

HAMPTON TOWNSHIP SCHOOL DISTRICT

**2021-2022 PRELIMINARY
BUDGET #1**

APRIL 26, 2021

HAMPTON TOWNSHIP SCHOOL DISTRICT

PRELIMINARY 2021-2022 BUDGET #1

APRIL 26, 2021

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PRELIMINARY BUDGET #1 HIGHLIGHTS

**HAMPTON TOWNSHIP SCHOOL DISTRICT
2021-22 GENERAL FUND BUDGET**

General Fund Budget Summary:

The 2021-22 general fund expenditure budget of \$57,232,862 is an increase of \$2,108,278 or 3.82% from the 2020-21 final budget.

The 2021-22 general fund budget revenue projection at the existing millage rate of 19.71 mills is \$54,578,630. This represents an increase of \$579,046 or 1.07% from the 2020-21 final budget.

The 2021-22 general fund budget shortfall is (\$2,654,232). The gross shortfall is offset by the planned use of stabilization funds as follows:

Gross shortfall at updated millage rate of 19.71 mills	(\$2,654,232)
Appropriation of updated Stabilization funds (year 11 of 16)	<u>575,000</u>
Net Shortfall after Stabilization funds appropriation	<u>(\$2,079,232)</u>

A 3.0% (Act 1) tax increase will generate \$990,000 in real estate tax revenue. This leaves a shortfall of \$1,089,232 that will need to be addressed with budget reductions, extended financing arrangements and/or the use of unassigned fund balance.

Federal Stimulus Funds (ESSER 1, ESSER 2 & ESSER 3):

The federal stimulus funds for schools were allocated and distributed using the Title I formula. The distribution was not dependent on a school being fully open, being in a hybrid format or being fully remote, nor was total student enrollment used in the calculation. This formula was not beneficial to Hampton.

The Total Allocations for ESSER 1,2 &3 for surrounding and selected school districts are as follows:

Hampton - \$1.4 million	McKeesport Area - \$28 million
Deer Lakes - \$2.2 million	Penn Hills - \$18.6 million
Fox Chapel Area - \$5.0 million	Wilksburg - \$14.7 million
Pine Richland - \$1.6 million	Woodland Hills - \$22.9 million
North Allegheny - \$2.0 million	Pittsburgh City - \$164 million
Shaler Area - \$6.8 million	Philadelphia City - \$1.8 billion

Hampton's total allocation for ESSER 1,2&3 is \$1,434,328. This allocation, while significant will not cover the additional costs that the District incurred during the 2021-22 year. These costs include additional staffing to maintain the hybrid instruction model, additional Hampton Online Academy (HOA) tuition, additional cyber school tuition, additional supplies and equipment (PPE, desk shields, HVAC upgrades) and technology. The District's projected additional costs for the 2021-22 year are as follows:

Additional Staffing	\$621,945
HOA additional tuition	\$506,000
Cyber School additional tuition	\$747,558
Supplies and Equipment	\$535,570
Technology	<u>\$260,000</u>
Total	<u>\$2,671,073</u>

The District plans to allocate all of the ESSER funds to expenses incurred during the 2020-21 year. Districts who received larger allocations of ESSER funds have the option of carrying the funds forward until September 2024.

**HAMPTON TOWNSHIP SCHOOL DISTRICT
2021-22 GENERAL FUND BUDGET**

PA Section 688 and the 2021-22 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, 2020 unassigned fund balance was \$4,262,456. The projected June 30, 2021 unassigned fund balance (after allocating ALL ESSER funds to the 2020-21 school year) is \$3,695,934 or 6.46% of the 2021-22 expenditure budget. This projection is based on the District using all of the ESSER funds in the 2020-21 fiscal year.

Act 1 Index Impact and the 2021-22 General Fund Budget:

On January 11, 2021, the District approved a resolution stating that it would not raise any rate of tax for the 2021-22 year in excess of the state-calculated Act 1 Index of 3.0%. Based on the current real estate tax rate of 19.71 mills, the maximum 2021-22 millage rate is 20.30 mills (current millage rate of 19.71 mills + 0.59 mills = 20.30 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 2021-22 fiscal year in the 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 program were increased from \$24,000 to \$28,000 in the 2019-20 year.

Real Estate Assessed Value (per Allegheny County):

The District will use the updated Allegheny County gross assessed value as provided and updated by Allegheny County in preparing the 2021-22 budget.

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

Date	Hampton Gross Assessed Value
April 2021	\$1,781,686,417
May 2020	\$1,756,266,517
May 2019	\$1,738,316,361
May 2018	\$1,717,530,333
May 2017	\$1,691,645,763
May 2016	\$1,671,119,843
May 2015	\$1,659,933,573
May 2014	\$1,655,929,545
May 2013	\$1,662,351,045
May 2012	\$1,699,505,200

**HAMPTON TOWNSHIP SCHOOL DISTRICT
2021-22 GENERAL FUND BUDGET**

General Fund Budget Summary (continued):

State Gaming Distribution for Property Tax Relief:

The expected 2021-22 property tax relief allocation to the District and its residents as calculated by the State is \$859,000. This amount will be divided evenly among the estimated 5,500 approved homesteads and will provide each qualifying Hampton property owner with an approximate \$156 decrease to their 2021-22 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 first Act 1 State gaming distributions occurred in the 2008-09 year.

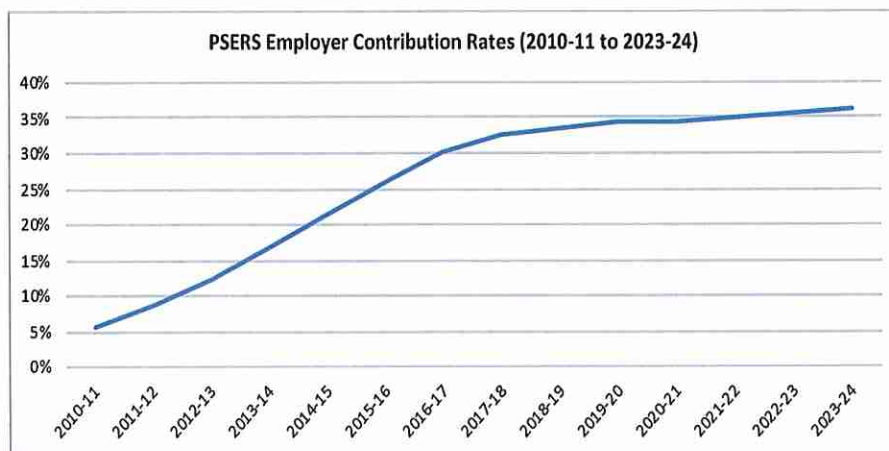
PSERS Pension Employer Contributions:

The PSERS Board of Trustees certified the 2021-22 fiscal year employer contribution rate of 34.94% in December 2020. Contributions to PSERS remain a significant financial pressure for the School District. Actuarial projections for future employer contributions to PSERS forecast indicate sustained rates of 35-36% for the foreseeable future. The recent history and future projections for PSERS employer rates are as follows:

Fiscal Year	PSERS Employer Contribution %	HTSD Net PSERS Expense \$	HTSD Net PSERS Increase \$
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%	4,081,000	236,000
2019-20	34.29%	4,239,000	158,000
2020-21	34.51%	4,420,000	181,000
2021-22	34.94%	4,624,000	204,000
2022-23	35.62%	4,825,000	201,000
2023-24	36.12%	5,050,000	225,000

**HAMPTON TOWNSHIP SCHOOL DISTRICT
2021-22 GENERAL FUND BUDGET**

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 34.94% in 2021-22 added \$4,014,000 to the District’s budget (net of state reimbursement) or the equivalent of 2.41 mills.

Updated 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. The District adjusted and added to the original PSERS Rate Stabilization fund for the 2020-21 budget and renamed it the “Stabilization Fund.” The goal of the new Stabilization Fund is to add support to the next (3) budget years to maintain educational programs during this period of economic uncertainty.

The PSERS Rate Stabilization Fund had \$1.794 million remaining on July 1, 2020 to allocate to future PSERS costs as follows:

2020-21 - \$505,000	2023-24 - \$265,000
2021-22 - \$430,000	2024-25 - \$172,000
2022-23 - \$352,000	2025-26 - \$70,000

The District used 2019-20 school closing savings and part of the existing debt service stabilization fund that was reserved for variable rate debt increases. The readjusted “Stabilization Fund” has \$2.719 million to allocate as follows:

2020-21 - \$625,000	2024-25 - \$300,000
2021-22 - \$575,000	2025-26 - \$200,000
2022-23 - \$525,000	2026-27 - \$94,000
2023-24 - \$400,000	

**HAMPTON TOWNSHIP SCHOOL DISTRICT
2021-22 GENERAL FUND BUDGET HIGHLIGHTS**

General Fund Budget Revenue Summary:

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

Source	\$ Amount	% of Total
Local Revenues	\$39,228,000	71.9%
State Revenues	\$15,018,130	27.5%
Federal Revenues	\$330,000	0.6%

- One mill of real estate tax is projected to generate \$1.667 million in real estate tax revenue for the District. This is an increase of 1.96% from the 2020-21 *budgeted* amount of \$1.635 million.
- No increase is being projected for the following state educational subsidies: basic education subsidy, special education subsidy and PA accountability grant.

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
2021-22 Hampton Budget	\$5,188,150	\$1,543,829	\$294,130	-0-	\$7,026,109
2020-21 Final State Budget	5,188,150	1,546,169	294,130	-0-	7,028,449
2019-20 Actual	5,188,125	1,546,169	294,130	-0-	7,028,424
2018-19 Actual	5,113,574	1,523,499	294,130	-0-	6,931,203
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 average annual increase over 10 years for State education subsidies (2010-11 to 2020-21) is only 0.56%.

**HAMPTON TOWNSHIP SCHOOL DISTRICT
2021-22 GENERAL FUND BUDGET HIGHLIGHTS**

General Fund Budget Revenue Summary (continued):

- The budget once again includes a significant decrease in interest earnings. Short-term rates are projected to yield an average of 0.25% - causing the projections for annual interest earnings to remain at \$35,000. This is a decrease of \$290,000 from the 2019-20 budgeted amount.

General Fund Budget Expenditure Summary:

- Salaries, benefits, debt service, utilities and student transportation comprise 88.9% of the District's expenditures
- District salaries are budgeted to increase by \$859,069 or 3.23% from the 2020-21 amounts. Salary items of note are as follows:
 - All current permanent positions are included in the budget.
 - The salary changes and reductions due to retirements and resignations are included in the budget.
 - A 0.60 FTE Middle School technology education contracted position is being proposed due to school start time changes. The additional salary and benefits are \$42,000.
 - The Psychology Intern position is proposed to be upgraded to a 10-month Staff Psychologist position. The additional salary and benefits are \$40,000.
 - A technology technician "in house" position is being proposed to replace a contracted position. The additional salary and benefits are \$55,000; offset by a reduction of \$31,000 in contracted services from the technology budget. The net additional cost is \$24,000.
- The District's projected cyber/charter school enrollment for 2021-22 is (28) students with a budgeted expense of \$463,000. The District is projecting that the students who enrolled in cyber/charter schools due to the Covid-19 pandemic during the 2020-21 year will return to the District in the 2021-22 year.
- Health Insurance rates for the EPO program through the Allegheny County Schools Health Insurance Consortium (ACSHIC) for the 2021-22 year were finalized at 5.0%. This increase is larger than was expected based on the recent trends of 2-3%. The 5% increase will add \$162,000 to the District's budget.
- Employee contributions to health insurance per bargaining agreements and contracts are projected to increase by \$5,312 from \$240,372 to \$245,684.
- The District's overall contributions to the A.W. Beattie Career Center are projected to increase by \$40,337 or 5.6% from \$713,417 to \$753,754. This increase is attributable to the increased enrollment of Hampton students in the A.W. Beattie Career Center. District shares are prorated based on a 5-year rolling average of enrollment. Hampton's enrollment has increased from 53 students in 2016-17 to 90 students in 2020-21.

**HAMPTON TOWNSHIP SCHOOL DISTRICT
2021-22 GENERAL FUND BUDGET HIGHLIGHTS**

General Fund Budget Expenditure Summary (continued):

- The special education budget of \$1,035,288 represents an increase of \$205,527 from the 2020-21 budget. The budget includes tuition amounts for approved special education private schools, extended school year tuition and contracted special education services. The recent budget increases are primarily for out of district special education program placements and the projection that many of the placements do not qualify for the 60% state funding share.
- The budget includes debt service funds for the 2020 bond issue (HS Phase I, bond issue #1) in the amount of \$210,543. The budget does **not** include the debt service for the proposed bond issue #2. The district will likely issue these bonds in late 2021 or early 2022 and will need to defer repayment until after June 30, 2022. The debt service will need to be included in the 2022-23 budget.

General Fund Budget Initiatives:

Technology:

The technology budget of \$799,053 is an increase of \$249,973 from the 2020-21 budget. The Covid-19 pandemic has resulted in the need for expanded digital learning and communication tools that connect with the planned digital future of education at Hampton. Highlights of the technology budget are as follows:

- The technology budget includes funding of \$238,036 for the 5th year of the “One to One” Initiative. The 5th year of the initiative will focus on replacement laptops for grades 4,8 and 11. Students in the following grades will have district issued electronic devices for the 2021-22 school year:

2021-22 Student Devices by grade level:

<u>Grade</u>	<u>Device</u>	<u>Grade</u>	<u>Device</u>
K	iPad	7	Laptop
1	iPad	8	Laptop
2	iPad	9	Laptop
3	iPad	10	Laptop
4	Laptop	11	Laptop
5	Laptop	12	Laptop
6	Laptop		

- The technology budget includes funds for the replacement of elementary faculty and principal computers in the amount of \$78,210. This continues the phased replacement program for staff computers.
- The technology budget includes funds to continue the five-year phased replacement of elementary and secondary classroom audiovisual systems in the amount of \$37,800.

**HAMPTON TOWNSHIP SCHOOL DISTRICT
2021-22 GENERAL FUND BUDGET HIGHLIGHTS**

General Fund Budget Initiatives (continued):

Curriculum Resources (formerly Textbooks):

The curriculum resources budget of \$300,597 represents a decrease of \$7,944 from the 2020-21 budget amount. Highlights of the curriculum resources budget are as follows:

Elementary

The most notable proposed budget increase for the 2021-2022 school year occurs at the elementary levels, as the District has to replace the K-5 English Language Arts program soon. The current program has been officially retired and is well over ten years old, the District requires new resources to support reading, writing, grammar, and spelling in grades K-5. Elementary teachers are currently piloting the ELA program *Wonders* by McGraw Hill to determine if this resource is viable to propose for board approval. The total cost for *Wonders* is \$265,000, which can be paid over three years. The 2021-22 elementary textbook budget includes \$132,500 for year 1 of these resources.

Middle School

At the middle school, the District proposes adopting *Eureka* math in grade 6 to replace *Math in Focus*. The District has been piloting this resource during the school year and believes it aligns well with the sixth-grade curriculum. The projected cost for *Eureka* math is \$9,500

High School

The only new textbook request at the high school is for AP Psychology. The present textbook is outdated and does not reflect the course and AP exam revisions as made by the College Board in 2019. Additionally, there have been various changes to psychological theories over the past few years; these changes are articulated in updated AP Psychology textbooks. The projected cost for these materials is \$20,000.

Facilities / Buildings & Grounds:

- The budget includes a transfer of \$138,775 to fund the projects in the “5-Year Facilities Improvement Plan.” Significant facilities improvement items remaining for the 2021-22 budget are as follows:
 - 1) HVAC van replacement - \$30,000
 - 2) Auto Scrubbers at HS and Wyland - \$13,000 each - \$26,000 total
 - 3) Fridley Field end zone portable bleachers - \$15,000
 - 4) Final Phase of Central Elementary Courtyard - \$12,000
 - 5) Ceiling Panels for the Middle School Innovation Studio - \$9,100
 - 6) Poff Elementary conference room - \$8,500

**HAMPTON TOWNSHIP SCHOOL DISTRICT
2021-22 GENERAL FUND BUDGET HIGHLIGHTS**

General Fund Budget Initiatives (continued):

Facilities / Buildings & Grounds (continued)

- The buildings & grounds budget includes \$50,984 for continued grass cutting / landscaping to continue to provide a uniform standard to the District grounds. The budget includes one contracted mulching at all locations and grass cutting at all locations with the exception of the Athletic Fields, which are maintained in-house.

Athletics:

- The Athletics budget includes funds for replacement uniforms for the following sports: Middle School boys and girls basketball, Middle School boys and girls soccer, Middle School baseball, Varsity softball, Varsity girls tennis, Middle School Cross Country and Middle School and Varsity Volleyball. All of the uniform replacements except Cross Country and Volleyball were previously deferred from the 2020-21 budget request.

REVENUE SUMMARY

**HAMPTON TOWNSHIP SCHOOL DISTRICT
2021-2022 GENERAL FUND BUDGET
REVENUE SUMMARY**

	2020-21	2020-21	2019-20	2018-19	2017-18	2016-17
	Budget	Budget	Actual	Actual	Actual	Actual
LOCAL REVENUES						
Real Estate Tax @ 19.71 mills	\$ 32,875,000	\$ 32,233,273	\$ 31,682,823	\$ 30,580,161	\$ 29,731,365	\$ 28,815,351
less: Property Tax Rebates	(12,000)	(12,000)	(9,125)	(9,200)	(9,950)	(9,444)
Interim Real Estate Tax	100,000	125,000	106,634	275,569	99,696	160,403
Public Utility Realty Tax	35,000	35,000	32,255	35,620	34,472	36,701
Earned Income Tax	4,150,000	4,050,000	4,233,879	4,047,052	3,900,568	3,903,381
Realty Transfer Tax	550,000	450,000	490,356	532,876	453,619	404,517
Delinquent Real Estate Taxes	975,000	975,000	939,500	976,370	745,294	1,416,287
Delinquent Earned Income Taxes	100,000	125,000	77,712	105,005	148,189	152,515
Interest Earnings	35,000	35,000	281,487	440,176	243,620	114,121
Federal Flow Thru Funds (IDEIA)	285,000	270,000	313,499	267,381	254,473	241,138
Project Lead the Way Grant (expenses included in curriculum resources)	-	15,000	-	-	-	-
Other Local Revenue	<u>125,000</u>	<u>135,000</u>	<u>88,438</u>	<u>98,352</u>	<u>110,153</u>	<u>114,883</u>
	<u>39,228,000</u>	<u>38,436,273</u>	<u>38,237,458</u>	<u>37,349,352</u>	<u>35,709,499</u>	<u>35,349,653</u>
STATE REVENUES						
Basic Education Subsidy	\$ 5,188,150	\$ 5,188,150	\$ 5,188,125	\$ 5,113,574	\$ 5,048,171	\$ 4,987,827
PA Accountability Grant / Ready to Learn	294,130	294,130	294,130	294,130	294,130	294,130
State Property Tax Reduction Allocation	859,023	859,023	858,364	859,538	858,898	861,230
School Safety Grant(s) & Federal Stimulus Funding 20-21	-	308,844	21,592	-	-	-
Charter School Subsidy	-	-	-	-	-	-
Other State Revenues (1305/1306 Tuition)	120,000	120,000	111,529	119,007	-	-
Special Education Subsidy	1,543,829	1,543,829	1,546,169	1,523,499	1,505,547	1,498,472
Transportation Subsidy	760,000	775,000	760,077	742,187	761,257	709,569
Sinking Fund Subsidy	541,021	559,211	561,308	580,528	598,746	662,423
Medical / Dental Subsidy	61,000	62,500	60,910	60,499	63,056	64,015
FICA Subsidy	1,030,000	1,000,000	964,440	948,375	917,470	894,487
Retirement Subsidy	4,621,000	4,417,000	4,245,899	4,088,773	3,842,302	3,422,943
	<u>15,018,130</u>	<u>15,127,687</u>	<u>14,612,543</u>	<u>14,330,110</u>	<u>13,889,577</u>	<u>13,395,086</u>
FEDERAL REVENUES						
Title 1	190,000	190,000	139,040	163,240	191,232	195,372
Title 2	65,000	60,000	46,089	55,029	62,442	47,166
Access Funding	75,000	75,000	68,833	54,744	202,961	714
Other Federal Revenues	-	109,624	270,689	13,855	8,138	-
	<u>390,000</u>	<u>434,624</u>	<u>524,651</u>	<u>286,868</u>	<u>464,773</u>	<u>243,252</u>
OTHER FUNDING SOURCES						
Sale of Assets	\$ 2,500	\$ 1,000	\$ -	\$ 4,150	\$ -	\$ 28
	2,500	1,000	-	4,150	-	28
TOTAL REVENUES	<u>\$4,578,630</u>	<u>\$3,999,584</u>	<u>\$3,374,652</u>	<u>\$1,979,480</u>	<u>\$3,063,849</u>	<u>\$4,988,058</u>

EXPENDITURE SUMMARY

**HAMPTON TOWNSHIP SCHOOL DISTRICT
2021-2022 GENERAL FUND BUDGET
EXPENDITURE SUMMARY**

Category	2021-22 Budget	2020-21 Budget	2019-20 Actual	2018-19 Actual	2017-18 Actual	2016-17 Actual
Salaries	\$ 27,477,368	\$ 26,618,299	\$ 25,697,049	\$ 25,317,975	\$ 24,375,661	\$ 23,893,906
Benefits:						
Health Insurance (Medical, Dental, Vision)	3,377,770	3,184,518	3,103,573	3,128,198	3,091,871	3,040,576
FICA Benefit	2,062,018	2,001,300	1,928,680	1,898,178	1,836,321	1,793,159
PSERS Benefit	9,248,759	8,833,366	8,486,682	8,162,361	7,689,822	6,855,086
Other Benefits (Life, Disability, UC, WC, Tuition Reimbursement)	<u>221,213</u>	<u>212,562</u>	<u>181,191</u>	<u>214,652</u>	<u>197,229</u>	<u>204,811</u>
Total Benefits	14,909,760	14,241,736	13,700,126	13,403,389	12,815,243	11,893,632
Total Salaries and Benefits	<u>42,387,128</u>	<u>40,860,035</u>	<u>39,397,175</u>	<u>38,721,364</u>	<u>37,190,904</u>	<u>35,787,538</u>
Building Budgets:						
Central	\$ 77,000	\$ 72,359	\$ 67,319	\$ 77,001	\$ 62,195	\$ 70,190
Port	52,285	48,305	38,638	50,977	38,571	37,378
Wyland	59,447	58,378	61,143	61,174	48,148	46,028
Middle School	133,514	129,459	112,733	137,431	140,295	122,019
High School	<u>183,952</u>	<u>188,961</u>	<u>142,276</u>	<u>208,177</u>	<u>204,794</u>	<u>176,974</u>
Total Building Budgets	506,178	498,462	422,109	534,760	494,003	452,589
NonBuilding Budgets:						
Special Education (Incl IDEA & ACCESS)	\$ 1,035,288	\$ 829,761	\$ 691,182	\$ 918,865	\$ 667,633	\$ 597,211
Gifted Support (separated from special education beginning 2019-20)	14,748	11,262	11,909	-	-	-
Tuition - Cyber / Charter & Other LEA	605,300	576,000	436,018	438,485	408,931	376,201
Curriculum Resources (formerly textbooks)	300,597	308,541	245,979	130,437	129,791	152,282
Summer Program (beginning with 2018-19)	10,000	10,000	-	10,811	-	-
Technology	799,053	549,080	661,364	642,171	695,573	606,283
Athletics	303,975	249,550	261,608	300,571	283,632	295,046
Buildings and Grounds	462,209	421,772	351,846	495,498	517,001	530,049
Grants (Non Salary & Benefits)	110,000	105,000	296,555	189,325	155,133	61,906
Central Administration	69,650	53,950	61,757	47,466	41,185	59,650
Secondary Student Activities	56,658	50,700	60,878	54,581	49,585	145,716
Business Office	30,000	30,400	21,696	15,398	27,703	25,230
Community Services	115,850	133,100	116,676	95,598	106,940	90,489
Curriculum & Prof Development	241,250	193,750	80,743	81,057	50,465	45,936
Director of Student Services / Psychological Services	19,712	27,812	9,883	5,586	5,277	3,017
Total NonBuilding Budgets	<u>4,174,290</u>	<u>3,550,678</u>	<u>3,308,094</u>	<u>3,425,849</u>	<u>3,138,849</u>	<u>2,989,016</u>
District Wide Expenditures	\$ 10,165,266	\$ 10,215,409	\$ 10,426,239	\$ 9,934,251	\$ 9,783,204	\$ 10,508,399
Total Expenditures	<u>57,232,862</u>	<u>55,124,584</u>	<u>53,553,617</u>	<u>52,616,224</u>	<u>50,606,960</u>	<u>49,735,542</u>
Revenues Over (Under) Expenditures	(2,654,232)	(1,125,000)	(178,965)	(645,744)	(543,111)	(747,519)
Stabilization Fund Utilization	575,000	625,000	576,000	649,000	702,000	747,000
Unassigned Fund Balance Utilization	-	500,000	-	-	-	-
Revenues Over (Under) Expenditures after Fund Balance Utilization	(2,079,232)	-	397,035	3,256	158,889	(513)

**HAMPTON TOWNSHIP SCHOOL DISTRICT
2021-2022 GENERAL FUND BUDGET
DISTRICTWIDE EXPENDITURE DETAIL**

	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
	\$					
National Competitions	7,500	7,500	2,400	6,824	1,640	1,552
Vo-Tech Tuition & Vo Tech Debt Payments	753,754	713,417	689,917	653,058	641,014	622,209
Student Accounting	45,250	44,500	44,109	45,977	42,304	16,560
Board Services	34,150	41,300	33,582	35,746	36,402	31,451
Tax Collection	200,290	207,020	247,465	261,537	221,016	299,700
Legal / Accounting	129,000	120,000	108,717	105,445	195,993	170,147
Medical and Dental (Includes Contracted Trainers)	42,500	40,700	46,533	48,571	40,288	36,875
Utilities	875,000	957,500	927,457	908,869	907,667	908,787
Insurance	189,000	183,790	162,538	160,190	148,309	151,444
Security Services	50,000	50,000	46,362	49,572	47,724	48,831
Student Transportation (including fuel)	2,598,136	2,479,777	2,115,806	2,335,615	2,209,747	2,141,387
AIU Support	49,030	48,316	45,346	50,133	48,854	48,634
Contingency / Refund of Prior Revenue	\$ 25,000	\$ 25,000	\$ 150,506	\$ 34,214	\$ 16,681	\$ 2,638
Debt Service	5,027,881	4,872,920	4,915,377	4,913,500	4,950,565	5,056,184
Food Service Transfers	-	-	-	-	-	-
Capital Reserve Fund Transfer	138,775	64,825	177,000	325,000	275,000	970,000
High School Capital Projects Fund Transfer / Debt Service	-	-	713,124	-	-	-
Budgetary Reserve	0	<u>358,844</u>	0	0	0	0
District Wide Expenditures	<u>10,165,266</u>	<u>10,215,409</u>	<u>10,426,239</u>	<u>9,934,251</u>	<u>9,783,204</u>	<u>10,506,399</u>

**REAL ESTATE TAX
CALCULATION/HISTORY**

**HAMPTON TOWNSHIP SCHOOL DISTRICT
REAL ESTATE TAX COLLECTION PROJECTION & HISTORY
2021-22 GENERAL FUND BUDGET**

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Projected 2020-21</u>	<u>Five-Year Average</u>	<u>Budget 2021-22</u>
Real Estate Assessed Value	\$ 1,696,240,884	\$ 1,709,304,155	\$ 1,729,436,507	\$ 1,748,654,287	\$ 1,767,500,000		\$ 1,781,686,417
Millage Rate	18.39	18.77	18.95	19.38	19.71		19.71
Levy	31,193,870	32,083,639	32,772,822	33,888,920	34,837,425		35,117,039
Less: State Property Tax Allocation	(861,230)	(858,898)	(859,538)	(858,364)	(858,364)		(859,000)
Net Levy	30,332,640	31,224,741	31,913,284	33,030,556	33,979,061		34,258,039
Total Current Collections	<u>28,805,907</u>	<u>29,721,415</u>	<u>30,570,961</u>	<u>31,673,698</u>	<u>32,725,000</u>		<u>32,875,000</u>
Current Collections as % of Levy	94.97%	95.19%	95.79%	95.89%	96.31%	95.63%	95.96%
Value of Collected Mill (including State Property Tax Allocation)	1,613,221	1,629,212	1,658,602	1,678,641	1,703,874		1,711,517
Value of Collected Mill (without State Property Tax Allocation)	1,566,390	1,583,453	1,613,243	1,634,350	1,660,325		1,667,935
Increase in Value of Collected Mill (without State Property Tax Allocation)	1.82%	1.09%	1.88%	1.31%	1.59%		0.46%

**LOCAL & STATE
REVENUE DETAIL**

**HAMPTON TOWNSHIP SCHOOL DISTRICT
ANALYSIS OF INTERIM REAL ESTATE TAX
GENERAL FUND BUDGET 2021-22**

<u>YEAR ENDING JUNE 30</u>	<u>COLLECTIONS</u>	<u>DOLLAR CHANGE</u>	<u>PERCENT CHANGE</u>
2011	130,576	N/A	N/A
2012	27,285	(103,291)	-79.1%
2013	3,065	(24,220)	-88.8%
2014	47,107	44,042	1436.9%
2015	48,686	1,579	3.4%
2016	91,007	42,321	86.9%
2017	160,403	69,396	76.3%
2018	99,696	(60,707)	-37.8%
2019	275,558	175,862	176.4%
2020	106,634	(168,924)	-61.3%
2020-21 Budget	125,000		
2020-21 Projection	115,000		
10 YEAR AVG \$	99,002		
5 YEAR AVG \$	146,660		
3 YEAR AVG \$	160,629		
2021-22 Budget	100,000		

**HAMPTON TOWNSHIP SCHOOL DISTRICT
PUBLIC UTILITY REALTY TAX
GENERAL FUND BUDGET 2021-22**

<u>YEAR ENDING JUNE 30,</u>	<u>COLLECTIONS</u>	<u>DOLLAR CHANGE</u>	<u>PERCENT CHANGE</u>
2011	40,673	N/A	N/A
2012	40,863	190	0.5%
2013	41,533	670	1.6%
2014	38,403	(3,130)	-7.5%
2015	38,898	495	1.3%
2016	36,633	(2,265)	-5.8%
2017	36,701	68	0.2%
2018	34,472	(2,229)	-6.1%
2019	35,620	1,148	3.3%
2020	32,255	(3,365)	-9.4%
2020-21 Budget	35,000		
2020-21 Projection	35,579		
10 YEAR AVG \$	37,605		
5 YEAR AVG \$	35,136		
3 YEAR AVG \$	34,116		
2021-22 Budget	35,000		

**HAMPTON TOWNSHIP SCHOOL DISTRICT
ANALYSIS OF EARNED INCOME TAX
GENERAL FUND BUDGET 2021-22**

<u>YEAR ENDING JUNE 30,</u>	<u>COLLECTIONS</u>	<u>DOLLAR CHANGE</u>	<u>PERCENT CHANGE</u>
2011	3,636,003	N/A	N/A
2012	3,202,347	(433,656)	-11.9%
2013	3,753,476	551,129	17.2%
2014	3,593,806	(159,670)	-4.3%
2015	3,774,071	180,265	5.0%
2016	3,857,513	83,442	2.2%
2017	3,903,381	45,868	1.2%
2018	3,900,568	(2,813)	-0.1%
2019	4,047,052	146,484	3.8%
2020	4,233,879	186,827	4.6%
2020-21 Budget	4,050,000		
2020-21 Projection	4,050,000		
10 YEAR AVG \$	3,790,210		
5 YEAR AVG \$	3,988,479		
3 YEAR AVG \$	4,060,500		
2021-22 Budget	4,150,000		

**HAMPTON TOWNSHIP SCHOOL DISTRICT
ANALYSIS OF REAL ESTATE TRANSFER TAX
GENERAL FUND BUDGET 2021-22**

YEAR ENDING JUNE 30	<u>COLLECTIONS</u>	<u>DOLLAR CHANGE</u>	<u>PERCENT CHANGE</u>
2011	289,888	N/A	N/A
2012	337,984	48,096	16.6%
2013	315,389	(22,595)	-6.7%
2014	448,175	132,786	42.1%
2015	395,000	(53,175)	-11.9%
2016	435,019	40,019	10.1%
2017	404,517	(30,502)	-7.0%
2018	453,619	49,102	12.1%
2019	532,876	79,257	17.5%
2020	490,356	(42,520)	-8.0%
2020-21 Budget	450,000		
2020-21 Projection	600,000		
10 YEAR AVG \$	410,282		
5 YEAR AVG \$	463,277		
3 YEAR AVG \$	492,284		
2021-22 Budget	550,000		

**HAMPTON TOWNSHIP SCHOOL DISTRICT
ANALYSIS OF DELINQUENT REAL ESTATE &
DELINQUENT EARNED INCOME TAXES
GENERAL FUND BUDGET 2021-22**

<u>YEAR ENDING JUNE 30</u>	<u>COLLECTIONS</u>	<u>DOLLAR CHANGE</u>	<u>PERCENT CHANGE</u>
2011	1,434,957	N/A	N/A
2012	957,889	(477,068)	-33.2%
2013	830,691	(127,198)	-13.3%
2014	1,067,251	236,560	28.5%
2015	1,233,773	166,522	15.6%
2016	1,212,909	(20,864)	-1.7%
2017	1,568,802	355,893	29.3%
2018	891,483	(677,319)	-43.2%
2019	1,081,375	189,892	21.3%
2020	1,017,212	(64,163)	-5.9%
2020-21 Budget	1,100,000		
2020-21 Projection	700,000		
10 YEAR AVG \$	1,129,634		
5 YEAR AVG \$	1,154,356		
3 YEAR AVG \$	996,690		
2021-22 Budget	1,075,000		

**HAMPTON TOWNSHIP SCHOOL DISTRICT
INTEREST EARNINGS PROJECTIONS
GENERAL FUND BUDGET 2021-22**

Projected Monthly Average Cash and Investment Balance	\$13,500,000
Projected Average Interest Rate	<u>0.25%</u>
Projected 2021-22 Interest Earnings (Rounded)	<u>\$35,000</u>

2020-21 Budget

Average Monthly Balance	\$	13,000,000
Average Interest Rate		<u>0.25%</u>
Projected Interest Earnings (Rounded)		<u>\$35,000</u>

2019-20 Budget

Average Monthly Balance	\$	13,500,000
Average Interest Rate		<u>2.40%</u>
Projected Interest Earnings (Rounded)		<u>\$325,000</u>

2018-19 Budget

Average Monthly Balance	\$	13,500,000
Average Interest Rate		<u>1.85%</u>
Projected Interest Earnings (Rounded)		<u>\$250,000</u>

**HAMPTON TOWNSHIP SCHOOL DISTRICT
ANALYSIS OF OTHER LOCAL REVENUE
GENERAL FUND BUDGET 2021-22**

<u>YEAR ENDING JUNE 30</u>	<u>REVENUE</u>	<u>DOLLAR CHANGE</u>	<u>PERCENT CHANGE</u>
2011	127,026	N/A	N/A
2012	125,488	(1,538)	-1.2%
2013	163,034	37,546	29.9%
2014	104,215	(58,819)	-36.1%
2015	115,240	11,025	10.6%
2016	137,589	22,349	19.4%
2017	114,683	(22,906)	-16.6%
2018	105,176	(9,507)	-8.3%
2019	98,354	(6,822)	-6.5%
2020	88,438	(9,916)	-10.1%
2020-21 Budget	135,000		
2020-21 Projection	47,500		
10 YEAR AVG \$	117,924		
5 YEAR AVG \$	108,848		
3 YEAR AVG \$	97,323		
2021-22 Budget	125,000		

Other Local Revenue Includes the following line items:
Admissions, Rentals & Refunds of Prior year expenses

**HAMPTON TOWNSHIP SCHOOL DISTRICT
BASIC EDUCATION SUBSIDY
GENERAL FUND BUDGET 2021-22**

2021-22 Basic Education Subsidy (Projected)	\$5,188,150
2020-21 Basic Education Subsidy	5,188,150
\$ INCREASE	<u>\$0</u>
% INCREASE	<u>0.00%</u>

The general consensus is to expect no increase to the basic education subsidy for the 2021-22 year.

**HAMPTON TOWNSHIP SCHOOL DISTRICT
SPECIAL EDUCATION SUBSIDY
GENERAL FUND BUDGET 2021-22**

2021-22 Special Education Subsidy (Projected)	\$1,543,829
2020-21 Special Education Subsidy	<u>1,546,169</u>
\$ INCREASE	(\$2,340)
% INCREASE	<u>-0.15%</u>

The general consensus is to expect no increase to the special education subsidy for the 2021-22 year.

**HAMPTON TOWNSHIP SCHOOL DISTRICT
DEBT SERVICE PAYMENTS SUBSIDY
GENERAL FUND BUDGET 2021-22**

<u>1997 Middle School/High School Issue (2007 Swaption)</u>		
Debt Service Payments		\$1,803,125
State Reimbursement Factor	x	28.29%
Estimated Aid Ratio	x	<u>44.61%</u>
Debt Service Reimbursement		<u>\$227,556</u>
<u>2008 Poff Issue</u>		
Debt Service Payments		\$504,681
State Reimbursement Factor	x	28.11%
Estimated Aid Ratio	x	<u>44.61%</u>
Debt Service Reimbursement		<u>\$63,286</u>
<u>2018 Poff Refunded Issue (non reimbursible portion)</u>		
Debt Service Payments		\$27,813
State Reimbursement Factor	x	0.00%
Estimated Aid Ratio	x	<u>44.61%</u>
Debt Service Reimbursement		<u>\$0</u>
<u>2016 Refunded Middle School/High School Issue</u>		
Debt Service Payments		\$374,070
State Reimbursement Factor	x	20.45%
Estimated Aid Ratio	x	<u>44.61%</u>
Debt Service Reimbursement		<u>\$34,125</u>
<u>2006 Refunded Middle School/High School Issue</u>		
Debt Service Payments		\$314,488
State Reimbursement Factor	x	18.31%
Estimated Aid Ratio	x	<u>44.61%</u>
Debt Service Reimbursement		<u>\$25,688</u>
<u>Central Elementary 2011 (Refunded 2005 Swap)</u>		
Debt Service Payments		\$1,650,250
State Reimbursement Factor	x	23.21%
Estimated Aid Ratio	x	<u>44.61%</u>
Debt Service Reimbursement		<u>\$170,867</u>
<u>2011 Athletic Fields (Non-Reimbursible)</u>		
Debt Service Payments		<u>\$44,006</u>
<u>2020 Hampton High School (Non-Reimbursible)</u>		
Debt Service Payments		<u>\$210,544</u>
<u>AW Beattie</u>		
Debt Service Payments		\$119,352
State Reimbursement Factor	x	36.62%
Estimated Aid Ratio	x	<u>44.61%</u>
Debt Service Reimbursement		<u>\$19,498</u>
Total Debt Service Reimbursement		<u>\$541,021</u>
Total Debt Payments	\$5,048,329	
Total Debt Payments (w/o Beattie)	\$4,928,977	

**HAMPTON TOWNSHIP SCHOOL DISTRICT
FICA AND RETIREMENT SUBSIDY
GENERAL FUND BUDGET 2021-22**

FICA Subsidy

2021-22 Budgeted Salaries	\$ 27,477,368	
Less: Non-Eligible & Exempted Wages	(550,000)	
Wages Eligible for FICA Subsidy		26,927,368
Reimbursement Percentage		0.03825
FICA Subsidy (Rounded)		<u>\$1,030,000</u>

Retirement Subsidy

2021-22 Budgeted Salaries	\$ 27,477,368	
Less: Non-Retirement Wages (supplementals, non-qualified subs)	(450,000)	
Health Insurance Incentives (non retirement wages)	<u>(575,000)</u>	<u>(1,025,000)</u>
Wages Eligible for Retirement Subsidy		\$ 26,452,368
Reimbursement Percentage		<u>17.470%</u>
Retirement Subsidy (Rounded)		<u>\$4,621,000</u>

The State reimburses 50% of the district's FICA and retirement contributions.

REVENUES BY FUNCTION

Hampton Township School District
 Budget Summary Report
 Revenue

21-22 PROJECTED	
REVENUE	
ALL	
10 Fund 10	
6111 Current Real Estate Taxes	33,413,000
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Tax	35,000
6151 Current Act 511 Earn Income Tx	4,150,000
6153 Curmt Act 511 Real Est Tran Tx	550,000
6211 Disc On Current Real Estate Tx	-580,000
6311 Penalties-interest-real Est Tx	30,000
6411 Delinquent Real Estate Taxes	975,000
6451 Delinquent Act 511 Earn Inc Tx	100,000
6510 Int/invest & Invest Bear Cks	35,000
6710 Admissions	75,000
6832 Federal IDEA Revenue Recd. from IU	295,000
6910 Rentals	25,000
6990 Miscellaneous Revenue	20,000
6991-Refunds Of Expenditures	5,000
7110 Basic Instructional Subsidy	5,188,150
7160 Tuition:private Home Placements	120,000
7271 Special Ed Funding-sch Age Pupils	1,543,829
7310 Transport (reg & Additional)	760,000
7321 Rentals & Sink Fund Payments	541,021
7330 Health Services	61,000
7340 State Property Tax Allocation	859,000
7505 Ready to Learn Block Grant	294,130
7810 Revenue For Social Security Pmts	1,030,000
7820 Revenue For Retirement Pmts	4,621,000
8514 Title I	190,000
8515 Title II	65,000
8810 Medical Assistance Reimburse Access	75,000
9400 Sale-compensation/loss Fixed Assets	2,500
10 Sub Total	54,578,630
Report Totals	54,578,630

**EXPENDITURES BY
FUNCTION/OBJECT**

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

**21-22 PROPOSED
EXPENDITURES**

ALL		
10	Fund 10	
1100	Regular Programs	
100	Personal Services-salaries	16,356,392
200	Personal Svcs-employee Benefit	8,957,570
300	Purchased Profession&tech Svcs	203,000
400	Purchased Property Services	98,075
500	Other Purchased Svcs	535,247
600	Supplies	706,269
700	Property	437,793
800	Other Objects	6,665
	1100 Function (E) Sub Total	27,301,011
1200	Special Programs - Elem/sec	
100	Personal Services-salaries	2,679,184
200	Personal Svcs-employee Benefit	1,458,451
300	Purchased Profession&tech Svcs	509,369
500	Other Purchased Svcs	503,079
600	Supplies	38,118
	1200 Function (E) Sub Total	5,188,201
1300	Vocational Education Programs	
500	Other Purchased Svcs	753,754
	1300 Function (E) Sub Total	753,754
1400	Other Instruction Prog-ele/sec	
100	Personal Services-salaries	14,000
200	Personal Svcs-employee Benefit	7,621
	1400 Function (E) Sub Total	21,621
2100	Support Svcs-Pupil Personnel	
100	Personal Services-salaries	1,212,806
200	Personal Svcs-employee Benefit	661,375
300	Purchased Profession&tech Svcs	45,000
500	Other Purchased Svcs	165
600	Supplies	16,777
800	Other Objects	1,470
	2100 Function (E) Sub Total	1,937,593

Hampton Township School District
 Budget Summary Report
 Expenditure

21-22 PROPOSED
 EXPENDITURES

ALL		
10 Fund 10		
2200 Support Services-instruc Staff	744,765	
100 Personal Services-salaries	384,501	
200 Personal Svcs-employee Benefit	78,233	
300 Purchased Profession&tech Svcs	3,000	
400 Purchased Property Services	20,100	
500 Other Purchased Svcs	155,834	
600 Supplies	1,386,433	
2200 Function (E) Sub Total		
2300 Support Services-admin	2,171,261	
100 Personal Services-salaries	1,188,557	
200 Personal Svcs-employee Benefit	433,190	
300 Purchased Profession&tech Svcs	8,900	
400 Purchased Property Services	110,688	
500 Other Purchased Svcs	51,019	
600 Supplies	270	
700 Property	33,535	
800 Other Objects	3,997,420	
2300 Function (E) Sub Total		
2400 Support Services-pupil Health	358,566	
100 Personal Services-salaries	195,190	
200 Personal Svcs-employee Benefit	13,000	
300 Purchased Profession&tech Svcs	450	
400 Purchased Property Services	652	
500 Other Purchased Svcs	7,550	
600 Supplies	575,408	
2400 Function (E) Sub Total		
2500 Support Services-business	268,501	
100 Personal Services-salaries	146,559	
200 Personal Svcs-employee Benefit	13,500	
300 Purchased Profession&tech Svcs	2,000	
400 Purchased Property Services	3,500	
500 Other Purchased Svcs	8,500	
600 Supplies		

Hampton Township School District
 Budget Summary Report
 Expenditure

21-22 PROPOSED
 EXPENDITURES

ALL		
10 Fund 10		
2500 Support Services-business		
800 Other Objects	2,500	
2500 Function (E) Sub Total	445,060	
2600 Operation & Maint Plant Svcs		
100 Personal Services-salaries	2,368,923	
200 Personal Svcs-employee Benefit	1,289,925	
400 Purchased Property Services	340,484	
500 Other Purchased Svcs	216,500	
600 Supplies	840,000	
700 Property	119,073	
2600 Function (E) Sub Total	5,174,905	
2700 Student Transportation Service		
100 Personal Services-salaries	38,317	
200 Personal Svcs-employee Benefit	20,858	
300 Purchased Profession&tech Svcs	4,200	
500 Other Purchased Svcs	2,593,936	
2700 Function (E) Sub Total	2,657,311	
2800 Support Services - Central		
100 Personal Services-salaries	559,722	
200 Personal Svcs-employee Benefit	305,193	
300 Purchased Profession&tech Svcs	6,350	
400 Purchased Property Services	94,589	
500 Other Purchased Svcs	82,889	
600 Supplies	97,992	
2800 Function (E) Sub Total	1,146,735	
2900 Other Support Services		
500 Other Purchased Svcs	49,030	
2900 Function (E) Sub Total	49,030	
3200 Student Activities		
100 Personal Services-salaries	704,931	
200 Personal Svcs-employee Benefit	293,955	
300 Purchased Profession&tech Svcs	29,500	

Hampton Township School District
 Budget Summary Report
 Expenditure

ALL	21-22 PROPOSED EXPENDITURES	
10 Fund 10		
3200 Student Activities		
400 Purchased Property Services	21,750	
500 Other Purchased Svcs	177,900	
600 Supplies	144,265	
700 Property	15,018	
800 Other Objects	19,400	
3200 Function (E) Sub Total	1,406,719	
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	5,166,656	
5200 Sub Total	5,166,656	
10 Sub Total	57,232,862	
Report Totals	57,232,862	

EXPENDITURES BY OBJECT

Hampton Township School District
 Budget Summary Report
 Expenditure

ALL	21-22 PROPOSED	
10 Fund 10	EXPENDITURES	
100 Personal Services-salaries		27,477,368
200 Personal Svcs-employee Benefit		14,909,760
300 Purchased Profession&tech Svcs		1,335,342
400 Purchased Property Services		569,248
500 Other Purchased Svcs		5,047,440
600 Supplies		2,066,324
700 Property		572,154
800 Other Objects		88,570
900 Other Financing Uses		5,166,656
10 Sub Total		57,232,862
Report Totals		57,232,862