

Muhlenberg School District  
 Wednesday, March 2, 2011  
 Updated documents 3/3/2011 to reflect actual submission to PDE for exceptions  
 Budget Documents

Item	Description
TAX – Page 1	Real Estate Tax Estimates – Prepared 2/24/11; Updated 3/3/2011 after submission of exceptions to PDE
TAX – Page 2	Real Estate Tax Costs to Residents; Updated 3/3/2011 after submission of exceptions to PDE
Exception 1 and 2	Retirement Contributions and Special Education Expenditures (Referendum Exception Worksheets for Budget Year 2011-2012) - updated 3/2/2011 per actual exception documents submitted to PDE
Scenario 1 – Pages 1 and 2	Suggested Reductions in Expenditures – Scenario 1
SUMMARY BUDGET – Page 1	Summary of Budget Under Scenario 1; Prepared for 3/2/2011 meeting; updated 3/3/2011 for effect of submitted exceptions to PDE
Scenario 2 – Page 1	Suggested Reductions in Expenditures – Scenario 2
SUMMARY BUDGET – Page 2	Summary of Budget Under Scenario 2; Prepared for 3/2/2011 meeting; updated 3/3/2011 for effect of submitted exceptions to PDE
E- Page 1 (red paper)	Recommended cost savings - articulates to yellow 11 x 17 handout B- Page 1
F – Page 1 (tan paper)	Possible but not recommended salary cost savings ideas
B – Page 1 (yellow 11 x 17)	Revised 2011-12 Budget Reductions for Board Consideration

MUHLENBERG SCHOOL DISTRICT  
REAL ESTATE TAX ESTIMATES  
PREPARED February 24, 2011 - Updated 3/3/2011 after submission of exceptions to PDE

	2010-11		2011-12						
				Max @ Index	Exercising Exceptions - Increments of .25 up to total of 1.25				
		0	0.25	0.46	0.71	0.96	1.21	1.25	
<b>MILLAGE INCREASE</b>									
MUHLENBERG	1,134,143,100	1,129,830,400	1,129,830,400	1,129,830,400	1,129,830,400	1,129,830,400	1,129,830,400	1,129,830,400	1,129,830,400
JANUARY INTERIMS - Abstract Adjusts	2,188,100								
<b>TOTAL</b>	<b>1,136,331,200</b>	<b>1,129,830,400</b>	<b>1,129,830,400</b>	<b>1,129,830,400</b>	<b>1,129,830,400</b>	<b>1,129,830,400</b>	<b>1,129,830,400</b>	<b>1,129,830,400</b>	<b>1,129,830,400</b>
LAURELDALE	138,212,800	138,559,100	138,559,100	138,559,100	138,559,100	138,559,100	138,559,100	138,559,100	138,559,100
INTERIMS									
<b>TOTAL</b>	<b>138,212,800</b>	<b>138,559,100</b>	<b>138,559,100</b>	<b>138,559,100</b>	<b>138,559,100</b>	<b>138,559,100</b>	<b>138,559,100</b>	<b>138,559,100</b>	<b>138,559,100</b>
<b>TAXABLE ASSESSED VALUE</b>	<b>1,274,544,000</b>	<b>1,268,389,500</b>	<b>1,268,389,500</b>	<b>1,268,389,500</b>	<b>1,268,389,500</b>	<b>1,268,389,500</b>	<b>1,268,389,500</b>	<b>1,268,389,500</b>	<b>1,268,389,500</b>
INCREASE (DECREASE) IN TAXABLE ASSESSED VALUE		(6,154,500)	(6,154,500)	(6,154,500)	(6,154,500)	(6,154,500)	(6,154,500)	(6,154,500)	(6,154,500)
% VARIANCE TO PRIOR YR	0.00%	-0.48%	-0.48%	-0.48%	-0.48%	-0.48%	-0.48%	-0.48%	-0.48%
VALUE OF 1 MILL	1,274,544	1,268,390	1,268,390	1,268,390	1,268,390	1,268,390	1,268,390	1,268,390	1,268,390
<b>MILLAGE</b>	<b>25.56</b>	<b>25.56</b>	<b>25.81</b>	<b>26.02</b>	<b>26.27</b>	<b>26.52</b>	<b>26.77</b>	<b>26.81</b>	<b>26.81</b>
TAX LEVY GENERATED BY MILLS	32,577,345	32,420,036	32,737,133	33,003,495	33,320,592	33,637,690	33,954,787	34,005,522	34,005,522
AMOUNT OF TAX RELIEF FOR HOMESTEAD EXCLUSIONS	1,200,137								
TAX LEVY MINUS HOMESTEAD EXCLUSIONS	31,377,208	32,420,036	32,737,133	33,003,495	33,320,592	33,637,690	33,954,787	34,005,522	34,005,522
<b>% ESTIMATED COLLECTABLE</b>	<b>94.83%</b>	<b>94.83%</b>	<b>94.83%</b>	<b>94.83%</b>	<b>94.83%</b>	<b>94.83%</b>	<b>94.83%</b>	<b>94.83%</b>	<b>94.83%</b>
<b>NET TAX REVENUE GENERATED BY MILLS</b>	<b>29,755,006</b>	<b>30,743,920</b>	<b>31,044,623</b>	<b>31,297,214</b>	<b>31,597,918</b>	<b>31,898,621</b>	<b>32,199,324</b>	<b>32,247,437</b>	<b>32,247,437</b>
\$ CHANGE FROM PRIOR YR		988,914	1,289,617	1,542,208	1,842,912	2,143,615	2,444,318	2,492,431	2,492,431
% CHANGE FROM PRIOR YR	0.00%	3.32%	4.33%	5.18%	6.19%	7.20%	8.21%	8.38%	8.38%
DIFF - COLLECTION RATE	(2,822,339)	(1,676,116)	(1,692,510)	(1,706,281)	(1,722,675)	(1,739,069)	(1,755,462)	(1,758,086)	(1,758,086)
% DELINQUENT	8.66%	5.17%	5.17%	5.17%	5.17%	5.17%	5.17%	5.17%	5.17%
<b>BUDGET</b>	<b>29,755,006</b>	<b>30,743,920</b>	<b>31,044,623</b>	<b>31,297,214</b>	<b>31,597,918</b>	<b>31,898,621</b>	<b>32,199,324</b>	<b>32,247,437</b>	<b>32,247,437</b>
<b>MUNICIPALITY ALLOCATION</b>									
MUHLENBERG	27,604,919	27,282,350	27,549,197	27,773,347	28,040,193	28,307,040	28,573,886	28,616,581	28,616,581
LAURELDALE	3,350,224	3,461,569	3,495,427	3,523,867	3,557,724	3,591,581	3,625,439	3,630,856	3,630,856
LESS: HOMESTEAD EXCLUSIONS	(1,200,137)	0	0	0	0	0	0	0	0
<b>NET TAX REVENUE GENERATED BY MILLS</b>	<b>29,755,006</b>	<b>30,743,920</b>	<b>31,044,623</b>	<b>31,297,214</b>	<b>31,597,918</b>	<b>31,898,621</b>	<b>32,199,324</b>	<b>32,247,437</b>	<b>32,247,437</b>

Muhlenberg School District  
 Prepared for Wednesday, March 2, 2011 ; updated March 3, 2011 after submission of exceptions to PDE  
 Real Estate Tax Costs to Residents

Millage Rate	2010-11		2011-12				
	25.56	25.81	Up to Index 26.02	26.27	Exercising Exceptions 26.52      26.77      26.81		
Proposed Increase		0.25	0.46	0.71	Increments of .25 up to total of 1.25 0.96      1.21      1.25		
Property Assessed at 100,000							
Real Estate Tax Bill	\$ 2,556	\$ 2,581	\$ 2,602	\$ 2,627	\$ 2,652	\$ 2,677	\$ 2,681
Dollar Increase over 2010-11 Real Estate Bill		\$ 25	\$ 46	\$ 71	\$ 96	\$ 121	\$ 125
Property Assessed at 200,000							
Real Estate Tax Bill	\$ 5,112	\$ 5,162	\$ 5,204	\$ 5,254	\$ 5,304	\$ 5,354	\$ 5,362
Dollar Increase over 2010-11 Real Estate Bill		\$ 50	\$ 92	\$ 142	\$ 192	\$ 242	\$ 250

		Permitted Millage Increase per Submitted Exceptions to PDE
Value of 1 mill at 2/24/2011	<u>1,268,390</u>	
Estimated Dollar amount of exceptions:		
Retirement Contributions	360,890	0.284526053
Special Education	<u>642,348</u>	0.506427834
Total dollar amount of exceptions	<u><u>1,003,238</u></u>	0.790953886

Total Millage Increase allowed under Act 1 - up to index	0.46
Estimated additional millage generated from submitted exceptions	<u>0.79</u>
Maximum millage increase permitted	<u><u>1.25</u></u>

**Special Education Expenditures**  
 Referendum Exception Worksheet for Budget Year 2011-2012

333(f)(2)(v)

Muhlenberg SD

	Amount for 2008-2009	Amount for 2009-2010
<b>(a.1) Expenditure Function &amp; Description for Special Education (General Fund Only)</b>		
1200 - Special Education Instruction	\$5,055,198.09	\$5,718,633.00
less: 1243 - Gifted Support	\$164,196.75	\$178,242.80
Special Education instruction for Students with Disabilities	\$4,891,001.34	\$5,540,390.20
<b>(a.2) Expenditure Details</b>		
2120 - Guidance Services	\$340,450.01	\$396,093.00
2140 - Psychological Services	\$112,117.03	\$109,047.00
2150 - Speech Pathology and Audiology Services		
2160 - Social Work Services		
2260 - Instruction and Curriculum Development Services	\$245,186.06	\$250,684.00
2350 - Legal Services	\$9,768.73	\$45,047.00
2420 - Medical Services	\$909.40	\$696.00
2440 - Nursing Services	\$222,530.76	\$206,786.00
2700 - Student Transportation Services	\$319,479.80	\$345,594.00
Special Education Services for Students with Disabilities	\$1,250,441.79	\$1,353,947.00
<b>Total Special Education Expenditure (a.1 + a.2)</b>	<b>\$6,141,443.13</b>	<b>\$6,894,337.20</b>
<hr/>		
(b) Index multiplied by 2008-2009 Special Education Expenditures		\$110,545.98
(c) 2009-2010 Expenditures minus 2008-2009 Expenditures		\$752,894.07
(d) Line c minus line b		\$642,348.09
<b>Allowable Special Education Exception (d):</b>		<b>\$642,348</b>

## Retirement Contributions

Referendum Exception Worksheet for Budget Year 2011-2012

333(n)

Muhlenberg SD

	Actual Dollar Value of Estimated Payments for 2010-2011	Actual Dollar Value of Estimated Payments for 2011-2012
<b>Budgeted School District Share of Payments to PSERS</b>		
(a) Salary Base - Total	\$23,582,135	\$24,820,517
(b) PSERS Employer Contribution Rate	5.64%	8.65%
(c) Expenditure Object 230 - Total (a x b)	\$1,330,032	\$2,146,975
(d) Revenue 7820	\$699,198	\$1,128,665
(e) Percent State (d - c)	52.57%	52.57%
(f) Expenditure Object 230 - Local and Federal Share of Total (c - d)	\$630,834	\$1,018,310
(g) Salary Base - Federal	\$1,105,550	\$1,068,767
(h) Expenditure Object 230 - Federal Share of Total (g x b)	\$62,353	\$92,448
(i) Expenditure Object 230 - State Share of Federal (h x e)	\$32,779	\$48,600
(j) Expenditure Object 230 - Local Share (f - i)	\$598,055	\$969,710
(k) Index multiplied by 2010-2011 budgeted SD share of payments to PSERS		\$10,765
(l) 2011-2012 Net budgeted amount minus 2010-2011 net budgeted amount		\$371,655
<b>Allowable Retirement Contributions Exception (l - k)</b>		<b>\$360,890</b>

MUHLENBERG SCHOOL DISTRICT  
 Wednesday, March 02, 2011  
 SUGGESTED REDUCTIONS IN EXPENDITURES - SCENARIO 1

Deficiency of Revenues under Expenditures per Updated Budget at 0 percent tax increase		\$ (4,068,293)
Increase in tax revenue - .46 mills - (up to index)		553,294
Less: Recommended Reductions		
Five percent decrease in pay based on 2010-11 salary		
MESPA	192,127	
MEA	815,184	
Administration	92,622	
Co-curricular	<u>26,450</u>	1,126,382
FICA on above		43,084
PSERS on above		48,716
2011-12 Salaries - no increase - savings:		
MESPA	153,184	
MEA	407,592	
Administration	<u>64,835</u>	625,611
FICA on above		23,930
PSERS on above		27,058
Columnar Movement Freeze:		
Salaries		400,000
FICA on above		15,300
PSERS on above		17,300

District Positions:

Class A Secretary - open due to retirement (includes Benefits/FICA and PSERS)	58,000
Home School Visitor - open due to retirement - (includes Benefits/FICA and PSERS)	92,000
Six Kindergarten Assistants	72,000
Custodial summer help	40,000

Other Salary Categories - 5% Decrease:

Grade Level Coordinators, Department Chairs, Bus Monitors, Tech Building Facilitators, ESY Professional/Assistant Salaries, Summer School Salaries, Guidance - Summer, Teacher Mentors	165,000
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FICA on above	6,311
PSERS on above	7,136

Reduction in Insurance expense	41,000
Wireless - MS and Elementary Buildings	110,000
Smart Boards - 10	31,000
Reimbursement from Proprietary Fund for Administrative Expenses	46,000

Cash from Savings	500,000
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Deficiency of Revenues (under) Expenditures	<u>\$ (19,171)</u>
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**MUHLENBERG SCHOOL DISTRICT  
SUMMARY OF BUDGET UNDER SCENARIO 1  
ASSESSED VALUE UPDATED THROUGH FEBRUARY 24, 2011**

for presentation at the Committee of the Whole Meeting on 3/2/2011; updated 3/3/2011 for effect of submitted exceptions to PDE

<b>Tax Increase</b>	<b>0</b>	<b>0.25</b>	<b>0.46</b>	<b>0.71</b>	<b>0.96</b>	<b>1.21</b>	<b>1.25</b>
Net Tax Revenue	30,743,920	31,044,623	31,297,214	31,597,918	31,898,621	32,199,324	32,247,437
Other Local Revenue	4,845,498	4,845,498	4,845,498	4,845,498	4,845,498	4,845,498	4,845,498
Total Local Revenue	35,589,418	35,890,121	36,142,712	36,443,416	36,744,119	37,044,822	37,092,935
Total State Revenue	8,997,618	8,997,618	8,997,618	8,997,618	8,997,618	8,997,618	8,997,618
Total Federal Revenue	780,933	780,933	780,933	780,933	780,933	780,933	780,933
 Total Revenues	 45,367,969	 45,668,672	 45,921,263	 46,221,967	 46,522,670	 46,823,373	 46,871,486
Less Total Expenditures	49,436,262	49,436,262	49,436,262	49,436,262	49,436,262	49,436,262	49,436,262
Deficiency of Revenues under Expenditures	(4,068,293)	(3,767,590)	(3,514,999)	(3,214,295)	(2,913,592)	(2,612,889)	(2,564,776)
 Other Financing Source - Cash	 500,000	 500,000	 500,000	 500,000	 500,000	 500,000	 500,000
Scenario 1 Expenditure Reductions	2,995,828	2,995,828	2,995,828	2,995,828	2,995,828	2,995,828	2,995,828
 Excess (deficiency) of revenues over (under) expenditures and other financing sources	 \$ (572,465)	 \$ (271,762)	 \$ (19,171)	 \$ 281,533	 \$ 582,236	 \$ 882,939	 \$ 931,052

MUHLENBERG SCHOOL DISTRICT  
 Wednesday, March 02, 2011  
 SUGGESTED REDUCTIONS IN EXPENDITURES - SCENARIO 2

Deficiency of Revenues under Expenditures per Updated Budget at 0 percent tax increase		\$ (4,068,293)
Increase in tax revenue - 46 mills - (up to index)		553,294
Less: Recommended Reductions		
Five percent decrease in pay based on 2010-11 salary		
MEA	815,184	
Columnar Movement	400,000	
Co-curricular	<u>26,450</u>	1,241,634
FICA on above		47,492
PSERS on above		53,701
District Positions:		
Per E- Page 1 - Recommended		775,734
Per E- Page 1 - Possible but Not Recommended		217,667
Custodial Summer Help		40,000
Technology Summer Help		20,000
Reduction in Insurance expense		41,000
Wireless - MS and Elementary Buildings		110,000
Smart Boards - 10		31,000
Reimbursement from Proprietary Fund for Administrative Expenses		46,000
Pay-to-Play		50,000
Library and Textbooks - reduced by 10%		12,341
Foss Kits for Kindergarten		6,500
Yearbook/Newsletter - convert to class; remove from co-curricular		6,335
Kindergarten - 1/2 day		230,000
Cash from Savings		500,000
Excess of Revenues (over) Expenditures		<u><u>\$ (85,595)</u></u>

**MUHLENBERG SCHOOL DISTRICT  
SUMMARY OF BUDGET UNDER SCENARIO 2  
ASSESSED VALUE UPDATED THROUGH FEBRUARY 24, 2011**

for presentation at the Committee of the Whole Meeting on 3/2/2011; updated 3/3/2011 for effect of submitted exceptions to PDE

<b>Tax Increase</b>	<b>0</b>	<b>0.25</b>	<b>0.46</b>	<b>0.71</b>	<b>0.96</b>	<b>1.21</b>	<b>1.25</b>
Net Tax Revenue	30,743,920	31,044,623	31,297,214	31,597,918	31,898,621	32,199,324	32,247,437
Other Local Revenue	4,845,498	4,845,498	4,845,498	4,845,498	4,845,498	4,845,498	4,845,498
Total Local Revenue	35,589,418	35,890,121	36,142,712	36,443,416	36,744,119	37,044,822	37,092,935
Total State Revenue	8,997,618	8,997,618	8,997,618	8,997,618	8,997,618	8,997,618	8,997,618
Total Federal Revenue	780,933	780,933	780,933	780,933	780,933	780,933	780,933
 Total Revenues	 45,367,969	 45,668,672	 45,921,263	 46,221,967	 46,522,670	 46,823,373	 46,871,486
Less Total Expenditures	49,436,262	49,436,262	49,436,262	49,436,262	49,436,262	49,436,262	49,436,262
Deficiency of Revenues under Expenditures	(4,068,293)	(3,767,590)	(3,514,999)	(3,214,295)	(2,913,592)	(2,612,889)	(2,564,776)
 Other Financing Source - Cash	 500,000	 500,000	 500,000	 500,000	 500,000	 500,000	 500,000
Scenario 2 Expenditure Reductions	2,929,404	2,929,404	2,929,404	2,929,404	2,929,404	2,929,404	2,929,404
 Excess (deficiency) of revenues over (under) expenditures and other financing sources	 (\$638,889)	 (\$338,186)	 (\$85,595)	 \$215,109	 \$515,812	 \$816,515	 \$864,628

**MUHLBERG SCHOOL DISTRICT - GENERAL FUND**  
**MUHLBERG EDUCATIONAL SUPPORT PERSONNEL ASSOCIATION (MESPAA)**  
 Budgeted with a 3.99% increase per contract Recommended Decreases (Increases)

Positions	Employees	2011-12	No. of Positions	Salary	1/2 Fica	1/2 PSERS	Insurance	Total	Crossreference to B Page 1	
									and 2	
Class A Secretary	1	41,488	1	41,488	1,886	2,132	5,640	51,146	A	
Class A Secretary - grant	1	41,488								
Class B Secretary	1	26,612								
Class C Secretary	1	93,378	1	93,378	2,381	2,692		98,451	B	
Day Custodians	7	298,550	7	298,550	4,586	5,186		308,322	C	
Night Custodians	1	282,403								
Outside Custodians	5	269,520								
Maintenance/Utility	3	139,133								
Tech Support	1	47,231								
Full-time Assistants	14	354,725	14	354,725	6,687	7,561		368,973	D	
Full-time Assistants - grant	7	115,979								
Part-time Assistants	12	133,204	12	133,204	3,871	4,321		141,396	F	
Part-time Assistants - grant	1	11,301								
Part-time Clerical Assistants	7	76,289	7	76,289	1,251	1,414		79,054	E	
Part-time Clerical Assistant - grant	1	10,898								
Nursing Assistant	4	80,530	4	80,530	774	871		82,175	G	
Clerical Assistants	5	114,433	5	114,433	750	825		120,008	BB	
<b>Subtotals</b>	<b>143</b>	<b>3,995,723</b>	<b>23</b>	<b>3,338,385</b>	<b>17,939</b>	<b>24,641</b>	<b>3,640</b>	<b>3,714,605</b>		

**MUHLBERG EDUCATIONAL ASSOCIATION (MEA)**  
 Budgeted with a 2.5% increase Recommended Decreases (Increases)

Positions	Employees	2011-12	No. of Positions	Salary	1/2 Fica	1/2 PSERS	Insurance	Total	Crossreference to B Page 1	
									and 2	
Teachers - budgeted in business office	240.8	16,631,116								
Retiring Home School Visitor			1	25,295	2,878	3,254	10,773	32,100	H	
One computer teacher to PT at MEC and share with Cole			0.50	25,400	1,353	1,521		28,274	I	
One band teacher to PT at MEC and share with Cole			0.50	31,586	1,454	1,540		34,580	J	
1/2 Business teacher at MHS			0.50	22,699	868	982		24,549	K	
1/2 PE teacher at MHS			0.50	21,519	963	1,017		23,509	L	
Special Ed. ES Teacher - demote to 1/2 time			0.50	20,819	796	900		22,515	M	
Teachers - budgeted in grants	17.2	1,080,153								
<b>Subtotals</b>	<b>258</b>	<b>16,711,269</b>	<b>3.5</b>	<b>213,068</b>	<b>8,149</b>	<b>9,215</b>	<b>10,773</b>	<b>241,205</b>		

**ADMINISTRATION**  
 Budgeted with a 3.5% increase Recommended Decreases (Increases)

Positions	Employees	2011-12	No. of Positions	Salary	1/2 Fica	1/2 PSERS	Insurance	Total	Crossreference to B Page 1	
									and 2	
Superintendent	1	143,981								
Assistant Superintendent	1	124,200								
Business Manager	1	167,123								
Act 93	20	1,502,632	3	150,745	5,766	6,520	0	163,031	C	
Act 93 - covered by grants	0.5	49,330								
<b>Subtotals</b>	<b>23.5</b>	<b>1,917,266</b>	<b>3</b>	<b>150,745</b>	<b>5,766</b>	<b>6,520</b>	<b>0</b>	<b>163,031</b>		

Total 2011-12 Budgeted Salaries - General Fund		No. of Positions	Salary	1/2 Fica	1/2 PSERS	Insurance	Total
MESPAA	5	3,395,723	23	3,338,385	17,939	24,641	3,714,605
MEA		16,711,269	3.5	213,068	8,149	9,215	241,205
ADMINISTRATION		1,917,266	3	150,745	5,766	6,520	163,031
Other		1,240,893					
<b>Total per budget including grants</b>	<b>5</b>	<b>24,871,151</b>	<b>29.5</b>	<b>3,502,198</b>	<b>26,854</b>	<b>10,386</b>	<b>3,782,734</b>

MUHLENBERG SCHOOL DISTRICT - GENERAL FUND  
 MUHLENBERG EDUCATIONAL SUPPORT PERSONNEL ASSOCIATION (MESPA)

Budgeted with a 3.99% increase per contract

Possible but not Recommended Decreases (Increases)

Positions	Employees		No. of Positions	Salary	Possible but not Recommended Decreases (Increases)			
	2011-12	2012-13			1/2 FICA	1/2 PSERS	Insurance	Total
Class A Secretaries	21	918,150						
Class A Secretaries - grant	1	41,488						
Class B Secretaries	1	26,612						
Class C Secretaries	3	93,378						
Day Custodians	7	288,450						
Night Custodians	10	287,402						
Outside Custodians	3	204,520						
Maintenance/Utility	3	138,133						
IT Tech Support	1	47,231						
Full-time Assistants	44	854,275						
Full-time Assistants - grant	7	135,979						
Part-time Assistants	12	131,204						
Part-time Assistants - grant	1	33,301						
Part-time Clerical Assistants	7	76,289						
Part-time Clerical Assistant - grant	1	10,898						
Nursing Assistant	4	80,530						
Clerical Assistants	6	114,433						
<b>Subtotals</b>	<b>105</b>	<b>3,985,723</b>						

MUHLENBERG EDUCATIONAL ASSOCIATION (MEA)

Budgeted with a 2.5% increase

Possible but not Recommended Decreases (Increases)

Positions	Employees		No. of Positions	Salary	1/2 FICA	1/2 PSERS	Insurance	Total	Crossreference to B Page 1 and 2
	2011-12	2012-13							
Teachers - budgeted in business office	240.8	15,631,316							
One Phys Ed teacher to PE at MEC and share with Cole			0.5	32,833	1,256	1,420	-	35,509	N
One Art teacher at MEC to PE and share with Cole			0.5	30,348	1,161	1,314	-	32,823	D
One Music teacher at MEC to PE and share with Cole			0.5	33,777	1,273	1,439	-	35,889	P
One Music teacher at MMS to PE			0.5	24,981	956	1,080	-	27,017	Q
Two Music Teachers at MMS to PE			1.0	79,824	3,053	3,452	-	86,330	R
Teachers - budgeted in grants	17.2	1,080,153							
<b>Subtotals</b>	<b>258</b>	<b>16,711,269</b>	<b>3</b>	<b>201,264</b>	<b>7,698</b>	<b>8,705</b>		<b>217,667</b>	

ADMINISTRATION

Budgeted with a 3.5% increase

Possible but not Recommended Decreases (Increases)

Positions	Employees		No. of Positions	Salary	1/2 FICA	1/2 PSERS	Insurance	Total
	2011-12	2012-13						
Superintendent	1	143,981						
Assistant Superintendent	1	124,200						
Business Manager	1	107,123						
Act 93	20	1,502,632						
Act 93 - covered by grants	0.5	39,330						
<b>Subtotals</b>	<b>23.5</b>	<b>1,917,266</b>						

Total 2011-12 Budgeted Salaries - General Fund			No. of Positions	Salary	1/2 FICA	1/2 PSERS	Insurance	Total
Positions	Employees	2011-12						
MESPA	105	3,985,723						
MEA	258	16,711,269	3	201,264	7,698	8,705		217,667
ADMINISTRATION	23.5	1,917,266						
Other		2,206,893						
<b>Total per budget</b>	<b>5</b>	<b>24,871,150</b>	<b>3</b>	<b>201,264</b>	<b>7,698</b>	<b>8,705</b>		<b>217,667</b>