

OFFICE OF COMPTROLLER OPERATIONS
555 WALNUT ST
9th FL
HARRISBURG, PA 17101

Muhlenberg SD
Berks
AUN: 114065503

**ELEMENTARY AND SECONDARY
TUITION RATE CALCULATION**

**BASED ON 2023-2024 SCHOOL YEAR OPERATIONS
FOR USE DURING THE 2024-2025 FISCAL YEAR**

PDE-2061 (03/2025)

**THE TUITION CHARGE(S) FOR THE FISCAL YEAR ENDING JUNE 30, 2025 ARE BASED ON THE LEA's
ANNUAL FINANCIAL REPORT AND CHILD ACCOUNTING MEMBERSHIP DATA SUBMITTED BY THE CHIEF
SCHOOL ADMINISTRATOR OF THE SCHOOL DISTRICT FOR THE PRECEDING SCHOOL YEAR WHICH ENDED
JUNE 30, 2024. THIS CHARGE(S) HAS BEEN CALCULATED IN ACCORDANCE WITH THE PROVISIONS
OF SECTION 2561 OF THE PA PUBLIC SCHOOL CODE OF 1949, AS AMENDED.**



5/5/2025

Michael J. Burns, Director
Bureau of Accounting and Financial Management

DATE

LEA Name: Muhlenberg SD
AUN: 114065503

ELEMENTARY TUITION RATE CALCULATION
Based On 6/30/24 AFR Data

FUNCTION - OBJECT	100	220, 230	300	530	600	610	TOTAL EXPENDITURES
1100	6,839,513.36	1,047,120.12	398,541.47		390,022.44		8,675,197.39
1200 (exclude 1280)	2,213,884.98	351,597.71	207,380.72		6,493.02		2,779,356.43
1430	0.00	0.00	0.00		0.00		0.00
1440	0.00	0.00	0.00		0.00		0.00
1490	0.00	0.00	0.00		0.00		0.00
2110	207,246.20	28,247.32					235,493.52
2120	401,365.94	55,411.63					456,777.57
2140	109,921.17	15,102.26					125,023.43
2150	0.00	0.00					0.00
2190	0.00	0.00					0.00
2250	100,044.57	13,846.19					113,890.76
2360				1,748.95			1,748.95
2380	933,054.14	128,770.22					1,061,824.36
2600						125,936.58	125,936.58
TOTAL	10,805,030.36	1,640,095.45	605,922.19	1,748.95	396,515.46	125,936.58	13,575,248.99

Not included in elementary or secondary calculation

Equivalent Full-Time Elementary ADM	2,175.638
Instruction Cost Per Pupil in ADM	6,239.66
Overhead Cost Per Pupil in ADM (per page 3)	3,786.03
Rental Charge Per Pupil	8.00
Annual Tuition Charge Per Elementary Pupil	\$10,033.69

LEA: Muhlenberg SD
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SECONDARY TUITION RATE CALCULATION
Based On 6/30/24 AFR Data

FUNCTION - OBJECT	100	220, 230	300	530	600	610	TOTAL EXPENDITURES
1100	7,624,854.12	1,055,685.06	967,423.62		290,893.35		9,938,856.15
1200 (exclude 1280)	2,092,763.60	333,172.78	618,765.34		12,399.60		3,057,101.32
1300	0.00	0.00	0.00		0.00		0.00
1410	88,418.64	11,961.26	0.00		0.00		100,379.90
1430	0.00	0.00	3,600.00		0.00		3,600.00
1440	104,100.69	14,258.66	0.00		0.00		118,359.35
1490	0.00	0.00	0.00		0.00		0.00
2110	265,236.41	36,602.01					301,838.42
2120	831,014.69	113,922.63					944,937.32
2140	185,314.21	25,680.73					210,994.94
2150	0.00	0.00					0.00
2190	0.00	0.00					0.00
2250	13,619.65	1,889.30					15,508.95
2360				1,748.97			1,748.97
2380	995,925.35	137,038.98					1,132,964.33
2600						290,214.08	290,214.08
TOTAL	12,201,247.36	1,730,211.41	1,589,788.96	1,748.97	303,292.95	290,214.08	16,116,503.73

Not included in elementary or secondary calculation

Equivalent Full-Time Secondary ADM	1,964.131
Instruction Cost Per Pupil in ADM	8,205.41
Overhead Cost Per Pupil in ADM (per page 3)	3,786.03
Rental Charge Per Pupil	18.00
Annual Tuition Charge Per Secondary Pupil	\$12,009.44

FUNCTION - OBJECT	100	220, 230	210, 240-290	300	400 exclude 450	500 exclude 520
1100			2,714,126.36		96,956.64	
1200 (exclude 1280)			1,198,983.70		1,102.50	
1300			0.00		0.00	
1410			10,579.75		1,335.23	
1430			0.00		0.00	
1440			11,393.50		0.00	
1490			0.00		0.00	
2100			590,538.95		0.00	
2210	0.00	0.00	0.00	0.00	0.00	
2220	0.00	0.00	0.00	0.00	0.00	
2230	0.00	0.00	0.00	0.00	0.00	
2240	0.00	0.00	0.00	0.00	0.00	
2250			29,196.08	0.00	0.00	
2260	576,866.75	80,750.28	149,038.02	0.00	1,517.04	
2270	446,256.78	87,026.74	217,790.52	14,359.00	0.00	
2290	0.00	0.00	0.00	0.00	0.00	
2310	0.00	0.00	0.00		0.00	
2320	0.00	0.00	0.00		0.00	
2330			0.00		0.00	
2340	0.00	0.00	0.00		0.00	
2350			0.00		0.00	
2360	544,024.35	71,702.81	134,137.02			
2370	0.00	0.00	0.00		0.00	
2380			594,417.08		24,042.14	
2390	99,956.45	7,960.95	44,835.74		14,965.62	
2400 (exclude 2450)	497,350.52	69,379.40	109,200.38	267,797.24	0.00	0.00
2500	423,043.02	58,076.74	141,121.16	0.00	5,809.46	
2600	2,067,595.83	282,767.35	693,796.33	368,635.62	522,201.81	
2700 (exclude 2750)			38,710.19		2,643.70	
2800	685,282.56	92,546.74	246,780.57	11,671.70	104,150.97	
2900	0.00	0.00	0.00	0.00	0.00	
3200			88,781.33			
3300			15,736.09			
4200	0.00	0.00	0.00	0.00	0.00	0.00
4400	0.00	0.00	0.00	0.00		0.00
4600	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	5,340,376.26	750,211.01	7,029,162.77	662,463.56	774,725.11	0.00

Not included in overhead calculation

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OVERHEAD COSTS
Based On 6/30/24 AFR Data

FUNCTION - OBJECT	500 exclude 523, 529	530	600	600 exclude 610	800	TOTAL EXPENDITURES
1100					570.00	2,811,653.00
1200 (exclude 1280)					506.00	1,200,592.20
1300					0.00	0.00
1410					0.00	11,914.98
1430					0.00	0.00
1440					816.00	12,209.50
1490					0.00	0.00
2100						590,538.95
2210			0.00		0.00	0.00
2220			0.00		0.00	0.00
2230			0.00		0.00	0.00
2240			0.00		0.00	0.00
2250			12,977.37		0.00	42,173.45
2260			603.95		0.00	808,776.04
2270			2,722.24		0.00	768,155.28
2290			0.00		0.00	0.00
2310		0.00	380.12			380.12
2320		0.00	0.00			0.00
2330		3,069.73				3,069.73
2340		0.00	0.00			0.00
2350		0.00				0.00
2360			10,931.79			760,795.97
2370		0.00	2,363.00			2,363.00
2380		14,034.22	36,363.28			668,856.72
2390		0.00	16,232.04			183,950.80
2400 (exclude 2450)			14,446.69		0.00	958,174.23
2500		2,812.24	50,259.25		2,844.52	683,966.39
2600	99,970.54			699,000.12	995.17	4,734,962.77
2700 (exclude 2750)						41,353.89
2800		15,297.35	125,875.68		3,279.00	1,284,884.57
2900		0.00	0.00			0.00
3200						88,781.33
3300						15,736.09
4200					0.00	0.00
4400					0.00	0.00
4600					0.00	0.00
TOTAL	99,970.54	35,213.54	273,155.41	699,000.12	9,010.69	15,673,289.01

Equivalent Full-Time ADM 4,139.769

Overhead Cost Per Pupil in ADM	\$3,786.03
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FUNCTION - OBJECT	220 Social Sec Exp (Excluding Federal)	230 Retirement Exp Total
1100	1,129,894.89	5,164,781.83
1200	367,616.32	1,744,458.25
1400	0.00	0.00
1400	40,567.94	224,938.91
1500	0.00	0.00
1600	0.00	0.00
1700	0.00	0.00
1800	0.00	0.00
2100	172,098.33	782,552.67
2200	101,375.86	448,179.53
2300	189,066.73	843,571.13
2400	37,098.85	170,723.06
2500	31,519.03	141,792.90
2600	153,958.68	689,890.28
2700	7,121.45	32,480.63
2800	50,862.02	225,337.71
2900	0.00	0.00
3000	82,558.91	358,646.74
4000	0.00	0.00
TOTAL	2,363,739.01	10,827,353.64

CALCULATION OF LEA SHARE OF EXPENDITURES

SOCIAL SECURITY

7810 Soc Sec Revenue	1,595,157.87
7112 Soc Sec Revenue	0.00
Total Soc Sec Revenue	1,595,157.87
Divided by Net Soc Sec Exp	2,363,739.01
PA share of Soc Sec Exp	67.48%

LEA share of Soc Sec Exp 32.52%

RETIREMENT

7820 Retirement Revenue	7,175,012.92
Divided by Retirement Exp	10,827,353.64
PA share of Retirement Exp	66.27%

LEA share of Retirement Exp 33.73%

Only the LEA Share of Social Security and Retirement expenditures reported in objects 220 and 230 are included in the tuition rate calculation