

Advertised Enrollments

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

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund 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
	Total Revenues from Local Sources		4,300,836	4,425,229	4,631,778
General Fund 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
	Total Revenues from State Sources		1,606,298	1,561,588	1,471,190
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	1,430	0	0
	Total Revenues from Federal Sources		1,430	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	732,595	493,217
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	400,000	220,000
	Actual Revenues (Over)/Under Expenditures		43,148	0	0
General Fund Revenues	Total Operating Budget		5,951,712	7,119,412	6,816,185
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	3,750	0	0
	Total Revenues from Local Sources	20-1XXX	3,750	0	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund 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
Special Revenue Fund Revenues	Total Grants and Entitlements		128,345	64,128	64,128
Debt Service Fund 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
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		220,775	219,200	226,300
Debt Service Fund Revenues	Total Repayment of Debt		220,775	219,200	226,300
All Fund Revenues	Total Revenues/Sources		6,300,832	7,402,740	7,106,613
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,300,832	7,402,740	7,106,613

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for 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-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	30,162	30,365	30,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	21,082	22,635	22,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	77,099	59,700	147,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	30,240	31,658	32,417
	Undistributed Expenditures-Health Services	11-000-213-XXX	90,732	91,618	91,382
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	125,271	160,819	151,377
	Undistributed Expenditures-Guidance	11-000-218-XXX	88,878	96,125	99,043
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	233,581	402,067	285,529
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	27,041	29,580	28,765
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	12,223	17,000	12,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	255,660	262,150	262,030
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	65,867	60,191	56,476
	Undistributed Expenditures-Central Services	11-000-251-XXX	68,795	100,091	80,300
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	655,368	642,397	685,811
	Undistributed Expenditures-Student Transportation Services	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
General Fund Current Expenses	Total General Current Expense		5,405,555	6,113,618	6,177,900
Capital Outlay	Equipment	12-XXX-XXX-730	7,225	0	0
	Facilities Acquisition and Construction Services	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

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	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 Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,750	0	0
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses	Total Special Revenue Funds		128,345	64,128	64,128
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	220,775	219,200	226,300
	Total Debt Service Funds		220,775	219,200	226,300
All Fund Expenses	Total Expenditures/Appropriations		6,300,832	7,402,740	7,106,613
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,300,832	7,402,740	7,106,613

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	884,315	1,020,137	621,137	402,137
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,157,431	958,830	407,151	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	420,794	440,425	336,066	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

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 Services

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

Estimated Tax Rates

Municipality	Category	Amount
Hamburg Boro	(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

Employee Contract List for District

Name	Category	Measure
Anthony Mistretta	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
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Anthony Mistretta	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	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

Employee Contract List for District

Name	Category	Measure
Kimberly Sigman	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
	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	
Mario Cardinale	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

Employee Contract List for District

Name	Category	Measure
Mario Cardinale	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
	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
Mario Cardinale	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