

LEA Name: Muhlenberg SD

Class: 3

AUN Number: 114065503

County: Berks

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2011 - 06/30/2012

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 2/9/2011

President of the Board - Original Signature Required Date _____

Secretary of the Board - Original Signature Required Date _____

Chief School Administrator - Original Signature Required Date _____

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Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	0
2 Estimated Beginning Fund Balance - Assigned	1,292,123
3 Estimated Beginning Fund Balance - Unassigned	3,770,698
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	5,062,821
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	34,970,586
7000 Revenue from State Sources	10,077,511
8000 Revenue from Federal Sources	862,317
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	45,910,414
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 50,973,235

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	30,488,088
6112	Interim Real Estate Taxes	103,000
6113	Public Utility Realty Tax	45,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	2,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	53,000
6150	Current Act 511 Taxes - Proportional Assessments	2,930,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	600,000
6500	Earnings on Investments	25,000
6700	Revenues from District Activities	4,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	569,498
6910	Rentals	10,000
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	0
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	46,000
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	95,000
	REVENUE FROM LOCAL SOURCES	34,970,586

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	4,385,453
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	110,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7230	Alternative Education	0
7240	Driver Education - Student	2,000
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,323,903
7272	Early Intervention	0
7280	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	475,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	780,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340	State Property Tax Reduction Allocation	1,201,155
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7502	Dual Enrollment Grants	0
7503	Project 720 / High School Reform	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	816,000
7820	State Share of Retirement Contributions	924,000
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	10,077,511

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvment. of the Disadvantaged	412,800
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	100,528
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	49,574
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V -- Promotg. Informed Parental Choice & Innov. Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	299,415
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
REVENUE FROM FEDERAL SOURCES		862,317

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		<u>45,910,414</u>

Act 1 Index (current): 1.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$30,488,088
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,201,155</u>
Total Approx. Tax Revenue:	\$31,689,243
Approx. Tax Levy for Tax Rate Calculation:	\$33,351,411

Berks

Total

		Total
2010-11 Data		
a. Assessed Value	\$1,274,544,000	
b. Real Estate Mills	25.5600	\$1,274,544,000
I. 2011-12 Data		
c. 2009 STEB Market Value	\$1,447,892,500	
d. Assessed Value	\$1,267,632,500	\$1,447,892,500
e. Assessed Value of New Constr/ Renov	\$0	\$1,267,632,500
		\$0
2010-11 Calculations		
f. 2010-11 Tax Levy	\$32,577,345	
(a * b)		\$32,577,345
2011-12 Calculations		
II. g. Percent of Total Market Value	100.00000%	
h. Rebalanced 2010-11 Tax Levy	\$32,577,345	100.00000%
(f Total * g)		\$32,577,345
i. Base Mills Subject to Index	25.5600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.83000%	
k. Tax Levy Needed	\$33,351,411	94.83000%
(Approx. Tax Levy * g)		\$33,351,411
III. I. 2011-12 Real Estate Tax Rate	26.3100	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$33,351,411	
(l / 1000 * d)		\$33,351,411
n. Tax Levy minus Tax Relief for Homestead Exclusions		
(m - Amount of Tax Relief for Homestead Exclusions)		\$32,150,256
o. Net Tax Revenue Generated By Mills		
(n * Est. Pct. Collection)		\$30,488,088

Act 1 Index (current): 1.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$30,488,088
Amount of Tax Relief for Homestead Exclusions +	\$1,201,155
Total Approx. Tax Revenue:	\$31,689,243
Approx. Tax Levy for Tax Rate Calculation:	\$33,351,411

Berks

Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	26.0200		
q. Mills In Excess of Index if (l > p), (l - p)	0.2900		0.2900
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$32,983,798		\$32,983,798
IV. s. Millage Rate within Index? (If l > p Then No)	No		
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$367,613		\$367,613
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$348,607		\$348,607

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$7,089		
Number of Homestead/Farmstead Properties	6,441		6,441
V. Median Assessed Value of Homestead Properties			\$90,550

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,201,155	Lowering RE Tax Rate	\$0	\$1,201,155
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,201,155

CODE

6111 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
Berks	1,267,632,500	26.3100	33,351,411			94.83000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	1,267,632,500		33,351,411	1,201,155	32,150,256	94.83000%	30,488,088

6120 <u>Per Capita Taxes, Section 679</u>	Rate	Estimated Revenue
	0.00	0

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	53,000	53,000
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			53,000	53,000

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	2,015,000	2,015,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	150,000	150,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0.75	0	765,000	765,000
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			2,930,000	2,930,000

Total Act 511, Current Taxes

Act 511 Tax Limit	→	1,447,892,500	X	12	17,374,710
		Market Value		Mills	(511 Limit)

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	18,625,197	
1200	Special Programs - Elementary/Secondary	5,865,716	
1300	Vocational Education	1,344,289	
1400	Other Instructional Programs - Elementary/Secondary	73,126	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	25,908,328	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,885,177	
2200	Support Services - Instructional Staff	1,360,172	
2300	Support Services - Administration	2,655,462	
2400	Support Services - Pupil Health	597,440	
2500	Support Services - Business	427,473	
2600	Operation & Maintenance of Plant Services	3,680,469	
2700	Student Transportation Services	1,597,419	
2800	Support Services - Central	490,950	
2900	Other Support Services	42,290	
	Total 2000 Support Services	12,736,852	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,156,390	
3300	Community Services	33,131	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,189,521	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	Total 4000 Facilities Acquisition, Construction and Improvement	0	
	Total Estimated Expenditures		39,834,701
5000	Other Expenditures and Financing Uses		
5100	Debt Service	0	
5200	Interfund Transfers - Out	6,351,895	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	100,000	
	Total Other Financing Uses		6,451,895
	Total Estimated Expenditures and Other Financing Uses		46,286,596
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		46,286,596
	Ending Committed, Assigned and Unassigned Fund Balance		4,686,639
	Total Appropriations and Ending Fund Balances		50,973,235

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	12,417,393
200	Personnel Services-Employee Benefits	4,835,583
300	Purchased Professional & Technical Services	297,518
400	Purchased Property Services	103,759
500	Other Purchased Services	408,372
600	Supplies	482,989
700	Property	78,053
800	Other Objects	1,530
	Total Regular Programs - Elementary/Secondary	18,625,197
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,555,816
200	Personnel Services-Employee Benefits	1,357,350
300	Purchased Professional & Technical Services	255,900
400	Purchased Property Services	500
500	Other Purchased Services	609,700
600	Supplies	81,150
700	Property	2,000
800	Other Objects	3,300
	Total Special Programs - Elementary/Secondary	5,865,716
1300	Vocational Education	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,344,289
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,344,289
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	50,000
200	Personnel Services-Employee Benefits	14,326
300	Purchased Professional & Technical Services	1,000
400	Purchased Property Services	4,000
500	Other Purchased Services	3,600
600	Supplies	200
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	73,126

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
Total Instruction		25,908,328

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,332,066
200	Personnel Services-Employee Benefits	457,636
300	Purchased Professional & Technical Services	77,300
400	Purchased Property Services	0
500	Other Purchased Services	700
600	Supplies	16,675
700	Property	800
800	Other Objects	0
	Total Support Services - Pupil Personnel	1,885,177
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	631,651
200	Personnel Services-Employee Benefits	568,217
300	Purchased Professional & Technical Services	47,515
400	Purchased Property Services	6,250
500	Other Purchased Services	37,435
600	Supplies	67,854
700	Property	500
800	Other Objects	750
	Total Support Services - Instructional Staff	1,360,172
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,447,703
200	Personnel Services-Employee Benefits	626,514
300	Purchased Professional & Technical Services	388,700
400	Purchased Property Services	40,200
500	Other Purchased Services	78,200
600	Supplies	20,545
700	Property	3,300
800	Other Objects	50,300
	Total Support Services - Administration	2,655,462
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	264,134
200	Personnel Services-Employee Benefits	103,471
300	Purchased Professional & Technical Services	209,135
400	Purchased Property Services	450
500	Other Purchased Services	500
600	Supplies	14,100
700	Property	5,650
800	Other Objects	0
	Total Support Services - Pupil Health	597,440

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	278,188
200	Personnel Services-Employee Benefits	116,785
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	5,000
500	Other Purchased Services	9,500
600	Supplies	10,000
700	Property	0
800	Other Objects	3,000
	Total Support Services - Business	427,473
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,498,429
200	Personnel Services-Employee Benefits	721,640
300	Purchased Professional & Technical Services	6,000
400	Purchased Property Services	1,111,700
500	Other Purchased Services	136,750
600	Supplies	191,700
700	Property	14,000
800	Other Objects	250
	Total Operation & Maintenance of Plant Services	3,680,469
2700	Student Transportation Services	
100	Personnel Services-Salaries	47,301
200	Personnel Services-Employee Benefits	19,718
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	8,500
500	Other Purchased Services	1,517,250
600	Supplies	4,650
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,597,419
2800	Support Services - Central	
100	Personnel Services-Salaries	185,725
200	Personnel Services-Employee Benefits	43,300
300	Purchased Professional & Technical Services	22,000
400	Purchased Property Services	47,250
500	Other Purchased Services	59,540
600	Supplies	123,135
700	Property	10,000
800	Other Objects	0
	Total Support Services - Central	490,950

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	42,290
700	Property	0
800	Other Objects	0
	Total Other Support Services	42,290
	Total Support Services	
		12,736,852
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	756,225
200	Personnel Services-Employee Benefits	188,852
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	31,600
500	Other Purchased Services	73,038
600	Supplies	90,975
700	Property	0
800	Other Objects	15,700
	Total Student Activities	1,156,390

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	10,800
200	Personnel Services-Employee Benefits	1,631
300	Purchased Professional & Technical Services	15,500
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	3,000
700	Property	0
800	Other Objects	2,200
	Total Community Services	33,131
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	Total Operation of Non-instructional Services	1,189,521
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	0
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	0
900	Other Uses of Funds	0
	Total Debt Service	0
5200	Interfund Transfers - Out	
900	Other Uses of Funds	6,351,895
	Total Interfund Transfers - Out	6,351,895

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5900	Budgetary Reserve		
800	Other Objects	100,000	
	Total Budgetary Reserve	100,000	
	Total Other Expenditures and Financing Uses		6,451,895
TOTAL EXPENDITURES			<u>46,286,596</u>

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	6,100,000	6,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	4,900,000	3,200,000
Capital Projects Fund - Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	100,000	100,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	340,000	330,000
Agency Fund	100,000	100,000
Total Cash and Short-Term Investments	11,540,000	9,730,000
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund - Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	11,540,000	9,730,000

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	59,295,000	55,535,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	406,000	400,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	59,701,000	55,935,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>59,701,000</u>	<u>55,935,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	1,292,123
	<i>Explanation: The School Board will pass a resolution to assign an amount of the unreserved fund balance at June 30, 2011 for anticipated PSERS rate. Conservatively used prior year assignment until the year end is closed</i>	
0850	Estimated Ending Unassigned Fund Balance	3,394,516
	<i>Explanation: The School Board passed a resolution to designate \$1,292,123 of the unreserved fund balance at June 30, 2010 for anticipated PSERS rate increase</i>	
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	4,686,639
5900	Budgetary Reserve	100,000
	<i>Explanation: The District budgets this amount for potential "unknown" expenditures that could occur during the fiscal year</i>	
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	4,786,639
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2011-2012 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Muhlenberg SD	Berks	114065503

No 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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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 2011-2012 (compared to 2010-2011)? Yes No

If yes, see information below, taken from the 2011-2012 General Fund Budget.

Total Budgeted Expenditures	\$46,286,596.00
Ending Unassigned Fund Balance	\$3,394,516.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.4%

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

DUE DATE: AUGUST 15, 2011 RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET
HARRISBURG, PA 17126-0333