

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	89.0	88.0	120.0
On Roll Special Ed Full-Time	24.0	32.0	32.0
On Roll Subtotal	113.0	120.0	152.0
In Private School Placements	1.0		1.0
Sent to Other Districts Regular	30.0	29.0	45.0
Sent to Other Districts Special Ed	8.0	9.0	9.0

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	2,606,786	2,684,729	2,792,118
	Total Tax Levy	10-121x	2,606,786	2,684,729	2,792,118
	Unrestricted Miscellaneous Revenues	10-1XXX	88,874	0	0
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	25	25
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,300	1,300
	Interest Earned on Capital Reserve Funds	10-1XXX	0	12,000	12,000
	Total Revenues from Local Sources		2,695,660	2,698,054	2,805,443
General Fund Revenues from State Sources	School Choice Aid	10-3116	53,990	57,257	66,525
	Categorical Transportation Aid	10-3121	69,644	53,444	48,793
	Extraordinary Aid	10-3131	103,840	50,000	0
	Categorical Special Education Aid	10-3132	161,712	254,066	281,851
	Equalization Aid	10-3176	902,567	889,574	948,022
	Categorical Security Aid	10-3177	28,090	34,649	26,971
	Other State Aids	10-3XXX	1,868	0	0
	Total Revenues from State Sources		1,321,711	1,338,990	1,372,162
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	208,794	203,673	210,464
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	57,676	0
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	113,788	140,061	137,905
	Withdrawal from Maintenance Reserve	10-310	0	0	50,000
	Adjustment for Prior Year Encumbrances		0	41,647	0
	Actual Revenues (Over)/Under Expenditures		-251,679	0	0
General Fund Revenues	Total Operating Budget		4,088,274	4,480,101	4,575,974
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	1,733	0	0
	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	3,733	0	0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	94,350	128,306
	Preschool Education Aid	20-3218	335,156	384,342	404,880
	Other Restricted Entitlements	20-32XX	0	640	0
	Total Revenues from State Sources		335,156	479,332	533,186
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	30,988	41,178	0
	Title II	20-4451-4455	4,653	5,405	0
	Title IV	20-4471-4474	10,000	10,000	0
	IDEA Part B (Handicapped)	20-4420-4429	36,143	36,349	0
	Total Revenues from Federal Sources		81,784	92,932	0
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	94,350	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	65,148	101,220
Special Revenue Fund Revenues	Total Grants and Entitlements		515,169	637,412	634,406
Debt Service Fund Transfer and Other Financing	Transfers from Capital Reserve	40-5210	113,788	140,061	137,905
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	25,366	0	0
	Total Revenues from Local Sources		25,366	0	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	106,046	106,739	105,095
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		245,200	246,800	243,000
Debt Service Fund Revenues	Total Repayment of Debt		245,200	246,800	243,000
All Fund Revenues	Total Revenues/Sources		4,848,643	5,364,313	5,453,380
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	94,350	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	65,148	101,220
	Deduct Transfer-Transfers from Capital Reserve	40-5210	113,788	140,061	137,905
	Total Revenues/Sources Net of Transfers		4,640,505	5,159,104	5,214,255

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	631,077	692,770	786,447
	Special Education-Instruction	11-2XX-100-XXX	305,954	330,485	233,862
	Basic Skills/Remedial-Instruction	11-230-100-XXX	125	125	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,355	8,000	7,500
	Summer School	11-422-XXX-XXX	24,337	25,000	20,300
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	600,026	929,392	791,132
	Undistributed Expenditures-Health Services	11-000-213-XXX	74,572	83,065	83,980
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	177,471	281,115	274,395
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	112,691	168,793	144,296
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	191,243	231,266	145,813
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,632	12,861	13,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	29,608	30,750	20,017
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	291	1,800
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	95,896	135,863	114,697
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	10,338	46,859	81,861
	Undistributed Expenditures-Central Services	11-000-251-XXX	51,041	56,527	51,376
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	300,296	428,367	441,224
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	203,058	253,705	327,797
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	468,972	611,481	884,747
	Total Undistributed Expenditures		2,316,844	3,270,335	3,376,635
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,300	1,300
	Interest Earned on Current Expense Emergency Res	10-607	0	25	25
General Fund Current Expenses	Total General Current Expense		3,287,692	4,328,040	4,426,069
Capital Outlay	Equipment	12-XXX-XXX-730	48,794	0	0
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	113,788	140,061	137,905
	Increase In Capital Reserve	10-604	638,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	12,000	12,000
	Total Capital Outlay		800,582	152,061	149,905
General Fund Expenses and Transfers	General Fund Grand Total		4,088,274	4,480,101	4,575,974

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
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	207,336	246,076	246,365
	Support Services	20-218-200-XXX	222,170	297,764	388,041
	Total Preschool Education Aid	20-218-XXX-XXX	429,506	543,840	634,406
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	0	640	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	429,506	544,480	634,406
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	30,988	41,178	0
	Title II	20-XXX-XXX-XXX	4,653	5,405	0
	Title IV	20-XXX-XXX-XXX	10,000	10,000	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	36,143	36,349	0
	Total Federal Projects	20-XXX-XXX-XXX	81,784	92,932	0
Special Revenue Fund Expenses	Total Special Revenue Funds		515,169	637,412	634,406
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	245,200	246,800	243,000
	Total Debt Service Funds		245,200	246,800	243,000
All Fund Expenses	Total Expenditures/Appropriations		4,848,643	5,364,313	5,453,380
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	94,350	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	65,148	101,220
	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	113,788	140,061	137,905
	Total Expenditures Net of Transfers		4,640,505	5,159,104	5,214,255

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	258,294	260,258	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,198,603	1,722,815	1,537,078	1,411,173
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	134,506	134,506	135,806	87,106
	Legal Reserve	404,173	409,587	210,464	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	2,852	2,852	2,877	2,902
	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	1,502	1,356	1,356	1,356
	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	\$25,727	\$24,666	\$28,408	\$30,186	\$25,257
Total Classroom Instruction	\$12,943	\$12,400	\$13,591	\$13,844	\$11,762
Classroom-Salaries and Benefits	\$12,051	\$10,873	\$12,554	\$12,740	\$10,489
Classroom-General Supplies and Textbooks	\$288	\$279	\$334	\$333	\$185
Classroom-Purchased Services	\$604	\$1,249	\$703	\$770	\$1,088
Total Support Services	\$8,284	\$7,489	\$9,514	\$9,857	\$7,888
Support Services-Salaries and Benefits	\$4,741	\$5,272	\$5,783	\$6,348	\$5,816
Total Administrative Costs	\$1,728	\$1,671	\$2,097	\$2,417	\$2,155
Administration Salaries and Benefits	\$750	\$898	\$1,222	\$1,496	\$1,387
Total Operations and Maintenance of Plant	\$2,673	\$3,001	\$3,121	\$3,981	\$3,378
Operations and Maintenance-Salaries and Benefits	\$1,446	\$1,357	\$1,326	\$1,457	\$1,258
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$99	\$104	\$85	\$87	\$73
Total Equipment Costs	\$78	\$427	\$0	\$0	\$0
Legal Costs	\$8	\$11	\$154	\$24	\$33
Employee Benefits as a percentage of salaries*	31.25%	38.62%	41.25%	39.38%	60.68%

*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)
Business Services	Contracted SBA and office personnel through High Bridge School District	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	2,792,118
	(D) Total School Levy	2,792,118
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	122,652,701
	(H) Estimated Equalized Valuation (as of 10/01/25)	180,903,689
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.2764
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.2764
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5434
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5434

Employee Contract List for District

Name	Category	Measure
Daniel Kerr	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$160,000
	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	07/01/25
	End Date of Contract	06/30/26
	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	\$9,957
	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	\$30,385
	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	\$0
	Full-Time Equivalent (FTE)	0.4
	Shared with Another District?	Y
	Shared County	19
	Shared District	2140
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	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

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	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
	Total Other/In-Kind Remuneration Amount	\$65,000
	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	Paid to High Bridge BOE for shared services
	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