

**HAMPTON TOWNSHIP SCHOOL DISTRICT**

**2019-2020**

**FINAL BUDGET**

**JUNE 10, 2019**

**HAMPTON TOWNSHIP SCHOOL DISTRICT**

**2019 – 2020 FINAL BUDGET**

**JUNE 10, 2019**

**TABLE OF CONTENTS**

**Proposed Final Budget**  
**Highlights.....Page(s) 1-9**

**Revenue**  
**Summary.....Page(s) 10**

**Expenditure**  
**Summary.....Page(s) 11-12**

**Real Estate Tax**  
**Projection & History.....Page(s) 13**

**Revenues by Function.....Page(s) 14**

**Expenditures by**  
**Function/Object.....Page(s) 15-18**

**Expenditures by Object..... Page(s) 19**

**Details of Changes Between**  
**May 6<sup>th</sup> and June 10<sup>th</sup> Budgets.....Page(s) 20**

# **FINAL BUDGET HIGHLIGHTS**

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2019-20 GENERAL FUND BUDGET HIGHLIGHTS**

**General Fund Budget Summary:**

The 2019-20 general fund expenditure budget of \$54,074,418 is an increase of \$1,845,459 or 3.53% from the 2018-19 final budget. The expenditure budget includes \$713,124 to begin funding the High School project debt service plan.

The 2019-20 general fund budget revenue projection at the updated millage rate of 19.38 mills is \$53,098,418. This represents an increase of \$1,768,459 or 3.44% from the 2018-19 final budget.

The 2019-20 general fund budget shortfall is \$976,000. The plan to fund the shortfall is as follows:

Gross shortfall at adjusted millage rate of 19.38 mills	(\$976,000)
Appropriation of PSERS Stabilization funds (year 9 of 15)	576,000
Appropriation of unassigned fund balance	400,000
Net Shortfall after appropriation of PSERS Funds & unassigned fund balance	<u>\$0</u>
2019-20 Millage Rate	
(Including HS project funding)	19.38 mills
Gross Tax for Median Assessed Property*	\$3,201
Gross Tax Increase for Median Assessed Property*	\$71
Percentage Increase in Gross Tax*	2.27%

\* - The median residential assessed value in Hampton is \$165,150 as of May 2019.

**PA Section 688 and the 2019-20 General Fund Budget:**

The Pennsylvania Section 688 guideline states that a school district wishing to balance its budget with a millage rate increase cannot have a projected ending unassigned fund balance greater than 8% of the subsequent year's gross budget. The District's audited June 30, 2018 unassigned fund balance was \$4,794,582. The projected June 30, 2019 unassigned fund balance is \$4,877,425. The projected June 30, 2019 unassigned fund balance exceeds the 8% limitation of \$4,325,953 by \$551,472. The District will use \$400,000 of unassigned fund balance to assist in balancing the budget and \$175,000 to fund future capital projects via a transfer to the capital projects fund.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2019-20 GENERAL FUND BUDGET HIGHLIGHTS**

**Act 1 Index Impact and the 2019-20 General Fund Budget:**

On January 14, 2019, the District approved a resolution stating that it would not raise any rate of tax for the 2019-20 year in excess of the state-calculated Act 1 Index of 2.3%. Based on the current real estate tax rate of 18.95 mills, the maximum 2019-20 millage rate is 19.38 mills (current millage rate of 18.95 mills + 0.43 mills = 19.38 mills.)

**Hampton Township School District Property Tax Relief Program:**

Funds for the Senior Citizen Property Tax Relief Program are included in the budget for the 2019-20 fiscal year in the gross amount of \$12,000. The program began in the 2011-12 fiscal year and offers property tax relief of up to \$375 to qualifying senior citizen homeowners who have applied for and received a rebate under the “Commonwealth of PA Rebate Program.” The income limits for the 2019-20 Program were increased from \$24,000 to \$28,000.

**2013 Allegheny County Reassessment Impact on 2019-20 Budget:**

The majority of the District’s outstanding tax appeals resulting from the 2013 Allegheny County Reassessment have been resolved. Therefore, the District will use the gross assessed value as provided and updated by Allegheny County in preparing the 2019-20 budget.

The history of the 2013 base year gross assessed value for Hampton is as follows:

<b>Date</b>	<b>Hampton Gross Assessed Value</b>
May 2012	\$1,699,505,200
May 2013	\$1,662,351,045
May 2014	\$1,655,929,545
May 2015	\$1,659,933,573
May 2016	\$1,671,119,843
May 2017	\$1,691,645,763
May 2018	\$1,717,530,333
May 2019	\$1,738,316,361

**State Gaming Distribution for Property Tax Relief:**

The property tax relief allocation to the District and its residents as calculated by the State is \$858,364. This amount will be divided evenly among the 5,511 approved homesteads and will provide each qualifying Hampton property owner with a \$155.76 decrease to their 2019-20 School District property taxes.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2019-20 GENERAL FUND BUDGET HIGHLIGHTS**

**State Gaming Distribution for Property Tax Relief (continued):**

Homeowners must apply for the Homestead / Farmstead exemption through Allegheny County (Act 50 program) to be eligible for the District’s program. The District notifies homeowners who are not listed as “approved” for the program each December of the application process.

The first Act 1 State gaming distributions occurred in the 2008-09 year. The state gaming distributions, combined with responsible tax increases have resulted in the median Hampton Township School District residential tax bill to increase by \$323 in twelve years. This is a gross increase of 12.0% and 1.0% annually. In comparison – the Pittsburgh Metropolitan area CPI has increased 25% over the same twelve-year period or 2.1% annually. The District is proud that the median Hampton Township School District tax bill has increased at less than 1/2 of the local rate of inflation over the previous twelve years.

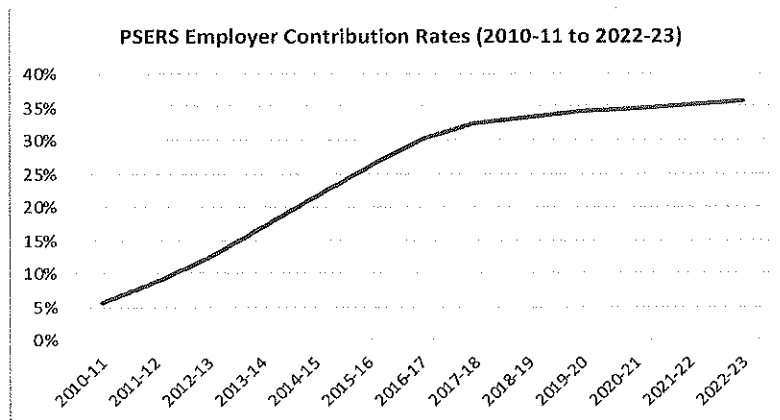
**PSERS Pension Employer Contributions:**

The PSERS Board of Trustees certified the 2019-20 fiscal year employer contribution rate of 34.29% in December 2018. Contributions to PSERS remain the primary financial concern of the School District. Actuarial projections for future employer contributions to PSERS forecast indicate sustained rates of 34-36% for the foreseeable future. The recent history and future projections for PSERS employer rates are as follows:

<b>Fiscal Year</b>	<b>PSERS Employer Contribution %</b>	<b>HTSD Net PSERS Expense \$</b>	<b>HTSD Net PSERS Increase \$</b>
2010-11	5.64%	610,000	
2011-12	8.65%	923,000	313,000
2012-13	12.36%	1,341,000	418,000
2013-14	16.93%	1,791,000	450,000
2014-15	21.40%	2,354,000	563,000
2015-16	25.84%	2,922,000	568,000
2016-17	30.03%	3,427,000	505,000
2017-18	32.57%	3,845,000	418,000
2018-19	33.43%	4,075,000	230,000
<b>2019-20</b>	<b>34.29%</b>	<b>4,240,000</b>	<b>165,000</b>
2020-21	34.77%	4,470,000	230,000
2021-22	35.19%	4,664,000	194,000
2022-23	35.84%	4,891,000	227,000

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2019-20 GENERAL FUND BUDGET HIGHLIGHTS**

**PSERS Pension Employer Contributions (continued):**



The PSERS rate increases have had a significant financial impact on the District. The increase from 5.64% in 2010-11 to 34.29% in 2019-20 added \$3,630,000 to the District’s budget (net of state reimbursement) or the equivalent of 2.23 mills.

**PSERS Rate Stabilization Fund:**

The District was proactive in preparing for the higher PSERS contribution rates. The District established the PSERS Rate Stabilization Fund during the 2009-10 fiscal year. The fund allocated \$6.4 million towards future PSERS costs and included a formula to allocate the funds for fifteen budget years. As outlined previously, the District will utilize \$576,000 of the PSERS Stabilization Funds to assist in balancing the 2019-20 budget. If the District did not have these funds available and allocated for PSERS, the tax rate needed to balance the 2019-20 budget would be 19.57 mills – an increase of 0.73 mills or 3.87% from the current millage rate and well above the Act 1 Index amount of 2.3%.

The PSERS Rate Stabilization Fund will have \$2.37 million remaining on July 1, 2019 to allocate to future PSERS costs. The District first allocated PSERS Rate Stabilization Funds to assist in balancing the 2011-12 budget and the current plan will continue to allocate funds through the 2025-26 fiscal year. The annual allocations approved by the School Board are as follows:

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2019-20 GENERAL FUND BUDGET HIGHLIGHTS**

**PSERS Rate Stabilization Fund (continued):**

Annual Allocations to the PSERS Rate Stabilization Fund:

2011-12 - \$ 68,000	<b>2019-20 - \$576,000</b>
2012-13 - \$151,000	2020-21 - \$505,000
2013-14 - \$418,000	2021-22 - \$430,000
2014-15 - \$573,000	2022-23 - \$352,000
2015-16 - \$722,000	2023-24 - \$265,000
2016-17 - \$747,000	2024-25 - \$172,000
2017-18 - \$702,000	2025-26 - \$70,000
2018-19 - \$649,000	

The PSERS Rate Stabilization Fund and funding plan covers approximately 15% of the gross 15 – year increase in PSERS costs for the District; however; it has and will provide the District with a tremendous resource to balance its annual budgets within the Act 1 Index.

**General Fund Budget Revenue Summary:**

- Revenue amounts from local, state and federal sources are as follows:

<b>Source</b>	<b>\$ Amount</b>	<b>% of Total</b>
Local Revenues	\$38,238,528	72.0%
State Revenues	\$14,531,890	27.4%
Federal Revenues	\$ 327,000	0.6%

- One mill of real estate tax is projected to generate \$1.625 million in real estate tax revenue for the District. This is an increase of 2.0% from the 2018-19 *budgeted* amount of \$1.593 million.
- The budget includes the amounts allocated in the original Pennsylvania budget for the basic education subsidy, special education subsidy and PA Accountability grant. The collective increase for all three subsidies from the 2018-19 amount is \$121,205 or 1.75%.



**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2019-20 GENERAL FUND BUDGET HIGHLIGHTS**

**General Fund Budget Revenue Summary (Continued):**

A recent history of state education subsidies is detailed below:

Year	Basic Education Subsidy	Special Education Subsidy	PA Accountability Grant	Cyber / Charter Reimbursement	Total State Education Subsidies
2019-20 State Budget (May)	**\$5,486,090	\$1,557,507	** -0-	-0-	\$7,043,597
2018-19 Final State Budget	5,113,664	1,514,598	294,130	-0-	6,922,392
2018-19 Original State Budget	5,121,001	1,523,431	294,130	-0-	6,938,562
2017-18 Actual	5,067,794	1,518,434	294,130	-0-	6,880,358
2016-17 Actual	4,987,827	1,498,472	294,130	-0-	6,780,429
2015-16 Actual	4,854,171	1,485,846	294,130	-0-	6,634,147
2014-15 Actual	4,752,269	1,466,060	221,847	-0-	6,440,176
2013-14 Actual	4,751,103	1,448,222	88,849	-0-	6,288,173
2012-13 Actual	4,608,256	1,448,222	88,849	-0-	6,145,327
2011-12 Actual	4,608,256	1,448,222	88,849	-0-	6,145,327
2010-11 Actual	4,926,546	1,448,222	226,143	51,622	6,652,533

\*\* - The PA Accountability grant funds were 'rolled' into the basic education subsidy in the original State budget.

- The budget includes an increase in projected interest earnings. Short-term rates are projected to yield an average of 2.40% - allowing the projections for interest earnings to increase from \$250,000 to \$325,000.

**General Fund Budget Expenditure Summary:**

- Salaries, benefits, debt service, utilities and student transportation comprise 88.2% of the District's expenditures
- District salaries are budgeted to increase by \$474,629 or 1.89% from the 2018-19 salary amounts. The salaries budget includes the salary savings from (7) instructor retirements under an early retirement incentive.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2019-20 GENERAL FUND BUDGET HIGHLIGHTS**

**General Fund Budget Expenditure Summary (continued):**

- All current permanent positions are included in the budget. In addition to the current staffing positions, a 1.0 FTE class size reduction position is included for Poff Elementary and a 0.50 FTE kindergarten contract position is included for Wyland Elementary. The budgetary reserve includes funds for up to 1.0 FTE additional long-term substitute position that may be necessary due to enrollment increases or fluctuations. The budgetary reserve amount of \$45,995 represents salaries of \$32,500 and net benefits of \$13,495.
- The District's projected cyber/charter school enrollment for 2019-20 is (29) students with a budgeted expense of \$482,500. This is an increase in projected enrollment of (4) students and an increase in the budgeted amount of \$77,125.
- Health Insurance costs for the EPO program through the Allegheny County Schools Health Insurance Consortium (ACSHIC) for the 2019-20 year will increase by 1.9% - an additional cost of \$22,520
- Employee contributions to health insurance per bargaining agreements and contracts will increase by \$15,823 from \$183,666 to \$199,489.
- The District's overall contributions to the A.W. Beattie Career Center are projected to increase by \$36,859 or 5.64% from \$653,058 to \$689,917.
- The special education budget of \$853,083 represents an increase of \$138,550 from the 2018-19 budget. The budget includes tuition amounts for approved private schools, extended school year tuition and contracted special education services. The budget increase is primarily for outside placements and the projection that many of the placements do not qualify for the 60% state funding share.

**General Fund Budget Initiatives:**

**Technology:**

- The technology budget includes funding of \$224,007 for the 3rd year of the "One to One" Initiative. The 3rd year of the initiative will provide iPads to 2nd grade students and laptops to 4th and 7th graders. Combined with the devices from years 1&2 of the initiative – students in the following grades will have district issued electronic devices for the 2019-20 school year.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2019-20 GENERAL FUND BUDGET HIGHLIGHTS**

**Technology (continued):**

Projected 2019-20 Student Devices by grade level:

<u>Grade</u>	<u>Device</u>	<u>Grade</u>	<u>Device</u>
2	iPad	7	Laptop
3	iPad	8	Laptop
4	Laptop	9	Laptop
5	Laptop	10	Laptop
6	Laptop	11	Laptop

**Curriculum Resources (formerly Textbooks):**

- The curriculum resources budget for the 2019-20 school year will increase by \$51,030 from \$193,724 to \$258,908. The curriculum resources budget continues to evolve from traditional text materials to electronic media. The 2019-20 curriculum resources budget includes additional funds for the purchase of ASSET kits (which were previously leased) at a cost of approximately \$80,000.

**Facilities / Buildings & Grounds:**

- The buildings & grounds budget includes \$50,660 for continued grass cutting / landscaping to provide a uniform standard to the District grounds. The budget includes mulching at all locations and grass cutting at all locations with the exception of the Athletic Fields.
- The budget includes a transfer of \$890,124 to the capital projects fund. The transfer has two sub-components:
  - a) \$713,124 to fund future districtwide capital projects and design costs for a potential High School project.
  - b) \$177,000 to fund the projects in the “5-Year Facilities Improvement Plan.” Significant facilities improvement items in the 5-year plan are as follows:
    - 1) Central Elementary courtyard pavers - \$13,500
    - 2) Poff Elementary Auto Scrubber - \$12,000
    - 3) HS Cooling Units - \$20,000
    - 4) Wyland Elementary Dehumidifiers - \$25,000
    - 5) Maintenance Truck / Plow (to replace 2008 truck) - \$35,000

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2019-20 GENERAL FUND BUDGET HIGHLIGHTS**

**General Fund Budget Initiatives (continued):**

**Athletics:**

- The athletic budget includes replacement uniforms for football, baseball, track & field and volleyball. Replacement uniforms are rotated from sport-to-sport in the annual athletics budget.

**Changes between Proposed Final Budget (May 6th) & Final Budget (June 10<sup>th</sup>):**

- Adjustments were made to the basic education subsidy (decrease of \$17,141) and the special education subsidy (increase of \$8,712) as a result of the updated PDE budget spreadsheets.
- A reduction of \$14,706 was made to the debt service fund transfer as a result of a lower renewal rate for the standby bond purchase agreement.
- Salaries and benefits were updated with staffing changes through May.
- The unassigned fund balance utilization was reduced from \$401,623 to \$400,000 for “simplicity” purposes.
- The capital reserve fund transfer was increased by \$14,232 as a result of the collective line item changes.

# **REVENUE SUMMARY**

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2019-2020 GENERAL FUND BUDGET  
REVENUE SUMMARY**

	2019-20	2018-19	2017-18	2016-17	2015-16
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
<b>LOCAL REVENUES</b>					
Real Estate Tax	\$ 31,500,528	\$ 30,190,703	\$ 29,731,365	\$ 28,815,351	\$ 27,884,416
less: Property Tax Rebates	(12,000)	(12,000)	(9,950)	(9,444)	(9,676)
Interim Real Estate Tax	175,000	125,000	99,696	160,403	91,007
Public Utility Realty Tax	35,000	36,000	34,472	36,701	36,633
Earned Income Tax	4,175,000	4,175,000	3,900,568	3,903,381	3,857,513
Realty Transfer Tax	475,000	430,000	453,619	404,517	435,019
Delinquent Real Estate Taxes	1,000,000	1,000,000	745,294	1,416,287	1,098,348
Delinquent Earned Income Taxes	150,000	150,000	146,189	152,515	114,560
Interest Earnings	325,000	250,000	243,620	114,121	39,853
Federal Flow Thru Funds (IDEIA)	250,000	240,000	254,473	241,138	239,066
Project Lead the Way Grant (expenses included in curriculum resources)	15,000	-	-	-	-
Other Local Revenue	<u>150,000</u>	<u>150,000</u>	<u>110,153</u>	<u>114,683</u>	<u>137,589</u>
	<u>38,238,528</u>	<u>36,734,703</u>	<u>35,709,499</u>	<u>35,349,653</u>	<u>33,924,328</u>
<b>STATE REVENUES</b>					
Basic Education Subsidy (Ready to Learn Included)	\$ 5,486,090	\$ 5,121,001	\$ 5,048,171	\$ 4,987,827	\$ 4,854,171
PA Accountability Grant / Ready to Learn	-	294,130	294,130	294,130	294,130
State Property Tax Reduction Allocation	858,364	859,538	858,898	861,230	860,340
Charter School Subsidy	-	-	-	-	-
Special Education Subsidy	1,557,507	1,523,431	1,505,547	1,498,472	1,485,846
Transportation Subsidy	785,000	780,000	761,257	709,569	779,357
Sinking Fund Subsidy	578,688	597,040	598,746	662,423	654,723
Medical / Dental Subsidy	65,000	65,000	63,056	64,015	64,635
FICA Subsidy	962,091	950,463	917,470	894,487	881,619
Retirement Subsidy	<u>4,239,150</u>	<u>4,074,653</u>	<u>3,842,302</u>	<u>3,422,943</u>	<u>2,918,273</u>
	<u>14,531,890</u>	<u>14,265,256</u>	<u>13,989,577</u>	<u>13,395,096</u>	<u>12,793,094</u>
<b>FEDERAL REVENUES</b>					
Title 1	192,000	190,000	191,232	195,372	197,574
Title 2	60,000	50,000	62,442	47,166	45,523
Access Funding	75,000	75,000	202,961	714	67,234
Other Federal Revenues			<u>8,138</u>		-
	<u>327,000</u>	<u>315,000</u>	<u>464,773</u>	<u>243,252</u>	<u>310,331</u>
<b>OTHER FUNDING SOURCES</b>					
Sale of Assets	\$ 1,000	\$ 15,000	\$ -	\$ 28	\$ 7,000
	<u>1,000</u>	<u>15,000</u>	<u>0</u>	<u>28</u>	<u>7,000</u>
<b>TOTAL REVENUES</b>	<u>53,098,418</u>	<u>51,329,959</u>	<u>50,053,849</u>	<u>48,988,029</u>	<u>47,034,753</u>

# **EXPENDITURE SUMMARY**

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2019-2020 GENERAL FUND BUDGET  
EXPENDITURE SUMMARY**

Category	2019-20 Budget	2018-19 Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual
Salaries	\$ 25,649,873	\$ 25,175,244	\$ 24,375,661	\$ 23,893,906	\$ 23,784,708
Benefits:					
Health Insurance (Medical, Dental, Vision)	3,223,215	3,211,718	3,091,871	3,040,576	2,933,211
FICA Benefit	1,924,183	1,900,906	1,836,321	1,793,159	1,776,339
PSERS Benefit	8,478,298	8,150,138	7,689,822	6,855,066	5,844,178
Other Benefits (Life, Disability, UC, WC, Tuition Reimbursement)	218,121	216,447	197,229	204,811	188,665
Total Benefits	<u>13,843,817</u>	<u>13,479,209</u>	<u>12,815,243</u>	<u>11,893,632</u>	<u>10,742,393</u>
Total Salaries and Benefits	<u>39,493,690</u>	<u>38,654,453</u>	<u>37,190,904</u>	<u>35,787,538</u>	<u>34,527,101</u>
Building Budgets:					
Central	\$ 73,768	\$ 76,459	\$ 62,195	\$ 70,190	\$ 65,954
Poff	49,921	46,975	38,571	37,378	36,788
Wyland	60,000	60,982	48,148	46,028	47,399
Middle School	139,595	140,719	140,295	122,019	113,850
High School	<u>197,022</u>	<u>200,146</u>	<u>204,794</u>	<u>175,974</u>	<u>209,783</u>
Total Building Budgets	<u>520,306</u>	<u>525,281</u>	<u>494,003</u>	<u>452,589</u>	<u>473,774</u>
NonBuilding Budgets:					
Special Education (Incl IDEA & ACCESS)	\$ 853,083	\$ 714,533	\$ 667,633	\$ 597,211	\$ 527,798
Gifted Support (separated from special education beginning 2019-20)	12,674	-	-	-	-
Tuition - Cyber / Charter / Other LEA	567,500	488,325	408,931	376,201	336,937
Curriculum Resources	258,908	193,724	129,791	152,282	158,155
Summer Program (beginning with 2018-19)	10,000	10,000	-	-	-
Technology	594,550	630,000	695,573	606,283	538,530
Athletics	303,000	297,000	283,632	295,046	284,213
Buildings and Grounds	443,550	505,517	517,001	530,049	383,342
Grants (Non Salary & Benefits)	70,000	20,000	155,133	61,906	102,248
Central Administration	52,000	35,120	41,185	59,650	36,311
Secondary Student Activities	59,931	61,507	49,585	145,716	45,663
Business Office	29,750	32,000	27,703	25,230	20,917
Community Services	125,600	111,700	106,940	90,489	86,766
Curriculum & Prof Development	146,000	192,050	50,465	45,936	17,745
Director of Student Services / Psychological Services	11,225	5,294	5,277	3,017	3,527
Total NonBuilding Budgets	<u>3,537,771</u>	<u>3,296,770</u>	<u>3,138,849</u>	<u>2,989,016</u>	<u>2,544,152</u>
District Wide Expenditures	\$ 10,522,651	\$ 9,752,455	\$ 9,783,204	\$ 10,506,399	\$ 10,442,851
Total Expenditures	<u>54,074,418</u>	<u>52,228,959</u>	<u>50,606,960</u>	<u>49,735,542</u>	<u>47,987,878</u>
Revenues Over (Under) Expenditures	(976,000)	(899,000)	(543,111)	(747,513)	(953,125)
PSERS Stabilization Fund Utilization (Years 5,6,7,8 & 9 of 15)	576,000	649,000	702,000	747,000	722,000
Unassigned Fund Balance Utilization (Budget years 2018-19 & 2019-20)	400,000	250,000	-	-	-
Revenues Over (Under) Expenditures after Fund Balance Utilization	-	-	158,889	(513)	(231,125)



**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2019-2020 GENERAL FUND BUDGET  
DISTRICTWIDE EXPENDITURE DETAIL**

	2019-20	2018-19	2017-18	2016-17	2015-16
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
National Competitions	7,500	7,500	1,640	1,552	5,688
Vo-Tech Tuition & Vo Tech Debt Payments	689,917	653,058	641,014	622,209	668,385
Student Accounting	43,500	42,000	42,304	16,560	11,425
Board Services	43,800	40,300	36,402	30,951	32,158
Tax Collection	202,435	217,125	221,016	299,700	259,939
Legal / Accounting	112,750	129,500	195,993	170,147	121,033
Medical and Dental (Includes Contracted Trainers)	39,700	39,400	40,288	36,875	36,000
Utilities	902,500	889,500	907,667	908,787	788,721
Insurance	157,000	148,600	148,309	151,444	143,943
Security Services	50,000	50,000	47,724	48,831	45,516
Student Transportation (including fuel)	2,380,000	2,297,336	2,209,747	2,141,387	2,044,484
Census	-	750	-	500	500
IU Support	48,403	46,993	48,854	48,634	47,738
Contingency / Refund of Prior Revenue	25,000	25,000	16,681	2,638	53,557
Debt Service	4,884,027	4,913,500	4,950,565	5,056,184	5,061,529
Food Service Transfers	-	-	-	-	-
Capital Reserve Fund Transfer	890,124	150,000	275,000	970,000	1,122,235
Budgetary Reserve	45,995	101,893	0	0	0
<b>District Wide Expenditures</b>	<u>10,522,651</u>	<u>9,752,455</u>	<u>9,783,204</u>	<u>10,506,399</u>	<u>10,442,851</u>

**REAL ESTATE TAX  
PROJECTION & HISTORY**

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
REAL ESTATE TAX COLLECTION PROJECTION & HISTORY  
2019-20 GENERAL FUND BUDGET**

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Projected 2018-19</u>	<u>Five-Year Average</u>	<u>Budget 2019-20</u>
Real Estate Assessed Value	\$ 1,650,523,880	\$ 1,668,105,022	\$ 1,696,240,884	\$ 1,709,304,155	\$ 1,717,530,333		\$ 1,738,316,631
Millage Rate	17.85	18.12	18.39	18.77	18.95		19.38
Levy	29,461,851	30,226,063	31,193,870	32,083,639	32,547,200		33,688,576
Less: State Property Tax Allocation	(862,557)	(860,340)	(861,230)	(858,898)	(859,538)		(858,364)
Net Levy	28,599,294	29,365,723	30,332,640	31,224,741	31,687,662		32,830,212
Total Current Collections	<u>27,225,174</u>	<u>27,874,741</u>	<u>28,805,907</u>	<u>29,721,415</u>	<u>30,600,000</u>		<u>31,500,528</u>
Current Collections as % of Levy	95.20%	94.92%	94.97%	95.19%	96.57%	95.37%	95.95%
Value of Collected Mill (including State Property Tax Allocation)	1,573,542	1,585,821	1,613,221	1,629,212	1,660,134		1,669,705
Value of Collected Mill (without State Property Tax Allocation)	1,525,220	1,538,341	1,566,390	1,583,453	1,614,776		1,625,414
Increase in Value of Collected Mill (without State Property Tax Allocation)	1.91%	0.86%	1.82%	1.09%	1.98%		0.66%

# **REVENUES BY FUNCTION**

Hampton Township School District  
Budget Summary Report  
Revenue

Revenue Budget Summary 19-20

19-20 PROJECTED  
REVENUE

ALL	10	Fund 10		
		6111	Current Real Estate Taxes	32,008,528
		6112	Interim Real Estate Taxes	175,000
		6113	Public Utility Realty Tax	35,000
		6151	Current Act 511 Earn Income Tx	4,175,000
		6153	Current Act 511 Real Est Tran Tx	475,000
		6211	Disc On Current Real Estate Tx	-550,000
		6311	Penalties-interest-real Est Tx	30,000
		6411	Delinquent Real Estate Taxes	1,000,000
		6451	Delinquent Act 511 Earn Inc Tx	150,000
		6510	Int/invest & Invest Bear Cks	325,000
		6710	Admissions	80,000
		6832	Federal IDEA Revenue Recd. from IU	250,000
		6910	Rentals	30,000
		6920	Contributions-Donations	15,000
		6990	Miscellaneous Revenue	35,000
		6991	Refunds Of Expenditures	5,000
		7110	Basic Instructional Subsidy	5,486,090
		7271	Special Ed Funding-sch Age Pupils	1,557,507
		7310	Transport (reg & Additional)	785,000
		7321	Rentals & Sink Fund Payments	578,688
		7330	Health Services	65,000
		7340	State Property Tax Allocation	858,364
		7810	Revenue For Social Security Pmts	962,091
		7820	Revenue For Retirement Pmts	4,239,150
		8514	Title I	192,000
		8515	Title II	60,000
		8810	Medical Assistance Reimburse Access	75,000
		9400	Sale-compensation/loss Fixed Assets	1,000
		10	Sub Total	53,098,418
			Report Totals	53,098,418

**EXPENDITURES BY  
FUNCTION/OBJECT**

Hampton Township School District  
Budget Summary Report  
Expenditure

Expenditure Budget F/O Summary 19-20

19-20 PROPOSED  
EXPENDITURES

ALL

10	Fund 10		
	1100 Regular Programs		
	100 Personal Services-salaries	15,531,967	
	200 Personal Svcs-employee Benefit	8,466,312	
	300 Purchased Profession&tech Svcs	167,000	
	400 Purchased Property Services	98,625	
	500 Other Purchased Svcs	501,612	
	600 Supplies	562,147	
	700 Property	271,094	
	800 Other Objects	6,495	
	1100 Function (E) Sub Total	25,605,252	
	1200 Special Programs - Elem/sec		
	100 Personal Services-salaries	2,282,584	
	200 Personal Svcs-employee Benefit	1,234,987	
	300 Purchased Profession&tech Svcs	485,044	
	500 Other Purchased Svcs	351,229	
	600 Supplies	26,474	
	1200 Function (E) Sub Total	4,380,318	
	1300 Vocational Education Programs		
	500 Other Purchased Svcs	689,917	
	1300 Function (E) Sub Total	689,917	
	1400 Other Instruction Prog-ele/sec		
	100 Personal Services-salaries	16,000	
	200 Personal Svcs-employee Benefit	8,657	
	500 Other Purchased Svcs	12,500	
	1400 Function (E) Sub Total	37,157	
	1500 Nonpublic School Programs		
	300 Purchased Profession&tech Svcs	10,000	
	1500 Function (E) Sub Total	10,000	
	2100 Support Svcs-Pupil Personnel		
	100 Personal Services-salaries	1,074,893	
	200 Personal Svcs-employee Benefit	582,628	
	300 Purchased Profession&tech Svcs	43,000	

Hampton Township School District  
Budget Summary Report  
Expenditure

Expenditure Budget F/O Summary 19-20

19-20 PROPOSED  
EXPENDITURES

ALL			
10	Fund 10		
	2100 Support Svcs-Pupil Personnel		
	500 Other Purchased Svcs	110	
	600 Supplies	8,409	
	800 Other Objects	900	
	2100 Function (E) Sub Total	1,709,940	
	2200 Support Services-instruc Staff		
	100 Personal Services-salaries	705,300	
	200 Personal Svcs-employee Benefit	361,437	
	300 Purchased Profession&tech Svcs	68,517	
	400 Purchased Property Services	2,550	
	500 Other Purchased Svcs	12,100	
	600 Supplies	137,491	
	2200 Function (E) Sub Total	1,287,395	
	2300 Support Services-admin		
	100 Personal Services-salaries	1,985,750	
	200 Personal Svcs-employee Benefit	1,080,978	
	300 Purchased Profession&tech Svcs	409,485	
	400 Purchased Property Services	2,500	
	500 Other Purchased Svcs	122,550	
	600 Supplies	51,691	
	700 Property	270	
	800 Other Objects	35,387	
	2300 Function (E) Sub Total	3,688,611	
	2400 Support Services-pupil Health		
	100 Personal Services-salaries	316,607	
	200 Personal Svcs-employee Benefit	171,298	
	300 Purchased Profession&tech Svcs	12,100	
	400 Purchased Property Services	400	
	500 Other Purchased Svcs	1,086	
	600 Supplies	16,404	
	2400 Function (E) Sub Total	517,895	
	2500 Support Services-business		
	100 Personal Services-salaries	286,400	



Hampton Township School District  
Budget Summary Report  
Expenditure

Expenditure Budget F/O Summary 19-20

19-20 PROPOSED  
EXPENDITURES

10	Fund 10		
	2500	Support Services-business	
	200	Personal Svcs-employee Benefit	155,352
	300	Purchased Profession&tech Svcs	13,250
	400	Purchased Property Services	2,500
	500	Other Purchased Svcs	4,500
	600	Supplies	7,500
	800	Other Objects	2,000
	2500	Function (E) Sub Total	471,502
	2600	Operation & Maint Plant Svcs	
	100	Personal Services-salaries	2,244,880
	200	Personal Svcs-employee Benefit	1,214,955
	400	Purchased Property Services	308,409
	500	Other Purchased Svcs	187,500
	600	Supplies	894,000
	700	Property	104,641
	2600	Function (E) Sub Total	4,954,385
	2700	Student Transportation Service	
	100	Personal Services-salaries	29,564
	200	Personal Svcs-employee Benefit	15,994
	300	Purchased Profession&tech Svcs	4,300
	500	Other Purchased Svcs	2,375,700
	2700	Function (E) Sub Total	2,425,558
	2800	Support Services - Central	
	100	Personal Services-salaries	496,951
	200	Personal Svcs-employee Benefit	268,422
	300	Purchased Profession&tech Svcs	62,400
	400	Purchased Property Services	98,007
	500	Other Purchased Svcs	61,167
	600	Supplies	37,437
	2800	Function (E) Sub Total	1,024,384
	2900	Other Support Services	
	500	Other Purchased Svcs	48,403
	2900	Function (E) Sub Total	48,403

Hampton Township School District  
Budget Summary Report  
Expenditure

Expenditure Budget F/O Summary 19-20

19-20 PROPOSED  
EXPENDITURES

ALL			
10	Fund 10		
3200	Student Activities		
100	Personal Services-salaries	688,977	
200	Personal Svcs-employee Benefit	282,791	
300	Purchased Profession&tech Svcs	27,600	
400	Purchased Property Services	21,500	
500	Other Purchased Svcs	174,000	
600	Supplies	147,350	
700	Property	17,581	
800	Other Objects	18,750	
3200	Function (E) Sub Total	1,378,549	
5100	Other Expenditures And Financing Uses		
800	Other Objects	25,000	
5100	Function (E) Sub Total	25,000	
5200	Fund Transfers		
900	Other Financing Uses	5,774,151	
5200	Function (E) Sub Total	5,774,151	
5900	Budgetary Reserve		
800	Other Objects	45,995	
5900	Sub Total	45,995	
10	Sub Total	54,074,418	
	Report Totals	54,074,418	

# **EXPENDITURES BY OBJECT**

Hampton Township School District  
Budget Summary Report  
Expenditure

Expenditure Budget Object Summary 19-20

ALL	10	Fund 10	19-20 PROPOSED EXPENDITURES	
		100 Personal Services-salaries	25,659,873	
		200 Personal Svcs-employee Benefit	13,843,817	
		300 Purchased Profession&tech Svcs	1,302,696	
		400 Purchased Property Services	534,491	
		500 Other Purchased Svcs	4,542,374	
		600 Supplies	1,888,903	
		700 Property	393,586	
		800 Other Objects	134,527	
		900 Other Financing Uses	5,774,151	
		10 Sub Total	54,074,418	
		Report Totals	54,074,418	

**DETAIL OF CHANGES BETWEEN  
MAY 6<sup>TH</sup> & JUNE 10<sup>TH</sup> BUDGETS**

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
LINE ITEM ADJUSTMENTS - PROPOSED FINAL BUDGET  
JUNE 10, 2019**

ASN #	Function/ Account Object Description	5/6/2019 BUDGET	Adjustment Increase / (Decrease)	6/10/2019 BUDGET	Description / Notes
<b><u>REVENUES</u></b>					
6896	7340 State Property Tax Distribution	860,000	(1,636)	858,364	Adjustment for final state property tax allocation
6000	6111 Real Estate Tax Collections (Gross)	32,018,892	1,636	32,020,528	Adjustment for final state property tax allocation
6024	7110 Basic Education Subsidy	5,503,231	(17,141)	5,486,090	Adjustment for updated PDE allocations
6156	7271 Special Education Subsidy	1,548,795	8,712	1,557,507	Adjustment for updated PDE allocations
6110	7810 FICA Subsidy	962,384	(293)	962,091	Subsidy Adjustment from benefit adjustments
6165	7820 PSERS Subsidy	4,240,462	(1,312)	4,239,150	Subsidy Adjustment from benefit adjustments
Total Adjustment to Revenues			<u>(10,034)</u>		

**EXPENDITURES**

754	2440.121 Salaries - Nursing Public	22,363	(2,526)	19,837	Salary Change due to resignation
755	2440.121 Salaries - Nursing Public	22,363	(2,526)	19,837	Salary Change due to resignation
756	2440.121 Salaries - Nursing Public	16,264	(1,837)	14,427	Salary Change due to resignation
820	2450.121 Salaries - Nursing Non-Public	21,337	(765)	20,572	Salary Change due to resignation
1697	5800.220 FICA Benefit	1,924,768	(585)	1,924,183	Benefit changes from Salary changes
1698	5800.230 Retirement Benefit	8,480,923	(2,625)	8,478,298	Benefit changes from Salary changes
1700	5800.260 Worker's Comp Benefit	118,819	(35)	118,784	Benefit changes from Salary changes
1700	5800.260 Worker's Comp Benefit	118,784	(7,534)	111,250	WC Final Rate Adjustmnet
2300	2310.529 Board Services - Insurance	48,000	(750)	47,250	Adjustment for final insurance quotes
998	2650.522 Buildings & Grounds Insurance	89,000	9,500	98,500	Adjustment for final insurance quotes
3844	3251.529 Athletics Insurance	12,750	(1,500)	11,250	Adjustment for final insurance quotes
5010	5240.930 Debt Service Fund Transfer	4,898,733	(14,706)	4,884,027	Decrease in SBPA rate 0.65 to 0.55
7416	5230.939 Capital Reserve Fund Transfer	875,892	14,232	890,124	Adjusted Capital Reserve Transfer from all other changes
Total Adjustment to Expenditures			<u>(11,657)</u>		