

HAMPTON TOWNSHIP SCHOOL DISTRICT

2020-2021

FINAL BUDGET

JUNE 08, 2020

HAMPTON TOWNSHIP SCHOOL DISTRICT

2020 – 2021 FINAL BUDGET

JUNE 08, 2020

TABLE OF CONTENTS

Final Budget Highlights.....	Page(s) 1-9
Revenue Summary.....	Page(s) 10
Expenditure Summary.....	Page(s) 11-12
Real Estate Tax Projection & History.....	Page(s) 13
Local & State Revenue Detail.....	Page(s) 14-24
Revenues by Function.....	Page(s) 25
Expenditures by Function/Object.....	Page(s) 26-29
Expenditures by Object.....	Page(s) 30
Details of Changes Between May 4th and June 8th Budgets.....	Page(s) 31-33

FINAL BUDGET HIGHLIGHTS

**HAMPTON TOWNSHIP SCHOOL DISTRICT
2020-21 GENERAL FUND BUDGET**

Budget Considerations and Actions due to the COVID-19 Pandemic:

- 1) There will be limited savings from the current closure. The savings are constrained by the directives contained in the PA Act 13 and federal CARES Act. The provisions of these acts require the District to pay all employees and many contractors as if the closure did not occur. The projected 2019-20 fiscal year closure savings are estimated at \$425,000.
- 2) The District reduced expenditures by \$325,756 since the review of the proposed final budget on May 4, 2020. The goal of the expenditure reductions was to protect educational programs, while reducing and deferring many non-educational items.
- 3) The District's revenue projections are severely harmed by the economic conditions. The largest reductions from the January 6th budget are to earned income tax (\$350,000) and interest earnings (\$230,000). These two reductions alone equate to 0.35 mills of real estate tax collections.
- 4) The budget does not include debt service funding for the High School renovation project. The District will continue to utilize the \$713,000 from the 2019-20 budget to move forward with the design phase of the project. The duration of the economic downturn will impact the scope and sequencing of the project.
- 5) The District will update the current PSERS stabilization fund using cost savings from the current school closure and funds previously reserved for variable rate debt increases. This will add \$925,000 to the existing fund and provide an additional year of stabilization funds.

General Fund Budget Summary:

The 2020-21 general fund expenditure budget of \$54,881,443 is an increase of \$807,025 or 1.49% from the 2019-20 final budget. The expenditure budget was reduced by \$325,756 since the May 4th Proposed Final Budget.

The 2020-21 general fund budget revenue projection at the updated millage rate of 19.74 mills is \$53,756,443. This represents an increase of \$658,025 or 1.24% from the 2019-20 final budget.

The 2020-21 general fund budget shortfall is (\$1,125,000). The plan to fund the shortfall is as follows:

Gross shortfall at updated millage rate of 19.74 mills	(\$1,125,000)
Appropriation of updated Stabilization funds (year 10 of 16)	625,000
Appropriation of unassigned fund balance	<u>500,000</u>
Net Shortfall after fund balance appropriations	\$0
2020-21 Millage Rate	19.74 mills
Gross Tax for Median Assessed Property*	\$3,291
Gross Tax Increase for Median Assessed Property*	\$60
Percentage Increase in Gross Tax*	1.86%

* - The median residential assessed value in Hampton is \$166,700 as of May 2020.

HAMPTON TOWNSHIP SCHOOL DISTRICT 2020-21 GENERAL FUND BUDGET

General Fund Budget Summary (continued):

PA Section 688 and the 2020-21 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, 2019 unassigned fund balance was \$4,745,554. The projected June 30, 2020 unassigned fund balance is \$5,104,150 before directing the \$425,000 closure savings to the updated stabilization fund and using \$500,000 of unassigned fund balance in the 2020-21 budget. The remaining June 30, 2020 fund balance of \$4,179,150 is 7.61% of the 2020-21 expenditure budget

Act 1 Index Impact and the 2020-21 General Fund Budget:

On January 6, 2020, the District approved a resolution stating that it would not raise any rate of tax for the 2020-21 year in excess of the state-calculated Act 1 Index of 2.6%. Based on the current real estate tax rate of 19.38 mills, the maximum 2020-21 millage rate is 19.88 mills (current millage rate of 19.38 mills + 0.50 mills = 19.88 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 2020-21 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.

2013 Allegheny County Reassessment Impact on 2020-21 Budget:

The District will use the updated Allegheny County gross assessed value as provided and updated by Allegheny County in preparing the 2020-21 budget.

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

Date	Hampton Gross Assessed Value
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
2020-21 GENERAL FUND BUDGET**

General Fund Budget Summary (continued):

State Gaming Distribution for Property Tax Relief:

The original announced property tax relief allocation to the District and its residents as calculated by the State was \$859,023. This amount will be divided evenly among the estimated 5,503 approved homesteads and will provide each qualifying Hampton property owner with an approximate \$156.10 decrease to their 2020-21 School District property taxes. Unfortunately, the State notified all school districts on May 21st that the allocation likely will be reduced and new allocations will be distributed by June 1, 2020. If the amount is reduced, the final budget will need to be adjusted for the June 8th board meeting.

Homeowners must apply for the Homestead / Farmstead exemption through Allegheny County (Act 50 program) to be eligible for the District's program. The District notifies homeowners who are not listed as "approved" for the program each December of the application process. The first Act 1 State gaming distributions occurred in the 2008-09 year. The state gaming distributions, combined with responsible tax increases have resulted in the median Hampton Township School District residential tax bill to increase by approximately \$320 in twelve years. This is a gross increase of 12.0% and 1.0% annually. In comparison – the Pittsburgh Metropolitan area CPI has increased 25% over the same twelve-year period or 2.1% annually. The District is proud that the median Hampton Township School District tax bill has increased at less than 1/2 of the local rate of inflation over the previous twelve years.

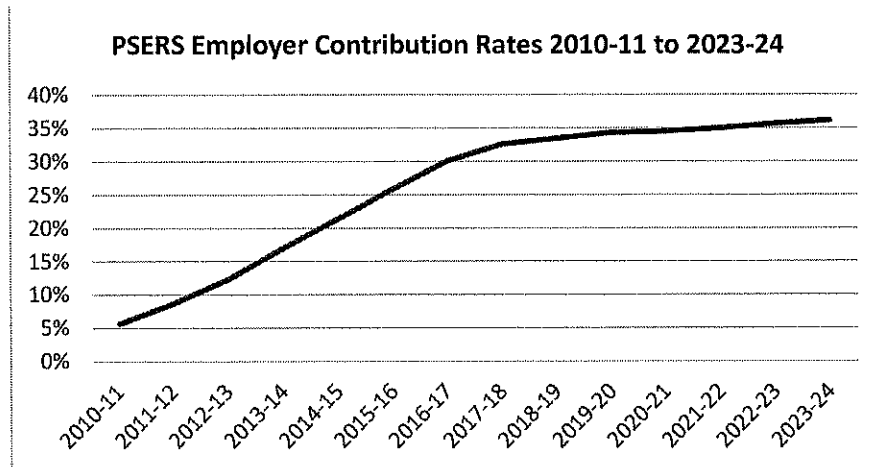
PSERS Pension Employer Contributions:

The PSERS Board of Trustees certified the 2020-21 fiscal year employer contribution rate of 34.51% in December 2019. 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%	4,075,000	230,000
2019-20	34.29%	4,239,000	164,000
2020-21	34.51%	4,417,000	178,000
2021-22	34.95%	4,570,000	153,000
2022-23	35.62%	4,800,000	230,000
2023-24	36.12%	5,045,000	245,000

**HAMPTON TOWNSHIP SCHOOL DISTRICT
2020-21 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 34.51% in 2020-21 added \$3,807,000 to the District's budget (net of state reimbursement) or the equivalent of 2.33 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 will adjust and add to the original PSERS Rate Stabilization fund for the 2020-21 budget and rename 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 will use the \$425,000 of school closure savings and \$500,000 or 50% of the existing debt service stabilization fund that is reserved for variable rate debt increases. The readjusted "Stabilization Fund" will have \$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 2020-21 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	\$38,476,976	71.6%
State Revenues	\$14,843,843	27.6%
Federal Revenues	\$434,624	0.8%

- One mill of real estate tax is projected to generate \$1.635 million in real estate tax revenue for the District. This is an increase of 0.6% from the 2019-20 *budgeted* amount of \$1.625 million. The District's collection rate for real estate taxes could suffer due to the economic conditions. However, the collection rate held stable through the 2008 financial crisis, so no major adjustments are being proposed.
- The budget includes no increase from the previous year for the basic education subsidy, special education subsidy and PA Accountability grant. The District is budgeting for the receipt of the CARES Act funding in the amount of \$109,624 and the prevailing guidance is for Districts not to budget an increase in educational subsidies if they are including the revenue from the CARES funding.

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
2020-21 Hampton Final Budget	\$5,188,150	\$1,543,829	\$294,130	-0-	\$7,026,109
2020-21 State Budget (Feb)	5,295,488	1,558,768	294,130	-0-	7,148,386
2019-20 Final State Budget	5,188,150	1,543,829	294,130	-0-	7,026,109
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

**HAMPTON TOWNSHIP SCHOOL DISTRICT
2020-21 GENERAL FUND BUDGET HIGHLIGHTS**

General Fund Budget Revenue Summary (continued):

- The budget includes a significant decrease in interest earnings. Short-term rates are projected to yield an average of 0.25% - causing the projections for interest earnings to decrease by \$290,000 from \$325,000 to \$35,000.

General Fund Budget Expenditure Summary:

- Salaries, benefits, debt service, utilities and student transportation comprise 89.6% of the District's expenditures
- District salaries are budgeted to increase by \$968,426 or 3.78% from the 2020-21 salary amounts. Significant salary items are as follows:
 - All current permanent positions are included in the budget.
 - The salary changes and reductions due to retirements are included in the budget.
 - A new 1.0 FTE contractual teaching position at Poff Elementary (replacing a current Class Size Reduction LTS position). The additional salary and benefits are \$46,302.
 - \$45,000 is included in budgetary reserve for the potential addition of a special education paraeducator or long-term substitute position.
- The District's projected cyber/charter school enrollment for 2020-21 is (28) students with a budgeted expense of \$471,000. This is a decrease in projected enrollment of (1) student and a slight decrease in the budgeted amount of \$11,500. An additional \$30,000 was added to budgetary reserve for the contingency of increased cyber school enrollment due to the COVID-19 pandemic.
- Health Insurance rates for the EPO program through the Allegheny County Schools Health Insurance Consortium (ACSHIC) for the 2020-21 year were recently adjusted from a 3.5% increase to a 2.5% increase. This is a reduction of \$30,991 from the Proposed Final Budget. The overall District health insurance budget now shows a decrease of \$14,929 or 0.46% due to increased employee contributions to health insurance and a migration from District paid insurance to the "opt-out" incentive.
- Employee contributions to health insurance per bargaining agreements and contracts will increase by \$40,883 from \$199,489 to \$240,372.
- The District's overall contributions to the A.W. Beattie Career Center are projected to increase by \$23,500 or 3.4% from \$689,917 to \$713,417.

HAMPTON TOWNSHIP SCHOOL DISTRICT 2020-21 GENERAL FUND BUDGET HIGHLIGHTS

General Fund Budget Expenditure Summary (continued):

- The special education budget of \$829,761 represents a decrease of \$23,322 from the 2019-20 budget. The budget includes tuition amounts for approved private schools, extended school year tuition and contracted special education services. The budget increase over the previous three years is primarily for outside placements and the projection that many of the placements do not qualify for the 60% state funding share.

General Fund Budget Initiatives:

Technology:

- The technology budget includes funding of \$134,080 for the 4th year of the "One to One" Initiative. The District will apply for CARES funding to cover most of the expense. The 4th year of the initiative will provide students laptops to 4th graders. Students in the following grades will have district issued electronic devices for the 2020-21 school year:

Projected 2020-21 Student Devices by grade level:

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

Curriculum Resources (formerly Textbooks):

- The curriculum resources budget for the 2020-21 school year will increase by \$49,633 from \$258,908 to \$308,541. The curriculum resources budget continues to evolve from traditional text materials to electronic media

At the elementary level, the District continues to need to purchase science kits, as a result of ASSET no longer providing materials for districts to lease. Over this past year, the district purchased the upgraded Smithsonian Science for the Classroom kits for grades 3, 4 and 5. Last year, the Smithsonian kits were not available for grades 1 and 2. As a result, the District is currently piloting the Smithsonian kits in grades 1 and 2 and is requesting to purchase these kits for the 2020-2021 school year. Additionally, the District is also requesting to purchase a new K-5 music program which is included in this budget.

HAMPTON TOWNSHIP SCHOOL DISTRICT 2020-21 GENERAL FUND BUDGET HIGHLIGHTS

Curriculum Resources (continued):

The most significant budget increase occurs at the middle school in English Language Arts. The current middle school reading textbook series (grades 6 and 7) is no longer being supported and does not have any online resources available to use from the publishing company. The cost to replace this ELA resource is approximately \$44,000 of the middle school's requested curriculum budget. This expenditure was reduced from \$90,000 due to the publisher providing a 3-year deferred billing arrangement.

For high school, there have been requests for some new textbooks. Both the AP US History textbook and Honors Geography textbook have not been updated since the early 2000s. Additionally, the curriculum of both of these courses has been redesigned significantly and needs upgraded materials that complement the current curriculum.

Facilities / Buildings & Grounds:

- The buildings & grounds budget includes \$34,106 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.
- The budget includes a transfer of \$64,825 to fund the projects in the "5-Year Facilities Improvement Plan." The transfer was reduced significantly from the \$160,000 included in the May 4th Proposed Final Budget. Many items were deferred to future years. Significant facilities improvement items remaining for the 2020-21 budget are as follows:
 - 1) Central Elementary Library flooring replacement - \$12,300
 - 2) HVAC controls for Wyland AC units - \$12,000
 - 3) High School IDF air conditioning units - \$10,000

Athletics:

- The District is deferring the scheduled replacement uniforms for Middle School boy's and girl's basketball, Middle School boy's and girl's soccer, Middle School baseball, Middle School softball, High School softball and High School girl's tennis.

In addition, supply budgets were reduced for the following sports: golf, lacrosse (boys and girls), boy's tennis, track & field, football, cross country, cheerleading, wrestling, volleyball, swimming and gymnastics.

**HAMPTON TOWNSHIP SCHOOL DISTRICT
2020-21 GENERAL FUND BUDGET HIGHLIGHTS**

Changes between Proposed Final Budget (May 4th) & Final Budget (June 8th):

Total revenues increased by \$542,346 from \$53,214,097 to \$53,756,443.

Significant revenue changes are as follows (line item details are on page 31):

- Real estate tax revenue increased by \$593,796 due to the increase in millage rate from 19.38 mills to 19.74 mills.
- Federal revenue from the CARES act was added to the budget in the amount of \$109,624.
- The basic education and special education subsidies were reduced by \$122,277 to the 2019-20 levels due to the inclusion of CARES funding in the budget. The recent versions of the state budget do not include increases to basic or special education funding.

Total expenditures decreased by \$325,756 from \$55,207,199 to \$54,881,443.

Significant expenditure changes are as follows (line item details are on pages 32 & 33):

- Departmental Expenditure Reductions:
 - a. Facilities and Buildings and Grounds (\$141,633)
 - b. Technology (\$70,848)
 - c. Curriculum Resources (\$54,578)
 - d. Athletics (\$54,550)
 - e. School building budgets (\$39,641)
 - f. Special Education (\$34,490)
 - g. Medical Insurance (\$30,991)
- Expenditure Increases:
 - a. Budgetary Reserve for one Special Education paraeducator or long-term substitute position - \$45,000
 - b. Budgetary Reserve for potential additional cyber school enrollments - \$30,000
 - c. Health Resources and PPE Equipment - \$40,000

REVENUE SUMMARY

**HAMPTON TOWNSHIP SCHOOL DISTRICT
2020-2021 GENERAL FUND BUDGET
REVENUE SUMMARY**

	June 8th 2020-21 Budget	May 4th 2020-21 Budget	2019-20 Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual
LOCAL REVENUES							
Real Estate Tax	\$ 32,273,976	\$ 31,680,000	\$ 31,500,828	\$ 30,580,161	\$ 29,731,365	\$ 28,815,351	\$ 27,884,416
less: Property Tax Rebates	(12,000)	(12,000)	(12,000)	(9,200)	(9,950)	(9,444)	(9,676)
Interim Real Estate Tax	125,000	125,000	175,000	275,559	99,686	160,403	91,007
Public Utility Realty Tax	35,000	35,000	35,000	35,620	34,472	36,701	36,633
Earned Income Tax	4,050,000	4,050,000	4,175,000	4,047,052	3,900,568	3,903,381	3,857,513
Realty Transfer Tax	450,000	450,000	475,000	532,876	453,619	404,517	435,019
Delinquent Real Estate Taxes	975,000	975,000	1,000,000	976,370	745,294	1,416,287	1,098,348
Delinquent Earned Income Taxes	125,000	125,000	150,000	105,005	146,189	152,515	114,580
Interest Earnings	35,000	75,000	325,000	440,176	243,620	114,121	39,853
Federal Flow Thru Funds (IDEIA)	270,000	270,000	250,000	267,381	254,473	241,138	239,066
Project Lead the Way Grant (expenses included in curriculum resources)	15,000	15,000	15,000	-	-	-	-
Other Local Revenue	135,000	135,000	150,000	98,352	110,153	114,683	137,589
	<u>38,476,976</u>	<u>37,923,000</u>	<u>38,238,528</u>	<u>37,349,352</u>	<u>35,709,499</u>	<u>35,349,653</u>	<u>33,924,328</u>
STATE REVENUES							
Basic Education Subsidy	\$5,188,150	\$5,295,488	\$ 5,191,960	\$ 5,113,574	\$ 5,048,171	\$ 4,987,827	\$ 4,854,171
PA Accountability Grant / Ready to Learn	294,130	294,130	294,130	294,130	294,130	294,130	294,130
State Property Tax Reduction Allocation	859,023	858,000	858,364	859,538	858,898	861,230	860,340
School Safety Grant(s)	25,000	25,000	-	-	-	-	-
Charter School Subsidy	-	-	-	-	-	-	-
Other State Revenues (1305/1306 Tuition)	120,000	120,000	-	119,007	-	-	-
Special Education Subsidy	1,543,829	1,558,768	1,557,507	1,523,499	1,505,547	1,498,472	1,485,846
Transportation Subsidy	775,000	775,000	785,000	742,187	781,257	709,569	779,357
Sinking Fund Subsidy	559,211	559,211	578,688	580,528	598,746	662,423	654,723
Medical / Dental Subsidy	62,500	62,500	65,000	60,499	63,056	64,015	64,635
FICA Subsidy	1,000,000	1,000,000	962,091	948,375	917,470	894,487	881,619
Retirement Subsidy	4,417,000	4,417,000	4,239,150	4,088,773	3,842,302	3,422,943	2,918,273
	<u>14,843,843</u>	<u>14,965,097</u>	<u>14,531,890</u>	<u>14,330,110</u>	<u>13,889,577</u>	<u>13,395,096</u>	<u>12,793,094</u>
FEDERAL REVENUES							
Title 1	190,000	190,000	192,000	163,240	191,232	195,372	197,574
Title 2	60,000	60,000	60,000	55,029	62,442	47,166	45,523
Access Funding	75,000	75,000	75,000	54,744	202,961	714	67,234
Other Federal Revenues	109,624	-	-	13,855	8,138	-	-
	<u>434,624</u>	<u>325,000</u>	<u>327,000</u>	<u>286,868</u>	<u>464,773</u>	<u>243,252</u>	<u>310,331</u>
OTHER FUNDING SOURCES							
Sale of Assets	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,150	\$ -	\$ 28	\$ 7,000
	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>4,150</u>	<u>0</u>	<u>28</u>	<u>7,000</u>
TOTAL REVENUES	<u>53,756,443</u>	<u>53,214,097</u>	<u>53,088,418</u>	<u>51,970,480</u>	<u>50,063,849</u>	<u>48,988,029</u>	<u>47,034,753</u>

EXPENDITURE SUMMARY

**HAMPTON TOWNSHIP SCHOOL DISTRICT
2020-2021 GENERAL FUND BUDGET
EXPENDITURE SUMMARY**

Category	June 8th 2020-21 Budget	May 4th 2020-21 Budget	2019-20 Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual
Salaries	\$ 26,618,299	\$ 26,618,299	\$ 25,649,873	\$ 25,317,975	\$ 24,375,661	\$ 23,893,906	\$ 23,784,708
Benefits:							
Health Insurance (Medical, Dental, Vision)	3,194,518	3,225,509	3,223,215	3,128,198	3,091,871	3,040,576	2,933,211
FICA Benefit	2,001,300	2,001,300	1,924,183	1,898,178	1,836,321	1,793,159	1,776,339
PSERS Benefit	8,833,356	8,833,356	8,478,288	8,162,361	7,689,822	6,855,086	5,844,178
Other Benefits (Life, Disability, UC, WC, Tuition Reimbursement)	212,552	226,259	218,121	214,652	197,229	204,811	188,665
Total Benefits	<u>14,241,736</u>	<u>14,286,424</u>	<u>13,843,817</u>	<u>13,403,389</u>	<u>12,815,243</u>	<u>11,893,632</u>	<u>10,742,393</u>
Total Salaries and Benefits	<u>40,860,035</u>	<u>40,904,723</u>	<u>39,493,690</u>	<u>38,721,364</u>	<u>37,190,904</u>	<u>35,787,538</u>	<u>34,527,101</u>
Building Budgets:							
Central	\$ 72,359	\$ 76,268	\$ 73,768	\$ 77,001	\$ 62,195	\$ 70,190	\$ 65,954
Port	49,305	52,490	49,921	50,977	38,571	37,378	36,788
Wyland	58,378	61,464	60,000	61,174	48,148	46,028	47,399
Middle School	129,459	136,291	139,595	137,431	140,295	122,019	113,850
High School	<u>188,961</u>	<u>211,590</u>	<u>197,022</u>	<u>208,177</u>	<u>204,794</u>	<u>176,974</u>	<u>209,783</u>
Total Building Budgets	<u>498,462</u>	<u>538,103</u>	<u>520,306</u>	<u>534,760</u>	<u>494,003</u>	<u>452,589</u>	<u>473,774</u>
NonBuilding Budgets:							
Special Education (Incl IDEA & ACCESS)	829,761	864,251	853,083	918,865	667,633	597,211	527,798
Gifted Support (separated from special education beginning 2019-20)	11,262	11,262	12,674	-	-	-	-
Tuition - Cyber / Charter & Other LEA	576,000	576,000	567,500	438,485	408,931	376,201	336,937
Curriculum Resources (formerly textbooks)	308,541	363,119	258,908	130,437	129,791	152,282	158,155
Summer Program (beginning with 2018-19)	10,000	10,000	10,000	10,811	-	-	-
Technology	549,080	619,928	594,550	642,171	695,573	606,283	538,530
Athletics	304,100	304,100	303,000	300,571	283,632	295,046	284,213
Buildings and Grounds	249,550	468,230	443,550	495,498	517,001	530,049	383,342
Grants (Non Salary & Benefits)	421,772	105,000	70,000	189,325	155,133	61,906	102,248
Central Administration	53,950	62,700	52,000	47,466	41,185	59,650	38,311
Secondary Student Activities	50,700	57,771	59,931	54,581	49,585	145,716	45,663
Business Office	30,400	30,400	29,750	15,398	27,703	25,230	20,917
Community Services	133,100	133,100	125,600	95,598	106,940	90,489	86,766
Curriculum & Prof Development	193,750	201,750	146,000	81,057	50,465	45,936	17,745
Director of Student Services / Psychological Services	27,812	27,812	11,225	5,586	5,277	3,017	3,527
Total NonBuilding Budgets	<u>3,550,678</u>	<u>3,835,423</u>	<u>3,537,771</u>	<u>3,425,849</u>	<u>3,138,849</u>	<u>2,989,016</u>	<u>2,544,152</u>
District Wide Expenditures	\$ 9,972,268	\$ 9,928,950	\$ 10,522,651	\$ 9,934,251	\$ 9,783,204	\$ 10,506,399	\$ 10,442,851
Total Expenditures	<u>54,881,443</u>	<u>55,207,193</u>	<u>54,074,418</u>	<u>52,616,224</u>	<u>50,606,950</u>	<u>49,735,542</u>	<u>47,987,873</u>
Revenues Over (Under) Expenditures	(1,125,000)	(1,993,102)	(976,000)	(645,744)	(543,111)	(747,513)	(953,125)
Stabilization Fund Utilization (Years 6,7,8,9 & 10 of 16)	625,000	505,000	576,000	649,000	702,000	747,000	722,000
Unassigned Fund Balance Utilization (Budget years 2019-20 & 2020-21)	500,000	400,000	400,000	-	-	-	-
Revenues Over (Under) Expenditures after Fund Balance Utilization	0	(1,088,102)	-	3,256	158,889	(513)	(231,125)

**HAMPTON TOWNSHIP SCHOOL DISTRICT
2020-2021 GENERAL FUND BUDGET
DISTRICTWIDE EXPENDITURE DETAIL**

	June 8th 2020-21	May 4th 2020-21	2019-20 Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual
National Competitions	\$ 7,500	\$ 7,500	\$ 7,500	\$ 6,824	\$ 1,640	\$ 1,552	\$ 5,688
Vo-Tech Tuition & Vo Tech Debt Payments	713,417	713,417	689,917	653,058	641,014	622,209	668,385
Student Accounting	44,500	44,500	43,500	45,977	42,304	16,560	11,425
Board Services	41,300	41,300	43,800	35,746	36,402	31,451	32,658
Tax Collection	207,020	207,020	202,435	261,537	221,016	299,700	259,939
Legal / Accounting	120,000	120,000	112,750	105,445	195,993	170,147	121,033
Medical and Dental (Includes Contracted Trainers)	80,700	40,700	39,700	48,571	40,288	36,875	36,000
Utilities	957,500	957,500	902,500	908,869	907,667	908,787	788,721
Insurance	184,493	161,000	157,000	160,190	148,309	151,444	143,943
Security Services	50,000	50,000	50,000	49,572	47,724	48,831	45,516
Student Transportation (including fuel)	2,479,777	2,479,777	2,380,000	2,335,615	2,209,747	2,141,387	2,044,484
AIU Support	48,316	48,316	48,403	50,133	48,854	48,634	47,738
Contingency / Refund of Prior Revenue	\$ 25,000	\$ 25,000	\$ 25,000	\$ 34,214	\$ 16,681	\$ 2,638	\$ 53,557
Debt Service	4,872,920	4,872,920	4,884,027	4,913,500	4,950,565	5,056,184	5,061,529
Food Service Transfers	-	-	-	-	-	-	-
Capital Reserve Fund Transfer	64,825	160,000	177,000	325,000	275,000	970,000	1,122,235
High School Capital Projects Fund Transfer / Debt Service	-	-	713,124	-	-	-	-
Budgetary Reserve	<u>75,000</u>	<u>0</u>	<u>45,995</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
District Wide Expenditures	<u>9,972,268</u>	<u>9,928,950</u>	<u>10,522,651</u>	<u>9,934,251</u>	<u>9,783,204</u>	<u>10,506,399</u>	<u>10,442,851</u>

REAL ESTATE TAX PROJECTION & HISTORY

**HAMPTON TOWNSHIP SCHOOL DISTRICT
REAL ESTATE TAX COLLECTION PROJECTION & HISTORY
2020-21 GENERAL FUND BUDGET**

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Projected 2019-20</u>	<u>Five-Year Average</u>	<u>Budget 2020-21</u>
Real Estate Assessed Value	\$ 1,668,105,022	\$ 1,696,240,884	\$ 1,709,304,155	\$ 1,729,436,507	\$ 1,740,000,000		\$ 1,756,266,517
Millage Rate	18.12	18.39	18.77	18.95	19.38		19.74
Levy	30,226,063	31,193,870	32,083,639	32,772,822	33,721,200		34,668,701
Less: State Property Tax Allocation	(860,340)	(861,230)	(858,898)	(859,538)	(858,364)		(859,023)
Net Levy	29,365,723	30,332,640	31,224,741	31,913,284	32,862,836		33,809,678
Total Current Collections	<u>27,874,741</u>	<u>28,805,907</u>	<u>29,721,415</u>	<u>30,570,961</u>	<u>31,650,000</u>		<u>32,273,976</u>
Current Collections as % of Levy	94.92%	94.97%	95.19%	95.79%	96.31%	95.44%	95.46%
Value of Collected Mill (including State Property Tax Allocation)	1,585,821	1,613,221	1,629,212	1,658,602	1,677,418		1,678,470
Value of Collected Mill (without State Property Tax Allocation)	1,538,341	1,566,390	1,583,453	1,613,243	1,633,127		1,634,953
Increase in Value of Collected Mill (without State Property Tax Allocation)	0.86%	1.82%	1.09%	1.88%	1.23%		0.11%

LOCAL & STATE REVENUE DETAIL

**HAMPTON TOWNSHIP SCHOOL DISTRICT
ANALYSIS OF INTERIM REAL ESTATE TAX
GENERAL FUND BUDGET 2020-21**

YEAR ENDING <u>JUNE 30</u>	<u>COLLECTIONS</u>	<u>DOLLAR CHANGE</u>	<u>PERCENT CHANGE</u>
2010	66,494	N/A	N/A
2011	130,576	64,082	96.4%
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%
2019-20 Budget	175,000		
2019-20 Projection	120,000		
10 YEAR AVG \$	94,988		
5 YEAR AVG \$	135,070		
3 YEAR AVG \$	178,552		
2020-21 Budget	125,000		

**HAMPTON TOWNSHIP SCHOOL DISTRICT
PUBLIC UTILITY REALTY TAX
GENERAL FUND BUDGET 2020-21**

YEAR ENDING <u>JUNE 30,</u>	<u>COLLECTIONS</u>	<u>DOLLAR CHANGE</u>	<u>PERCENT CHANGE</u>
2010	41,021	N/A	N/A
2011	40,673	(348)	-0.8%
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%
2019-20 Budget	35,000		
2019-20 Projection	32,255		
10 YEAR AVG \$	38,482		
5 YEAR AVG \$	36,465		
3 YEAR AVG \$	35,598		
2020-21 Budget	35,000		

**HAMPTON TOWNSHIP SCHOOL DISTRICT
ANALYSIS OF EARNED INCOME TAX
GENERAL FUND BUDGET 2020-21**

<u>YEAR ENDING</u> <u>JUNE 30,</u>	<u>COLLECTIONS</u>	<u>DOLLAR</u> <u>CHANGE</u>	<u>PERCENT</u> <u>CHANGE</u>
2010	3,030,789	N/A	N/A
2011	3,636,003	605,214	20.0%
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%
2019-20 Budget	4,175,000		
2019-20 Projection	4,350,000		
10 YEAR AVG \$	3,669,901		
5 YEAR AVG \$	3,896,517		
3 YEAR AVG \$	3,950,334		
2020-21 Budget	4,050,000		

**HAMPTON TOWNSHIP SCHOOL DISTRICT
ANALYSIS OF REAL ESTATE TRANSFER TAX
GENERAL FUND BUDGET 2020-21**

YEAR ENDING <u>JUNE 30</u>	<u>COLLECTIONS</u>	<u>DOLLAR CHANGE</u>	<u>PERCENT CHANGE</u>
2010	326,209	N/A	N/A
2011	289,888	(36,321)	-11.1%
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%
2019-20 Budget	475,000		
2019-20 Projection	500,000		
10 YEAR AVG \$	393,868		
5 YEAR AVG \$	444,206		
3 YEAR AVG \$	463,671		
2020-21 Budget	450,000		

**HAMPTON TOWNSHIP SCHOOL DISTRICT
ANALYSIS OF DELINQUENT REAL ESTATE &
DELINQUENT EARNED INCOME TAXES
GENERAL FUND BUDGET 2020-21**

<u>YEAR ENDING</u> <u>JUNE 30</u>	<u>COLLECTIONS</u>	<u>DOLLAR</u> <u>CHANGE</u>	<u>PERCENT</u> <u>CHANGE</u>
2010	1,262,003	N/A	N/A
2011	1,434,957	172,954	13.7%
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%
2019-20 Budget	1,150,000		
2019-20 Projection	1,135,000		
10 YEAR AVG \$	1,154,113		
5 YEAR AVG \$	1,197,668		
3 YEAR AVG \$	1,180,553		
2020-21 Budget	1,100,000		

HAMPTON TOWNSHIP SCHOOL DISTRICT INTEREST EARNINGS PROJECTIONS GENERAL FUND BUDGET 2020-21

Projected Monthly Average Cash and Investment Balance	\$13,000,000
Projected Average Interest Rate	<u>0.25%</u>
Projected 2020-21 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>

2017-18 Budget:

Average Monthly Balance	\$ 13,500,000
Average Interest Rate	<u>0.85%</u>
Projected Interest Earnings (Rounded)	<u>\$115,000</u>

2016-17 Budget:

Average Monthly Balance	\$ 14,500,000
Average Interest Rate	<u>0.35%</u>
Projected Interest Earnings (Rounded)	<u>\$50,000</u>

**HAMPTON TOWNSHIP SCHOOL DISTRICT
ANALYSIS OF OTHER LOCAL REVENUE
GENERAL FUND BUDGET 2020-21**

<u>YEAR ENDING</u> <u>JUNE 30</u>	<u>REVENUE</u>	<u>DOLLAR</u> <u>CHANGE</u>	<u>PERCENT</u> <u>CHANGE</u>
2010	98,029	N/A	N/A
2011	127,026	28,997	29.6%
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%
2019-20 Budget	150,000		
2019-20 Projection	86,000		
10 YEAR AVG \$	118,883		
5 YEAR AVG \$	114,208		
3 YEAR AVG \$	106,071		
2020-21 Budget	135,000		

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 2020-21**

2020-21 Basic Education Subsidy	\$5,188,150
2019-20 Basic Education Subsidy	5,188,150
\$ INCREASE	<u>\$0</u>
% INCREASE	<u>0.00%</u>

The Pennsylvania Association of School Business Officials (PASBO) recommends budgeting no increases for Basic Education or Special Education if a District is including the CARES revenue in the budget

**HAMPTON TOWNSHIP SCHOOL DISTRICT
SPECIAL EDUCATION SUBSIDY
GENERAL FUND BUDGET 2020-21**

2020-21 Special Education Subsidy (Preliminary State Budget)	\$1,543,829
2019-20 Special Education Subsidy	<u>1,543,829</u>
\$ INCREASE	\$0
% INCREASE	<u>0.00%</u>

The Pennsylvania Association of School Business Officials (PASBO) recommends budgeting no increases for Basic Education or Special Education if a District is including the CARES revenue in the budget

**HAMPTON TOWNSHIP SCHOOL DISTRICT
DEBT SERVICE PAYMENTS SUBSIDY
GENERAL FUND BUDGET 2020-21**

1997 Middle School/High School Issue (2007 Swaption)

Debt Service Payments		\$1,799,875
State Reimbursement Factor	x	28.29%
Estimated Aid Ratio	x	<u>45.78%</u>

Debt Service Reimbursement	<u>\$233,104</u>
----------------------------	------------------

2008 Poff Issue

Debt Service Payments		\$496,806
State Reimbursement Factor	x	28.11%
Estimated Aid Ratio	x	<u>45.78%</u>

Debt Service Reimbursement	<u>\$63,933</u>
----------------------------	-----------------

2018 Poff Refunded Issue (non reimbursible portion)

Debt Service Payments		\$27,813
State Reimbursement Factor	x	0.00%
Estimated Aid Ratio	x	<u>45.78%</u>

Debt Service Reimbursement	<u>\$0</u>
----------------------------	------------

2016 Refunded Middle School/High School Issue

Debt Service Payments		\$377,270
State Reimbursement Factor	x	20.45%
Estimated Aid Ratio	x	<u>45.78%</u>

Debt Service Reimbursement	<u>\$35,320</u>
----------------------------	-----------------

2006 Refunded Middle School/High School Issue

Debt Service Payments		\$312,313
State Reimbursement Factor	x	18.31%
Estimated Aid Ratio	x	<u>45.78%</u>

Debt Service Reimbursement	<u>\$26,179</u>
----------------------------	-----------------

Central Elementary 2011 (Refunded 2005 Swap)

Debt Service Payments		\$1,700,000
State Reimbursement Factor	x	23.21%
Estimated Aid Ratio	x	<u>45.78%</u>

Debt Service Reimbursement	<u>\$180,634</u>
----------------------------	------------------

2011 Athletic Fields (Non-Reimbursible)

Debt Service Payments		\$44,344
-----------------------	--	----------

AW Beattie

Debt Service Payments		\$119,546
State Reimbursement Factor	x	36.62%
Estimated Aid Ratio	x	<u>45.78%</u>

Debt Service Reimbursement	<u>\$20,041</u>
----------------------------	-----------------

Total Debt Service Reimbursement	<u>\$559,211</u>
----------------------------------	------------------

Total Debt Payments	\$4,877,967
---------------------	-------------

Total Debt Payments (w/o Beattie)	\$4,758,421
-----------------------------------	-------------

**HAMPTON TOWNSHIP SCHOOL DISTRICT
FICA AND RETIREMENT SUBSIDY
GENERAL FUND BUDGET 2020-21**

FICA Subsidy

2020-21 Budgeted Salaries	\$ 26,618,295	
Less: Non-Eligible & Exempted Wages	(475,000)	
Wages Eligible for FICA Subsidy		26,143,295
Reimbursement Percentage		0.03825
FICA Subsidy (Rounded)		<u>\$1,000,000</u>

Retirement Subsidy

2020-21 Budgeted Salaries	\$ 26,618,295	
Less: Non-Retirement Wages (supplementals, non-qualified subs)	(435,000)	
Health Insurance Incentives (non retirement wages)	<u>(587,128)</u>	<u>(1,022,128)</u>
Wages Eligible for Retirement Subsidy	\$	25,596,167
Reimbursement Percentage		<u>17.255%</u>
Retirement Subsidy (Rounded)		<u>\$4,417,000</u>

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

REVENUES BY FUNCTION

Hampton Township School District Budget Summary Report Revenue

20-21 PROJECTED REVENUE

ALL		
10	Fund 10	
	6111 Current Real Estate Taxes	32,801,976
	6112 Interim Real Estate Taxes	125,000
	6113 Public Utility Realty Tax	35,000
	6151 Current Act 511 Earn Income Tx	4,050,000
	6153 Curmt Act 511 Real Est Tran Tx	450,000
	6211 Disc On Current Real Estate Tx	-570,000
	6311 Penalties-interest-real Est Tx	30,000
	6411 Delinquent Real Estate Taxes	975,000
	6451 Delinquent Act 511 Earn Inc Tx	125,000
	6510 Int/invest & Invest Bear Cks	35,000
	6710 Admissions	80,000
	6832 Federal IDEA Revenue Recd. from IU	270,000
	6910 Rentals	25,000
	6920 Contributions-Donations	15,000
	6990 Miscellaneous Revenue	25,000
	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)	775,000
	7321 Rentals & Sink Fund Payments	559,211
	7330 Health Services	62,500
	7340 State Property Tax Allocation	859,023
	7361 School Safety & Security Grants	25,000
	7505 Ready to Learn Block Grant	294,130
	7599 Other State Revenue	109,624
	7810 Revenue For Social Security Pmts	1,000,000
	7820 Revenue For Retirement Pmts	4,417,000
	8514 Title I	190,000
	8515 Title II	60,000
	8810 Medical Assistance Reimburse Access	75,000
	9400 Sale-compensation/loss Fixed Assets	1,000
	10 Sub Total	53,756,443
	Report Totals	53,756,443

**EXPENDITURES BY
FUNCTION/OBJECT**

Hampton Township School District Budget Summary Report Expenditure

20-21 PROPOSED EXPENDITURES

ALL		
10	Fund 10	
1100	Regular Programs	
100	Personal Services-salaries	16,060,652
200	Personal Svcs-employee Benefit	8,677,942
300	Purchased Profession&tech Svcs	180,500
400	Purchased Property Services	96,800
500	Other Purchased Svcs	507,947
600	Supplies	650,891
700	Property	197,210
800	Other Objects	7,320
1100	Function (E) Sub Total	26,379,262
1200	Special Programs - Elem/sec	
100	Personal Services-salaries	2,440,157
200	Personal Svcs-employee Benefit	1,308,850
300	Purchased Profession&tech Svcs	395,698
500	Other Purchased Svcs	413,662
600	Supplies	30,733
1200	Function (E) Sub Total	4,589,100
1300	Vocational Education Programs	
500	Other Purchased Svcs	713,417
1300	Function (E) Sub Total	713,417
1400	Other Instruction Prog-ele/sec	
100	Personal Services-salaries	14,000
200	Personal Svcs-employee Benefit	7,509
500	Other Purchased Svcs	10,000
1400	Function (E) Sub Total	31,509
2100	Support Svcs-Pupil Personnel	
100	Personal Services-salaries	1,123,405
200	Personal Svcs-employee Benefit	603,630
300	Purchased Profession&tech Svcs	55,774
500	Other Purchased Svcs	110
600	Supplies	13,785
800	Other Objects	1,439
2100	Function (E) Sub Total	1,798,143

Hampton Township School District Budget Summary Report Expenditure

20-21 PROPOSED EXPENDITURES

ALL	
10 Fund 10	
2200 Support Services-instruc Staff	727,016
100 Personal Services-salaries	370,150
200 Personal Svcs-employee Benefit	68,556
300 Purchased Profession&tech Svcs	2,550
400 Purchased Property Services	19,100
500 Other Purchased Svcs	149,441
600 Supplies	1,336,813
2200 Function (E) Sub Total	
2300 Support Services-admin	2,048,840
100 Personal Services-salaries	1,105,579
200 Personal Svcs-employee Benefit	425,320
300 Purchased Profession&tech Svcs	8,700
400 Purchased Property Services	118,950
500 Other Purchased Svcs	54,601
600 Supplies	270
700 Property	31,467
800 Other Objects	3,793,727
2300 Function (E) Sub Total	
2400 Support Services-pupil Health	344,526
100 Personal Services-salaries	184,794
200 Personal Svcs-employee Benefit	52,400
300 Purchased Profession&tech Svcs	300
400 Purchased Property Services	652
500 Other Purchased Svcs	9,124
600 Supplies	3,848
800 Other Objects	595,644
2400 Function (E) Sub Total	
2500 Support Services-business	295,745
100 Personal Services-salaries	159,026
200 Personal Svcs-employee Benefit	13,400
300 Purchased Profession&tech Svcs	2,500
400 Purchased Property Services	4,500
500 Other Purchased Svcs	

Hampton Township School District Budget Summary Report Expenditure

20-21 PROPOSED EXPENDITURES

ALL	
10 Fund 10	
2500 Support Services-business	
600 Supplies	7,500
800 Other Objects	2,500
2500 Function (E) Sub Total	485,171
2600 Operation & Maint Plant Svcs	
100 Personal Services-salaries	2,318,920
200 Personal Svcs-employee Benefit	1,244,187
400 Purchased Property Services	340,286
500 Other Purchased Svcs	212,843
600 Supplies	916,000
700 Property	83,986
2600 Function (E) Sub Total	5,116,222
2700 Student Transportation Service	
100 Personal Services-salaries	30,952
200 Personal Svcs-employee Benefit	16,601
300 Purchased Profession&tech Svcs	4,400
500 Other Purchased Svcs	2,475,377
2700 Function (E) Sub Total	2,527,330
2800 Support Services - Central	
100 Personal Services-salaries	513,184
200 Personal Svcs-employee Benefit	274,770
300 Purchased Profession&tech Svcs	67,400
400 Purchased Property Services	66,637
500 Other Purchased Svcs	90,253
600 Supplies	81,650
2800 Function (E) Sub Total	1,093,894
2900 Other Support Services	
500 Other Purchased Svcs	48,316
2900 Function (E) Sub Total	48,316
3200 Student Activities	
100 Personal Services-salaries	700,902
200 Personal Svcs-employee Benefit	288,691

Hampton Township School District Budget Summary Report Expenditure

20-21 PROPOSED
EXPENDITURES

ALL		
10	Fund 10	
	3200 Student Activities	
	300 Purchased Profession&Tech Svcs	28,300
	400 Purchased Property Services	21,750
	500 Other Purchased Svcs	180,250
	600 Supplies	86,550
	700 Property	8,300
	800 Other Objects	20,400
	3200 Function (E) Sub Total	1,335,143
	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	4,937,745
	5200 Function (E) Sub Total	4,937,745
	5900 Budgetary Reserve	
	800 Other Objects	75,000
	5900 Sub Total	75,000
	10 Sub Total	54,881,443
	Report Totals	54,881,443

EXPENDITURES BY OBJECT

Hampton Township School District
Budget Summary Report
Expenditure

ALL	20-21 PROPOSED
10 Fund 10	EXPENDITURES
100 Personal Services-salaries	26,618,299
200 Personal Svcs-employee Benefit	14,241,736
300 Purchased Profession&tech Svcs	1,291,748
400 Purchased Property Services	539,523
500 Other Purchased Svcs	4,795,377
600 Supplies	2,000,275
700 Property	289,766
800 Other Objects	166,974
900 Other Financing Uses	4,937,745
10 Sub Total	54,881,443
Report Totals	54,881,443

**DETAIL OF CHANGES BETWEEN
MAY 4TH & JUNE 8TH BUDGETS**

HAMPTON TOWNSHIP SCHOOL DISTRICT
 LINE ITEM ADJUSTMENTS - FINAL BUDGET
 JUNE 8, 2020

ASN #	Function/ Account Object Description	5/4/2020 BUDGET	Adjustment Increase / (Decrease)	6/8/2020 BUDGET	Description / Notes
REVENUES					
6018	6510 Interest Earnings	75,000	(40,000)	35,000	Adjustment for updated interest rates
6896	7340 State Property Tax Distribution	858,000	1,023	859,023	Adjustment for state property tax allocation
7853	8741 CARES Act Funding	-	109,624	109,624	CARES Grant
6024	7110 Basic Education Subsidy	5,295,488	(107,338)	5,188,150	Reduce 20-21 State Subsidies to 19-20 levels
6156	7271 Special Education Subsidy	1,558,768	(14,939)	1,543,829	Reduce 20-21 State Subsidies to 19-20 levels
6000	6111 Real Estate Tax Collections (Gross)	32,220,000	593,976	32,813,976	Adjustment for final millage rate
Total Adjustment to Revenues			<u>542,346</u>		

**HAMPTON TOWNSHIP SCHOOL DISTRICT
LINE ITEM ADJUSTMENTS - FINAL BUDGET
JUNE 8, 2020**

ASN #	Function/ Account Object Description	5/4/2020 BUDGET	Adjustment Increase / (Decrease)	6/8/2020 BUDGET	Description / Notes
<u>EXPENDITURES</u>					
5297	1241.329 Learning Support - tuition	64,242	(34,490)	29,752	Special Education Budget Adjustments
60	1110.430 Central Elem Repair & Maint	650	(400)	250	Central Elementary Budget Adjustments
105	1110.610 Central Elem Supplies	26,945	(3,471)	23,474	Central Elementary Budget Adjustments
4187	1100.610 Central Elem Supplies	2,156	(27)	2,129	Central Elementary Budget Adjustments
501	2220.610 Central Elem Supplies	1,907	(11)	1,896	Central Elementary Budget Adjustments
106	1110.610 Poff Elem Supplies	18,250	(3,185)	15,065	Poff Elementary Budget Adjustments
107	1110.610 Wyland Elem Supplies	19,620	(2,491)	17,129	Wyland Elementary Budget Adjustments
503	2220.610 Wyland Audiovisual Supplies	1,126	(95)	1,031	Wyland Elementary Budget Adjustments
729	2380.610 Wyland Principal's Office Supplies	550	(500)	50	Wyland Elementary Budget Adjustments
109	1110.610 Middle School Supplies	60,598	(3,845)	56,753	Middle School Budget Adjustments
571	2250.610 Middle School Library Supplies	2,810	(1,600)	1,210	Middle School Budget Adjustments
577	2250.640 Middle School Library Materials	8,491	(1,387)	7,104	Middle School Budget Adjustments
110	1110.610 High School Supplies	59,825	(4,955)	54,870	High School Budget Adjustment
4192	1110.610 High School Supplies	8,548	(47)	8,501	High School Budget Adjustment
2731	2440.610 High School Library Supplies	2,561	(16)	2,545	High School Budget Adjustment
726	2380.610 High School Office Supplies	5,000	(500)	4,500	High School Budget Adjustment
7512	1110.610 High School Supplies	8,333	(2,688)	5,645	High School Budget Adjustment
7519	1110.750 High School Equipment	14,423	(14,423)	0	High School Budget Adjustment
2741	3211.750 Band Equipment	15,371	(7,071)	8,300	HS Activity Budget Adjustment
116	1100.640 MS Textbooks	122,262	(46,000)	76,262	Deferred billing for MS Lang. Arts Materials
117	1110.640 HS Textbooks	49,184	(8,578)	40,606	HS Social Studies curriculum resources adj.
4258	2260.640 Curriculum; books, periodicals	1,500	(500)	1,000	Assistant Supt Budget Adjustments
7159	2270.324 Instr. Staff Dev - Training	25,000	(5,000)	20,000	Assistant Supt Budget Adjustments
3695	2270.580 Instr. Services - Travel	6,000	(500)	5,500	Assistant Supt Budget Adjustments
3696	2270.580 Instr. Services - Travel	6,000	(500)	5,500	Assistant Supt Budget Adjustments
3697	2270.610 Instr. Development - Supplies	2,000	(500)	1,500	Assistant Supt Budget Adjustments
3698	2270.610 Instr. Development - Supplies	3,000	(1,000)	2,000	Assistant Supt Budget Adjustments
5985	2360.438 Admin Office - Maint & Repair	2,500	(500)	2,000	Assistant Supt Budget Adjustments
4362	2360.580 Admin Office - Travel	7,500	(500)	7,000	Assistant Supt Budget Adjustments
4363	2360.599 Admin Office - Purchased Services	6,000	(2,000)	4,000	Assistant Supt Budget Adjustments
4364	2360.614 Admin Office - Supplies	15,000	(5,000)	10,000	Assistant Supt Budget Adjustments
4365	2360.640 Admin Office - Books & Periodicals	1,000	(250)	750	Assistant Supt Budget Adjustments
4368	2360.810 Admin Office - Dues and Fees	2,930	(500)	2,430	Assistant Supt Budget Adjustments
739	2420.330 Districtwide Medical	11,400	40,000	51,400	Addition for PPE Equipment & resources
6471	1110.758 Technology Equipment - Elem	116,128	(11,370)	104,758	Technology Budget Adjustments
6472	1110.758 Technology Equipment - Secondary	135,227	(42,775)	92,452	Technology Budget Adjustments
6447	2818.438 Technology Maint & Repairs	77,340	(10,703)	66,637	Technology Budget Adjustments
6452	2818.618 Technology Software & Licensing	82,650	(1,000)	81,650	Technology Budget Adjustments
6449	2818.538 Technology Communications	87,753	(5,000)	82,753	Technology Budget Adjustments

HAMPTON TOWNSHIP SCHOOL DISTRICT
LINE ITEM ADJUSTMENTS - FINAL BUDGET
JUNE 8, 2020

ASN #	Function/ Account Object Description	5/4/2020 BUDGET	Adjustment Increase / (Decrease)	6/8/2020 BUDGET	Description / Notes
EXPENDITURES					
7569	2630.414 Grounds Services - Central	11,518	(557)	10,961	Buildings and Grounds budget adjustments
7570	2630.414 Grounds Services - Poff	9,602	(1,141)	8,461	Buildings and Grounds budget adjustments
7571	2630.414 Grounds Services - Wyland	12,521	(3,125)	9,396	Buildings and Grounds budget adjustments
7572	2630.414 Grounds Services - MS & Admin	15,776	(4,828)	10,948	Buildings and Grounds budget adjustments
7574	2630.414 Grounds Services - HS	14,220	(3,200)	11,020	Buildings and Grounds budget adjustments
3082	2620.752 Bldg Services Equip - Admin Office	3,000	(3,000)	-	Buildings and Grounds budget adjustments
3080	2620.752 Bldg Services Equip - Athletic Fields	15,755	(4,200)	11,555	Buildings and Grounds budget adjustments
3063	2620.752 Bldg Services Equip - Central Elem	19,111	(4,806)	14,305	Buildings and Grounds budget adjustments
3064	2620.752 Bldg Services Equip - Poff Elem	16,577	(8,501)	8,076	Buildings and Grounds budget adjustments
3065	2620.752 Bldg Services Equip - Wyland Elem	28,670	(6,900)	21,770	Buildings and Grounds budget adjustments
6297	2620.752 Bldg Services Equip - Maintenance	3,560	(2,400)	1,160	Buildings and Grounds budget adjustments
3676	2620.752 Bldg Services Equip - HVAC	17,750	(3,800)	13,950	Buildings and Grounds budget adjustments
1700	5800.260 Worker's Comp Benefit	123,775	(13,697)	110,078	Insurance updates with final quotes
2300	2310.529 Board Services - Insurance	48,000	650	48,650	Insurance updates with final quotes
998	2650.522 Buildings & Grounds Insurance	101,000	22,843	123,843	Insurance updates & Enviro Liability rider
2514	3271.613 Golf Supplies	4,400	(1,250)	3,150	Athletics budget adjustments
2508	3259.613 Boys Basketball Supplies	6,700	(3,750)	2,950	Athletics budget adjustments / uniforms deferred
2545	3260.613 Girls Basketball Supplies	6,750	(4,350)	2,400	Athletics budget adjustments / uniforms deferred
7107	3276.613 Boys Lacrosse Supplies	3,300	(3,050)	250	Athletics budget adjustments
6858	3275.613 Girls Lacrosse Supplies	5,300	(5,050)	250	Athletics budget adjustments
2516	3277.613 Boys Soccer Supplies	4,300	(1,550)	2,750	Athletics budget adjustments / uniforms deferred
3831	3278.613 Girls Soccer Supplies	4,300	(1,000)	3,300	Athletics budget adjustments / uniforms deferred
2507	3256.613 Baseball Supplies	7,800	(7,550)	250	Athletics budget adjustments / uniforms deferred
2517	3280.613 Softball Supplies	11,600	(11,350)	250	Athletics budget adjustments / uniforms deferred
4691	3294.613 Boys Tennis Supplies	1,900	(1,650)	250	Athletics budget adjustments
2794	3295.613 Girls Tennis Supplies	4,300	(2,750)	1,550	Athletics budget adjustments / uniforms deferred
2548	3286.613 Track & Field Supplies	5,300	(5,050)	250	Athletics budget adjustments / uniforms deferred
2512	3267.613 Football Supplies	20,000	(3,000)	17,000	Athletics budget adjustments
2511	3264.613 Cross Country Supplies	2,650	(500)	2,150	Athletics budget adjustments
2556	3213.613 Cheerleading Supplies	2,000	(500)	1,500	Athletics budget adjustments
2549	3289.613 Wrestling Supplies	3,600	(600)	3,000	Athletics budget adjustments
2521	3292.613 Volleyball Supplies	3,700	(700)	3,000	Athletics budget adjustments
2518	3283.613 Swimming Supplies	3,300	(200)	3,100	Athletics budget adjustments
7532	3293.613 Gymnastics Supplies	3,200	(700)	2,500	Athletics budget adjustments
1691	5800.211 Medical Insurance	3,242,419	(30,991)	3,211,428	ACSHIC adj from 3.5% inc to 2.5% inc
7416	5230.939 Capital Projects Fund 39 Transfer	160,000	(95,175)	64,825	Capital Projects budget adjustments
6904	5900.890 Budgetary Reserve	-	75,000	75,000	Budgetary Reserve for staffing & cyber tuition
Total Adjustment to Expenditures			(325,756)		