

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/16/2019

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jill Regan

(412)264-9440

Extn :1124

Contact Person

Telephone

Extension

jregan@moonarea.net

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$525,996.00 Approved Referendum Exception Amt: \$0.00	
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$25,228.00 Function 2700, Object 200: \$64,340.00	
8010	Schedule of Cash and Investments: Estimated Total must be greater than 0.	
8020	Schedule of Cash and Investments: Projected Total must be greater than 0.	
8030	Schedule of Indebtedness: Total Estimate must be greater than 0.	
8040	Schedule of Indebtedness: Total Projection must be greater than 0.	
8210	Schedule of Cash and Investments: Entries in General Fund (10) amount is required	
8220	Schedule of Indebtedness: Entries in General Fund (10) amount is required	

<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	1,244,420
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,244,420</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	61,273,019
7000 Revenue from State Sources	19,020,000
8000 Revenue from Federal Sources	1,076,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$81,369,019</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$82,613,439</u>

LEA : 103026343 Moon Area SD

Printed 12/17/2019 2:17:34 PM

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	52,545,638
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	52,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	6,104,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	855,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	683,000
6910 Rentals	100,000
6990 Refunds and Other Miscellaneous Revenue	108,381
REVENUE FROM LOCAL SOURCES	\$61,273,019
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,990,000
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	1,900,000
7311 Pupil Transportation Subsidy	800,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	670,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	955,000
7505 Ready to Learn Block Grant	335,000
7810 State Share of Social Security and Medicare Taxes	1,300,000
7820 State Share of Retirement Contributions	5,900,000
REVENUE FROM STATE SOURCES	\$19,020,000
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	280,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8731 ARRA - Build America Bonds	516,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
REVENUE FROM FEDERAL SOURCES	\$1,076,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	81,369,019

AUN: 103026343 Moon Area SD

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

Printed 12/17/2019 2:17:35 PM

Page - 1 of 3

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$52,545,638	
Amount of Tax Relief for Homestead Exclusions	<u>\$955,000</u>	
Total Approx. Tax Revenue:	\$53,500,638	
Approx. Tax Levy for Tax Rate Calculation:	\$57,085,706	
	Allegheny	Total

2019-20 Data		
a. Assessed Value	\$2,515,825,574	\$2,515,825,574
b. Real Estate Mills	22.1000	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$2,340,893,113	\$2,340,893,113
d. Assessed Value	\$2,492,825,574	\$2,492,825,574
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations		
f. 2019-20 Tax Levy	\$55,599,745	\$55,599,745
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$55,599,745	\$55,599,745
(f Total * g)		
i. Base Mills Subject to Index	22.1000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.61300%	93.61300%
k. Tax Levy Needed	\$57,085,706	\$57,085,706
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	22.9000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$57,085,706	\$57,085,706
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$56,130,706
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$52,545,638
(n * Est. Pct. Collection)		

AUN: 103026343 Moon Area SD

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

Printed 12/17/2019 2:17:35 PM

Page - 2 of 3

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$52,545,638	
Amount of Tax Relief for Homestead Exclusions	<u>\$955,000</u>	
Total Approx. Tax Revenue:	\$53,500,638	
Approx. Tax Levy for Tax Rate Calculation:	\$57,085,706	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.6746	
q. Mills In Excess of Index (if l > p), (l - p))	0.2254	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$56,523,823	\$56,523,823
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$561,883	\$561,883
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$525,996	\$525,996

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

AUN: 103026343 Moon Area SD

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

Printed 12/17/2019 2:17:35 PM

Page - 3 of 3

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$52,545,638
Amount of Tax Relief for Homestead Exclusions	<u>\$955,000</u>
Total Approx. Tax Revenue:	\$53,500,638
Approx. Tax Levy for Tax Rate Calculation:	\$57,085,706

Allegheny	Total
------------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$955,000	Lowering RE Tax Rate	\$0	\$955,000
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$955,000

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	2,492,825,574	22.9000	57,085,706			93.61300%	
Totals:	2,492,825,574		57,085,706	955,000 =	56,130,706 X	93.61300% =	52,545,638

	<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>Tax Levy</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	80,000
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 80,000 80,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,200,000	5,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	900,000	900,000
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	4,000	4,000
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 6,104,000 6,104,000

Total Act 511, Current Taxes 6,184,000

Act 511 Tax Limit -->	2,340,893,113 X	12	28,090,717
	Market Value	Mills	(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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Allegheny	22.1000	22.9000	3.62%	No	2.6%				
	<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	2.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	2.6%				

LEA : 103026343 Moon Area SD

Printed 12/17/2019 2:17:38 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,528,426
1200 Special Programs - Elementary / Secondary	11,505,838
1300 Vocational Education	2,633,415
1400 Other Instructional Programs - Elementary / Secondary	428,520
1500 Nonpublic School Programs	14,000
Total Instruction	\$48,110,199
2000 Support Services	
2100 Support Services - Students	2,737,999
2200 Support Services - Instructional Staff	2,404,367
2300 Support Services - Administration	4,672,857
2400 Support Services - Pupil Health	890,154
2500 Support Services - Business	586,071
2600 Operation and Maintenance of Plant Services	7,443,529
2700 Student Transportation Services	3,208,068
2800 Support Services - Central	232,428
2900 Other Support Services	72,000
Total Support Services	\$22,247,473
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,577,767
Total Operation of Non-Instructional Services	\$1,577,767
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	635,000
5200 Interfund Transfers - Out	10,043,000
Total Other Expenditures and Financing Uses	\$10,678,000
Total Estimated Expenditures and Other Financing Uses	\$82,613,439

LEA : 103026343 Moon Area SD

Printed 12/17/2019 2:17:39 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,301,764
200 Personnel Services - Employee Benefits	11,848,912
300 Purchased Professional and Technical Services	750,000
400 Purchased Property Services	14,000
500 Other Purchased Services	1,038,000
600 Supplies	512,000
700 Property	60,000
800 Other Objects	3,750
Total Regular Programs - Elementary / Secondary	\$33,528,426
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,071,404
200 Personnel Services - Employee Benefits	3,629,234
300 Purchased Professional and Technical Services	612,500
500 Other Purchased Services	2,125,200
600 Supplies	58,500
700 Property	5,000
800 Other Objects	4,000
Total Special Programs - Elementary / Secondary	\$11,505,838
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,147,969
200 Personnel Services - Employee Benefits	717,946
400 Purchased Property Services	2,000
500 Other Purchased Services	700,000
600 Supplies	65,500
Total Vocational Education	\$2,633,415
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	166,951
200 Personnel Services - Employee Benefits	102,569
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	140,000
600 Supplies	4,000
Total Other Instructional Programs - Elementary / Secondary	\$428,520
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	14,000
Total Nonpublic School Programs	\$14,000
Total Instruction	\$48,110,199
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,346,412
200 Personnel Services - Employee Benefits	857,787
300 Purchased Professional and Technical Services	455,000
500 Other Purchased Services	5,700

LEA : 103026343 Moon Area SD

Printed 12/17/2019 2:17:39 PM

<u>Description</u>	<u>Amount</u>
600 Supplies	69,400
800 Other Objects	3,700
Total Support Services - Students	\$2,737,999
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	665,953
200 Personnel Services - Employee Benefits	576,864
300 Purchased Professional and Technical Services	15,800
400 Purchased Property Services	162,500
500 Other Purchased Services	1,500
600 Supplies	919,750
700 Property	60,000
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$2,404,367
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,266,179
200 Personnel Services - Employee Benefits	1,427,478
300 Purchased Professional and Technical Services	855,000
500 Other Purchased Services	16,950
600 Supplies	78,150
800 Other Objects	29,100
Total Support Services - Administration	\$4,672,857
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	494,330
200 Personnel Services - Employee Benefits	363,324
300 Purchased Professional and Technical Services	15,500
400 Purchased Property Services	500
600 Supplies	16,500
Total Support Services - Pupil Health	\$890,154
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	277,150
200 Personnel Services - Employee Benefits	192,321
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	20,600
600 Supplies	40,000
800 Other Objects	6,000
Total Support Services - Business	\$586,071
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,890,454
200 Personnel Services - Employee Benefits	1,998,175
300 Purchased Professional and Technical Services	287,000
400 Purchased Property Services	578,200
500 Other Purchased Services	423,700
600 Supplies	1,167,500
700 Property	90,000
800 Other Objects	8,500

2020-2021 Preliminary General Fund Budget

LEA : 103026343 Moon Area SD

Printed 12/17/2019 2:17:39 PM

Page - 3 of 3

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$7,443,529
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	25,228
200 Personnel Services - Employee Benefits	64,340
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	3,030,500
600 Supplies	80,000
Total Student Transportation Services	\$3,208,068
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	119,932
200 Personnel Services - Employee Benefits	73,696
300 Purchased Professional and Technical Services	4,700
500 Other Purchased Services	2,500
600 Supplies	30,500
800 Other Objects	1,100
Total Support Services - Central	\$232,428
2900 <u>Other Support Services</u>	
500 Other Purchased Services	72,000
Total Other Support Services	\$72,000
Total Support Services	\$22,247,473
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	775,889
200 Personnel Services - Employee Benefits	399,228
300 Purchased Professional and Technical Services	98,600
400 Purchased Property Services	53,000
500 Other Purchased Services	118,800
600 Supplies	78,250
700 Property	22,000
800 Other Objects	32,000
Total Student Activities	\$1,577,767
Total Operation of Non-Instructional Services	\$1,577,767
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	300,000
900 Other Uses of Funds	335,000
Total Debt Service / Other Expenditures and Financing Uses	\$635,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,043,000
Total Interfund Transfers - Out	\$10,043,000
Total Other Expenditures and Financing Uses	\$10,678,000
TOTAL EXPENDITURES	\$82,613,439