

# Muhlenberg School District

Budget Vs. Actual

2010-11

Preliminary

# Revenues over Expenditures

Preliminary Actual – 2010/11	
Revenues	\$48,582,231
Expenditures	45,276,251
Revenues over expenditures	\$3,305,980

# Revenues

	Budget	Actual	Actual Over Budget	Percentage of Additional Revenues Recognized
Total	\$47,133,731	\$48,582,231	\$1,448,500	2.98%

# Revenues

Revenue Source	Budget	Actual	Actual Over Budget	Percentage of Additional Revenues Recognized
Local	\$34,656,244	\$35,428,429	\$772,185	1.59%
State	10,255,282	10,442,067	186,785	.38
Federal	1,665,161	2,154,691	489,530	1.01
Other Financing Sources	557,044	557,044	- 0-	- 0-
Total	\$47,133,731	\$48,582,231	\$1,448,500	2.98%

## Local Revenue Fluctuations

Category	Dollars Over (under) Budget	Percentage	Explanation
Real Estate Taxes	\$273,058	.56	Collections better than expected
Delinquent RE Taxes	402,214	.83	Collections better than expected; board decreased original budget amount by \$200,000
Interim/Transfer RE Taxes	(402,540)	(.83)	Property sales down
Payment in Lieu of Taxes	(800)	.00	Immaterial
Other taxes	376,730	.78	PURTA, LST, EIT, BPT – collections better than expected
Refund of prior year expenditures	36,589	.08	Unexpected one time monies
Classrooms for the Future	25,000	.05	Not expected
All other, net	61,934	.12	Rental of facility, contributions, miscellaneous
<b>Total</b>	<b>\$772,185</b>	<b>1.59%</b>	

## State Revenue Fluctuations

Category	Dollars Over (under) Budget	Percentage	Explanation
Basic Education Funding	\$(274,790)	(.57)	State decreased revenue after budget was adopted
Rental Reimbursements	621,020	1.28	Includes \$523,953 of monies wired 9/29/2011 per approval of Plancon H by PDE.
State Subsidy Retirement	(248,325)	(.51)	PSERS rate changed from 8.22% to 5.64%
All other subsidies, net	108,915	.22	Charter School, Section 1305 & 1306; Sp. Ed.; Medical/Dental; Transportation
Accountability and Dual Enrollment	(20,035)	(.04)	Expected more monies
<b>Total</b>	<b>\$186,785</b>	<b>.38%</b>	

### Federal Revenue Fluctuations

Category	Dollars Over (under) Budget	Percentage	Explanation
Grants	\$114,504	.24%	Several grants expand 27 months
Stimulus	375,026	.77	One time money
Total	\$489,530	1.01%	

# Expenditures

Budget	Actual	Actual Under Budget	Percentage of Appropriations not Spent
\$47,133,731	\$45,276,251	\$1,857,480	3.94%

Category	Dollars not spent (over spent)	Percentage	Explanation
PSERS	\$582,275	1.24%	PSERS rate changed from 8.22% to 5.64% subsequent to approved budget
Medical	268,157	.57	Medical contribution rate decreased subsequent to approved budget
Salaries/benefits (excludes PSERS and Medical)	408,487	.87	Columnar movement – (\$18,659); Facilities (\$66,436); Aquatics (\$3,965); Assistants (\$76,896); Asst. Subs. (\$2,226); Position charged to grant after FMLA (\$65,765); Sabbaticals ; FMLA and misc. other (\$76,628); benefits (\$97,912)
Emergency Budgets	170,000	.36	Not needed
Transportation	126,384	.27	Service based on demand; reduced # of BCIU aides
Special Ed.	419,860	.89	Directed to use Stimulus funds and limit spending effective 4/1/11
Other Departments	311,990	.66	Limit spending effective 4/1/11; (MEC, Cole, MMS, MHS, Athletics, B&G; Technology; Nursing)
Net, other	(429,673)	(.92)	All other non-significant individually
Total	\$1,857,480	3.94%	

# Muhlenberg School District

Preliminary  
Actual 2010-11  
Compared to  
Adopted Budget 2011-12

# Revenues

Source	2010-11 Preliminary Audit	2011-12 Adopted Budget	Budget (under ) over prior year preliminary audit
Local revenues	\$35,428,429	\$34,985,943	(\$442,486)
State revenues	10,442,067	10,092,511	(349,556)
Federal revenues	2,154,691	843,453	(1,311,238)
Other financing sources	557,044	369,027	(188,017)
Total	\$48,582,231	\$46,290,934	\$(2,291,297)

## 2011-12 Budgeted Local Revenue Expectations

Source – Local Revenues	2011-12 Budget Over (under) 2010-11 Preliminary Audit Actual	Expectation
Real estate taxes	\$475,400	Millage increase from 25.56 to 26.31
Delinquent	(402,000)	Could be understated if trend mimics 2010-11 actual
Real Estate Transfer Tax	(60,600)	Appears in line with actual from 2010-11
EIT	(243,873)	Could be understated if trend mimics 2010-11 actual
BPT	(148,180)	Could be understated if trend mimics 2010-11 actual
Classrooms for the future	(25,000)	Grant expired
Food Service	46,000	New revenue stream
Activity fee	41,000	New revenue stream
All other local, net	(125,233)	
<b>Total</b>	<b>(\$442,486)</b>	

## 2011-12 Budgeted State Revenue Expectations

Source – State Revenue	2011-12 Budget Over (under) 2010-11 Preliminary Audit Actual	Expectation
Basic Ed Funding	\$521,624	Funded through State only for fiscal year ending 2012 (\$13,000 less in total)
Charter Schools Reimbursement	(79,292)	Eliminated by Governor’s budget
Section 1305/1306	(46,108)	If revenue mimics 2010-11 actual may increase
Rental/Bldg. Reimbursement Subsidy	(640,263)	One time monies of \$523,953 recognized in 2010-11. Electronically deposited in bank by PDE on 9/30/2011. Slight increase expected in 2012-13
Accountability	(288,774)	Originally cut by Governor Corbett. Reinstated \$113,456
State Subsidy FICA	(46,074)	Directly tied to decrease in salaries
State Subsidy Retirement	265,325	Directly tied to PSERS rate
All other, net	\$(35,994)	
<b>Total</b>	<b>(\$349,556)</b>	

## 2011-12 Budgeted Federal Revenue Expectations

Source – Federal Revenue	2011-12 Budget Over (under) 2010-11 Preliminary Audit Actual	Expectation
Title Grants	\$(74,664)	Less Title Grant Revenue
Stimulus	(691,731)	Funding source expired – American Reinvestment Recovery Act
BEF	(535,335)	Funded through State only for fiscal year ending 2012
ACCESS	5,298	Appears on target – if funding not eliminated
LRE Mini Grant	(14,806)	One time grant
<b>Total</b>	<b>(\$1,311,238)</b>	

**EXPENDITURES**

Expenditure Category	Budget over (under) prior year preliminary audit	Expectation
Schools, Athletics, Nursing, B&G, Technology	\$(248,570)	Vigilant with expenditures
Utilities	36,890	Rate increase
Transportation	140,120	Rate increase
IU/RMCTC	1,754	Reasonable
Tuition	(245,321)	Negotiations
Curriculum	97,972	No new programs in 2010-11
Grants	(385,612)	Less grants in 2011-12
Stimulus	(375,166)	Expired
Special Education	531,088	Used stimulus monies in prior year
Debt	689	Reasonable
Emergency budgets	163,000	Reasonable
Business office	60,851	Increase due to assessment appeals
Salaries	(204,802)	Furloughs
PSERS	633,191	5.64% to 8.65% in current year
Other benefits	808,599	FICA, Medical, Dental, Life, Unemployment, Workers Comp
Total	\$1,014,683	

# PSERS – Projected Employer Contribution Rates

Fiscal Year Ending June	Total Employer Contribution Rate %	Salary based on a hypothetical 2% increase	Total Employer Contribution Dollars
2011-12	8.65	21,693,000	1,876,445
2012-13	12.19	22,126,860	2,697,264
2013-14	16.69	22,569,397	3,766,832
2014-15	21.18	23,020,785	4,875,802
2015-16	23.66	23,481,201	5,555,652

**MUHLBERG SCHOOL DISTRICT**

**REVENUE SUMMARY/EXPENDITURES BY DEPARTMENT**

		Unaudited		Adopted	Proposed	
	Actual	Budget	Actual	Budget	Budget	Budget
Description	2009-2010	2010-11	2010-11	2011-2012	2012-2013	2013-2014
	25.06	25.56		26.31		
Local Revenue	35,181,737	34,656,244	35,428,429	34,985,943	34,985,943	34,985,943
State Revenue	9,585,252	10,255,282	10,442,067	10,092,511	10,530,496	11,082,207
Federal Revenue	1,951,531	1,665,161	2,154,691	843,453	843,453	843,453
Sale of Fixed Assets	1,520	-	-	-	-	-
Other Financing Sources	-	557,044	557,044	369,027	-	-
<b>Total Revenue</b>	<b>46,720,040</b>	<b>47,133,731</b>	<b>48,582,231</b>	<b>46,290,934</b>	<b>46,359,892</b>	<b>46,911,603</b>
MEC	223,290	233,025	174,926	178,305	178,305	178,305
C E Cole	148,094	128,027	105,710	106,672	106,672	106,672
MMS	108,673	203,693	152,501	159,561	159,561	159,561
MHS	411,653	342,825	281,522	315,513	315,513	315,513
Athletics	198,619	195,125	171,165	176,988	176,988	176,988
Buildings/Grounds	559,152	525,850	500,564	415,000	415,000	415,000
Utilities	884,897	944,200	913,310	950,200	950,200	950,200
Transportation	1,600,455	1,516,664	1,390,280	1,530,400	1,530,400	1,530,400
IU/RMCTC	1,556,037	2,004,300	1,959,886	1,961,640	1,965,000	1,965,000
Tuition	275,200	282,500	285,321	40,000	40,000	40,000
Curriculum	120,026	181,990	80,446	178,418	178,418	178,418
Nurse/Medical	34,382	32,629	16,315	29,835	29,835	29,835
Accountability Grant	307,946	312,183	288,774	-	-	-
ACT Grant	484,885	-	575,008	-	-	-
Classroom for the Future	25,000	-	25,000	-	-	-
Title I Grant	359,389	332,762	440,745	412,800	412,800	412,800
Title I Improvement Grant	75,329	76,470	40,225	-	-	-
Title IIA Grant	73,729	101,040	77,078	81,664	81,664	81,664
Title III Grant	48,458	52,849	44,261	49,574	49,574	49,574
IDEA Grant	561,612	561,612	621,411	569,498	569,498	569,498
Drug Free Grant	14,726	7,371	-	-	-	-
Access	264,720	290,503	286,069	299,415	299,415	299,415
Special Education	986,696	1,123,772	703,912	1,235,000	1,235,000	1,235,000
Technology	548,322	500,000	446,481	218,740	218,740	218,740

**MUHLENBERG SCHOOL DISTRICT**  
**EXPENDITURES BY DEPARTMENT - continued**

		Unaudited		Adopted	Proposed	
	Actual	Budget	Actual	Budget	Budget	Budget
Description	2009-2010	2010-11	2010-11	2011-2012	2012-2013	2013-2014
	<b>25.06</b>	<b>25.56</b>		<b>26.31</b>		
Debt Service	6,395,200	6,351,206	6,351,206	6,351,895	6,351,895	6,351,895
Special Projects	10,995	70,000	-	63,000	63,000	63,000
Other Accounts	412,010	474,401	635,931	694,356	694,356	694,356
Salary	20,524,301	22,208,377	21,020,920	21,693,000	22,126,860	22,569,397
FICA	1,572,587	1,698,941	1,569,303	1,659,515	1,692,705	1,726,559
Retirement	1,016,665	1,825,529	1,208,425	1,876,445	2,697,264	3,766,832
Medical	3,624,026	3,987,387	3,247,264	4,191,000	4,191,000	4,191,000
Dental	192,036	220,000	184,699	220,000	220,000	220,000
Life	16,599	17,500	16,155	17,500	17,500	17,500
Other Benefits	208,763	206,000	201,657	480,000	480,000	480,000
Public Relations	27,141	25,000	26,263	35,000	35,000	35,000
Budgetary Reserve	-	100,000	-	100,000	100,000	100,000
Refund prior year revenues	144	-	6,311	-	-	-
ARRA - Title I (Stimulus)	180,047	-	49,273	-	-	-
ARRA - Title I School Improvement (Stimulus)	-	-	44,405	-	-	-
BEF - up to index	146,366	-	382,729	-	-	-
BEF - over index	650,723	-	152,607	-	-	-
BEF - EDUJOBS	-	-	316,705	-	-	-
ARRA - IDEA - (Stimulus)	421,408	-	281,488	-	-	-
<b>Total Expenditures</b>	<b>45,276,082</b>	<b>47,133,731</b>	<b>45,276,251</b>	<b>46,290,934</b>	<b>47,582,163</b>	<b>49,128,122</b>
<b>Revenue Over(Under)Expenditures</b>	<b>1,443,958</b>	<b>-</b>	<b>3,305,980</b>	<b>-</b>	<b>(1,222,272)</b>	<b>(2,216,520)</b>
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