

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	0
2 Estimated Beginning Fund Balance - Assigned	5,000,000
3 Estimated Beginning Fund Balance - Unassigned	6,185,593
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>11,185,593</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	72,609,230
7000 Revenue from State Sources	11,200,785
8000 Revenue from Federal Sources	1,148,300
9000 Other Financing Sources	5,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>84,963,315</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>96,148,908</b>

2014-2015 Final General Fund Budget (PDE-2028)

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	68,642,021
6112	Interim Real Estate Taxes	308,000
6113	Public Utility Realty Tax	86,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
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	230,000
6150	Current Act 511 Taxes - Proportional Assessments	1,302,762
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	690,100
6500	Earnings on Investments	100,000
6700	Revenues from District Activities	15,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	0
6910	Rentals	734,816
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	5,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	495,531
<b>REVENUE FROM LOCAL SOURCES</b>		<b>72,609,230</b>

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	2,030,045
7160	Tuition for Orphans and Children Placed in Private Homes	0
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,398,213
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	790,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	158,522
7330	Health Services (Medical, Dental, Nurse, Act 25)	49,414
7340	State Property Tax Reduction Allocation	611,404
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	41,813
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	1,625,158
7820	State Share of Retirement Contributions	4,496,216
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>11,200,785</b>

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		
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	500,000
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	274,056
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	104,065
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	35,179
8517	NCLB, Title IV - 21st Century Schools	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	100,000
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	100,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	35,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>1,148,300</b>

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
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
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	5,000
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
<b>OTHER FINANCING SOURCES</b>		<b>5,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>84,963,315</b>

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Real Estate Tax Rate (RETR) Report for 2014-2015

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

Page C-1

Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$68,642,021

Amount of Tax Relief for Homestead Exclusions + \$611,404

Total Approx. Tax Revenue: \$69,253,425

Approx. Tax Levy for Tax Rate Calculation: \$71,595,914

Montgomery

Total

<b>2013-14 Data</b>		
a. Assessed Value	\$3,883,460,247	\$3,883,460,247
b. Real Estate Mills	17.9900	
<b>I. 2014-15 Data</b>		
c. 2012 STEB Market Value	\$5,181,382,214	\$5,181,382,214
d. Assessed Value	\$3,899,559,571	\$3,899,559,571
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2013-14 Calculations</b>		
f. 2013-14 Tax Levy	\$69,863,450	\$69,863,450
(a * b)		
<b>2014-15 Calculations</b>		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy	\$69,863,450	\$69,863,450
(f Total * g)		
i. Base Mills Subject to Index	17.9900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.70000%	96.70000%
k. Tax Levy Needed	\$71,595,914	\$71,595,914
(Approx. Tax Levy * g)		
III. I. 2014-15 Real Estate Tax Rate	18.3600	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$71,595,914	\$71,595,914
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$70,984,510
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$68,642,021
(n * Est. Pct. Collection)		

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Montgomery

Total

<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	18.3677	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$71,625,940	\$71,625,940
IV. s. Millage Rate within Index? (If l > 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

<b>Information Related to Property Tax Relief</b>		
Assessed Value Exclusion per Homestead	\$3,997	
Number of Homestead/Farmstead Properties	8,331	8,331
V. Median Assessed Value of Homestead Properties		\$143,390

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Amount of Tax Relief for Homestead Exclusions + \$611,404

Total Approx. Tax Revenue: \$69,253,425

Approx. Tax Levy for Tax Rate Calculation: \$71,595,914

Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$611,404	Lowering RE Tax Rate	\$0	\$611,404
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$611,404</u>



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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Montgomery	3,899,559,571	18.3600	71,595,914			96.70000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	3,899,559,571		71,595,914	- 611,404	= 70,984,510	96.70000%	= 68,642,021
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				0.00			0

<u>6140 <u>Current Act 511 Taxes - Flat Rate Assessments</u></u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
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	230,000	230,000
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			<u>230,000</u>	<u>230,000</u>

<u>6150 <u>Current Act 511 Taxes - Proportional Assessments</u></u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.00%	0.00%	0	0
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	1,277,762	1,277,762
6154 Amusement Taxes	0.50%	0.00%	25,000	25,000
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	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			<u>1,302,762</u>	<u>1,302,762</u>

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	5,181,382,214	X	12	62,176,587
		Market Value		Mills	(511 Limit)

(511 Limit)

[illegible]

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	34,251,241	
1200	Special Programs - Elementary/Secondary	11,064,120	
1300	Vocational Education	2,303,437	
1400	Other Instructional Programs - Elementary/Secondary	917,863	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>48,536,661</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	3,651,406	
2200	Support Services - Instructional Staff	2,636,612	
2300	Support Services - Administration	4,224,386	
2400	Support Services - Pupil Health	1,161,022	
2500	Support Services - Business	898,891	
2600	Operation & Maintenance of Plant Services	6,881,090	
2700	Student Transportation Services	4,327,538	
2800	Support Services - Central	1,465,588	
2900	Other Support Services	63,206	
	<b>Total 2000 Support Services</b>	<b>25,309,739</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,675,776	
3300	Community Services	96,000	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>1,771,776</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	50,000	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>50,000</b>	
	<b>Total Estimated Expenditures</b>	<b>75,668,176</b>	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	8,545,139	
5200	Interfund Transfers - Out	500,000	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	250,000	
	<b>Total Other Financing Uses</b>	<b>9,295,139</b>	
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>84,963,315</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>84,963,315</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>11,185,593</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000 INSTRUCTION</b>		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	21,645,949
200	Personnel Services-Employee Benefits	10,619,102
300	Purchased Professional & Technical Services	9,440
400	Purchased Property Services	23,500
500	Other Purchased Services	1,522,650
600	Supplies	403,800
700	Property	21,500
800	Other Objects	5,300
	Total Regular Programs - Elementary/Secondary	34,251,241
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,382,172
200	Personnel Services-Employee Benefits	3,033,248
300	Purchased Professional & Technical Services	736,200
400	Purchased Property Services	0
500	Other Purchased Services	771,600
600	Supplies	74,600
700	Property	65,000
800	Other Objects	1,300
	Total Special Programs - Elementary/Secondary	11,064,120
1300	Vocational Education	
100	Personnel Services-Salaries	412,419
200	Personnel Services-Employee Benefits	199,739
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,677,079
600	Supplies	14,200
700	Property	0
800	Other Objects	0
	Total Vocational Education	2,303,437
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	595,436
200	Personnel Services-Employee Benefits	234,327
300	Purchased Professional & Technical Services	27,900
400	Purchased Property Services	0
500	Other Purchased Services	41,500
600	Supplies	6,700
700	Property	0
800	Other Objects	12,000
	Total Other Instructional Programs - Elementary/Secondary	917,863

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<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
<b>Total Instruction</b>		<b>48,536,661</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	2,435,927
200	Personnel Services-Employee Benefits	1,200,779
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	0
500	Other Purchased Services	4,000
600	Supplies	7,100
700	Property	500
800	Other Objects	100
	Total Support Services - Pupil Personnel	3,651,406
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,355,887
200	Personnel Services-Employee Benefits	660,852
300	Purchased Professional & Technical Services	80,500
400	Purchased Property Services	15,723
500	Other Purchased Services	5,500
600	Supplies	510,550
700	Property	6,500
800	Other Objects	1,100
	Total Support Services - Instructional Staff	2,636,612
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,116,603
200	Personnel Services-Employee Benefits	1,148,783
300	Purchased Professional & Technical Services	676,500
400	Purchased Property Services	111,700
500	Other Purchased Services	114,600
600	Supplies	33,950
700	Property	500
800	Other Objects	21,750
	Total Support Services - Administration	4,224,386
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	700,831
200	Personnel Services-Employee Benefits	371,991
300	Purchased Professional & Technical Services	50,500
400	Purchased Property Services	400
500	Other Purchased Services	5,600
600	Supplies	31,200
700	Property	0
800	Other Objects	500
	Total Support Services - Pupil Health	1,161,022

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	476,550
200	Personnel Services-Employee Benefits	283,731
300	Purchased Professional & Technical Services	42,200
400	Purchased Property Services	26,910
500	Other Purchased Services	51,500
600	Supplies	15,500
700	Property	1,500
800	Other Objects	1,000
	Total Support Services - Business	898,891
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,856,743
200	Personnel Services-Employee Benefits	1,736,947
300	Purchased Professional & Technical Services	8,500
400	Purchased Property Services	1,373,500
500	Other Purchased Services	378,700
600	Supplies	503,300
700	Property	22,000
800	Other Objects	1,400
	Total Operation & Maintenance of Plant Services	6,881,090
2700	Student Transportation Services	
100	Personnel Services-Salaries	2,291,621
200	Personnel Services-Employee Benefits	1,098,617
300	Purchased Professional & Technical Services	14,200
400	Purchased Property Services	81,500
500	Other Purchased Services	362,000
600	Supplies	471,100
700	Property	8,000
800	Other Objects	500
	Total Student Transportation Services	4,327,538
2800	Support Services - Central	
100	Personnel Services-Salaries	586,903
200	Personnel Services-Employee Benefits	365,985
300	Purchased Professional & Technical Services	225,000
400	Purchased Property Services	85,500
500	Other Purchased Services	6,200
600	Supplies	81,000
700	Property	115,000
800	Other Objects	0
	Total Support Services - Central	1,465,588

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<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	63,206	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	63,206	
	<b>Total Support Services</b>		<b>25,309,739</b>
<b>3000</b>	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>		
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	1,061,623	
200	Personnel Services-Employee Benefits	385,703	
300	Purchased Professional & Technical Services	4,200	
400	Purchased Property Services	23,000	
500	Other Purchased Services	7,550	
600	Supplies	92,400	
700	Property	4,000	
800	Other Objects	97,300	
	Total Student Activities	1,675,776	



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
3300	Community 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	96,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Community Services	96,000	
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	
	<b>Total Operation of Non-instructional Services</b>		<b>1,771,776</b>
<b>4000</b>	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>		
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	50,000	
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>50,000</b>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>		
5100	Debt Service		
800	Other Objects	1,895,549	
900	Other Uses of Funds	6,649,590	
	Total Debt Service	8,545,139	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	500,000	
	Total Interfund Transfers - Out	500,000	

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<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	250,000	
	Total Budgetary Reserve	250,000	
	<b>Total Other Expenditures and Financing Uses</b>	<b>9,295,139</b>	
<b>TOTAL EXPENDITURES</b>			<b>84,963,315</b>

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	10,000,000	11,000,000
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	2,900,000	2,400,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	725,000	725,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	400,000	400,000
Agency Fund	200,000	200,000
<b>Total Cash and Short-Term Investments</b>	<b>14,225,000</b>	<b>14,725,000</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
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
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>14,225,000</b>	<b>14,725,000</b>

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SCHEDULE OF INDEBTEDNESS (DEBT)

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	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	2,000,000	2,000,000
Bonds Payable	54,150,000	47,910,000
Lease-Purchase Obligations	829,212	419,622
Accumulated Compensated Absences	5,200,000	5,500,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	62,179,212	55,829,622
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	1,500,000	1,500,000
Other Funds	30,000	30,000
TOTAL SHORT-TERM PAYABLES	1,530,000	1,530,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>63,709,212</u></b>	<b><u>57,359,622</u></b>

2014-2015 Final General Fund Budget (PDE-2028)

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Fund Balance Summary (FBS)

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Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	5,000,000
	Explanation: <i>Assigned by School Board resolution for the purpose of mitigating future pension obligations and real estate tax assessment appeals.</i>	
0850	Estimated Ending Unassigned Fund Balance	6,185,593
	Explanation: <i>Retained by the district to have cash if needed for delays in state or local funding. The unassigned fund balance also provides flexibility in terms of tax increases.</i>	
Total Ending Fund Balance - Committed, Assigned, and Unassigned		11,185,593
5900	Budgetary Reserve	250,000
	Explanation: <i>Prudent safeguard against unforeseen expenses during the fiscal year.</i>	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		11,435,593
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0