

**HAMPTON TOWNSHIP SCHOOL DISTRICT**

**2014-2015 FINAL BUDGET**

**JUNE 09, 2014**

# HAMPTON TOWNSHIP SCHOOL DISTRICT

## 2014-2015 FINAL BUDGET

JUNE 09, 2014

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# **FINAL BUDGET HIGHLIGHTS**

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2014-15 GENERAL FUND BUDGET HIGHLIGHTS**

**GENERAL FUND BUDGET SUMMARY:**

The 2014-15 general fund expenditure budget of \$45,638,901 represents an increase of \$1,729,165 or 3.94% from the 2013-14 final budget. Approximately \$1,115,000 or 64% of the increase is due to the increase in district contributions to the Pennsylvania School Employees Retirement System (PSERS). The mandatory school district contribution rate to PSERS will increase from 16.93% of wages in 2013-14 to 21.40% of wages in 2014-15. If the PSERS rate were unchanged, the overall expenditure budget increase would be \$614,628 or 1.40%.

The 2014-15 general fund budget revenue projections at the current millage rate of 17.59 mills are \$44,695,697 which represents an increase of \$1,203,961 or 2.77% from the 2013-14 final budget. As is the case with the expenditure budget – approximately \$555,000 or 46% of the increase is due to the increase in PSERS reimbursement from the state.

The 2014-15 general fund budget shortfall at the 2013-14 millage rate of 17.59 mills is \$943,204. The plan to fund the shortfall is as follows:

Gross shortfall at 2013-14 millage rate:	\$(943,204)
Utilization of PSERS Stabilization funds (year 4 of 15):	<u>573,000</u>
Net Shortfall after PSERS Stabilization funds:	<u>(\$370,204)</u>
Millage Equivalent of Net Shortfall	<u>0.26 mills</u>
2014-15 Millage Rate	<u>17.85 mills</u>
Gross Tax for Median Assessed Property*	\$2,864.93
Gross Tax Increase for Median Assessed Property*	\$41.73
Percentage Increase in Gross Tax*	1.48%

\* - The median residential assessed value in Hampton is \$160,500 as of May 2014.

**PA Section 688 Impact on the 2014-15 General Fund Budget:**

Per Pennsylvania Section 688 guidelines, the District cannot raise its tax rate if it is projected to have an unassigned fund balance exceeding 8% of its gross budget. Current projections show that the unreserved fund balance as of June 30, 2014 will be approximately \$3,190,000 or 6.99% of the 2014-15 gross expenditure budget. Therefore, the District has the option of raising the real estate tax rate.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2014-15 GENERAL FUND BUDGET HIGHLIGHTS**

**Act 1 Index impact on the 2014-15 General Fund Budget:**

On January 13, 2014, the Hampton Township School Board approved a resolution stating that it would not raise any rate of tax for the 2014-15 year in excess of the state-calculated Act 1 Index of 2.5%. Based on the current real estate tax rate of 17.59 mills, the maximum 2014-15 millage rate is 18.029 mills (current millage rate of 17.59 mills + 0.439 mills = 18.029 mills.) The proposed millage rate increase to 17.85 mills as outlined above is within the Act 1 Index.

**2013 Allegheny County Reassessment Impact on 2014-15 Budget:**

Allegheny County completed a county-wide real estate reassessment two years ago. The updated assessments were first used by the District for the 2013-14 budget year and the 2013 tax bills. The District was legally required to reduce its 2013-14 real estate tax rate to create revenue neutrality for the change in assessed value. The outstanding appeals existing at the time of adoption of the 2013-14 budget required the School District to calculate an allowance for outstanding appeals in order to adopt an equitable tax rate. The District will still have this issue for the 2014-15 budget year as there are 280 outstanding 2013 tax appeals.

The history of the gross assessed value (as reported by the County – not including pending appeals), number of outstanding appeals and the value of those appeals is listed below:

<b>Date</b>	<b>Hampton Gross Assessed Value</b>	<b># of Hampton Appeals Outstanding</b>	<b>Assessed Value of Outstanding Appeals</b>
May 2012	\$1,699,505,200	N/A*	N/A*
January 2013	\$1,677,308,260	N/A*	N/A*
May 2013	\$1,662,351,045	491	\$254,494,700
January 2014	\$1,658,125,665	354	\$168,193,200
March 2014	\$1,659,830,245	298	\$158,061,300
April 2014	\$1,657,848,445	279	\$153,756,600
May 2014	\$1,655,929,545	280	\$155,475,100

\* - Detailed information regarding appeals was not available until 2013.

**Real Estate Taxable Assessed Value Calculation for the 2014-15 fiscal year:**

2014 Gross Assessed Value as of May 23, 2014	\$1,655,929,545
Less: Allowance for Outstanding appeals	(31,473,331) **
Plus: New 2014 Construction	3,109,340
Equals: 2014 Taxable Assessed Value	\$1,627,565,554

\*\* - The Allowance for outstanding appeals is the calculated expected decrease in assessed value from the 280 outstanding appeals.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2014-15 GENERAL FUND BUDGET HIGHLIGHTS**

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

The Senior Citizen Property Tax Relief Program is included in the budget for the 2014-15 fiscal year in the amount of \$12,500. The program was renewed for the 2014-15 fiscal year by the School Board in May 2014. The program was initially adopted in the 2011-12 fiscal year and offers property tax relief of up to \$325 to qualifying low income senior citizen homeowners who have applied for and received a rebate under the “Commonwealth of Pennsylvania Rebate Program.” The rebate period will begin on July 1, 2014 based on homeowner’s 2013 calendar year tax data.

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

The Commonwealth of Pennsylvania certified that state gaming funds for property tax relief will be distributed for the 2014-15 fiscal year. The property tax allocation to the Hampton Township School District residents is \$862,556. This amount will be divided evenly among the 5,489 approved homesteads and will provide each approved Hampton property owner with a \$157 decrease to his or her 2014-15 School District property taxes. This is a \$3 increase from the 2013-14 per property decrease of \$154.

Homeowners must apply for the Homestead / Farmstead exemption through Allegheny County to be eligible for this program. Homeowners who are not listed as “approved” for the program are notified by the School District each December of the application process.

The state gaming distributions, combined with minimal tax increases have allowed the average Hampton Township School District residential tax bill to increase only \$80 in ten years. This is a gross increase of 3.05% and only 0.30% annually; while the Pittsburgh Metropolitan area CPI has increased 33.4% in ten years or 3.34% annually. Therefore, the median Hampton Township School District tax bill has increased at 1/10 of the local rate of inflation in the past 10 years.

<u>Year</u>	<u>Gross Tax Median Property**</u>	<u>Net Tax – with State (gaming funds distribution)</u>	<u>Net Tax \$ / % Increase / (Decrease)</u>
2004-05	\$2,628	\$2,628	
2005-06	\$2,684	\$2,684	\$56 / 2.1%
2006-07	\$2,684	\$2,684	\$0 / 0%
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	\$2,823	\$2,669	\$34 / 1.3%
2014-15	\$2,865	\$2,708	\$39 / 1.5%

A net increase of \$80  
in net annual real estate  
taxes over 10 years

\*\* - Median Assessed Value – 2004-05 to 2012-13 (2002 base year) - \$130,750  
2013-14 to 2014-15 (2013 base year) - \$160,500

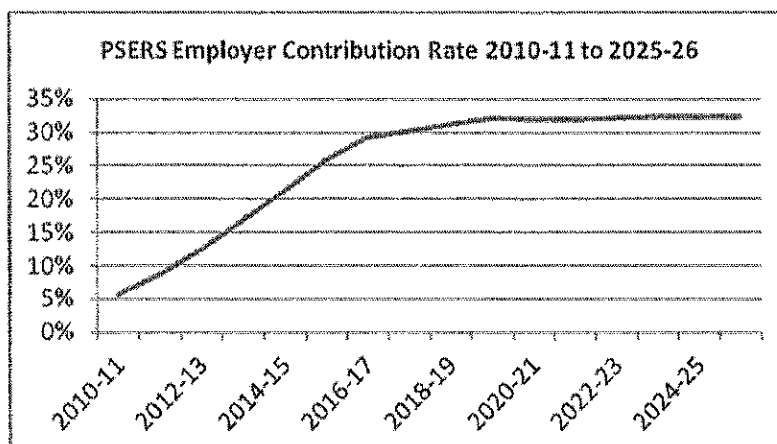
## HAMPTON TOWNSHIP SCHOOL DISTRICT 2014-15 GENERAL FUND BUDGET HIGHLIGHTS

### PSERS Pension Employer Contributions:

The State Budget released in February 2014 included a PSERS Contribution rate of 19.15% for the 2014-15 fiscal year. This rate is lower than the 21.40% rate previously certified by PSERS. If this reduction is approved, the District's net PSERS Expenditures (after state reimbursement) would be reduced by \$248,000. The likelihood of this decrease being approved in the state final budget seems remote at this time; therefore, the District will continue its budget process utilizing the rate of 21.40% which was certified by PSERS & its actuaries in December 2013.

Contributions to the Public School Employees' Retirement System (PSERS) remain the primary budgetary concern of the School District. Actuarial projections for future school district contributions to PSERS forecast dramatic increases in the employer contribution rate. Employer contributions to PSERS are funded with both school district and state contributions. Therefore, the PSERS funding issue is both a local school district and state concern. The charts and graph below detail the recent and future PSERS employer contribution rates and amounts.

Fiscal Year	PSERS Employer Contribution Rate (%)	School District Annual PSERS Expense Net of State Share (\$)	School District Increase in Annual PSERS Expense (\$)
2010-2011	5.64%	\$ 617,000	\$-----
2011-2012	8.65%	927,000	310,000
2012-2013	12.36%	1,350,000	423,000
2013-2014	16.93%	1,850,000	500,000
2014-2015	21.40%	2,390,000	540,000
2015-2016	25.84%	2,990,000	600,000
2016-2017	29.27%	3,490,000	500,000
2017-2018	30.25%	3,720,000	230,000
2018-2019	31.28%	3,960,000	240,000
2019-2020	32.08%	4,180,000	220,000
2020-2021	32.02%	4,300,000	120,000
2021-2022	32.01%	4,430,000	130,000
2022-2023	32.22%	4,590,000	160,000
2023-2024	32.30%	4,740,000	150,000
2024-2025	32.36%	4,890,000	150,000
2025-2026	32.43%	5,050,000	160,000



**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2014-15 GENERAL FUND BUDGET HIGHLIGHTS**

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

The PSERS rate increases have already had a significant financial impact on the School District. The increase from 5.64% in 2010-11 to 16.93% in 2013-14 has added \$1,233,000 to the District’s budget (net of state reimbursement). The future increases projected to the 2025-26 fiscal year will add another \$3,200,000 to the District’s net PSERS budget.

**PSERS Rate Stabilization Fund:**

The District is being proactive to prepare 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 rate increases and included a formula to efficiently allocate the funds for fifteen budget years. As outlined previously, the District will utilize \$573,000 in PSERS Stabilization Funds to assist in balancing the 2014-15 budget. If the District did not have these funds available and allocated for PSERS, the tax rate needed to balance the 2014-15 budget would be 18.22 mills – an increase of 0.63 mills or 3.58% from the current proposal. The District would have been required to apply for an Act 1 exception for any millage increase greater than 0.43 mills.

The PSERS Rate Stabilization Fund will have \$5.76 million remaining on July 1, 2014 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 2025-2026 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
2017-18 - \$702,000	2025-26 - \$70,000
2018-19 - \$649,000	

The PSERS Rate Stabilization Fund and funding plan will cover only 15-20% of the gross 15 – year increase in PSERS costs for the District; however it will provide the District with a tremendous resource to balance its annual budgets within the Act 1 Index.



**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2014-15 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	\$32,511,648	72.1%
State Revenues	\$12,258,253	27.2%
Federal Revenues	\$ 292,000	0.7%

- One mill of real estate tax levied generates \$1.507 million in real estate tax revenue for the District.
- The District projects an increase in earned income tax collections based on the current year collections. The 2014-15 earned income tax revenue projections are \$3,600,000 – an increase of \$100,000 or 2.86% from the 2013-14 year.
- The District projects a decrease of \$90,000 or 37% in federal special education ACCESS funding. This is due to a reduction in the ACCESS reimbursement formula.
- The District projects level revenue from interest earnings. The decrease in short-term interest rates has caused budgeted interest earnings to decrease by \$460,000 from \$500,000 to \$40,000 since the 2008-09 fiscal year.

**State Educational Subsidy Funding to the Hampton Township School District:**

State education subsidy funding to the Hampton Township School District has decreased by \$43,743 over the past five years as outlined below:

Year	Basic Education Subsidy (incl. ARRA in 10-11)	Special Education Subsidy	PA Accountability Grant / Ready to Learn Grant	Cyber / Charter Reimbursement	Total State Education Subsidies
2014-15 Prelim.	\$4,752,268	\$1,448,222	\$408,300	-0-	\$6,608,790
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 2014-15 state preliminary budget includes a new block grant titled “Ready to Learn.” Hampton’s allocation for 2014-15 is \$408,300. The Ready to Learn block grant allows districts to allocate the funds based on their state-determined “tier.” Districts with a higher “tier” will have fewer restrictions on which initiatives they choose to spend the funds. The initiatives proposed under the Ready to Learn grant include: curriculum alignment, early literacy training, supplemental instruction, instructional coaches and STEM education.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2014-15 GENERAL FUND BUDGET HIGHLIGHTS**

**GENERAL FUND BUDGET EXPENDITURE SUMMARY:**

- Salaries, benefits, debt service, utilities and student transportation comprise 89.5% of the district’s expenditures.
- District salaries are budgeted to increase by \$588,224 or 2.62% from the 2013-14 salary amounts. The increase follows the previous year **decrease** of \$559,735 or 2.43%. The previous year’s decrease was due to (19) instructor retirements and salary freezes in the administrative and teacher’s contracts.
- The 2014-15 increase is due to contractual salary increases, (7) instructors reaching the “jump step” in the teacher’s contract and the addition of a High School guidance counselor at a budgeted salary of \$52,787 (Masters, Step 2). The 2014-15 budgeted salaries also includes (3) retirements.
- The 2014-15 budget includes the reduction of two instructional and two paraprofessional positions in the total amount of \$233,000. These positions **may** be eliminated prior to the beginning of the 2014-15 school year due to lower enrollment. The District has removed ½ of the salary and benefit cost from the budget and moved the other ½ of the salary and benefit cost to the budgetary reserve (rounded to \$120,000). The utilization of the budgetary reserve will allow the District to monitor enrollment levels during the summer months and make staffing decisions closer to the beginning of the school year. Placing a position in the budgetary reserve does not reduce the total budget, but does remove the individual line item from the appropriated budget. The \$120,000 that is included in budgetary reserve will be appropriated only if needed by budget transfer.
- Health Insurance costs for the HMO program through the Allegheny County Schools Health Insurance Consortium for the 2014-15 year will increase by 5.75% for an additional cost to the District of \$150,000.
- The District’s overall contributions to the A.W. Beattie Career Center will increase by \$107,245 or 18.9% from \$566,420 to \$673,665.
- The additional debt service for the potential high school project is not included in the 2014-15 budget. The timing of the potential project will not affect the 2014-15 budget. However, with Act 1 budget limitations – the District needs to be cognizant of the future increases to debt service. Based on project size, the projected annual debt service payments are as follows:

Bond Issue \$ Amt	Annual Level Debt Service Beg. 2015-16	Eff. Interest Rate	Millage Equiv.	Annual Wrapped Debt Service Beg. 2015-16	Eff. Interest Rate	Millage Equiv.
\$5 million	\$360,000	3.57%	0.24	\$200,000	4.08%	0.13
\$10 million	\$715,000	3.50%	0.47	\$400,000	4.03%	0.27
\$15 million	\$1,075,000	3.45%	0.71	\$600,000	4.01%	0.40
\$20 million	\$1,430,000	3.43%	0.95	\$800,000	4.00%	0.53

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2014-15 GENERAL FUND BUDGET HIGHLIGHTS**

**GENERAL FUND BUDGET INITIATIVES / COST SAVING MEASURES:**

**District-Wide:**

- All five Schools will continue to use the Office Depot state contract purchasing program. The Office Depot program allows the schools to purchase products at a competitive price, in the desired quantities with quick delivery. This program has aided the District with storage issues, over-purchasing and efficiency.
- The budget includes the addition of a new guidance counselor for the High School in the amount of \$86,000 (salary and benefits).
- The marching band budget (included in the student activities budget) includes the purchase of 10 replacement baritone and 10 replacement mellophone instruments in the total amount of \$30,490.
  - a) The marching baritone instruments are approximately 20 years old and require frequent repairs. Continual repairs further weaken the instruments and disrupt the student's experience in the band by removing their instrument for periods of time. In addition, the current baritones are not the optimal design for a high school marching band.
  - b) The marching band currently uses French horns in place of the preferred mellophones. Marching French horns do not project the sound with the ease and volume of mellophones. Like the baritones, the French horns are old instruments which require frequent repairs.

**Athletics:**

- The Athletics Budget includes replacement uniforms for boys basketball, girls softball and girls tennis. Replacement uniforms are “rotated” sport-to-sport in the annual athletics budget. The total budgeted cost for the replacement uniforms for all three sports in the 2014-15 budget is \$15,200.
- The Athletics office has continued to use “Family ID” to register athletic physicals online. This program has had a savings on the amount of paper that is used and increased efficiencies.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2014-15 GENERAL FUND BUDGET HIGHLIGHTS**

**GENERAL FUND BUDGET INITIATIVES / COST SAVING MEASURES (CONTINUED):**

**Middle School:**

- The Middle School has already initiated or will initiate the following cost savings / efficiency measures in the 2014-15 fiscal year:
  - 1) Inventories of all storage areas will be completed to identify unnecessary and obsolete items that can be recycled or discarded. This will increase storage and potentially raise funds through recycling.
  - 2) The Middle School Art department will pursue an on demand ordering system. This will eliminate over-ordering, spoilage, and reduce storage demands.
  - 3) The music department will inventory its music library in an effort to decrease the amount of music purchased and / or share music with other schools.
  - 4) The Middle School Physical Education Department raises approximately \$5,000 annually to fund its Fitness Center equipment purchases.

**Central Elementary:**

- The paper & stationary budget for Central elementary school was decreased by \$2,250. This is due to the additional use of electronic media.
- Central elementary will continue to utilize and deplete its current art supplies and has decreased its 2014-15 art supplies budget by \$750.

**Poff Elementary:**

- The Poff Elementary Building budget includes funds for video conferencing in the amount of \$750. The Poff PTO has also pledged funds for the project.

**Wyland Elementary:**

- The budget includes a pilot program with Office Depot to duplicate workbooks for first grade at Wyland elementary. Office Depot will maintain an electronic copy of the workbook on file and only duplicate the pages that are requested in a time and cost effective manner. If the pilot is successful, legal workbook duplication may have the potential to aid the district to use the resources and realize a cost savings.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2014-15 GENERAL FUND BUDGET HIGHLIGHTS**

**GENERAL FUND BUDGET INITIATIVES / COST SAVING MEASURES (CONTINUED):**

**Curriculum:**

- The textbook budget for the 2014-15 year was decreased by \$72,000. The 2014-15 textbook budget focuses on three primary areas in the District.
  - 1) 6th Grade math
  - 2) 8th grade Algebra Essentials – a new course offering with a new textbook Mandarin III the addition of a level
  - 3) AP Physics 1 and 2 - the shift to two new syllabi required curricula changes as well as the purchase of new resources for those courses. Fortunately, the District was able to purchase one book with 6 years of online access

**Facilities:**

- The District's 5-year agreement with EnerNoc will begin on July 1, 2014. The District is participating in EnerNoc's electricity demand response program for the High School and Middle School during the timeframe of June 1 – September 30<sup>th</sup>. The District has agreed to voluntarily reduce its electricity demand at the High School and Middle School when requested during the summer months. The anticipated payment for the 2014-15 year is \$7,000; which is subject to prorating if the District is unable (or unwilling) to reduce the electricity demand when requested. The District will be diligent in deciding whether or not to curtail its electricity usage if requested to make a reduction when school is in session.
- The net additional cost for landscaping improvements of \$13,350 as recommended by the *Exterior Grounds Committee* is included in the buildings and grounds budget. The cost of contracting with a landscaping company at each of the (3) elementary schools in the amount of \$24,850 will be offset by the \$8,000 reduction of (2) summer maintenance workers and the \$3,500 currently budgeted for one annual landscaping / mulching.
- A transfer of \$106,000 to the capital reserve fund is included in the budget to continue the funding of the long range 5-year capital improvement plan.

Major capital reserve plan initiatives for the 2014-15 budget year include the following:

- 1) Replacement Public Announcement Systems (PA system) at Central Elementary, Wyland Elementary and Hampton Middle School in the budgeted amounts of \$9,000, \$11,800 and \$14,800 respectively.
- 2) Continued carpet replacement with vinyl composition tile (VCT) at Central and Wyland Elementary Schools for a budgeted cost of \$12,500.
- 3) Flooring upgrades to the Middle School auxiliary gym for the physical education and fitness classes for a budgeted amount of \$5,475.
- 4) A storage unit for athletic equipment for a budgeted amount of \$6,600.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2014-15 GENERAL FUND BUDGET HIGHLIGHTS**

**GENERAL FUND BUDGET INITIATIVES / COST SAVING MEASURES (CONTINUED):**

- The facilities department will initiate the following cost savings / efficiency measures in the 2014-15 fiscal year.
  - 1) The installation of a reverse / “deduct” meter on the High School baseball field to eliminate charges for sewage.
  - 2) The installation of a new HVAC controller (approximate cost \$4,000) at Wyland Elementary to split the library and computer lab into two separate zones that can be independently controlled.
  - 3) The installation of a “load shed” for the High School chillers to better regulate cooling needs.

**Technology:**

- The technology equipment, software and maintenance agreement budget is \$520,000; which is a decrease of \$92,000 from the 2013-14 year. The technology budget will focus on maintaining existing service contracts and software subscriptions and supporting the following five initiatives:
  - 1) Enhancing the wireless connectivity in each building.
  - 2) The purchase of Google chromebook devices for the High School English department and grade 6 at the Middle School.
  - 3) Purchasing laptops for High School science, engineering and computer science courses.
  - 4) Increasing access to the internet at all levels through the purchase of tablets and laptops; while reducing the number of desktop computers.
  - 5) Continuation of the temporary Technology Support Technician position.

**Special Education / School Psychologist:**

- The budget includes projected revenues for ACCESS reimbursement of \$150,000 to fund ACCESS-eligible expenses. This is a decrease of \$90,000 or 52% from the 2013-14 budget. As outlined earlier in the “Budget Highlights,” the reforms to the ACCESS program have greatly reduced the reimbursements available to the District. However, the goal of the budget for ACCESS is to match the known revenues and expenses using the reimbursement formula.
- The School Psychologist budget includes the costs to update materials to conform with the updated IQ assessments. IQ assessments are updated approximately every 10 years. The latest update will include a digital platform; which requires the purchasing of two iPads and cloud storage space. The total budgeted cost is \$3,300.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2014-15 GENERAL FUND BUDGET HIGHLIGHTS**

**GENERAL FUND BUDGET INITIATIVES / COST SAVING MEASURES (CONTINUED):**

**Business Office:**

- The business office budget includes a “pilot” program to electronically archive financial records. The pilot program will begin with the District’s accounts payable records for the 2013-14 year (purchase orders, invoices and vouchers) at a projected cost of \$4,000.
- The business office will begin printing all payroll direct deposit notifications on plain paper (replacing check stock). The annual savings for non-purchased check stock will be approximately \$1,000.
- The business office will begin to process all employee related reimbursements such as travel expenses through direct deposit in 2014-15. This change will reduce check printing costs and increase administrative efficiencies.

**C.A.S.H. Committee Recommendations:**

The District formed the C.A.S.H. Committee (Cost Analysis and Savings at Hampton) to study and recommend areas in which the School District can save costs or increase efficiencies. The committee consists of (11) School District employees – representing each School. The committee’s stated goal is “To guide and promote fiscal responsibility at all levels.” The committee has met since September 2013 and has the following three initial programs / initiatives planned for implementation:

- 1) A program to encourage reduction in electricity usage through “grass roots” efforts to turn off lights and equipment when they are not in use. The program will be initiated and maintained by email “blasts” beginning this spring.
- 2) Planning “phased” technology purchases to enable proper training / installation. This initiative also has the potential to delay the “obsolescence factor” associated with technology items.
- 3) Developing an on-line district-wide clearinghouse for surplus supplies and equipment. The clearinghouse will provide the ability to post available and desired supplies and equipment.

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2014-15 GENERAL FUND BUDGET HIGHLIGHTS**

**Changes between April 28<sup>th</sup> Proposed Budget #2 and June 9th Final Budget:**

The June 2<sup>nd</sup> Final Budget includes a decrease of \$149,542 to expenditures and a decrease of \$22,000 to revenues (before the tax rate adjustment). These changes decreased the gross shortfall from \$1,070,746 to \$943,204 and reduced the millage increase from 0.33 mills to 0.26 mills. The following are the primary reasons for the changes:

- The 2014-15 budget includes the reduction of two instructional and two paraprofessional positions in the total amount of \$233,000. These positions **may** be eliminated prior to the beginning of the 2014-15 school year due to lower enrollment. The District has removed ½ of the salary and benefit cost from the budget and moved the other ½ of the salary and benefit cost to the budgetary reserve (rounded to \$120,000). The utilization of the budgetary reserve will allow the District to monitor enrollment levels during the summer months and make staffing decisions closer to the beginning of the school year. Placing a position in the budgetary reserve does not reduce the total budget, but does remove the individual line item from the appropriated budget. The \$120,000 that is included in budgetary reserve will be appropriated only if needed by budget transfer.
- The state property tax allocation was adjusted from \$858,500 to \$862,556 based on the final distribution amount provided by the Commonwealth of Pennsylvania.
- Vocational tuition to A.W. Beattie was reduced by \$19,235 to \$673,965 based on the final A.W. Beattie budget.
- The allocation for national competitions was reduced from \$10,000 to \$7,500 based on recent utilization.
- The middle school auxiliary gym flooring upgrades were reduced from \$9,000 to \$5,475. The rubber flooring will be installed in a 28' x 32' area – which will provide proper flooring for the cardio-equipment.
- The final insurance quotes were received and resulted in a decrease of \$27,305 to worker's compensation costs due to continued credits from the carrier.



## **REVENUE SUMMARY**

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2014-2015 GENERAL FUND BUDGET  
REVENUE SUMMARY**

	2014-15	2013-14	2012-13	2011-12	2010-11
	Budget	Budget	Actual	Actual	Actual
<b>LOCAL REVENUES</b>					
Real Estate Tax (@ .17.85 mills)	\$ 26,901,148	\$ 26,172,893	\$ 25,833,906	\$ 25,726,451	\$ 24,867,452
less: Property Tax Rebates	(12,500)	(11,500)	(11,675)	(10,750)	-
Interim Real Estate Tax	30,000	60,000	3,065	27,285	130,576
Public Utility Realty Tax	38,000	41,500	41,533	40,863	40,673
Earned Income Tax	3,600,000	3,500,000	3,753,476	3,202,347	3,636,003
Real Transfer Tax	375,000	375,000	315,389	337,984	289,888
Delinquent Real Estate Taxes	975,000	1,000,000	759,822	825,046	1,289,596
Delinquent Earned Income Taxes	75,000	125,000	70,869	132,843	145,361
Interest Earnings	40,000	40,000	45,940	39,266	72,486
Federal Flow Thru Funds (Including ARRA Funds in 2009-10 and 2010-11)	360,000	370,000	373,267	388,792	651,583
Other Local Revenue	<u>130,000</u>	<u>120,000</u>	<u>163,034</u>	<u>162,542</u>	<u>128,860</u>
	<b>32,511,648</b>	<b>31,792,893</b>	<b>31,348,626</b>	<b>30,872,669</b>	<b>31,252,478</b>

<b>STATE REVENUES</b>					
Basic Education Subsidy	\$ 4,752,268	\$ 4,723,267	\$ 4,608,210	\$ 4,608,256	\$ 4,037,114
Ready to Learn (2014-15) / PA Accountability Grant (2013-14 fiscal year & prior)	408,300	88,849	88,848	88,849	226,143
State Property Tax Reduction Allocation	862,556	858,457	858,284	858,278	859,492
1305/1306 Tuition	6,000	6,000	-	7,393	-
Charter School Subsidy (funding eliminated 2011-12)	-	-	-	-	51,622
Special Education	1,448,222	1,440,427	1,448,222	1,448,222	1,448,222
Transportation Subsidy	790,000	775,000	780,658	749,781	775,564
Sinking Fund Subsidy	698,907	703,843	695,693	1,035,956	867,994
Medical / Dental Subsidy	68,000	68,000	67,768	67,700	67,538
FICA Subsidy	849,000	816,000	852,492	825,799	839,163
Retirement Subsidy	<u>2,375,000</u>	<u>1,820,000</u>	<u>1,337,241</u>	<u>919,923</u>	<u>602,233</u>
	<b>12,258,253</b>	<b>11,299,843</b>	<b>10,737,416</b>	<b>10,610,157</b>	<b>9,775,085</b>

<b>FEDERAL REVENUES</b>					
Title 1	\$ 90,000	\$ 95,000	\$ 98,566	\$ 99,321	\$ 126,511
Title 2	52,000	60,000	54,431	92,601	75,211
ARRA - State Fiscal Stabilization Funds (Basic Ed Replacement)	-	-	-	-	889,431
Access Funding	150,000	240,000	521,038	349,188	710,239
Other Federal Revenues	-	-	-	5,130	<u>2,600</u>
	<u>292,000</u>	<u>395,000</u>	<u>674,035</u>	<u>546,140</u>	<u>1,803,992</u>

<b>OTHER FUNDING SOURCES</b>					
Sale of Assets	\$ 4,000	\$ 4,000	\$ -	\$ 800	\$ 2,100
	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>800</u>	<u>2,100</u>

<b>TOTAL REVENUES</b>	<b>45,065,901</b>	<b>43,491,736</b>	<b>42,760,077</b>	<b>42,029,766</b>	<b>42,833,655</b>
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## **EXPENDITURE SUMMARY**

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2014-2015 GENERAL FUND BUDGET  
EXPENDITURE SUMMARY**

Category	2014-15 Budget	2013-14 Budget	2012-13 Actual	2011-12 Actual	2010-11 Actual
Salaries	22,997,879 \$	22,409,655 \$	22,969,390 \$	22,194,789 \$	22,612,566
Benefits:					
Health Insurance	2,726,957	2,576,884	2,372,405	2,381,085	2,471,038
FICA Benefit	1,745,568	1,691,608	1,704,899	1,654,883	1,682,937
PSERS Benefit	4,776,257	3,661,720	2,681,790	1,846,584	1,219,179
Other Benefits (Life, Vision, Dental, Disability, UC, WC, Tuition Reimbursement)	411,806	506,056	496,395	486,629	525,141
<b>Total Benefits</b>	<b>9,660,588</b>	<b>8,436,268</b>	<b>7,255,489</b>	<b>6,369,181</b>	<b>5,898,295</b>
<b>Total Salaries and Benefits</b>	<b>32,658,467</b>	<b>30,845,923</b>	<b>30,224,879</b>	<b>28,563,970</b>	<b>28,510,861</b>
<b>Building Budgets:</b>					
Central	\$ 76,456	\$ 80,947	\$ 72,703	\$ 53,848	\$ 60,154
Poff	42,623	38,541	43,000	44,890	44,451
Wyland	57,509	58,706	58,947	64,380	40,577
Middle School	133,679	139,945	139,676	123,314	116,028
High School	198,158	193,110	198,337	177,559	192,018
<b>Total Building Budgets</b>	<b>508,425</b>	<b>511,249</b>	<b>512,663</b>	<b>463,991</b>	<b>453,228</b>
<b>NonBuilding Budgets:</b>					
Special Education (Incl IDEA & ACCESS)	\$ 515,205	\$ 589,037	\$ 731,601	\$ 918,042	\$ 1,345,893
Tuition - Cyber / Charter / Other LEA	441,500	433,500	330,276	301,332	260,899
Textbooks	163,536	235,251	129,009	214,437	225,707
Technology	520,000	612,000	423,788	373,796	403,672
Athletics	278,075	275,875	274,244	304,042	315,576
Buildings and Grounds	391,669	379,608	294,052	298,908	305,415
Grants (Non Salary & Benefits)	17,000	35,000	48,112	16,439	2,955
Central Administration	48,900	43,750	44,047	38,121	47,603
Secondary Student Activities	73,166	52,613	44,965	40,037	100,678
Business Office	37,250	30,900	37,310	21,774	40,530
Community Services (includes contracted Public Relations beginning in 2011-12)	88,100	87,000	78,564	79,584	81,086
Curriculum & Prof Development	63,700	64,500	32,420	39,711	58,766
Psychological Services	9,674	805	2,108	2,027	10,063
<b>Total NonBuilding Budgets</b>	<b>2,647,775</b>	<b>2,839,839</b>	<b>2,470,496</b>	<b>2,648,250</b>	<b>3,198,843</b>
<b>Other District Wide Expenditures</b>	<b>\$ 9,824,234</b>	<b>\$ 9,712,725</b>	<b>\$ 9,849,068</b>	<b>\$ 9,012,958</b>	<b>\$ 8,894,652</b>
<b>Total Expenditures</b>	<b>45,638,901</b>	<b>43,909,736</b>	<b>43,057,106</b>	<b>40,689,169</b>	<b>41,057,584</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(573,000)</b>	<b>(418,000)</b>	<b>(297,029)</b>	<b>1,340,597</b>	<b>1,776,071</b>
<b>PSERS Stabilization Fund utilization (Years 1,2,3 &amp; 4 of 15)</b>	<b>573,000</b>	<b>418,000</b>	<b>151,000</b>	<b>68,000</b>	<b>0</b>
<b>Revenues Over (Under) Expenditures after using of PSERS Stabilization Funds</b>	<b>-</b>	<b>(0)</b>	<b>(146,029)</b>	<b>1,408,597</b>	<b>1,776,071</b>

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
2014-2015 GENERAL FUND BUDGET  
DISTRICT WIDE EXPENDITURE DETAIL**

	2014-15	2013-14	2012-13	2011-12	2010-11
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
National Competitions					
Vo-Tech Tuition / Debt Payments	\$ 7,500	\$ 10,000	\$ 2,000	-	\$ 2,298
Student Accounting	673,965	566,420	498,479	462,366	418,769
Board Services (included debt fees until 10-11 fiscal year)	8,750	8,550	7,895	7,074	7,046
Tax Collection	53,200	54,600	26,084	25,498	84,087
Legal / Accounting	184,190	188,000	240,018	184,874	213,261
Medical and Dental (Includes Contracted Trainers beginning 12-13)	132,350	120,000	134,307	92,076	109,216
Utilities	36,000	36,000	33,780	7,576	11,000
Insurance	935,000	976,000	833,839	793,065	874,171
Security Services	147,000	140,000	113,280	108,264	107,120
Student Transportation (including fuel)	43,000	40,000	40,047	37,415	36,274
Census	2,224,080	2,140,368	1,991,768	2,032,827	1,908,871
IU Support	1,000	1,500	968	2,171	1,610
	47,654	47,528	47,500	47,195	48,620
Refund of Prior Revenue	\$ 75,000	\$ 100,000	\$ 353	\$ 4,585	\$ 9,563
Debt Service (including debt fees beginning 2010-11)	5,029,545	5,017,552	5,030,750	4,882,972	4,937,746
Food Service Transfers					
Capital Reserve Fund Transfer	106,000	145,000	848,000	325,000	125,000
Budgetary Reserve	<u>120,000</u>	<u>121,207</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>District Wide Expenditures</b>	<u>9,824,234</u>	<u>9,712,725</u>	<u>9,849,068</u>	<u>9,012,958</u>	<u>8,894,652</u>

**REAL ESTATE TAX  
CALCULATION AND SUMMARY**

HAMPTON TOWNSHIP SCHOOL DISTRICT  
 REAL ESTATE TAX COLLECTION PROJECTION & HISTORY  
 2014-15 GENERAL FUND BUDGET

	2009-10	2010-11	2011-12	2012-13	Budget 2013-14	Projected 2013-14	Five-Year Average	Budget 2014-15
Real Estate Assessed Value	\$ 1,274,014,831	\$ 1,287,266,427	\$ 1,302,250,789	\$ 1,303,308,737	\$ 1,608,292,419	\$ 1,622,071,944		1,627,565,554
Millage Rate	20.88	20.88	21.35	21.35	17.59	17.59		17.85
Levy	26,601,430	26,878,123	27,803,054	27,825,642	28,289,864	28,532,245		29,052,045
Less: State Property Tax Allocation	(858,726)	(859,492)	(858,278)	(858,284)	(858,284)	(858,284)		(862,556)
Net Levy	25,742,704	26,018,631	26,944,776	26,967,358	27,431,580	27,673,961		28,189,489
Total Current Collections	24,500,907	24,867,448	25,715,701	25,822,231	26,172,893	26,400,000		26,901,148
Current Collections as % of Levy	95.18%	95.58%	95.44%	95.75%	95.41%	95.40%	95.47%	95.43%
Value of Collected Mill (including State Property Tax Allocation)	1,214,542	1,232,133	1,244,683	1,249,673	1,536,735	1,549,647		1,555,390
Value of Collected Mill (without State Property Tax Allocation)	1,173,415	1,190,970	1,204,482	1,209,472	1,487,942	1,500,853		1,507,067
Increase in Value of Collected Mill (without State Property Tax Allocation)		1.50%	1.13%	0.41%	23.02%	24.09%		0.41%

## **REVENUE DETAIL BY FUNCTION/OBJECT**



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

Date: 06/03/14  
 Time: 11:53:57

14-15 PROJECTED  
 REVENUE

ALL	10	Fund 10		
		6111 Current Real Estate Taxes	27,373,648	
		6112 Interim Real Estate Taxes	30,000	
		6113 Public Utility Realty Tax	38,000	
		6151 Current Act 511 Earn Income Tx	3,600,000	
		6153 Current Act 511 Real Est Tran Tx	375,000	
		6211 Disc On Current Real Estate Tx	-510,000	
		6311 Penalties-Interest-real Est Tx	25,000	
		6411 Delinquent Real Estate Taxes	975,000	
		6451 Delinquent Act 511 Earn Inc Tx	75,000	
		6510 Int/Invest & Invest Bear Cks	40,000	
		6710 Admissions	75,000	
		6832 Federal IDEA Revenue Recd. from IU	360,000	
		6910 Rentals	30,000	
		6941 Regular Day Sch Tuition	5,000	
		6990 Miscellaneous Revenue	10,000	
		6991 Refunds Of Expenditures	10,000	
		7110 Basic Instructional Subsidy	4,752,268	
		7160 Tuition:Private Home Placements	6,000	
		7271 Special Ed Funding-sch Age Pupils	1,448,222	
		7310 Transport (reg & Additional)	790,000	
		7321 Rentals & Sink Fund Payments	698,907	
		7330 Health Services	68,000	
		7340 State Property Tax Allocation	862,556	
		7501 Pa Accountability Grants	408,300	
		7810 Revenue For Social Security Pmts	849,000	
		7820 Revenue For Retirement Pmts	2,375,000	
		8514 Title I	90,000	
		8515 Title II	52,000	
		8810 Medical Assistance Reimburse Access	150,000	
		9400 Sale-compensation/loss Fixed Assets	4,000	
		10 Sub Total	45,065,901	
		Report Totals	45,065,901	

**EXPENDITURE DETAIL BY FUNCTION/OBJECT**

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

Date: 06/03/14  
 Time: 11:55:38

14-15 PROPOSED  
 EXPENDITURES

ALL	10	Fund 10		
		1100 Regular Programs		
		100 Personal Services-salaries	13,690,820	
		200 Personal Svcs-employee Benefit	5,832,170	
		300 Purchased Profession&tech Svcs	78,500	
		400 Purchased Property Services	92,469	
		500 Other Purchased Svcs	368,882	
		600 Supplies	487,953	
		700 Property	232,063	
		800 Other Objects	7,350	
		1100 Function (E) Sub Total	20,790,207	
		1200 Special Programs - Elem/sec		
		100 Personal Services-salaries	2,145,348	
		200 Personal Svcs-employee Benefit	905,399	
		300 Purchased Profession&tech Svcs	348,773	
		400 Purchased Property Services	0	
		500 Other Purchased Svcs	161,950	
		600 Supplies	4,482	
		700 Property	5,000	
		1200 Function (E) Sub Total	3,570,952	
		1300 Vocational Education Programs		
		100 Personal Services-salaries	0	
		200 Personal Svcs-employee Benefit	0	
		400 Purchased Property Services	0	
		500 Other Purchased Svcs	673,965	
		600 Supplies	0	
		700 Property	0	
		800 Other Objects	0	
		1300 Function (E) Sub Total	673,965	
		1400 Other Instruction Prog-ele/sec		
		100 Personal Services-salaries	16,000	
		200 Personal Svcs-employee Benefit	6,752	
		300 Purchased Profession&tech Svcs	0	
		500 Other Purchased Svcs	25,000	
		600 Supplies	0	

Hampton Township School District  
Budget Summary Report  
Expenditure

Date: 06/03/14  
Time: 11:55:38

14-15 PROPOSED  
EXPENDITURES

ALL			
10	Fund 10		
	1400 Other Instruction Prog-ele/sec		
	700 Property	0	
	1400 Function (E) Sub Total	47,752	
	1500 Nonpublic School Programs		
	300 Purchased Profession&tech Svcs	0	
	1500 Function (E) Sub Total	0	
	1700 Higher Ed Program-Dual Enrollment		
	500 Other Purchased Svcs	0	
	600 Supplies	0	
	800 Other Objects	0	
	1700 Function (E) Sub Total	0	
	2100 Support Svcs-Pupil Personnel		
	100 Personal Services-salaries	937,499	
	200 Personal Svcs-employee Benefit	396,706	
	300 Purchased Profession&tech Svcs	10,750	
	400 Purchased Property Services	0	
	500 Other Purchased Svcs	2,500	
	600 Supplies	7,710	
	700 Property	0	
	800 Other Objects	1,500	
	2100 Function (E) Sub Total	1,356,665	
	2200 Support Services-instruc Staff		
	100 Personal Services-salaries	708,241	
	200 Personal Svcs-employee Benefit	280,976	
	300 Purchased Profession&tech Svcs	49,489	
	400 Purchased Property Services	2,000	
	500 Other Purchased Svcs	15,200	
	600 Supplies	97,508	
	700 Property	1,400	
	2200 Function (E) Sub Total	1,154,814	
	2300 Support Services-admin		
	100 Personal Services-salaries	1,906,191	

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

Date: 06/03/14  
 Time: 11:55:39

14-15 PROPOSED  
 EXPENDITURES

ALL			
10	Fund 10		
	2300 Support Services-admin		
	200 Personal Svcs-employee Benefit	811,136	
	300 Purchased Profession&tech Svcs	406,141	
	400 Purchased Property Services	8,000	
	500 Other Purchased Svcs	115,960	
	600 Supplies	38,005	
	700 Property	263	
	800 Other Objects	26,152	
	2300 Function (E) Sub Total	3,311,848	
	2400 Support Services-pupil Health		
	100 Personal Services-salaries	379,211	
	200 Personal Svcs-employee Benefit	160,039	
	300 Purchased Profession&tech Svcs	11,000	
	400 Purchased Property Services	200	
	500 Other Purchased Svcs	674	
	600 Supplies	7,828	
	700 Property	0	
	800 Other Objects	0	
	2400 Function (E) Sub Total	558,952	
	2500 Support Services-business		
	100 Personal Services-salaries	258,200	
	200 Personal Svcs-employee Benefit	109,364	
	300 Purchased Profession&tech Svcs	9,800	
	400 Purchased Property Services	3,200	
	500 Other Purchased Svcs	8,000	
	600 Supplies	15,000	
	700 Property	0	
	800 Other Objects	1,250	
	2500 Function (E) Sub Total	404,814	
	2600 Operation & Maint Plant Svcs		
	100 Personal Services-salaries	1,897,152	
	200 Personal Svcs-employee Benefit	801,022	
	300 Purchased Profession&tech Svcs	0	
	400 Purchased Property Services	244,369	

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

Date: 06/03/14  
 Time: 11:55:39

14-15 PROPOSED  
 EXPENDITURES

ALL			
10	Fund 10		
	2600 Operation & Maint Plant Svcs	165,750	
	500 Other Purchased Svcs	976,000	
	600 Supplies	72,050	
	700 Property	1,000	
	800 Other Objects		
	2600 Function (E) Sub Total	4,157,343	
	2700 Student Transportation Service		
	100 Personal Services-salaries	26,269	
	200 Personal Svcs-employee Benefit	8,820	
	300 Purchased Profession&tech Svcs	1,200	
	400 Purchased Property Services	0	
	500 Other Purchased Svcs	2,222,880	
	600 Supplies	0	
	700 Property	0	
	2700 Function (E) Sub Total	2,259,169	
	2800 Support Services - Central		
	100 Personal Services-salaries	381,716	
	200 Personal Svcs-employee Benefit	160,086	
	300 Purchased Profession&tech Svcs	20,500	
	400 Purchased Property Services	75,764	
	500 Other Purchased Svcs	6,500	
	600 Supplies	21,100	
	700 Property	79,039	
	800 Other Objects	0	
	2800 Function (E) Sub Total	744,705	
	2900 Other Support Services		
	500 Other Purchased Svcs	47,654	
	2900 Function (E) Sub Total	47,654	
	3200 Student Activities		
	100 Personal Services-salaries	651,232	
	200 Personal Svcs-employee Benefit	188,113	
	300 Purchased Profession&tech Svcs	25,000	
	400 Purchased Property Services	21,500	

Hampton Township School District  
Budget Summary Report  
Expenditure

Date: 06/03/14  
Time: 11:55:39

14-15 PROPOSED  
EXPENDITURES

ALL			
10	Fund 10		
	3200 Student Activities		
	500 Other Purchased Svcs	163,525	
	600 Supplies	132,301	
	700 Property	30,490	
	800 Other Objects	17,350	
	3200 Function (E) Sub Total	1,229,511	
	3300 Community Services		
	100 Personal Services-salaries	0	
	200 Personal Svcs-employee Benefit	0	
	600 Supplies	0	
	800 Other Objects	0	
	3300 Function (E) Sub Total	0	
	4100 Site Acquisition Svcs.		
	700 Property	0	
	4100 Function (E) Sub Total	0	
	4200 Existing Site Improvement Svcs.		
	700 Property	0	
	4200 Function (E) Sub Total	0	
	4300 Arc, eng&ed Spc Dvlp-orig & Add		
	300 Purchased Profession&tech Svcs	0	
	4300 Function (E) Sub Total	0	
	4500 Bldg Acq & Const Svcs-orig & Add		
	400 Purchased Property Services	0	
	600 Supplies	0	
	700 Property	0	
	4500 Function (E) Sub Total	0	
	4600 Existing Bldg Improve Svcs-replace.		
	400 Purchased Property Services	0	
	700 Property	0	
	4600 Function (E) Sub Total	0	

Date: 06/03/14  
Time: 11:55:39

Hampton Township School District  
Budget Summary Report  
Expenditure

14-15 PROPOSED  
EXPENDITURES

ALL  
10 Fund 10

5100 Other Expenditures And Financing Uses	
800 Other Objects	75,000
900 Other Financing Uses	0
5100 Function (E) Sub Total	75,000
5200 Fund Transfers	
900 Other Financing Uses	5,135,545
5200 Function (E) Sub Total	5,135,545
5800 Suspense Account	
200 Personal Svcs-employee Benefit	0
5800 Function (E) Sub Total	0
5900 Budgetary Reserve	
800 Other Objects	120,000
5900 Sub Total	120,000
10 Sub Total	45,638,901
Report Totals	45,638,901



## **EXPENDITURE DETAIL BY OBJECT**

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

Date: 06/03/14  
 Time: 11:59:02

ALL	14-15 PROPOSED	
	EXPENDITURES	
100	Personal Services-salaries	22,997,879
200	Personal Svcs-employee Benefit	9,660,588
300	Purchased Profession&tech Svcs	961,153
400	Purchased Property Services	447,502
500	Other Purchased Svcs	3,978,440
600	Supplies	1,787,887
700	Property	420,305
800	Other Objects	249,602
900	Other Financing Uses	5,135,545
	Report Totals	45,638,901

**DETAIL OF CHANGES BETWEEN  
PROPOSED FINAL BUDGET  
AND  
FINAL BUDGET**

**HAMPTON TOWNSHIP SCHOOL DISTRICT  
LINE ITEM ADJUSTMENTS - PROPOSED BUDGET TO FINAL BUDGET  
2014-15**

ASN #	Function/ Account Object Description	April 28th Budget	Adjustment Increase / (Decrease)	June 9th Budget	Description / Notes
<b>REVENUES:</b>					
6000	6111 Real Estate Tax Collections (Gross)	27,020,000	(4,056)	27,015,944	Real Estate Tax Adj. for increase in State Property Tax Distribution
6896	7340 State Property Tax Relief Distribution	858,500	4,056	862,556	Final State Property tax relief distribution
6110	7810 FICA Subsidy	855,000	(6,000)	849,000	Subsidy Reimb changes from salary adjustments
6165	7820 Retirement Subsidy	2,391,000	(16,000)	2,375,000	Subsidy Reimb changes from salary adjustments
6000	6111 Real Estate Tax Collections (Gross)	27,015,944	370,204	27,386,148	Real Estate Tax Adj. for increase in rate from 17.59 mills to 17.85 mills
Total Adjustment to Revenues			<u>348,204</u>		
<b>EXPENDITURES</b>					
3001	1390.564 Vocational Technical Tuition	693,200	(19,235)	673,965	Adjustment to Beattie Budget received in May
6828	1100.580 National Competitions	10,000	(2,500)	7,500	Adjustment to Nat'l Competitions based on recent utilization
7569	2630.414 Groundskeeping/Maintenance - Cen	-	9,729	9,729	accounting reclassification (in/out) of groundskeeping from cap res'v to gen'l fund
7570	2630.414 Groundskeeping/Maintenance - Poff	-	6,348	6,348	accounting reclassification (in/out) of groundskeeping from cap res'v to gen'l fund
7571	2630.414 Groundskeeping/Maintenance -Wyl	-	6,715	6,715	accounting reclassification (in/out) of groundskeeping from cap res'v to gen'l fund
7572	2630.414 Groundskeeping/Maintenance - MS	-	3,295	3,295	accounting reclassification (in/out) of groundskeeping from cap res'v to gen'l fund
7574	2630.414 Groundskeeping/Maintenance - HS	-	3,282	3,282	accounting reclassification (in/out) of groundskeeping from cap res'v to gen'l fund
7416	5230.939 Capital Reserve Tsf	130,000	(29,369)	100,631	accounting reclassification (in/out) of groundskeeping from cap res'v to gen'l fund
	1 1100.121 Instructional Salaries	100,631	5,369	106,000	addition of MS gym flooring (partial) project (rounded)
	3 1100.121 Instructional Salaries	1,940,685	(27,572)	1,913,113	Budgetary Reserve .50 FTE
4760	1241.191 Instructional Asst Salaries	1,617,375	(82,715)	1,534,660	Budgetary Reserve 1.5 FTE
4761	1241.191 Instructional Asst Salaries	374,094	(23,273)	350,821	Budgetary Reserve 1 paraprofessional
1691	5800.211 Medical Benefits	325,866	(23,274)	302,592	Budgetary Reserve 1 paraprofessional
4009	5800.211 Medical - Employee Contrib.	2,877,486	(29,604)	2,847,882	Benefit changes from salary adjustments
1692	5800.212 Dental Benefits	(122,365)	1,440	(120,925)	Benefit changes from salary adjustments
1693	5800.213 Life Insurance Benefit	168,224	(1,141)	167,083	Benefit changes from salary adjustments
6910	2818.214 Disability Insurance Benefit	34,999	(304)	34,695	Benefit changes from salary adjustments
1695	5800.215 Vision Benefit	482	19	501	Benefit changes from salary adjustments
1697	5800.220 FICA Benefit	41,829	(287)	41,542	Benefit changes from salary adjustments
1698	5800.230 Retirement Benefit	1,757,566	(11,998)	1,745,568	Benefit changes from salary adjustments
49	1100.250 UC Benefit	4,809,273	(33,016)	4,776,257	Benefit changes from salary adjustments
50	1100.250 UC Benefit	17,270	(150)	17,120	Benefit changes from salary adjustments
1700	5800.260 Worker's Comp Benefit	17,270	(150)	17,120	Benefit changes from salary adjustments
6904	5900.890 Budgetary Reserve (1/2 of 2.0 FTE & 2 para's)	132,151	(846)	131,305	Benefit changes from salary adjustments
2300	2310.529 Board Services / Insurance	-	120,000	120,000	1/2 of potential staffing reductions to budgetary reserve (rounded)
998	2650.522 Property / Auto Insurance	35,000	2,500	37,500	Adjustment to final educator's legal liability ins / umbrella policy
1700	5800.260 Worker's Comp Benefit	85,000	4,500	89,500	Adjustment to final property / auto insurance
Total Adjustment to Expenditures		131,305	(27,305)	104,000	Adjustment for final worker's compensation rate
			<u>(149,542)</u>		