7,844,823	8,041,771
Capital Outlay	Equipment	12-XXX-XXX-730	69,693	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	154,130	31,630	24,130
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		223,823	32,630	25,130

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	274,209	215,244	275,637
	General Fund Grand Total		6,562,700	8,092,697	8,342,538
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	336,282	346,915	370,188
	Support Services	20-218-200-XXX	334,543	283,748	366,716
	Facility Acquisition and Construction Services	20-218-400-XXX	48,335	179,564	0
	Total Preschool Education Aid	20-218-XXX-XXX	719,160	810,227	736,904
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	719,160	810,227	736,904
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	44,361	40,566	30,425
	Title II	20-XXX-XXX-XXX	3,685	4,875	3,656
	Title IV	20-XXX-XXX-XXX	9,500	10,000	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	83,302	84,384	63,433
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	1,000	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	8,622	0	0
	Total Federal Projects	20-XXX-XXX-XXX	150,470	139,825	105,014
Special Revenue Fund Expenses	Total Special Revenue Funds		890,951	950,052	841,918
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	252,550	254,000	255,350
	Total Debt Service Funds		252,550	254,000	255,350
All Fund Expenses	Total Expenditures/Appropriations		7,706,201	9,296,749	9,439,806
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	15,396	0	16,517
	Total Expenditures Net of Transfers		7,690,805	9,296,749	9,423,289

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	421,086	312,642	250,000	250,000
	Repayment of Debt	17,814	19,704	10,610	0
Restricted for General Operating Budget	Capital Reserve	612,176	1,614,893	1,640,854	1,641,854
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,838,724	1,914,078	978,211	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	24,061	36,398	36,398	36,398
	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$27,447	\$26,029	\$32,606	\$31,030	\$33,796
Total Classroom Instruction	\$17,277	\$16,197	\$19,277	\$18,476	\$20,824
Classroom-Salaries and Benefits	\$16,419	\$15,353	\$18,223	\$17,476	\$19,722
Classroom-General Supplies and Textbooks	\$638	\$555	\$513	\$489	\$538
Classroom-Purchased Services	\$220	\$289	\$541	\$511	\$564
Total Support Services	\$4,276	\$4,166	\$6,134	\$5,612	\$5,949
Support Services-Salaries and Benefits	\$3,338	\$3,014	\$4,992	\$4,538	\$4,961
Total Administrative Costs	\$2,122	\$2,289	\$2,752	\$2,696	\$2,610
Administration Salaries and Benefits	\$1,486	\$1,521	\$1,979	\$1,919	\$1,871
Total Operations and Maintenance of Plant	\$3,377	\$2,966	\$3,742	\$3,520	\$3,648
Operations and Maintenance-Salaries and Benefits	\$1,965	\$1,674	\$1,864	\$1,681	\$1,776
Board Contribution to Food Services	\$0	\$0	\$0	\$59	\$40
Total Extracurricular Costs	\$307	\$402	\$607	\$577	\$625
Total Equipment Costs	\$484	\$467	\$745	\$710	\$0
Legal Costs	\$54	\$80	\$104	\$111	\$101
Employee Benefits as a percentage of salaries*	33.65%	22.80%	39.87%	39.38%	43.86%

\*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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	5,999,175
	(D) Total School Levy	6,157,096
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	256,949,600
	(H) Estimated Equalized Valuation (as of 01/01/26)	562,765,700
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	2.3348
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	2.3962
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0660
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.0941

Employee Contract List for District

Name	Category	Measure
Amanda Weaver	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$118,450
	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	07/01/26
	End Date of Contract	06/30/27
	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	\$4,645
	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 25/26 contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per 25/26 contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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	Principal
	Base Annual Salary Amount	\$175,049
	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	None
	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 J. Baumgartner	Job Title	Vice Principal
	Job Title II	CST Director
	Base Annual Salary Amount	\$112,863
	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	07/01/26
	End Date of Contract	06/30/27
	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	\$17,100
	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	none
	Contractual Post-Employment Benefit Description of Payout of Vacation days	none
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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