Class: 2

AUN Number: 123464502

County: Montgomery

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2016-2017

	<u>Ger</u>	neral Fund Budge	et Approval			
_	Date of Adoption of	of the General Fu	nd Budget:	1/25/2016		
President of the Board - Original Signature Required	· .		- ···		Date 1/25/1	6
Vector Orlando					1/25/1	()
Secretary of the Board - Original Signature Required					Date	
MW Tem	<i>()</i>		·		1/25/1	t _e
Chlef School Administrator - Original Signature Requ	ired				Date	
Victor Orlando	÷				(610)645-1970	Extn:
Contact Person			•		Telephone	Extension
orlandv@lmsd.org				•		
Email Address			· _ ·			

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ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
Nonspendable Fund Balance	
Restricted Fund Balance	
Committed Fund Balance	35,800,000
Assigned Fund Balance	
Unassigned Fund Balance	20,174,232
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>55,974,232</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	216,883,702
7000 Revenue from State Sources	32,009,426
8000 Revenue from Federal Sources	705,600
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>249,598,728</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	305;572;960

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	<u> </u>
REVENUE FROM LOCAL SOURCES	•
6111 Current Real Estate Taxes	207,556,402
6112 Interim Real Estate Taxes	301,000
6113 Public Utility Realty Taxes	220,000
6140 Current Act 511 Taxes - Flat Rate Assessments	200,000
6150' Current Act 511 Taxes - Proportional Assessments	3,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,850,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through	1,200,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	200,000
6980 Revenue from Community Services Activities	35,000
6990 Refunds and Other Miscellaneous Revenue	11,300
REVENUE FROM LOCAL SOURCES	216,883,702
REVENUE FROM STATE SOURCES	**************************************
7110 Basic Education Funding	3,497,119
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,882,307
7310 Transportation (Pupil and Nonpublic/CS)	2,400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7330 Health Services (Medical, Dental, Nurse, Act 25)	150,000
7810 State Share of Social Security and Medicare Taxes	260,000 4,600,000
7820 State Share of Retirement Contributions	18,200,000
geronius esceritere echiscie i chische i che properti de la company de la company de la company de la company	
REVENUE FROM STATE SOURCES REVENUE FROM FEDERAL SOURCES	32,009,426
8514 NCLB, Title 1 – Improving the Academic Achievement of	265,000
the Disadvantaged 8515 NCLB, Title II – Preparing, Training and Recruiting High	
Quality Teachers and Principals	145,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	29,0,000
8820 Medical Assistance Reimbursement for Administrative	5,600
Claiming (Quarterly) Program REVENUE FROM FEDERAL SOURCES	705,600
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	249,598,728

<u>Amount</u>

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AUN: 123464502 Lower Merion SD

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Act 1 Index (current): 2.4%

Calculation Method:

Rate

alculation Method:	Rate	
pprox. Tax Revenue from RE Taxes:	\$207,556,402	
mount of Tax Relief for Homestead Exclusions	\$0	
otal Approx. Tax Revenue:	\$207,556,402	
pprox. Tax Levy for Tax Rate Calculation:	\$214,639,506	
The state of the s	Montgomery	Total
2015-16 Data	June 1900 of the second	N-IN the mile (Addition of green and an annual contract of the mile (Addition of the mile).
a. Assessed Value	\$7,798,664,229	\$7,798,664,229
b. Real Estate Mills	26.2321	
l. 2016-17 Data		
c. 2014 STEB Market Value	\$12,507,927,419	\$12,507,927,419
d. Assessed Value	\$7,834,616,589	\$7,834,616,589
e. Assessed Value of New Constr/ Renov	\$0	· · · , · · \$ 0
2015-16 Calculations	gar forming ya an andara kun Carda. Anda daan maanaan annaa may anaanaan ay dir ahay gary a yaa haa da da da da da da da da da sa a aan aan aan aan aan aan aa	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
f. 2015-16 Tax Levy	\$204,575,340	\$204,575,340
(a * b)		4_0 .10,010
2016-17 Calculations		•
g. Percent of Tolal Market Value	100.00000%	100.00000%
II. h. Rebalanced 2015-16 Tax Levy	\$204,575,340	\$204,575,340
(f Total * g)	•	
i. Base Mills Subject to Index	26.2321	•
(h / a * 1000) if no reassessment		1
(h / (d-e) * 1000) if reassessment		•
Calculation of Tax Rates and Levies Generated	300 M	ОУ ЧЕНУЛУ РЕЗГЛАЙЗА, Абдагом удотого готого часто часто настанова поручасту у _С ир ву гу за ред.
j. Weighted Avg. Collection Percentage	96.70000%	96,70000%
k. Tax Levy Needed	\$214,639,506	\$214,639,500
(Approx. Tax Levy * g)		
1. 2016-17 Real Estate Tax Rate	27.3963	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$214,639,506	\$214,639,500
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$214,639,50
(m - Amount of Tax Relief for Homestead Exclusions)		, , , , , , , , , , , , , , , , , , , ,
o. Net Tax Revenue Generated By Mills		\$207,556,402
(n * Est. Pct. Collection)	÷	. ,,

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

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AUN: 123464502 Lower Merion SD

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Act 1 Index (current): 2.4%

Calculation Method:

IV.

Rate

\$207,556,402 Approx. Tax Revenue from RE Taxes: <u>\$0</u> Amount of Tax Relief for Homestead Exclusions \$207,556,402 Total Approx. Tax Revenue: \$214,639,506 Approx. Tax Levy for Tax Rate Calculation:

Montgomery

Total

		1
Index Maximums		- A distribution of the second
p. Maximum Mills Based On Index	26.8616	
(i * (1 + Index))		
q. Mills In Excess of Index	0.5347	
(if (1 > p), (1 - p))		
r. Maximum Tax Levy Based On Index	\$210,450,337	\$210,450,337
(p / 1000 * d)		•
s. Millage Rate within Index?	No	
(If 1 > p Then No)		•
t. Tax Levy In Excess of Index	\$4,189,169	\$4,189,169
(if (m > r), (m - r))		· · · · · · · · · · · · · · · · · · ·
u.Tax Revenue In Excess of Index	\$4,050,926	\$4,050,926
(t * Est. Pct. Collection)		• •

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$0

Number of Homestead/Farmstead Properties

\$0

Median Assessed Value of Homestead Properties

2016-2017 Preliminary General Fund Budget (PDE-2028)				Real Es	tate Tax Rate (RETI	R) Report for 2016-2017
AUN: 123464502 Lower Merion SD			Multi-County Reba	lancing Based on Met	hodology of Section	672.1 of School Code
Printed 1/22/2016 2:45:27 PM		•				Page - 3 of 3
Act 1 Index (current): 2.4%						
Calculation Method:	Rate	£ . *			•	
Approx. Tax Revenue from RE Taxes:	\$207,556,402	•	•			
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>				•	
Total Approx. Tax Revenue:	\$207,556,402	•	•			
Approx. Tax Levy for Tax Rate Calculation:	\$214,639,506					
	Montgomery		Total	•		
	######################################	**************************************	SIBISTING A STOLEY FOR WAS ASSETTED A STOLEY A WASSING A TAX A STOLEY STOLEY A FA			-
				A Company		
State Property Tax Reduction Allocation used for: Homestead	Exclusions	\$0	Lowering RE Tax Rate	\$0	• .	\$0
Prior Year State Property Tax Reduction Allocation used for:	Homestead Exclusions	\$0			•	\$0
Amount of Tax Relief from State/Local Sources						\$0

2016-2017 Preliminary General Fund Budget (PDE-2028)

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Local Education Agency Tax Data

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

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CODE

6111 Current	Real Estate Taxes	•		Amount of Tax Relief fo	r <u>Tax Levy Minus Ho</u>	mestead	Net T	ax Revenue
County Name	Taxable Assessed Value	Real Estate Milis	Tax Levy Generated by Mills	Homestead Exclúsions	Exclusions	Percent Collecte	Gene	erated By Mills
Montgomery	7,834,616,589	27.3963	214,639,506			96.7000	00%	·
Totals:	7,834,616,589		214,639,506		0 = 214	,639,506 X 96.700	00% =	207,556,402
lianiari e liliara listrationi	oʻlat besovit ladi moʻsani matili birliklikib (bi 	i ili dell'i dell'i I	agaman kalendari yang manakan kalendari ka	ermarikensi munikansingingi ergi	CELESTATOE, CELETRALINA CHE ENHALINE	entranoscondisaras notaciones anacaz	1.4803866663.3532	TE TENNESTERINGEN IN
				<u>Rate</u>			Estim	nated Revenue
6120 0	Current Per Capita Taxes, S	Section 679		\$0.00			•	0
6140 <u>(</u>	<u> Current Act 511 Taxes – Fla</u>	at Rate Assessments	i i	<u>Rate</u>	Add' Rate (if appl.)	<u>Tax Levy</u>	<u>Estim</u>	nated Revenue
6141	Current Act 511 Per Capita	Taxes		\$0.00	\$0.00	0		. 0
6142	Current Act 511 Occupation	n Taxes – Flat Rate	•	\$0.00	\$0.00	. 0		.0
6143	Current Act 511 Local Servi	ices Taxes		\$5.00	\$0.00	200,000		200,000
6144	Current Act 511 Trailer Tax	res ·		\$0.00	\$0.00	0		. 0
6145	Current Act 511 Business P	Privilege Taxes – Fla	t Rate	\$0.00	\$0.00	0	• *	0
6146	Current Act 511 Mechanica	ıl Device Taxes – Fla	t Rate	\$0.00	\$0.00	0		0
6149	Current Act 511 Taxes, Oth	ier Flat Rate Assess	ments	\$0.00	\$0,00	0		0 .
	Total Current Act 511 Tax	es – Flat Rate Assi	essments			200,000		200,000
6150 <u>(</u>	Current Act 511 Taxes – Pro	oportional Assessme	ents (<u>Rate</u>	Add' Rate (if appl.)	<u>Tax Levy</u>	<u>Estin</u>	nated Revenue
6151	Current Act 511 Earned Inc	come Taxes		0.000%	0.000%	0		0
6152	Current Act 511 Occupation	n Taxes		0.000	0.000	0		. 0
6153	Current Act 511 Real Estate	e Transfer Taxes		1.000%	0.000%	3,000,000		3,000,000
6154	Current Act 511 Amusemer	nt Taxes		0.000%	0.000%	0	. r	. 0
6155	Current Act 511 Business F	Privilege Taxes		0.000	0.000	0		0
6156	Current Act 511 Mechanica	al Device Taxes – Pe	rcentage	0.000%	0.000%	. 0		0
6157	Current Act 511 Mercantile	Taxes	•	0.000	0.000	0		0
6159	Current Act 511 Taxes, Oth	ner Proportional Asse	essments	. 0	0	- 0 ⁻		0
	Total Current Act 511 Tax	ces – Proportional A	Assessments			3,000,000		3,000,000
	Total Act 511, Current 1	Taxes						3,200,000
			Act 511	Tax Limit>	12,507,927,419 X	12		150,095,129
					Market Value	Mills		(511 Limit)

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_		Tax Rate Cha	rged in:			•	Additional Tax Rate		
Tax Functio n	Description	2015-16 (Rebalanced)	2016-17	Percent Change in Rate	Less than or equal to Index	Index	Charged in: 2015-16 (Rebalanced)	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes						*	<u>`.</u> _	
	Montgomery	26.2321	27,3963	4.44%	No	2.4%			
6120	Current Per Capita Taxes, Section 679					2,4%			
Curr	ent Act 511 Taxes – Flat Rate Assessments								
6141	Current Act 511 Per Capita Taxes				,	2.4%	• • •		
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.4%	•		
6144	Current Act 511 Trailer Taxes		v			2.4%			
	Current Act 511 Business Privilege Taxes - Flat Rate					2.4%			
	Current Act 511 Mechanical Device Taxes - Flat Rate				j	2.4%			•
	Current Act 511 Taxes, Other Flat Rate Assessments ent Act 511 Taxes – Proportional Assessments					2.4%			
6151	Current Act 511 Earned Income Taxes					2.4%		•	*
6152	Current Act 511 Occupation Taxes	•				2.4%	-		
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.4%	· · · · · · · · · · · · · · · · · · ·		
6154	Current Act 511 Amusement Taxes					2.4%			
6155	Current Act 511 Business Privilege Taxes			-		2.4%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.4%			
6157	Current Act 511 Mercantile Taxes					2.4%		• •	
6159	Current Act 511 Taxes, Other Proportional Assessments	·		· · · · · · · · · · · · · · · · · · ·		2.4%			

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 R	Regular Programs - Elementary / Secondary	101,951,579
1200 S	Special Programs - Elementary / Secondary	46,883,519
	Vocational Education	350,000
1400 C	Other Instructional Programs - Elementary / Secondary	1,186,387
Total Instruction		150,371,485
2000 Support Serv	vices	international the work that does they all they are factor at the first and the first and the second
2100 S	Support Services - Students	9,334,839
2200 S	Support Services - Instructional Staff	6,643,905
. 2300 S	Support Services - Administration	13,574,678
2400 S	Support Services - Pupil Health	3,988,354
2500 S	Support Services - Business	1,343,791
2600 C	Operation and Maintenance of Plant Services	19,517,470
2700 S	Student Transportation Services	12,581,363
2800 S	Support Services - Central	5,992,613
2900 C	Other Support Services	776,450
Total Support Serv	/ices	73,753,463
3000 Operation of	Non-Instructional Services	den zavatan nom memurum havatatata ur un metathädet ayta gut tar et et ekit et ex et et e. e. e. e. e. e. e. e
3200 S	Student Activities	5,543,716
3300 C	Community Services	212,500
Total Operation of	Non-Instructional Services:	5,756,216
5000 Other Expend	iditures and Financing Uses	multinistinistissa apolesistellä lähjä lähjä läisen kinens. i
	Debt Service / Other Expenditures and Financing Uses	28,204,104
a contract of the contract of	Interfund Transfers - Out	49,000
	Budgetary Reserve	800,000
PROCESS AND PROPERTIES AND PROPERTIES	ditures and Financing Uses	
		29,053,104
Total Estimated Exp	penditures and Other Financing Uses	258,934,268

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Description	<u>Amo</u> unt
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property	59,378,633 36,860,254 277,574 257,007 692,223 2,182,643
800 Other Objects	2,278,755 24,490
Total Regular Programs - Elementary / Secondary	101,951,579
1200 Special Programs - Elementary / Secondary 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property	23,160,367 14,460,554 3,134,680 34,000 5,674,342 297,747
Total Special Programs - Elementary / Secondary	121,829
1300 <u>Vocational Education</u> 500 Other Purchased Services	46,883,519 350,000
Total Vocational Education	350,000
1400 Other Instructional Programs - Elementary / Secondary 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 500 Other Purchased Services 600 Supplies 800 Other Objects	618,004 401,887 26,249 96,250 41,047 2,950
Total Instruction Total Instruction	1,186,387 150,371,485
2000 Support Services	
2100 Support Services - Students 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects	5,402,567 3,531,805 159,739 19,120 55,831 153,824 7,500 4,453
Total Support Services - Students	0 224 920
	Page 10 3,334,633

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							, .		•	
Des	cription		٠	4,	,					<u>Amount</u>
	2200 Support Services - Instructional Staff			,				.		
	100 Personnel Services - Salaries				′					3,509,144
	200 Personnel Services - Employee Benefits									2,039,467
	300 Purchased Professional and Technical Services	*		ė.				*		429,565
	400 Purchased Property Services				-		•			15,816
	500 Other Purchased Services	,								88,960
	600 Supplies			1						417,104
	700 Property						-			59,860
	800 Other Objects									83,989
	Total Support Services - Instructional Staff		•			ν, η				6,643,905
	2300 Support Services - Administration				21 m					
	100 Personnel Services - Salaries									7 200 000
	200 Personnel Services - Employee Benefits									7,309,820 4,458,485
	300 Purchased Professional and Technical Services								-	
	400 Purchased Property Services					•				1,156,050 130,047
	500 Other Purchased Services				• •					281,401
	600 Supplies	•			+					123,310
	700 Property			•	•		•		,	31,000
	800 Other Objects						÷			84,565
	Total Support Services - Administration		•		•			•	."	13,574,678
	2400 Support Services - Pupil Health	4								,,
	100 Personnel Services - Salaries									0.400.545
	200 Personnel Services - Employee Benefits			•		·				2,406,515
	300 Purchased Professional and Technical Services	•		,						1,477,690
	400 Purchased Property Services					, 1		·		39,700
	500 Other Purchased Services						•			3,200 2,200
	600 Supplies					3				38,305
	700 Property	***	,	* .	. *			•		20,154
	800 Other Objects		1				•			590
	Total Support Services - Pupil Health								•	3,988,354
			•					•		3,300,304
	2500 Support Services - Business							•		
	100 Personnel Services - Salaries				•					709,777
	200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services								`	486,298
	400 Purchased Property Services								2	94,500
. 1	500 Other Purchased Services									10,500
	600 Supplies									18,500
	800 Other Objects								100	12,716
	Total Support Services - Business		Ţ			•				11,500 1,343,791
					•			•		1,040,751
	2600 Operation and Maintenance of Plant Services									
	100 Personnel Services - Salaries	•					•			8,178,267
	200 Personnel Services - Employee Benefits					•				4,942,253
	300 Purchased Professional and Technical Services									216,600
	400 Purchased Property Services									2,995,000
	500 Other Purchased Services			Page 11		•	•	-		1,421,000
				raye II						-

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Description	Amo
600 Supplies	Amor
700 Property	1,651,
800 Other Objects	100,0
Total Operation and Maintenance of Plant Services	13,0
	19,517,
2700 Student Transportation Services	
100 Personnel Services - Salaries	6,155,
200 Personnel Services - Employee Benefits	4,056,
300 Purchased Professional and Technical Services	24,
400 Purchased Property Services 500 Other Purchased Services	246,
600 Supplies	1,117,
700 Property	948, 45
800 Other Objects	15,
	19,
Total Student Transportation Services	12,581,
2800 Support Services - Central	
100 Personnel Services - Salaries	2,434,
200 Personnel Services - Employee Benefits	1,499,
300 Purchased Professional and Technical Services	353,
400 Purchased Property Services	284,
500 Other Purchased Services	231,
600 Supplies	985,
700 Property 800 Other Objects	200,
Total Support Services - Central	3, 5 ,992,
	3,352,
2900 Other Support Services	
100 Personnel Services - Salaries	405,
200 Personnel Services - Employee Benefits 500 Other Purchased Services	232,
	138,
Total Other Support Services	
Total Support Services	73,753,
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	3,124,
200 Personnel Services - Employee Benefits	1,524,
300 Purchased Professional and Technical Services	279,
400 Purchased Property Services	89,
500 Other Purchased Services	215,
600 Supplies	270,
800 Other Objects	40,
Total Student Activities	5,543,
3300 Community Services	
300 Purchased Professional and Technical Services	205,
400 Purchased Property Services	5,
600 Supplies	2,
	Page 12

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2016-2017 Preliminary Ge	ral Fund Budget (PDE-2028)
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Estimated Expenditures and Other Financing Uses: Detail

L	.EA	: '	12346	4502	Lower	Merion	SD

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	<u> </u>		(Page - 4 of 4
scription		•		<u>Amoun</u>
Total Community Services	•			212,500
otal Operation of Non-Instructional Services				5,756,21
00 Other Expenditures and Financing Uses	**************************************		os es sa sa este este es anticolamicom de se en este en entre este este en en en este este en en en este este	riburi alia angini ang mga kalangan kwa, 2016, Pang Kalan kwa ila ang kanangan kwa ang a
5100 Debt Service / Other Expenditures and Financing L	<u>Jses</u>			
800 Other Objects	**			11,139,10
900 Other Uses of Funds		•	•	17,065,000
Total Debt Service / Other Expenditures and Financing L	Jses	•		28,204,104
5200 Interfund Transfers - Out	4			
900 Other Uses of Funds	•	•.		49,00
Total Interfund Transfers - Out		•	•	49,000
5900 Budgetary Reserve		•		
800 Other Objects				800,000
Total Budgetary Reserve				800,008

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.2016-2017 Preliminary General Fund Budget (PDE-2028)

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General Fund Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund	,000
Other Comptroller-Approved Special Revenue Funds	*
Athletic / School-Sponsored Extra Curricular Activities Fund	
Capital Reserve Fund - § 690, §1850	
Capital Reserve Fund - § 1431 6,500,000 2,000	,000
Other Capital Projects Fund 5,000,000 2,000	,000
Debt Service Fund	
Food Service / Cafeteria Operations Fund 100,000 100	,000
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	

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47,600,000 40,100,000

<u>Long-Term Investments</u> <u>06/30/2016 Estimate</u> <u>06/30/2017 Projection</u>

General Fund

Permanent 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

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Long-Term Investments

06/30/2016 Estimate 06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

47,600,000

40,100,000

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2016-2017 Preliminary General Fund Budget (PDE-2028)

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0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

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ong-Term Indebtedness			06/30/2016	<u>Estimate</u>	06/30/201	7 Projectio
General Fund			" -			
0510 Bonds Payable			263	,975,000		246,910,00
0520 Extended-Term Financing Agreements Payable					•	
0530 Lease-Purchase Obligations		e.	i			'
0540 Accumulated Compensated Absences						
0550 Authority Lease Obligations	•					
0560 Other Post-Employment Benefits (OPEB)	0					
0599 Other Long-Term Liabilities						
Total General Fund			263	975;000		246,910,00
Public Purpose (Expendable) Trust Fund						. C - 196 2 11 - 4 . 1 AVP WAY 2 C P 6 2 6 2 6 2
0510 Bonds Payable						
0520 Extended-Term Financing Agreements Payable		•				,
0530 Lease-Purchase Obligations					-	•
0540 Accumulated Compensated Absences						
0550 Authority Lease Obligations			$\mathcal{L}_{i} = \{ (i,j) \mid i \in \mathcal{L}_{i} \mid i \in \mathcal{L}_{i} \}$			
0560 Other Post-Employment Benefits (OPEB)			•	:		
0599 Other Long-Term Liabilities						
Total Public Purpose (Expendable) Trust Fund						angramania di P Mangrapania
Other Comptroller-Approved Special Revenue Funds		- "		499-000-000-00-00-00-00-00-00-00-00-00-00	14,19471123161616161416	16-26140-62222140-1303440-02
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)		1.	•			
, , , , , , , , , , , , , , , , , , , ,	· ·					
0599 Other Long-Term Liabilities						
0599 Other Long-Term Liabilities						
0599 Other Long-Term Liabilities Total Other Comptroller-Approved Special Revenue Funds						
0599 Other Long-Term Liabilities Total Other Comptroller-Approved Special Revenue Funds						
0599 Other Long-Term Liabilities Total Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund						
0599 Other Long-Term Liabilities Total Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable						
0599 Other Long-Term Liabilities Total Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable						
0599 Other Long-Term 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						
O599 Other Long-Term Liabilities Total Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund O510 Bonds Payable O520 Extended-Term Financing Agreements Payable O530 Lease-Purchase Obligations O540 Accumulated Compensated Absences O550 Authority Lease Obligations						
O599 Other Long-Term Liabilities Total Other Comptroller-Approved Special Revenue Funds. Athletic / School-Sponsored Extra Curricular Activities Fund O510 Bonds Payable O520 Extended-Term Financing Agreements Payable O530 Lease-Purchase Obligations O540 Accumulated Compensated Absences O550 Authority Lease Obligations						

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0550 Authority Lease Obligations

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Long-Term Indebtedness		00/00/0040 F-4/	20/02/02/77
		06/30/2016_Estimate	06/30/2017 Projection
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			•
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Long-Term Liabilities Total Capital Reserve Fund - § 690, §1850	TERROT POR ESTRETOR DE PROTOCO DE LA COMPONIO DE L	ARRENTES ANTA ANTA COMPANION DE LA COMPANION D	
Capital Reserve Fund - § 1431			
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable			•
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences	and the second s		
0550 Authority Lease Obligations		1	
0560 Other Post-Employment Benefits (OPEB)		•	
0599 Other Long-Term 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 Long-Term Liabilities		· '	
Total Other Capital Projects Fund			
Debt Service Fund	an ada ner karang culturur ber perilukung berang bangan dan dia dibi berang berang berang berang berang berang Berang berang beran	notonate tamenti e beten transcent na 24 MERICA (1818)	
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 Long-Term Liabilities			
Total Debt Service Fund			
Food Service / Cafeteria Operations Fund	enter encomment en esta de esta Esta de esta d	>XX+13;2 > 1 + 1 + 1 + 1 + 1 + 1 + 1 + 1 + 1 + 1	est (»FE/AFC+46-19/ 9 lat. Lallacable de l'Adda dat à l'America de Répais de America de Seu pa
0510 Bonds Payable			•
0520 Extended-Term Financing Agreements Payable	,		•
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			

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Long-Term Indebtedness

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Food Service / Cafeterla 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term Liabilities

Total Private Purpose Trust Fund

06/30/2016 Estimate

06/30/2017 Projection

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06/30/2016 Estimate

06/30/2017 Projection

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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness	06/30/2016 Estimate	06/30/2017 Projection
0530 Lease-Purchase Obligations		•
0540 Accumulated Compensated Absences		·
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	•	
0599 Other Long-Term Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	263,975,000	246,910,000

2016-2017 Preliminary General Fund Budget (PDE-2028)

LEA: 123464502 Lower Merion SD

Schedule Of Indebtedness (DEBT)

2016-2017 Preliminary General Fund Budget (PDE-2028)

Schedule Of Indebtedness (DEBT)

LEA: 123464502 Lower Merion SD

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Short-Term Payables

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

Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS

263,975,000

06/30/2016 Estimate

246,910,000

06/30/2017 Projection

Fund Balance Summary (FBS)

2016-2017 Preliminary	General Fund	Budget (PDE-2028)
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LEA: 123464502 Lower Merion SD

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Account Description			Amounts
0830 Committed Fund Balance			35,800,000
0840 Assigned Fund Balance			-
850 Unassigned Fund Balance			10,838,692
Fotal Ending Fund Balance - Committed, A	signed, and Unassigned	ma denga ayakan kati sing samudig sapipar a-arandara sebanara arandara katalandara kelabah danak berah dari da	46,638,692
otal Eliding Fund Dalatice - committee,			
5900 Budgetary Reserve			800,000
			? ?
•			
Total Setimated Ending Committed Assign	ed, and Unassigned Fund Balance and Budgetary Reserve		47,438,69