

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	76.0	88.0	87.0
On Roll Special Ed Full-Time	16.0	15.0	14.0
On Roll Subtotal	92.0	103.0	101.0
In Private School Placements	2.0	3.0	1.0
Sent to Other Districts Regular	28.0	29.0	29.0
Sent to Other Districts Special Ed	13.0	12.0	15.0
Received	2.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,471,177	2,508,245	2,560,215
	Unrestricted Miscellaneous Revenues	10-1XXX	3,784	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			2,474,961	2,508,495
General Fund Revenues from State Sources	School Choice Aid	10-3116	49,265	41,862	52,820
	Categorical Transportation Aid	10-3121	27,902	27,902	27,902
	Extraordinary Aid	10-3131	198,103	175,000	175,000
	Categorical Special Education Aid	10-3132	84,197	100,182	135,796
	Equalization Aid	10-3176	549,501	549,501	690,591
	Categorical Security Aid	10-3177	24,029	24,029	24,029
	Other State Aids	10-3XXX	3,480	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	20,000	0	0
Total Revenues from State Sources			956,477	918,476	1,106,138
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	33,201	237,323	206,339
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	38,543	77,416
	Adjustment for Prior Year Encumbrances		0	4,459	0
	Actual Revenues (Over)/Under Expenditures		-164,716	0	0
General Fund Revenues	Total Operating Budget		3,299,923	3,707,296	3,950,358
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	565	0	0
	Total Revenues from Local Sources	20-1XXX	565	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	49,289	41,969
	Preschool Education Aid	20-3218	301,807	561,560	371,550
	Total Revenues from State Sources		301,807	610,849	413,519

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	15,477	21,448	21,000
	Title II	20-4451-4455	5,261	3,243	3,200
	Title IV	20-4471-4474	0	10,000	10,000
	Arp-Idea Preschool	20-4409	311	0	0
	Arp-Idea Basic	20-4419	3,652	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	28,177	32,357	32,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	3,640	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	12,194	0	0
	Other	20-4XXX	22,709	0	0
	Total Revenues from Federal Sources			91,421	67,048
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	27,552	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	28,078	29,724
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-93	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		421,252	705,975	509,443
Debt Service Fund Transfer and Other Financing	Transfers from Capital Reserve	40-5210	0	38,543	77,416
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	138,246	101,178	63,553
	Total Revenues from Local Sources		138,246	101,178	63,553
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	105,354	106,479	107,431
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		243,600	246,200	248,400
Debt Service Fund Revenues	Total Repayment of Debt		243,600	246,200	248,400
All Fund Revenues	Total Revenues/Sources		3,964,775	4,659,471	4,708,201
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	27,552	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	28,078	29,724
	Deduct Transfer-Transfers from Capital Reserve	40-5210	0	38,543	77,416
	Total Revenues/Sources Net of Transfers		3,937,223	4,592,850	4,601,061

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	618,136	675,473	599,948
	Special Education-Instruction	11-2XX-100-XXX	203,424	220,077	312,646
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	3,274	1,000	3,000
	Summer School	11-422-XXX-XXX	12,454	24,000	25,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	654,141	913,556	940,364
	Undistributed Expenditures-Health Services	11-000-213-XXX	61,282	65,774	67,232
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	131,280	137,500	170,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	133,986	160,000	172,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	141,764	182,900	206,706
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	76,903	54,863	54,826
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	23,714	30,000	35,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	162,991	130,495	106,956
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	34,422	37,413	36,926
	Undistributed Expenditures-Central Services	11-000-251-XXX	45,313	48,472	48,645
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	266,898	291,997	301,629
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	198,104	231,172	342,395
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	331,837	463,811	448,919
	Total Undistributed Expenditures			2,262,635	2,747,953
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		3,099,923	3,668,523	3,872,712
Capital Outlay	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	38,543	77,416
	Increase In Capital Reserve	10-604	200,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	230	230
	Total Capital Outlay		200,000	38,773	77,646
General Fund Expenses and Transfers	General Fund Grand Total		3,299,923	3,707,296	3,950,358
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	472	0	0

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	148,293	268,159	186,804
	Support Services	20-218-200-XXX	154,661	239,768	231,439
	Facility Acquisition and Construction Services	20-218-400-XXX	26,405	131,000	25,000
	Total Preschool Education Aid	20-218-XXX-XXX	329,359	638,927	443,243
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	329,359	638,927	443,243
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	15,477	21,448	21,000
	Title II	20-XXX-XXX-XXX	5,261	3,243	3,200
	Title IV	20-XXX-XXX-XXX	0	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	28,177	32,357	32,000
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	3,652	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	311	0	0
	Other	20-XXX-XXX-XXX	22,709	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	12,194	0	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	3,640	0	0
	Total Federal Projects	20-XXX-XXX-XXX	91,421	67,048	66,200
Special Revenue Fund Expenses	Total Special Revenue Funds		421,252	705,975	509,443
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	243,600	246,200	248,400
	Total Debt Service Funds		243,600	246,200	248,400
All Fund Expenses	Total Expenditures/Appropriations		3,964,775	4,659,471	4,708,201
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	27,552	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	28,078	29,724
	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	38,543	77,416
	Total Expenditures Net of Transfers		3,937,223	4,592,850	4,601,061

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	312,928	316,408	253,480	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	545,562	745,562	707,249	630,063
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	134,506	134,506	134,521	134,536
	Legal Reserve	207,596	377,254	202,859	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	1,133	1,226	1,226	1,226
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$27,824	\$30,082	\$24,260	\$29,161	\$29,490
Total Classroom Instruction	\$14,131	\$14,447	\$12,291	\$14,752	\$13,993
Classroom-Salaries and Benefits	\$13,430	\$13,234	\$11,283	\$13,259	\$13,034
Classroom-General Supplies and Textbooks	\$385	\$342	\$256	\$307	\$243
Classroom-Purchased Services	\$316	\$872	\$752	\$1,186	\$716
Total Support Services	\$7,388	\$9,333	\$7,017	\$8,567	\$9,825
Support Services-Salaries and Benefits	\$4,253	\$5,157	\$4,311	\$5,040	\$5,459
Total Administrative Costs	\$2,826	\$2,575	\$2,211	\$2,598	\$2,265
Administration Salaries and Benefits	\$1,232	\$1,376	\$1,387	\$1,630	\$1,266
Total Operations and Maintenance of Plant	\$3,314	\$3,651	\$2,730	\$3,230	\$3,367
Operations and Maintenance-Salaries and Benefits	\$2,106	\$1,860	\$1,277	\$1,501	\$1,574
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$24	\$51	\$11	\$13	\$39
Total Equipment Costs	\$2,051	\$322	\$1,083	\$1,272	\$248
Legal Costs	\$324	\$317	\$124	\$146	\$198
Employee Benefits as a percentage of salaries*	35.67%	27.07%	36.32%	36.36%	32.36%

*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 2022-23 revised appropriations and the 2023-24 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	School building available for community use and activities	0
	Mowing services and snow plowing teacher lot agreement with Hampton Borough DPW	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	2,560,215
	(D) Total School Levy	2,623,768
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	121,944,436
	(H) Estimated Equalized Valuation (as of 10/01/22)	127,730,634
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.0995
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.1516
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.0044
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.0541

Employee Contract List for District

Name	Category	Measure
Daniel Kerr	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$131,325
	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	06/30/23
	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	\$9,511
	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	\$28,638
	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	\$114,420
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$55,000
	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
Shared BA Services	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	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
	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	Contracted Services paid by HB BOE to WCSSSD BOE
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported