

For Immediate Release
May 23, 2011

MASD Board of Education Approves Proposed Final Budget, Approval Tentatively Slated for June 27

Moon Area School District school directors approved a proposed final budget tonight totaling \$57,094,122 that contains no property tax increase, while still continuing to provide quality educational programs and facilities for district students.

The budget is available for public inspection and comment at the district administration office and on the school district web site (www.moonarea.net) until the final budget approval that tentatively is slated for June 27. Real estate tax bills in Moon Area will stay the same as school directors opted to not levy a .34-mill tax increase for which the district qualified under the state Taxpayer Relief Act or Act 1. Moon Area's millage rate will remain at 21.30 mills, the 14th lowest of 42 county school districts in 2010-11.

The 2011-12 budget marks a 4.5 percent decrease from this year's spending plan, which totaled \$59.8 million and it represents a 0.1 percent increase over the 2009-10 budget. Employee salary and benefits remain the largest budgetary expenditure totaling nearly \$24.6 million and \$10.5 million – a decrease of 4.5 percent or \$1.7 million less than the budget for this year. This reduction in salary and benefit costs was accomplished by making numerous staffing revisions throughout the school district. Many of these staffing revisions are still to be implemented. However, employee retirement benefit costs were raised 53.4 percent due to increased district contributions to the Pennsylvania School Employees Retirement System (PSERS). This is a statewide problem that will affect all Pennsylvania public schools for years to come.

More than \$2.18 million was cut from initial budget requests. These budget cuts were comprised of salaries, benefits, equipment, supplies and services throughout virtually all areas of the budget.

For taxpayers owning a median-value \$131,500 Moon Area home, a property tax bill will hold at \$2,800.95. A total of 7,194 Moon and Crescent property owners, who have filed Act 1 homestead exemption forms, will see a \$132.89 reduction on their tax bill due to the distribution of state gambling revenues for the fourth year.

The proposed budget does not include a .34 maximum millage rate increase allowed by the Act 1 index limitation and an additional .26 mill exception allowed due to increased PSERS costs. It is anticipated that many school districts across the state will strongly consider increasing their real estate tax millage rate by the maximum Act 1 index in light of the reductions in State funding included in Governor Corbett's budget proposal. Currently, Moon Area is slated to have its State funding reduced by \$1.2 million in the upcoming year.

Each Moon Area mill is estimated to be worth \$1,768,750.

LEA Name: Moon Area SO

Class: 3

AUN Number: 103026343

County: Allegheny

PDE-2028 - PROPOSED FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2011 - 06/30/2012

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 5/23/2011

President of the Board – Original Signature Required

Date

Secretary of the Board – Original Signature Required

Date

Chief School Administrator – Original Signature Required

Date

Alan D. Bennett, Dir of Fiscal Svcs

(412)264-9440

1102

Contact Person – Original Signature Required

Telephone

Extension

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E-mail Address

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

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	2,014,996
2 Estimated Beginning Fund Balance - Assigned	920,420
3 Estimated Beginning Fund Balance - Unassigned	3,994,032
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	6,929,448
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	43,868,222
7000 Revenue from State Sources	11,614,647
8000 Revenue from Federal Sources	1,428,788
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	56,911,657
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	63,841,105

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	37,673,589
6112	Interim Real Estate Taxes	300,250
6113	Public Utility Realty Tax	59,278
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	78,500
6150	Current Act 511 Taxes - Proportional Assessments	4,124,775
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	897,500
6500	Earnings on Investments	31,500
6700	Revenues from District Activities	48,200
6800	Revenue from Intermediary Sources / Pass-Through Funds	437,679
6910	Rentals	35,000
6920	Contributions and Donations From Private Sources / Capital Contributions	23,500
6940	Tuition from Patrons	0
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	104,926
6990	Refunds and Other Miscellaneous Revenue	53,525
	REVENUE FROM LOCAL SOURCES	43,868,222

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	5,712,827
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	60,228
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7230	Alternative Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,601,277
7272	Early Intervention	0
7280	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	894,326
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	449,563
7330	Health Services (Medical, Dental, Nurse, Act 25)	76,364
7340	State Property Tax Reduction Allocation	955,767
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7502	Dual Enrollment Grants	0
7503	Project 720 / High School Reform	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	925,854
7820	State Share of Retirement Contributions	938,441
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	11,614,647

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	286,328
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	114,558
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	5,610
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	1,002,292
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	20,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
REVENUE FROM FEDERAL SOURCES		1,428,788

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		56,911,657

Act 1 Index (current): 1.6%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$37,674,000
Amount of Tax Relief for Homestead Exclusions +	<u>\$955,767</u>
Total Approx. Tax Revenue:	\$38,629,767
Approx. Tax Levy for Tax Rate Calculation:	\$40,398,373
	Allegheny

Total

2010-11 Data		
a. Assessed Value	\$1,866,758,712	\$1,866,758,712
b. Real Estate Mills	21.3000	
I. 2011-12 Data		
c. 2009 STEB Market Value	\$1,624,297,600	\$1,624,297,600
d. Assessed Value	\$1,896,617,037	\$1,896,617,037
e. Assessed Value of New Constr/ Renov	\$0	\$0
2010-11 Calculations		
f. 2010-11 Tax Levy (a * b)	\$39,761,961	\$39,761,961
2011-12 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2010-11 Tax Levy (f Total * g)	\$39,761,961	\$39,761,961
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	21.3000	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.51600%	95.51600%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$40,398,373	\$40,398,373
III. l. 2011-12 Real Estate Tax Rate (k / d * 1000)	21.3000	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$40,397,943	\$40,397,943
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$39,442,176
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$37,673,589

Act 1 Index (current): 1.6%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$37,674,000
Amount of Tax Relief for Homestead Exclusions +	<u>\$955,767</u>
Total Approx. Tax Revenue:	\$38,629,767
Approx. Tax Levy for Tax Rate Calculation:	\$40,398,373
	Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.6408	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$41,044,310	\$41,044,310
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 (l * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$6,239	
Number of Homestead/Farmstead Properties	7,194	7,194
V. Median Assessed Value of Homestead Properties		\$131,500

Act 1 Index (current): 1.6%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$37,674,000
Amount of Tax Relief for Homestead Exclusions +	<u>\$955,767</u>
Total Approx. Tax Revenue:	\$38,629,767
Approx. Tax Levy for Tax Rate Calculation:	\$40,398,373
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$955,767	Lowering RE Tax Rate	\$0	\$955,767
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$955,767</u>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	1,896,617,037	21.3000	40,397,943			95.51600%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	1,896,617,037		40,397,943	955,767	39,442,176	95.51600%	37,673,589

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	0.00	0

<u>6140 Current Act 511 Taxes - Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	78,500	78,500
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			78,500	78,500

<u>6150 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 Earned Income Taxes, Act 511	0.50%	0.00%	4,014,000	3,612,500
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	501,500	501,500
6154 Amusement Taxes	10.00%	0.00%	10,775	10,775
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			4,526,275	4,124,775

Total Act 511, Current Taxes				4,203,275
Act 511 Tax Limit	→	1,624,297,600	X	12
		Market Value		Mills
				19,491,571
				(511 Limit)

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2011-2012 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Moon Area SD	Allegheny	103026343

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

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

Did you raise property taxes in SY 2011-2012 (compared to 2010-2011)? Yes No

If yes, see information below, taken from the 2011-2012 General Fund Budget.

Total Budgeted Expenditures	\$57,094,122.00
Ending Unassigned Fund Balance	\$3,351,499.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.9%

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
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DUE DATE: AUGUST 15, 2011 RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET
HARRISBURG, PA 17126-0333

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	20,641,767	
1200	Special Programs - Elementary/Secondary	6,730,737	
1300	Vocational Education	1,630,892	
1400	Other Instructional Programs - Elementary/Secondary	501,735	
1500	Nonpublic School Programs	6,000	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	29,511,131	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,315,964	
2200	Support Services - Instructional Staff	1,778,195	
2300	Support Services - Administration	3,247,758	
2400	Support Services - Pupil Health	620,368	
2500	Support Services - Business	586,568	
2600	Operation & Maintenance of Plant Services	5,505,817	
2700	Student Transportation Services	2,701,656	
2800	Support Services - Central	36,779	
2900	Other Support Services	64,521	
	Total 2000 Support Services	15,857,626	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,082,912	
3300	Community Services	769,801	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-Instructional Services	1,852,713	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	Total 4000 Facilities Acquisition, Construction and Improvement	0	
	Total Estimated Expenditures		47,221,470
5000	Other Expenditures and Financing Uses		
5100	Debt Service	962,551	
5200	Interfund Transfers - Out	8,442,101	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	468,000	
	Total Other Financing Uses		9,872,652
	Total Estimated Expenditures and Other Financing Uses		57,094,122
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		57,094,122
	Ending Committed, Assigned and Unassigned Fund Balance		6,746,983
	Total Appropriations and Ending Fund Balances		63,841,105

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	13,111,995
200	Personnel Services-Employee Benefits	5,808,827
300	Purchased Professional & Technical Services	128,332
400	Purchased Property Services	195,816
500	Other Purchased Services	708,764
600	Supplies	617,596
700	Property	67,427
800	Other Objects	3,010
	Total Regular Programs - Elementary/Secondary	20,641,767
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,460,647
200	Personnel Services-Employee Benefits	1,447,833
300	Purchased Professional & Technical Services	772,770
400	Purchased Property Services	0
500	Other Purchased Services	997,838
600	Supplies	24,449
700	Property	20,000
800	Other Objects	7,200
	Total Special Programs - Elementary/Secondary	6,730,737
1300	Vocational Education	
100	Personnel Services-Salaries	805,359
200	Personnel Services-Employee Benefits	268,570
300	Purchased Professional & Technical Services	4,700
400	Purchased Property Services	1,680
500	Other Purchased Services	506,947
600	Supplies	43,636
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,630,892
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	139,070
200	Personnel Services-Employee Benefits	25,161
300	Purchased Professional & Technical Services	20,160
400	Purchased Property Services	0
500	Other Purchased Services	316,744
600	Supplies	600
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	501,735

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	1,000
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	6,000
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
Total Instruction		29,511,131

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	885,882
200	Personnel Services-Employee Benefits	342,629
300	Purchased Professional & Technical Services	52,106
400	Purchased Property Services	3,047
500	Other Purchased Services	12,378
600	Supplies	17,512
700	Property	0
800	Other Objects	2,410
	Total Support Services - Pupil Personnel	1,315,964
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	585,656
200	Personnel Services-Employee Benefits	473,331
300	Purchased Professional & Technical Services	636,060
400	Purchased Property Services	2,890
500	Other Purchased Services	12,650
600	Supplies	66,188
700	Property	0
800	Other Objects	1,420
	Total Support Services - Instructional Staff	1,778,195
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,955,590
200	Personnel Services-Employee Benefits	752,604
300	Purchased Professional & Technical Services	366,500
400	Purchased Property Services	8,925
500	Other Purchased Services	90,198
600	Supplies	45,513
700	Property	0
800	Other Objects	28,428
	Total Support Services - Administration	3,247,758
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	411,285
200	Personnel Services-Employee Benefits	194,235
300	Purchased Professional & Technical Services	3,075
400	Purchased Property Services	1,098
500	Other Purchased Services	0
600	Supplies	10,675
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	620,368

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	334,581
200	Personnel Services-Employee Benefits	150,524
300	Purchased Professional & Technical Services	49,477
400	Purchased Property Services	13,817
500	Other Purchased Services	34,394
600	Supplies	1,975
700	Property	0
800	Other Objects	1,800
	Total Support Services - Business	586,568
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,078,360
200	Personnel Services-Employee Benefits	904,904
300	Purchased Professional & Technical Services	83,892
400	Purchased Property Services	1,753,011
500	Other Purchased Services	285,250
600	Supplies	373,502
700	Property	0
800	Other Objects	26,898
	Total Operation & Maintenance of Plant Services	5,505,817
2700	Student Transportation Services	
100	Personnel Services-Salaries	82,905
200	Personnel Services-Employee Benefits	30,032
300	Purchased Professional & Technical Services	4,785
400	Purchased Property Services	0
500	Other Purchased Services	2,328,734
600	Supplies	255,200
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	2,701,656
2800	Support Services - Central	
100	Personnel Services-Salaries	2,500
200	Personnel Services-Employee Benefits	423
300	Purchased Professional & Technical Services	25,356
400	Purchased Property Services	0
500	Other Purchased Services	5,100
600	Supplies	3,400
700	Property	0
800	Other Objects	0
	Total Support Services - Central	36,779

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	64,521
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	64,521
	Total Support Services	15,857,626
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	637,514
200	Personnel Services-Employee Benefits	123,951
300	Purchased Professional & Technical Services	48,644
400	Purchased Property Services	39,815
500	Other Purchased Services	107,538
600	Supplies	96,650
700	Property	5,800
800	Other Objects	23,000
	Total Student Activities	1,082,912

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	69,250
200	Personnel Services-Employee Benefits	11,738
300	Purchased Professional & Technical Services	5,800
400	Purchased Property Services	300
500	Other Purchased Services	4,900
600	Supplies	14,000
700	Property	663,413
800	Other Objects	400
	Total Community Services	769,801
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	Total Operation of Non-Instructional Services	1,852,713
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	0
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	182,571
900	Other Uses of Funds	779,980
	Total Debt Service	962,551
5200	Interfund Transfers - Out	
900	Other Uses of Funds	8,442,101
	Total Interfund Transfers - Out	8,442,101

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5900	Budgetary Reserve		
800	Other Objects	468,000	
	Total Budgetary Reserve	468,000	
	Total Other Expenditures and Financing Uses	9,872,652	
TOTAL EXPENDITURES			<u>57,094,122</u>

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	9,135,000	8,950,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	1,622,000	1,172,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	50,000	50,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	40,000	40,000
Agency Fund	200,000	200,000
Total Cash and Short-Term Investments	11,047,000	10,412,000
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	11,047,000	10,412,000

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	2,281,648	1,501,673
Other Long-Term Liabilities	0	0
Bonds Payable	129,980,000	126,935,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	132,261,648	128,436,673
<u>SHORT-TERM PAYABLES</u>		
General Fund	4,250,000	4,250,000
Other Funds	2,500,000	2,500,000
TOTAL SHORT-TERM PAYABLES	6,750,000	6,750,000
TOTAL INDEBTEDNESS	<u>139,011,648</u>	<u>135,186,673</u>

2011-2012 Final General Fund Budget (PDE-2028)

AUN: 103026343 Moon Area SD

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Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Fund balance committed for potential real estate assessment appeals.</i>	2,665,057
0840	Estimated Ending Assigned Fund Balance <i>Explanation: Funds assigned to defray future PSERS rate increases</i>	730,427
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Prudent Fiscal Management</i>	3,351,499
Total Ending Fund Balance - Committed, Assigned, and Unassigned		6,746,983
5900	Budgetary Reserve <i>Explanation: Prudent Fiscal Management</i>	468,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		7,214,983
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0

**NOTICE TO RESIDENTS OF
MOON AREA SCHOOL DISTRICT**

ADOPTION OF PROPOSED BUDGET - You are hereby notified that on May 23, 2011, at a meeting of the Board of Education of the Moon Area School District, a proposed final 2011-12 General Fund Budget in the amount of \$57,094,122 was adopted in accordance with Section 687 of the Pennsylvania Public School Code of 1949, as amended. This budget is on display for review at the District Administration Office, 8353 University Boulevard, Moon Township, PA between the hours of 8:00 A.M. EDST and 4:00 P.M. EDST. Final adoption of the budget and tax resolutions is intended to take place at a meeting of the Board of Education on Monday, June 27, 2011 or as soon thereafter as the Board may consider the subject.

INTENTION TO IMPOSE A REAL ESTATE TAX - You are hereby notified that the Board of Education of the Moon Area School District, under the authority granted by the Pa. Public School Code and its amendments, intends to adopt a resolution imposing for general revenue purposes an annual tax of 21.30 mills or \$2.130 per \$100.00 of assessed valuation on all real estate situated in Moon Township and Crescent Township, Allegheny County, Pennsylvania to be effective 12:01 A.M. EDST on July 1, 2011. This tax rate remains unchanged from the 2010-11 fiscal year. Said real estate tax is to continue in force on a fiscal year basis without annual re-enactment unless the rate of tax is subsequently changed. In the opinion of the Board of Education of the Moon Area School, said tax is necessitated by reason of the costs and expenses incident to the conduction of the activities and functions of the school district.

OTHER TAXES – All other tax rates are also to remain unchanged and will continue to be levied at the following rates:

Realty Transfer Tax	½ of 1%
Wage & Earned Income Tax	½ of 1%
Local Services Tax	\$5.00
Parking Tax	7%
Amusement Tax	10%
Per Capita Tax	\$0.00

NOTIFICATION OF RESIDENCY - Pursuant to the provisions of Section 680 of the Act of March 10, 1949, PL 30, as amended, all residents are hereby notified that such Act requires every resident or inhabitant in any school district, upon attaining eighteen years of age, and every person eighteen years of age or over becoming a resident or inhabitant in any school district, shall, within twelve months after the happening thereof, notify the proper assessors of his becoming of age or becoming a resident or inhabitant. Said Act further provides for penalties for failure to comply with its provisions. Individuals needing to notify the school district of residency should contact the school district business office at (412) 264-9440 x1108.

Lisa A. Wolowicz
Board Secretary