



2026-2027 Preliminary Budget

Moon Area School District

March 23, 2026



2026/2027 Budget Highlights

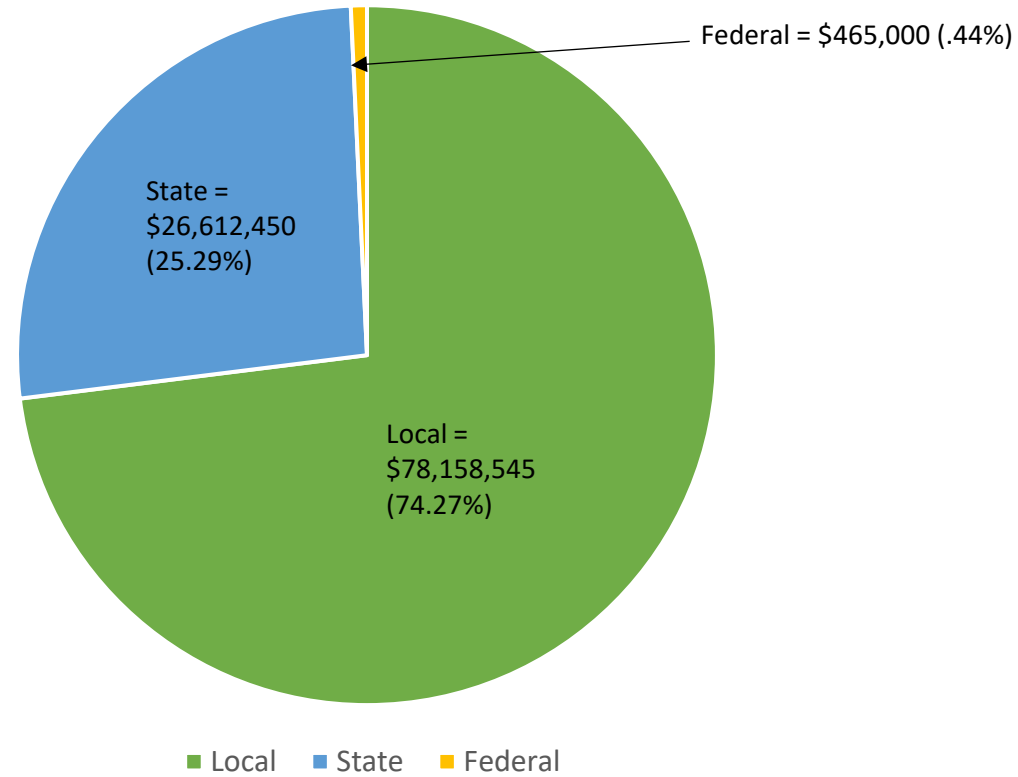
- REVENUE

- Current assessed values decreased from prior year by \$32,130,711 ~ loss of \$787,993 in tax dollars
- Common Level Ratio dropped to 50.14% (was 52.70%) for 2026
- Governor increased Basic Ed Funding by .61% (\$66,218 proposed increase for MASD)
- Governor increased Special Ed Funding by 3.27% (\$105,199 proposed increase for MASD)
- MASD will receive an additional \$50,000 in RTL Grant
- Delinquent EIT has increased by over \$1,000,000 over the past 3 years
- Received PCCD Grant to cover cost of additional School Psychologist



2026/2027 Preliminary Budget

2026/2027 Proposed Revenues





- Real Estate Taxes: District Perspective

Real Estate Millage Increase: * 1 mill = \$2,570,992	Moon Area School District ACT 1 index for 2026/2027 = 4.30% (1.08717 mills)	District impact on raises taxes 3.00% (.758493 mills)
District can raise taxes a maximum of 4.30% or 1.08717 mills. This takes into account the MTA Diversion of \$65,971,129 (\$65,971 = 1 mill)	A maximum of \$2,795,114 in additional revenue	A maximum of \$1,950,080 in additional revenue



- Real Estate Taxes: Taxpayer Perspective

Real Estate Millage Increase: * Millage increased based on resident's assessed property value (District's avg. assessed value per home = \$161,600)	\$161.6k value	\$250k value	\$500k value	\$800k value
Annual Tax Increase to index (4.30%):	\$175.69	\$271.79	\$543.59	\$869.74
Real Estate Tax bill at 26.37027 mills: (without H/F Exclusion)	\$4,261.44	\$6,592.57	\$13,185.14	\$21,096.22
Annual Tax Increase of 3%:	\$122.57	\$189.62	\$379.25	\$606.79
Real Estate Tax bill at 26.04159 mills: (without H/F Exclusion)	\$4,208.32	\$6,510.40	\$13,020.80	\$20,833.27



2026 MTA Diversion

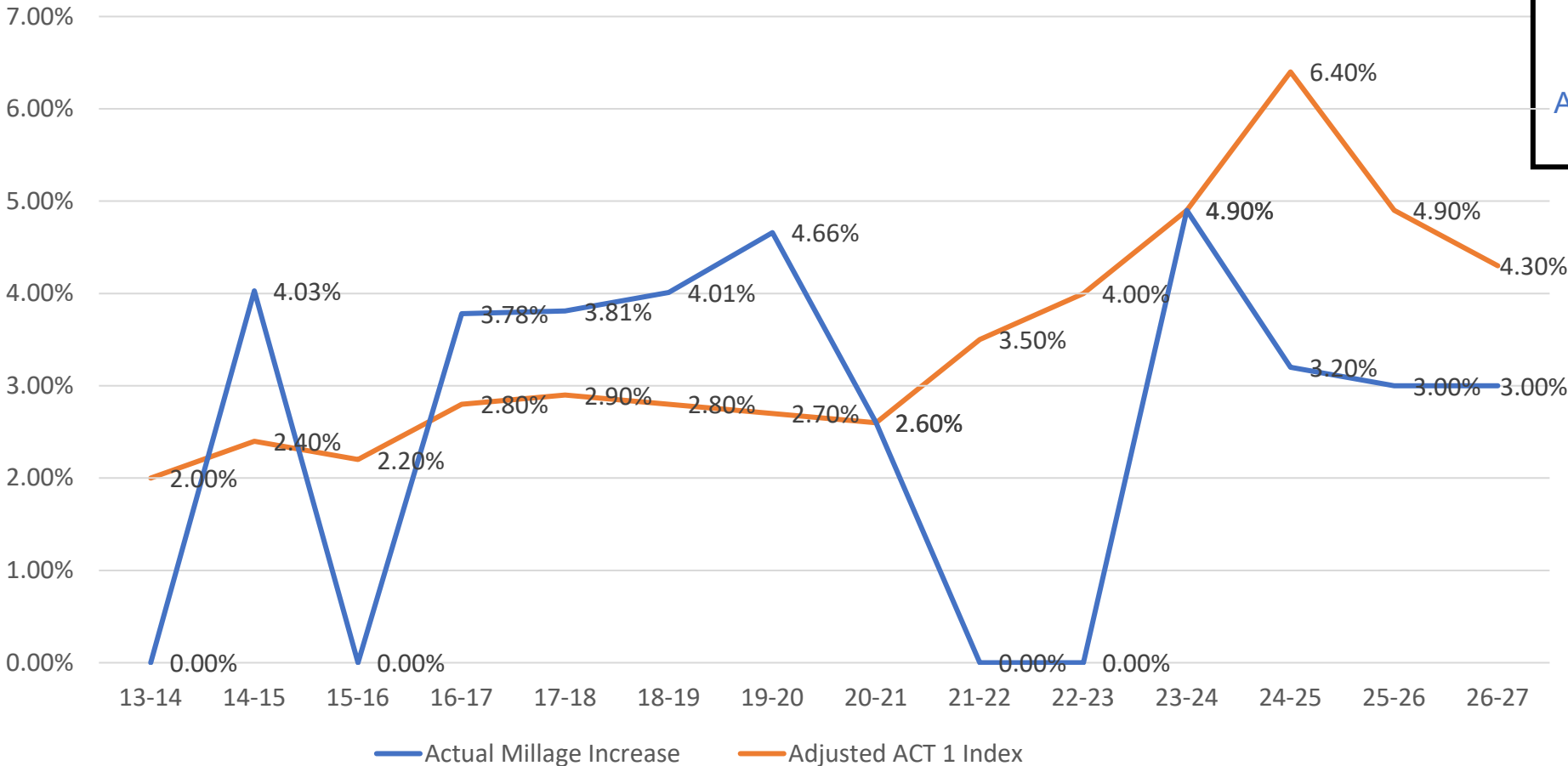
<u>Current Diversions</u>	Lot & Block	Expiration	Assessed Value	School Millage	School
PIBP 300 LLC	696-D-396-B300	2027	\$5,106,900.00	.02604159	\$130,331.96
Synergy Valvoline	697-R-220	2028	\$236,400.00		\$6,033.11
University Centre	696-C-00211	2029	\$3,355,300.00		\$85,629.80
Tapestry Moon	595-L-110-1	2029	\$2,362,929.24		\$0.00
Sheetz Reconstruction	0697-R-00201	2031	\$233,900.00		\$5,969.31
Prism Diamond Ridge	51413-E-150	2032/2033	\$31,214,700.00		\$796,622.81
Diamond Ridge	498-D-19	2034	\$8,156,900.00		\$208,170.27
Harmony	498-C-20	2034	\$15,304,100.00		\$390,572.24
Total			\$65,971,129.24		\$1,623,329.49

Assumes taxes paid at discount (2%)



2026/2027 Preliminary Budget

14-year Millage Increases



14-year Historical Average
Millage % Increases:

Actual Increase: 2.64%
Adjusted ACT 1 Index: 3.46%



2026/2027 Budget Highlights

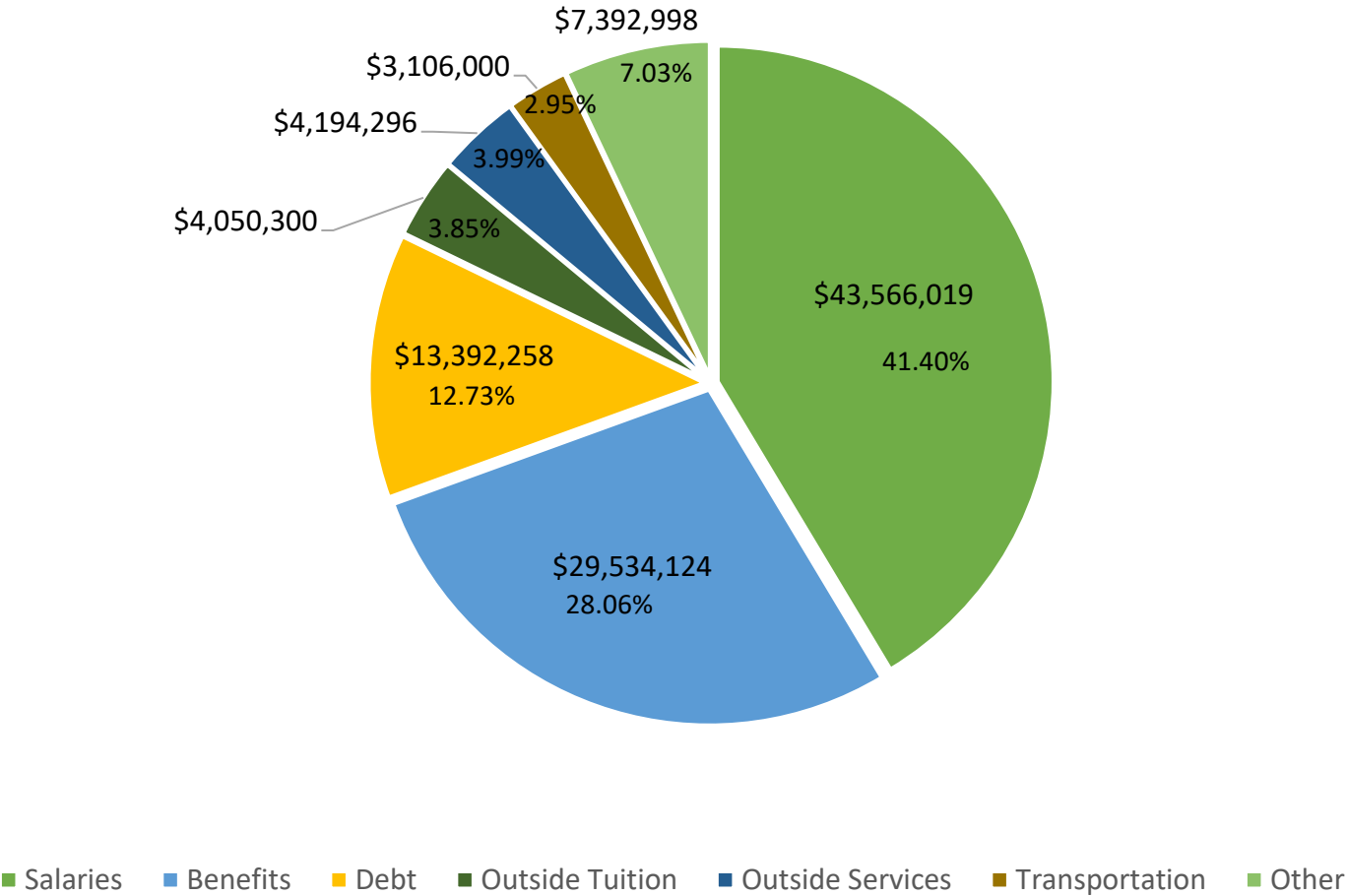
- EXPENDITURES

- Overall budget increase of 4.99% (\$5,006,142) over prior year
- Contractual obligations increased by \$3,694,417 (5.32%)
- 8.3% medical increase, 3% dental increase (0% vision increase)
- PSERS Employer Rate decreased by .41%. New rate is 33.59%
- Includes five additional Professional Staff positions
- Includes seven Professional Staff retirements
- Increase debt of \$1,369,195
- New Support Staff contract (5-year term)
- Tuition savings ~ Transition Services & Cyber reform



2026/2027 Preliminary Budget

2026/2027 Proposed Expenditures





Factors Affecting Budget

Budget includes a 3% Incremental raise	Will add roughly \$1,950,080 in additional revenue
New Support Staff Contract	Still in negotiations – Costs will increase
Assessment Appeals	YTD = \$831,538 Budget for 26/27 = \$1,000,000
Issuance of Debt (took out \$50 million to date)	New Cost ~ \$1,369,195 (includes refunding savings)
Addition of staff	District plans to hire 4 additional professional staff positions ~ \$393,078
Addition of 10-mo School Psychologist	District will use PCCD Grant to hire one 10-mo psych ~ \$127,941
Retirees	7 Professional Staff Retirees ~ net savings of \$270,163
Athletics	Stipend for additional help in AD Office Increased cost for outside rentals and transportation



	2026/2027 Budget Summary
Total Proposed Revenues	
Total Proposed Expenditures	
Proposed Budget Surplus/Deficit	



2026/2027 Capital Projects

1. Baseball/Softball/Multipurpose field (already approved) ~ \$3,450,000
2. District Van ~ \$50,000

Total Cost: \$3,500,000



Fund Balance @ 6/30/2025

	GENERAL FUND	CAPITAL RESERVE FUND	BOND ISSUE FUND
Assigned for future debt service payments	\$4,000,000	-	
	\$3,000,000		
Committed for future salaries & benefits	\$8,000,000	-	
Restricted for Capital Projects/Bond Projects	-		
Nonspendable: Prepaid Insurance	\$900,994		
Unassigned	\$5,371,241	-	
ENDING Balance:			

