

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	62.0	76.0	110.0
On Roll Special Ed Full-Time	17.0	16.0	11.0
On Roll Subtotal	79.0	92.0	121.0
In Private School Placements	1.0	2.0	2.0
Sent to Other Districts Regular	23.0	28.0	32.0
Sent to Other Districts Special Ed	14.0	13.0	10.0
Received		2.0	5.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,422,723	2,471,177	2,508,245
	Total Tuition	10-1300	4,465	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	29,437	0	0
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	5	5
	Interest Earned on Maintenance Reserve	10-1XXX	0	10	15
	Interest Earned on Capital Reserve Funds	10-1XXX	0	200	230
	Total Revenues from Local Sources			2,456,625	2,471,392
General Fund Revenues from State Sources	School Choice Aid	10-3116	21,731	49,265	41,862
	Categorical Transportation Aid	10-3121	27,902	27,902	27,902
	Extraordinary Aid	10-3131	279,448	198,340	175,000
	Categorical Special Education Aid	10-3132	84,197	84,197	100,182
	Equalization Aid	10-3176	585,227	549,501	549,501
	Categorical Security Aid	10-3177	24,029	24,029	24,029
	Other State Aids	10-3XXX	3,480	0	0
Total Revenues from State Sources			1,026,014	933,234	918,476
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	33,201	237,323
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	0	38,543
	Withdrawal from Maintenance Reserve	10-310	20,000	0	0
	Actual Revenues (Over)/Under Expenditures		-214,970	0	0
General Fund Revenues	Total Operating Budget		3,287,669	3,437,827	3,702,837
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	763	0	0
	Other Revenue from Local Sources	20-1XXX	150	0	0
	Total Revenues from Local Sources	20-1XXX	913	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	49,289
	Preschool Education Aid	20-3218	271,943	344,400	561,560
	Total Revenues from State Sources		271,943	344,400	610,849

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	97,220	0	0
	Title II	20-4451-4455	0	2,111	2,100
	Title IV	20-4471-4474	0	6,150	6,150
	I.D.E.A. Part B (Handicapped)	20-4420-4429	29,885	14,826	15,000
	Coronavirus Relief Fund (CRF)	20-4532	6,821	0	0
	Other	20-4XXX	2,424	0	0
	Total Revenues from Federal Sources			136,350	23,087
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	20,644	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	27,552	28,078
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-3	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		429,847	395,039	662,177
Debt Service Fund Transfer and Other Financing	Transfers from Capital Reserve	40-5210	0	0	38,543
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	138,472	138,246	101,178
	Total Revenues from Local Sources		138,472	138,246	101,178
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	105,528	105,354	106,479
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		244,000	243,600	246,200
Debt Service Fund Revenues	Total Repayment of Debt		244,000	243,600	246,200
All Fund Revenues	Total Revenues/Sources		3,961,516	4,076,466	4,611,214
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	20,644	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	27,552	28,078
	Deduct Transfer-Transfers from Capital Reserve	40-5210	0	0	38,543
	Total Revenues/Sources Net of Transfers		3,940,872	4,048,914	4,544,593

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	695,543	685,411	644,222
	Special Education-Instruction	11-2XX-100-XXX	161,841	246,827	219,503
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,500	800	1,000
	Summer School	11-422-XXX-XXX	5,609	13,863	24,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	644,952	681,238	978,806
	Undistributed Expenditures-Health Services	11-000-213-XXX	76,967	63,308	65,774
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	117,864	103,232	103,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	92,119	82,883	160,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	115,775	154,413	182,900
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	36,526	69,592	54,863
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	28,863	30,900	30,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	115,619	211,422	130,495
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	34,874	36,393	37,413
	Undistributed Expenditures-Central Services	11-000-251-XXX	52,522	51,712	48,472
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	229,633	327,692	289,613
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	134,550	210,683	229,672
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	438,908	446,633	463,811
	Undistributed Expenditures-Food Services	11-000-310-930	0	20,610	0
	Total Undistributed Expenditures			2,119,172	2,490,711
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	10	15
	Increase In Maintenance Reserve	10-606	20,000	0	0
	Interest Earned on Current Expense Emergency Res	10-607	0	5	5
General Fund Current Expenses	Total General Current Expense		3,003,665	3,437,627	3,664,064
Capital Outlay	Equipment	12-XXX-XXX-730	3,804	0	0
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	0	38,543
	Increase In Capital Reserve	10-604	280,000	0	0
	Interest Deposit to Capital Reserve	10-604	200	200	230
	Total Capital Outlay			284,004	200
General Fund Expenses and Transfers	General Fund Grand Total		3,287,669	3,437,827	3,702,837

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	150	0	0
	Student Activity Fund	20-475-XXX-XXX	760	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	40,700	167,006	268,159
	Support Services	20-218-200-XXX	85,420	167,221	239,768
	Facility Acquisition and Construction Services	20-218-400-XXX	166,467	37,725	131,000
	Total Preschool Education Aid	20-218-XXX-XXX	292,587	371,952	638,927
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	292,587	371,952	638,927
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	97,220	0	0
	Title II	20-XXX-XXX-XXX	0	2,111	2,100
	Title IV	20-XXX-XXX-XXX	0	6,150	6,150
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	29,885	14,826	15,000
	Other	20-XXX-XXX-XXX	2,424	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	6,821	0	0
	Total Federal Projects	20-XXX-XXX-XXX	136,350	23,087	23,250
Special Revenue Fund Expenses	Total Special Revenue Funds		429,847	395,039	662,177
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	244,000	243,600	246,200
	Total Debt Service Funds		244,000	243,600	246,200
All Fund Expenses	Total Expenditures/Appropriations		3,961,516	4,076,466	4,611,214
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	20,644	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	27,552	28,078
	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	0	38,543
	Total Expenditures Net of Transfers		3,940,872	4,048,914	4,544,593

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	299,072	312,928	312,928	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	265,362	545,562	545,762	507,449
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	134,506	134,506	134,516	134,531
	Legal Reserve	33,201	207,596	174,395	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
Restricted for Special Revenue Fund	Student Activity Fund	1,130	1,133	1,133	1,133
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$27,476	\$27,824	\$28,661	\$30,352	\$24,260
Total Classroom Instruction	\$14,972	\$14,131	\$15,214	\$15,104	\$12,291
Classroom-Salaries and Benefits	\$13,059	\$13,430	\$13,831	\$13,626	\$11,283
Classroom-General Supplies and Textbooks	\$381	\$385	\$350	\$425	\$256
Classroom-Purchased Services	\$1,532	\$316	\$1,033	\$1,053	\$752
Total Support Services	\$7,051	\$7,388	\$7,323	\$7,741	\$7,017
Support Services-Salaries and Benefits	\$4,694	\$4,253	\$4,641	\$4,883	\$4,311
Total Administrative Costs	\$2,403	\$2,826	\$2,058	\$3,114	\$2,211
Administration Salaries and Benefits	\$1,227	\$1,232	\$882	\$1,880	\$1,387
Total Operations and Maintenance of Plant	\$2,721	\$3,314	\$3,699	\$4,033	\$2,730
Operations and Maintenance-Salaries and Benefits	\$1,755	\$2,106	\$2,179	\$1,942	\$1,277
Board Contribution to Food Services	\$277	\$0	\$210	\$224	\$0
Total Extracurricular Costs	\$47	\$24	\$11	\$11	\$11
Total Equipment Costs	\$114	\$2,051	\$385	\$410	\$1,083
Legal Costs	\$127	\$324	\$102	\$311	\$124
Employee Benefits as a percentage of salaries*	42.46%	35.67%	40.43%	32.43%	36.32%

\*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 2021-22 revised appropriations and the 2022-23 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 through WCSSSD	0
Municipal/Public Works	Mowing services and snow plowing teacher lot agreement with Hampton Borough DPW	0
	School building available for community use and activities	0
Purchasing	Cooperative purchasing for bulk school supplies, technology, and custodial supplies	0
	ACES for energy purchase through NJ Consortium of Programs	0
	ERATE purchasing for savings and rebates	0
Special Education Services	Shared CST Coordinator from Lebanon Township	0
	Jointure with WSC for classroom aides	0
Technology Services	Jointure with Hunterdon ESC	0
Transportation Services, including Fuel	Jointure with HCESC and WCSSSD for special education transportation	0
	Jointure with HCESC for regular education grades 6-8	0

**Estimated Tax Rates**

Municipality	Category	Amount
Hampton	(A) General Fund School Levy	2,508,245
	(D) Total School Levy	2,609,423
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	121,277,767
	(H) Estimated Equalized Valuation (as of 10/01/21)	130,955,369
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.0682
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.1516
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.9153
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.9926

Employee Contract List for District

Name	Category	Measure
Daniel Kerr	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$127,500
	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	06/30/26
	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	\$3,573
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$19,087
	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
Ruth Ann Dalrymple	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$112,177
	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	07/01/21
	End Date of Contract	06/30/22
	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	3
	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
Ruth Ann Dalrymple	Total Allowances Amount	\$850
	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	upon retirement based on service years
	Contractual Post-Employment Benefit Description of Payout of Vacation days	none awarded
	Contractual Post-Employment Benefit Description of Payout of Personal days	non-cumulative
	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	
Shared BA Services	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$52,000
	Full-Time Equivalent (FTE)	0.4
	Shared with Another District?	Y
	Shared County	41
	Shared District	5450

Employee Contract List for District

Name	Category	Measure
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	12/01/21
	End Date of Contract	06/30/22
	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	3
	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
Shared BA Services	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

**Employee Contract List for District**

Name	Category	Measure
Shared BA Services	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Paid by HB BOE to WCSSSD BOE
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported