

LEA Name: Hampton Township SD

Class: 3

AUN Number: 103024603

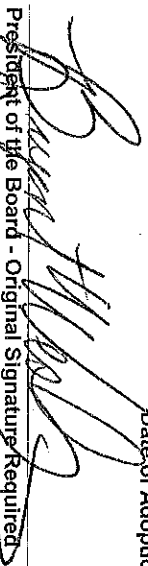
County:

Allegheny

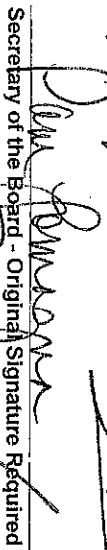
PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2015 - 06/30/2016

General Fund Budget Approval

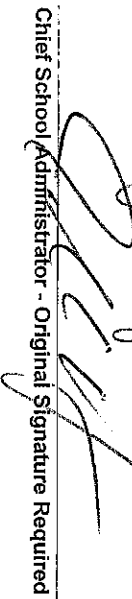
Date of Adoption of the General Fund Budget: 5/4/2015


President of the Board - Original Signature Required

Date 6-15-15


Secretary of the Board - Original Signature Required

Date 6-15-15


Chief School Administrator - Original Signature Required

Date 6-17-15

Sharon McMorran
Contact Person

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Telephone Extension

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E-mail Address

Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2015-2016 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Hampton Township SD	Allegheny	103024603

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

[illegible]

If yes, see information below, taken from the 2015-2016 General Fund Budget.

Total Budgeted Expenditures	\$47,496,987.00
Ending Unassigned Fund Balance	\$3,798,000.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes	☒
No	☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
	6-17-15

DUE DATE: AUGUST 15, 2015

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET
HARRISBURG, PA 17126-0333

ITEM		AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
1	Estimated Beginning Fund Balance - Committed	5,190,000
2	Estimated Beginning Fund Balance - Assigned	14,084
3	Estimated Beginning Fund Balance - Unassigned	3,998,000
4		0
5		0
6		0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		9,202,084
Estimated Revenues And Other Financing Sources		
6000	Revenue from Local Sources	33,301,964
7000	Revenue from State Sources	12,971,523
8000	Revenue from Federal Sources	299,000
9000	Other Financing Sources	2,500
Total Estimated Revenues And Other Financing Sources		46,574,987
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		55,777,071

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	27,618,464
6112	Interim Real Estate Taxes	50,000
6113	Public Utility/ Realty Tax	38,500
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	4,140,000
6150	Current Act 511 Taxes - Proportional Assessments	0
6160	Non-Real Estate Taxes - First Class Districts Only	1,000,000
6400	Delinquencies on Taxes Levied / Assessed by LEA	40,000
6500	Earnings on Investments	75,000
6700	Revenues from District Activities	285,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	30,000
6910	Rentals	0
6920	Contributions/Donations/Grants From Private Sources	5,000
6940	Tuition from Patrons	0
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	20,000
REVENUE FROM LOCAL SOURCES		33,301,964

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	148,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	51,000
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V -- Promoting Informed Parental Choice And Innovative Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	100,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		299,000

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$27,618,464

Amount of Tax Relief for Homestead Exclusions +

\$860,340

Total Approx. Tax Revenue:

\$28,478,804

Approx. Tax Levy for Tax Rate Calculation:

\$29,807,465

Allegheny

Total

2014-15 Data

a. Assessed Value \$1,627,565,525

b. Real Estate Mills 17.8500

\$1,627,565,525

I. 2015-16 Data

c. 2013 STEB Market Value \$1,303,997,120

d. Assessed Value \$1,645,003,573

e. Assessed Value of New Constr/ Renov \$0

\$1,303,997,120

\$1,645,003,573

\$0

2014-15 Calculations

f. 2014-15 Tax Levy (a * b) \$29,052,045

\$29,052,045

II. 2015-16 Calculations

g. Percent of Total Market Value 100.00000%

100.00000%

h. Rebalanced 2014-15 Tax Levy (f Total * g) \$29,052,045

\$29,052,045

i. Base Mills Subject to Index (h / a * 1000) if no reassessment 17.8500

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 95.41004%

95.41004%

k. Tax Levy Needed (Approx. Tax Levy * g) \$29,807,465

\$29,807,465

III.

l. 2015-16 Real Estate Tax Rate (k / d * 1000) 18.1200

m. Tax Levy Generated by Mills (l / 1000 * d) \$29,807,465

\$29,807,465

n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions) \$28,947,125

\$28,947,125

o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection) \$27,618,464

\$27,618,464

Act 1 Index (current): 2.3%
Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$27,618,464
Amount of Tax Relief for Homestead Exclusions + \$860,340
Total Approx. Tax Revenue: \$28,478,804
Approx. Tax Levy for Tax Rate Calculation: \$29,807,465
Allegheny

Total

Index Maximums	
p. Maximum Mills Based On Index ($t * (1 + \text{Index})$)	18.2605
q. Mills In Excess of Index if ($t > p$), ($t - p$)	0.0000
r. Maximum Tax Levy Based On Index ($p / 1000$) * d)	\$30,038,588
IV. s. Millage Rate within Index? (if $t > p$ Then No)	Yes
t. Tax Levy In Excess of Index if ($m > r$), ($m - r$)	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0

Information Related to Property Tax Relief	
Assessed Value Exclusion per Homestead	\$8,669
Number of Homestead/Farmstead Properties	5,477
V. Median Assessed Value of Homestead Properties	\$186,500

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$27,618,464

Amount of Tax Relief for Homestead Exclusions +

\$860,340

Total Approx. Tax Revenue:

\$28,478,804

Approx. Tax Levy for Tax Rate Calculation:

\$29,807,465

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$860,340	Lowering RE Tax Rate	\$0	\$860,340
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$860,340</u>

CODE6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	1,645,003,573	18.1200	29,807,465			95.41004%	
		0	0			0.000000%	
		0	0			0.000000%	
		0	0			0.000000%	
Totals:	1,645,003,573		29,807,465	860,340	= 28,947,125	X 95.41004%	= 27,618,464
6120 <u>Per Capita Taxes, Section 679</u>				<u>Rate</u> 0.00			<u>Estimated Revenue</u> 0

6140	<u>Current Act 511 Taxes - Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142	Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143	Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
6144	Trailer Taxes	\$0.00	\$0.00	0	0
6145	Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146	Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149	Other Flat Rate Assessments	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes - Flat Rate Assessments			0	0

6150	<u>Current Act 511 Taxes - Proportional Assessments</u>				
6151	Earned Income Taxes, Act 511	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6152	Occupation Taxes - Proportional Rate	0.50%	0.00%	3,760,000	3,760,000
6153	Real Estate Transfer Taxes	0	0	0	0
6154	Amusement Taxes	0.50%	0.00%	380,000	380,000
6155	Business Privilege Taxes - Proportional Rate	0.00%	0.00%	0	0
6156	Mechanical Device Taxes - Percentage	0	0	0	0
6157	Mercantile Taxes	0.00%	0.00%	0	0
6159	Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes - Proportional Assessments			4,140,000	4,140,000
	Total Act 511, Current Taxes				4,140,000

Act 511 Tax Limit	→	1,303,997,120	X	12	Mills
		Market Value			
					15,647,965
					(511 Limit)

[illegible]

2015-2016 Final General Fund Budget (PDE-2026)

AUN: 103024603 Hampton Township SD

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: BUDGET SUMMARY

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ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	22,269,702	
1200	Special Programs - Elementary/Secondary	3,479,044	
1300	Vocational Education	668,440	
1400	Other Instructional Programs - Elementary/Secondary	38,398	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	26,455,584	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,457,774	
2200	Support Services - Instructional Staff	1,232,621	
2300	Support Services - Administration	3,353,660	
2400	Support Services - Pupil Health	522,309	
2500	Support Services - Business	420,030	
2600	Operation & Maintenance of Plant Services	4,292,502	
2700	Student Transportation Services	2,258,344	
2800	Support Services - Central	896,468	
2900	Other Support Services	48,000	
	Total 2000 Support Services	14,481,708	
3000	Operation of Non-Instructional Services		
3100	Food Services	0	
3200	Student Activities	1,262,460	
3300	Community Services	0	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-Instructional Services	1,262,460	
4000	Facilities Acquisition, Construction and Improvement Services	0	
4000	Facilities Acquisition, Construction and Improvement Services	0	
	Total 4000 Facilities Acquisition, Construction and Improvement	0	
	Total Estimated Expenditures		42,199,752
5000	Other Expenditures and Financing Uses		
5100	Debt Service	75,000	
5200	Interfund Transfers - Out	5,132,235	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	90,000	
	Total Other Financing Uses		5,297,235
	Total Estimated Expenditures and Other Financing Uses		47,496,987
	Appropriation of Prior Year Fund Balance	0	
	Total Appropriations		47,496,987
	Ending Committed, Assigned and Unassigned Fund Balance		8,280,084

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	14,320,297
200	Personnel Services-Employee Benefits	6,696,436
300	Purchased Professional & Technical Services	93,000
400	Purchased Property Services	95,303
500	Other Purchased Services	350,493
600	Supplies	512,441
700	Property	197,092
800	Other Objects	4,640
	Total Regular Programs - Elementary/Secondary	22,269,702
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,111,251
200	Personnel Services-Employee Benefits	976,245
300	Purchased Professional & Technical Services	220,420
400	Purchased Property Services	0
500	Other Purchased Services	161,238
600	Supplies	9,890
700	Property	0
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	3,479,044
1300	Vocational Education	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	668,440
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	668,440
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	16,000
200	Personnel Services-Employee Benefits	7,398
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	15,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	38,398

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000 SUPPORT SERVICES		
2100 Support Services - Pupil Personnel		
100 Personnel Services-Salaries	970,389	
200 Personnel Services-Employee Benefits	449,765	
300 Purchased Professional & Technical Services	29,150	
400 Purchased Property Services	0	
500 Other Purchased Services	2,000	
600 Supplies	4,824	
700 Property	0	
800 Other Objects	1,646	
Total Support Services - Pupil Personnel	1,457,774	
2200 Support Services - Instructional Staff		
100 Personnel Services-Salaries	752,452	
200 Personnel Services-Employee Benefits	328,903	
300 Purchased Professional & Technical Services	30,482	
400 Purchased Property Services	2,600	
500 Other Purchased Services	25,950	
600 Supplies	90,984	
700 Property	1,250	
800 Other Objects	0	
Total Support Services - Instructional Staff	1,232,621	
2300 Support Services - Administration		
100 Personnel Services-Salaries	1,879,959	
200 Personnel Services-Employee Benefits	875,957	
300 Purchased Professional & Technical Services	406,635	
400 Purchased Property Services	9,000	
500 Other Purchased Services	117,705	
600 Supplies	39,047	
700 Property	270	
800 Other Objects	25,087	
Total Support Services - Administration	3,353,660	
2400 Support Services - Pupil Health		
100 Personnel Services-Salaries	343,747	
200 Personnel Services-Employee Benefits	158,951	
300 Purchased Professional & Technical Services	11,000	
400 Purchased Property Services	100	
500 Other Purchased Services	662	
600 Supplies	7,849	
700 Property	0	
800 Other Objects	0	
Total Support Services - Pupil Health	522,309	

Function-Object	Description	Amounts
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	48,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	48,000
	Total Support Services	14,481,708
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	671,320
200	Personnel Services-Employee Benefits	220,615
300	Purchased Professional & Technical Services	25,000
400	Purchased Property Services	21,500
500	Other Purchased Services	170,230
600	Supplies	134,845
700	Property	0
800	Other Objects	18,950
	Total Student Activities	1,262,460

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5500	Special and Extraordinary Items	
800	Other Objects	0
900	Other Uses of Funds	0
	Total Special and Extraordinary Items	0
5900	Budgetary Reserve	
800	Other Objects	90,000
	Total Budgetary Reserve	90,000
	Total Other Expenditures and Financing Uses	5,297,235
	TOTAL EXPENDITURES	47,496,987

CASH AND SHORT-TERM INVESTMENTS

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
General Fund		
Special Revenue Fund	13,011,400	12,089,400
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	1,250,000	0
Capital Projects Fund - Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	400,000	400,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	150,000	150,000
Total Cash and Short-Term Investments	14,811,400	12,639,400

LONG-TERM INVESTMENTS

General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	0	0
Capital Projects Fund - Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	14,811,400	12,639,400

LONG-TERM INDEBTEDNESS

06/30/2015 Estimate

06/30/2016 Projection

Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	54,635,000	52,085,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	800,000	800,000
Authority Lease Obligations	0	0

TOTAL LONG-TERM INDEBTEDNESS

55,435,000

52,885,000

SHORT-TERM PAYABLES

General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0

TOTAL INDEBTEDNESS

55,435,000

52,885,000

Account	Description	Amounts	
0830	Estimated Ending Committed Fund Balance	4,468,000	
	Explanation: Funds held in reserve for future PSERS costs.		
0840	Estimated Ending Assigned Fund Balance	14,084	
	Explanation: Funds held in reserve for summer program.		
0850	Estimated Ending Unassigned Fund Balance	3,798,000	
	Explanation: District's fund balance will be maintained for possible revenue losses or unforeseen expenses.		
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	8,280,084	
5900	Budgetary Reserve	90,000	
	Explanation: Funds in budgetary reserve are for additional instructional positions that could be needed if enrollment increases during the summer months.		
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	8,370,084	
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0	