

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/26/2023



President of the Board - Original Signature Required

6/26/2023  
Date

Secretary of the Board - Original Signature Required

6/26/2023  
Date

Chief School Administrator - Original Signature Required

6/26/2023  
Date

Paul A Schott

Contact Person

(724)850-2238

Extn :

Telephone

Extension

schottp@hasdpa.net

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hempfield Area SD	COUNTY : Westmoreland	AUN : 107653802
--	--------------------------	--------------------

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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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%

Did you raise property taxes in SY 2023-2024 (compared to 2022-2023 )?

Yes

☒

No

☐

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$106986000
Ending Unassigned Fund Balance	\$7766285
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.25%

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

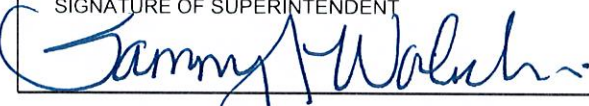
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/26/2023
---	-------------------

DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

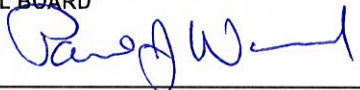
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Hempfield Area SD	<b>County :</b> Westmoreland	<b>AUN Number :</b> 107653802
--	---------------------------------	----------------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/22/23
---	------------------------

**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The Hempfield Area School District has adopted a Final General Fund Budget with a 2.30 Mill or a 2.76% real estate tax increase and the utilization of \$0 from the Unassigned Fund Balance for the 2023-2024 fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Hempfield Area School District has adopted a Final General Fund Budget with a 2.30 Mill or a 2.76% real estate tax increase and the utilization of \$0 from the Committed Fund Balance for the 2023-2024 fiscal year.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	907,628	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	9,000,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	7,766,285	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$16,766,285</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	63,277,901	
7000 Revenue from State Sources	40,017,890	
8000 Revenue from Federal Sources	3,690,209	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$106,986,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$123,752,285</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	50,464,045
6112 Interim Real Estate Taxes	74,472
6113 Public Utility Realty Taxes	57,800
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6120 Current Per Capita Taxes, Section 679	120,000
6140 Current Act 511 Taxes - Flat Rate Assessments	250,000
6150 Current Act 511 Taxes - Proportional Assessments	8,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,764,000
6500 Earnings on Investments	950,000
6700 Revenues from LEA Activities	41,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	925,806
6910 Rentals	331,494
6940 Tuition from Patrons	179,000
6990 Refunds and Other Miscellaneous Revenue	94,884
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$63,277,901</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	20,958,112
7112 Basic Education Funding-Social Security	1,698,630
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	4,039,037
7292 Pre-K Counts	660,000
7311 Pupil Transportation Subsidy	1,324,404
7312 Nonpublic and Charter School Pupil Transportation Subsidy	90,860
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	760,726
7330 Health Services (Medical, Dental, Nurse, Act 25)	106,000
7340 State Property Tax Reduction Allocation	1,585,675
7360 Safe Schools	301,155
7505 Ready to Learn Block Grant	707,433
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	157,697
7820 State Share of Retirement Contributions	7,528,161
<b>REVENUE FROM STATE SOURCES</b>	<b>\$40,017,890</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	956,178
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	133,726

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 Title IV - 21st Century Schools	65,832
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,140,258
8751 ARP ESSER Learning Loss	107,435
8752 ARP ESSER Summer Programs	20,890
8753 ARP ESSER Afterschool Programs	20,890
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	215,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,690,209</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>106,986,000</b>

Act 1 Index (current): 5.0%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	\$50,468,517	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,585,675</u>	
Total Approx. Tax Revenue:	\$52,054,192	
Approx. Tax Levy for Tax Rate Calculation:	\$54,352,725	
	Westmoreland	Total

2022-23 Data		
a. Assessed Value	\$634,866,020	\$634,866,020
b. Real Estate Mills	83.4600	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$3,496,759,309	\$3,496,759,309
d. Assessed Value	\$633,722,590	\$633,722,590
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$52,985,918	\$52,985,918
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$52,985,918	\$52,985,918
(f Total * g)		
i. Base Mills Subject to Index	83.4600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.64400%	95.64400%
k. Tax Levy Needed	\$54,352,725	\$54,352,725
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	85.7600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$54,348,049	\$54,348,049
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$52,762,374
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$50,464,045
(n * Est. Pct. Collection)		



Act 1 Index (current):	5.0%
Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$50,468,517
Amount of Tax Relief for Homestead Exclusions	<u>\$1,585,675</u>
Total Approx. Tax Revenue:	\$52,054,192
Approx. Tax Levy for Tax Rate Calculation:	\$54,352,725
	Westmoreland
	Total

Index Maximums		
p. Maximum Mills Based On Index	87.6330	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$55,535,012	\$55,535,012
IV. (p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$1,396.00	
Number of Homestead/Farmstead Properties	13259	13259
Median Assessed Value of Homestead Properties		\$22,525

Act 1 Index (current): 5.0%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$50,468,517
Amount of Tax Relief for Homestead Exclusions	<u>\$1,585,675</u>
Total Approx. Tax Revenue:	\$52,054,192
Approx. Tax Levy for Tax Rate Calculation:	\$54,352,725
	Westmoreland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,585,675	Lowering RE Tax Rate	\$0	\$1,585,675
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,585,675

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>		
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>			
Westmoreland	633,722,590	85.7600	54,348,049			95.64400%			
Totals:		633,722,590	54,348,049	-	1,585,675	=	52,762,374 X	95.64400% =	50,464,045
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	120,000				
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	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	120,000	120,000		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	130,000	130,000		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
Total Current Act 511 Taxes – Flat Rate Assessments				250,000			250,000		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	7,000,000	7,000,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,000,000	1,000,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
Total Current Act 511 Taxes – Proportional Assessments				8,000,000			8,000,000		
Total Act 511, Current Taxes							8,250,000		
Act 511 Tax Limit -->				3,496,759,309 X			12		
				Market Value			Mills		
							41,961,112 (511 Limit)		

LEA : 107653802     Hempfield Area SD

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Westmoreland	83.4600	85.7600	2.76%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

LEA : 107653802     Hempfield Area SD

Printed 6/28/2023 1:27:44 PM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	53,286,110
1200 Special Programs - Elementary / Secondary	12,842,678
1300 Vocational Education	1,532,270
1400 Other Instructional Programs - Elementary / Secondary	100,000
1500 Nonpublic School Programs	20,000
1800 Pre-Kindergarten	372,931
<b>Total Instruction</b>	<b>\$68,153,989</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,477,096
2200 Support Services - Instructional Staff	3,166,786
2300 Support Services - Administration	5,031,138
2400 Support Services - Pupil Health	988,058
2500 Support Services - Business	859,963
2600 Operation and Maintenance of Plant Services	9,119,955
2700 Student Transportation Services	4,752,875
2800 Support Services - Central	105,601
2900 Other Support Services	29,000
<b>Total Support Services</b>	<b>\$27,530,472</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,958,269
3300 Community Services	18,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,976,269</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,317,840
5200 Interfund Transfers - Out	7,430
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,325,270</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$106,986,000</b>

LEA : 107653802     Hempfield Area SD

Printed 6/28/2023 1:27:44 PM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	28,246,457
200 Personnel Services - Employee Benefits	17,783,096
300 Purchased Professional and Technical Services	284,519
400 Purchased Property Services	153,600
500 Other Purchased Services	3,835,110
600 Supplies	2,817,299
700 Property	156,634
800 Other Objects	9,395
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$53,286,110</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,084,311
200 Personnel Services - Employee Benefits	3,616,756
300 Purchased Professional and Technical Services	3,043,641
400 Purchased Property Services	2,500
500 Other Purchased Services	1,000,597
600 Supplies	89,723
700 Property	2,600
800 Other Objects	2,550
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$12,842,678</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,517,270
600 Supplies	15,000
<b>Total Vocational Education</b>	<b>\$1,532,270</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
500 Other Purchased Services	100,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$100,000</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	20,000
<b>Total Nonpublic School Programs</b>	<b>\$20,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	224,961
200 Personnel Services - Employee Benefits	147,970
<b>Total Pre-Kindergarten</b>	<b>\$372,931</b>
<b>Total Instruction</b>	<b>\$68,153,989</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,992,532
200 Personnel Services - Employee Benefits	1,268,427
300 Purchased Professional and Technical Services	157,697
400 Purchased Property Services	4,900
500 Other Purchased Services	15,740

LEA : 107653802     Hempfield Area SD

Printed 6/28/2023 1:27:44 PM

<u>Description</u>		<u>Amount</u>
600	Supplies	32,415
800	Other Objects	5,385
<b>Total Support Services - Students</b>		<b>\$3,477,096</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100	Personnel Services - Salaries	1,164,452
200	Personnel Services - Employee Benefits	812,256
300	Purchased Professional and Technical Services	1,000,507
400	Purchased Property Services	30,000
500	Other Purchased Services	30,300
600	Supplies	122,221
800	Other Objects	7,050
<b>Total Support Services - Instructional Staff</b>		<b>\$3,166,786</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	2,688,868
200	Personnel Services - Employee Benefits	1,665,333
300	Purchased Professional and Technical Services	474,700
400	Purchased Property Services	1,000
500	Other Purchased Services	76,473
600	Supplies	79,707
800	Other Objects	45,057
<b>Total Support Services - Administration</b>		<b>\$5,031,138</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	558,248
200	Personnel Services - Employee Benefits	415,101
300	Purchased Professional and Technical Services	3,456
400	Purchased Property Services	250
500	Other Purchased Services	1,650
600	Supplies	5,853
700	Property	3,500
<b>Total Support Services - Pupil Health</b>		<b>\$988,058</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	408,143
200	Personnel Services - Employee Benefits	262,594
300	Purchased Professional and Technical Services	68,000
400	Purchased Property Services	53,234
500	Other Purchased Services	17,000
600	Supplies	31,244
800	Other Objects	19,748
<b>Total Support Services - Business</b>		<b>\$859,963</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	3,630,860
200	Personnel Services - Employee Benefits	2,448,312
400	Purchased Property Services	998,875
500	Other Purchased Services	235,500
600	Supplies	1,686,408

LEA : 107653802     Hempfield Area SD

Printed 6/28/2023 1:27:44 PM

<u>Description</u>	<u>Amount</u>
700 Property	114,500
800 Other Objects	5,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$9,119,955</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	4,697,875
600 Supplies	50,000
<b>Total Student Transportation Services</b>	<b>\$4,752,875</b>
<b>2800 <u>Support Services - Central</u></b>	
400 Purchased Property Services	105,601
<b>Total Support Services - Central</b>	<b>\$105,601</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	29,000
<b>Total Other Support Services</b>	<b>\$29,000</b>
<b>Total Support Services</b>	<b>\$27,530,472</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	926,155
200 Personnel Services - Employee Benefits	441,664
300 Purchased Professional and Technical Services	124,000
400 Purchased Property Services	30,350
500 Other Purchased Services	229,600
600 Supplies	170,300
700 Property	15,000
800 Other Objects	21,200
<b>Total Student Activities</b>	<b>\$1,958,269</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	18,000
<b>Total Community Services</b>	<b>\$18,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,976,269</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	992,840
900 Other Uses of Funds	8,325,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,317,840</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	7,430
<b>Total Interfund Transfers - Out</b>	<b>\$7,430</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,325,270</b>
<b>TOTAL EXPENDITURES</b>	<b>\$106,986,000</b>



LEA : 107653802     Hempfield Area SD

Printed 6/28/2023 1:27:45 PM

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	24,000,000	24,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	105,000,000	95,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	350,000	285,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	158,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$129,508,000	\$119,435,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 107653802     Hempfield Area SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$129,508,000	\$119,435,000

LEA : 107653802     Hempfield Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	133,850,000	125,525,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	34,048	26,620
0540 Accumulated Compensated Absences	1,308,000	1,290,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	20,828,000	22,000,000
0599 Other Noncurrent Liabilities	120,249,000	122,000,000
<b>Total General Fund</b>	<b>\$276,269,048</b>	<b>\$270,841,620</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		

LEA : 107653802     Hempfield Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		

LEA : 107653802     Hempfield Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		

LEA : 107653802     Hempfield Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$276,269,048</b>	<b>\$270,841,620</b>

LEA : 107653802     Hempfield Area SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$276,269,048	\$270,841,620



LEA : 107653802     Hempfield Area SD

Printed 6/28/2023 1:27:47 PM

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	175,681	23,957
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>	<b>\$175,681</b>	<b>\$23,957</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
<b>Total Support Services</b>		
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$175,681</b>	<b>\$23,957</b>

LEA : 107653802     Hempfield Area SD

Printed 6/28/2023 1:27:48 PM

<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>			
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
<b>Total Regular Programs - Elementary / Secondary</b>			
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
<b>Total Special Programs - Elementary / Secondary</b>			
<b>1300 <u>Vocational Education</u></b>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
<b>Total Vocational Education</b>			
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services		175,681	23,957
600 Supplies			
700 Property			
800 Other Objects			
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$175,681</b>	<b>\$23,957</b>
<b>1500 <u>Nonpublic School Programs</u></b>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			

LEA : 107653802     Hempfield Area SD

Printed 6/28/2023 1:27:48 PM

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$175,681</b>	<b>\$23,957</b>
<b>TOTAL EXPENDITURES</b>	<b>\$175,681</b>	<b>\$23,957</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	907,628
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,766,285
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,766,285
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,673,913