

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	91.0	89.0	98.0
On Roll Special Ed Full-Time	21.0	24.0	25.0
On Roll Subtotal	112.0	113.0	123.0
In Private School Placements		1.0	1.0
Sent to Other Districts Regular	30.0	30.0	29.0
Sent to Other Districts Special Ed	13.0	8.0	11.0

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	2,560,215	2,606,786	2,684,729
	Total Tax Levy	10-121x	2,560,215	2,606,786	2,684,729
	Unrestricted Miscellaneous Revenues	10-1XXX	47,456	0	0
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	5	25
	Interest Earned on Maintenance Reserve	10-1XXX	0	15	1,300
	Interest Earned on Capital Reserve Funds	10-1XXX	0	230	12,000
	Total Revenues from Local Sources		2,607,671	2,607,036	2,698,054
General Fund Revenues from State Sources	School Choice Aid	10-3116	52,820	53,990	57,257
	Categorical Transportation Aid	10-3121	27,902	69,644	53,444
	Extraordinary Aid	10-3131	139,451	100,000	50,000
	Categorical Special Education Aid	10-3132	135,796	161,712	254,066
	Equalization Aid	10-3176	690,591	902,567	889,574
	Categorical Security Aid	10-3177	24,029	28,090	34,649
	Other State Aids	10-3XXX	4,550	0	0
	Total Revenues from State Sources		1,075,139	1,316,003	1,338,990
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	206,339	208,794	203,673
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	77,416	113,788	140,061
	Adjustment for Prior Year Encumbrances		0	6,140	0
	Actual Revenues (Over)/Under Expenditures		-207,134	0	0
General Fund Revenues	Total Operating Budget		3,759,431	4,251,761	4,380,778
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	1,337	0	0
	Total Revenues from Local Sources	20-1XXX	1,337	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	94,350
	Preschool Education Aid	20-3218	389,379	377,400	383,587
	Total Revenues from State Sources		389,379	377,400	477,937

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	1,689	10,000	10,000
	Title II	20-4451-4455	3,021	3,000	3,000
	IDEA Part B (Handicapped)	20-4420-4429	36,057	37,000	37,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	46,323	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	36,348	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	37,692	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	44,608	0	0
	Other	20-4XXX	316,104	0	0
	Total Revenues from Federal Sources		521,842	50,000	50,000
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	29,724	94,350	65,148
Special Revenue Fund Revenues	Total Grants and Entitlements		942,044	521,750	593,085
Debt Service Fund Transfer and Other Financing	Transfers from Capital Reserve	40-5210	77,416	113,788	140,061
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	63,553	25,366	0
	Total Revenues from Local Sources		63,553	25,366	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	107,431	106,046	106,739
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		248,400	245,200	246,800
Debt Service Fund Revenues	Total Repayment of Debt		248,400	245,200	246,800
All Fund Revenues	Total Revenues/Sources		4,949,875	5,018,711	5,220,663
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	29,724	94,350	65,148
	Deduct Transfer-Transfers from Capital Reserve	40-5210	77,416	113,788	140,061
	Total Revenues/Sources Net of Transfers		4,842,735	4,810,573	5,015,454

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	590,855	713,006	688,728
	Special Education-Instruction	11-2XX-100-XXX	310,552	335,567	330,420
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	125	125
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	8,338	16,000	8,000
	Summer School	11-422-XXX-XXX	0	24,337	25,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	753,192	780,026	957,425
	Undistributed Expenditures-Health Services	11-000-213-XXX	67,505	75,965	77,831
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	158,504	278,459	285,500
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	215,385	274,643	165,874
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	214,788	200,970	232,075
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	711	20,500	12,750
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	27,803	38,700	30,750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	89,480	113,926	114,229
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	35,000	47,171	42,600
	Undistributed Expenditures-Central Services	11-000-251-XXX	39,289	52,306	51,389
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	253,936	312,284	336,591
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	208,884	292,528	253,705
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	399,343	561,210	614,400
	Total Undistributed Expenditures		2,463,820	3,048,688	3,175,119
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	15	1,300
	Interest Earned on Current Expense Emergency Res	10-607	0	5	25
General Fund Current Expenses	Total General Current Expense		3,373,565	4,137,743	4,228,717
Capital Outlay	Equipment	12-XXX-XXX-730	8,450	0	0
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	77,416	113,788	140,061
	Increase In Capital Reserve	10-604	300,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	230	12,000
	Total Capital Outlay		385,866	114,018	152,061
General Fund Expenses and Transfers	General Fund Grand Total		3,759,431	4,251,761	4,380,778

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	228,254	231,307	245,321
	Support Services	20-218-200-XXX	190,849	240,443	297,764
	Total Preschool Education Aid	20-218-XXX-XXX	419,103	471,750	543,085
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	419,103	471,750	543,085
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	1,689	10,000	10,000
	Title II	20-XXX-XXX-XXX	3,021	3,000	3,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	36,057	37,000	37,000
	Other	20-XXX-XXX-XXX	316,104	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	46,323	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	36,348	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	37,692	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	44,608	0	0
	Total Federal Projects	20-XXX-XXX-XXX	521,842	50,000	50,000
Special Revenue Fund Expenses	Total Special Revenue Funds		942,044	521,750	593,085
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	248,400	245,200	246,800
	Total Debt Service Funds		248,400	245,200	246,800
All Fund Expenses	Total Expenditures/Appropriations		4,949,875	5,018,711	5,220,663
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	29,724	94,350	65,148
	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	77,416	113,788	140,061
	Total Expenditures Net of Transfers		4,842,735	4,810,573	5,015,454

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	257,224	258,294	254,550	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	976,019	1,198,603	1,085,045	956,984
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	134,506	134,506	134,521	135,821
	Legal Reserve	407,909	404,173	199,123	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	2,852	2,852	2,857	2,882
	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	1,264	1,502	1,502	1,502
	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	\$25,742	\$25,727	\$27,823	\$30,465	\$28,408
Total Classroom Instruction	\$13,722	\$12,943	\$13,064	\$14,234	\$13,591
Classroom-Salaries and Benefits	\$12,112	\$12,051	\$12,122	\$13,122	\$12,554
Classroom-General Supplies and Textbooks	\$308	\$288	\$366	\$384	\$334
Classroom-Purchased Services	\$1,302	\$604	\$576	\$728	\$703
Total Support Services	\$7,454	\$8,284	\$9,687	\$10,636	\$9,514
Support Services-Salaries and Benefits	\$4,595	\$4,741	\$4,916	\$6,045	\$5,783
Total Administrative Costs	\$1,819	\$1,728	\$1,972	\$2,297	\$2,097
Administration Salaries and Benefits	\$1,139	\$750	\$1,111	\$1,337	\$1,222
Total Operations and Maintenance of Plant	\$2,721	\$2,673	\$2,951	\$3,137	\$3,121
Operations and Maintenance-Salaries and Benefits	\$1,426	\$1,446	\$1,461	\$1,389	\$1,326
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$27	\$99	\$149	\$161	\$85
Total Equipment Costs	\$141	\$78	\$0	\$0	\$0
Legal Costs	\$39	\$8	\$163	\$160	\$154
Employee Benefits as a percentage of salaries*	27.53%	31.25%	38.49%	37.17%	41.25%

*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)
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
Staffing - Other	Jointure with High Bridge School District for shared Art Teacher and Preschool Instructional Coach	0
	Jointure with Califon for shared Spanish Teacher	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 for special education transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Hampton	(A) General Fund School Levy	2,684,729
	(D) Total School Levy	2,684,729
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	122,501,401
	(H) Estimated Equalized Valuation (as of 10/01/24)	141,000,692
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.1916
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.1916
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.9041
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.9041

Employee Contract List for District

Name	Category	Measure
Daniel Kerr	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$143,502
	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	\$9,657
	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

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	\$61,200
	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	07/01/24
	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	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