

**HAMPTON TOWNSHIP SCHOOL DISTRICT**

**2017-2018 FINAL BUDGET**

**June 12, 2017**

**HAMPTON TOWNSHIP SCHOOL DISTRICT**

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**TABLE OF CONTENTS**

**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 April 24<sup>th</sup> & June 12<sup>th</sup> Budgets.....Page(s) 20**

# **2017-2018 FINAL BUDGET HIGHLIGHTS**

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2017-18 GENERAL FUND BUDGET HIGHLIGHTS**

**General Fund Budget Summary:**

The 2017-18 general fund expenditure budget of \$50,732,916 represents an increase of \$1,769,615 or 3.6% from the 2016-17 final budget. Approximately \$915,000 or 52% of the increase is due to the increase in District contributions to the Pennsylvania School Employees Retirement System (PSERS). The mandatory employer contribution rate to PSERS will increase from 30.03% of wages in 2016-17 to 32.57% of wages in 2017-18. If the PSERS rate were unchanged, the overall expenditure budget increase would be \$1,154,565 or 2.3%.

The 2017-18 general fund budget revenue projection at the current millage rate of 18.39 mills is \$49,233,723. This represents an increase of \$1,017,422 or 2.1% from the 2016-17 final budget. As is the case with the expenditure budget – \$461,684 or 45% of the increase is due to the increase in PSERS reimbursement from the state.

The 2017-18 general fund budget shortfall at the existing millage rate of 18.39 mills is \$1,499,193. The plan to fund the shortfall is as follows:

Gross shortfall at current millage rate of 18.39 mills	(\$1,499,193)
Appropriation of PSERS Stabilization funds (year 7 of 15)	702,000
Appropriation of unassigned fund balance exceeding section 688 limit	200,000
Net Shortfall after appropriation of fund balance	<u>(\$597,193)</u>
Millage Equivalent of Net Shortfall	<u>0.38 mills</u>
Proposed 2017-18 Millage Rate	<u>18.77 mills</u>
Gross Tax for Median Assessed Property*	\$3,041
Gross Tax Increase for Median Assessed Property*	\$62
Percentage Increase in Gross Tax*	2.06%

\* - The median residential assessed value in Hampton is \$162,000 as of May 2017.

**Act 1 Index Impact and the 2017-18 General Fund Budget:**

On January 16, 2017, the District approved a resolution stating that it would not raise any rate of tax for the 2017-18 year in excess of the state-calculated Act 1 Index of 2.9%. Based on the current real estate tax rate of 18.39 mills, the maximum 2017-18 millage rate is 18.92 mills (current millage rate of 18.39 mills + 0.53 mills = 18.92 mills.)

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2017-18 GENERAL FUND BUDGET HIGHLIGHTS**

**PA Section 688 and the 2017-18 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 June 30, 2016 unassigned fund balance (audited) was \$4,636,428. The projected June 30, 2017 unassigned fund balance is \$4,255,292 (following the March transfer of \$800,000 to the capital projects fund).

The projected June 30, 2017 fund balance of \$4,255,292 exceeds the 8% unassigned fund balance limitation of \$4,058,633 by \$196,659. As a result – the District will utilize \$200,000 in unassigned fund balance to assist in balancing the budget.

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

The Senior Citizen Property Tax Relief Program is included in the budget for the 2017-18 fiscal year in the gross amount of \$12,000. The School Board officially renewed the program on May 8, 2017. 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 Pennsylvania Rebate Program." The income limit for the Hampton Program was increased from \$20,000 to \$24,000 for the 2017-18 program year.

**2013 Allegheny County Reassessment Impact on 2017-18 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 2017-18 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

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2017-18 GENERAL FUND BUDGET HIGHLIGHTS**

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

The property tax relief allocation to the District and its residents was finalized by the State in May 2017. Hampton’s 2017-18 allocation is \$858,898. This amount will be divided evenly among the 5,462 approved homesteads and will provide each qualifying Hampton property owner with a \$157 decrease to their 2017-18 School District property taxes.

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 state gaming distributions, combined with minimal tax increases have resulted in the median Hampton Township School District residential tax bill to increase by \$200 over ten years. This is a gross increase of 7.5% and only 0.75% annually. In comparison – the Pittsburgh Metropolitan area CPI has increased 25% over the same ten-year period or 2.5% annually. The District is proud that the median Hampton Township School District tax bill has increased at less than 1/3 of the local rate of inflation over the previous 10 years.

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

<u>Year</u>	<u>Gross Tax Median Property**</u>	<u>Net Tax – with State (gaming funds distribution)</u>	<u>Net Tax \$ / % Increase / (Decrease)</u>
2007-08	\$2,684	\$2,684	\$0 / 0%
2008-09	\$2,684	\$2,519	(\$165) / (6.1%)
2009-10	\$2,730	\$2,569	\$50 / 2.0%
2010-11	\$2,730	\$2,571	\$2 / 0.1%
2011-12	\$2,791	\$2,634	\$63 / 2.4%
2012-13	\$2,791	\$2,635	\$1 / 0.1%
2013-14	\$2,849	\$2,695	\$60 / 2.3%
2014-15	\$2,891	\$2,734	\$39 / 1.4%
2015-16	\$2,935	\$2,778	\$44 / 1.6%
2016-17	\$2,979	\$2,821	\$43 / 1.5%
2017-18	\$3,041	\$2,884	\$63 / 2.2%

} Net increase of \$200  
in annual real estate  
taxes over 10 years

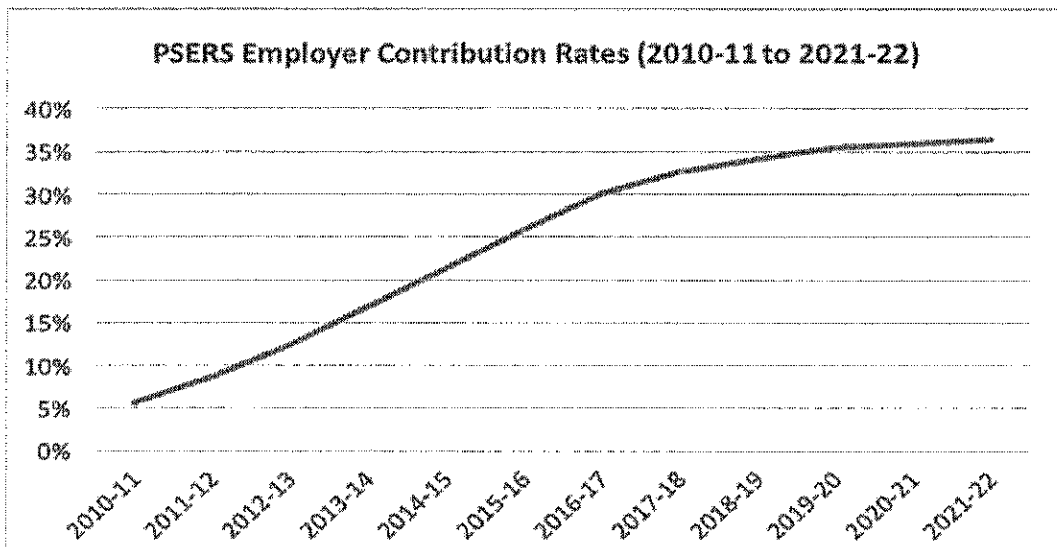
\*\* - Median Assessed Value – 2005-06 to 2012-13 (2002 base year) - \$130,750  
2013-14 to 2017-18 (2013 base year) - \$162,000

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2017-18 GENERAL FUND BUDGET HIGHLIGHTS**

**PSERS Pension Employer Contributions:**

The PSERS Board of Trustees certified the 2017-18 fiscal year employer contribution rate of 32.57% in December 2016. 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 up to 36%.

<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%	3,455,000	533,000
<b>2017-18</b>	<b>32.57%</b>	<b>3,915,000</b>	<b>460,000</b>
2018-19	34.18%	4,210,000	295,000
2019-20	35.53%	4,500,000	290,000
2020-21	35.95%	4,675,000	175,000
2021-22	36.40%	4,685,000	110,000



**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2017-18 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 32.57% in 2017-18 has added \$3,305,000 to the District’s budget (net of state reimbursement). This is the equivalent of 2.11 mills. The projected future increases & sustained high rates will add another \$770,000 to the District’s net PSERS budget by the 2021-22 fiscal year or the equivalent of 0.49 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 \$702,000 of the PSERS Stabilization Funds to assist in balancing the 2017-18 budget. If the District did not have these funds available and allocated for PSERS, the tax rate needed to balance the 2017-18 budget would be 19.20 mills – an increase of 0.89 mills or 4.8% from the current millage rate and well above the Act 1 Index amount of 2.9%.

The PSERS Rate Stabilization Fund will have \$3.7 million remaining on July 1, 2017 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:

Annual Allocations to the PSERS Rate Stabilization Fund:

2011-12 - \$ 68,000	2019-20 - \$576,000
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
<b>2017-18 - \$702,000</b>	2025-26 - \$70,000
2018-19 - \$649,000	

The PSERS Rate Stabilization Fund and funding plan will cover only 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.



**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2017-18 GENERAL FUND BUDGET HIGHLIGHTS**

**General Fund Budget Revenue Summary:**

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

Source	\$ Amount	% of Total
Local Revenues	\$35,571,795	71.4%
State Revenues	\$13,941,621	28.0%
Federal Revenues	\$ 315,000	0.6%

- One mill of real estate tax generates \$1.568 million in real estate tax revenue for the District. This is an increase of 1.3% from the 2016-17 *budgeted* amount of \$1.548 million.
- The 2017-18 state preliminary budget includes an estimate for both the Basic Education and Special Education Subsidies. The estimates are based on the recent decreases in state education subsidies between the original and final State budget. In the 2015-16 year, the total subsidies decreased by \$101,246 or 1.5%. In the 2016-17 year, the total subsidies decreased by \$67,949 or 1.0%.

A recent history of state education subsidies is outlined below:

Year	Basic Education Subsidy	Special Education Subsidy	PA Accountability Grant	Cyber / Charter Reimbursement	Total State Education Subsidies
2017-18 Hampton Budget	\$5,025,000	\$1,505,000	\$294,130	-0-	\$6,824,130
2017-18 Original State Budget	5,067,794	1,518,434	294,130	-0-	6,880,358
2016-17 Final State Budget	4,998,044	1,499,957	294,130	-0-	6,792,131
2016-17 Original State Budget	5,322,568	1,537,512	-0-	-0-	6,860,080
2015-16 Actual	4,854,171	1,485,846	294,130	-0-	6,634,147
2015-16 Original State Budget	5,179,841	1,539,261	-0-	16,291	6,735,393
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

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2017-18 GENERAL FUND BUDGET HIGHLIGHTS**

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

- For the second consecutive year – the District is projecting an increase in interest earnings. The short-term (certificates of deposit and treasury bill rates) have increased to an average of 0.85%. The budget for interest earnings will increase from \$50,000 to \$115,000.

**General Fund Budget Expenditure Summary:**

- Salaries, benefits, debt service, utilities and student transportation comprise 90.3% of the District's expenditures
- District salaries are budgeted to increase by \$785,655 or 3.28% from the 2016-17 salary amounts. The salary budget includes (5) new teaching positions. Three of the new positions are "contracted" teaching positions and two of the new positions are "class-size reduction" positions.
- As mentioned previously, the District's share of PSERS gross contributions will increase by \$915,050 – primarily as the result of the PSERS employer contribution rate increasing from 30.03% to 32.57%.
- Health Insurance costs for the HMO program through the Allegheny County Schools Health Insurance Consortium for the 2017-18 year will increase by only 1.9%, resulting in an additional cost to the District of \$81,969.
- The special education budget (non-salary items) will increase by \$334,006 or 88% from \$378,635 to \$712,641. The primary reason for the increase is the projection of (5) additional outside placements for the 2017-18 year resulting in an increase in tuition expense of \$140,000 and additional individual nursing services of \$100,570.
- The District's overall contributions to the A.W. Beattie Career Center will increase by \$4,743 or 0.7% from \$636,217 to \$640,960.
- The District's projected cyber/charter school enrollment for 2017-18 is (20) students with a budgeted expense of \$288,000. This is a decrease in enrollment of (6) students and a reduction in expense of \$52,000.

**General Fund Budget Initiatives:**

**Class Size Reduction:**

- The budget includes five new teaching positions to reduce elementary class sizes. The total amount for salaries and benefits included in the budget for the five positions is \$307,188 (Salaries of \$225,886 and net benefits of \$81,302).

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2017-18 GENERAL FUND BUDGET HIGHLIGHTS**

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

**Technology:**

- The budget for technology includes the year one costs for the “student device initiative.” This initiative will provide students with computer devices (specifically iPads and laptop computers). The anticipated first year expense to initiate the program with devices for 2<sup>nd</sup>, 4<sup>th</sup>, 7<sup>th</sup> and 9<sup>th</sup> graders is \$252,000.

**Curriculum:**

- The textbook budget for the 2017-18 school year decreased by \$20,507 from \$163,201 to \$142,694. The “textbook” budget focus is evolving from traditional text materials to electronic media. One specific resource is the subscription based service *Newsela*. *Newsela* provides a database of current events information and news stories for classroom use and discussion.

**Facilities:**

- Capital Items were removed from the operating budget and shifted to the “large scale” capital projects fund for the 2017-18 year.

Major capital reserve fund items are as follows:

- 1) HVAC Control and Equipment updates - \$26,200
  - 2) Carpeting / Flooring Replacement (multiple locations & rooms) - \$19,750
  - 3) Auto Scrubber Replacement at Hampton MS - \$12,750
  - 4) Power washing of Hampton MS exterior - \$12,000
  - 5) Auxiliary Gym Scoreboard Replacement at Hampton HS - \$8,300
- The facilities budget includes \$41,628 for continued grass cutting / landscaping to provide a uniform standard to the District grounds. The budget includes mulching (once per year) at all locations and grass cutting at all locations with the exception of the Athletic Fields.

**Athletics:**

- The athletic budget includes replacement uniforms for boy’s soccer, girl’s basketball and cheerleading. Replacement uniforms are rotated from sport-to-sport in the annual athletics budget. The total budgeted cost for the replacement uniforms for the three aforementioned sports in the 2017-18 budget is \$17,850.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2017-18 GENERAL FUND BUDGET HIGHLIGHTS**

**Summary of Significant Changes between April 24<sup>th</sup> and June 12<sup>th</sup> Budget:**

- Two “class-size reduction” teaching positions were shifted from budgetary reserve into the “line item” budgets for salaries and benefits. The shift results in no change to total net revenues or expenditures. There is \$48,934 remaining in budgetary reserve shall an additional position be necessary.
- An additional \$100,000 of unassigned fund balance was appropriated for the budget for compliance with the Section 688 rules (8% fund balance limitation). The additional \$100,000 appropriation reduces the millage rate increase by 0.06 mills.
- The projected real estate tax revenues were increased by \$27,500 due to an increase in taxable assessed value of approximately \$1.2 million.
- Hampton’s share of the final AW Beattie CTC budget resulted in a reduction of \$11,343 from the previous estimates.
- The final price for diesel fuel of \$1.73/gallon resulted in a reduction of \$7,177 to the final Hampton budget.

## **REVENUE SUMMARY**

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2017-2018 GENERAL FUND BUDGET  
REVENUE SUMMARY**

	2017-18	2016-17	2015-16	2014-15	2013-14
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
<b>LOCAL REVENUES</b>					
Real Estate Tax	\$ 29,426,795	\$ 28,463,571	\$ 27,884,416	\$ 27,233,705	\$ 26,337,467
less: Property Tax Rebates	(12,000)	(15,000)	(9,676)	(8,532)	(11,205)
Interim Real Estate Tax	75,000	50,000	91,007	48,686	47,107
Public Utility Realty Tax	36,000	37,000	36,633	38,898	38,403
Earned Income Tax	4,050,000	3,980,000	3,857,513	3,774,071	3,593,806
Realty Transfer Tax	385,000	395,000	435,019	395,000	448,175
Delinquent Real Estate Taxes	1,025,000	1,025,000	1,098,348	1,088,011	932,587
Delinquent Earned Income Taxes	110,000	75,000	114,560	145,762	134,664
Interest Earnings	115,000	50,000	39,853	23,975	21,287
Federal Flow Thru Funds (IDEIA)	236,000	235,000	239,066	273,199	309,173
Other Local Revenue	<u>125,000</u>	<u>125,000</u>	<u>137,589</u>	<u>115,240</u>	<u>104,215</u>
	<u>35,571,795</u>	<u>34,420,571</u>	<u>33,924,328</u>	<u>33,128,015</u>	<u>31,955,679</u>
<b>STATE REVENUES</b>					
Basic Education Subsidy	\$ 5,025,000	\$ 5,225,000	\$ 4,854,171	\$ 4,752,203	\$ 4,752,269
PA Accountability Grant	294,130	-	294,130	221,847	88,848
State Property Tax Reduction Allocation	868,898	861,230	860,340	862,556	858,457
Charter School Subsidy	-	-	-	-	-
Special Education Subsidy	1,505,000	1,500,000	1,485,846	1,463,844	1,448,268
Transportation Subsidy (9% reduction in PDE Budget for 2017-18)	725,000	800,000	779,357	822,670	787,206
Sinking Fund Subsidy	626,651	700,000	654,723	717,823	694,370
Medical / Dental Subsidy	65,000	67,000	64,635	66,728	67,831
FICA Subsidy	929,258	871,000	881,619	853,315	827,082
Retirement Subsidy	<u>3,912,684</u>	<u>3,451,000</u>	<u>2,918,273</u>	<u>2,350,367</u>	<u>1,792,366</u>
	<u>13,941,621</u>	<u>13,475,230</u>	<u>12,793,094</u>	<u>12,111,353</u>	<u>11,316,697</u>
<b>FEDERAL REVENUES</b>					
Title 1	\$ 190,000	\$ 191,000	\$ 197,574	\$ 90,834	\$ 89,755
Title 2	50,000	52,000	45,523	46,513	51,782
Access Funding	75,000	75,000	67,234	84,619	86,134
Other Federal Revenues	=	=	=	=	=
	<u>315,000</u>	<u>318,000</u>	<u>310,331</u>	<u>221,966</u>	<u>227,671</u>
<b>OTHER FUNDING SOURCES</b>					
Sale of Assets	\$ 2,500	\$ 2,500	\$ 7,000	\$ 4,198	\$ 8,570
	<u>2,500</u>	<u>2,500</u>	<u>7,000</u>	<u>4,198</u>	<u>8,570</u>
<b>TOTAL REVENUES</b>	<u>49,830,916</u>	<u>48,216,301</u>	<u>47,034,753</u>	<u>45,465,532</u>	<u>43,508,617</u>

## **EXPENDITURE SUMMARY**

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2017-2018 GENERAL FUND BUDGET  
EXPENDITURE SUMMARY**

<u>Category</u>	<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>	<u>2013-14</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Salaries	\$ 24,703,179	\$ 23,917,524	\$ 23,784,708	\$ 22,899,602	\$ 22,236,611
Benefits:					
Health Insurance (Medical, Dental, Vision)	3,212,350	3,130,381	2,933,211	2,896,755	2,690,364
FICA Benefit	1,879,793	1,785,716	1,776,339	1,709,394	1,652,878
PSERS Benefit	7,826,682	6,911,632	5,844,178	4,708,020	3,581,644
Other Benefits (Life, Disability, UC, WC, Tuition Reimbursement)	<u>201,963</u>	<u>224,587</u>	<u>188,665</u>	<u>183,921</u>	<u>177,367</u>
Total Benefits	13,120,788	12,052,316	10,742,393	9,498,090	8,102,253
Total Salaries and Benefits	<u>37,823,967</u>	<u>35,969,840</u>	<u>34,527,101</u>	<u>32,397,692</u>	<u>30,338,864</u>
<u>Building Budgets:</u>					
Central	\$ 74,099	\$ 77,094	\$ 65,954	\$ 63,350	\$ 69,952
Poff	46,000	44,000	36,788	37,089	40,152
Wyland	61,112	60,196	47,399	49,428	57,829
Middle School	140,412	139,999	113,850	129,380	135,286
High School	<u>229,303</u>	<u>206,442</u>	<u>209,783</u>	<u>176,629</u>	<u>189,592</u>
Total Building Budgets	<u>550,926</u>	<u>527,731</u>	<u>473,774</u>	<u>455,876</u>	<u>492,811</u>
<u>NonBuilding Budgets:</u>					
Special Education (Incl IDEA & ACCESS)	\$ 712,641	\$ 378,635	\$ 527,798	\$ 672,611	\$ 837,850
Tuition - Cyber / Charter / Other LEA	383,000	448,000	336,937	328,722	313,723
Textbooks	142,694	163,201	158,155	148,981	225,835
Technology	570,000	600,000	538,530	584,419	625,334
Athletics	299,000	290,000	284,213	277,834	288,908
Buildings and Grounds	479,212	462,261	383,342	347,596	291,882
Grants (Non Salary & Benefits)	25,000	25,000	102,248	101,954	42,110
Central Administration	40,250	39,100	38,311	39,521	39,460
Secondary Student Activities	48,366	141,162	45,663	72,265	68,690
Business Office	34,300	31,000	20,917	23,189	25,257
Community Services	109,750	89,000	86,766	82,278	82,776
Curriculum & Prof Development	68,000	43,500	17,745	12,695	28,483
Psychological Services	5,294	2,952	3,527	6,174	2,733
Total NonBuilding Budgets	<u>2,917,507</u>	<u>2,713,811</u>	<u>2,544,152</u>	<u>2,698,239</u>	<u>2,873,041</u>
Other District Wide Expenditures	\$ 9,440,516	\$ 9,751,919	\$ 10,442,851	\$ 9,602,651	\$ 10,409,657
Total Expenditures	<u>50,732,916</u>	<u>48,963,301</u>	<u>47,987,878</u>	<u>45,154,458</u>	<u>44,114,373</u>
Revenues Over (Under) Expenditures	(902,000)	(747,000)	(953,125)	311,074	(605,756)
PSERS Stabilization Fund utilization (Years 3,4,5,6,7 of 15)	702,000	747,000	722,000	573,000	418,000
Revenues Over (Under) Expenditures after using of PSERS Stabilization Funds	(200,000)	-	(231,125)	884,074	(187,756)



**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2017-2018 GENERAL FUND BUDGET  
DISTRICTWIDE EXPENDITURE DETAIL**

	2017-18 <u>Budget</u>	2016-17 <u>Budget</u>	2015-16 <u>Actual</u>	2014-15 <u>Actual</u>	2013-14 <u>Actual</u>
National Competitions	\$ 7,500	\$ 7,500	\$ 5,688	\$ 1,950	\$ 2,000
Vo-Tech Tuition & Vo Tech Debt Payments	640,960	636,217	668,385	669,361	572,354
Student Accounting	38,500	26,500	11,425	7,600	7,500
Board Services	37,700	39,600	32,158	31,888	29,131
Tax Collection	213,500	211,000	259,939	280,806	233,829
Legal / Accounting	126,000	125,000	121,033	105,364	94,389
Medical and Dental (Includes Contracted Trainers beginning 12-13)	38,100	37,250	36,000	35,980	30,074
Utilities	897,500	912,500	788,721	858,395	873,476
Insurance	148,409	142,900	143,943	139,732	132,972
Security Services	48,000	47,000	45,516	46,056	42,823
Student Transportation (including fuel)	2,190,963	2,180,600	2,044,484	2,106,161	2,172,401
Census	750	1,250	500	500	802
IU Support	48,700	49,602	47,738	47,808	47,654
Contingency / Refund of Prior Revenue	\$ 35,000	\$ 50,000	\$ 53,557	\$ 4,321	\$ 7,700
Debt Service	4,920,000	5,025,000	5,061,529	5,060,729	5,017,552
Food Service Transfers	-	-	-	-	-
Capital Reserve Fund Transfer	-	170,000	1,122,235	206,000	1,145,000
Budgetary Reserve	48,934	90,000	-	-	-

**District Wide Expenditures**

<u>9,440,516</u>	<u>9,751,919</u>	<u>10,442,851</u>	<u>9,602,651</u>	<u>10,409,657</u>
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**REAL ESTATE TAX  
PROJECTION & HISTORY**

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
REAL ESTATE TAX COLLECTION PROJECTION & HISTORY  
2017-18 GENERAL FUND BUDGET**

	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Projected 2016-17</b>	<b>Five-Year Average</b>	<b>Budget 2017-18</b>
Real Estate Assessed Value	\$ 1,303,308,737	\$ 1,620,194,201	\$ 1,650,523,880	\$ 1,668,105,022	\$ 1,682,000,000		1,691,645,763
Millage Rate	21.35	17.59	17.85	18.12	18.39		18.77
Levy	27,825,642	28,499,216	29,461,851	30,226,063	30,931,980		31,752,191
Less: State Property Tax Allocation	(858,284)	(858,457)	(862,557)	(860,340)	(861,230)		(858,898)
Net Levy	26,967,358	27,640,759	28,599,294	29,365,723	30,070,750		30,893,293
Total Current Collections	<u>25,822,231</u>	<u>26,326,262</u>	<u>27,225,174</u>	<u>27,874,741</u>	<u>28,750,000</u>		<u>29,426,795</u>
Current Collections as % of Levy	95.75%	95.24%	95.20%	94.92%	95.61%	95.34%	95.25%
Value of Collected Mill (including State Property Tax Allocation)	1,249,673	1,545,464	1,573,542	1,585,821	1,610,181		1,613,516
Value of Collected Mill (without State Property Tax Allocation)	1,209,472	1,496,661	1,525,220	1,538,341	1,563,350		1,567,757
Increase in Value of Collected Mill (without State Property Tax Allocation)	0.41%	23.74%	1.91%	0.86%	2.50%		0.28%
							(due to reassessment)

## **REVENUES BY FUNCTION**

**Hampton Township School District**  
**Budget Summary Report**  
**Revenue**

17-18 PROJECTED		
REVENUE		
ALL	10 Fund 10	
	6111 Current Real Estate Taxes	29,914,795
	6112 Interim Real Estate Taxes	75,000
	6113 Public Utility Realty Tax	36,000
	6151 Current Act 511 Earn Income Tx	4,050,000
	6153 Curnt Act 511 Real Est Tran Tx	385,000
	6211 Disc On Current Real Estate Tx	-525,000
	6311 Penalties-interest-real Est Tx	25,000
	6411 Delinquent Real Estate Taxes	1,025,000
	6451 Delinquent Act 511 Earn Inc Tx	110,000
	6510 Int/invest & Invest Bear Cks	115,000
	6710 Admissions	75,000
	6832 Federal IDEA Revenue Recd. from IU	236,000
	6910 Rentals	30,000
	6990 Miscellaneous Revenue	10,000
	6991 Refunds Of Expenditures	10,000
	7110 Basic Instructional Subsidy	5,025,000
	7271 Special Ed Funding-sch Age Pupils	1,505,000
	7310 Transport (reg & Additional)	725,000
	7321 Rentals & Sink Fund Payments	626,651
	7330 Health Services	65,000
	7340 State Property Tax Allocation	858,898
	7501 Pa Accountability Grants	294,130
	7810 Revenue For Social Security Pmts	929,258
	7820 Revenue For Retirement Pmts	3,912,684
	8514 Title I	190,000
	8515 Title II	50,000
	8810 Medical Assistance Reimburse Access	75,000
	9400 Sale-compensation/loss Fixed Assers	2,500
	10 Sub Total	49,830,916
	Report Totals	49,830,916

**EXPENDITURES BY  
FUNCTION/OBJECT**

**Hampton Township School District**  
**Budget Summary Report**  
**Expenditure**

17-18 PROPOSED  
EXPENDITURES

ALL	10	Fund 10		
		1100 Regular Programs		
		100 Personal Services-salaries	15,096,986	
		200 Personal Svcs-employee Benefit	8,099,995	
		300 Purchased Profession&tech Svcs	93,000	
		400 Purchased Property Services	94,527	
		500 Other Purchased Svcs	308,450	
		600 Supplies	487,556	
		700 Property	342,487	
		800 Other Objects	6,519	
		1100 Function (E) Sub Total	24,529,520	
		1200 Special Programs - Elem/sec		
		100 Personal Services-salaries	2,146,231	
		200 Personal Svcs-employee Benefit	1,144,080	
		300 Purchased Profession&tech Svcs	407,545	
		500 Other Purchased Svcs	251,402	
		600 Supplies	53,694	
		1200 Function (E) Sub Total	4,002,952	
		1300 Vocational Education Programs		
		500 Other Purchased Svcs	640,960	
		1300 Function (E) Sub Total	640,960	
		1400 Other Instruction Prog-ele/sec		
		100 Personal Services-salaries	16,000	
		200 Personal Svcs-employee Benefit	8,529	
		500 Other Purchased Svcs	15,000	
		1400 Function (E) Sub Total	39,529	
		2100 Support Svcs-Pupil Personnel		
		100 Personal Services-salaries	1,044,799	
		200 Personal Svcs-employee Benefit	557,998	
		300 Purchased Profession&tech Svcs	63,200	
		600 Supplies	8,148	
		800 Other Objects	900	
		2100 Function (E) Sub Total	1,675,045	

**Hampton Township School District**  
**Budget Summary Report**  
**Expenditure**

17-18 PROPOSED  
EXPENDITURES

ALL			
10	Fund 10		
2200	Support Services-instruc Staff		
100	Personal Services-salaries	661,724	
200	Personal Svcs-employee Benefit	333,730	
300	Purchased Profession&tech Svcs	55,984	
400	Purchased Property Services	3,000	
500	Other Purchased Svcs	15,400	
600	Supplies	104,078	
	2200 Function (E) Sub Total	1,173,916	
2300	Support Services-admin		
100	Personal Services-salaries	1,879,283	
200	Personal Svcs-employee Benefit	1,008,333	
300	Purchased Profession&tech Svcs	425,100	
400	Purchased Property Services	2,500	
500	Other Purchased Svcs	121,364	
600	Supplies	42,900	
700	Property	270	
800	Other Objects	27,020	
	2300 Function (E) Sub Total	3,506,770	
2400	Support Services-pupil Health		
100	Personal Services-salaries	304,212	
200	Personal Svcs-employee Benefit	162,165	
300	Purchased Profession&tech Svcs	11,600	
400	Purchased Property Services	250	
500	Other Purchased Svcs	646	
600	Supplies	9,371	
	2400 Function (E) Sub Total	488,244	
2500	Support Services-business		
100	Personal Services-salaries	272,920	
200	Personal Svcs-employee Benefit	145,879	
300	Purchased Profession&tech Svcs	12,800	
400	Purchased Property Services	2,500	
500	Other Purchased Svcs	4,500	
600	Supplies	12,500	



**Hampton Township School District**  
**Budget Summary Report**  
**Expenditure**

17-18 PROPOSED  
EXPENDITURES

ALL			
10	Fund 10		
	2500 Support Services-business		
	800 Other Objects	2,000	
	2500 Function (E) Sub Total	453,099	
	2600 Operation & Maint Plant Svcs		
	100 Personal Services-salaries	2,120,418	
	200 Personal Svcs-employee Benefit	1,130,686	
	400 Purchased Property Services	278,646	
	500 Other Purchased Svcs	177,952	
	600 Supplies	902,000	
	700 Property	154,066	
	2600 Function (E) Sub Total	4,763,768	
	2700 Student Transportation Service		
	100 Personal Services-salaries	28,111	
	200 Personal Svcs-employee Benefit	14,985	
	300 Purchased Profession&tech Svcs	4,200	
	500 Other Purchased Svcs	2,169,363	
	2700 Function (E) Sub Total	2,216,659	
	2800 Support Services - Central		
	100 Personal Services-salaries	478,941	
	200 Personal Svcs-employee Benefit	254,303	
	300 Purchased Profession&tech Svcs	500	
	400 Purchased Property Services	70,949	
	500 Other Purchased Svcs	42,108	
	600 Supplies	28,253	
	2800 Function (E) Sub Total	875,054	
	2900 Other Support Services		
	500 Other Purchased Svcs	48,700	
	2900 Function (E) Sub Total	48,700	
	3200 Student Activities		
	100 Personal Services-salaries	653,554	
	200 Personal Svcs-employee Benefit	260,098	
	300 Purchased Profession&tech Svcs	26,500	

**Hampton Township School District**  
**Budget Summary Report**  
**Expenditure**

17-18 PROPOSED  
EXPENDITURES

ALL		
10	Fund 10	
	3200 Student Activities	
	400 Purchased Property Services	21,500
	500 Other Purchased Svcs	178,893
	600 Supplies	144,916
	800 Other Objects	19,300
	3200 Function (E) Sub Total	1,304,761
	3300 Community Services	
	600 Supplies	10,000
	3300 Function (E) Sub Total	10,000
	5100 Other Expenditures And Financing Uses	
	800 Other Objects	35,000
	5100 Function (E) Sub Total	35,000
	5200 Fund Transfers	
	900 Other Financing Uses	4,920,000
	5200 Function (E) Sub Total	4,920,000
	5900 Budgetary Reserve	
	800 Other Objects	48,933
	5900 Sub Total	48,933
	10 Sub Total	50,732,916
	Report Totals	50,732,916

## **EXPENDITURES BY OBJECT**

**Hampton Township School District**  
**Budget Summary Report**  
**Expenditure**

17-18 PROPOSED  
 EXPENDITURES

ALL		
100	Personal Services-salaries	24,703,179
200	Personal Svcs-employee Benefit	13,120,787
300	Purchased Profession&tech Svcs	1,100,429
400	Purchased Property Services	473,872
500	Other Purchased Svcs	3,974,738
600	Supplies	1,803,416
700	Property	496,823
800	Other Objects	139,672
900	Other Financing Uses	4,920,000
	Report Totals	50,732,916

**DETAILS OF CHANGES BETWEEN  
APRIL 24<sup>TH</sup> & JUNE 12<sup>TH</sup> BUDGETS**

HAMPTON TOWNSHIP SCHOOL DISTRICT  
 LINE ITEM ADJUSTMENTS - FINAL BUDGET  
 JUNE 12, 2017

ASN #	Function/ Account Object Description	4/24/2017 BUDGET	Adjustment Increase / (Decrease)	6/12/2017 BUDGET	Description / Notes
6110	7810 FICA Subsidy	927,000	2,258	929,258	State Revenue Reimbursement change from Salary Adjustments
6165	7820 Retirement Subsidy	3,903,000	9,684	3,912,684	State Revenue Reimbursement change from Salary Adjustments
6896	7340 State Property Tax Relief Distribution	861,000	(2,102)	858,898	Adjustment for final prop tax relief distribution \$ amt.
6000	6111 Real Estate Tax Collections (Gross)	29,300,000	2,102	29,302,102	Adj to real estate tax revenue from Property Tax Relief Distribution
6000	6111 Real Estate Tax Collections (Gross)	29,302,102	27,500	29,329,602	Adj to real estate tax revenue for increase in ass'd value (Apr to June)
6000	6111 Real Estate Tax Collections (Gross)	29,329,602	597,193	29,926,795	Adjustment for millage rate increase from 18.39 mills to 18.77 mills
Total Adjustment to Revenues			636,635		

**EXPENDITURES**

110	1100.610 HS - Instruction - Supplies	66,440	154	66,594	HS Final Budget Revisions (after bid results)
7908	1100.610 HS - FCS - Supplies	12,059	(26)	12,033	HS Final Budget Revisions (after bid results)
2731	2240.610 HS - Health Ofc - Supplies	1,713	143	1,856	HS Final Budget Revisions (after bid results)
4192	1100.610 HS - Art Supplies	13,977	(3,375)	10,602	HS Final Budget Revisions (after bid results)
6089	1100.650 HS - Software & Licenses	20,279	6,538	26,817	HS Final Budget Revisions (after bid results) & shift from technology bi
726	2380.610 HS - General Office Supplies	9,950	500	10,450	HS Final Budget Revisions (after bid results)
7512	1100.610 HS - Technology Ed - Supplies	16,828	(453)	16,375	HS Final Budget Revisions (after bid results)
7516	1100.610 HS - Technology Ed - Mech Drawing Supplies	174	86	260	HS Final Budget Revisions (after bid results)
506	2220.610 HS - Tech Support - Supplies	1,448	453	1,901	HS Final Budget Revisions (after bid results)
112	1100.640 Textbooks - Central Elementary	32,004	(524)	31,480	Final Textbook updates (revised quantities)
113	1100.640 Textbooks - Poff Elementary	20,157	972	21,129	Final Textbook updates (revised quantities)
114	1100.640 Textbooks - Wyland Elementary	26,667	(1,071)	25,596	Final Textbook updates (revised quantities)
116	1100.640 Textbooks - Middle School	16,045	60	16,105	Final Textbook updates (revised quantities)
117	1100.640 Textbooks - High School	47,094	1,764	48,858	Final Textbook updates (revised quantities)
2968	2720.513 Transportation - Public	1,299,240	(7,177)	1,292,063	Adjustment for final Diesel Fuel Price (\$1.73 / gal)
3001	1390.564 Vocational Education (AW Beattie CTC)	652,303	(11,343)	640,960	Adjustment for final AW Beattie Budget
2300	2310.529 Board Svcs - Insurance	40,000	7,714	47,714	Adjustment for final insurance rates / split
998	2650.522 Maintenance - Insurance	94,000	(6,048)	87,952	Adjustment for final insurance rates / split
3644	3251.528 Student Activities/Athletics - Insurance	13,600	(1,357)	12,243	Adjustment for final insurance rates
831	2511.111 Admin Regular Salaries	80,233	1,250	81,483	Salary Adjustment
663	2380.111 Principal (Asst) Salaries	187,742	(1,737)	186,005	Salary decrease(s) from retirements / resignations
670	2380.151 Principal Clerical Salaries	133,987	(834)	133,153	Salary decrease(s) from retirements / resignations
4760	1241.191 Instr Asst - Salaries (elem)	404,468	(4,059)	400,409	Salary decrease(s) from retirements / resignations
4761	1241.191 Instr Asst - Salaries (sec)	327,046	(596)	326,450	Salary decrease(s) from retirements / resignations
6445	2818.121 Technology - Clerical Salaries	40,800	4,245	45,045	Secretarial position increase from 10 mo. to 11 mo.
2	1100.111 Instructional Salaries - Poff	1,463,110	61,000	1,524,110	Shift of (2) Poff "class size reduction" positions from budgetary res'v
6904	5900.890 Budgetary Reserve	150,000	(101,066)	48,934	Shift of (2) Poff "class size reduction" positions from budgetary res'v
1691	5900.211 Medical Benefit	3,146,930	25,904	3,172,834	Benefit Adjustments resulting from Salary Adjustments
4009	5800.211 Medical Benefit - Employee Contributions	(170,990)	(1,500)	(172,490)	Benefit Adjustments resulting from Salary Adjustments
1692	5800.212 Dental Benefit	167,899	942	168,841	Benefit Adjustments resulting from Salary Adjustments
1695	5800.215 Vision Benefit	42,925	240	43,165	Benefit Adjustments resulting from Salary Adjustments
1697	5800.220 FICA Benefit	1,875,259	4,534	1,879,793	Benefit Adjustments resulting from Salary Adjustments
1698	5800.230 Retirement Benefit	7,807,378	19,304	7,826,682	Benefit Adjustments resulting from Salary Adjustments
1700	5800.260 Worker's Comp Benefit	110,898	(4,674)	106,224	WC Benefit changes from salary adjustments & renewal rate
Total Adjustment to Expenditures			(10,037)		