

HAMPTON TOWNSHIP SCHOOL DISTRICT

2021-2022

PROPOSED FINAL BUDGET

MAY 10, 2021

HAMPTON TOWNSHIP SCHOOL DISTRICT

2021 – 2022 PROPOSED FINAL BUDGET

MAY 10, 2021

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**PROPOSED FINAL BUDGET
HIGHLIGHTS**

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

General Fund Budget Summary:

The 2021-22 general fund expenditure budget of \$56,710,943 is an increase of \$1,586,359 or 2.88% from the 2020-21 final budget. The expenditure budget was reduced by \$521,919 from the April 26th budget.

The 2021-22 general fund budget revenue projection at the updated millage rate of 20.30 mills is \$55,581,373. This represents an increase of \$1,581,789 or 2.92% from the 2020-21 final budget.

The 2021-22 budget shortfall is (\$1,129,570). The plan to fund the shortfall is as follows:

Gross shortfall at updated millage rate of 20.30 mills	(\$1,129,570)
Appropriation of Stabilization funds (year 11 of 16)	575,000
Appropriation of Unassigned fund balance	<u>554,570</u>
Net Shortfall after fund balance appropriations	<u>\$0</u>

2021-22 Millage Rate	20.30 mills
Gross Tax for Median Assessed Property*	\$3,431
Gross Tax Increase for Median Assessed Property*	\$99
Percentage Increase in Gross Tax*	3.0%

* - The median property assessed value in Hampton is \$169,000 as of May 2021.

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. The 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	Wilkinsburg - \$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	\$2,671,073

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

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

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.

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 6.51% 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 now offers property tax relief of up to \$400 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
May 2021	\$1,781,585,817
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 2021-22 property tax relief allocation to the District and its residents as calculated by the State is \$859,742.50. This amount will be divided evenly among 5,479 approved homesteads and will provide each qualifying Hampton property owner with a \$156.92 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.

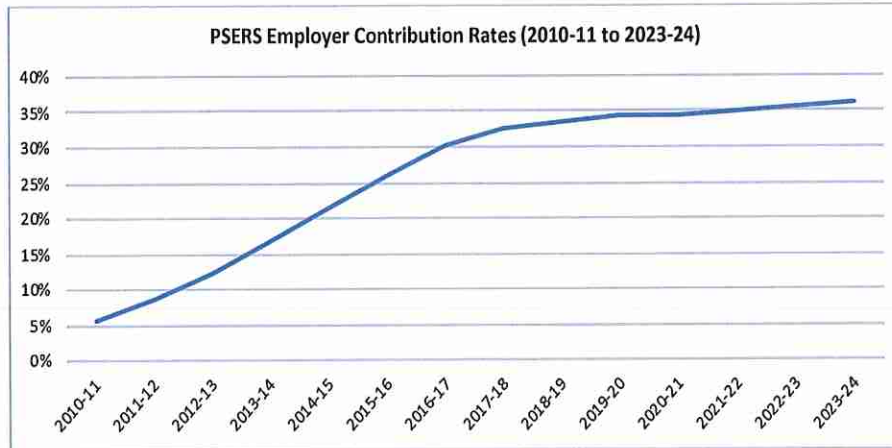
PSERS Pension Employer Contributions:

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%	4,610,000	190,000
2022-23	35.62%	4,825,000	215,000
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 \$4,000,000 to the District’s budget (net of state reimbursement) or the equivalent of 2.39 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	\$40,248,000	72.4%
State Revenues	\$15,000,873	27.0%
Federal Revenues	\$330,000	0.6%

- One mill of real estate tax is projected to generate \$1.668 million in real estate tax revenue for the District. This is an increase of 2.02% 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 89.5% of the District's expenditures
- District salaries are budgeted to increase by \$772,120 or 2.90% 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 included to support school start time and scheduling changes. The additional salary and benefits are \$42,000.
 - The Psychology Intern position is upgraded to a 10-month Staff Psychologist position. The additional salary and benefits are \$40,000.
- 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 \$164,000 to the District's budget.
- Employee contributions to health insurance per bargaining agreements and contracts are projected to increase by \$6,452 from \$240,372 to \$246,824.
- 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 \$558,153 is an increase of \$9,073 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 3-year financing of equipment purchases in the gross amount of \$327,270. The annual payment amount of \$112,917 is included in the 2021-22 budget. The total amount of interest over 3 years is \$11,480.
- The technology budget includes funding 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 to continue the phased replacement of elementary and secondary classroom audiovisual systems.

**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 \$75,100 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 Scrubber for the High School - \$13,000 *
 - 3) Fridley Field end zone portable bleachers - \$15,000
 - 4) Central Elementary Courtyard - \$8,000
 - 5) Ceiling Panels for the Middle School Innovation Studio - \$9,100

* The HVAC van and auto scrubber will be financed over 3 years. The 2021-22 budgetary cost for the HVAC van is \$10,410 and the auto scrubber is \$4,511. The total interest paid over 3 years will be \$1,763

**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.

Summary of Changes from April 26th budget to May 10th budget:

- 1) Technology Equipment in the amount of \$327,270 will be financed over 3 years (the District will own the equipment at the end of three years). The total amount deferred from the 2021-22 budget is \$214,353. The total interest to be paid over 3 years is \$11,480.
- 2) Faculty and staff replacement laptops were removed from the budget and deferred to a future year. The budgetary reduction is \$78,210.
- 3) Ten Smart TV's will be purchased with 2020-21 Title IV funds. The budgetary reduction is \$18,000.
- 4) The technology technician position was removed from the budget and replaced with a contracted position. The net savings for the budget is \$13,290
- 5) Reductions to supplies and contracted services were made in the curriculum supplies, professional development and central office budgets in the total amount of \$85,750.
- 6) Facilities Equipment in the amount of \$43,000 will be financed over 3 years (the District will own the equipment at the end of three years). The total amount deferred from the 2021-22 budget is \$28,079. The total interest to be paid over 3 years is \$1,763.
- 7) Facilities Equipment in the amount of \$35,596 was removed from the budget and deferred to a future year. These items include:
 - Wyland auto scrubber
 - Sealcoating at Wyland and Fridley
 - Poff conference room
 - Administrative Center appliances
- 8) The Athletics budget was reduced by \$10,000. The reductions were across 9 different sports; primarily in the supplies categories.
- 9) A staff retirement was received. The reduction to the budget was \$45,644.

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 @ 20.30 mills	\$ 33,870,000	\$ 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	275,559	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	575,000	450,000	490,366	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	146,189	152,515
Interest Earnings	35,000	35,000	281,487	440,176	243,620	114,121
Federal Flow Thru Funds (IDEIA)	295,000	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>114,683</u>
	<u>40,248,000</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	859,743	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	60,489	63,056	64,015
FICA Subsidy	1,027,000	1,000,000	964,440	948,375	917,470	894,487
Retirement Subsidy	4,606,000	4,417,000	4,245,899	4,088,773	3,842,302	3,422,943
	<u>15,000,873</u>	<u>15,127,687</u>	<u>14,612,543</u>	<u>14,330,110</u>	<u>13,889,577</u>	<u>13,395,096</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>330,000</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>55,581,373</u>	<u>53,969,584</u>	<u>53,374,652</u>	<u>51,970,480</u>	<u>50,063,849</u>	<u>48,988,029</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	\$ 27,390,419	\$ 26,618,299	\$ 25,697,049	\$ 25,317,975	\$ 24,375,661	\$ 23,893,906
Benefits:						
Health Insurance (Medical, Dental, Vision)	3,390,950	3,194,518	3,103,573	3,128,198	3,091,871	3,040,576
FICA Benefit	2,055,367	2,001,300	1,928,680	1,898,178	1,836,321	1,793,159
PSERS Benefit	9,220,693	8,833,356	8,486,682	8,162,361	7,689,822	6,855,066
Other Benefits (Life, Disability, UC, WC, Tuition Reimbursement)	<u>220,605</u>	<u>214,662</u>	<u>181,191</u>	<u>214,662</u>	<u>197,229</u>	<u>204,811</u>
Total Benefits	14,887,615	14,241,736	13,700,126	13,403,389	12,815,243	11,893,632
Total Salaries and Benefits	<u>42,278,034</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	52,265	49,305	38,638	50,977	38,571	37,378
Wyand	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	183,952	188,981	142,276	208,177	204,794	176,974
Total Building Budgets	506,178	498,462	422,109	534,760	494,003	452,589
NonBuilding Budgets:						
Special Education (Incl IDEIA & ACCESS)	\$ 1,035,288	\$ 829,781	\$ 691,182	\$ 918,865	\$ 667,633	\$ 597,211
Gifted Support (separated from special education beginning 2019-20)	14,748	11,282	11,909	-	-	-
Tuition - Cyber / Charter & Other LEA	595,300	576,000	436,018	438,485	408,931	376,201
Curriculum Resources (formerly textbooks)	300,697	308,541	245,979	130,437	129,791	152,282
Summer Program (beginning with 2018-19)	10,000	10,000	-	10,811	-	-
Technology	558,153	549,080	661,364	642,171	695,573	606,283
Athletics	293,975	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	58,900	53,950	61,757	47,466	41,185	59,650
Secondary Student Activities	56,658	50,700	60,878	54,581	49,585	146,716
Business Office	30,000	30,400	21,696	15,398	27,703	25,230
Community Services	115,850	133,100	116,676	95,598	105,940	90,489
Curriculum & Prof Development	166,250	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	3,827,640	3,550,678	3,308,094	3,425,849	3,138,849	2,989,016
District Wide Expenditures	\$ 10,099,091	\$ 10,215,409	\$ 10,426,239	\$ 9,934,251	\$ 9,783,204	\$ 10,506,399
Total Expenditures	<u>56,710,943</u>	<u>55,124,564</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	(1,129,570)	(1,125,000)	(176,965)	(645,744)	(543,111)	(747,513)
Stabilization Fund Utilization	575,000	625,000	575,000	649,000	702,000	747,000
Unassigned Fund Balance Utilization	554,570	500,000	-	-	-	-
Revenues Over (Under) Expenditures after Fund Balance Utilization	-	-	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	\$ 5,000	\$ 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)	2,588,136	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	\$ 16,881	\$ 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	75,100	64,825	177,000	325,000	275,000	970,000
High School Capital Projects Fund Transfer / Debt Service	-	-	713,124	0	0	0
Budgetary Reserve	0	358,844	0	0	0	0
District Wide Expenditures	<u>10,099,091</u>	<u>10,215,409</u>	<u>10,426,239</u>	<u>9,934,251</u>	<u>9,783,204</u>	<u>10,506,389</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		\$1,781,585,817
Millage Rate	18.39	18.77	18.95	19.38	19.71		20.30
Levy	31,193,870	32,083,639	32,772,822	33,888,920	34,837,425		36,166,192
Less: State Property Tax Allocation	(861,230)	(858,898)	(859,538)	(858,364)	(858,364)		(859,743)
Net Levy	30,332,640	31,224,741	31,913,284	33,030,556	33,979,061		35,306,449
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>33,870,000</u>
Current Collections as % of Levy	94.97%	95.19%	95.79%	95.89%	96.31%	95.63%	95.93%
Value of Collected Mill (including State Property Tax Allocation)	1,613,221	1,629,212	1,658,602	1,678,641	1,703,874		1,710,825
Value of Collected Mill (without State Property Tax Allocation)	1,566,390	1,583,453	1,613,243	1,634,350	1,660,325		1,668,473
Increase in Value of Collected Mill (without State Property Tax Allocation)	1.82%	1.09%	1.88%	1.31%	1.59%		0.49%

**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**

<u>YEAR ENDING JUNE 30</u>	<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	625,000		
10 YEAR AVG \$	410,282		
5 YEAR AVG \$	463,277		
3 YEAR AVG \$	492,284		
2021-22 Budget	575,000		

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

YEAR ENDING <u>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**

YEAR ENDING <u>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	44.61%
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	44.61%
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	44.61%
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	44.61%
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	44.61%
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	44.61%
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	44.61%
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	\$ 27,390,419	
Less: Non-Eligible & Exempted Wages	(550,000)	
Wages Eligible for FICA Subsidy		26,840,419
Reimbursement Percentage		0.03825
FICA Subsidy		<u>\$1,027,000</u>

Retirement Subsidy

2021-22 Budgeted Salaries	\$ 27,390,419	
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		\$ 26,365,419
Reimbursement Percentage		<u>17.470%</u>
Retirement Subsidy		<u>\$4,606,000</u>

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

REVENUES BY FUNCTION

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

ALL	21-22 PROJECTED	
10 Fund 10	REVENUE	
6111 Current Real Estate Taxes		34,408,000
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 Currnt Act 511 Real Est Tran Tx		575,000
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		859,743
7505 Ready to Learn Block Grant		294,130
7810 Revenue For Social Security Pmts		1,027,000
7820 Revenue For Retirement Pmts		4,606,000
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		55,581,373
Report Totals		55,581,373

**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	16,309,443
200	Personal Svcs-employee Benefit	8,947,473
300	Purchased Profession&tech Svcs	203,000
400	Purchased Property Services	98,075
500	Other Purchased Svcs	522,747
600	Supplies	632,269
700	Property	146,733
800	Other Objects	6,665
	1100 Function (E) Sub Total	26,866,405
1200	Special Programs - Elem/sec	
100	Personal Services-salaries	2,679,184
200	Personal Svcs-employee Benefit	1,460,997
300	Purchased Profession&tech Svcs	509,369
500	Other Purchased Svcs	503,079
600	Supplies	38,118
	1200 Function (E) Sub Total	5,190,747
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	7,634
	1400 Function (E) Sub Total	21,634
2100	Support Svcs-Pupil Personnel	
100	Personal Services-salaries	1,212,806
200	Personal Svcs-employee Benefit	662,529
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	1,938,747

Hampton Township School District
 Budget Summary Report
 Expenditure

21-22 PROPOSED
 EXPENDITURES

ALL		
10 Fund 10		
2200 Support Services-instruc Staff		
100 Personal Services-salaries	744,765	
200 Personal Svcs-employee Benefit	385,059	
300 Purchased Profession&tech Svcs	78,233	
400 Purchased Property Services	3,000	
500 Other Purchased Svcs	19,100	
600 Supplies	152,084	
2200 Function (E) Sub Total	1,382,241	
2300 Support Services-admin		
100 Personal Services-salaries	2,171,261	
200 Personal Svcs-employee Benefit	1,190,614	
300 Purchased Profession&tech Svcs	433,190	
400 Purchased Property Services	8,900	
500 Other Purchased Svcs	108,688	
600 Supplies	46,019	
700 Property	270	
800 Other Objects	33,535	
2300 Function (E) Sub Total	3,992,477	
2400 Support Services-pupil Health		
100 Personal Services-salaries	358,566	
200 Personal Svcs-employee Benefit	195,531	
300 Purchased Profession&tech Svcs	13,000	
400 Purchased Property Services	450	
500 Other Purchased Svcs	652	
600 Supplies	7,550	
2400 Function (E) Sub Total	575,749	
2500 Support Services-business		
100 Personal Services-salaries	268,501	
200 Personal Svcs-employee Benefit	146,813	
300 Purchased Profession&tech Svcs	13,500	
400 Purchased Property Services	2,000	
500 Other Purchased Svcs	3,500	
600 Supplies	8,500	

**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	445,314
	2600 Operation & Maint Plant Svcs	
	100 Personal Services-salaries	2,368,923
	200 Personal Svcs-employee Benefit	1,292,175
	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	5,177,155
	2700 Student Transportation Service	
	100 Personal Services-salaries	38,317
	200 Personal Svcs-employee Benefit	20,894
	300 Purchased Profession&tech Svcs	4,200
	500 Other Purchased Svcs	2,593,936
	2700 Function (E) Sub Total	2,657,347
	2800 Support Services - Central	
	100 Personal Services-salaries	519,722
	200 Personal Svcs-employee Benefit	283,911
	300 Purchased Profession&tech Svcs	56,510
	400 Purchased Property Services	94,589
	500 Other Purchased Svcs	82,889
	600 Supplies	97,992
	2800 Function (E) Sub Total	1,135,613
	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	293,979
	300 Purchased Profession&tech Svcs	29,500

Hampton Township School District
 Budget Summary Report
 Expenditure

ALL	21-22 PROPOSED	
10 Fund 10	EXPENDITURES	
3200 Student Activities		
400 Purchased Property Services	19,250	
500 Other Purchased Svcs	174,900	
600 Supplies	139,765	
700 Property	15,018	
800 Other Objects	19,400	
3200 Function (E) Sub Total	1,396,743	
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	5,102,981	
5200 Sub Total	5,102,981	
10 Sub Total	56,710,943	
Report Totals	56,710,943	

EXPENDITURES BY OBJECT

Hampton Township School District
 Budget Summary Report
 Expenditure

ALL	21-22 PROPOSED	
10 Fund 10	EXPENDITURES	
100 Personal Services-salaries	27,390,419	
200 Personal Svcs-employee Benefit	14,887,615	
300 Purchased Profession&tech Svcs	1,385,502	
400 Purchased Property Services	566,748	
500 Other Purchased Svcs	5,028,940	
600 Supplies	1,979,074	
700 Property	281,094	
800 Other Objects	88,570	
900 Other Financing Uses	5,102,981	
10 Sub Total	56,710,943	
Report Totals	56,710,943	

**DETAIL OF CHANGES BETWEEN
APRIL 26TH AND MAY 10TH BUDGETS**

**HAMPTON TOWNSHIP SCHOOL DISTRICT
LINE ITEM ADJUSTMENTS - PROPOSED FINAL BUDGET
MAY 10, 2021**

ASN #	Function/ Object	Account Description	4/26/2021 BUDGET	Adjustment Increase / (Decrease)	5/10/2021 BUDGET	Description / Notes
REVENUES						
6110	7810	FICA Subsidy	1,030,000	(3,000)	1,027,000	Subsidy Adjustment from salary changes
6165	7820	Retirement Subsidy	4,621,000	(15,000)	4,606,000	Subsidy Adjustment from salary changes
6896	7340	State Property Tax Distribution	859,000	743	859,743	Updated Act. 1 Property Tax Distribution per the state
6005	6153	Real Estate Transfer Tax	550,000	25,000	575,000	Update to Real Estate Transfer Tax Revenue
6000	6111	Real Estate Tax Collections (Gross)	34,425,000	995,000	35,420,000	Updated millage rate from 19.71 to 20.30 mills
Total Adjustment to Revenues				1,002,743		

ASN #	Function/ Object	Account Description	4/26/2021 BUDGET	Adjustment Increase / (Decrease)	5/10/2021 BUDGET	Description / Notes
EXPENDITURES						
6400	2818.131	Technology Salaries	370,353	(40,000)	330,353	Remove "in house" technology position
0001	1110.121	Instructional Salaries	2,356,345	(46,949)	2,309,396	Salary adjustment due to a retirement
1691	5800.211	Medical Insurance	3,398,730	14,619	3,413,349	Benefit adjustments due to salary adjustments
4009	5800.211	Employee Insurance Contribution	(245,684)	(1,140)	(246,824)	Benefit adjustments due to salary adjustments
1692	5800.212	Dental Insurance	182,683	(239)	182,444	Benefit adjustments due to salary adjustments
1693	5800.213	Life Insurance	29,377	(159)	29,218	Benefit adjustments due to salary adjustments
1695	5800.214	Vision Insurance	42,041	(60)	41,981	Benefit adjustments due to salary adjustments
1697	5800.220	FICA Benefit	2,062,018	(6,651)	2,055,367	Benefit adjustments due to salary adjustments
1698	5800.230	Retirement Benefit	9,248,759	(28,066)	9,220,693	Benefit adjustments due to salary adjustments
0049	1110.250	UC Benefit	6,868	(22)	6,847	Benefit adjustments due to salary adjustments
0050	1110.250	UC Benefit	6,870	(22)	6,848	Benefit adjustments due to salary adjustments
1700	5800.260	Worker's Comp Benefit	127,770	(405)	127,365	Benefit adjustments due to salary adjustments
6471	1100.758	Technology Equipment - Elem	189,071	(58,955)	130,116	Adjustment for 3-year financing of tech equip & updated quantities
6472	1100.758	Technology Equipment - Secondary	130,116	(68,839)	41,477	Adjustment for deferral of technology equipment
6446	2818.348	Technology Services	228,699	(143,466)	85,233	Adjustment for 3-year financing of tech equip & updated quantities
7416	5230.939	Capital Reserve Fund Transfer	6,350	50,160	56,510	3rd Party technology support (replacing salaries & benefits)
7415	5230.999	Capital Reserve Fund Transfer	138,775	(28,079)	110,696	Budget adjustment for 3-year financing of facilities equip
4383	1100.561	Regular Programs Tuition	110,696	(35,596)	75,100	Facilities Budget Adjustments (deferrals)
6828	1100.590	National Competition Travel	30,000	(10,000)	20,000	Reduction in tuition projection
6823	1100.610	Supplies - Elementary	7,500	(2,500)	5,000	Reduction to student competition "fund"
6824	1100.610	Supplies - Secondary	52,000	(37,000)	15,000	Reduction to curriculum supplies
4249	2280.640	Instructional Curriculum resources	52,400	(37,000)	15,400	Reduction to curriculum supplies
3696	2270.580	Instructional Svc Travel	4,750	(3,799)	1,000	Reduction in Instructional Resources
4362	2360.590	Admin Travel	6,500	(1,000)	5,500	Reduction in travel
4364	2360.614	Admin Supplies	9,000	(2,000)	7,000	Reduction to Central Office Travel
2556	3213.613	Cheerleading Supplies	20,000	(5,000)	15,000	Reduction to Central Office Supplies
2507	3256.613	Baseball Supplies	2,000	(500)	1,500	Adjustment to Athletics budget
2763	3259.599	Boys Basketball Purchased Svcs	11,050	(1,000)	10,050	Adjustment to Athletics budget
2767	3260.599	Girls Basketball Purchased Svcs	7,700	(250)	7,450	Adjustment to Athletics budget
2773	3267.430	Football Repairs	7,700	(250)	7,450	Adjustment to Athletics budget
2777	3267.599	Football Purchased Svcs	19,250	(2,500)	16,750	Adjustment to Athletics budget
2512	3267.613	Football Supplies	20,000	(2,500)	17,500	Adjustment to Athletics budget
6858	3275.613	Girls Lacrosse Supplies	20,000	(1,000)	19,000	Adjustment to Athletics budget
2517	3280.613	Softball Supplies	5,050	(500)	4,550	Adjustment to Athletics budget
2548	3286.613	Track & Field Supplies	9,850	(500)	9,350	Adjustment to Athletics budget
2549	3289.613	Wrestling Supplies	5,300	(500)	4,800	Adjustment to Athletics budget
Total Adjustment to Expenditures				(521,919)		