

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/07/2022



President of the Board - Original Signature Required

6-7-22

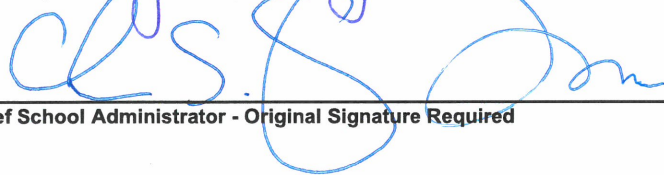
Date



Secretary of the Board - Original Signature Required

6-7-22

Date



Chief School Administrator - Original Signature Required

6-17-22

Date

Jeffrey S McVey

Contact Person

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CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : New Kensington-Arnold SD	COUNTY : Westmoreland	AUN : 107656303
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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%

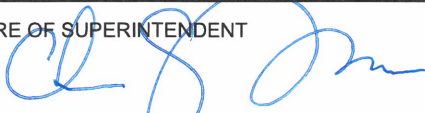
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)? Yes ☒
No ☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$48922196
Ending Unassigned Fund Balance	\$3306884
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.75%

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 6/17/22
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : New Kensington-Arnold SD	County : Westmoreland	AUN Number : 107656303
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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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5.3.22
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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.	Fund balance will be used to fund future operations.

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,852,784
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,852,784</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	12,651,902
7000 Revenue from State Sources	25,413,696
8000 Revenue from Federal Sources	11,310,698
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$49,376,296</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$52,229,080</u>

LEA : 107656303 New Kensington-Arnold SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,235,689
6112 Interim Real Estate Taxes	11,300
6113 Public Utility Realty Taxes	32,100
6120 Current Per Capita Taxes, Section 679	22,000
6140 Current Act 511 Taxes - Flat Rate Assessments	42,000
6150 Current Act 511 Taxes - Proportional Assessments	1,720,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	851,000
6500 Earnings on Investments	12,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	602,813
6910 Rentals	18,000
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	85,000
REVENUE FROM LOCAL SOURCES	\$12,651,902
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,193,050
7112 Basic Education Funding-Social Security	765,166
7271 Special Education funds for School-Aged Pupils	2,196,207
7311 Pupil Transportation Subsidy	838,633
7312 Nonpublic and Charter School Pupil Transportation Subsidy	77,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,140,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,710
7340 State Property Tax Reduction Allocation	1,614,316
7505 Ready to Learn Block Grant	480,928
7820 State Share of Retirement Contributions	4,069,686
REVENUE FROM STATE SOURCES	\$25,413,696
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,714,446
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	139,616
8517 NCLB, Title IV - 21St Century Schools	106,540
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,169,131
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	6,464,104
8751 ARP ESSER Learning Loss	503,437
8752 ARP ESSER Summer Programs	39,212

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8753 ARP ESSER Afterschool Programs	39,212
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$11,310,698
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	49,376,296

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,235,689	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,614,316</u>	
Total Approx. Tax Revenue:	\$10,850,005	
Approx. Tax Levy for Tax Rate Calculation:	\$11,991,495	
	Westmoreland	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$125,150,640	\$125,150,640
b. Real Estate Mills	91.5700	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$514,283,185	\$514,283,185
d. Assessed Value	\$124,729,510	\$124,729,510
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$11,460,044	\$11,460,044
(a * b)		
2022-23 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$11,460,044	\$11,460,044
(f Total * g)		
i. Base Mills Subject to Index	91.5700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.00000%	89.00000%
k. Tax Levy Needed	\$11,991,495	\$11,991,495
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	96.1400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,991,495	\$11,991,495
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,377,179
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,235,689
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,235,689	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,614,316</u>	
Total Approx. Tax Revenue:	\$10,850,005	
Approx. Tax Levy for Tax Rate Calculation:	\$11,991,495	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	96.1485	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,992,555	\$11,992,555
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$4,462.00	
Number of Homestead/Farmstead Properties	3763	3763
Median Assessed Value of Homestead Properties		\$14,620

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,235,689
Amount of Tax Relief for Homestead Exclusions	<u>\$1,614,316</u>
Total Approx. Tax Revenue:	\$10,850,005
Approx. Tax Levy for Tax Rate Calculation:	\$11,991,495
	Westmoreland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,614,316	Lowering RE Tax Rate	\$0	\$1,614,316
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,614,316

2022-2023 Final General Fund Budget

Local Education Agency Tax Data

LEA : 107656303 New Kensington-Arnold SD

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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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	124,729,510	96.1400	11,991,495			89.00000%	
Totals:	124,729,510		11,991,495	-	1,614,316	=	10,377,179
					X	89.00000%	=
							9,235,689

				<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			22,000
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	22,000	22,000
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	20,000	20,000
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						42,000	42,000
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%	1,470,000	1,470,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	250,000	250,000
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						1,720,000	1,720,000
Total Act 511, Current Taxes							1,762,000
Act 511 Tax Limit -->					514,283,185	X	12
					Market Value		Mills
							6,171,398
							(511 Limit)

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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Westmoreland	91.5700	96.1400	5.00%	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,495,826
1200 Special Programs - Elementary / Secondary	8,651,202
1300 Vocational Education	575,536
1400 Other Instructional Programs - Elementary / Secondary	310,127
1500 Nonpublic School Programs	110,000
Total Instruction	\$28,142,691
2000 Support Services	
2100 Support Services - Students	1,353,265
2200 Support Services - Instructional Staff	257,539
2300 Support Services - Administration	1,932,294
2400 Support Services - Pupil Health	272,547
2500 Support Services - Business	510,632
2600 Operation and Maintenance of Plant Services	3,712,038
2700 Student Transportation Services	1,852,396
2800 Support Services - Central	1,203,778
2900 Other Support Services	4,500
Total Support Services	\$11,098,989
3000 Operation of Non-Instructional Services	
3200 Student Activities	589,567
3300 Community Services	34,099
Total Operation of Non-Instructional Services	\$623,666
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	5,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,000,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,056,850
Total Other Expenditures and Financing Uses	\$4,056,850
Total Estimated Expenditures and Other Financing Uses	\$48,922,196

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,074,959
200 Personnel Services - Employee Benefits	5,959,363
300 Purchased Professional and Technical Services	208,200
400 Purchased Property Services	700
500 Other Purchased Services	1,512,000
600 Supplies	1,739,654
800 Other Objects	950
Total Regular Programs - Elementary / Secondary	\$18,495,826
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,487,797
200 Personnel Services - Employee Benefits	1,704,012
300 Purchased Professional and Technical Services	2,566,300
500 Other Purchased Services	1,877,543
600 Supplies	15,550
Total Special Programs - Elementary / Secondary	\$8,651,202
1300 <u>Vocational Education</u>	
500 Other Purchased Services	575,536
Total Vocational Education	\$575,536
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	40,650
200 Personnel Services - Employee Benefits	17,477
300 Purchased Professional and Technical Services	87,000
500 Other Purchased Services	165,000
Total Other Instructional Programs - Elementary / Secondary	\$310,127
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	110,000
Total Nonpublic School Programs	\$110,000
Total Instruction	\$28,142,691
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	691,318
200 Personnel Services - Employee Benefits	450,812
300 Purchased Professional and Technical Services	4,600
500 Other Purchased Services	500
600 Supplies	205,750
800 Other Objects	285
Total Support Services - Students	\$1,353,265
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	82,597
200 Personnel Services - Employee Benefits	55,917
300 Purchased Professional and Technical Services	84,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,200
600 Supplies	33,300
800 Other Objects	525
Total Support Services - Instructional Staff	\$257,539
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,053,842
200 Personnel Services - Employee Benefits	658,897
300 Purchased Professional and Technical Services	166,000
500 Other Purchased Services	23,480
600 Supplies	11,200
800 Other Objects	18,875
Total Support Services - Administration	\$1,932,294
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	158,844
200 Personnel Services - Employee Benefits	97,253
300 Purchased Professional and Technical Services	6,350
400 Purchased Property Services	500
500 Other Purchased Services	800
600 Supplies	8,500
800 Other Objects	300
Total Support Services - Pupil Health	\$272,547
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	297,602
200 Personnel Services - Employee Benefits	177,530
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	24,000
600 Supplies	3,000
800 Other Objects	8,000
Total Support Services - Business	\$510,632
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,583,255
200 Personnel Services - Employee Benefits	978,058
300 Purchased Professional and Technical Services	44,000
400 Purchased Property Services	379,000
500 Other Purchased Services	122,725
600 Supplies	602,500
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	\$3,712,038
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	40,124
200 Personnel Services - Employee Benefits	25,322
500 Other Purchased Services	1,566,950
600 Supplies	216,000
800 Other Objects	4,000
Total Student Transportation Services	\$1,852,396

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	435,371
200 Personnel Services - Employee Benefits	386,907
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	15,000
500 Other Purchased Services	29,500
600 Supplies	100,000
700 Property	25,000
800 Other Objects	122,000
Total Support Services - Central	\$1,203,778
2900 <u>Other Support Services</u>	
500 Other Purchased Services	4,500
Total Other Support Services	\$4,500
Total Support Services	\$11,098,989
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	232,055
200 Personnel Services - Employee Benefits	107,862
300 Purchased Professional and Technical Services	94,500
400 Purchased Property Services	14,000
500 Other Purchased Services	48,900
600 Supplies	70,750
800 Other Objects	21,500
Total Student Activities	\$589,567
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,199
300 Purchased Professional and Technical Services	8,200
600 Supplies	18,700
Total Community Services	\$34,099
Total Operation of Non-Instructional Services	\$623,666
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	5,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$5,000,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,089,223
900 Other Uses of Funds	2,967,627

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$4,056,850
Total Other Expenditures and Financing Uses	\$4,056,850
TOTAL EXPENDITURES	\$48,922,196

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	4,086,574	4,692,864
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	518,669	519,632
Other Capital Projects Fund	1,464,414	364,414
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	21,105	21,230
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	69,905	69,905
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,160,667	\$5,668,045

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 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		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$6,160,667	\$5,668,045

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	34,489,384	31,666,546
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	143,151	
0540 Accumulated Compensated Absences	228,443	228,443
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,569,691	7,569,691
0599 Other Noncurrent Liabilities		
Total General Fund	\$42,430,669	\$39,464,680
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$42,430,669	\$39,464,680

LEA : 107656303 New Kensington-Arnold SD

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 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	\$42,430,669	\$39,464,680

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,306,884
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,306,884
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,306,884