

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Moon Area SD	County : Allegheny	AUN Number : 103026343
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	Held for unforeseen expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Held for future salaries and benefits to cover contracts
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Held for future debt service payments and tax refunds.

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

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

Jill Regan

(412)264-9440

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Contact Person

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Extension

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Email Address

FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Moon Area SD	COUNTY : Allegheny	AUN : 103026343
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o 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

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

Total Budgeted Expenditures	\$85774021
Ending Unassigned Fund Balance	\$681913
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.94%

Is 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, 2022

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year

810 Nonspendable Fund Balance

820 Restricted Fund Balance

830 Committed Fund Balance

8,000,000

840 Assigned Fund Balance

4,000,000

850 Unassigned Fund Balance

7,000,000

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year

\$19,000,000

Estimated Revenues And Other Financing Sources

3000 Revenue from Local Sources

63,048,617

7000 Revenue from State Sources

22,027,317

3000 Revenue from Federal Sources

510,000

3000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$85,585,934

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$104,585,934

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	54,529,694
6112 Interim Real Estate Taxes	350,000
6113 Public Utility Realty Taxes	60,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	90,000
6150 Current Act 511 Taxes - Proportional Assessments	6,120,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	754,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	52,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	820,500
6910 Rentals	30,000
6990 Refunds and Other Miscellaneous Revenue	162,423
REVENUE FROM LOCAL SOURCES	\$63,048,617
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,690,000
7112 Basic Education Funding-Social Security	1,400,000
7271 Special Education funds for School-Aged Pupils	2,313,000
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	105,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	704,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	1,205,317
7505 Ready to Learn Block Grant	335,000
7820 State Share of Retirement Contributions	6,350,000
REVENUE FROM STATE SOURCES	\$22,027,317
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	65,000
8517 NCLB, Title IV - 21st Century Schools	15,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
REVENUE FROM FEDERAL SOURCES	\$510,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	85,585,934

ct 1 Index (current): 4.0%

alculation Method:

Rate

pprox. Tax Revenue from RE Taxes:	\$54,529,694
mount of Tax Relief for Homestead Exclusions	<u>\$1,205,317</u>
otal Approx. Tax Revenue:	\$55,735,011
pprox. Tax Levy for Tax Rate Calculation:	\$58,635,221

Allegheny

Total

2021-22 Data

a. Assessed Value	\$2,572,896,434	\$2,572,896,434
b. Real Estate Mills	22.6746	

I. 2022-23 Data

c. 2020 STEB Market Value	\$2,447,228,790	\$2,447,228,790
d. Assessed Value	\$2,585,942,914	\$2,585,942,914
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations

f. 2021-22 Tax Levy	\$58,339,397	\$58,339,397
(a * b)		

2022-23 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$58,339,397	\$58,339,397
(f Total * g)		
i. Base Mills Subject to Index	22.6746	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.95000%	94.95000%
k. Tax Levy Needed	\$58,635,221	\$58,635,221
(Approx. Tax Levy * g)		
l. 2022-23 Real Estate Tax Rate	22.6746	
(k / d * 1000)		

III. m. Tax Levy Generated by Mills	\$58,635,221	\$58,635,221
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$57,429,904
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$54,529,694
(n * Est Pct Collection)		

act 1 Index (current): 4.0%

Calculation Method:

Rate

pprox. Tax Revenue from RE Taxes:	\$54,529,694	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,205,317</u>	
total Approx. Tax Revenue:	\$55,735,011	
pprox. Tax Levy for Tax Rate Calculation:	\$58,635,221	

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	23.5815	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$60,980,413	\$60,980,413
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,140.00	
Number of Homestead/Farmstead Properties	7435	7435
Median Assessed Value of Homestead Properties		\$586,300

ct 1 Index (current): 4.0%

calculation Method:

pprox. Tax Revenue from RE Taxes:

\$54,529,694

Amount of Tax Relief for Homestead Exclusions

\$1,205,317

Total Approx. Tax Revenue:

\$55,735,011

pprox. Tax Levy for Tax Rate Calculation:

\$58,635,221

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,205,317	Lowering RE Tax Rate	\$0	\$1,205,317
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,205,317

CODE

0111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Illegheny	2,585,942,914	22.6746	58,635,221			94.95000%	
Totals:	2,585,942,914		58,635,221	- 1,205,317 =	57,429,904 X	94.95000% =	54,529,694

	Rate		Tax Levy	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
6140 Current Act 511 Taxes-- Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
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	90,000	90,000
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			90,000	90,000
6150 Current Act 511 Taxes-- Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,250,000	5,250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	850,000	850,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	20,000	20,000
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			6,120,000	6,120,000
Total Act 511, Current Taxes				6,210,000
Act 511 Tax Limit -->		2,447,228,790 X	12	29,366,745
		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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Allegheny	22.6746	22.6746	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,213,2
1200 Special Programs - Elementary / Secondary	11,617,1
1300 Vocational Education	2,791,3
1400 Other Instructional Programs - Elementary / Secondary	764,7
1500 Nonpublic School Programs	10,0
Total Instruction	\$51,396,4
000 Support Services	
2100 Support Services - Students	2,911,9
2200 Support Services - Instructional Staff	2,724,1
2300 Support Services - Administration	4,491,9
2400 Support Services - Pupil Health	820,2
2500 Support Services - Business	652,5
2600 Operation and Maintenance of Plant Services	7,433,0
2700 Student Transportation Services	2,744,2
2800 Support Services - Central	239,2
2900 Other Support Services	75,0
Total Support Services	\$22,092,4
000 Operation of Non-Instructional Services	
3200 Student Activities	1,463,7
Total Operation of Non-Instructional Services	\$1,463,7
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,821,3
Total Other Expenditures and Financing Uses	\$10,821,3
Total Estimated Expenditures and Other Financing Uses	\$85,774,0

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	20,383,200
200 Personnel Services - Employee Benefits	13,046,400
300 Purchased Professional and Technical Services	511,000
400 Purchased Property Services	12,000
500 Other Purchased Services	951,000
600 Supplies	837,500
700 Property	470,000
800 Other Objects	2,000
Total Regular Programs - Elementary / Secondary	\$36,213,200
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,417,500
200 Personnel Services - Employee Benefits	3,726,000
300 Purchased Professional and Technical Services	607,000
500 Other Purchased Services	1,804,000
600 Supplies	58,500
800 Other Objects	4,000
Total Special Programs - Elementary / Secondary	\$11,617,100
1300 Vocational Education	
100 Personnel Services - Salaries	1,243,200
200 Personnel Services - Employee Benefits	751,600
400 Purchased Property Services	3,500
500 Other Purchased Services	747,000
600 Supplies	46,000
Total Vocational Education	\$2,791,300
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	336,300
200 Personnel Services - Employee Benefits	217,500
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	150,000
600 Supplies	15,800
Total Other Instructional Programs - Elementary / Secondary	\$764,700
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	10,000
Total Nonpublic School Programs	\$10,000
Total Instruction	\$51,396,450
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,459,200
200 Personnel Services - Employee Benefits	882,700
300 Purchased Professional and Technical Services	490,000
500 Other Purchased Services	4,900

<u>Description</u>	<u>Amount</u>
800 Other Objects	4,900
Total Support Services - Students	\$2,911,948
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	673,179
200 Personnel Services - Employee Benefits	520,644
300 Purchased Professional and Technical Services	659,000
400 Purchased Property Services	148,000
500 Other Purchased Services	5,500
600 Supplies	462,250
700 Property	250,000
800 Other Objects	5,600
Total Support Services - Instructional Staff	\$2,724,173
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,331,836
200 Personnel Services - Employee Benefits	1,443,342
300 Purchased Professional and Technical Services	638,500
500 Other Purchased Services	14,900
600 Supplies	34,800
800 Other Objects	28,600
Total Support Services - Administration	\$4,491,978
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	450,705
200 Personnel Services - Employee Benefits	340,355
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	700
600 Supplies	17,000
Total Support Services - Pupil Health	\$820,260
2500 Support Services - Business	
100 Personnel Services - Salaries	311,657
200 Personnel Services - Employee Benefits	205,412
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	15,500
600 Supplies	55,000
800 Other Objects	35,000
Total Support Services - Business	\$652,569
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,810,196
200 Personnel Services - Employee Benefits	1,944,147
300 Purchased Professional and Technical Services	268,000
400 Purchased Property Services	629,500
500 Other Purchased Services	415,700
600 Supplies	1,288,000
700 Property	70,000
800 Other Objects	7,500

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<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	113,3
200 Personnel Services - Employee Benefits	49,3
500 Other Purchased Services	2,530,5
600 Supplies	51,0
Total Student Transportation Services	\$2,744,2
2800 Support Services - Central	
100 Personnel Services - Salaries	122,2
200 Personnel Services - Employee Benefits	64,5
300 Purchased Professional and Technical Services	4,5
500 Other Purchased Services	8,0
600 Supplies	37,0
800 Other Objects	3,0
Total Support Services - Central	\$239,2
2900 Other Support Services	
500 Other Purchased Services	75,0
Total Other Support Services	\$75,0
Total Support Services	\$22,092,4
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	750,3
200 Personnel Services - Employee Benefits	292,2
300 Purchased Professional and Technical Services	95,0
400 Purchased Property Services	54,0
500 Other Purchased Services	92,1
600 Supplies	107,0
700 Property	55,0
800 Other Objects	18,0
Total Student Activities	\$1,463,7
Total Operation of Non-Instructional Services	\$1,463,7
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	400,0
900 Other Uses of Funds	10,421,3
Total Debt Service / Other Expenditures and Financing Uses	\$10,821,3
Total Other Expenditures and Financing Uses	\$10,821,3
TOTAL EXPENDITURES	\$85,774,0

Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	1,500,000	1,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	5,000,000	5,000,000
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	100,000	100,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,800,000	\$6,800,000

Long-Term Investments

	<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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$6,800,000

\$6,800,000

Long-Term Indebtedness

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	135,000,000	135,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,800,000	17,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	25,000,000	25,000,000
0599 Other Noncurrent Liabilities	105,000,000	105,000,000
Total General Fund	\$266,800,000	\$282,500,000
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		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

\$266,800,000

\$282,500,000

Short-Term Payables

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	207,000	150,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
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	\$207,000	\$150,000
TOTAL INDEBTEDNESS	\$267,007,000	\$282,650,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,000,000
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	6,811,913
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,811,913

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$18,811,913**

PROPOSED FINAL BUDGET
MOON AREA SCHOOL DISTRICT

	2/14/2022	5/9/2022		May proposal	
ANNUAL FINANCIAL REPORT: SUBMITTED	PROPOSED PRELIMINARY	PROPOSED FINAL 22-23	CHANGES		PROPOSED FINAL 21-22 BUDGET
REVENUES:	22-23 BUDGET	BUDGET			
LOCAL					
TAXES	62,232,352.00	62,193,793.00	(38,559.00)	Real estate, transfer, LI, all others	61,760,361.00 (61,798,970.00)
SPECIAL ED and PASS THRU	820,500.00	820,500.00	0.00	IDEA funding/ State Funding	774,500.00 (774,500.00)
INVESTMENTS	7,500.00	30,000.00	22,500.00	Interest	20,000.00 (2,500.00)
ADMISSIONS	52,000.00	52,000.00	0.00	Ticket sales to events	35,000.00 (15,000.00)
FACILITY RENTALS	30,000.00	30,000.00	0.00	Outside agency use of buildings & grounds	30,000.00 (30,000.00)
REFUNDS FROM A PRIOR YEAR	55,000.00	35,000.00	(20,000.00)	Overpayments to vendors	35,000.00 (55,000.00)
MISCELLANEOUS	125,000.00	125,000.00	0.00	Fees, fines, other monies due	100,000.00 (100,000.00)
STATE					
BASIC ED FUNDING	8,690,000.00	8,690,000.00	0.00	Governor's budget	6,900,000.00 (6,900,000.00)
SPECIAL ED FUNDING	2,313,000.00	2,313,000.00	0.00	Governor's budget	1,836,000.00 (1,836,000.00)
READY TO LEARN	335,000.00	335,000.00	0.00	Governor's budget	335,000.00 (335,000.00)
TRANSPORTATION	955,000.00	955,000.00	0.00	Reimbursement for busing	955,000.00 (955,000.00)
DLB1 SERVICE	644,000.00	704,000.00	60,000.00	Reimbursement for building projects	670,000.00 (610,000.00)
HEALTH SERVICES	75,000.00	75,000.00	0.00	Reimbursement for nursing services	75,000.00 (75,000.00)
PROPERTY TAX RELIEF	955,000.00	955,000.00	0.00	Gambling funds	955,985.00 (955,985.00)
SOC. SEC. & RETIREMENT	7,600,000.00	7,750,000.00	150,000.00	State share of payment	7,480,000.00 (7,330,000.00)
					30,000.00 (30,000.00)
FEDERAL	510,000.00	510,000.00	0.00	Title I funds, Access funds	510,000.00 (510,000.00)
TOTAL REVENUE	85,399,352.00	85,573,293.00	173,941.00	TOTAL REVENUE INCREASE	82,501,846.00 (82,327,905.00)
EXPENSES:					
SALARIES	36,685,767.00	36,328,159.00	(357,608.00)	All employee wages	34,744,480.00 (35,102,088.00)
PAYROLL BENEFITS	23,648,582.00	23,484,478.00	(164,104.00)	Health, Life, Social Sec, U.C., Work Comp, Retire	22,503,228.00 (22,667,332.00)
PURCHASES SERVICES - IU AND PLACEMENT	1,173,000.00	1,003,100.00	(169,900.00)	Special Education services	942,000.00 (1,111,900.00)
TAX COLLECTOR COMMISS	200,000.00	195,000.00	(5,000.00)	All tax collections	245,000.00 (250,000.00)
SUBSTITUTES	596,000.00	634,000.00	38,000.00	All substitutes - Teacher, Custodian, Secretary, Caf�	760,000.00 (722,000.00)
TECHNICAL	664,000.00	662,500.00	(1,500.00)	All technology support - on and off campus	646,200.00 (647,700.00)
LEGAL/AUDITING	613,000.00	756,000.00	143,000.00	Attorney, Auditing, Psychology, Pt/Ot fees	842,000.00 (699,000.00)
SAFETY	228,000.00	228,000.00	0.00	Security guard and support	118,000.00 (118,000.00)
					82,000.00 (82,000.00)
UTILITIES/ REPAIRS/ EQUIPMENT RENTAL	1,779,200.00	1,804,200.00	25,000.00	Facilities - all inclusive costs for daily operation	1,629,200.00 (1,604,200.00)
TRANSPORTATION	2,902,500.00	2,690,500.00	(212,000.00)	Busing of students - daily and extracurricular	3,178,500.00 (3,390,500.00)
INSURANCE/ POSTAGE/ PRINTING/COMMUNICATION	484,500.00	447,500.00	(37,000.00)	All liability insurances and communications	454,900.00 (491,900.00)
TUITION	4,005,000.00	3,642,000.00	(363,000.00)	Out of dist placement - cyber/chart, spec ed, alt ed	4,050,000.00 (4,413,000.00)
SUPPLIES/CURRICULUM/TECHNOLOGY	2,177,300.00	2,123,600.00	(53,700.00)	Supplies needed for operation - education & aux	2,005,292.00 (2,058,992.00)
NEW/REPLACEMENT PROPERTY PURCHASES	820,000.00	845,000.00	25,000.00	Any new equipment needed for operation	566,000.00 (541,000.00)
DUES, FEES, MISC NLDS	114,000.00	108,600.00	(5,400.00)	Membership dues, fees for usage, etc.	518,350.00 (523,750.00)
DLB1 SERVICE PAYMENT/LEASES	10,821,385.00	10,821,384.00	(1.00)	Computer leases and building project debt payments	10,372,637.00 (10,372,638.00)
TOTAL EXPENSE	86,912,234.00	85,774,021.00	(1,138,213.00)	TOTAL EXPENSE DECREASES	83,657,787.00 (84,796,000.00)
PROPOSED FINAL BUDGET	86,912,234.00	85,774,021.00	(1,138,213.00)		-1,155,941.00
OVERBUDGET		(200,728.00)			

