

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	88.0	91.0	101.0
On Roll Special Ed Full-Time	15.0	21.0	22.0
On Roll Subtotal	103.0	112.0	123.0
In Private School Placements	3.0		1.0
Sent to Other Districts Regular	29.0	30.0	26.0
Sent to Other Districts Special Ed	12.0	13.0	8.0
Received	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,508,245	2,560,215	2,606,786
	Unrestricted Miscellaneous Revenues	10-1XXX	13,691	0	0
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	5	5
	Interest Earned on Maintenance Reserve	10-1XXX	0	15	15
	Interest Earned on Capital Reserve Funds	10-1XXX	0	230	230
	Total Revenues from Local Sources			2,521,936	2,560,465
General Fund Revenues from State Sources	School Choice Aid	10-3116	41,862	52,820	53,990
	Categorical Transportation Aid	10-3121	27,902	27,902	69,644
	Extraordinary Aid	10-3131	150,518	175,000	100,000
	Categorical Special Education Aid	10-3132	100,182	135,796	161,712
	Equalization Aid	10-3176	549,501	690,591	902,567
	Categorical Security Aid	10-3177	24,029	24,029	28,090
	Other State Aids	10-3XXX	196,068	0	0
	Total Revenues from State Sources			1,090,062	1,106,138
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	237,323	206,339	208,794
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	38,543	77,416	113,788
	Adjustment for Prior Year Encumbrances		0	2,679	0
	Actual Revenues (Over)/Under Expenditures		-207,014	0	0
General Fund Revenues	Total Operating Budget		3,680,850	3,953,037	4,245,621
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	780	0	0
	Total Revenues from Local Sources	20-1XXX	780	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	41,969	0
	Preschool Education Aid	20-3218	449,059	371,550	377,400
	Total Revenues from State Sources		449,059	413,519	377,400
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	21,448	1,689	10,000
	Title II	20-4451-4455	3,243	6,074	3,000
	Title IV	20-4471-4474	10,000	0	0
	IDEA Part B (Handicapped)	20-4420-4429	32,357	36,057	37,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	3,673	47,774	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	3,652	36,348	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	2,308	37,692	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	0
	ARP-ESSER	20-4540	0	316,104	0
	CRRSA Act-ESSER II	20-4534	0	6,469	0
	CRRSA Act-Learning Acceleration Grant	20-4535	12,805	0	0
	Other	20-4XXX	41,350	0	0
	CRRSA Act-Mental Health Grant	20-4536	32,641	8,068	0
	Total Revenues from Federal Sources		163,477	541,275	50,000
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	28,078	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	29,724	94,350
Special Revenue Fund Revenues	Total Grants and Entitlements		641,356	984,518	521,750
Debt Service Fund Transfer and Other Financing	Transfers from Capital Reserve	40-5210	38,543	77,416	113,788
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	101,178	63,553	25,366
	Total Revenues from Local Sources		101,178	63,553	25,366
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	106,479	107,431	106,046
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		246,200	248,400	245,200
Debt Service Fund Revenues	Total Repayment of Debt		246,200	248,400	245,200
All Fund Revenues	Total Revenues/Sources		4,568,406	5,185,955	5,012,571
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	28,078	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	29,724	94,350
	Deduct Transfer-Transfers from Capital Reserve	40-5210	38,543	77,416	113,788
	Total Revenues/Sources Net of Transfers		4,501,785	5,078,815	4,804,433

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	590,464	613,927	698,294
	Special Education-Instruction	11-2XX-100-XXX	293,526	313,533	335,422
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	2,228	3,283	16,000
	Summer School	11-422-XXX-XXX	14,420	17,817	25,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	803,121	837,364	793,698
	Undistributed Expenditures-Health Services	11-000-213-XXX	67,098	67,232	73,228
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	141,168	170,500	270,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	127,013	232,033	290,541
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	198,110	206,706	204,678
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	35,629	54,826	20,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	26,253	35,000	36,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	88,658	108,436	111,729
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	35,143	35,920	37,600
	Undistributed Expenditures-Central Services	11-000-251-XXX	37,701	48,645	50,495
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	253,785	303,597	313,363
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	289,784	342,906	293,028
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	369,206	483,646	561,307
	Total Undistributed Expenditures			2,472,669	2,926,811
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	15	15
	Interest Earned on Current Expense Emergency Res	10-607	0	5	5
General Fund Current Expenses	Total General Current Expense		3,373,307	3,875,391	4,131,603
Capital Outlay	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	38,543	77,416	113,788
	Increase In Capital Reserve	10-604	269,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	230	230
	Total Capital Outlay		307,543	77,646	114,018
General Fund Expenses and Transfers	General Fund Grand Total		3,680,850	3,953,037	4,245,621

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	299,051	219,314	231,307
	Support Services	20-218-200-XXX	163,290	217,623	240,443
	Facility Acquisition and Construction Services	20-218-400-XXX	14,796	6,306	0
	Total Preschool Education Aid	20-218-XXX-XXX	477,137	443,243	471,750
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	477,137	443,243	471,750
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	21,448	1,689	10,000
	Title II	20-XXX-XXX-XXX	3,243	6,074	3,000
	Title IV	20-XXX-XXX-XXX	10,000	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	32,357	36,057	37,000
	Other	20-XXX-XXX-XXX	41,350	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	6,469	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	12,805	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	32,641	8,068	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	316,104	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	3,673	47,774	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	3,652	36,348	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	2,308	37,692	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	163,477	541,275	50,000
Special Revenue Fund Expenses	Total Special Revenue Funds		641,356	984,518	521,750
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	246,200	248,400	245,200
	Total Debt Service Funds		246,200	248,400	245,200
All Fund Expenses	Total Expenditures/Appropriations		4,568,406	5,185,955	5,012,571
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	28,078	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	29,724	94,350
	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	38,543	77,416	113,788
	Total Expenditures Net of Transfers		4,501,785	5,078,815	4,804,433

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	316,408	257,224	253,744	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	745,562	976,019	898,833	785,275
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	134,506	134,506	134,521	134,536
	Legal Reserve	377,254	407,909	205,050	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	2,852	2,852	2,857	2,862
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	1,226	1,264	1,264	1,264
	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	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$30,082	\$25,742	\$29,490	\$27,699	\$27,823
Total Classroom Instruction	\$14,447	\$13,722	\$13,993	\$13,174	\$13,064
Classroom-Salaries and Benefits	\$13,234	\$12,112	\$13,034	\$12,172	\$12,122
Classroom-General Supplies and Textbooks	\$342	\$308	\$243	\$343	\$366
Classroom-Purchased Services	\$872	\$1,302	\$716	\$658	\$576
Total Support Services	\$9,333	\$7,454	\$9,825	\$9,363	\$9,687
Support Services-Salaries and Benefits	\$5,157	\$4,595	\$5,459	\$5,421	\$4,916
Total Administrative Costs	\$2,575	\$1,819	\$2,265	\$2,056	\$1,972
Administration Salaries and Benefits	\$1,376	\$1,139	\$1,266	\$1,151	\$1,111
Total Operations and Maintenance of Plant	\$3,651	\$2,721	\$3,367	\$3,069	\$2,951
Operations and Maintenance-Salaries and Benefits	\$1,860	\$1,426	\$1,574	\$1,434	\$1,461
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$51	\$27	\$39	\$38	\$149
Total Equipment Costs	\$322	\$141	\$248	\$56	\$0
Legal Costs	\$317	\$39	\$198	\$179	\$163
Employee Benefits as a percentage of salaries*	27.07%	27.53%	32.36%	33.70%	38.49%

\*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 2023-24 revised appropriations and the 2024-25 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)
Business Services	Contracted SBA and office personnel through WCSSSD	0
Municipal/Public Works	School building available for community use and activities	0
Purchasing	ERATE purchasing for savings and rebates	0
	Cooperative purchasing for bulk school supplies, technology, and custodial supplies	0
	ACES for energy purchase through NJ Consortium of Programs	0
Special Education Services	Shared CST Coordinator from Lebanon Township	0
	Jointure with ESC for classroom aides	0
Technology Services	Jointure with Hunterdon ESC	0
Transportation Services, including Fuel	Jointure with Lebanon Township and HCESC for regular education grades 6-8	0
	Jointure with HCESC and WCSSSD for special education transportation	0



Estimated Tax Rates

Municipality	Category	Amount
Hampton	(A) General Fund School Levy	2,606,786
	(D) Total School Levy	2,632,152
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	122,333,936
	(H) Estimated Equalized Valuation (as of 10/01/23)	140,532,953
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.1309
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.1516
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.8549
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8730

Employee Contract List for District

Name	Category	Measure
	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$139,323
	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	02/01/22
	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	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
	Total Allowances Amount	\$9,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$28,396
	Contractual Post-Employment Benefit Description of Payout of Sick days	As per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	As per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	As per contract
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Daniel Kerr

Employee Contract List for District

Name	Category	Measure
Daniel Kerr	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
Shared BA Services	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$60,000
	Full-Time Equivalent (FTE)	0.4
	Shared with Another District?	Y
	Shared County	41
	Shared District	5450
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/24
	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
Shared BA Services	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	None per agreement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None per agreement
	Contractual Post-Employment Benefit Description of Payout of Personal days	None per agreement
	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	Contracted Services paid by HB BOE to WCSSSD BOE
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	