

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	231.0	222.0	206.0
On Roll Special Ed Full-Time	44.0	47.0	47.0
On Roll Subtotal	275.0	269.0	253.0
Sent to Other Districts Regular	1.0	0.0	0.0
Sent to Other Districts Special Ed	2.0	2.0	2.0
Received	11.0	13.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,029,360	4,136,209	4,423,229
Total Tuition	10-1300	101,590	12,444	0
Unrestricted Miscellaneous Revenues	10-1XXX	7,065	1,000	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	1,043	1,000	1,000
Subtotal - Revenues From Local Sources		4,139,058	4,150,653	4,425,229
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	44,903	44,903	44,903
Extraordinary Aid	10-3131	3,289	0	0
Categorical Special Education Aid	10-3132	148,539	148,539	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	646,919	614,331	614,331
Parcc Readiness Aid	10-3181	2,820	2,820	0
Per Pupil Growth Aid	10-3182	2,820	2,820	0
Professional Learning Community Aid	10-3183	2,450	2,450	0
Other State Aids	10-3XXX	1,070	0	0
Subtotal - Revenues From State Sources		1,633,736	1,596,789	1,638,145
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	19,607	0	0
Subtotal - Revenues From Federal Sources		19,607	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	772,187	656,038
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	100,000	400,000
Actual Revenues (Over)/Under Expenditures		266,254	0	0
Total Operating Budget		6,058,655	6,619,629	7,119,412

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,000	3,000	0
Total Revenues From Local Sources	20-1XXX	2,000	3,000	0
Revenues from Federal Sources:				
Title I	20-4411-4416	37,854	35,633	18,500
Title II	20-4451-4455	9,522	5,185	2,500
Title IV	20-4471-4474	0	10,000	5,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	77,767	76,190	38,128
Total Revenues From Federal Sources		125,143	127,008	64,128
Total Grants And Entitlements		127,143	130,008	64,128
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	207,700	220,775	219,200
Total Revenues From Local Sources		207,700	220,775	219,200
Total Local Repayment Of Debt		207,700	220,775	219,200
Actual Revenues (Over)/Under Expenditures		12,650	0	0
Total Repayment Of Debt		220,350	220,775	219,200
Total Revenues/Sources		6,406,148	6,970,412	7,402,740
Total Revenues/Sources Net of Transfers		6,406,148	6,970,412	7,402,740

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,787,460	1,866,263	1,917,867
Special Education - Instruction	11-2XX-100-XXX	554,985	607,789	604,219
Basic Skills/Remedial - Instruction	11-230-100-XXX	36,648	14,862	21,692
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	27,965	30,000	30,500
School-Sponsored Athletics - Instruction	11-402-100-XXX	18,842	21,000	22,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	62,845	111,492	114,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	33,695	31,130	31,658
Undist. Expenditures - Health Services	11-000-213-XXX	86,993	107,785	91,618
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	130,738	199,525	191,094
Undist. Expenditures - Guidance	11-000-218-XXX	77,448	89,697	95,550
Undist. Expenditures - Child Study Teams	11-000-219-XXX	238,299	250,859	256,067
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	28,756	29,101	29,580
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	11,380	17,000	17,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	258,063	279,529	245,150
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	64,197	71,367	54,791
Undist. Expend. - Central Services	11-000-251-XXX	72,184	75,695	94,091
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	663,599	712,277	685,397
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	121,405	176,771	172,546
Personal Services - Employee Benefits	11-XXX-XXX-2XX	970,858	1,329,599	1,438,298
Undistributed Expenditures-Food Services	11-000-310-930	8,000	10,000	0
Total Undistributed Expenditures		2,828,460	3,491,827	3,516,840
Total General Current Expense		5,254,360	6,031,741	6,113,618
Capital Expenditures:				
Equipment	12-XXX-XXX-730	6,802	5,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	358,566	124,130	424,130

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		365,368	130,130	425,130
Transfer Of Funds To Charter Schools	10-000-100-56X	438,927	457,758	580,664
General Fund Grand Total		6,058,655	6,619,629	7,119,412
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,000	3,000	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	37,854	35,633	18,500
Title II	20-XXX-XXX-XXX	9,522	5,185	2,500
Title IV	20-XXX-XXX-XXX	0	10,000	5,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	77,767	76,190	38,128
Total Federal Projects	20-XXX-XXX-XXX	125,143	127,008	64,128
Total Special Revenue Funds		127,143	130,008	64,128
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	220,350	220,775	219,200
Total Debt Service Funds		220,350	220,775	219,200
Total Expenditures/Appropriations		6,406,148	6,970,412	7,402,740
Total Expenditures Net of Transfers		6,406,148	6,970,412	7,402,740

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	410,924	420,794	354,359	250,000
Unrestricted	Repayment of Debt	12,650	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,217,708	884,315	785,315	386,315
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	1,100,162	1,157,431	551,679	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,116	\$20,300	\$24,799	\$24,234	\$26,608
Total Classroom Instruction	\$11,230	\$12,182	\$14,941	\$14,293	\$16,086
Classroom-Salaries and Benefits	\$10,737	\$11,589	\$14,191	\$13,542	\$15,387
Classroom-General Supplies and Textbooks	\$336	\$453	\$416	\$407	\$436
Classroom-Purchased Services	\$157	\$140	\$334	\$344	\$263
Total Support Services	\$2,804	\$2,977	\$3,855	\$3,900	\$4,270
Support Services-Salaries and Benefits	\$2,092	\$2,381	\$2,795	\$3,002	\$3,499
Total Administrative Costs	\$2,053	\$1,848	\$2,067	\$2,197	\$2,193
Administration Salaries and Benefits	\$1,464	\$1,171	\$1,388	\$1,418	\$1,354
Total Operations and Maintenance of Plant	\$2,686	\$2,991	\$3,546	\$3,473	\$3,674
Operations and Maintenance-Salaries and Benefits	\$1,246	\$1,458	\$1,704	\$1,669	\$1,872
Board Contribution to Food Services	\$117	\$32	\$43	\$42	\$0
Total Extracurricular Costs	\$216	\$234	\$295	\$279	\$326
Total Equipment Costs	\$141	\$27	\$0	\$21	\$0
Legal Costs	\$28	\$7	\$29	\$29	\$31
Employee Benefits as a percentage of salaries*	27.94%	29.73%	38.80%	38.88%	40.95%

\*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Since July 2009, the Hamburg Borough BOE has contracted with the Franklin Borough BOE to share its Business Administrator.	0
Transportation Services, including Fuel	Hopatcong Boro BOE/Sussex County Regional Transportation Cooperative-Student Transportation Services.	0
Purchasing	Hunterdon County Educational Services Commission Cooperative Pricing System-Genreal & maintenance supplies and repairs.	0
Purchasing	Hardyston Township--gasoline for school vehicles.	0
Purchasing	Alliance for Competitive Energy Services-Electric and natural gas.	0
Purchasing	Alliance for Competitive Telecommunications [ACT]-Long distance telephone services.	0
Purchasing	The Educational Services Commission of NJ Purchasing Cooperative-General, Custodial & maintenance supplies.	0
Purchasing	The Morris County Educational Services Commission/Ed-Data Cooperative Purchasing Cooperative-General, art, P/E & maintenance supplies.	0
Municipal/Public Works	Hamburg Borough-Road salt, snow plowing and various repair services.	0
Insurance Coverages and Benefits	New Jersey Schools Insurance Group-Property, liability & workers' comp. insurance.	0
Insurance Coverages and Benefits	New Jersey School Employees Health Benefits Program-Employee medical benefits.	0



ID=Hamburg Boro

Category	Amount
(A) General Fund School Levy	4,279,719
(D) Total School Levy	4,502,719
(B) Estimated Net Taxable Valuation (as of 01/15/18)	244,987,358
(H) Estimated Equalized Valuation (as of 10/01/17)	266,572,538
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7469
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8379
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6055
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6891

Name=KIMBERLY SIGMAN

Category	Measure
Job Title	Vice Principal
Job Title II	None Reported
Base Annual Salary Amount	\$93,599
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	07/01/17
End Date of Contract	06/30/18
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	15
Description of Other Contracted Non-Working Days	HOLIDAY & ILL IN FAMILY
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	n/a-not in FY 2017-18 contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a-not in FY 2017-18 contract
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a-not in FY 2017-18 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

Name=KIMBERLY SIGMAN

Category	Measure
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

Name=ROGER A. JINKS, JR.

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$137,000
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	07/01/17
End Date of Contract	06/30/22
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	\$8,866
Total Bonuses Amount	\$21,750
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	\$41,481
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=ROGER A. JINKS, JR.

Category	Measure
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

Name=SHARED SERIVCE

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	37
Shared District	1570
Job Title Other District	BUSINESS ADMINISTRATOR
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
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	\$0
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

Name=SHARED SERVICE

Category	Measure
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	FY 2013-18 interlocal agreement with the Franklin BOE
Additional Comment 2	None Reported
Additional Comment 3	None Reported