

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2018-2019

** DRAFT **

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

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LEA : 103026343 Moon Area SD

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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<u>ITEM</u>	<u>AMOUNTS</u>
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	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	57,771,281
7000 Revenue from State Sources	17,867,222
8000 Revenue from Federal Sources	1,573,124
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$77,211,627</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$77,211,627</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	49,691,398
6112 Interim Real Estate Taxes	550,000
6113 Public Utility Realty Taxes	54,000
6114 Payments in Lieu of Current Taxes - State / Local	100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	90,000
6150 Current Act 511 Taxes - Proportional Assessments	5,385,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	870,000
6500 Earnings on Investments	93,000
6700 Revenues from LEA Activities	42,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	586,696
6910 Rentals	72,150
6920 Contributions and Donations from Private Sources	25,000
6980 Revenue from Community Services Activities	37
6990 Refunds and Other Miscellaneous Revenue	212,000
REVENUE FROM LOCAL SOURCES	\$57,771,281
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,576,966
7271 Special Education funds for School-Aged Pupils	1,726,578
7311 Pupil Transportation Subsidy	820,844
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	588,022
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	956,493
7505 Ready to Learn Block Grant	335,009
7810 State Share of Social Security and Medicare Taxes	1,266,372
7820 State Share of Retirement Contributions	5,518,938
REVENUE FROM STATE SOURCES	\$17,867,222
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	294,494
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	78,738
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	15,197
8517 NCLB, Title IV - 21st Century Schools	1,429
8731 ARRA - Build America Bonds	1,000,944
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	107,322
REVENUE FROM FEDERAL SOURCES	\$1,573,124
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	77,211,627

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$49,691,398
Amount of Tax Relief for Homestead Exclusions	<u>\$956,493</u>
Total Approx. Tax Revenue:	\$50,647,891
Approx. Tax Levy for Tax Rate Calculation:	\$52,718,366

Allegheny

Total

2017-18 Data		
a. Assessed Value	\$2,447,286,269	\$2,447,286,269
b. Real Estate Mills	20.3028	
i. 2018-19 Data		
c. 2016 STEB Market Value	\$2,190,922,252	\$2,190,922,252
d. Assessed Value	\$2,496,465,725	\$2,496,465,725
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy (a * b)	\$49,686,764	\$49,686,764
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$49,686,764	\$49,686,764
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	20.3028	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$52,718,366	\$52,718,366
l. 2018-19 Real Estate Tax Rate (k / d * 1000)	21.1172	
iii. m. Tax Levy Generated by Mills (l / 1000 * d)	\$52,718,366	\$52,718,366
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$51,761,873
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$49,691,398

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$49,691,398

Amount of Tax Relief for Homestead Exclusions \$956,493

Total Approx. Tax Revenue: \$50,647,891

Approx. Tax Levy for Tax Rate Calculation: \$52,718,366

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	20.8712	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.2460	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$52,104,235	\$52,104,235
IV. s. Millage Rate within Index? (If $l > p$ Then No)	No	
t. Tax Levy In Excess of Index (if $m > r$), $(m - r)$)	\$614,131	\$614,131
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$589,566	\$589,566

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$49,691,398
Amount of Tax Relief for Homestead Exclusions	<u>\$956,493</u>
Total Approx. Tax Revenue:	\$50,647,891
Approx. Tax Levy for Tax Rate Calculation:	\$52,718,366
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$956,493	Lowering RE Tax Rate	\$0	\$956,493
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$956,493

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>								
<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	2,496,465,725	21.1172	52,718,366			96.000000%		
Totals:	2,496,465,725		52,718,366	- 956,493	= 51,761,873	X 96.000000%	= 49,691,398	

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	90,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			90,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,625,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	750,000
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	10,000
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			5,385,000
Total Act 511, Current Taxes			5,475,000
Act 511 Tax Limit	->	2,190,922,252	X 12
		Market Value	Mills
			26,291,067
			(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
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Allegheny	20.3028	21.1172	4.02%	No	2.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	2.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,881,089
1200 Special Programs - Elementary / Secondary	11,006,531
1300 Vocational Education	2,239,502
1400 Other Instructional Programs - Elementary / Secondary	479,217
1500 Nonpublic School Programs	14,000
Total Instruction	\$45,620,339
2000 Support Services	
2100 Support Services - Students	2,533,648
2200 Support Services - Instructional Staff	2,191,706
2300 Support Services - Administration	4,774,973
2400 Support Services - Pupil Health	802,518
2500 Support Services - Business	595,757
2600 Operation and Maintenance of Plant Services	6,689,497
2700 Student Transportation Services	3,229,889
2800 Support Services - Central	177,036
2900 Other Support Services	70,000
Total Support Services	\$21,065,024
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,683,928
3300 Community Services	680,717
Total Operation of Non-Instructional Services	\$2,364,645
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	777,402
5200 Interfund Transfers - Out	10,862,461
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$12,039,863
Total Estimated Expenditures and Other Financing Uses	\$81,089,871

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	17,813,202
200 Personnel Services - Employee Benefits	11,093,831
300 Purchased Professional and Technical Services	1,127,668
400 Purchased Property Services	163,794
500 Other Purchased Services	664,711
600 Supplies	759,664
700 Property	252,100
800 Other Objects	6,119
Total Regular Programs - Elementary / Secondary	\$31,881,089
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,040,811
200 Personnel Services - Employee Benefits	3,475,556
300 Purchased Professional and Technical Services	987,373
500 Other Purchased Services	1,440,782
600 Supplies	47,257
700 Property	7,502
800 Other Objects	7,250
Total Special Programs - Elementary / Secondary	\$11,006,531
1300 Vocational Education	
100 Personnel Services - Salaries	1,017,627
200 Personnel Services - Employee Benefits	652,777
300 Purchased Professional and Technical Services	9,100
400 Purchased Property Services	1,577
500 Other Purchased Services	500,028
600 Supplies	58,393
Total Vocational Education	\$2,239,502
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	209,229
200 Personnel Services - Employee Benefits	129,022
300 Purchased Professional and Technical Services	11,477
500 Other Purchased Services	120,386
600 Supplies	9,103
Total Other Instructional Programs - Elementary / Secondary	\$479,217
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	14,000
Total Nonpublic School Programs	\$14,000
Total Instruction	\$45,820,339
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,349,504
200 Personnel Services - Employee Benefits	879,558
300 Purchased Professional and Technical Services	264,145

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	
500 Other Purchased Services	1,490
600 Supplies	12,445
800 Other Objects	23,018
Total Support Services - Students	3,488
2200 Support Services - Instructional Staff	\$2,533,648
100 Personnel Services - Salaries	697,498
200 Personnel Services - Employee Benefits	602,188
300 Purchased Professional and Technical Services	777,456
400 Purchased Property Services	3,350
500 Other Purchased Services	15,550
600 Supplies	95,074
800 Other Objects	590
Total Support Services - Instructional Staff	\$2,191,706
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,463,635
200 Personnel Services - Employee Benefits	1,530,203
300 Purchased Professional and Technical Services	540,565
400 Purchased Property Services	6,487
500 Other Purchased Services	85,070
600 Supplies	87,760
700 Property	2,058
800 Other Objects	59,195
Total Support Services - Administration	\$4,774,973
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	450,908
200 Personnel Services - Employee Benefits	332,340
300 Purchased Professional and Technical Services	3,975
400 Purchased Property Services	1,213
600 Supplies	13,712
700 Property	240
800 Other Objects	130
Total Support Services - Pupil Health	\$802,518
2500 Support Services - Business	
100 Personnel Services - Salaries	273,460
200 Personnel Services - Employee Benefits	173,007
300 Purchased Professional and Technical Services	67,187
400 Purchased Property Services	10,992
500 Other Purchased Services	45,266
600 Supplies	15,050
800 Other Objects	10,795
Total Support Services - Business	\$595,757
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,730,419
200 Personnel Services - Employee Benefits	1,840,034

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	
400 Purchased Property Services	65,141
500 Other Purchased Services	1,312,723
600 Supplies	384,312
700 Property	335,235
800 Other Objects	20,003
	1,630
Total Operation and Maintenance of Plant Services	\$6,689,497
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	113,637
200 Personnel Services - Employee Benefits	66,950
300 Purchased Professional and Technical Services	7,565
500 Other Purchased Services	3,016,737
600 Supplies	25,000
Total Student Transportation Services	\$3,229,889
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	72,100
200 Personnel Services - Employee Benefits	51,126
300 Purchased Professional and Technical Services	24,125
500 Other Purchased Services	23,660
600 Supplies	5,000
800 Other Objects	1,025
Total Support Services - Central	\$177,036
2900 <u>Other Support Services</u>	
500 Other Purchased Services	70,000
Total Other Support Services	\$70,000
Total Support Services	\$21,065,024
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	822,467
200 Personnel Services - Employee Benefits	406,491
300 Purchased Professional and Technical Services	93,016
400 Purchased Property Services	37,650
500 Other Purchased Services	131,650
600 Supplies	154,595
700 Property	2,000
800 Other Objects	36,059
Total Student Activities	\$1,683,928
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	84,000
200 Personnel Services - Employee Benefits	34,961
300 Purchased Professional and Technical Services	5,800
400 Purchased Property Services	1,400
500 Other Purchased Services	3,050
600 Supplies	4,332

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<u>Description</u>	<u>Amount</u>
700 Property	545,774
800 Other Objects	1,400
Total Community Services	\$680,717
Total Operation of Non-Instructional Services	\$2,364,645
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	150,000
900 Other Uses of Funds	627,402
Total Debt Service / Other Expenditures and Financing Uses	\$777,402
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,862,461
Total Interfund Transfers - Out	\$10,862,461
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$12,039,863
TOTAL EXPENDITURES	\$81,089,871

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(3,878,244)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$3,878,244)
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$3,478,244)