LEA Name : Muhlenberg SD

Class : 3

AUN Number : 114065503

County : Berks

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval		
Date of Adoption of the General Fund Budget: 06/12/2019		
	6/26,	19
resident of the Board - Onginal Signature Required	Date	
Thomas W. Ywas	6/26	/19
Josef & Melanola	6/24/19	, "
hiefSchool Administrator - Original Signature Required	Date	
	(610)921-8000	Extn :1275
Shane M Mathias	Telephone	Extension
Contact Person	releptione	Extension
mathiass@muhlsdk12.org		
mail Address		

Printed 6/20/2019 4:00:21 PM

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2019-2020 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	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 2019-2020 (compared to 2018-2019 )? If yes, see information below, taken from the 2019-2020 General Fund Budget.	Yes <u>x</u> No
Total Budgeted Expenditures	\$63953030
Ending Unassigned Fund Balance	\$5116242
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%
The Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes <u>x</u>
	No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
$\langle \langle \rangle           \rangle \langle \rangle \langle \rangle \langle \rangle \langle \rangle \rangle \langle \rangle \langle \rangle \rangle \langle \rangle \rangle \langle \rangle \langle \rangle \langle \rangle \rangle \langle \rangle \langle \rangle \langle \rangle \langle \rangle \rangle \langle \rangle \langle \rangle \langle \rangle \langle \rangle \langle \rangle \langle \rangle \rangle \langle $	10-11-14
NINAXMARIA	

DUE DATE: AUGUST 15,2019

# **CERTIFICATION OF USE OF PDE-2028**

# FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)		
School District Name :	County :	AUN Number :
Muhlenberg SD	Berks	114065503

of Education. 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

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD DATE May VT-S 2019

DUE DATE: IM

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

### LEA : 114065503 Muhlenberg SD

Printed 7/22/2019 11:30:33 AM

# Val Number Description

- 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.
- 8160 Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.

### **Justification**

Unassigned fund balance is 8% or less of the projected budgeted expenditures for FY20-21

The District has Assigned fund balance set aside for future PSERS expense.

Page - 1 of 1

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	20,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	6,692,828	
0850 Unassigned Fund Balance	5,116,242	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$11,809,070</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	42,681,670	
7000 Revenue from State Sources	18,311,289	
8000 Revenue from Federal Sources	1,368,912	
9000 Other Financing Sources	50,000	
Total Estimated Revenues And Other Financing Sources		<u>\$62,411,871</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$74,220,941</u>

### Amount

6112Interim Real Estate Taxes84,2636113Public Utility Realty Taxes39,0006114Payments in Lieu of Current Taxes - State / Local3,0006140Current Act 511 Taxes - Flat Rate Assessments81,0006150Current Act 511 Taxes - Proportional Assessments4,579,8206400Delinquencies on Taxes Levied / Assessed by the LEA968,3806500Earnings on Investments450,0006600Revenues from LEA Activities25,0006800Revenues from Intermediary Sources / Pass-Through Funds584,0006910Rentals10,0006920Contributions and Donations from Private Sources16,0006940Tuition from Patrons7,0006940Tuition for Patrons7,0006940Tuition for Orphans Subsidy100,0007110Basic Education Funding6,400,0777160Tuition for Orphans Subsidy100,0007250Migratory Children1667271Special Education Funding1,720,8467330Health Services (Medical, Dental, Nurse, Act 25)85,0007340State Property Tax Reduction Allocation1,220,3777360Safe Schools25,0007370State Share of Social Security and Medicare Taxes1,152,0337380State Share of Social Security and Medicare Taxes1,152,0337380State Share of Retirement Contributions5,512,6007380State Share of Retirement Contributions5,512,6007380Othe	REVENUE FROM LOCAL SOURCES	
6113       Public Utility Realty Taxes       39,000         6114       Payments in Lieu of Current Taxes - State / Local       3,000         6140       Current Act 511 Taxes - Flat Rate Assessments       81,000         6150       Current Act 511 Taxes - Proportional Assessments       4,579,826         6400       Delinquencies on Taxes Levied / Assessed by the LEA       968,386         6500       Earnings on Investments       450,000         6700       Revenues from LEA Activities       25,000         6800       Revenues from Intermediary Sources / Pass-Through Funds       584,000         6910       Rentals       10,000         6920       Contributions and Donations from Private Sources       16,000         6940       Tuition from Patrons       7,000         6940       Tuition from Patrons       7,000         6940       Tuition for Orphans Subsidy       100,000         7110       Basic Education Funding       6,400,072         71150       Tuition for Orphans Subsidy       100,000         7250       Migratory Children       166         7271       Special Education funds for School-Aged Pupils       1,720,844         7310       Pati Harsportation Subsidy       1,883,500         7330       Ratel Ase	6111 Current Real Estate Taxes	35,764,160
6114       Payments in Lieu of Current Taxes - State / Local       3,000         6140       Current Act 511 Taxes - Flat Rate Assessments       81,000         6150       Current Act 511 Taxes - Proportional Assessments       4,579,826         6400       Delinquencies on Taxes Levied / Assessed by the LEA       968,386         6500       Earnings on Investments       450,000         6700       Revenues from LEA Activities       25,000         6800       Revenues from Intermediary Sources / Pass-Through Funds       584,000         6910       Rentals       10,000         6920       Contributions and Donations from Private Sources       16,000         6940       Tuition from Patrons       7,000         6990       Refunds and Other Miscellaneous Revenue       70,033         EVENUE FROM LOCAL SOURCES       \$42,681,677         7110       Basic Education Funding       6,400,072         7180       Tuition for Orphans Subsidy       100,000         7250       Migratory Children       166         7271       Special Education funds for School-Aged Pupils       1,720,844         7310       Pagram Revenues Not Listed Previously in the 7200 Series       19,844         7330       Health Services (Medical, Dental, Nurse, Act 25)       85,000	6112 Interim Real Estate Taxes	84,263
6140Current Act 511 Taxes - Flat Rate Assessments81,0006150Current Act 511 Taxes - Proportional Assessments4,579,8266400Delinquencies on Taxes Levied / Assessed by the LEA968,3866500Earnings on Investments450,0006700Revenues from LEA Activities25,0006800Revenues from Intermediary Sources / Pass-Through Funds584,0006910Rentals10,0006920Contributions and Donations from Private Sources16,0006940Tuition from Patrons7,0006990Refunds and Other Miscellaneous Revenue70,033EVENUEFROM LOCAL SOURCES\$42,681,6777110Basic Education Funding6,400,0757180Tuition for Orphans Subsidy100,0007250Migratory Children1667211Special Education funds for School-Aged Pupils1,720,8467299Program Revenues Not Listed Previously in the 7200 Series19,8407310Rental and Sinking Fund Payments / Building Reimbursement Subsidy1,388,3567330Health Services (Medical, Dental, Nurse, Act 25)85,0007340State Property Tax Reduction Allocation1,202,3757360Safe Schools25,0007310State Share of Social Security and Medicare Taxes1,152,0367310State Share of Social Security and Medicare Taxes1,52,0367350Safe Schools25,0007360Safe Schools25,0007370State Share of Social Security and Medicare Tax	6113 Public Utility Realty Taxes	39,000
6150Current Act 511 Taxes - Proportional Assessments4,579,8266400Delinquencies on Taxes Levied / Assessed by the LEA968,3866500Earnings on Investments450,0006700Revenues from LEA Activities25,0006800Revenues from Intermediary Sources / Pass-Through Funds584,0006910Rentals10,0006920Contributions and Donations from Private Sources16,0006940Tuition from Patrons7,0006940Tuition from Patrons7,0006940Gendus and Other Miscellaneous Revenue70,033REVENUE FROM LOCAL SOURCES\$42,681,677Revenues for Unding7110Basic Education Funding7100Taitic Education Funding6,400,0757110Basic Education funding for School-Aged Pupils1,720,8467229Program Revenues Not Listed Previously in the 7200 Series19,8407310Pupil Transportation Subsidy705,0007320Rental and Sinking Fund Payments / Building Reimbursement Subsidy1,388,3567330Bate Property Tax Reduction Allocation1,202,3757340State Property Tax Reduction Allocation25,0007340State Share of Social Security and Medicare Taxes1,152,0337350Safe Schools25,0007340State Share of Social Geurity and Medicare Taxes1,202,3757350Safe Schools25,000740State Share of Social Geurity and Medicare Taxes1,522,000 </td <td>6114 Payments in Lieu of Current Taxes - State / Local</td> <td>3,000</td>	6114 Payments in Lieu of Current Taxes - State / Local	3,000
6400Delinquencies on Taxes Levied / Assessed by the LEA968,3866500Earnings on Investments450,0006700Revenues from LEA Activities25,0006800Revenues from Intermediary Sources / Pass-Through Funds584,0006910Rentals10,0006920Contributions and Donations from Private Sources16,0006940Tuition from Patrons7,0006940Tuition from Patrons7,0006940Tuition from Patrons7,0006940State Sources\$42,681,670EVENUE FROM LOCAL SOURCESState Sources2VENUE FROM STATE SOURCES7110Basic Education Funding6,400,0757160Tuition for Orphans Subsidy100,0007250Migratory Children1667271Special Education funds for School-Aged Pupils1,720,8467320Rental and Sinking Fund Payments / Building Reimbursement Subsidy1,388,3567330Health Services (Medical, Dental, Nurse, Act 25)85,0007340State Property Tax Reduction Allocation1,202,3777360Safe Schools25,0007310State Stare of Social Security and Medicare Taxes1,152,0337360Safe Schools25,0007360Safe Schools25,0007370State Stare of Retirement Contributions5,512,0007380State Stare of Retirement Contributions5,512,0007380Other Restricted Federal Grants-in-Aid	6140 Current Act 511 Taxes - Flat Rate Assessments	81,000
6500Earnings on Investments450,0006700Revenues from LEA Activities25,0006800Revenues from Intermediary Sources / Pass-Through Funds584,0006910Rentals10,0006920Contributions and Donations from Private Sources16,0006940Tuition from Patrons7,0006990Refunds and Other Miscellaneous Revenue70,033EVENUE FROM LOCAL SOURCES\$442,681,670EVENUE FROM STATE SOURCES7110Basic Education Funding6,400,0757160Tuition for Orphans Subsidy100,0007250Migratory Children1667271Special Education funds for School-Aged Pupils1,720,8467299Program Revenues Not Listed Previously in the 7200 Series19,8407310Health Services (Medical, Dental, Nurse, Act 25)85,0007320Rental and Sinking Fund Payments / Building Reimbursement Subsidy1,388,3507340State Property Tax Reduction Allocation1,202,3777360Safe Schools25,0007320State Share of Social Security and Medicare Taxes1,152,0327820State Share of Retirement Contributions5,512,600EVENUE FROM FEDERAL SOURCES\$330Other Restricted Federal Grants-in-Aid Directly from the Federal Government72,0008351NCLB, Title I - Improving the Academic Achievement of the Disadvantaged780,0948515NCLB, Title I - Preparing, Training and Recruiting High Quality Terachers and Principals </td <td>6150 Current Act 511 Taxes - Proportional Assessments</td> <td>4,579,826</td>	6150 Current Act 511 Taxes - Proportional Assessments	4,579,826
6700Revenues from LEA Activities25,0006800Revenues from Intermediary Sources / Pass-Through Funds584,0006910Rentals10,0006920Contributions and Donations from Private Sources16,0006940Tuition from Patrons7,0006990Refunds and Other Miscellaneous Revenue70,033EVENUE FROM LOCAL SOURCES\$442,681,670EVENUE FROM STATE SOURCES7110Basic Education Funding6,400,0757160Tuition for Orphans Subsidy100,0007250Migratory Children1667271Special Education funds for School-Aged Pupils1,720,8467311Pupil Transportation Subsidy705,0007320Rental and Sinking Fund Payments / Building Reimbursement Subsidy1,388,3567330Health Services (Medical, Dental, Nurse, Act 25)85,0007340State Property Tax Reduction Allocation1,202,3757360Safe Schools25,0007310State Share of Social Security and Medicare Taxes1,152,0327360Safe Schools5,512,600EVENUE FROM FEDERAL SOURCES8390Other Restricted Federal Grants-in-Aid Directly from the Federal Government72,0008514NCLB, Title I - Improving the Academic Achievement of the Disadvantaged780,0948515NCLB, Title II - Preparing, Training and Recruiting High Quality17,9968516NCLB, Title III - Language Instruction for Limited English Proficient and Immirate S	6400 Delinquencies on Taxes Levied / Assessed by the LEA	968,386
6800Revenues from Intermediary Sources / Pass-Through Funds584,0006910Rentals10,0006920Contributions and Donations from Private Sources16,0006940Tuition from Patrons7,0006990Refunds and Other Miscellaneous Revenue70,033EVENUE FROM LOCAL SOURCES7110Basic Education Funding6,400,0757160Tuition for Orphans Subsidy100,0007250Migratory Children1667271Special Education Funding for School-Aged Pupils1,720,8467299Program Revenues Not Listed Previously in the 7200 Series19,8407311Pupil Transportation Subsidy705,0007320Rental and Sinking Fund Payments / Building Reimbursement Subsidy1,388,3567330Health Services (Medical, Dental, Nurse, Act 25)85,0007340State Property Tax Reduction Allocation1,202,3777360Safe Schools25,0007310State Share of Social Security and Medicare Taxes1,152,0387380State Share of Retirement Contributions5,512,6008390Other Restricted Federal Grants-in-Aid Directly from the Federal Government72,0008514NCLB, Title II - Improving the Academic Achievement of the Disadvantaged780,0948515NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals717,9968516NCLB, Title III - Language Instruction for Limited English Proficient and Immirant Sturdens511,460	6500 Earnings on Investments	450,000
6910Rentals10,0006920Contributions and Donations from Private Sources16,0006940Tuition from Patrons7,0006990Refunds and Other Miscellaneous Revenue70,033EVENUE FROM LOCAL SOURCES7110Basic Education Funding6,400,0757160Tuition for Orphans Subsidy100,0007250Migratory Children1667271Special Education Funding for School-Aged Pupils1,720,8487299Program Revenues Not Listed Previously in the 7200 Series19,8407311Pupil Transportation Subsidy705,0007320Rental and Sinking Fund Payments / Building Reimbursement Subsidy1,388,3567330Health Services (Medical, Dental, Nurse, Act 25)85,0007340State Property Tax Reduction Allocation1,202,3757360Safe Schools25,0007310State Share of Social Security and Medicare Taxes1,152,0327380State Share of Retirement Contributions5,512,600EVENUE FROM STATE SOURCES8390Other Restricted Federal Grants-in-Aid Directly from the Federal Government72,0008514NCLB, Title II - Improving the Academic Achievement of the Disadvantaged780,0948515NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals717,9968516NCLB, Title III - Language Instruction for Limited English Proficient and Immirant Sturdensit511,460	6700 Revenues from LEA Activities	25,000
6920       Contributions and Donations from Private Sources       16,000         6940       Tuition from Patrons       7,000         6990       Refunds and Other Miscellaneous Revenue       70,035         EVENUE FROM LOCAL SOURCES       \$42,681,670         EVENUE FROM STATE SOURCES       \$42,681,670         EVENUE FROM STATE SOURCES       \$42,681,670         7110       Basic Education Funding       6,400,075         7160       Tuition for Orphans Subsidy       100,000         7250       Migratory Children       166         7271       Special Education funds for School-Aged Pupils       1,720,848         7299       Program Revenues Not Listed Previously in the 7200 Series       19,840         7311       Pupil Transportation Subsidy       705,000         7320       Rental and Sinking Fund Payments / Building Reimbursement Subsidy       1,388,356         7330       Health Services (Medical, Dental, Nurse, Act 25)       85,000         7340       State Property Tax Reduction Allocation       1,202,375         7820       State Share of Social Security and Medicare Taxes       1,152,035         7820       State Share of Retirement Contributions       5,512,600         EVENUE FROM STATE SOURCES       \$18,811,1285         8390       Other	6800 Revenues from Intermediary Sources / Pass-Through Funds	584,000
6940Tuition from Patrons7,0006990Refunds and Other Miscellaneous Revenue70,038EVENUE FROM LOCAL SOURCESEVENUE FROM STATE SOURCES\$42,681,6707110Basic Education Funding6,400,0757160Tuition for Orphans Subsidy100,0007250Migratory Children1607271Special Education funds for School-Aged Pupils1,720,8487299Program Revenues Not Listed Previously in the 7200 Series19,8407311Pupil Transportation Subsidy705,0007320Rental and Sinking Fund Payments / Building Reimbursement Subsidy1,388,3567330Health Services (Medical, Dental, Nurse, Act 25)85,0007340State Property Tax Reduction Allocation1,202,3757360Safe Schools25,0007810State Share of Social Security and Medicare Taxes1,152,0357820State Share of Retirement Contributions5,512,600EVENUE FROM STATE SOURCES\$18,311,2858390Other Restricted Federal Grants-in-Aid Directly from the Federal Government72,0008514NCLB, Title I - Improving the Academic Achievement of the Disadvantaged78,0098515NCLB, Title II - Preparing, Training and Recruiting High Quality Tracipals117,9968516NCLB, Title II - Language Instruction for Limited English Proficient and Immirrant Students51,148	6910 Rentals	10,000
6990Refunds and Other Miscellaneous Revenue70,035EVENUE FROM LOCAL SOURCES\$42,681,670EVENUE FROM STATE SOURCES6,400,0757110Basic Education Funding6,400,0757160Tuition for Orphans Subsidy100,0007250Migratory Children1667271Special Education funds for School-Aged Pupils1,720,8467310Program Revenues Not Listed Previously in the 7200 Series19,8407311Pupil Transportation Subsidy705,0007320Rental and Sinking Fund Payments / Building Reimbursement Subsidy1,388,3567330Health Services (Medical, Dental, Nurse, Act 25)85,0007340State Property Tax Reduction Allocation1,202,3757360Safe Schools25,0007810State Share of Social Security and Medicare Taxes1,152,0367820State Share of Retirement Contributions5,512,600EVENUE FROM STATE SOURCES8390Other Restricted Federal Grants-in-Aid Directly from the Federal Government72,0008514NCLB, Title II - Improving the Academic Achievement of the Disadvantaged78,00948515NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals72,0008516NCLB, Title III - Language Instruction for Limited English Proficient and Immirant Students51,148	6920 Contributions and Donations from Private Sources	16,000
EVENUE FROM LOCAL SOURCES\$42,681,670EVENUE FROM STATE SOURCES71107110Basic Education Funding7160Tuition for Orphans Subsidy7160Tuition for Orphans Subsidy7250Migratory Children7271Special Education funds for School-Aged Pupils7272Special Education funds for School-Aged Pupils7273Special Education funds for School-Aged Pupils7299Program Revenues Not Listed Previously in the 7200 Series7311Pupil Transportation Subsidy7320Rental and Sinking Fund Payments / Building Reimbursement Subsidy7330Health Services (Medical, Dental, Nurse, Act 25)7340State Property Tax Reduction Allocation7340State Property Tax Reduction Allocation7340State Share of Social Security and Medicare Taxes7380Safe Schools7820State Share of Retirement Contributions5,512,600EVENUE FROM STATE SOURCES8390Other Restricted Federal Grants-in-Aid Directly from the Federal Government8514NCLB, Title II - Improving the Academic Achievement of the Disadvantaged8515NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals8516NCLB, Title III - Language Instruction for Limited English Proficient and Immirrant Students	6940 Tuition from Patrons	7,000
EVENUE FROM STATE SOURCES         7110       Basic Education Funding       6,400,075         7160       Tuition for Orphans Subsidy       100,000         7250       Migratory Children       160         7271       Special Education funds for School-Aged Pupils       1,720,846         7299       Program Revenues Not Listed Previously in the 7200 Series       19,840         7311       Pupil Transportation Subsidy       705,000         7320       Rental and Sinking Fund Payments / Building Reimbursement Subsidy       1,388,356         7330       Health Services (Medical, Dental, Nurse, Act 25)       85,000         7340       State Property Tax Reduction Allocation       1,202,375         7360       Safe Schools       25,000         7810       State Share of Social Security and Medicare Taxes       1,152,036         7820       State Share of Retirement Contributions       5,512,600         EVENUE FROM STATE SOURCES         8390       Other Restricted Federal Grants-in-Aid Directly from the Federal Government       72,000         8390       Other Restricted Federal Grants-in-Aid Directly from the Federal Sources       \$18,311,286         8390       Other Restricted Federal Grants-in-Aid Directly from the Federal Government       780,094         8515	6990 Refunds and Other Miscellaneous Revenue	70,035
7110Basic Education Funding6,400,0757160Tuition for Orphans Subsidy100,0007250Migratory Children1607271Special Education funds for School-Aged Pupils1,720,8487299Program Revenues Not Listed Previously in the 7200 Series19,8407311Pupil Transportation Subsidy705,0007320Rental and Sinking Fund Payments / Building Reimbursement Subsidy1,388,3567330Health Services (Medical, Dental, Nurse, Act 25)85,0007340State Property Tax Reduction Allocation1,202,3757360Safe Schools25,0007810State Share of Social Security and Medicare Taxes1,152,0367820State Share of Retirement Contributions5,512,600EVENUE FROM STATE SOURCES8390Other Restricted Federal Grants-in-Aid Directly from the Federal Government72,0008514NCLB, Title II - Improving the Academic Achievement of the Disadvantaged780,0948515NCLB, Title III - Language Instruction for Limited English Proficient and Immicrast Students51,146	EVENUE FROM LOCAL SOURCES	\$42,681,670
7160       Tuition for Orphans Subsidy       100,000         7250       Migratory Children       160         7271       Special Education funds for School-Aged Pupils       1,720,848         7299       Program Revenues Not Listed Previously in the 7200 Series       19,840         7311       Pupil Transportation Subsidy       705,000         7320       Rental and Sinking Fund Payments / Building Reimbursement Subsidy       1,388,356         7330       Health Services (Medical, Dental, Nurse, Act 25)       85,000         7340       State Property Tax Reduction Allocation       1,202,375         7360       Safe Schools       25,000         7810       State Share of Social Security and Medicare Taxes       1,152,036         7820       State Share of Retirement Contributions       5,512,600         EVENUE FROM STATE SOURCES         8390       Other Restricted Federal Grants-in-Aid Directly from the Federal Government       78,094         8314       NCLB, Title I - Improving the Academic Achievement of the Disadvantaged       780,094         Disadvantaged       8515       NCLB, Title II - Preparing, Training and Recruiting High Quality       117,996         Teachers and Principals       8516       NCLB, Title III - Language Instruction for Limited English Proficient and Imminrant Students       51,148	EVENUE FROM STATE SOURCES	
7250Migratory Children1607271Special Education funds for School-Aged Pupils1,720,8487299Program Revenues Not Listed Previously in the 7200 Series19,8407311Pupil Transportation Subsidy705,0007320Rental and Sinking Fund Payments / Building Reimbursement Subsidy1,388,3567330Health Services (Medical, Dental, Nurse, Act 25)85,0007340State Property Tax Reduction Allocation1,202,3757360Safe Schools25,0007810State Share of Social Security and Medicare Taxes1,152,0357820State Share of Retirement Contributions5,512,600EVENUE FROM STATE SOURCES8390Other Restricted Federal Grants-in-Aid Directly from the Federal Government72,0008514NCLB, Title II - Improving the Academic Achievement of the Disadvantaged780,0948515NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals 8516117,9968516NCLB, Title III - Language Instruction for Limited English Proficient and Immirrant Students51,146	7110 Basic Education Funding	6,400,075
7271Special Education funds for School-Aged Pupils1,720,8487299Program Revenues Not Listed Previously in the 7200 Series19,8407311Pupil Transportation Subsidy705,0007320Rental and Sinking Fund Payments / Building Reimbursement Subsidy1,388,3567330Health Services (Medical, Dental, Nurse, Act 25)85,0007340State Property Tax Reduction Allocation1,202,3757360Safe Schools25,0007810State Share of Social Security and Medicare Taxes1,152,0357820State Share of Retirement Contributions5,512,600EVENUE FROM STATE SOURCES8390Other Restricted Federal Grants-in-Aid Directly from the Federal Government72,0008514NCLB, Title II - Improving the Academic Achievement of the Disadvantaged780,0948515NCLB, Title III - Preparing, Training and Recruiting High Quality Teachers and Principals117,9968516NCLB, Title III - Language Instruction for Limited English Proficient and Immirrant Students51,148	7160 Tuition for Orphans Subsidy	100,000
7299Program Revenues Not Listed Previously in the 7200 Series19,8407311Pupil Transportation Subsidy705,0007320Rental and Sinking Fund Payments / Building Reimbursement Subsidy1,388,3567330Health Services (Medical, Dental, Nurse, Act 25)85,0007340State Property Tax Reduction Allocation1,202,3757360Safe Schools25,0007810State Share of Social Security and Medicare Taxes1,152,0387820State Share of Retirement Contributions5,512,600EVENUE FROM STATE SOURCES8390Other Restricted Federal Grants-in-Aid Directly from the Federal Government72,0008514NCLB, Title I - Improving the Academic Achievement of the Disadvantaged780,0948515NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals117,9968516NCLB, Title III - Language Instruction for Limited English Proficient and Immirrant Students51,148	7250 Migratory Children	160
7311Pupil Transportation Subsidy705,0007320Rental and Sinking Fund Payments / Building Reimbursement Subsidy1,388,3567330Health Services (Medical, Dental, Nurse, Act 25)85,0007340State Property Tax Reduction Allocation1,202,3757360Safe Schools25,0007810State Share of Social Security and Medicare Taxes1,152,0367820State Share of Retirement Contributions5,512,600VENUE FROM STATE SOURCES8390Other Restricted Federal Grants-in-Aid Directly from the Federal Government8514NCLB, Title I - Improving the Academic Achievement of the Disadvantaged780,0948515NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals117,9968516NCLB, Title III - Language Instruction for Limited English Proficient and Immirant Students51,148	7271 Special Education funds for School-Aged Pupils	1,720,848
7320       Rental and Sinking Fund Payments / Building Reimbursement Subsidy       1,388,356         7330       Health Services (Medical, Dental, Nurse, Act 25)       85,000         7340       State Property Tax Reduction Allocation       1,202,375         7360       Safe Schools       25,000         7810       State Share of Social Security and Medicare Taxes       1,152,035         7820       State Share of Retirement Contributions       5,512,600         VENUE FROM STATE SOURCES         VENUE FROM FEDERAL SOURCES         8390       Other Restricted Federal Grants-in-Aid Directly from the Federal Government       72,000         8514       NCLB, Title I - Improving the Academic Achievement of the Disadvantaged       78515       NCLB, Title II - Preparing, Training and Recruiting High Quality       117,996         Teachers and Principals       8516       NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Structeders       51,114	7299 Program Revenues Not Listed Previously in the 7200 Series	19,840
7330Health Services (Medical, Dental, Nurse, Act 25)85,0007340State Property Tax Reduction Allocation1,202,3757360Safe Schools25,0007810State Share of Social Security and Medicare Taxes1,152,0357820State Share of Retirement Contributions5,512,600 <b>EVENUE FROM STATE SOURCES</b> 8390Other Restricted Federal Grants-in-Aid Directly from the Federal Government72,0008514NCLB, Title I - Improving the Academic Achievement of the Disadvantaged780,0948515NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals 8516117,9968516NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students51,148	7311 Pupil Transportation Subsidy	705,000
7340State Property Tax Reduction Allocation1,202,3757360Safe Schools25,0007810State Share of Social Security and Medicare Taxes1,152,0357820State Share of Retirement Contributions5,512,600EVENUE FROM STATE SOURCES\$390\$18,311,285EVENUE FROM FEDERAL SOURCES8390Other Restricted Federal Grants-in-Aid Directly from the Federal Government72,0008514NCLB, Title I - Improving the Academic Achievement of the Disadvantaged780,0948515NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals 8516117,9968516NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Structedets51,148	7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,388,356
7360 Safe Schools25,0007810 State Share of Social Security and Medicare Taxes1,152,0387820 State Share of Retirement Contributions5,512,600 <b>EVENUE FROM STATE SOURCES</b> 8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals 8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immirant Students51,148	7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7810       State Share of Social Security and Medicare Taxes       1,152,035         7820       State Share of Retirement Contributions       5,512,600         EVENUE FROM STATE SOURCES       \$18,311,285         EVENUE FROM FEDERAL SOURCES       \$390       Other Restricted Federal Grants-in-Aid Directly from the Federal Government         8514       NCLB, Title I - Improving the Academic Achievement of the Disadvantaged       780,094         8515       NCLB, Title II - Preparing, Training and Recruiting High Quality       117,996         Teachers and Principals       8516       NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	7340 State Property Tax Reduction Allocation	1,202,375
7820 State Share of Retirement Contributions       5,512,600         EVENUE FROM STATE SOURCES         8390 Other Restricted Federal Grants-in-Aid Directly from the Federal       72,000         Government       780,094         8514 NCLB, Title I - Improving the Academic Achievement of the       780,094         Disadvantaged       8515 NCLB, Title II - Preparing, Training and Recruiting High Quality       117,996         Teachers and Principals       8516 NCLB, Title III - Language Instruction for Limited English Proficient and       51,148	7360 Safe Schools	25,000
EVENUE FROM STATE SOURCES       \$18,311,285         EVENUE FROM FEDERAL SOURCES       8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government       72,000         8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged       780,094         8515 NCLB, Title II - Preparing, Training and Recruiting High Quality       117,996         Teachers and Principals       51,148         8516 NCLB, Title III - Language Instruction for Limited English Proficient and       51,148	7810 State Share of Social Security and Medicare Taxes	1,152,035
EVENUE FROM FEDERAL SOURCES       8390 Other Restricted Federal Grants-in-Aid Directly from the Federal       72,000         Government       8514 NCLB, Title I - Improving the Academic Achievement of the       780,094         Disadvantaged       8515 NCLB, Title II - Preparing, Training and Recruiting High Quality       117,996         Teachers and Principals       8516 NCLB, Title III - Language Instruction for Limited English Proficient and       51,148	7820 State Share of Retirement Contributions	5,512,600
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal       72,000         Government       8514 NCLB, Title I - Improving the Academic Achievement of the       780,094         Disadvantaged       8515 NCLB, Title II - Preparing, Training and Recruiting High Quality       117,996         Teachers and Principals       8516 NCLB, Title III - Language Instruction for Limited English Proficient and       51,148	EVENUE FROM STATE SOURCES	\$18,311,289
Government       8514       NCLB, Title I - Improving the Academic Achievement of the       780,094         Disadvantaged       8515       NCLB, Title II - Preparing, Training and Recruiting High Quality       117,996         Teachers and Principals       8516       NCLB, Title III - Language Instruction for Limited English Proficient and       51,148	EVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the       780,094         Disadvantaged       8515 NCLB, Title II - Preparing, Training and Recruiting High Quality       117,996         Teachers and Principals       8516 NCLB, Title III - Language Instruction for Limited English Proficient and       51,148		72,000
8515       NCLB, Title II - Preparing, Training and Recruiting High Quality       117,996         Teachers and Principals       8516       NCLB, Title III - Language Instruction for Limited English Proficient and       51,148         Immigrant Students       51,148	8514 NCLB, Title I - Improving the Academic Achievement of the	780,094
8516 NCLB, Title III - Language Instruction for Limited English Proficient and 51,148	8515 NCLB, Title II - Preparing, Training and Recruiting High Quality	117,996
Page	8516 NCLB, Title III - Language Instruction for Limited English Proficient and	51,148
	minigram Students	Page

# LEA : 114065503 Muhlenberg SD

Printed 7/22/2019 11:30:35 AM

Page - 2 of 2

REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21St Century Schools	60,674
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	265,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,000
REVENUE FROM FEDERAL SOURCES	\$1,368,912
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	50,000
OTHER FINANCING SOURCES	\$50,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	62,411,871

<u>Amount</u>

AUN: 114065503 Muhlenberg SD Printed 7/22/2019 11:30:36 AM

Page - 1 of 3

Act	t 1 Index (current): 3.1%		
Ca	Iculation Method:	Rate	
Ap	prox. Tax Revenue from RE Taxes:	\$35,764,160	
	Nount of Tax Relief for Homestead Exclusions	<u>\$1,202,449</u>	
Tof	al Approx. Tax Revenue:	\$36,966,609	
Ap	prox. Tax Levy for Tax Rate Calculation:	\$38,554,052	
		Berks	Total
	2018-19 Data		
	a. Assessed Value	\$1,254,725,600	\$1,254,725,600
	b. Real Estate Mills	29.8100	
I.	2019-20 Data		
	c. 2017 STEB Market Value	\$1,598,876,299	\$1,598,876,299
	d. Assessed Value	\$1,254,606,300	\$1,254,606,300
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2018-19 Calculations		
	f. 2018-19 Tax Levy	\$37,403,370	\$37,403,370
	(a * b)		
	2019-20 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II	h. Rebalanced 2018-19 Tax Levy	\$37,403,370	\$37,403,370
	(f Total * g)		
	i. Base Mills Subject to Index	29.8100	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.75000%	95.75000%
	k. Tax Levy Needed	\$38,554,052	\$38,554,052
	(Approx. Tax Levy * g)		
	I. 2019-20 Real Estate Tax Rate	30.7300	
	(k / d * 1000)		
	m. Tax Levy Generated by Mills	\$38,554,052	\$38,554,052
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$37,351,603
	(m - Amount of Tax Relief for Homestead Exclusions	)	
	o. Net Tax Revenue Generated By Mills		\$35,764,160
	(n * Est. Pct. Collection)		Page 8

2019	-2020 Final General Fund Budget		
	<b>: 114065503 Muhlenberg SD</b> ed 7/22/2019 11:30:36 AM		Multi-County
	Index (current): 3.1% Ilation Method:	Rate	
Amou Total	ox. Tax Revenue from RE Taxes: unt of Tax Relief for Homestead Exclusions Approx. Tax Revenue: ox. Tax Levy for Tax Rate Calculation:	\$35,764,160 <u>\$1,202,449</u> \$36,966,609 \$38,554,052 Berks	Total
	ndex Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	30.7341	
	q. Mills In Excess of Index (if (I > p), (I - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$38,559,195	\$38,559,195
	s. Millage Rate within Index? (If I > 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 * Est. Pct. Collection)	\$0	\$0

Ir	formation Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$6,923.00		
۷.	Number of Homestead/Farmstead Properties	5654	5654	
	Median Assessed Value of Homestead Properties		\$92,100	

### Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page - 2 of 3

2019-2020 Final General Fund Budget					Real Estate Tax Rate (RETR) Report
AUN: 114065503 Muhlenberg SD			Multi-County Rebalanci	ng Based on Methodolo	ogy of Section 672.1 of School Code
Printed 7/22/2019 11:30:36 AM					Page - 3 of 3
Act 1 Index (current): 3.1%					l l l l l l l l l l l l l l l l l l l
Calculation Method:	Rate				
	\$35,764,160				
Approx. Tax Revenue from RE Taxes: Amount of Tax Relief for Homestead Exclusions	\$1,202,44 <u>9</u>				
	\$36,966,609				
Total Approx. Tax Revenue:	\$38,554,052				
Approx. Tax Levy for Tax Rate Calculation:			Tatal		
	Berks		Total		
State Property Tax Reduction Allocation used for: Home	estead Exclusions	\$1,202,375	Lowering RE Tax Rate	\$0	\$1,202,375
Prior Year State Property Tax Reduction Allocation use	d for: Homestead Exclusions	\$74			\$74
Amount of Tax Relief from State/Local Sources					\$1,202,449

# LEA : 114065503 Muhlenberg SD

Printed 7/22/2019 11:30:37 AM

# Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) Page - 1 of 1

### CODE

6111 <u>Currer</u>	nt Real Estate Taxes	Am	nount of Tax Relie	ef for Tax Levy Minus	Homestead	Net Tax Revenue
County Nam	e Taxable Assessed Value Real Estate Mills Tax Levy Ge	nerated by Mills Ho	omestead Exclusion	ions <u>Exclusi</u>	ons Percent Coll	ected Generated By Mills
Berks	1,254,606,300 30.7300	38,554,052			95.7	5000%
Totals:	1,254,606,300	38,554,052 -	1,202	2,449 =	37,351,603 X 95.7	5000% = 35,764,160
			Data			Fetimeted Devenue
			<u>Rate</u>			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.)	<u>Tax Levy</u>	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	81,000	81,000
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				81,000	81,000
6150	Current Act 511 Taxes – Proportional Assessments		Rate	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		0.500%	0.000%	3,000,000	3,000,000
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%	0.000%	550,000	550,000
6154	Current Act 511 Amusement Taxes		0.000%	0.000%	0	0
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		0.7500	0.000	1,029,826	1,029,826
6159	Current Act 511 Taxes, Other Proportional Assessments		0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments				4,579,826	4,579,826
	Total Act 511, Current Taxes					4,660,826
		Act 511 Tax I	Limit>	1,598,876,299	X 12	19,186,516
				Market Value	Mills	(511 Limit)

### LEA : 114065503 Muhlenberg SD

Printed 7/22/2019 11:30:38 AM

Page - 1 of 1

Тах		Tax Rate Ch	arged in:	Percent	Less than		Additional Charge		Percent	Less than
Functio n	Description	2018-19 (Rebalanced)	2019-20	Change in Rate	or equal to Index	Index	2018-19 (Rebalanced)	2019-20	Change in Rate	or equal to Index
6111	Current Real Estate Taxes								•	
	Berks	29.8100	30.7300	3.09%	Yes	3.1%				
Curr	ent Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
Curr	ent Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	3.1%				

Page - 1 of 1

### 2019-2020 Final General Fund Budget

LEA : 114065503	Muhlenberg SD
-----------------	---------------

### Printed 7/22/2019 11:30:39 AM

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	26,139,029
1200 Special Programs - Elementary / Secondary	9,166,635
1300 Vocational Education	1,835,113
1400 Other Instructional Programs - Elementary / Secondary	566,772
1500 Nonpublic School Programs	40,000
Total Instruction	\$37,747,549
2000 Support Services	
2100 Support Services - Students	3,117,205
2200 Support Services - Instructional Staff	1,501,862
2300 Support Services - Administration	3,823,012
2400 Support Services - Pupil Health	741,691
2500 Support Services - Business	663,707
2600 Operation and Maintenance of Plant Services	4,828,760
2700 Student Transportation Services	2,630,190
2800 Support Services - Central	1,026,829
2900 Other Support Services	45,000
Total Support Services	\$18,378,256
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,489,284

3200 Student Activities	1,489,284
3300 Community Services	158,363
Total Operation of Non-Instructional Services	\$1,647,647
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,250
5200 Interfund Transfers - Out	6,178,328
Total Other Expenditures and Financing Uses	\$6,179,578
Total Estimated Expenditures and Other Financing Uses	\$63,953,030

2019-2020 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA: 114065503 Muhlenberg SD	
Printed 7/22/2019 11:30:40 AM	Page - 1 of 4
Description	Amount
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u> 100 Personnel Services - Salaries	14 766 100
200 Personnel Services - Employee Benefits	14,766,133 9,120,567
300 Purchased Professional and Technical Services	208,975
400 Purchased Property Services	84,406
500 Other Purchased Services	973,398
600 Supplies	978,975
700 Property	6,000
800 Other Objects	575
Total Regular Programs - Elementary / Secondary	\$26,139,029
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,501,743
200 Personnel Services - Employee Benefits	3,084,992
300 Purchased Professional and Technical Services	356,600
400 Purchased Property Services	2,000
500 Other Purchased Services	1,158,100
600 Supplies	61,200
800 Other Objects Total Special Programs - Elementary / Secondary	2,000 <b>\$9,166,635</b>
1300 Vocational Education	·····
400 Purchased Property Services	15,000
500 Other Purchased Services	15,000 1,820,113
Total Vocational Education	\$1,835,113
1400 Other Instructional Programs - Elementary / Secondary	\$1,000,110
100 Personnel Services - Salaries	330,661
200 Personnel Services - Employee Benefits	163,591
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	9,500
500 Other Purchased Services	12,575
600 Supplies	47,745
800 Other Objects	1,200
Total Other Instructional Programs - Elementary / Secondary	\$566,772
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	15,000
Total Nonpublic School Programs	\$40,000
Total Instruction	\$37,747,549
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,638,462
200 December Services Employee Repetite	4 400 400

1	00 Personnel Services - Salaries		1,638,462
2	00 Personnel Services - Employee Benefits		1,109,160
3	00 Purchased Professional and Technical Services		105,396
5	00 Other Purchased Services	Page 14	600

LEA : 114065503 Muhlenberg SD	
Printed 7/22/2019 11:30:40 AM	Page - 2 of 4
Description	<u>Amount</u>
600 Supplies	263,587
Total Support Services - Students	\$3,117,205
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	832,653
200 Personnel Services - Employee Benefits	595,333
300 Purchased Professional and Technical Services	19,110
400 Purchased Property Services	3,800
500 Other Purchased Services	6,750
600 Supplies	42,716
800 Other Objects	1,500
Total Support Services - Instructional Staff	\$1,501,862
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,985,373
200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	1,403,157 261,000
400 Purchased Property Services	261,000 27,700
500 Other Purchased Services	70,187
600 Supplies	35,750
800 Other Objects	39,845
Total Support Services - Administration	\$3,823,012
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	339,000
200 Personnel Services - Employee Benefits	204,941
300 Purchased Professional and Technical Services	181,250
400 Purchased Property Services	200
600 Supplies	16,300
Total Support Services - Pupil Health	\$741,691
2500 <u>Support Services - Business</u>	054 744
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits	351,714
400 Personnel Services - Employee Benefits 400 Purchased Property Services	237,780 7,300
500 Other Purchased Services	15,325
600 Supplies	48,788
800 Other Objects	2,800
Total Support Services - Business	\$663,707
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,802,403
200 Personnel Services - Employee Benefits	1,370,477
300 Purchased Professional and Technical Services	35,745
400 Purchased Property Services 500 Other Purchased Services	497,900
600 Supplies	240,835 864,200
700 Property	17,000
800 Other Objects	200
Total Operation and Maintenance of Plant Services Page 15	\$4,828,760

LEA : 114065503 Muhlenberg SD	
Printed 7/22/2019 11:30:40 AM	Page - 3 of 4
	_
Description	<u>Amount</u>
2700 <u>Student Transportation Services</u>	00.000
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits	99,090 75,458
400 Purchased Property Services	75,458 5,000
500 Other Purchased Services	2,423,642
600 Supplies	7,000
800 Other Objects	20,000
Total Student Transportation Services	\$2,630,190
2800 Support Services - Central	
100 Personnel Services - Salaries	437,212
200 Personnel Services - Employee Benefits	325,537
300 Purchased Professional and Technical Services	30,685
400 Purchased Property Services	65,000
500 Other Purchased Services	69,045
600 Supplies 800 Other Objects	99,300 50
Total Support Services - Central	50 <b>\$1,026,829</b>
	φ1,020,025
2900 <u>Other Support Services</u> 500 Other Purchased Services	45,000
Total Other Support Services	\$45,000
Total Support Services	\$18,378,256
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	896,044
200 Personnel Services - Employee Benefits	435,340
300 Purchased Professional and Technical Services	9,400
400 Purchased Property Services	13,000
500 Other Purchased Services	57,100
600 Supplies 800 Other Objects	62,400 16,000
Total Student Activities	\$1,489,284
3300 <u>Community Services</u>	÷.,.00,_2.
100 Personnel Services - Salaries	76,710
200 Personnel Services - Employee Benefits	51,903
300 Purchased Professional and Technical Services	15,500
500 Other Purchased Services	400
600 Supplies	13,850
Total Community Services	\$158,363
Total Operation of Non-Instructional Services	\$1,647,647
5000 Other Expenditures and Financing Uses	

5000 Other Expenditures and Financing Uses

2019-2020 Final General Fund Budget

# 5100 Debt Service / Other Expenditures and Financing Uses

800 Other Objects	1,250
Total Debt Service / Other Expenditures and Financing Uses	\$1,250

2019-2020 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 114065503 Muhlenberg SD	
Printed 7/22/2019 11:30:40 AM	Page - 4 of 4
Description	Amount
5200 Interfund Transfers - Out	
900 Other Uses of Funds	6,178,328
Total Interfund Transfers - Out	\$6,178,328
Total Other Expenditures and Financing Uses	\$6,179,578
TOTAL EXPENDITURES	\$63,953,030

Schedule Of Cash	And Investments	(CAIN)
------------------	-----------------	--------

Page - 1 of 2
---------------

LEA : 114065503 Muhlenberg SD		
Printed 7/22/2019 11:30:41 AM		Pa
Cash and Short-Term Investments	06/30/2019 Estimate	06/30/2020 Projection
General Fund	16,413,000	14,872,000
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 Cash and Short-Term Investments	\$16,413,000	\$14,872,000

Long-Term Investments	06/30/2019 Estimate	06/30/2020 Projection
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		

2019-2020 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA : 114065503 Muhlenberg SD		
Printed 7/22/2019 11:30:41 AM		Page - 2 of 2
Long-Term Investments	06/30/2019 Estimate	06/30/2020 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$16,413,000	\$14,872,000

### LEA : 114065503 Muhlenberg SD

Printed 7/22/2019 11:30:41 AM

### Long-Term Indebtedness

### **General 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 General Fund**

### 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

Page - 1 of 6

06/30/2019 Estimate

06/30/2020 Projection

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

### LEA - 11/065503 Muhlenberg SD

LEA : 114065503 Muhlenberg SD			
Printed 7/22/2019 11:30:41 AM			Page - 2 of 6
Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 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			I
0540 Accumulated Compensated Absences			I
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	33,323,813	27,103,554	
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	\$33,323,813	\$27,103,554	
Food Service / Cafeteria Operations Fund			
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable			
0530 Lease-Purchase Obligations			

06/30/2020 Projection

06/30/2019 Estimate

Page - 3 of 6

### 2019-2020 Final General Fund Budget

### LEA : 114065503 Muhlenberg SD

Printed 7/22/2019 11:30:41 AM

### Long-Term Indebtedness

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**

### LEA : 114065503 Muhlenberg SD

Printed 7/22/2019 11:30:41 AM

### Long-Term Indebtedness

### **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

Page - 4 of 6

### 06/30/2019 Estimate

06/30/2020 Projection

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)
LEA : 114065503 Muhlenberg SD		
Printed 7/22/2019 11:30:41 AM		Page - 5 of 6
Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 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	\$33,323,813	\$27,103,554

# 2019-2020 Final General Fund Budget LEA : 114065503 Muhlenberg SD

# Printed 7/22/2019 11:30:41 AM

Page - 6	6 of 6
----------	--------

Short-Term Payables	06/30/2019 Estimate	06/30/2020 Projection
General Fund	6,178,328	6,210,655
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	\$6,178,328	\$6,210,655
	\$00 F00 4 44	<b>*</b> 22.244.000
TOTAL INDEBTEDNESS	\$39,502,141	\$33,314,209

# 2019-2020 Final General Fund Budget LEA : 114065503 Muhlenberg SD

Printed 7/22/2019 11:30:42 AM

Page -	1	of	1
--------	---	----	---

Account Description	Amounts
0810 Nonspendable Fund Balance	20,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,151,669
0850 Unassigned Fund Balance	5,116,242
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,267,911

### 5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$10,287,911