Hampton Township School District
SPECIAL BOARD MEETING
Monday, April 29, 2019 – 7:00 p.m.
Dr. Harold Sarver Library

FINANCE AGENDA,
Mr. Vasko, Chair

TO: Ms. Balason, Mrs. Hamlin, Mrs. Hennessey, Mrs. Lamagna, Mrs. Litwiler, Mr. Shages, Mr. Stein, Mr. Wesley, Dr. Loughead, Dr. Cunningham, Mr. Kline

ACTION ITEMS	PRESENTER

There is no report this evening.

OLD BUSINESS	PRESENTER

There is no report this evening.

NEW BUSINESS	PRESENTER
1. Curriculum Resources Budget Presentation	Dr. Removcik
2. Technology Department Budget Presentation	Dr. McKaveney
3. *Enrollment Projections/Staffing	Dr. Loughead
4. *Estimated June 30, 2019 Fund Balance	Mr. Kline
5. *Preliminary Budget #2	Mr. Kline/ Dr. Loughead
6. *Updated Debt Service Funding Proposal	Mr. Kline/ Dr. Loughead

** Attachment(s)*

Elementary Schools,
Hampton Middle School and Hampton High School
Current Enrollment and Overall Projections

Middle School		
Grade Level	**2018-2019**	**2019-2020**
Grade 6	184	240
Grade 7	251	189
Grade 8	209	251
Total:	644	680

High School		
Grade Level	**2018-2019**	**2019-2020**
Grade 9	260	213
Grade 10	262	260
Grade 11	240	262
Grade 12	254	240
Total:	1016	975

Elementary Schools		
Grade Level	**2018-2019**	**2019-2020**
K	150	150
Grade 1	176	191
Grade 2	209	177
Grade 3	196	212
Grade 4	203	198
Grade 5	235	204
Total:	1169	1132

District Enrollment		
	2018-2019	**2019-2020**
Total:	2829	2787

Information as of: 4/25/2019

Hampton Township School District
Projected 2019-2020 Elementary Enrollment and Staffing

CENTRAL -- 19-20 Class Break Down									
K	Teacher A-AM	18	Teacher A-PM	18	Teacher B-AM	18			54
Grade 1	Teacher A	19	Teacher B	19	Teacher C	18	Teacher D	18	74
Grade 2	Teacher A	22	Teacher B	22	Teacher C	23			67
Grade 3	Teacher A	22	Teacher B	22	Teacher C	22	Teacher D	22	88
Grade 4	Teacher A	24	Teacher B	24	Teacher C	25			73
Grade 5	Teacher A	23	Teacher B	22	Teacher C	22	Teacher D	22	89
								TOTAL	**445**
POFF -- 19-20 Class Break Down									
K	Teacher A-AM	20	Teacher A-PM	20					40
Grade 1	Teacher A	20	Teacher B	20	Teacher C	19			59
*Grade 2	Teacher A	25	Teacher B	25					50
Grade 3	Teacher A	19	Teacher B	19	Teacher C	20			58
Grade 4	Teacher A	25	Teacher B	25					50
Grade 5	Teacher A	21	Teacher B	20	Teacher C	20			61
								TOTAL	**318**
WYLAND -- 19-20 Class Break Down									
**K	Teacher A-AM	19	Teacher A-PM	19	Teacher B AM	18			56
Grade 1	Teacher A	20	Teacher B	19	Teacher C	19			58
Grade 2	Teacher A	20	Teacher B	20	Teacher C	20			60
Grade 3	Teacher A	22	Teacher B	22	Teacher C	22			66
Grade 4	Teacher A	25	Teacher B	25	Teacher C	25			75
Grade 5	Teacher A	18	Teacher B	18	Teacher C	18			54
								TOTAL	**369**
Please Note: This information is based on current students and anticipated elementary enrollment.									
		Long-Term Substitute - Class Size Reduction Teacher (19/20 Budget)							
		*Monitoring for Class-Size Reduction							
		**Former LTS Half-Time Kindergarten (Contract for 19/20 SY)							

2018-2019 Elementary Enrollment	
Grade Level	
K	150
Grade 1	176
Grade 2	209
Grade 3	196
Grade 4	203
Grade 5	235
TOTAL	1169

2019-2020 Elementary Enrollment	
Grade Level	
K	150
Grade 1	191
Grade 2	177
Grade 3	212
Grade 4	198
Grade 5	204
TOTAL	1132

Information as of: 4/30/2019

HAMPTON TOWNSHIP SCHOOL DISTRICT
ESTIMATED ENDING FUND BALANCE
AS OF JUNE 30, 2019

Fund Balance Summary:

	Description	2019-20 Budget	2019-20 Projected	Budget Variance Favorable (Unfavorable)
	Beginning Unassigned Fund Balance (7/1/2018):	4,794,582	4,794,582	-
	Add: Projected 2018-19 Revenues Over (Under) Expenditures:	(899,000)	(582,795)	316,205
*	Add: PSERS Stabilization Funds for 2018-19:	649,000	649,000	-
	Projected Ending Unassigned Fund Balance @ 6/30/2019:	4,544,582	4,860,787	316,205
**	Ending Unassigned Fund Balance as a % of 2019/2020 Budget:		9.10%	

* - The PSERS Stabilization funds are appropriated from the District's committed fund balance; therefore at the end of the fiscal year, the funds will revert to the unassigned fund balance

** - State Section 688 Guidelines state that the budgeted ending fund balance can not exceed 8%

Unreserved Fund Balance History:

Year ending:	Unreserved Fund Balance $	% of Following Years Budget
June 30, 2018	4,794,582	9.18%
June 30, 2017	4,636,220	9.14%
June 30, 2016	4,636,428	9.47%
June 30, 2015	4,835,151	9.90%
June 30, 2014	3,968,106	8.69%
June 30, 2013	3,579,652	8.15%
June 30, 2012	5,738,225	13.33%
June 30, 2011	4,326,415	10.30%
June 30, 2010	3,022,072	7.23%
June 30, 2009	3,015,768	7.49%
June 30, 2008	5,195,412	13.00%
June 30, 2007	4,873,570	12.47%
June 30, 2006	3,783,854	10.12%
June 30, 2005	2,647,572	7.36%
June 30, 2004	2,230,482	6.41%

HAMPTON TOWNSHIP SCHOOL DISTRICT
ESTIMATED ENDING FUND BALANCE
AS OF JUNE 30, 2019

Fund Balance Summary:

Description	2019-20 Budget	2019-20 Projected	Budget Variance Favorable (Unfavorable)
REVENUES			
LOCAL REVENUES			
Real Estate Tax	30,178,703	30,535,925	357,222
Other Taxes	5,916,000	5,815,620	(100,380)
Other Local Revenues	640,000	718,517	78,517
Total Local Revenues	36,734,703	37,070,062	335,359
STATE REVENUES			
Basic Education Subsidy & Accountability Grant	5,415,131	5,394,130	(21,001)
Special Education	1,523,431	1,515,000	(8,431)
Other State Subsidies	7,326,694	7,295,360	(31,334)
Total State Revenues	14,265,256	14,204,490	(60,766)
FEDERAL REVENUES			
Title II & Title V	240,000	215,000	(25,000)
Other Federal Revenues	75,000	75,000	-
Total Federal Revenues	315,000	290,000	(25,000)
OTHER FUNDING SOURCES			
Sale of Fixed Assets	15,000	4,150	(10,850)
Total Other Funding Sources	15,000	4,150	(10,850)
Total Revenues	51,329,959	51,568,702	238,743

HAMPTON TOWNSHIP SCHOOL DISTRICT
ESTIMATED ENDING FUND BALANCE
AS OF JUNE 30, 2019

Fund Balance Summary:

Description	2019-20 Budget	2019-20 Projected	Budget Variance Favorable (Unfavorable)
EXPENDITURES			
INSTRUCTIONAL PROGRAMS			
Regular Programs			
Salaries & Employee Benefits	23,576,193	23,567,432	8,761
Other	1,530,462	1,589,472	(59,010)
Total	25,106,655	25,156,904	(50,249)
Special Programs			
Salaries & Employee Benefits	3,382,933	3,312,298	70,635
Other	714,478	773,824	(59,346)
Total	4,097,411	4,086,122	11,289
Vocational Programs			
Salaries & Employee Benefits			-
Other	653,058	653,288	(230)
Total	653,058	653,288	(230)
Other Instructional Programs			
Salaries & Employee Benefits	24,597	12,581	12,016
Other	15,000	-	15,000
Total	39,597	12,581	27,016
TOTAL INSTRUCTIONAL	29,896,721	29,908,895	(12,174)
SUPPORT SERVICES			
Pupil Personnal			
Salaries & Employee Benefits	1,644,265	1,612,590	31,675
Other	61,251	57,713	3,538
Total	1,705,516	1,670,303	35,213
Instructional Services			
Salaries & Employee Benefits	1,027,632	1,044,238	(16,606)
Other	206,007	252,690	(46,683)
Total	1,233,639	1,296,928	(63,289)

HAMPTON TOWNSHIP SCHOOL DISTRICT
ESTIMATED ENDING FUND BALANCE
AS OF JUNE 30, 2019

Fund Balance Summary:

Description	2019-20 Budget	2019-20 Projected	Budget Variance Favorable (Unfavorable)
Administration			
Salaries & Employee Benefits	2,973,263	2,963,788	9,475
Other	635,348	671,120	(35,772)
Total	3,608,611	3,634,908	(26,297)
Health Services			
Salaries & Employee Benefits	476,083	475,971	112
Other	29,757	34,061	(4,304)
Total	505,840	510,032	(4,192)
Business Services			
Salaries & Employee Benefits	433,364	430,482	2,882
Other	32,000	13,824	18,176
Total	465,364	444,306	21,058
Plant Operation & Maintenance			
Salaries & Employee Benefits	3,376,462	3,384,709	(8,247)
Other	1,533,271	1,530,575	2,696
Total	4,909,733	4,915,284	(5,551)
Transportation			
Salaries & Employee Benefits	44,404	36,049	8,355
Other	2,297,336	2,291,235	6,101
Total	2,341,740	2,327,283	14,457
Central Services			
Salaries & Employee Benefits	753,009	775,680	(22,671)
Other	225,395	219,949	5,446
Total	978,404	995,629	(17,225)

HAMPTON TOWNSHIP SCHOOL DISTRICT
ESTIMATED ENDING FUND BALANCE
AS OF JUNE 30, 2019

Fund Balance Summary:

Description	2019-20 Budget	2019-20 Projected	Budget Variance Favorable (Unfavorable)
Other Services			
Salaries & Employee Benefits	-	-	-
Other	46,993	47,350	(357)
Total	46,993	47,350	(357)
TOTAL SUPPORT SERVICES	15,795,840	15,842,023	(46,183)
NON INSTRUCTIONAL SERVICES			
Student Activities			
Salaries & Employee Benefits	942,248	952,069	(9,821)
Other	403,757	385,010	18,747
Total	1,346,005	1,337,080	8,925
TOTAL NON INSTRUCTIONAL	1,346,005	1,337,080	8,925
OTHER FINANCING USES			
Debt Service & Fund Transfers			
Salaries & Employee Benefits	-	-	-
Other	5,190,393	5,063,500	126,893
Total	5,190,393	5,063,500	126,893
TOTAL OTHER FINANCING USES	5,190,393	5,063,500	126,893
TOTAL EXPENDITURES	52,228,959	52,151,497	77,462
Revenues Over (Under) Expenditures	(899,000)	(582,795)	316,205

HAMPTON TOWNSHIP SCHOOL DISTRICT

2019-2020 PRELIMINARY
BUDGET #2

APRIL 29, 2019

HAMPTON TOWNSHIP SCHOOL DISTRICT

PRELIMINARY 2019-2020 BUDGET #2

APRIL 29, 2019

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PRELIMINARY BUDGET #2 HIGHLIGHTS

April 29, 2019

HAMPTON TOWNSHIP SCHOOL DISTRICT
2019-20 GENERAL FUND BUDGET HIGHLIGHTS

General Fund Budget Summary:

The 2019-20 general fund expenditure budget of $53,388,331 is an increase of $1,159,372 or 2.22% from the 2018-19 final budget.

The 2019-20 general fund budget revenue projection at the current millage rate of 18.95 mills is $52,409,560. This represents an increase of $1,079,601 or 2.10% from the 2018-19 final budget.

The 2019-20 general fund budget shortfall at the existing millage rate of 18.95 mills is $978,771. The plan to fund the shortfall is as follows:

Gross shortfall at current millage rate of 18.95 mills	($978,771)
Appropriation of PSERS Stabilization funds (year 9 of 15)	576,000
Appropriation of unassigned fund balance	402,771
Net Shortfall after appropriation of PSERS Funds & unassigned fund balance	$0

Projected 2019-20 Millage Rate (Excluding High School Project)	18.95 mills
Gross Tax for Median Assessed Property*	$3,128
Gross Tax Increase for Median Assessed Property*	$0
Percentage Increase in Gross Tax*	0%

* - The median residential assessed value in Hampton is $165,100 as of April 2019.

PA Section 688 and the 2019-20 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, 2018 unassigned fund balance was $4,794,582. The projected June 30, 2019 unassigned fund balance is $4,860,787. Projections for the ending unassigned fund balance will be updated throughout the budget process. The projected June 30, 2019 unassigned fund balance of $4,860,787 exceeds the 8% limitation of $4,271,066 by $589,721. The District will have to determine how the 'surplus' funds will be allocated. The recommendation at this time is to use $402,771 of unassigned fund balance to balance the budget and the remainder to fund future capital projects.

The Preliminary Budget #2 does not include debt service funding for the potential Hampton High School Project. The budget goal was to build an operating budget with zero tax increase & then determine how much, if any, of the allowable Act 1 increase will be allocated to High School debt service.

April 29, 2019

HAMPTON TOWNSHIP SCHOOL DISTRICT
2019-20 GENERAL FUND BUDGET HIGHLIGHTS

Act 1 Index Impact and the 2019-20 General Fund Budget:

On January 14, 2019, the District approved a resolution stating that it would not raise any rate of tax for the 2019-20 year in excess of the state-calculated Act 1 Index of 2.3%. Based on the current real estate tax rate of 18.95 mills, the maximum 2019-20 millage rate is 19.38 mills (current millage rate of 18.95 mills + 0.43 mills = 19.38 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 2019-20 fiscal year in the gross 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."

2013 Allegheny County Reassessment Impact on 2019-20 Budget:

The majority of the District's outstanding tax appeals resulting from the 2013 Allegheny County Reassessment have been resolved. Therefore, the District will use the gross assessed value as provided and updated by Allegheny County in preparing the 2019-20 budget.

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

Date	Hampton Gross Assessed Value
May 2012	$1,699,505,200
May 2013	$1,662,351,045
May 2014	$1,655,929,545
May 2015	$1,659,933,573
May 2016	$1,671,119,843
May 2017	$1,691,645,763
May 2018	$1,717,530,333
March 2019	$1,738,094,933

State Gaming Distribution for Property Tax Relief:

The property tax relief allocation to the District and its residents as calculated by the State will be determined in early May. Hampton's 2018-19 allocation was $859,538. It is projected that the 2019-20 amount will be similar to the previous year allocations. This amount will be divided evenly among the estimated 5,500 approved homesteads and will provide each qualifying Hampton property owner with an estimated $156 decrease to their 2019-20 School District property taxes.

The Preliminary Budget #2 does not include debt service funding for the potential Hampton High School Project. The budget goal was to build an operating budget with zero tax increase & then determine how much, if any, of the allowable Act 1 increase will be allocated to High School debt service.

HAMPTON TOWNSHIP SCHOOL DISTRICT
2019-20 GENERAL FUND BUDGET HIGHLIGHTS

State Gaming Distribution for Property Tax Relief (continued):

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 $254 in eleven years. This is a gross increase of 9.5% and 0.86% annually. In comparison – the Pittsburgh Metropolitan area CPI has increased 23% over the same ten-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 10 years.

PSERS Pension Employer Contributions:

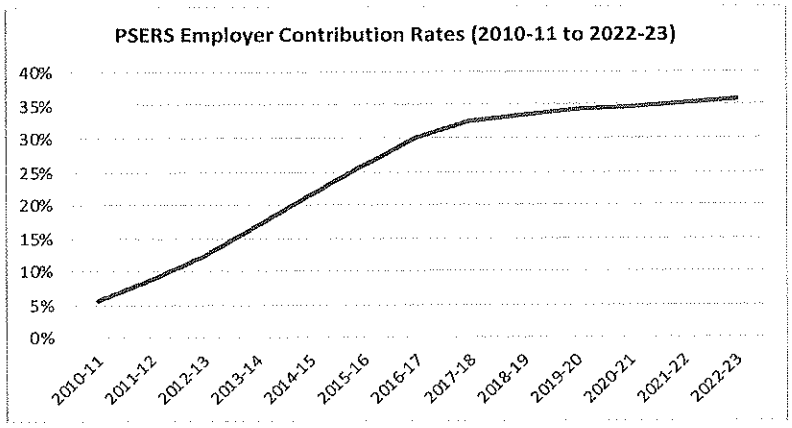
The PSERS Board of Trustees certified the 2019-20 fiscal year employer contribution rate of 34.29% in December 2018. Contributions to PSERS remain the primary financial concern of the School District. Actuarial projections for future employer contributions to PSERS forecast indicate sustained rates of 34-36% 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%**	**4,240,000**	**165,000**
2020-21	34.77%	4,470,000	230,000
2021-22	35.19%	4,664,000	194,000
2022-23	35.84%	4,891,000	227,000

The Preliminary Budget #2 does not include debt service funding for the potential Hampton High School Project. The budget goal was to build an operating budget with zero tax increase & then determine how much, if any, of the allowable Act 1 increase will be allocated to High School debt service.

HAMPTON TOWNSHIP SCHOOL DISTRICT
2019-20 GENERAL FUND BUDGET HIGHLIGHTS

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 34.29% in 2019-20 added $3,664,000 to the District's budget (net of state reimbursement) or the equivalent of 2.25 mills.

PSERS Rate 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. As outlined previously, the District will utilize $576,000 of the PSERS Stabilization Funds to assist in balancing the 2019-20 budget. If the District did not have these funds available and allocated for PSERS, the tax rate needed to balance the 2019-20 budget would be 19.57 mills – an increase of 0.62 mills or 3.27% from the current millage rate and well above the Act 1 Index amount of 2.3%.

The PSERS Rate Stabilization Fund will have $2.37 million remaining on July 1, 2019 to allocate to future PSERS costs. The District first allocated PSERS Rate Stabilization Funds to assist in balancing the 2011-12 budget and the current plan will continue to allocate funds through the 2025-26 fiscal year. The annual allocations approved by the School Board are as follows:

HAMPTON TOWNSHIP SCHOOL DISTRICT
2019-20 GENERAL FUND BUDGET HIGHLIGHTS

PSERS Rate Stabilization Fund (continued):

Annual Allocations to the PSERS Rate Stabilization Fund:

2011-12 - $ 68,000	**2019-20 - $576,000**
2012-13 - $151,000	2020-21 - $505,000
2013-14 - $418,000	2021-22 - $430,000
2014-15 - $573,000	2022-23 - $352,000
2015-16 - $722,000	2023-24 - $265,000
2016-17 - $747,000	2024-25 - $172,000
2017-18 - $702,000	2025-26 - $70,000
2018-19 - $649,000	

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

General Fund Budget Revenue Summary:

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

Source	$ Amount	% of Total
Local Revenues	$37,538,000	71.6%
State Revenues	$14,543,560	27.8%
Federal Revenues	$ 327,000	0.6%

- One mill of real estate tax is projected to generate $1.625 million in real estate tax revenue for the District. This is an increase of 2.0% from the 2018-19 *budgeted* amount of $1.593 million.

- The budget includes the amounts allocated in the original Pennsylvania budget for the basic education subsidy, special education subsidy and PA Accountability grant. The collective increase for all three subsidies from the 2018-19 amount is $129,634 or 1.87%.

The Preliminary Budget #2 does not include debt service funding for the potential Hampton High School Project. The budget goal was to build an operating budget with zero tax increase & then determine how much, if any, of the allowable Act 1 increase will be allocated to High School debt service.

HAMPTON TOWNSHIP SCHOOL DISTRICT
2019-20 GENERAL FUND BUDGET HIGHLIGHTS

General Fund Budget Revenue Summary (Continued):

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
2019-20 Original State Budget	**$5,503,231	$1,548,795	**-0-	-0-	$7,052,026
2018-19 Final State Budget	5,113,664	1,514,598	294,130	-0-	6,922,392
2018-19 Original State Budget	5,121,001	1,523,431	294,130	-0-	6,938,562
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 PA Accountability grant funds were 'rolled' into the basic education subsidy in the original State budget.

- The budget includes an increase in projected interest earnings. Short-term rates are projected to yield an average of 2.40% - allowing the projections for interest earnings to increase from $250,000 to $325,000.

General Fund Budget Expenditure Summary:

- Salaries, benefits, debt service, utilities and student transportation comprise 89.3% of the District's expenditures

- District salaries are budgeted to increase by $492,283 or 1.96% from the 2018-19 salary amounts. The salaries budget includes the salary savings from (7) instructor retirements under the early retirement incentive.

The Preliminary Budget #2 does not include debt service funding for the potential Hampton High School Project. The budget goal was to build an operating budget with zero tax increase & then determine how much, if any, of the allowable Act 1 increase will be allocated to High School debt service.

HAMPTON TOWNSHIP SCHOOL DISTRICT
2019-20 GENERAL FUND BUDGET HIGHLIGHTS

General Fund Budget Expenditure Summary (continued):

- All current permanent positions are included in the budget. In addition to the current staffing positions, a 1.0 FTE class size reduction position is included for Poff Elementary and a 0.50 FTE kindergarten contract position is included for Wyland Elementary. The budgetary reserve includes funds for up to 1.0 FTE additional long-term substitute position that may be necessary due to enrollment increases or fluctuations. The budgetary reserve amount of $45,995 represents salaries of $32,500 and net benefits of $13,495.

- The District's projected cyber/charter school enrollment for 2019-20 is (29) students with a budgeted expense of $482,500. This is an increase in projected enrollment of (4) students and an increase in the budgeted amount of $77,125.

- Health Insurance costs for the EPO program through the Allegheny County Schools Health Insurance Consortium (ACSHIC) for the 2019-20 year will increase by 1.9% - an additional cost of $22,520

- Employee contributions to health insurance per bargaining agreements and contracts will increase by $15,823 from $183,666 to $199,489.

- The District's overall contributions to the A.W. Beattie Career Center are projected to increase by $36,859 or 5.64% from $653,058 to $689,917.

- The special education budget of $853,083 represents an increase of $138,550 from the 2018-19 budget. The budget includes tuition amounts for approved private schools, extended school year tuition and contracted special education services. The budget increase 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 $222,852 for the 3rd year of the "One to One" Initiative. The 3rd year of the initiative will provide iPads to 2nd grade students and laptops to 4th and 7th graders. Combined with the devices from years 1&2 of the initiative – students in the following grades will have district issued electronic devices for the 2019-20 school year.

The Preliminary Budget #2 does not include debt service funding for the potential Hampton High School Project. The budget goal was to build an operating budget with zero tax increase & then determine how much, if any, of the allowable Act 1 increase will be allocated to High School debt service.

HAMPTON TOWNSHIP SCHOOL DISTRICT
2019-20 GENERAL FUND BUDGET HIGHLIGHTS

Technology (continued):

Projected 2019-20 Student Devices by grade level:

Grade	Device	Grade	Device
2	iPad	7	Laptop
3	iPad	8	Laptop
4	Laptop	9	Laptop
5	Laptop	10	Laptop
6	Laptop	11	Laptop

Curriculum Resources (formerly Textbooks):

- The curriculum resources budget for the 2019-20 school year will increase by $51,030 from $193,724 to $258,908. The curriculum resources budget continues to evolve from traditional text materials to electronic media. The 2019-20 curriculum resources budget includes additional funds for the purchase of ASSET kits (which were previously leased) at a cost of approximately $80,000.

Facilities / Buildings & Grounds:

- The buildings & grounds budget includes $50,660 for continued grass cutting / landscaping to provide a uniform standard to the District grounds. The budget includes mulching at all locations and grass cutting at all locations with the exception of the Athletic Fields.

- The budget includes a $177,000 transfer to the capital reserve fund to fund the 2019-20 year of the "5-year Facilities Improvement Plan."

  Significant Facilities Improvement items are as follows:

  1) Central Elementary courtyard pavers - $13,500
  2) Poff Elementary Auto Scrubber - $12,000
  3) HS Cooling Units - $20,000
  4) Wyland Elementary Dehumidifiers - $25,000
  5) Maintenance Truck / Plow (to replace 2008 truck) - $35,000

The Preliminary Budget #2 does not include debt service funding for the potential Hampton High School Project. The budget goal was to build an operating budget with zero tax increase & then determine how much, if any, of the allowable Act 1 increase will be allocated to High School debt service.

HAMPTON TOWNSHIP SCHOOL DISTRICT
2019-20 GENERAL FUND BUDGET HIGHLIGHTS

General Fund Budget Initiatives (continued):

Athletics:

- The athletic budget includes replacement uniforms for football, baseball, track & field and volleyball. Replacement uniforms are rotated from sport-to-sport in the annual athletics budget.

Changes between Preliminary Budget #1 (April 8th) & Preliminary Budget #2 (April 29th):

- The District's contribution to the AW Beattie Budget decreased by $16,459 from $706,376 to $689,917 as a result of updates to the AW Beattie Budget.
- The transfer to the capital projects fund for the District's 5-year facility was reduced by $18,000 as a result of deferring the wireless microphones at Hampton High School.
- $402,771 of unassigned fund balance was allocated to balancing the operating budget with no millage increase (excluding the High School project considerations).

The Preliminary Budget #2 does not include debt service funding for the potential Hampton High School Project. The budget goal was to build an operating budget with zero tax increase & then determine how much, if any, of the allowable Act 1 increase will be allocated to High School debt service.

REVENUE SUMMARY

HAMPTON TOWNSHIP SCHOOL DISTRICT
2019-2020 GENERAL FUND BUDGET
REVENUE SUMMARY

	2019-20 Budget	2018-19 Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual
LOCAL REVENUES					
Real Estate Tax	$ 30,800,000	$ 30,190,703	$ 29,731,365	$ 28,815,351	$ 27,884,416
less: Property Tax Rebates	(12,000)	(12,000)	(9,950)	(9,444)	(9,676)
Interim Real Estate Tax	175,000	125,000	99,696	160,403	91,007
Public Utility Realty Tax	35,000	36,000	34,472	36,701	36,633
Earned Income Tax	4,175,000	4,175,000	3,900,568	3,903,381	3,857,513
Realty Transfer Tax	475,000	430,000	453,619	404,517	435,019
Delinquent Real Estate Taxes	1,000,000	1,000,000	745,294	1,416,287	1,098,348
Delinquent Earned Income Taxes	150,000	150,000	146,189	152,515	114,560
Interest Earnings	325,000	250,000	243,620	114,121	39,853
Federal Flow Thru Funds (IDEIA)	250,000	240,000	254,473	241,138	239,066
Project Lead the Way Grant (expenses included in curriculum resources)	15,000	-	-	-	-
Other Local Revenue	150,000	150,000	110,153	114,683	137,589
	37,538,000	36,734,703	35,709,499	35,349,653	33,924,328
STATE REVENUES					
Basic Education Subsidy (Ready to Learn Included)	$ 5,503,231	$ 5,121,001	$ 5,048,171	$ 4,987,827	$ 4,854,171
PA Accountability Grant / Ready to Learn	-	294,130	294,130	294,130	294,130
State Property Tax Reduction Allocation	860,000	859,538	858,898	861,230	860,340
Charter School Subsidy	-	-	-	-	-
Special Education Subsidy	1,548,795	1,523,431	1,505,547	1,498,472	1,485,846
Transportation Subsidy	785,000	780,000	761,257	709,569	779,357
Sinking Fund Subsidy	578,688	597,040	598,746	662,423	654,723
Medical / Dental Subsidy	65,000	65,000	63,056	64,015	64,635
FICA Subsidy	962,384	950,463	917,470	894,487	881,619
Retirement Subsidy	4,240,462	4,074,653	3,842,302	3,422,943	2,918,273
	14,543,560	14,265,256	13,889,577	13,395,096	12,793,094
FEDERAL REVENUES					
Title 1	192,000	190,000	$ 191,232	$ 195,372	$ 197,574
Title 2	60,000	50,000	62,442	47,166	45,523
Access Funding	75,000	75,000	202,961	714	67,234
Other Federal Revenues			8,138		-
	327,000	315,000	464,773	243,252	310,331
OTHER FUNDING SOURCES					
Sale of Assets	$ 1,000	$ 15,000	$ -	$ 28	$ 7,000
	1,000	15,000	0	28	7,000
TOTAL REVENUES	52,409,560	51,329,959	50,063,849	48,988,029	47,034,753

EXPENDITURE SUMMARY

HAMPTON TOWNSHIP SCHOOL DISTRICT
2019-2020 GENERAL FUND BUDGET
EXPENDITURE SUMMARY

Category	2019-20 Budget	2018-19 Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual
Salaries	$ 25,657,527	$ 25,175,244	$ 24,375,661	$ 23,893,906	$ 23,784,708
Benefits:					
Health Insurance (Medical, Dental, Vision)	3,223,215	3,211,718	3,091,871	3,040,576	2,933,211
FICA Benefit	1,924,768	1,900,906	1,836,321	1,793,159	1,776,339
PSERS Benefit	8,480,923	8,150,138	7,689,822	6,855,086	5,844,178
Other Benefits (Life, Disability, UC, WC, Tuition Reimbursement)	225,690	216,447	197,229	204,811	188,665
Total Benefits	13,854,596	13,479,209	12,815,243	11,893,632	10,742,393
Total Salaries and Benefits	39,512,123	38,654,453	37,190,904	35,787,538	34,527,101
Building Budgets:					
Central	$ 73,768	$ 76,459	$ 62,195	$ 70,190	$ 65,954
Poff	49,921	46,975	38,571	37,378	36,788
Wyland	60,000	60,982	48,148	46,028	47,399
Middle School	139,595	140,719	140,295	122,019	113,850
High School	198,170	200,146	204,794	176,974	209,783
Total Building Budgets	521,454	525,281	494,003	452,589	473,774
NonBuilding Budgets:					
Special Education (incl IDEIA & ACCESS)	$ 853,083	$ 714,533	$ 667,633	$ 597,211	$ 527,798
Gifted Support (separated from special education beginning 2019-20)	12,674	-	-	-	-
Tuition - Cyber / Charter / Other LEA	567,500	488,325	408,931	376,201	336,937
Curriculum Resources	258,908	193,724	129,791	152,282	158,155
Summer Program (beginning with 2018-19)	10,000	10,000	-	-	-
Technology	594,550	630,000	695,573	606,283	538,530
Athletics	303,000	297,000	283,632	295,046	284,213
Buildings and Grounds	443,550	505,517	517,001	530,049	383,342
Grants (Non Salary & Benefits)	70,000	20,000	155,133	61,906	102,248
Central Administration	52,000	35,120	41,185	59,650	38,311
Secondary Student Activities	59,931	61,507	49,585	145,716	45,663
Business Office	29,750	32,000	27,703	25,230	20,917
Community Services	125,600	111,700	106,940	90,489	86,766
Curriculum & Prof Development	146,000	192,050	50,465	45,936	17,745
Director of Student Services / Psychological Services	11,225	5,294	5,277	3,017	3,527
Total NonBuilding Budgets	3,537,771	3,296,770	3,138,849	2,989,016	2,544,152
District Wide Expenditures	$ 9,816,983	$ 9,752,455	$ 9,783,204	$ 10,506,399	$ 10,442,851
Total Expenditures	53,388,331	52,228,959	50,606,960	49,735,542	47,987,878
Revenues Over (Under) Expenditures	**(978,771)**	**(899,000)**	**(543,111)**	**(747,513)**	**(953,125)**
PSERS Stabilization Fund Utilization (Years 5,6,7,8 & 9 of 15)	**576,000**	**649,000**	**702,000**	**747,000**	**722,000**
Unassigned Fund Balance Utilization (Budget years 2018-19 & 2019-20)	**402,771**	**250,000**			
Revenues Over (Under) Expenditures after Fund Balance Utilization	**-**	**-**	**158,889**	**(513)**	**(231,125)**

HAMPTON TOWNSHIP SCHOOL DISTRICT
2019-2020 GENERAL FUND BUDGET
DISTRICTWIDE EXPENDITURE DETAIL

	2019-20 Budget	2018-19 Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual
National Competitions	$ 7,500	$ 7,500	$ 1,640	$ 1,552	$ 5,688
Vo-Tech Tuition & Vo Tech Debt Payments	689,917	653,058	641,014	622,209	668,385
Student Accounting	43,500	42,000	42,304	16,560	11,425
Board Services	43,800	40,300	36,402	30,951	32,158
Tax Collection	202,435	217,125	221,016	299,700	259,939
Legal / Accounting	112,750	129,500	195,993	170,147	121,033
Medical and Dental (Includes Contracted Trainers)	39,700	39,400	40,288	36,875	36,000
Utilities	902,500	889,500	907,667	908,787	788,721
Insurance	149,750	148,600	148,309	151,444	143,943
Security Services	50,000	50,000	47,724	48,831	45,516
Student Transportation (including fuel)	2,380,000	2,297,336	2,209,747	2,141,387	2,044,484
Census	-	750	-	500	500
IU Support	48,403	46,993	48,854	48,634	47,738
Contingency / Refund of Prior Revenue	$ 25,000	$ 25,000	$ 16,681	$ 2,638	$ 53,557
Debt Service	4,898,733	4,913,500	4,950,565	5,056,184	5,061,529
Food Service Transfers			-		-
Capital Reserve Fund Transfer	177,000	150,000	275,000	970,000	1,122,235
Budgetary Reserve	45,995	101,893	0	0	0
District Wide Expenditures	9,816,983	9,752,455	9,783,204	10,506,399	10,442,851

REAL ESTATE TAX CALCULATION/HISTORY

HAMPTON TOWNSHIP SCHOOL DISTRICT
REAL ESTATE TAX COLLECTION PROJECTION & HISTORY
2019-20 GENERAL FUND BUDGET

	2014-15	2015-16	2016-17	2017-18	Projected 2018-19	Five-Year Average	Budget 2019-20
Real Estate Assessed Value	$ 1,650,523,880	$ 1,668,105,022	$ 1,696,240,884	$ 1,709,304,155	$ 1,717,530,333		$ 1,738,094,933
Millage Rate	17.85	18.12	18.39	18.77	18.95		18.95
Levy	29,461,851	30,226,063	31,193,870	32,083,639	32,547,200		32,936,899
Less: State Property Tax Allocation	(862,557)	(860,340)	(861,230)	(858,898)	(859,538)		(859,538)
Net Levy	28,599,294	29,365,723	30,332,640	31,224,741	31,687,662		32,077,361
Total Current Collections	27,225,174	27,874,741	28,805,907	29,721,415	30,600,000		30,800,000
Current Collections as % of Levy	95.20%	94.92%	94.97%	95.19%	96.57%	95.37%	96.02%
Value of Collected Mill (including State Property Tax Allocation)	1,573,542	1,585,821	1,613,221	1,629,212	1,660,134		1,670,688
Value of Collected Mill (without State Property Tax Allocation)	1,525,220	1,538,341	1,566,390	1,583,453	1,614,776		1,625,330
Increase in Value of Collected Mill (without State Property Tax Allocation)	1.91%	0.86%	1.82%	1.09%	1.98%		0.65%

LOCAL & STATE
REVENUE DETAIL

HAMPTON TOWNSHIP SCHOOL DISTRICT
ANALYSIS OF INTERIM REAL ESTATE TAX
GENERAL FUND BUDGET 2019-20

YEAR ENDING JUNE 30	COLLECTIONS	DOLLAR CHANGE	PERCENT CHANGE
2009	154,878	N/A	N/A
2010	66,494	(88,384)	-57.1%
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%

2018-19 Budget	125,000
2018-19 Projection	275,000
10 YEAR AVG $	82,920
5 YEAR AVG $	89,380
3 YEAR AVG $	117,035
2019-20 Budget	**175,000**

HAMPTON TOWNSHIP SCHOOL DISTRICT
PUBLIC UTILITY REALTY TAX
GENERAL FUND BUDGET 2019-20

YEAR ENDING JUNE 30,	COLLECTIONS	DOLLAR CHANGE	PERCENT CHANGE
2009	38,058	N/A	N/A
2010	41,021	2,963	7.8%
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%

2018-19 Budget	36,000
2018-19 Projection	35,620
10 YEAR AVG $	38,726
5 YEAR AVG $	37,021
3 YEAR AVG $	35,935
2019-20 Budget	**35,000**

HAMPTON TOWNSHIP SCHOOL DISTRICT
ANALYSIS OF EARNED INCOME TAX
GENERAL FUND BUDGET 2019-20

YEAR ENDING JUNE 30,	COLLECTIONS	DOLLAR CHANGE	PERCENT CHANGE
2009	2,873,641	N/A	N/A
2010	3,030,789	157,148	5.5%
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%

2018-19 Budget	4,175,000
2018-19 Projection	4,030,000
10 YEAR AVG $	3,552,560
5 YEAR AVG $	3,805,868
3 YEAR AVG $	3,887,154
2019-20 Budget	**4,175,000**

HAMPTON TOWNSHIP SCHOOL DISTRICT
ANALYSIS OF REAL ESTATE TRANSFER TAX
GENERAL FUND BUDGET 2019-20

YEAR ENDING JUNE 30	COLLECTIONS	DOLLAR CHANGE	PERCENT CHANGE
2009	296,301	N/A	N/A
2010	326,209	29,908	10.1%
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%

2018-19 Budget	430,000
2018-19 Projection	525,000
10 YEAR AVG $	370,210
5 YEAR AVG $	427,266
3 YEAR AVG $	431,052
2019-20 Budget	**475,000**

HAMPTON TOWNSHIP SCHOOL DISTRICT
ANALYSIS OF DELINQUENT REAL ESTATE & EARNED INCOME TAXES
GENERAL FUND BUDGET 2019-20

YEAR ENDING JUNE 30	COLLECTIONS	DOLLAR CHANGE	PERCENT CHANGE
2009	1,330,961	N/A	N/A
2010	1,262,003	(68,958)	-5.2%
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%

2018-19 Budget	1,150,000
2018-19 Projection	1,125,000
10 YEAR AVG $	1,179,072
5 YEAR AVG $	1,194,844
3 YEAR AVG $	1,224,398
2019-20 Budget	**1,150,000**

HAMPTON TOWNSHIP SCHOOL DISTRICT
INTEREST EARNINGS PROJECTIONS
GENERAL FUND BUDGET 2019-20

Projected Monthly Average Cash and Investment Balance	$13,500,000
Projected Average Interest Rate	2.40%
Projected 2019-20 Interest Earnings (Rounded)	$325,000

2018-19 Budget

Average Monthly Balance	$	13,500,000
Average Interest Rate		1.85%
Projected Interest Earnings (Rounded)		$250,000

2017-18 Budget:

Average Monthly Balance	$	13,500,000
Average Interest Rate		0.85%
Projected Interest Earnings (Rounded)		$115,000

2016-17 Budget:

Average Monthly Balance	$	14,500,000
Average Interest Rate		0.35%
Projected Interest Earnings (Rounded)		$50,000

2015-16 Budget:

Average Monthly Balance	$	14,500,000
Average Interest Rate		0.25%
Projected Interest Earnings (Rounded)		$40,000

HAMPTON TOWNSHIP SCHOOL DISTRICT
ANALYSIS OF OTHER LOCAL REVENUE
GENERAL FUND BUDGET 2019-20

YEAR ENDING JUNE 30	REVENUE	DOLLAR CHANGE	PERCENT CHANGE
2009	79,375	N/A	N/A
2010	98,029	18,654	23.5%
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%

2018-19 Budget	150,000
2018-19 Projection	125,000
10 YEAR AVG $	116,986
5 YEAR AVG $	115,381
3 YEAR AVG $	119,149
2019-20 Budget	**150,000**

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 2019-20

2019-20 Basic Education Subsidy (Preliminary State Budget)		$5,503,231
2018-19 Basic Education Subsidy	5,113,661	
2018-19 Ready to Learn Grant	294,130	
2018-19 Total		$5,407,791
$ INCREASE		$95,440
% INCREASE		1.76%

* The 2019-20 Basic Education Subsidy also includes the previous ready to learn grant funds.

HAMPTON TOWNSHIP SCHOOL DISTRICT
SPECIAL EDUCATION SUBSIDY
GENERAL FUND BUDGET 2019-20

2019-20 Special Education Subsidy (Preliminary State Budget)	$1,548,795
2018-19 Special Education Subsidy	1,517,303
$ INCREASE	31,492
% INCREASE	2.08%

HAMPTON TOWNSHIP SCHOOL DISTRICT
DEBT SERVICE PAYMENTS SUBSIDY
GENERAL FUND BUDGET 2019-20

1997 Middle School/High School Issue (2007 Swaption)			
Debt Service Payments			$1,798,750
State Reimbursement Factor		x	28.29%
Estimated Aid Ratio		x	47.17%
Debt Service Reimbursement			$240,031
2008 Poff Issue			
Debt Service Payments			$498,631
State Reimbursement Factor		x	28.11%
Estimated Aid Ratio		x	47.17%
Debt Service Reimbursement			$66,116
2018 Poff Refunded Issue (non reimbursible portion)			
Debt Service Payments			$27,813
State Reimbursement Factor		x	0.00%
Estimated Aid Ratio		x	0.00%
Debt Service Reimbursement			$0
2016 Refunded Middle School/High School Issue			
Debt Service Payments			$376,195
State Reimbursement Factor		x	20.45%
Estimated Aid Ratio		x	47.17%
Debt Service Reimbursement			$36,289
2006 Refunded Middle School/High School Issue			
Debt Service Payments			$309,463
State Reimbursement Factor		x	18.31%
Estimated Aid Ratio		x	47.17%
Debt Service Reimbursement			$26,728
Central Elementary 2011 (Refunded 2005 Swap)			
Debt Service Payments			$1,725,200
State Reimbursement Factor		x	23.21%
Estimated Aid Ratio		x	47.17%
Debt Service Reimbursement			$188,878
2011 Athletic Fields (Non-Reimbursible)			
Debt Service Payments			$44,681
AW Beattie			
Debt Service Payments			$119,525
State Reimbursement Factor		x	36.62%
Estimated Aid Ratio		x	47.17%
Debt Service Reimbursement			$20,646
Total Debt Service Reimbursement			$578,688
Total Debt Payments	$4,900,258		
Total Debt Payments (w/o Beattie)	$4,780,733		

HAMPTON TOWNSHIP SCHOOL DISTRICT
FICA AND RETIREMENT SUBSIDY
GENERAL FUND BUDGET 2019-20

FICA Subsidy

2019-20 Budgeted Salaries	$ 25,657,527	
Less: Non-Eligible / Exemptions	(500,000)	
Wages Eligible for FICA Subsidy		25,157,527
Reimbursement Percentage		0.03825
FICA Subsidy (Rounded)		$962,000

Retirement Subsidy

2019-20 Budgeted Salaries	$ 25,657,527		
Less: Non-Retirement Wages (supplementals, non-qualified subs)	(390,000)		
Health Insurance Incentives (non retirement wages)	(540,000)		(930,000)
Wages Eligible for Retirement Subsidy		$	24,727,527
Reimbursement Percentage			17.145%
Retirement Subsidy (Rounded)			$4,240,000

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

REVENUES BY FUNCTION

Date: 04/24/19
Time: 10:38:40

Hampton Township School District

Budget Summary Report

Revenue

Revenue Budget Summary 19-20

	19-20 PROJECTED REVENUE
ALL	
10 Fund 10	
6111 Current Real Estate Taxes	31,308,000
6112 Interim Real Estate Taxes	175,000
6113 Public Utility Realty Tax	35,000
6151 Current Act 511 Earn Income Tx	4,175,000
6153 Curnt Act 511 Real Est Tran Tx	475,000
6211 Disc On Current Real Estate Tx	-550,000
6311 Penalties-interest-real Est Tx	30,000
6411 Delinquent Real Estate Taxes	1,000,000
6451 Delinquent Act 511 Earn Inc Tx	150,000
6510 Int/invest & Invest Bear Cks	325,000
6710 Admissions	80,000
6832 Federal IDEA Revenue Recd. from IU	250,000
6910 Rentals	30,000
6920 Contributions-Donations	15,000
6990 Miscellaneous Revenue	35,000
6991 Refunds Of Expenditures	5,000
7110 Basic Instructional Subsidy	5,503,231
7271 Special Ed Funding-sch Age Pupils	1,548,795
7310 Transport (reg & Additional)	785,000
7321 Rentals & Sink Fund Payments	578,688
7330 Health Services	65,000
7340 State Property Tax Allocation	860,000
7810 Revenue For Social Security Pmts	962,384
7820 Revenue For Retirement Pmts	4,240,462
8514 Title I	192,000
8515 Title Ii	60,000
8810 Medical Assistance Reimburse Access	75,000
9400 Sale-compensation/loss Fixed Assets	1,000
10 Sub Total	52,409,560
Report Totals	52,409,560

EXPENDITURES BY FUNCTION/OBJECT

Date: 04/24/19
Time: 10:39:04

Hampton Township School District

Budget Summary Report

Expenditure

Expenditure Budget F/O Summary
19-20

	19-20 PROPOSED EXPENDITURES
ALL	
10 Fund 10	
1100 Regular Programs	
100 Personal Services-salaries	15,531,967
200 Personal Svcs-employee Benefit	8,470,308
300 Purchased Profession&tech Svcs	167,000
400 Purchased Property Services	98,625
500 Other Purchased Svcs	501,612
600 Supplies	555,192
700 Property	271,628
800 Other Objects	6,495
1100 Function (E) Sub Total	25,602,827
1200 Special Programs - Elem/sec	
100 Personal Services-salaries	2,282,584
200 Personal Svcs-employee Benefit	1,235,572
300 Purchased Profession&tech Svcs	485,044
500 Other Purchased Svcs	351,229
600 Supplies	26,474
1200 Function (E) Sub Total	4,380,903
1300 Vocational Education Programs	
500 Other Purchased Svcs	689,917
1300 Function (E) Sub Total	689,917
1400 Other Instruction Prog-ele/sec	
100 Personal Services-salaries	16,000
200 Personal Svcs-employee Benefit	8,660
500 Other Purchased Svcs	12,500
1400 Function (E) Sub Total	37,160
1500 Nonpublic School Programs	
300 Purchased Profession&tech Svcs	10,000
1500 Function (E) Sub Total	10,000
2100 Support Svcs-Pupil Personnel	
100 Personal Services-salaries	1,074,893
200 Personal Svcs-employee Benefit	582,904
300 Purchased Profession&tech Svcs	43,000

Hampton Township School District

Budget Summary Report

Expenditure

	19-20 PROPOSED EXPENDITURES
ALL	
10 Fund 10	
2100 Support Svcs-Pupil Personnel	
500 Other Purchased Svcs	110
600 Supplies	8,409
800 Other Objects	900
2100 Function (E) Sub Total	1,710,216
2200 Support Services-instruc Staff	
100 Personal Services-salaries	705,300
200 Personal Svcs-employee Benefit	361,626
300 Purchased Profession&tech Svcs	68,517
400 Purchased Property Services	2,550
500 Other Purchased Svcs	12,100
600 Supplies	137,207
2200 Function (E) Sub Total	1,287,300
2300 Support Services-admin	
100 Personal Services-salaries	1,985,750
200 Personal Svcs-employee Benefit	1,081,488
300 Purchased Profession&tech Svcs	409,485
400 Purchased Property Services	2,500
500 Other Purchased Svcs	123,300
600 Supplies	51,691
700 Property	270
800 Other Objects	35,387
2300 Function (E) Sub Total	3,689,871
2400 Support Services-pupil Health	
100 Personal Services-salaries	324,261
200 Personal Svcs-employee Benefit	175,524
300 Purchased Profession&tech Svcs	12,100
400 Purchased Property Services	400
500 Other Purchased Svcs	1,086
600 Supplies	16,697
2400 Function (E) Sub Total	530,068
2500 Support Services-business	
100 Personal Services-salaries	286,400

Hampton Township School District

Budget Summary Report

Expenditure

	19-20 PROPOSED EXPENDITURES
ALL	
10 Fund 10	
2500 Support Services-business	
200 Personal Svcs-employee Benefit	155,426
300 Purchased Profession&tech Svcs	13,250
400 Purchased Property Services	2,500
500 Other Purchased Svcs	4,500
600 Supplies	7,500
800 Other Objects	2,000
2500 Function (E) Sub Total	471,576
2600 Operation & Maint Plant Svcs	
100 Personal Services-salaries	2,244,880
200 Personal Svcs-employee Benefit	1,215,532
400 Purchased Property Services	308,409
500 Other Purchased Svcs	178,000
600 Supplies	894,000
700 Property	104,641
2600 Function (E) Sub Total	4,945,462
2700 Student Transportation Service	
100 Personal Services-salaries	29,564
200 Personal Svcs-employee Benefit	16,003
300 Purchased Profession&tech Svcs	4,300
500 Other Purchased Svcs	2,375,700
2700 Function (E) Sub Total	2,425,567
2800 Support Services - Central	
100 Personal Services-salaries	496,951
200 Personal Svcs-employee Benefit	268,551
300 Purchased Profession&tech Svcs	62,400
400 Purchased Property Services	93,067
500 Other Purchased Svcs	65,867
600 Supplies	45,237
2800 Function (E) Sub Total	1,032,073
2900 Other Support Services	
500 Other Purchased Svcs	48,403
2900 Function (E) Sub Total	48,403

Hampton Township School District

Budget Summary Report

Expenditure

	19-20 PROPOSED EXPENDITURES
ALL	
10 Fund 10	
3200 Student Activities	
100 Personal Services-salaries	688,977
200 Personal Svcs-employee Benefit	282,997
300 Purchased Profession&tech Svcs	27,600
400 Purchased Property Services	21,500
500 Other Purchased Svcs	175,500
600 Supplies	147,350
700 Property	17,581
800 Other Objects	18,750
3200 Function (E) Sub Total	1,380,255
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	5,075,733
5200 Function (E) Sub Total	5,075,733
5900 Budgetary Reserve	
800 Other Objects	45,995
5900 Sub Total	45,995
10 Sub Total	53,388,331
Report Totals	53,388,331

EXPENDITURES BY OBJECT

Date: 04/24/19
Time: 10:37:34

Hampton Township School District

Budget Summary Report

Expenditure

Expenditure Budget Object
Summary 19-20

		19-20 PROPOSED EXPENDITURES
ALL		
10	Fund 10	
100	Personal Services-salaries	25,667,527
200	Personal Svcs-employee Benefit	13,854,596
300	Purchased Profession&tech Svcs	1,302,696
400	Purchased Property Services	529,551
500	Other Purchased Svcs	4,539,824
600	Supplies	1,889,757
700	Property	394,120
800	Other Objects	134,527
900	Other Financing Uses	5,075,733
10	Sub Total	53,388,331
Report Totals		53,388,331

DETAIL OF CHANGES BETWEEN APRIL 9TH & APRIL 23RD BUDGET

HAMPTON TOWNSHIP SCHOOL DISTRICT
LINE ITEM ADJUSTMENTS - PRELIMINARY BUDGET #2
APRIL 29, 2019

ASN #	Function/ Object	Account Description	4/8/2019 BUDGET	Adjustment Increase / (Decrease)	4/29/2019 BUDGET	Description / Notes
EXPENDITURES						
3001	1390.564	Vocational Education (AW Beattie)	706,376	(16,459)	689,917	Amounts from updated AW Beattie Budget (3/27/19)
7416	5230.939	Capital Reserve Fund Transfer	195,000	(18,000)	177,000	Updated 5-year capital budget (Wireless Microphones removed)
		Total Adjustment to Expenditures		(34,459)		

Hampton High School Project
Debt Service Funding Proposal

Updated
April 29, 2019

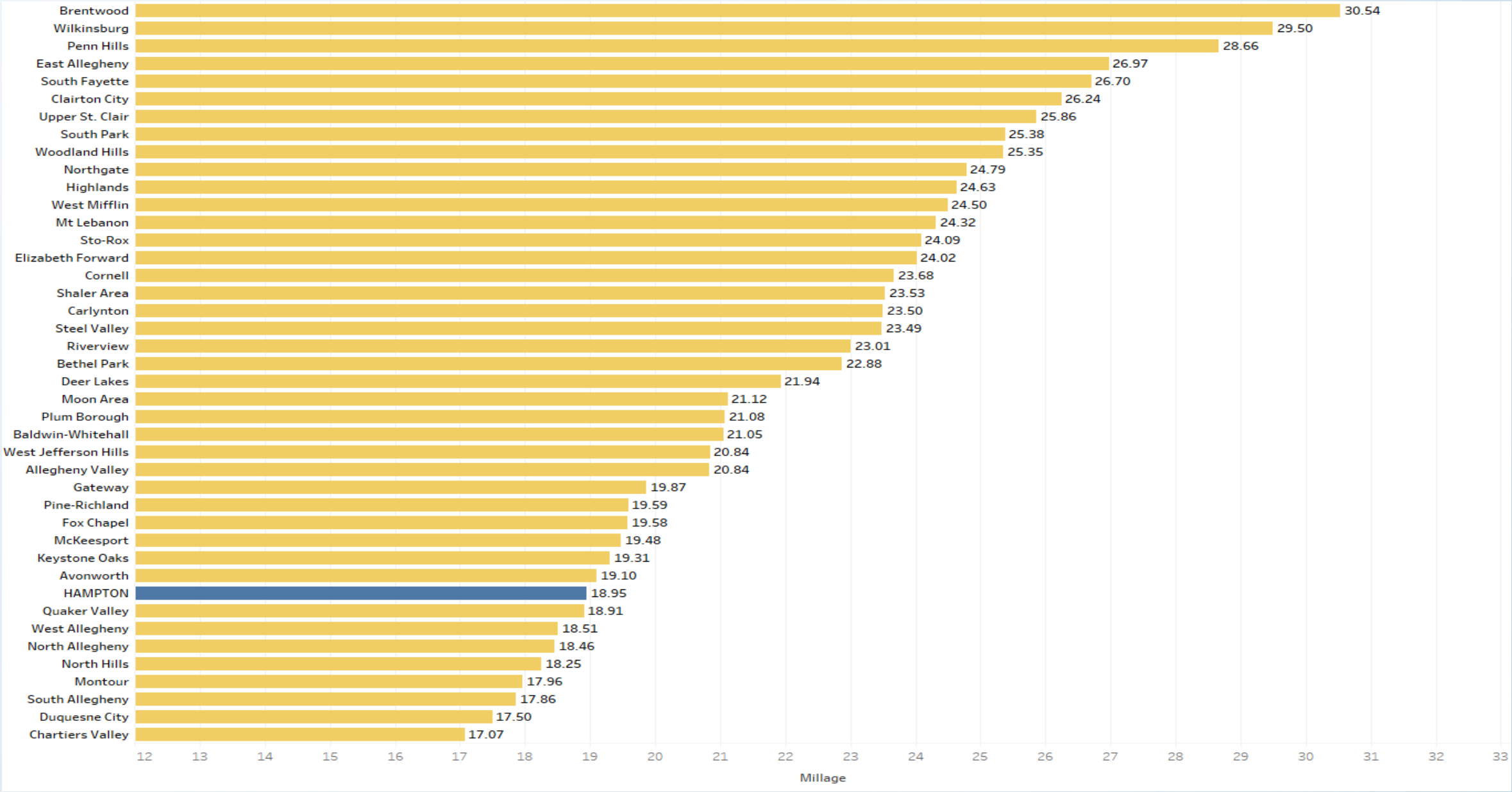
Considerations for Funding a High School Project

- Act 1 limitations on annual millage increases impacts a school district's ability to raise the required debt service funds for major projects.
- Prior to Act 1 a district could raise millage rate based on budgetary need for a major project without regulatory constraints.
- Under Act 1 Hampton Township School District has carefully employed limited millage increases to balance the budget on an annual basis as necessary.
- As a result of this conservative approach the current millage rate of 18.95 mills is the 9th lowest of 42 districts in Allegheny County.
- Design a High School Project funding plan that leverages a carefully planned multi-year millage increase that maintains Hampton's commitment to Act 1 regulatory constraints.

Act 1 and District Millage History

Fiscal Year	HTSD Adjusted Act 1 Index	Act 1 Millage Limit	Final Budget Mills	Millage Increase	Millage Increase %	Act 1 Mills not Levied	Cumulative Act 1 Mills not Levied
2018-19	2.4%	19.22	18.95	0.18	0.96%	0.27	
2017-18	2.9%	18.92	18.77	0.38	2.07%	0.15	0.42
2016-17	2.8%	18.63	18.39	0.27	1.49%	0.24	0.66
2015-16	2.3%	18.26	18.12	0.27	1.51%	0.14	0.80
2014-15	2.5%	18.03	17.85	0.26	1.48%	0.18	0.98

Allegheny County School District 2018-2019 Millage Rates



Base Act 1 Index Projections (from PASBO/IFO Property Tax Forecast March 2019)

Fiscal Year	Projected Base Act 1 Index	Act 1 Millage Limit
2019-20	2.3%	19.38
2020-21	2.3%	19.82
2021-22	2.8%	20.38
2022-23	3.0%	20.99
2023-24	3.2%	21.66

Steps Taken to Date

- VEBH feasibility study completed in January 2019.
- Estimated construction costs of $35 million to $38.7 million and total costs of $42 million to $46.5 million.
- In March 2019 the district engaged PJ Dick Inc. to review these cost estimates.
- For debt service projection purposes four project costs are being evaluated.
  - $30 Million
  - $35 Million
  - $40 Million
  - $45 Million

Projected Debt Service (Without PLANCON Reimbursement)

Debt $ "Wrapped" Option	Annual Debt Service	Millage Equivalent	Millage %
$30 Million	$1,303,000	0.80	4.23%
$35 Million	$1,522,000	0.94	4.94%
$40 Million	$1,741,000	1.07	5.65%
$45 Million	$1,959,000	1.21	6.36%

Hampton High School
Projected Millage Phasing for $30 Million Project
Target Debt Service - $1,303,000

Fiscal Year	Base Act 1 Index (Projected)	Millage Rate Limit	Maximum Millage Increase	Millage for Operating Needs (Projected)	Available Millage for HS Project	$ for HS Project Debt Service	Cumulative $ for HS Debt Service	
2018-19		18.95						
2019-20	2.3%	19.38	0.43	-	0.43	$692.006	$692,006	
2020-21	2.3%	19.82	0.45	0.25	0.20	$317,922	$1,009,929	
2021-22	2.8%	20.38	0.56	0.25	0.31	$495,628	$1,505,557	**2.59 years**

Hampton High School
Projected Millage Phasing for $35 Million Project
Target Debt Service - $1,522,000

Fiscal Year	Base Act 1 Index (Projected)	Millage Rate Limit	Maximum Millage Increase	Millage for Operating Needs (Projected)	Available Millage for HS Project	$ for HS Project Debt Service	Cumulative $ for HS Debt Service	
2018-19		18.95						
2019-20	2.3%	19.38	0.43	-	0.43	$692,006	$692,006	
2020-21	2.3%	19.82	0.45	0.25	0.20	$317,922	$1,009,929	
2021-22	2.8%	20.38	0.56	0.25	0.31	$495,628	$1,505,557	
2022-23	3.0%	20.99	0.61	0.25	0.36	$587,104	**$2,092,661**	**3.03 years**

Hampton High School
Projected Millage Phasing for $40 Million Project
Target Debt Service - $1,741,000

Fiscal Year	Base Act 1 Index (Projected)	Millage Rate Limit	Maximum Millage Increase	Millage for Operating Needs (Projected)	Available Millage for HS Project	$ for HS Project Debt Service	Cumulative $ for HS Debt Service	
2018-19		18.95						
2019-20	2.3%	19.38	0.43	-	0.43	$692,006	$692,006	
2020-21	2.3%	19.82	0.45	0.25	0.20	$317,922	$1,009,929	
2021-22	2.8%	20.38	0.56	0.25	0.31	$495,628	$1,505,557	
2022-23	3.0%	20.99	0.61	0.25	0.36	$587,104	$2,092,661	**3.40 years**

Hampton High School
Projected Millage Phasing for $45 Million Project
Target Debt Service - $1,959,000

Fiscal Year	Base Act 1 Index (Projected)	Millage Rate Limit	Maximum Millage Increase	Millage for Operating Needs (Projected)	Available Millage for HS Project	$ for HS Project Debt Service	Cumulative $ for HS Debt Service	
2018-19		18.95						
2019-20	2.3%	19.38	0.43	-	0.43	$692,006	$692,006	
2020-21	2.3%	19.82	0.45	0.25	0.20	$317,922	$1,009,929	
2021-22	2.8%	20.38	0.56	0.25	0.31	$495,628	$1,505,557	
2022-23	3.0%	20.99	0.61	0.25	0.36	$587,104	$2,092,661	**3.77 years**

Impact for Median Property @ $165,100
Calculation for HS Millage portion (not including operating projections)

Fiscal Year	$30 Million	$35 Million	$40 Million	$45 Million
2019-20	$70	$70	$70	$70
2020-21	32	32	32	32
2021-22	30	50	50	50
2022-23	-	2	24	46
Total Increase	132	154	176	198

Per $100K Assessed Value	$30 Million	$35 Million	$40 Million	$45 Million
2019-20	$42	$42	$42	$42
2020-21	19	19	19	19
2021-22	18	30	30	30
2022-23	0	1	16	28
Total	79	92	106	119

Impact for Median Property @ $165,100
Calculation for HS Millage portion (not including operating projections)
Annual Tax Bill $ Amount

Fiscal Year	$30 Million	$35 Million	$40 Million	$45 Million
2018-19	$3,128	$3,128	$3,128	$3,128
2019-20	3,198	3,198	3,198	3,198
2020-21	3,230	3,230	3,230	3,230
2021-22	3,260	3,280	3,280	3,280
2022-23	3,260	3,282	3,304	3,326

Tax Impact for Median Property @ $165,100
Calculation for HS Millage portion + operating portion

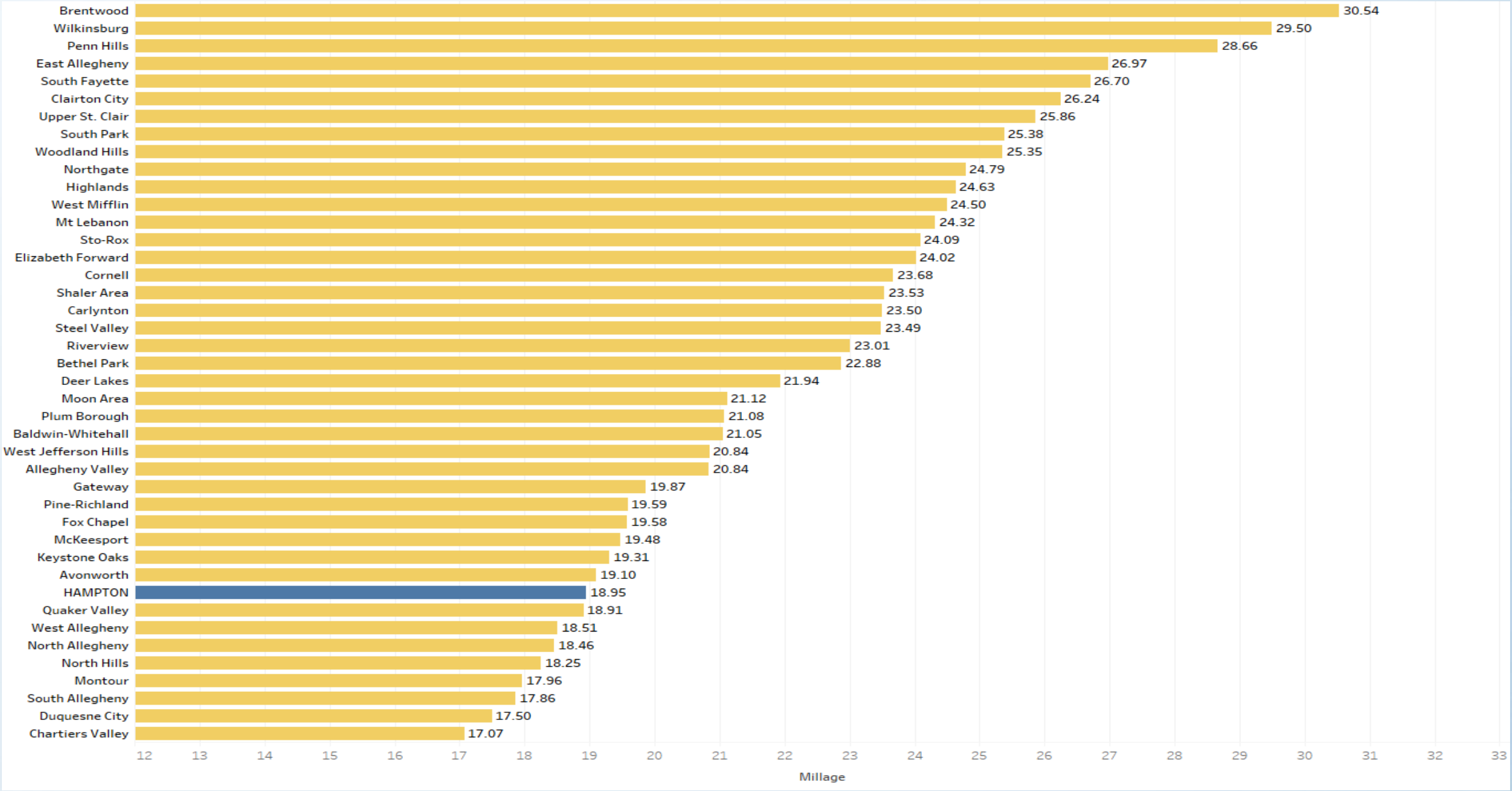
Fiscal Year	$30 Million	$35 Million	$40 Million	$45 Million
2019-20	$70	$70	$70	$70
2020-21	74	74	74	74
2021-22	71	92	92	92
2022-23	41	43	65	$87
Total Increase	256	279	301	323

Per $100K Assessed Value	$30 Million	$35 Million	$40 Million	$45 Million
2019-20	$42	$42	$42	$42
2020-21	45	45	45	45
2021-22	43	56	56	56
2022-23	25	26	39	53
Total	155	169	182	196

Impact for Median Property @ $165,100
Calculation for HS Millage portion + operating portion
Annual Tax Bill $ Amount

Fiscal Year	$30 Million	$35 Million	$40 Million	$45 Million
2018-19	$3,128	$3,128	$3,128	$3,128
2019-20	3,198	3,198	3,198	3,198
2020-21	3,272	3,272	3,272	3,272
2021-22	3,343	3,364	3,364	3,364
2022-23	3,384	3,407	3,429	3,451

Allegheny County School District 2018-2019 Millage Rates



Summary and Conclusions

- We are proposing a High School Project funding plan that leverages carefully planned multi-year millage increase to raise the required debt service funds that meets Act 1 regulatory constraints.
  - $30 million – 2.59 years
  - $35 million – 3.03 years
  - $40 million – 3.40 years
  - $45 million – 3.77 years
- In order to fund a major project of this scale the project will need to be carefully phased to enable the district to secure funding and meet the Act 1 index regulatory constraints.