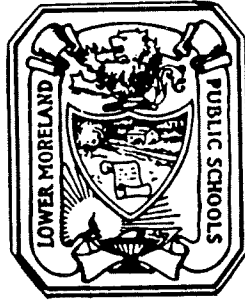


# LOWER MORELAND TOWNSHIP SCHOOL DISTRICT

## FINAL BUDGET 2019-20



### BOARD OF SCHOOL DIRECTORS

Dr. Murray Cohen, President  
Mrs. Camille Baker, Vice President  
Mr. Howard Patent, Secretary  
Mr. Alan Steinberg, Treasurer  
Mr. Robert Howard  
Vacancy  
Mr. Steve Geiger  
Mr. Lance Wolbransky  
Mr. Michael Berardi

Dr. Scott Davidheiser, Superintendent of Schools  
Mr. Mark McGuinn, Business Manager

Adopted June 18, 2019

**Lower Moreland Township  
School District  
2019/20 Budget  
Overview**

2019/20 Budgeted Revenue	50,088,113
Real Estate Millage Increase	0
Committed Fund Balance Usage - PSERS	0
Fund Balance Appropriated to Balance the Budget	<u>317,000</u>
Total Revenues & Fund Balance	<u><u>50,405,113</u></u>
2019/20 Budgeted Expenditures	<u><u>51,106,531</u></u>
Shortfall	(701,418)

**Millage Calculation**

Total Assessed Value (as of 2/27/19)	1,093,199,555
Multiply Collection Rate	96.2%
Divide by 1,000 (Property tax rate per \$1,000 of assessed value)	/ 1,000
Value of One Mill	1,051,658
Shortfall	701,418
Divide by Value of mill	/1,051,658
<b>Additional Millage needed</b>	<u><b>0.6670</b></u>
Current Millage Rate	35.1906
Add: Additional Millage	0.6670
New Millage Rate	35.8576
<b>Percent Increase in Taxes</b>	<u><b>1.90%</b></u>

**Lower Moreland Township School District  
2019/20 Budget  
Profile of Our District**

**Board of School Directors**

Dr. Murray Cohen	President
Camille Baker	Vice-President
Howard Patent	Secretary
Alan Steinberg	Treasurer
Vacancy	Board Member
Steve Geiger	Board Member
Robert Howard	Board Member
Lance Wolbransky	Board Member
Michael Berardi	Board Member

**Solicitors**

Sweet, Stevens, Katz & Williams

**Local Auditors**

Maille, LLP.

**Administration**

Dr. Scott Davidheiser	Superintendent
Julien Drennan	Director of Curriculum & Instruction
Mark McGuinn	Business Manager
Maureen Donahue	Assistant Business Manager
Frank Giordano	Director of Special Education & Student Services
Dr. Jason Hilt	Director of Technology
Mark Sufleta	Maintenance Manager
Cheryl Galdo	Director of Human Resources/Public Relations
Julie O'Malley	Supervisor of Student Services

**Building Principals**

William Miles	Lower Moreland Twp. High School
Jennifer Dilks	Murray Avenue School
Brian Swank	Pine Road Elementary School

**Assistant Principals**

Ernest Rehr	Lower Moreland Twp. High School
Anthony Veneziale	Lower Moreland Twp. High School
Michael Bourdreau	Murray Avenue School
Sharon Franciosa	Pine Road Elementary School

**Athletic Director**

Matthew Heiland	Lower Moreland Twp. High School
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## **District Information**

The Lower Moreland Township School District is coterminous with the Township of Lower Moreland, Montgomery County, Pennsylvania. The Township is located in the eastern corner of Montgomery County, approximately fifteen (15) miles east of the Borough of Norristown, the county seat of the County. The Township is bordered by the City of Philadelphia, the Townships of Abington, Upper Moreland, Upper Southampton, and Lower Southampton, and surrounds the Borough of Bryn Athyn. The Township also includes the unincorporated communities of Bethayres and Huntingdon Valley. The Township encompasses a land area of some 7.3 square miles and has a population of approximately 11,300. The Township is primarily residential in nature.

### **Municipality**

#### **Lower Moreland Township**

640 Red Lion Road  
Huntingdon Valley, PA 19006

### **Schools**

#### **Pine Road Elementary School – Grades K-5**

3737 Pine Road  
Huntingdon Valley, PA 19006  
(215) 938-0290

#### **Murray Avenue School – Grades 6-8**

2551 Murray Avenue  
Huntingdon Valley, PA 19006  
(215) 938-0230

#### **Lower Moreland High School – Grades 9-12**

555 Red Lion Road  
Huntingdon Valley, PA 19006  
(215) 938-0220

### **Administrative Offices**

Murray Avenue School  
2551 Murray Avenue  
Huntingdon Valley, PA 19006  
(215) 938-0270



## **Lower Moreland Township School District**

### **2019/2020 Budget - General Information**

#### **Budget Management**

The budget is managed through a centralized accounting system where over 2,000 accounts are distributed between ten administrators having budget responsibility. These administrators receive printouts from the business office monthly to update them on the financial position of each of their accounts. It is their decision as to items which merit purchase and inclusion in budget requests. Budget reductions, when necessary, are prioritized by the administrative team and then adjusted in the budget if warranted. The administrative team and School Board have maintained effective control over the district's assets as evidenced by the healthy fund balance maintained for the district.

#### **Legal Requirements**

The State of Pennsylvania requires all school districts to prepare budgets for their general fund which account for the day-to-day operations of the school district. The budgets are prepared in accordance with generally accepted accounting principles, and accounting during the year must also meet these standards. Budgets must be approved by June 30 for the fiscal year beginning July 1, and ending June 30 the subsequent year. Expenditures cannot exceed the budget by major function and object during the fiscal year without board approval, and actual total expenditures may not exceed the total budgeted expenditures for the year. Budgetary transfers are presented for the board's consideration no sooner than 90 days after the start of the fiscal year.

An annual audit by a CPA is required at year end and single audit requirement must be met if applicable. State compliance audits are also performed every two years.

#### **Capital Projects Fund**

In the past, unexpended funds from the general fund and healthcare settlements have been transferred into this fund to pay for major projects throughout the district. The projected amount of the fund at June, 2019 is approximately \$2,750,000 and some of the major projects that need to be funded are listed below. The board authorizes the uses of this fund to maintain proper controls. The **abbreviated** list of capital projects is as follows:

1. Facilities Feasibility Report Findings

TBD

## Lower Moreland Township School District

### 2019/2020 Budget Schedule

<u>Month(s)</u>	<u>Description</u>	<u>Responsibility</u>
September/November	Building Allocations (Zero Based Budgeting Model)	Business Manager/Building Principals
September/November	“Outside” Allocations	Business Manager/Building Principals
September/November	Technology Budgets	Business Manager/Director of Technology
September/November	Maintenance Budgets	Business Manager/Maintenance Manager
September/November	Athletics/Activity Budgets	Business Manager/Athletic Director
September/November	Curriculum Allocations	Director of Curriculum/Lead Teachers
October/December	Salary/Benefits Review	Business Manager
September/November	New Position(s)	Administrative Team
December	Budget Review	Superintendent/Business Manager
January	Prelim. Budget Review/Approval	School Board (Work Session & Regular Meeting)
February-May	Refine Budget	Superintendent/Business Manager
April/May	Proposed Final Budget Approval	School Board (Regular Meeting)
June	Final Budget Approval	School Board (Regular Meeting)

**Lower Moreland Township School District**  
**Allowable Tax Increase as per Act 1**  
**2019/2020 Budget**

Current Shortfall	\$701,418
Allowable Percentage Increase	<b>2.30%</b>
Millage Equivalent (35.1906 * 2.3%)	0.8094
Millage Equivalent * Value of Mill = Allowable Shortfall	\$851,212
<b>Total Needed Above Index</b>	<b><u>(\$149,794)</u></b>
Less:	
Projected PDE Exceptions	
1. Special Education Expenditures	(144,265)
2. Retirement Contributions	<u>(8,459)</u>
Total Exceptions	<u>(152,724)</u>
<b>Total Still Needed Above Index &amp; Exceptions</b>	<b><u>(\$302,518)</u></b>
(negative number means budget is below index & exceptions)	
Millage Tax Rate Increase w/ Exceptions =	0.6670
<b>Effective % Tax Rate Increase (needed to balance budget)=</b>	<b>1.8953%</b>
NOTE 1: <b>Maximum Tax Rate</b> Increase as per Act 1:	2.7127%
NOTE 2: Dollar Amount of Exceptions not Used	\$152,724

## Lower Moreland Township School District

### History of the Act 1 Index

<u>School Year</u>	<u>Act 1 Base Index</u>	<u>Tax Dollars Generated*</u>
2006/07	3.9%	\$811,461
2007/08	3.4%	\$752,214
2008/09	4.4%	\$1,075,270
2009/10	4.1%	\$1,108,598
2010/11	2.9%	\$924,629
2011/12	1.4%	\$403,596
2012/13	1.7%	\$518,643
2013/14	1.7%	\$536,070
2014/15	2.1%	\$682,723
2015/16	1.9%	\$631,468
2016/17	2.4%	\$817,585
2017/18	2.5%	\$877,034
2018/19	2.4%	\$867,422
2019/20	2.3%	\$851,212

The base index is the average of the percentage increase in the statewide average weekly wage, as determined by the PA Department of Labor and Industry, for the preceding calendar year and the percentage increase in the Employment Cost Index for Elementary and Secondary Schools, as determined by the Bureau of Labor Statistics in the U.S. Department of Labor, for the previous 12-month period ending June 30.

\* - Calculated by taking Act 1 percentage times the value of a mill in the given budget year.

### History of the Property Tax Relief Funds from Gambling Proceeds/Sterling Act Credits

<u>School Year</u>	<u>Gambling Proceeds</u>	<u>Sterling Tax Credits</u>	<u>Total</u>	<u>Relief/Parcel*</u>
2008/09	779,182.50	477,646.45	1,256,828.95	\$377
2009/10	779,159.23	555,261.48	1,334,420.71	\$382
2010/11	779,199.58	629,259.14	1,408,458.72	\$392
2011/12	779,156.29	580,773.23	1,359,929.52	\$374
2012/13	779,119.69	593,811.94	1,372,931.63	\$375
2013/14	779,245.77	467,519.38	1,246,765.15	\$339
2014/15	779,247.75	612,445.05	1,391,692.80	\$378
2015/16	779,190.14	676,057.96	1,455,248.10	\$398
2016/17	779,247.10	667,066.71	1,446,313.81	\$397
2017/18	779,196.92	743,542.25	1,522,739.17	\$417
2018/19	779,202.87	785,206.08	1,564,408.95	\$433
2019/20	779,174.79	748,619.65	1,527,794.44	\$426

\* - Calculated by taking the total amount allocated and dividing by the total amount approved homesteads/farmsteads.

Lower Moreland Township School District  
History of Act 1 Referendum Exceptions

Year	Exception Description	Exception Approved	Exception Used	Amount Not Used
2007/08	Special Education	510,041	510,041	0
	Maintenance of Local Revenues	323,584	323,584	0
	Retirement	65,888	65,888	0
	Grandfathered Debt	421,109	268,199	152,910
		1,320,622	1,167,712	152,910
2008/09	Maintenance of Local Revenues	829,407	829,407	0
	Grandfathered Debt	988,126	216,548	771,578
		1,817,533	1,045,955	771,578
2009/10	Special Education	58,913	58,913	0
	Maintenance of Local Revenues	317,505	317,505	0
	Grandfathered Debt	124,424	23,070	101,354
		500,842	399,488	101,354
2010/11	Special Education	464,770	464,770	0
	Maintenance of Local Revenues	223,659	223,659	0
		688,429	688,429	0
2011/12	Retirement	322,693	307,857	14,836
		322,693	307,857	14,836
2012/13	Special Education	139,309	139,309	0
	Retirement	333,433	283,614	49,819
		472,742	422,923	49,819
2013/14	Retirement	404,758	403,532	1,226
		404,758	403,532	1,226
2014/15	Retirement	342,297	0	342,297
		342,297	0	342,297
2015/16	Special Education	252,189	197,856	54,333
	Retirement	374,447	0	374,447
		626,636	197,856	428,780
2016/17	Special Education	467,892	178,660	289,232
	Retirement	331,412	0	331,412
		799,304	178,660	620,644
2017/18	Special Education	383,486	164,346	219,140
	Retirement	166,109	0	166,109
		549,595	164,346	385,249
2018/19	Special Education	88,578	63,524	25,054
	Retirement	7,270	0	7,270
		95,848	63,524	32,324
2019/20	Special Education	144,265	0	144,265
	Retirement	8,459	0	8,459
		152,724	0	152,724

**Lower Moreland Township School District**  
**Analysis of New Expenditures**  
**For the 2019/2020 Budget**

Items Previously Discussed or Already Working in 2018/19

	Description	Salary	Benefits	Other	Total
1.				0	0
	Totals for previously discussed items	0	0	0	0

New Items for 2019/2020 Budget

	Description	Salary	Benefits	Other	Total
1.	New ELL Teacher	61,699	20,745		82,444
2.	Elimination of ELL Aide			(28,000)	(28,000)
3.	Elimination of Facilities Consultant			(60,000)	(60,000)
4.	Additional Elementary Teacher-Enrollment	54,281	24,836		79,117
5.	Additional Elementary Teacher-Enrollment	54,281	24,837		79,118
6.	Safety/Security Position			31,700	31,700
	Total for New Items	170,261	70,418	(56,300)	184,379
	Grand Totals	170,261	70,418	(56,300)	184,379

Lower Moreland Township School District  
Program/Personnel Adjustments Due To Act 1

2011/12

- Not replacing 1.0 FTE High School Health/Phys Ed. Teacher
- Not replacing 1.0 FTE High School Family/Consumer Science Teacher
- Reflects a consolidation of the Human Resources Director and Public Relations Director

2012/13

- Changed building and per-diem substitutes to a contracted service (STS)
- Changed new hires for instructional aides to a contracted service (STS)

2013/14

- New Custodial contract (SEIU) allows for any open position to be contracted out

2014/15

- Self-insured all healthcare/dental/prescription programs on a consortium basis

2015/16

- Reorganized maintenance department and contracted with a facilities consultant while not replacing a district employed maintenance individual
- Replaced 10 month HS secretary with a contracted service (STS)

2016/17

- Changed LMTEA contract's definition of long-term subs. This allows for LTS's with less than a semester to be paid with a contracted service (STS)
- Replacement of Elementary School Greeter with a contracted service (STS)

2017/18

- Replaced "grandfathered" aides with contracted service after retirements/resignations
- Adjusted class size guidelines
- Changed custodial healthcare coverage to union plan

2018/19

- Held off on new High School positions to help alleviate class size and provide more electives

2019/20

- In order to hire a new ELL teacher, eliminated an existing ELL Aide
- Eliminated the Facilities Consultant position

# **Lower Moreland Township School District** **Summary of Budget Adjustments**

## **Budget Reductions (Expenses)**

1.	Replaced Elementary Teacher (Resignation) - Salary/Benefits	(75,931)
2.	Added <b>Additional</b> Elementary Teacher (Enrollment) - Salary/Benefits	79,117
3.	MA Building Budget Adjustment	(5,500)
4.	Eliminated Two (2) Instructional Aide Positions	(56,000)
5.	Homebound Instruction Reduction (Salary/Benefits)	(2,839)
6.	Tax Collector Supply Reduction (Trend History)	(3,000)
7.	Kinderlinks Salary/Benefit Adjustment (More Contracted Services)	(5,383)
8.	Legal Costs Reduction (Lower Trends and Less Assessment Appeals)	(20,000)
9.	Reduced District Postage (Prepaid Postage Meter in 2018/19)	(10,000)
10.	Reduced Summer Help Allocation (Salary/Benefits) - Based on History	(7,609)
11.	Reduced Teacher Tuition Budget (Trend & New Contract Provision)	(10,000)
12.	Replaced High School Teacher (Resignation) - Salary/Benefits	(22,953)
13.	Added <b>Additional</b> Elementary Teacher (Enrollment) - Salary/Benefits	79,118
14.	Reduced Per Diem Sub Budgets (Trend History)	(15,000)
15.	Replaced HS Librarian (Resignation) - Salary/Benefits	(22,952)
16.	Replaced 3 Teachers (Retirements/Resignation) - Salary/Benefits	(196,905)
17.	Added HS/MA Security Position (Contracted)	31,700
		<hr/>
Total Expense Adjustments		(264,137)

## **Budget Reductions (Revenue)**

1.	Social Security/Retirement Adjustments - 1/17/19	57,667
2.	Interest Earnings Adjustments (Fed Rate Hikes and Trend History)	110,000
3.	Assessment Increase (2/27/19)	20,997
4.	Social Security/Retirement Adjustments - 3/19/19	5,069
5.	State Budget - Basic Subsidy Increase	148,177
6.	State Budget - Special Education Increase	33,738
7.	State Budget - Ready to Learn Grant Elimination-collapsed with Basic	(75,809)
8.	Real Estate Transfer Taxes Adjustment (Trend History)	25,000
9.	Transportation Subsidy Increase (Trend History)	10,000
10.	Property Tax Relief Allocation Net Adjustment	(1,392)
11.	Social Security/Retirement Adjustments - 5/30/19	(30,059)
		<hr/>
Total Revenue Adjustments		303,388
		<hr/>
Total Adjustments (Reductions/(Additions) to the Overall Shortfall)		567,525



# 2019/20 TAX IMPACT

## SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES

Assessed Value	13/14 RE Tax	14/15 RE Tax	15/16 RE Tax	16/17 RE Tax	17/18 RE Tax	18/19 RE Tax	19/20 RE Tax	Annual Incr Amount	Monthly Incr Amount
170,000	\$5,259.02	\$5,369.13	\$5,503.10	\$5,664.04	\$5,832.17	\$5,982.40	\$6,095.79	\$113.39	\$9.45
180,000	\$5,568.37	\$5,684.96	\$5,826.82	\$5,997.22	\$6,175.24	\$6,334.31	\$6,454.37	\$120.06	\$10.01
190,000	\$5,877.73	\$6,000.79	\$6,150.53	\$6,330.40	\$6,518.31	\$6,686.21	\$6,812.94	\$126.73	\$10.56
200,000	\$6,187.08	\$6,316.62	\$6,474.24	\$6,663.58	\$6,861.38	\$7,038.12	\$7,171.52	\$133.40	\$11.12
LMTSD AVG	\$6,496.43	\$6,632.45	\$6,797.95	\$6,996.76	\$7,204.45	\$7,390.03	\$7,530.10	\$140.07	\$11.67
220,000	\$6,805.79	\$6,948.28	\$7,121.66	\$7,329.94	\$7,547.52	\$7,741.93	\$7,888.67	\$146.74	\$12.23
230,000	\$7,115.14	\$7,264.11	\$7,445.38	\$7,663.12	\$7,890.59	\$8,093.84	\$8,247.25	\$153.41	\$12.78
240,000	\$7,424.50	\$7,579.94	\$7,769.09	\$7,996.30	\$8,233.66	\$8,445.74	\$8,605.82	\$160.08	\$13.34
250,000	\$7,733.85	\$7,895.78	\$8,092.80	\$8,329.48	\$8,576.73	\$8,797.65	\$8,964.40	\$166.75	\$13.90

Note: The average assessment for Lower Moreland Township School District is a traditional amount and is calculated by taking the total district assessment and dividing it by the total number of parcels in the district.

Millage Rates:	Percentage	Percentage
1998/99:	15.1331	9.90% 2010/11
1999/00:	15.7872	4.32% 2011/12
2000/01:	16.6019	5.16% 2012/13
2001/02:	17.8855	7.73% 2013/14
2002/03:	18.8903	5.62% 2014/15
2003/04:	20.0014	5.88% 2015/16
2004/05:	20.0014	0.00% 2016/17
2005/06:	20.9174	4.58% 2017/18
2006/07:	22.2014	6.14% 2018/19
2007/08:	24.1165	8.63% 2019/20
2008/09:	26.2076	8.67%
2009/10:	27.3803	4.47%
		(note: PDE adjusted to 28.8141-debt retirement)
		(note: PDE adjusted to 29.1411-debt retirement)
		(FINAL)

# 2019/20 TAX IMPACT

## SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES

### Homestead Exclusion Reductions

Assessed Value	16/17 RE Tax	16/17 Exclusion	17/18 RE Tax	17/18 Exclusion	18/19 RE Tax	18/19 Exclusion	19/20 RE Tax	19/20 Exclusion	Annual Incr Amount	Monthly Incr Amount
170,000	\$5,664.04	(\$397.00)	\$5,832.17	(\$417.00)	\$5,982.40	(\$433.00)	\$6,095.79	(\$426.00)	\$120.39	\$10.03
180,000	\$5,997.22	(\$397.00)	\$6,175.24	(\$417.00)	\$6,334.31	(\$433.00)	\$6,454.37	(\$426.00)	\$127.06	\$10.59
190,000	\$6,330.40	(\$397.00)	\$6,518.31	(\$417.00)	\$6,686.21	(\$433.00)	\$6,812.94	(\$426.00)	\$133.73	\$11.14
200,000	\$6,663.58	(\$397.00)	\$6,861.38	(\$417.00)	\$7,038.12	(\$433.00)	\$7,171.52	(\$426.00)	\$140.40	\$11.70
LMTSD AVG	\$6,996.76	(\$397.00)	\$7,204.45	(\$417.00)	\$7,390.03	(\$433.00)	\$7,530.10	(\$426.00)	\$147.07	\$12.26
220,000	\$7,329.94	(\$397.00)	\$7,547.52	(\$417.00)	\$7,741.93	(\$433.00)	\$7,888.67	(\$426.00)	\$153.74	\$12.81
230,000	\$7,663.12	(\$397.00)	\$7,890.59	(\$417.00)	\$8,093.84	(\$433.00)	\$8,247.25	(\$426.00)	\$160.41	\$13.37
240,000	\$7,996.30	(\$397.00)	\$8,233.66	(\$417.00)	\$8,445.74	(\$433.00)	\$8,605.82	(\$426.00)	\$167.08	\$13.92
250,000	\$8,329.48	(\$397.00)	\$8,576.73	(\$417.00)	\$8,797.65	(\$433.00)	\$8,964.40	(\$426.00)	\$173.75	\$14.48

Note: The average assessment for Lower Moreland Township School District is a traditional amount and is calculated by taking the total district assessment and dividing it by the total number of parcels in the district.

**Exclusion Note: This analysis assumes that taxpayer received homestead exclusion dollars for 2019/20 as per PDE.**

Millage Rates:	2016/17	2017/18	2018/19	2019/20
1998/99:	24.1165	26.2076	27.3803	28.8372
1999/00:	26.2076	27.3803	28.8372	29.5258
2000/01:	27.3803	28.8372	29.5258	30.0403
2001/02:	28.8372	29.5258	30.0403	30.9354
2002/03:	29.5258	30.0403	30.9354	31.5831
2003/04:	30.0403	30.9354	31.5831	32.3712
2004/05:	30.9354	31.5831	32.3712	
2005/06:	31.5831			
2006/07:	32.3712			

33.3179  
34.3069  
35.1906  
35.8576 (FINAL)

Lower Moreland Township School District  
2019/20 Budget  
Informational Summary

**Total 19/20 Budget - 51,106,531**

**Percent of Budget:**

	<u>18/19</u>	<u>19/20</u>
Salaries	42.96%	43.17%
Benefits	25.31%	25.74%
Contracted Services	6.13%	6.18%
Other Purchased Services	11.70%	12.16%
Supplies/Equipment	4.50%	3.51%
Debt Service/Fund Transfers	9.18%	9.03%
Budgetary Reserve	0.22%	0.22%
<b>TOTAL:</b>	<u>100.00%</u>	<u>100.00%</u>

**School Real Estate Tax Rate**

2019/20: 35.8472 mills (0.6566 mill increase from 2018/19 rate)

**FINAL**

Total District Assessment	1,093,199,555
Revenue Generated Per Mil	1,051,658

**Per Pupil Cost**

Total Cost Per Pupil 19/20: \$21,555 \*  
(Grades K-12)

\* - Total 19/20 budget divided by projected enrollment for 19/20

Approved Tuition Rate for 19/20: \*\*

Elementary	\$14,179.03
Secondary	\$15,500.36

\*\* - Each year the State calculates and approves an elementary and secondary tuition rate based on prior year's actual data. The formula used to calculate the tuition rate is consistent among all Pennsylvania public schools and reflects instructional costs as well as an amount for "overhead".

**Enrollment**

Projected for 19/20	2,371
18/19 Enrollment:	2,324

**Lower Moreland Township School District**  
**State Tuition Rates**

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<u>School Year</u>	<u>Expenses From Year</u>	<u>Elementary</u>	<u>Secondary</u>
1999/2000	1998/1999	\$ 7,725.05	\$ 8,906.38
2000/2001	1999/2000	\$ 7,347.11	\$ 8,961.34
2001/2002	2000/2001	\$ 9,001.14	\$ 7,617.49
2002/2003	2001/2002	\$ 8,335.63	\$ 9,274.32
2003/2004	2002/2003	\$ 8,583.27	\$ 9,582.24
2004/2005	2003/2004	\$ 9,004.69	\$ 10,312.69
2005/2006	2004/2005	\$ 8,900.78	\$ 10,246.97
2006/2007	2005/2006	\$ 9,297.50	\$ 10,833.41
2007/2008	2006/2007	\$ 9,608.56	\$ 11,012.88
2008/2009	2007/2008	\$ 10,109.93	\$ 11,350.75
2009/2010	2008/2009	\$ 10,264.95	\$ 11,907.74
2010/2011	2009/2010	\$ 10,732.81	\$ 12,925.57
2011/2012	2010/2011	\$ 11,608.16	\$ 12,426.58
2012/2013	2011/2012	\$ 12,383.06	\$ 12,661.91
2013/2014	2012/2013	\$ 11,966.61	\$ 12,275.14
2014/2015	2013/2014	\$ 12,774.78	\$ 12,993.72
2015/2016	2014/2015	\$ 13,226.17	\$ 13,276.59
2016/2017	2015/2016	\$ 14,062.39	\$ 13,724.43
2017/2018	2016/2017	\$ 13,931.94	\$ 14,418.16
2018/2019	2017/2018	\$ 14,179.03	\$ 15,500.36

Lower Moreland Township School District  
2019/20 Budget  
Object Expenditure Summary

**Total 19/20 Budget - 51,106,531**

<b><u>Expenditure Object</u></b>	<b><u>18/19</u></b>	<b><u>19/20</u></b>	<b><u>Dollar Variance</u></b>	<b><u>Percent Variance</u></b>
100 - Salaries	21,571,733	22,064,401	492,668	2.28%
200 - Benefits	12,708,513	13,152,551	444,038	3.49%
300 - Contracted Services	3,077,498	3,158,099	80,601	2.62%
400 - Purchased Property Services	1,524,370	1,505,830	(18,540)	-1.22%
500 - Other Purchased Services	4,352,436	4,710,586	358,150	8.23%
600 - Supplies	1,810,500	1,335,124	(475,376)	-26.26%
700 - Equipment	449,135	456,523	7,388	1.64%
800 - Other Objects (including Debt Interest)	1,382,511	1,223,417	(159,094)	-11.51%
900 - Other Uses (including Debt Principal)	3,335,000	3,500,000	165,000	4.95%
	<u>50,211,696</u>	<u>51,106,531</u>	<u>894,835</u>	<u>1.78%</u>

Notes:

- Objects are classified as per the Department of Education.

**Lower Moreland Township School District**  
**Summary of Fixed/Mandated Costs**  
**2019/20 Budget**

<b><u>Description</u></b>	<b><u>Projected Cost</u></b>	<b><u>Percentage of Budget</u></b>
Salaries	22,064,401	43.17%
Benefits	13,152,551	25.74%
Contracted Substitutes/Aides	1,810,700	3.54%
Special Ed Tuition/Therapy	1,045,450	2.05%
Charter School Tuition	192,000	0.38%
Debt Service	4,435,191	8.68%
Vocational Education	324,235	0.63%
Transportation/Gasoline	3,017,969	5.91%
Janitorial/Grounds Contracts	662,000	1.30%
Contracted Custodians	125,000	0.24%
District Local Audit	21,750	0.04%
Intermediate Unit Services	34,500	0.07%
Insurance (Property/Liability)	<u>162,000</u>	<u>0.32%</u>
Total Mandated/Fixed Costs	<u>47,047,747</u>	<u>92.06%</u>
Total Budget to Date	<b><u>51,106,531</u></b>	

**Note:**

Costs that are not necessarily fixed and/or mandated but are essential to the operation of the District include electricity costs, fuel oil costs, telephone and postage costs, water/sewer costs, trash removal costs as well as maintenance and janitorial supplies/products/services that are needed to maintain a safe and clean environment for students. The estimated total of all of those costs is upwards of \$1,340,500.

Also, costs that are matched by corresponding revenue (e.g. Federal Projects, IDEA Program and Enrichment Program) are listed as an expense. The totals for those programs (non-salary and benefit costs) are \$366,042.

**Lower Moreland Township  
School District  
2019/20 Budget**

**Expenditure Summary**

		18/19 Budget	19/20 Budget	Dollar Variance	Percent Variance
1100	Regular Instruction	\$22,973,745	\$23,296,878	\$323,133	1.41%
1200	Special Education	\$6,865,322	\$7,082,135	\$216,813	3.16%
1300	Vocational Education	\$336,908	\$324,235	(\$12,673)	-3.76%
1400	Other Instruction	\$136,191	\$132,725	(\$3,466)	-2.54%
1500	Non Public Services	\$8,239	\$13,564	\$5,325	64.63%
1600	Adult Education	\$20,900	\$20,900	\$0	0.00%
2100	Pupil Services	\$1,446,353	\$1,502,895	\$56,542	3.91%
2200	Instructional Staff Services	\$1,748,775	\$1,894,840	\$146,065	8.35%
2300	Administration	\$3,559,699	\$3,617,394	\$57,695	1.62%
2400	Pupil Health	\$505,747	\$512,772	\$7,025	1.39%
2500	Business Services	\$795,423	\$808,104	\$12,681	1.59%
2600	Plant Operations & Maintenance	\$2,674,998	\$2,616,813	(\$58,185)	-2.18%
2700	Transportation	\$2,855,987	\$3,039,140	\$183,153	6.41%
2800	Central Services	\$756,958	\$757,265	\$307	0.04%
2900	Other Support Services	\$35,000	\$34,500	(\$500)	-1.43%
3200	Student Activities	\$776,166	\$779,125	\$2,959	0.38%
3300	Community Services	\$174,502	\$128,055	(\$46,447)	-26.62%
5100	Debt Service	\$4,430,783	\$4,435,191	\$4,408	0.10%
5200	Fund Transfers (Capital Projects)	\$0	\$0	\$0	0.00%
5900	Budgetary Reserve	\$110,000	\$110,000	\$0	0.00%
	Total	\$50,211,696	\$51,106,531	\$894,835	1.78%

- Salary and benefits represent 68.91% (\$35,216,952) of the total school district budget.

- The 19/20 proposed budget includes the following new positions:

- One (1.0) ELL Teacher
- Two (2.0) Elementary Grade Level Teachers - (Enrollment Increases)
- The budget includes two (2.0) teacher retirements and 1.0 projected 20/21 retirement not working in 19/20.
- One (1.0) Safety/Security position

**Lower Moreland Township  
School District**

**2019/20 Budget**

**Revenue Summary**

	18/19 Budget	19/20 Budget	Dollar Variance	Percent Variance
Opening Balance *	605,051	316,962	(288,089)	-47.61%
Local Revenue	39,587,742	40,454,558 **	866,816	2.19%
State Revenue	9,706,612	10,030,165	323,553	3.33%
Federal Revenue	312,291	304,846	(7,445)	-2.38%
Other Revenue	0	0	0	0.00%
Total	50,211,696	51,106,531	894,835	1.78%

\* - Amount of district fund balance utilized to balance the budget

\*\* - includes a 0.6566 mill increase to current (18/19) millage rate of 35.1906 mills.  
(New millage figure is 35.8472 mills)

**Opening Balance**

- The total fund balance as of 7/1/18 was \$4,485,529 and at this time it is difficult to project ending fund balance for 18/19. The District allocated \$605,051 to balance the budget last year and has the option to utilize additional fund balance this year. For 2019/20, \$316,962 has been allocated from fund balance to offset curriculum allocations, and budgetary reserve.

**Local Revenue**

- 89.6% of local sources is local current real estate tax.
- Total District assessment decreased (0.17%).

**State Revenue**

- The basic subsidy is projected at 19/20 State budget total and the special education subsidy is assumed at the 19/20 levels as well. There are increases in Social Security revenue due to increasing salaries and the increase in Retirement revenue is due to a higher rate set by the Retirement Board. Also, there is an allocation of \$1,527,794 for property tax reductions from gambling proceeds and Sterling Act credits.

**Federal Revenue**

- Federal program revenue increased based on previous years' allocations.



**Lower Moreland Township  
School District**

**2019/20 Budget**

**Salary Summary**

Object Code 100

		18/19 Budget	% of Total	19/20 Budget	% of Total
1100	Regular Instruction	13,499,290	62.58%	13,889,042	62.95%
1200	Special Education	2,723,373	12.62%	2,822,979	12.79%
1300	Vocational Education	0	0.00%	0	0.00%
1400	Other Instruction	13,000	0.06%	8,000	0.04%
1600	Adult Education	0	0.00%	0	0.00%
2100	Pupil Services	885,690	4.11%	919,280	4.17%
2200	Instructional Staff Services	681,192	3.16%	712,029	3.23%
2300	Administration	1,885,976	8.74%	1,867,772	8.47%
2400	Pupil Health	312,520	1.45%	319,691	1.45%
2500	Business Services	435,645	2.02%	451,859	2.05%
2600	Plant Operations & Maintenance	264,855	1.23%	265,393	1.20%
2700	Transportation	16,500	0.08%	17,019	0.08%
2800	Central Services	379,692	1.76%	387,337	1.76%
3200	Student Activities	344,000	1.59%	344,000	1.56%
3300	Community Services	130,000	0.60%	60,000	0.27%
	Total	21,571,733	100.00%	22,064,401	100.00%

NOTE: - Salary costs represent 43.2% of the total 2019/20 budget.  
- Salary costs represent 43.0% of the total 2018/19 budget.

**Further Facts:**

- Salaries amounts include proposed new hires, projected retirements as well as contracted obligations for salaries as well as items such as performance incentives, class changes, and severance pay. Also included are salaries in Federal programs and IDEA programs which are offset by revenue received for those programs.
- Note: Beginning in 2013/14, substitute and some aide costs have been shifted to a contracted services budget line to reflect the change of using a contracted carrier for substitute services and aides.

**Lower Moreland Township  
School District**

**2019/20 Budget**

**Benefits Summary**

Object Code 200

		18/19 Budget	19/20 Budget
211	Group Insurance Benefits	3,594,854	3,643,143
	Medical Insurance		
	Dental Insurance		
213	Life Insurance	61,329	62,950
219	Long-Term Disability Insurance	77,122	79,287
220	Social Security - employer share (7.65% of salaries/wages)	1,648,692	1,687,778
230	Retirement - employer share (34.29% of salaries/wages for 19/20)	7,146,666	7,509,543
240	Tuition Reimbursement	65,000	55,000
260	Worker's Compensation	114,850	114,850
Total		12,708,513	13,152,551

Note:     Benefit costs represent 25.7% of the total 2019/20 budget.  
          Benefit costs represent 25.3% of the total 2018/19 budget.

Further Facts:

- The medical insurance part of the budget had a net increase due to staff changes.
- Life Insurance costs and Disability Insurance costs have fluctuated due to a total changes in salaries.
- The retirement rate is budgeted at 34.29%. The actual PSERS rate for 18/19 was was 33.43%. The percentage change in the rate is 2.57%.
- Tuition costs are budgeted to stay the same due to history and Act 48 implications.
- Worker's Compensation remained the same due in most part to the District's participation in the School Districts Insurance Consortium (SDIC) whose rates are favorable overall due to the consortium relationship of all of it's members.

Lower Moreland Township School District  
History of Public Schools Employees' Retirement System Rates  
1989/90 through 2019/20

History		Projected	
School Year	Employer PSERS Rate	School Year	Employer PSERS Rate
2019/20	34.29%	2020/21	34.77%
2018/19	33.43%	2021/22	35.19%
2017/18	32.57%	2022/23	35.84%
2016/17	30.03%	2023/24	36.30%
2015/16	25.84%		
2014/15	21.40%		
2013/14	16.93%		
2012/13	12.36%		
2011/12	8.65%		
2010/11	5.64%		
2009/10	4.78%		
2008/09	4.76%		
2007/08	7.13%		
2006/07	6.46%		
2005/06	4.69%		
2004/05	4.23%		
2003/04	3.77%		
2002/03	1.15%		
2001/02	1.09%		
2000/01	1.94%		
1999/00	4.61%		
1998/99	6.04%		
1997/98	8.76%		
1996/97	10.60%		
1995/96	11.72%		
1994/95	11.06%		
1993/94	13.17%		
1992/93	14.24%		
1991/92	14.90%		
1990/91	19.18%		
1989/90	19.68%		

**Lower Moreland Township School District**  
**History of Assessed Values**  
**(Since 1998 Re-Assessment)**  
**All Assessments denote totals as of January 1st of Budget Year**

Budget Year	Lower Moreland Assessment Total	Bryn Athyn Assessment Total	Grand Total	Percentage Increase
1998/99	920,834,667	2,934,690	923,769,357	N/A
1999/00	917,820,382	2,934,690	920,755,072	-0.33%
2000/01	921,053,897	2,787,960	923,841,857	0.34%
2001/02	930,124,482	2,940,630	933,065,112	1.00%
2002/03	940,313,932	2,940,630	943,254,562	1.09%
2003/04	963,308,782	2,940,630	966,249,412	2.44%
2004/05	974,752,524	2,940,630	977,693,154	1.18%
2005/06	1,005,835,184	2,940,630	1,008,775,814	3.18%
2006/07	1,030,735,004	2,894,740	1,033,629,744	2.46%
2007/08	1,039,028,144	2,894,740	1,041,922,884	0.80%
2008/09	1,042,409,049	2,894,741	1,045,303,790	0.32%
2009/10	1,063,948,119	2,894,741	1,066,842,860	2.06%
2010/11	1,071,184,599	2,894,741	1,074,079,340	0.68%
2011/12	1,079,217,079	2,894,741	1,082,111,820	0.75%
2012/13	1,084,080,179	2,904,540	1,086,984,719	0.45%
2013/14	1,086,232,554	2,924,640	1,089,157,194	0.20%
2014/15	1,091,776,730	2,924,640	1,094,701,370	0.51%
2015/16	1,091,735,936	2,924,640	1,094,660,576	-0.004%
2016/17	1,090,702,102	2,924,640	1,093,626,742	-0.094%
2017/18	1,093,277,328	2,924,640	1,096,201,968	0.235%
2018/19	1,089,654,695	2,924,640	1,092,579,335	-0.330%

Note: There are several parcels which are in the Borough of Bryn Athyn which are counted as Lower Moreland Township School District parcels as per the County of Montgomery. They are billed for school taxes only and the District receives a separate parcel listing for these properties.

Lower Moreland Township School District  
Fund Balance Analysis  
General Fund

	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20
Total General Fund Balance (7/1)	5,764,462	5,811,913	5,855,597	5,867,829	5,901,807	5,932,880	4,485,529	3,880,478
Prior Period Adjustment	0	0	0	0	0	0	0	0
Excess of Revenue Over Expenditures	47,451	43,684	12,232	33,978	31,073	(1,447,351)	(605,051)	(316,962)
Less:								
Committed for Future Medical Benefits	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Committed for PSERS Costs	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Committed Fund Balance	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Total Uncommitted Fund Balance	3,311,913	3,355,597	3,367,829	3,401,807	3,432,880	1,985,529	1,380,478	1,063,516
Total General Fund Balance (6/30)	5,811,913	5,855,597	5,867,829	5,901,807	5,932,880	4,485,529	3,880,478	3,563,516
Total Fund Balance as a Percentage of Total Expenditures	14.11%	13.71%	13.22%	13.17%	12.60%	8.93%	7.73%	6.97%
Unreserved Fund Balance as a Percentage of Total Expenditures	8.04%	7.86%	7.59%	7.59%	7.29%	3.95%	2.75%	2.08%
Revenue	41,246,708	42,751,308	44,384,635	44,856,707	47,112,124	48,800,701	49,606,645	50,789,569
Expenditures	41,199,257	42,707,624	44,372,403	44,822,729	47,081,051	50,248,052	50,211,696	51,106,531
Excess of Revenue Over Expenditures	47,451	43,684	12,232	33,978	31,073	(1,447,351)	(605,051)	(316,962)

Lower Moreland Township School District  
Building Allocation – Zero-Based Budgeting  
2019/20 Budget Year

Starting with the 2019/20 budget year, the Lower Moreland Township School District implementing a zero-based budgeting model for building allocations for all three buildings. In previous years, each building was assigned a per pupil allocation based on projected enrollment for the upcoming school year. Zero-based budgeting changed that philosophy and reflected a more realistic approach to budgeting at the building level. In essence, each principal was asked to review the past 3 years' worth of budgeting and determine what is actually needed in the building as opposed to what was thought to be needed in the building. The results are denoted below as well as the previous years' per-pupil allocation for comparison purposes.

<u>School</u>	<u>2019/20 Zero Based</u>	<u>2018/19 Per Pupil</u>
Lower Moreland High School	\$195,195	\$229,222
Murray Avenue School	\$126,580	\$131,307
Pine Road Elementary School	\$158,722	\$178,044

This process will continue in future years.

Lower Moreland Township School District  
Enrollment Projections

Grade	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Projection	2020/21 Projection	2021/22 Projection	2022/23 Projection	2023/24 Projection	2024/25 Projection	2025/26 Projection
K	134	110	147	147	148	146	128	140	143	145	146
1	128	149	124	170	166	166	164	144	157	160	162
2	155	140	158	131	183	178	178	177	155	169	173
3	187	167	158	169	143	200	194	194	192	169	184
4	168	192	168	167	175	148	206	200	201	199	174
5	177	180	205	168	177	185	156	218	212	212	210
6	177	188	181	217	177	186	194	164	229	222	223
7	183	191	193	195	230	187	197	206	174	242	235
8	176	189	191	197	200	236	192	201	211	178	248
9	177	186	199	190	202	205	241	196	206	215	182
10	185	182	182	197	191	202	205	242	197	206	216
11	197	188	185	178	198	200	202	205	242	197	207
12	182	199	191	186	181	191	193	205	208	245	199
Total	2226	2261	2282	2312	2371	2430	2450	2492	2527	2559	2559

Lower Moreland Township School District  
Enrollment Projections  
By Building

Building	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Projection	2020/21 Projection	2021/22 Projection	2022/23 Projection	2023/24 Projection	2024/25 Projection	2025/26 Projection
Pine Road	949	938	960	952	992	1023	1026	1073	1060	1054	1049
Murray Avenue	536	568	565	609	607	609	583	571	614	642	706
High School	741	755	757	751	772	798	841	848	853	863	804
Total	2226	2261	2282	2312	2371	2430	2450	2492	2527	2559	2559

# LOWER MORELAND TOWNSHIP SCHOOL DISTRICT

Montgomery County  
Planning Commission

## Projected Enrollments

Figures 24, 25, 26, and 27 offer four variations of grade by grade projections over the next ten years. The first two scenarios are differentiated by the estimates of future births as explained on the preceding page. Since these future birth estimates only begin to impact kindergarten enrollment beginning with the 2020 school year,

the first four years, or most of the primary period, are identical for each of the first two scenarios. Option 1 is based on birth activity remaining consistent with the lower numbers of the last five years. Option 2 uses a higher birth estimate based on anticipated changes in age cohort demographics and makes the increases incremental. Option 3 includes the higher birth estimates from Option 2 and makes

FIGURE 27: Projected Enrollments, OPTION 1—Base Future Birth Estimate

School Year	Births 6 Years Ago	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
2016-17	77	121	141	138	161	195	171	185	185	188	174	178	184	204	2,226
2017-18	82	129	126	153	145	167	203	180	191	191	189	177	180	191	2,221
2018-19	97	152	135	137	160	150	174	213	187	198	192	192	178	186	2,252
2019-20	79	124	159	146	143	166	156	182	221	193	199	195	193	184	2,261
2020-21	83	130	130	172	152	148	172	164	189	228	194	202	196	200	2,278
2021-22	83	130	136	140	180	158	154	181	170	195	230	197	203	203	2,278
2022-23	83	130	136	147	147	187	164	162	187	176	197	233	198	211	2,275
2023-24	83	130	136	147	154	152	194	172	168	194	177	199	234	205	2,264
2024-25	83	130	136	147	154	160	158	204	179	173	195	179	201	242	2,259
2025-26	83	130	136	147	154	160	166	166	211	185	175	198	180	208	2,216

FIGURE 28: Projected Enrollments, OPTION 2—Higher Future Birth Estimate

School Year	Births 6 Years Ago	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
2016-17	77	121	141	138	161	195	171	185	185	188	174	178	184	204	2,226
2017-18	82	129	126	153	145	167	203	180	191	191	189	177	180	191	2,221
2018-19	97	152	135	137	160	150	174	213	187	198	192	192	178	186	2,252
2019-20	79	124	159	146	143	166	156	182	221	193	199	195	193	184	2,261
2020-21	84	132	130	172	152	148	172	164	189	228	194	202	196	200	2,280
2021-22	86	135	138	140	180	158	154	181	170	195	230	197	203	203	2,284
2022-23	89	140	141	149	147	187	164	162	187	176	197	233	198	211	2,291
2023-24	93	146	146	153	156	152	194	172	168	194	177	199	234	205	2,296
2024-25	98	154	153	158	160	162	158	204	179	173	195	179	201	242	2,317
2025-26	104	163	161	165	165	166	168	166	211	185	175	198	180	208	2,311

\* The birth figure for each row does not pertain to births during that year, but rather the births that occurred or is expected to occur six years prior to the projected year. The average birth-to-kindergarten ratio is then applied to get the projected kindergarten class.



## ENROLLMENT PROJECTIONS

adjustments to account for an expected increase in housing construction compared to the last six years. These adjustments account for public and private school choice along with the type of housing and its impact in terms of school age children. Option 4 expands on the housing adjustment to include all potential development.

Option 3 is the starting point for identifying the most likely scenario, but at least some of the additional development identified in Option 4 is also expected to occur. Therefore, it is suggested that the most likely results are going to be somewhere in between Options 3 and 4. See page 33 for further details on the housing adjustments made.

**FIGURE 29: Projected Enrollments, OPTION 3—Higher Future Birth Estimate Plus Housing Adjustment for Most Likely Potential Development**

School Year	Births 6 Years Ago	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
2016-17	77	120	140	138	160	194	171	184	184	188	174	178	184	203	2,218
2017-18	82	129	126	153	145	167	203	180	191	191	189	177	180	191	2,221
2018-19	97	155	137	139	162	153	176	214	188	200	194	194	179	187	2,278
2019-20	79	129	164	150	148	170	161	185	224	196	203	198	197	187	2,312
2020-21	84	137	135	178	158	154	178	168	193	232	198	206	200	204	2,340
2021-22	86	141	143	146	186	163	160	184	174	199	234	201	207	207	2,344
2022-23	89	145	147	155	152	192	170	166	191	179	201	237	202	214	2,351
2023-24	93	152	152	158	161	158	200	176	172	197	181	203	238	209	2,356
2024-25	98	159	158	164	165	167	164	208	182	177	199	183	205	246	2,377
2025-26	104	169	166	171	171	171	174	170	215	188	178	202	184	212	2,371

**FIGURE 30: Projected Enrollments, OPTION 4—Higher Future Birth Estimate Plus Housing Adjustment for All Potential Development**

School Year	Births 6 Years Ago	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
2016-17	77	120	140	138	160	194	171	184	184	188	174	178	184	203	2,218
2017-18	82	129	126	153	145	167	203	180	191	191	189	177	180	191	2,221
2018-19	97	155	137	139	162	153	176	214	188	200	194	194	179	187	2,278
2019-20	79	130	165	151	149	171	162	186	225	197	203	199	197	188	2,325
2020-21	84	141	139	182	162	158	182	170	196	235	201	209	203	207	2,384
2021-22	86	148	150	153	193	170	167	189	179	204	238	206	212	212	2,420
2022-23	89	155	156	164	162	202	179	172	198	186	207	243	209	221	2,455
2023-24	93	163	163	169	172	169	211	184	179	205	188	211	246	217	2,476
2024-25	98	171	170	175	177	179	175	216	191	185	207	191	213	254	2,503
2025-26	104	180	178	182	182	183	185	178	223	197	187	210	192	220	2,497

\* The birth figure for each row does not pertain to births during that year, but rather the births that occurred or is expected to occur six years prior to the projected year. The average birth-to-kindergarten ratio is then applied to get the projected kindergarten class.

## Lower Moreland Township School District

### ENROLLMENT PROJECTION

Enrollment projections were developed after analyzing the data collected in this report. The projections indicate an increase of 350 students (or approximately 15%) from the 2018-19 to the 2028-29 school year. The following tables and graph illustrate projected enrollments by grade and by grade group through the 2028-29 school year.

Lower Moreland Township School District  
Projected Enrollment

Grade	2018-19 Actual	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
K	149	148	147	129	139	140	140	140	140	140	140
1	171	170	168	166	146	157	159	159	159	159	159
2	135	186	184	182	180	158	170	172	172	172	172
3	169	147	202	199	198	196	172	185	186	186	186
4	169	175	152	208	206	204	202	177	191	192	192
5	170	179	185	161	220	218	216	214	187	202	204
6	221	181	191	197	171	234	232	230	228	200	215
7	194	234	192	202	208	181	248	245	243	241	211
8	197	198	239	195	206	212	184	253	250	248	245
9	189	200	201	242	198	209	215	187	256	253	251
10	195	189	200	201	242	198	208	215	187	256	253
11	177	196	190	200	201	242	198	209	216	187	256
12	187	180	198	192	203	204	245	201	212	218	189
K - 12 Total	2,323	2,383	2,449	2,474	2,518	2,553	2,589	2,587	2,627	2,654	2,673

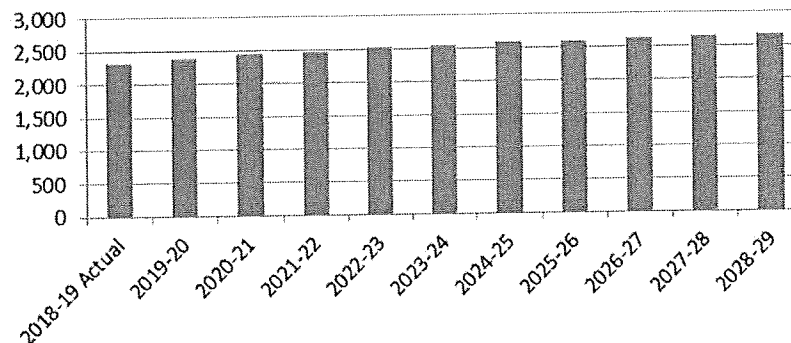
Source: FutureThink

Lower Moreland Township School District  
Projected Enrollment by Grade Group

Grade	2018-19 Actual	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
K - 5	963	1,005	1,038	1,045	1,089	1,073	1,059	1,047	1,035	1,051	1,053
6 - 8	612	613	622	594	585	627	664	728	721	689	671
9 - 12	748	765	789	835	844	853	866	812	871	914	949
K - 12 Total	2,323	2,383	2,449	2,474	2,518	2,553	2,589	2,587	2,627	2,654	2,673

Source: FutureThink

Lower Moreland Township School District  
Projected Enrollment



**BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)**

Acct Code	Description	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Incr/Decr	% Incr/Decr
<b><u>REGULAR INSTRUCTION</u></b>								
1100-100	Salaries	12,331,968	12,722,433	13,021,960	13,499,290	13,889,042	389,752	2.9%
1100-200	Empl Benefits	6,102,656	6,842,441	7,398,757	7,883,669	8,208,163	324,494	4.1%
1100-300	Purch Prof Svcs	644,892	766,448	940,894	623,826	579,400	(44,426)	-7.1%
1100-400	Purch Prop Svcs	1,661	3,385	295	7,000	1,000	(6,000)	-85.7%
1100-500	Other Services	125,308	162,271	110,073	105,000	192,000	87,000	82.9%
1100-600	Supplies	784,789	733,460	959,641	830,960	411,263	(419,697)	-50.5%
1100-700	Property	213,361	4,647	13,127	21,000	11,950	(9,050)	-43.1%
1100-800	Other Objects	2,017	1,280	1,105	3,000	4,060	1,060	35.3%
1100-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1100	20,206,652	21,236,365	22,445,852	22,973,745	23,296,878	323,133	1.4%
<b><u>SPECIAL EDUCATION</u></b>								
1200-100	Salaries	2,421,536	2,491,381	2,594,953	2,723,373	2,822,979	99,606	3.7%
1200-200	Empl Benefits	1,198,912	1,354,932	1,487,472	1,725,063	1,770,179	45,116	2.6%
1200-300	Purch Prof Svcs	1,483,098	1,817,337	1,891,207	1,596,633	1,569,276	(27,357)	-1.7%
1200-400	Purch Prop Svcs	6,451	3,665	4,318	5,000	5,000	0	0.0%
1200-500	Other Services	1,202,549	905,678	942,659	775,603	882,950	107,347	13.8%
1200-600	Supplies	44,058	41,448	39,352	37,150	29,251	(7,899)	-21.3%
1200-700	Property	14,071	15,578	3,208	0	0	0	0.0%
1200-800	Other Objects	678	645	3,454	2,500	2,500	0	0.0%
1200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1200	6,371,353	6,630,664	6,966,623	6,865,322	7,082,135	216,813	3.2%
<b><u>VOCATIONAL EDUCATION</u></b>								
1300-500	Other Services	319,063	349,193	384,221	336,908	324,235	(12,673)	-3.8%
	Total 1300	319,063	349,193	384,221	336,908	324,235	(12,673)	-3.8%
<b><u>OTHER INSTRUCTION</u></b>								
1400-100	Salaries	14,103	6,912	8,159	13,000	8,000	(5,000)	-38.5%
1400-200	Empl Benefits	5,251	2,776	3,455	5,591	3,605	(1,986)	-35.5%
1400-300	Purch Prof Svcs	111,773	137,751	114,167	117,600	121,120	3,520	3.0%
1400-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
1400-500	Other Services	0	0	0	0	0	0	0.0%
1400-600	Supplies	0	0	0	0	0	0	0.0%
1400-700	Property	0	0	0	0	0	0	0.0%
1400-800	Other Objects	0	0	0	0	0	0	0.0%
1400-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1400	131,127	147,439	125,781	136,191	132,725	(3,466)	-2.5%

# BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Incr/Decr	% Incr/Decr
<b>NON-PUBLIC SERVICES</b>								
1500-100	Salaries	0	0	0	0	0	0	0.0%
1500-200	Empl Benefits	0	0	0	0	0	0	0.0%
1500-300	Purch Prof Svcs	0	0	10,715	8,239	11,893	3,654	44.4%
1500-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
1500-500	Other Services	0	0	0	0	0	0	0.0%
1500-600	Supplies	0	0	0	0	1,671	1,671	100%+
1500-700	Property	0	0	0	0	0	0	0.0%
1500-800	Other Objects	0	0	0	0	0	0	0.0%
1500-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1500	0	0	10,715	8,239	13,564	5,325	64.6%
<b>ADULT EDUCATION</b>								
1600-100	Salaries	0	0	0	0	0	0	0.0%
1600-200	Empl Benefits	0	0	0	0	0	0	0.0%
1600-300	Purch Prof Svcs	13,968	17,289	18,891	20,000	20,000	0	0.0%
1600-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
1600-500	Other Services	0	0	0	0	0	0	0.0%
1600-600	Supplies	1,153	421	434	900	900	0	0.0%
1600-700	Property	0	0	0	0	0	0	0.0%
1600-800	Other Objects	0	0	0	0	0	0	0.0%
1600-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1600	15,121	17,710	19,325	20,900	20,900	0	0.0%
	TOTAL 1000	27,043,316	28,381,371	29,952,517	30,341,305	30,870,437	529,132	1.7%
<b>PUPIL SERVICES</b>								
2100-100	Salaries	739,244	713,453	908,359	885,690	919,280	33,590	3.8%
2100-200	Empl Benefits	369,234	355,113	480,805	530,163	552,090	21,927	4.1%
2100-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
2100-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2100-500	Other Services	0	0	0	0	0	0	0.0%
2100-600	Supplies	29,210	41,252	29,813	30,500	31,025	525	1.7%
2100-700	Property	0	0	0	0	0	0	0.0%
2100-800	Other Objects	0	0	0	0	500	0	0.0%
2100-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2100	1,137,688	1,109,818	1,418,977	1,446,353	1,502,895	56,542	3.9%
<b>INSTRUCTIONAL SERVICES</b>								
2200-100	Salaries	525,330	601,425	538,653	681,192	712,029	30,837	4.5%
2200-200	Empl Benefits	272,676	388,089	334,689	460,748	479,907	19,159	4.2%
2200-300	Purch Prof Svcs	117,138	78,161	63,088	114,000	204,350	90,350	79.3%
2200-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2200-500	Other Services	54,019	48,547	49,009	53,200	52,032	(1,168)	-2.2%
2200-600	Supplies	6,351	8,191	5,683	21,000	14,095	(6,905)	-32.9%
2200-700	Property	324,967	294,112	1,517,419	414,635	429,227	14,592	3.5%
2200-800	Other Objects	1,822	1,782	1,007	4,000	3,200	(800)	-20.0%
2200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2200	1,302,303	1,420,307	2,509,548	1,748,775	1,894,840	146,065	8.4%

# BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Incr/Decr	% Incr/Decr
<b><u>ADMINISTRATION</u></b>								
2300-100	Salaries	1,887,836	1,809,552	1,842,411	1,885,976	1,867,772	(18,204)	-1.0%
2300-200	Empl Benefits	790,189	877,488	962,214	1,095,923	1,137,809	41,886	3.8%
2300-300	Purch Prof Svcs	283,849	345,910	288,048	266,250	320,950	54,700	20.5%
2300-400	Purch Prop Svcs	66,060	63,700	66,456	64,500	66,600	2,100	3.3%
2300-500	Other Services	86,370	87,952	116,517	112,250	112,550	300	0.3%
2300-600	Supplies	23,371	39,299	31,749	55,000	31,510	(23,490)	-42.7%
2300-700	Property	4,804	4,813	827	5,000	5,175	175	3.5%
2300-800	Other Objects	58,647	76,363	66,897	74,800	75,028	228	0.3%
2300-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2300	3,201,126	3,305,077	3,375,119	3,559,699	3,617,394	57,695	1.6%
<b><u>PUPIL HEALTH SERVICES</u></b>								
2400-100	Salaries	258,502	273,587	257,230	312,520	319,691	7,171	2.3%
2400-200	Empl Benefits	136,710	145,069	132,662	183,727	182,021	(1,706)	-0.9%
2400-300	Purch Prof Svcs	3,280	3,320	2,140	4,000	3,750	(250)	-6.3%
2400-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2400-500	Other Services	0	0	0	0	0	0	0.0%
2400-600	Supplies	5,800	5,603	6,392	5,500	7,310	1,810	32.9%
2400-700	Property	0	0	0	0	0	0	0.0%
2400-800	Other Objects	0	0	0	0	0	0	0.0%
2400-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2400	404,292	427,579	398,424	505,747	512,772	7,025	1.4%
<b><u>BUSINESS SERVICES</u></b>								
2500-100	Salaries	403,298	416,489	428,875	435,645	451,859	16,214	3.7%
2500-200	Empl Benefits	211,776	217,166	235,065	263,778	274,495	10,717	4.1%
2500-300	Purch Prof Svcs	28,099	25,328	23,547	26,000	25,000	(1,000)	-3.8%
2500-400	Purch Prop Svcs	4,662	4,881	3,510	10,000	8,750	(1,250)	-12.5%
2500-500	Other Services	34,997	39,702	29,953	32,500	21,500	(11,000)	-33.8%
2500-600	Supplies	15,840	16,955	15,293	17,000	16,000	(1,000)	-5.9%
2500-700	Property	9,072	5,584	8,753	7,500	7,500	0	0.0%
2500-800	Other Objects	3,153	1,883	2,980	3,000	3,000	0	0.0%
2500-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2500	710,897	727,988	747,976	795,423	808,104	12,681	1.6%
<b><u>PLANT OPERATION &amp; MAINTENANCE</u></b>								
2600-100	Salaries	250,710	246,586	249,812	264,855	265,393	538	0.2%
2600-200	Empl Benefits	131,103	120,690	111,019	155,493	161,820	6,327	4.1%
2600-300	Purch Prof Svcs	175,598	192,278	196,986	179,600	125,000	(54,600)	-30.4%
2600-400	Purch Prop Svcs	1,566,068	1,504,068	1,262,813	1,347,170	1,333,780	(13,390)	-1.0%
2600-500	Other Services	94,514	90,010	123,034	102,000	107,500	5,500	5.4%
2600-600	Supplies	207,460	197,479	492,223	619,040	615,720	(3,320)	-0.5%
2600-700	Property	0	0	0	0	0	0	0.0%
2600-800	Other Objects	2,879	2,637	2,898	6,840	7,600	760	11.1%
	Total 2600	2,428,332	2,353,748	2,438,785	2,674,998	2,616,813	(58,185)	-2.2%

**BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)**

Acct Code	Description	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Incr/Decr	% Incr/Decr
<b><u>STUDENT TRANSPORTATION SERVICES</u></b>								
2700-100	Salaries	9,461	17,970	17,338	16,500	17,019	519	3.1%
2700-200	Empl Benefits	721	1,386	1,372	1,362	1,402	40	2.9%
2700-300	Purch Prof Svcs	0	0	0	500	0	(500)	-100.0%
2700-400	Purch Prop Svcs	829	169	1,000	1,000	1,000	0	0.0%
2700-500	Other Services	2,705,567	2,870,816	2,880,153	2,724,625	2,907,969	183,344	6.7%
2700-600	Supplies	107,265	87,004	96,272	110,500	110,500	0	0.0%
2700-700	Property	0	0	1,213	1,000	1,000	0	0.0%
2700-800	Other Objects	0	157	0	500	250	(250)	-50.0%
	Total 2700	2,823,843	2,977,502	2,997,348	2,855,987	3,039,140	183,153	6.4%
<b><u>CENTRAL SUPPORT SERVICES</u></b>								
2800-100	Salaries	362,173	375,121	353,593	379,692	387,337	7,645	2.0%
2800-200	Empl Benefits	187,492	192,070	193,627	223,178	229,730	6,552	2.9%
2800-300	Purch Prof Svcs	107,859	119,588	233,612	120,850	122,360	1,510	1.2%
2800-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2800-500	Other Services	2,670	4,885	1,058	3,750	3,750	0	0.0%
2800-600	Supplies	36,027	31,886	17,559	28,400	13,000	(15,400)	-54.2%
2800-700	Property	0	0	0	0	0	0	0.0%
2800-800	Other Objects	500	828	454	1,088	1,088	0	0.0%
2800-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2800	696,721	724,378	799,903	756,958	757,265	307	0.0%
<b><u>OTHER SUPPORT SERVICES</u></b>								
2900-500	Other Services	33,285	33,214	33,003	35,000	34,500	(500)	-1.4%
	Total 2900	33,285	33,214	33,003	35,000	34,500	(500)	-1.4%
	TOTAL 2000	12,738,487	13,079,611	14,719,083	14,378,940	14,783,723	404,783	2.8%
<b><u>STUDENT ACTIVITIES</u></b>								
3200-100	Salaries	324,660	332,795	330,181	344,000	344,000	0	0.0%
3200-200	Empl Benefits	109,292	127,890	124,284	142,066	145,025	2,959	2.1%
3200-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
3200-400	Purch Prop Svcs	74,450	45,839	88,514	89,700	89,700	0	0.0%
3200-500	Other Services	61,251	60,860	69,140	71,600	71,600	0	0.0%
3200-600	Supplies	43,310	45,406	61,169	47,800	47,800	0	0.0%
3200-700	Property	8,162	465	0	0	0	0	0.0%
3200-800	Other Objects	60,740	73,797	61,521	81,000	81,000	0	0.0%
3200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 3200	681,865	687,052	734,809	776,166	779,125	2,959	0.4%

**BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)**

Acct Code	Description	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Incr/Decr	% Incr/Decr
<b><u>COMMUNITY SERVICES</u></b>								
3300-100	Salaries	115,668	115,932	120,007	130,000	60,000	(70,000)	-53.8%
3300-200	Empl Benefits	21,562	23,543	27,578	37,752	6,305	(31,447)	-83.3%
3300-300	Purch Prof Svcs	0	0	0	0	55,000	55,000	100%+
3300-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
3300-500	Other Services	0	0	0	0	0	0	0.0%
3300-600	Supplies	7,321	6,444	6,965	6,750	6,750	0	0.0%
3300-700	Property	0	0	0	0	0	0	0.0%
3300-800	Other Objects	0	0	0	0	0	0	0.0%
3300-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 3300	144,551	145,919	154,550	174,502	128,055	(46,447)	-26.6%
	TOTAL 3000	826,416	832,971	889,359	950,668	907,180	(43,488)	-4.6%
<b><u>FACILITIES ACQUISITION</u></b>								
4000-100	Salaries	0	0	0	0	0	0	0.0%
4000-200	Empl Benefits	0	0	0	0	0	0	0.0%
4000-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
4000-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
4000-500	Other Services	0	0	0	0	0	0	0.0%
4000-600	Supplies	0	0	0	0	0	0	0.0%
4000-700	Property	0	0	0	0	0	0	0.0%
4000-800	Other Objects	0	0	0	0	0	0	0.0%
4000-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 4000	0	0	0	0	0	0	0.0%
	TOTAL 4000	0	0	0	0	0	0	0.0%
<b><u>OTHER FINANCING USES</u></b>								
5000-800	Other Objects	1,402,975	1,196,854	1,534,372	1,205,783	1,045,191	(160,592)	-13.3%
5000-900	Other Uses	2,811,533	3,590,247	3,392,724	3,335,000	3,500,000	165,000	4.9%
	Total 5000	4,214,508	4,787,101	4,927,096	4,540,783	4,545,191	4,408	0.1%
	TOTAL 5000	4,214,508	4,787,101	4,927,096	4,540,783	4,545,191	4,408	0.1%
	TOTAL EXPENSES	44,822,727	47,081,054	50,488,055	50,211,696	51,106,531	894,835	1.8%

# Lower Moreland Township School District

## 2019/20 Budget

### 1100 Account - Regular Instruction

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/Decrease	Percent Increase/Decrease
1100-100	Salaries	12,722,433	13,173,840	13,499,290	13,889,042	389,752	2.9%
1100-200	Benefits	6,842,441	7,723,878	7,883,669	8,208,163	324,494	4.1%
1100-300	Purch Prof Serv.	766,448	619,159	623,826	579,400	(44,426)	-7.1%
1100-400	Purch Prop Serv.	3,385	7,000	7,000	1,000	(6,000)	-85.7%
1100-500	Other Services	162,271	104,000	105,000	192,000	87,000	82.9%
1100-600	Supplies	733,460	1,099,934	830,960	411,263	(419,697)	-50.5%
1100-700	Property	4,647	21,000	21,000	11,950	(9,050)	-43.1%
1100-800	Other Objects	1,280	3,000	3,000	4,060	1,060	35.3%
1100-900	Other Uses	0	0	0	0	0	0.0%
	Total 1100	21,236,365	22,751,811	22,973,745	23,296,878	323,133	1.4%

### Budget Explanations

#### 1100 - Regular Instruction

#### Highlights of Changes

##### 500 Other Services-

The increase denoted reflects a large increase in Charter School Tuition students.

##### 600 Supplies

The large decrease shown were for a reduction in one time purchases for books under Curriculum Allocations as well as a result of Zero-Based Building Allocations.



## Budget Explanation

### 1100 - Regular Instruction

		2018/19 Budget	2019/20 Budget
<b><u>1100 - Regular Instruction</u></b>			
100	Salaries- Budgeted in this account are the following items:	13,499,290	13,889,042
	Pine Road Teachers		
	Murray Avenue Teachers		
	High School Teachers		
	Lead Teacher Costs		
	Substitute Costs (changed to 300 object in 12/13)		
	Federal Project Teacher Costs		
200	Benefits-	7,883,669	8,208,163
		18/19 Amount	19/20 Amount
	Health/Life/Disability Insurance	2,289,271	2,334,480
	Social Security	1,032,514	1,062,361
	Retirement	4,499,384	4,748,822
	Teacher Tuition	0	0
	Worker's Compensation	62,500	62,500
	Totals	<u>7,883,669</u>	<u>8,208,163</u>
300	Purchased Prof & Tech Services- Included in this account is an amount for contracted substitute services as well as student planning services.	623,826	579,400
400	Purchased Property Services- Budgeted to this account is an amount related to repair costs for classroom equipment located throughout all three schools.	7,000	1,000
500	Other Purchased Services- Budgeted to this account is an amount for the cost of printing and travel by the teaching staff. Also included are tuition costs related to charter school students.	105,000	192,000

## Budget Explanation

### 1100 - Regular Instruction

		2018/19 Budget	2019/20 Budget																								
600	Supplies- Budgeted to this account is an amount for the cost of supplies related to the instructional program. These amounts are part of the building allocation requests submitted by the building principals.	830,960	411,263																								
	<table><tr><td></td><td>18/19</td><td>19/20</td></tr><tr><td>Bldg</td><td>Amount</td><td>Amount</td></tr><tr><td>Pine Road Elem.</td><td>140,294</td><td>130,496</td></tr><tr><td>Murray Avenue</td><td>99,957</td><td>96,416</td></tr><tr><td>High School</td><td>106,822</td><td>95,075</td></tr><tr><td>Federal Projects</td><td>4,037</td><td>2,726</td></tr><tr><td>Curr-Special Alloc.</td><td>0</td><td>19,500</td></tr><tr><td>Total</td><td>351,110</td><td>344,213</td></tr></table>		18/19	19/20	Bldg	Amount	Amount	Pine Road Elem.	140,294	130,496	Murray Avenue	99,957	96,416	High School	106,822	95,075	Federal Projects	4,037	2,726	Curr-Special Alloc.	0	19,500	Total	351,110	344,213		
	18/19	19/20																									
Bldg	Amount	Amount																									
Pine Road Elem.	140,294	130,496																									
Murray Avenue	99,957	96,416																									
High School	106,822	95,075																									
Federal Projects	4,037	2,726																									
Curr-Special Alloc.	0	19,500																									
Total	351,110	344,213																									
	Also budgeted in the "600" account is an amount for the cost of textbooks, workbooks, and periodicals related to the regular instructional program. Amounts for books are budgeted as follows:																										
	<table><tr><td></td><td>18/19</td><td>19/20</td></tr><tr><td>Bldg</td><td>Amount</td><td>Amount</td></tr><tr><td>Pine Road Elem.</td><td>1,000</td><td>0</td></tr><tr><td>Murray Avenue</td><td>2,100</td><td>0</td></tr><tr><td>High School</td><td>35,650</td><td>24,550</td></tr><tr><td>Curr-Special Alloc.</td><td>441,100</td><td>42,500</td></tr><tr><td>Total</td><td>479,850</td><td>67,050</td></tr></table>		18/19	19/20	Bldg	Amount	Amount	Pine Road Elem.	1,000	0	Murray Avenue	2,100	0	High School	35,650	24,550	Curr-Special Alloc.	441,100	42,500	Total	479,850	67,050					
	18/19	19/20																									
Bldg	Amount	Amount																									
Pine Road Elem.	1,000	0																									
Murray Avenue	2,100	0																									
High School	35,650	24,550																									
Curr-Special Alloc.	441,100	42,500																									
Total	479,850	67,050																									
700	Equipment- Budgeted in this account is an amount for requested instructional equipment as listed below:	21,000	11,950																								
	<table><tr><td></td><td>18/19</td><td>19/20</td></tr><tr><td>Bldg</td><td>Amount</td><td>Amount</td></tr><tr><td>Pine Road Elem.</td><td>1,000</td><td>0</td></tr><tr><td>Murray Avenue</td><td>6,000</td><td>0</td></tr><tr><td>High School</td><td>14,000</td><td>11,950</td></tr><tr><td>Curr-Special Alloc.</td><td>0</td><td>0</td></tr><tr><td>Total</td><td>21,000</td><td>11,950</td></tr></table>		18/19	19/20	Bldg	Amount	Amount	Pine Road Elem.	1,000	0	Murray Avenue	6,000	0	High School	14,000	11,950	Curr-Special Alloc.	0	0	Total	21,000	11,950					
	18/19	19/20																									
Bldg	Amount	Amount																									
Pine Road Elem.	1,000	0																									
Murray Avenue	6,000	0																									
High School	14,000	11,950																									
Curr-Special Alloc.	0	0																									
Total	21,000	11,950																									
800	Other Objects- This account represents an amount for professional dues & fees for the instructional staff.	3,000	4,060																								
	TOTAL 1100	22,973,745	23,296,878																								

# Lower Moreland Township School District

## 2019/20 Budget

### 1200 Account - Special Education

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/Decrease	Percent Increase/Decrease
1200-100	Salaries	2,491,381	2,594,953	2,723,373	2,822,979	99,606	3.7%
1200-200	Benefits	1,354,932	1,487,472	1,725,063	1,770,179	45,116	2.6%
1200-300	Purch Prof Serv.	1,817,337	1,891,207	1,596,633	1,569,276	(27,357)	-1.7%
1200-400	Purch Prop Serv.	3,665	4,318	5,000	5,000	0	0.0%
1200-500	Other Services	905,678	942,659	775,603	882,950	107,347	13.8%
1200-600	Supplies	41,448	39,352	37,150	29,251	(7,899)	-21.3%
1200-700	Property	15,578	3,208	0	0	0	0.0%
1200-800	Other Objects	645	3,454	2,500	2,500	0	0.0%
1200-900	Other Uses	0	0	0	0	0	0.0%
	Total 1200	6,630,664	6,966,623	6,865,322	7,082,135	216,813	3.2%

### Budget Explanations

#### 1200 - Special Education

#### Highlights of Changes

500 Other Services-  
Out of District tuition is projected to increase due to student move ins that cannot be serviced in house by Lower Moreland.

600 Supplies-  
The decrease is a reflection of a reduction in building needs as a result of zero-based budgeting.

## Budget Explanation

### 1200 - Special Education

			<u>2018/19 Budget</u>	<u>2018/19 Budget</u>
<b><u>1200 - Special Education</u></b>				
100	Salaries-		2,723,373	2,822,979
	Budgeted in this account are salary costs for Learning Support and Autistic Support teachers, Speech and Language teachers, Emotional Support teachers, Life Skills teachers and also Gifted Instructors. Additionally Autistic Instructors and aides are budgeted in this account. Also budgeted are amounts for elementary and secondary special education aides and personal care assistants. Lastly, the Director of Special Education and a support staff member are budgeted here.			
200	Benefits-		1,725,063	1,770,179
		18/19 <u>Amount</u>	19/20 <u>Amount</u>	
	Health/Life/Disability Insurance	586,752	566,670	
	Social Security	208,336	215,958	
	Retirement	910,425	968,001	
	Worker's Compensation	19,550	19,550	
	Totals	<u>1,725,063</u>	<u>1,770,179</u>	
300	Purchased Prof & Tech Services-		1,596,633	1,569,276
	Budgeted in this account is the cost of educational services provided by an outside agency including occupational & physical therapy services as well as contracted Psychologist services. Also included are costs of instructional aides through Substitute Teacher Service (STS).			
400	Purchased Prop Services-			
	Included here is an amount for a copier lease funded through IDEA.		5,000	5,000
500	Other Purchased Services-		775,603	882,950
	Budgeted in this account is an amount for the following:			
		18/19 <u>Amount</u>	19/20 <u>Amount</u>	
	Staff Travel Costs	15,000	20,000	
	Tuition paid to approved private schools for special ed. students attending their schools.	533,553	630,068	
	Tuition paid to the Intermediate Unit for students attending their programs.	227,050	232,882	
		<u>775,603</u>	<u>882,950</u>	

## Budget Explanation

### 1200 - Special Education

		<u>2018/19 Budget</u>	<u>2018/19 Budget</u>
600	Supplies- Budgeted in this account is an amount for the costs of supplies, books and periodicals used in the special education department.	37,150	29,251
700	Equipment- The amount budgeted to this account reflects the cost of equipment needed for special education classrooms.	0	0
800	Other Objects- Professional dues & fees for the special education staff.	2,500	2,500
	TOTAL 1200	<u>6,865,322</u>	<u>7,082,135</u>

# Lower Moreland Township School District

## 2019/20 Budget

### 1300 Account - Vocational Education

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/ Decrease	Percent Increase/ Decrease
1300-100	Salaries	0	0	0	0	0	0.0%
1300-200	Benefits	0	0	0	0	0	0.0%
1300-300	Purch Prof Serv.	0	0	0	0	0	0.0%
1300-400	Purch Prop Serv.	0	0	0	0	0	0.0%
1300-500	Other Services	349,193	384,221	336,908	324,235	(12,673)	-3.8%
1300-600	Supplies	0	0	0	0	0	0.0%
1300-700	Property	0	0	0	0	0	0.0%
1300-800	Other Objects	0	0	0	0	0	0.0%
1300-900	Other Uses	0	0	0	0	0	0.0%
	Total 1300	349,193	384,221	336,908	324,235	(12,673)	-3.8%

### Budget Explanations

#### 1300 - Vocational Education

#### Highlights of Changes

- 500 Other Services-  
This decrease is a result of the budget amount presented by the Eastern Center for Arts & Technology and is based on a three year aggregate of enrollment figures per district.

# Lower Moreland Township School District

## 2019/20 Budget

### 1400 Account - Other Instructional Programs

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/Decrease	Percent Increase/Decrease
1400-100	Salaries	6,912	13,000	13,000	8,000	(5,000)	-38.5%
1400-200	Benefits	2,776	5,479	5,591	3,605	(1,986)	-35.5%
1400-300	Purch Prof Serv.	137,751	115,000	117,600	121,120	3,520	3.0%
1400-400	Purch Prop Serv.	0	0	0	0	0	0.0%
1400-500	Other Services	0	0	0	0	0	0.0%
1400-600	Supplies	0	0	0	0	0	0.0%
1400-700	Property	0	0	0	0	0	0.0%
1400-800	Other Objects	0	0	0	0	0	0.0%
1400-900	Other Uses	0	0	0	0	0	0.0%
	Total 1400	147,439	133,479	136,191	132,725	(3,466)	-2.5%

### Budget Explanations

#### 1400 - Other Instructional Programs

#### Highlights of Changes

100/200 Salaries/Benefits-

The reduction shown is a result of decreased use of homebound education services.

## Budget Explanation

### 1400 - Other Instructional Programs

			<u>2018/19 Budget</u>	<u>2019/20 Budget</u>
<b><u>1430 - Homebound Instruction</u></b>				
100	Salaries- Budgeted to this account is an amount for the cost of salaries related to homebound instruction.		13,000	8,000
200	Benefits-		5,591	3,605
		18/19 <u>Amount</u>	19/20 <u>Amount</u>	
	Social Security	995	612	
	Retirement	4,346	2,743	
	Worker's Compensation	250	250	
	Totals	<u>5,591</u>	<u>3,605</u>	
300	Purchased Prof & Tech Services Budgeted in this account is the cost of non-district employees or an educational institution providing homebound instruction.		0	0
TOTAL 1430			<u>18,591</u>	<u>11,605</u>
<b><u>1490 - Additional Other Instructional Programs</u></b>				
300	Purchased Prof & Tech Services- Included in this account is the total cost of a social worker/counselor and a contracted individual to provide community counselor services.		117,600	121,120
500	Other Services- Budgeted to this account is an amount for conference expenses related to the Title I program.		0	0
600	Supplies- Included in this account is an amount for supplies for the administration of the federal programs.		0	0
TOTAL 1490			<u>117,600</u>	<u>121,120</u>
TOTAL 1400			<u>136,191</u>	<u>132,725</u>



# Lower Moreland Township School District

## 2019/20 Budget

### 1500 Account - Non-Public Services

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/Decrease	Percent Increase/Decrease
1400-100	Salaries	0	0	0	0	0	0.0%
1400-200	Benefits	0	0	0	0	0	0.0%
1400-300	Purch Prof Serv.	0	10,715	8,239	11,893	3,654	44.4%
1400-400	Purch Prop Serv.	0	0	0	0	0	0.0%
1400-500	Other Services	0	0	0	0	0	0.0%
1400-600	Supplies	0	0	0	0	0	0.0%
1400-700	Property	0	0	0	1,671	1,671	100%+
1400-800	Other Objects	0	0	0	0	0	0.0%
1400-900	Other Uses	0	0	0	0	0	0.0%
	Total 1400	0	10,715	8,239	13,564	5,325	64.6%

### Budget Explanations

### 1500 - Other Instructional Programs

#### Highlights of Changes

300/700 Purch Prof Serv./Property-  
 These amounts represent amounts allocated to non-public schools through the Title II and Title IV federal programs.

## Budget Explanation

### 1500 - Non-Public Services

		<u>2018/19 Budget</u>	<u>2019/20 Budget</u>
<b><u>1500 - Non-Public Services</u></b>			
300	Purchased Prof & Tech Services- This amount represents amounts allocated to non-public schools through the Title II and Title IV federal programs.	8,239	11,893
500	Other Services- Budgeted to this account is an amount for conference expenses related to the Title I program.	0	0
600	Supplies- Included in this account is an amount for supplies for the administration of the federal programs.	0	0
700	Property- The amount budgeted to this account reflects the cost of equipment needed for non-public schools.	0	1,671
TOTAL 1500		<u>8,239</u>	<u>13,564</u>
TOTAL 1500		<u><u>8,239</u></u>	<u><u>13,564</u></u>

# Lower Moreland Township School District

## 2019/20 Budget

### 1600 Account - Adult Education Programs

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/Decrease	Percent Increase/Decrease
1600-100	Salaries	0	0	0	0	0	0.0%
1600-200	Benefits	0	0	0	0	0	0.0%
1600-300	Purch Prof Serv.	17,289	18,891	20,000	20,000	0	0.0%
1600-400	Purch Prop Serv.	0	0	0	0	0	0.0%
1600-500	Other Services	0	0	0	0	0	0.0%
1600-600	Supplies	421	434	900	900	0	0.0%
1600-700	Property	0	0	0	0	0	0.0%
1600-800	Other Objects	0	0	0	0	0	0.0%
1600-900	Other Uses	0	0	0	0	0	0.0%
	Total 1600	17,710	19,325	20,900	20,900	0	0.0%

### Budget Explanations

### 1600 - Adult Education Programs

### Highlights of Changes

## Budget Explanation

### 1600 - Adult Education Programs

		<u>2018/19 Budget</u>	<u>2019/20 Budget</u>
<b><u>1600 - Adult Education</u></b>			
300	Purchased Prof & Tech Services- Budgeted in this account is the cost of non-district employees providing instruction for the Enrichment Program.	20,000	20,000
500	Other Purchased Services- Included in this account are amounts for postage and advertising for the Enrichment Program.	0	0
600	Supplies- Included in this account is an amount for supplies for the administration of the Enrichment Program.	900	900
700	Equipment- Budgeted in this account is the cost of equipment related to the Enrichment Program.	0	0
TOTAL 1600		<u>20,900</u>	<u>20,900</u>

# Lower Moreland Township School District

## 2019/20 Budget

### 2100 Account - Pupil Services

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/Decrease	Percent Increase/Decrease
2100-100	Salaries	713,453	908,359	885,690	919,280	33,590	3.8%
2100-200	Benefits	355,113	480,805	530,163	552,090	21,927	4.1%
2100-300	Purch Prof Serv.	0	0	0	0	0	0.0%
2100-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2100-500	Other Services	0	0	0	0	0	0.0%
2100-600	Supplies	41,252	29,813	30,500	31,025	525	1.7%
2100-700	Property	0	0	0	0	0	0.0%
2100-800	Other Objects	0	0	0	500	500	100%+
2100-900	Other Uses	0	0	0	0	0	0.0%
	Total 2100	1,109,818	1,418,977	1,446,353	1,502,895	56,542	3.9%

### Budget Explanations

### 2100 - Pupil Services

#### Highlights of Changes

- 200 Benefits-  
The majority of the increase denoted is a result of a 2.57% increase in the employer share for retirement costs (PSERS)
- 600 Other Objects-  
The increase is for dues/fees for the high school guidance department as per the building allocation.

## Budget Explanation

### 2100 - Pupil Services

			<u>2018/19 Budget</u>	<u>2019/20 Budget</u>
<b><u>2111 - Supervision of Student Services</u></b>				
100	Salaries-		115,815	120,228
	Budgeted to this account are the salary costs of the following:			
	Supervisor of Student Services			
200	Benefits-		70,419	73,311
		18/19 19/20		
		<u>Amount</u> <u>Amount</u>		
	Health/Life/Disability Insurance	22,342 22,388		
	Social Security	8,860 9,197		
	Retirement	38,717 41,226		
	Worker's Compensation	500 500		
	Totals	<u>70,419 73,311</u>		
	TOTAL 2111		<u>186,234</u>	<u>193,539</u>
<b><u>2120 - Guidance Services</u></b>				
100	Salaries-		659,623	687,515
	Budgeted to this account are the salary costs of the following:			
	2.00 (FTE) Pine Road Guidance Counselors -			
	1.00 (FTE) Murray Avenue Guidance Counselor			
	4.00 (FTE) High School Guidance Counselors -			
	High School Clerical Guidance Salaries - 2.0 (FTE)			
	Summer Guidance Work			
200	Benefits-		392,573	410,112
		18/19 19/20		
		<u>Amount</u> <u>Amount</u>		
	Health/Life/Disability Insurance	116,500 116,669		
	Social Security	50,461 52,595		
	Retirement	220,512 235,748		
	Worker's Compensation	5,100 5,100		
	Totals	<u>392,573 410,112</u>		

## Budget Explanation

### 2100 - Pupil Services

		2018/19 Budget	2019/20 Budget
600	Supplies- This account is used for supplies as well as for books and periodicals related to the district's guidance office operation. These amounts were included as part of the principal's building allocations.	23,000	23,525
800	Other Objects- Budgeted to this account is an amount for the cost of dues and fees related to the guidance department.	0	500
TOTAL 2120		<u>1,075,196</u>	<u>1,121,652</u>

### 2140 - Psychological Services

100	Salaries-		110,252	111,537
	Budgeted to this account are the salary costs of the following:			
	School Psychologist			
	Project ACCESS Clerical Salaries			
200	Benefits-		67,171	68,667
		18/19	19/20	
		<u>Amount</u>	<u>Amount</u>	
	Health/Life/Disability Insurance	21,780	21,788	
	Social Security	8,434	8,533	
	Retirement	36,857	38,246	
	Worker's Compensation	100	100	
	Totals	<u>67,171</u>	<u>68,667</u>	
500	Other Purchased Services-		0	0
	Included in this account is a budgeted amount for travel/conference expenses for the School Psychologist.			
600	Supplies-		7,500	7,500
	The amount budgeted represents supply needs for the clerical support for the Project ACCESS program as well as the MCIU services used to support the ACCESS program.			
800	Other Objects-		0	0
	Budgeted to this account is an amount for the cost of dues and fees for the operation of the psychologist's office.			
	TOTAL 2140		<u>184,923</u>	<u>187,704</u>
	TOTAL 2100		<u>1,446,353</u>	<u>1,502,895</u>

# Lower Moreland Township School District

## 2019/20 Budget

### 2200 Account - Instructional Staff Services

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/Decrease	Percent Increase/Decrease
2200-100	Salaries	601,425	538,653	681,192	712,029	30,837	4.5%
2200-200	Benefits	388,089	334,689	460,748	479,907	19,159	4.2%
2200-300	Purch Prof Serv.	78,161	63,088	114,000	204,350	90,350	79.3%
2200-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2200-500	Other Services	48,547	49,009	53,200	52,032	(1,168)	-2.2%
2200-600	Supplies	8,191	5,683	21,000	14,095	(6,905)	-32.9%
2200-700	Property	294,112	1,517,419	414,635	429,227	14,592	3.5%
2200-800	Other Objects	1,782	1,007	4,000	3,200	(800)	-20.0%
2200-900	Other Uses	0	0	0	0	0	0.0%
	Total 2200	1,420,307	2,509,548	1,748,775	1,894,840	146,065	8.4%

### Budget Explanations

#### 2200 - Instructional Staff Services

#### Highlights of Changes

##### 300 Purch Prof Serv.-

The large increase is for the inclusion of a new curriculum program to be used to facilitate student learning as well as for analysis of test scores and assessments.



## Budget Explanation

### 2200 - Instructional Staff Services

		2018/19 Budget	2018/19 Budget
<b><u>2220 - Audio Visual Services</u></b>			
100	Salaries- The amount budgeted to this account represents the salary costs of the two (2.0) District Technology Integrator/Instructional Coaches.	132,954	163,384
200	Benefits-	70,288	94,559
	18/19 Amount	19/20 Amount	
	Health/Life/Disability Insurance	15,670	26,035
	Social Security	10,171	12,499
	Retirement	44,447	56,025
	Worker's Compensation	0	0
	Totals	70,288	94,559
600	Supplies- This account is used for A/V supplies used in the schools and is part of the building allocations.	11,000	6,095
700	Equipment- Budgeted here are amounts for A/V equipment as per building allocations.	250	850
TOTAL 2220		214,492	264,888

### 2240 - Technology Commitment

700	Equipment- The amount allocated in this account is part of the district's technology commitment to maintain the level of technological equipment throughout the school district.	410,385	424,377
TOTAL 2240		410,385	424,377

### 2250 - School Library Services

100	Salaries- The amount budgeted to this account represents the salary costs of the following personnel:  One (1) Pine Road Librarian One (1) Murray Avenue Librarian One (1) High School Librarian Elementary/Secondary Library Aides	309,229	312,514
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## Budget Explanation

### 2200 - Instructional Staff Services

		<div>2018/19 Budget</div>	<div>2018/19 Budget</div>
200	Benefits-	195,587	199,644
		18/19	19/20
		<u>Amount</u>	<u>Amount</u>
	Health/Life/Disability Insurance	65,155	65,173
	Social Security	23,657	23,909
	Retirement	103,375	107,162
	Worker's Compensation	3,400	3,400
	Totals	<u>195,587</u>	<u>199,644</u>
300	Purchased Prof & Tech Services-	0	0
	The amount reflected includes an amount for a contracted library aide.		
400	Purchased Property Services-	0	0
	This account is used for repair/maintenance for library equipment.		
500	Purchased Prof & Tech Services-		
	Coded to this account are the costs of supplies, books, and periodicals for use in the schools' libraries. Funds were requested by building principals as follows:	39,200	38,056
		18/19	19/20
		<u>Amount</u>	<u>Amount</u>
	Building		
	Pine Road	9,000	9,586
	Murray Avenue	3,700	4,000
	High School	<u>26,500</u>	<u>24,470</u>
	Total	<u>39,200</u>	<u>38,056</u>
600	Supplies-		
	Included with this account is a special curriculum allocation for updating the library collections in all three schools.	0	0
800	Dues/Fees-	0	200
	Included in this amount is an allocation for dues and fees for the school librarians.		
	TOTAL 2250	<u>544,016</u>	<u>550,414</u>

## Budget Explanation

### 2200 - Instructional Staff Services

		<u>2018/19 Budget</u>	<u>2018/19 Budget</u>
<b><u>2260 - Instruction &amp; Curriculum Development Services</u></b>			
100	Salaries- Budgeted to this account are salary amounts for the Director of Curriculum and the clerical support of the position as well as for curriculum writing by teachers.	239,009	236,131
200	Benefits-	129,873	130,704
	<div>18/19      19/20</div> <div><u>Amount</u>   <u>Amount</u></div>		
	Health/Life/Disability Insurance	29,988	29,971
	Social Security	18,284	18,064
	Retirement	79,901	80,969
	Worker's Compensation	1,700	1,700
	Totals	<u>129,873</u>	<u>130,704</u>
300	Purchased Prof & Tech Services- Included in this amount is an allocation for contracted curriculum review services and online learning opportunities.	61,500	163,350
500	Other Purchased Services- Budgeted to this account are allocations for travel related to the curriculum development program.	3,500	3,000
600	Supplies- Included here are software costs for Act 48 purposes as well as an allocation for district mini-grants for teacher supplies.	10,000	8,000
700	Property- Budgeted to this account is a allocation for new and replacement equipment for the office of the Director of Curriculum and Instruction.	4,000	4,000
800	Other Objects- Included in this amount is an allocation for dues and fees for the Curriculum department.	4,000	3,000
TOTAL 2260		<u>451,882</u>	<u>548,185</u>

## Budget Explanation

### 2200 - Instructional Staff Services

		<u>2018/19 Budget</u>	<u>2018/19 Budget</u>
<u>2270 - Staff Development Services</u>			
200	Benefits- Due to a re-classification by PDE, all teacher tuition is now coded here.	65,000	55,000
300	Purchased Prof & Tech Services- Included in this account is an allocation for Staff Development	52,500	41,000
500	Other Purchased Services- Included in this amounts are allocations for travel costs related to the district's federal programs.	10,500	10,976
TOTAL 2270		<u>128,000</u>	<u>106,976</u>
TOTAL 2200		<u><u>1,748,775</u></u>	<u><u>1,894,840</u></u>

# Lower Moreland Township School District

## 2019/20 Budget

### 2300 Account - Administration

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/Decrease	Percent Increase/Decrease
2300-100	Salaries	1,809,552	1,842,411	1,885,976	1,867,772	(18,204)	-1.0%
2300-200	Benefits	877,488	962,214	1,095,923	1,137,809	41,886	3.8%
2300-300	Purch Prof Serv.	345,910	288,048	266,250	320,950	54,700	20.5%
2300-400	Purch Prop Serv.	63,700	66,456	64,500	66,600	2,100	3.3%
2300-500	Other Services	87,952	116,517	112,250	112,550	300	0.3%
2300-600	Supplies	39,299	31,749	55,000	31,510	(23,490)	-42.7%
2300-700	Property	4,813	827	5,000	5,175	175	3.5%
2300-800	Other Objects	76,363	66,897	74,800	75,028	228	0.3%
2300-900	Other Uses	0	0	0	0	0	0.0%
	Total 2300	3,305,077	3,375,119	3,559,699	3,617,394	57,695	1.6%

### Budget Explanations

#### 2300 - Administration

#### Highlights of Changes

##### 100/300 Salaries/Purch Prof Serv-

The increase/decrease denoted is a reflection of a re-classification of a greeter from a salaried employee to a contracted service.

##### 600 Supplies-

The decrease shown is a result of a reduction in the amount of supplies for the Superintendent's office as well as for Community Relations.

## Budget Explanation

### 2300 - Administration

		2018/19 Budget	2019/20 Budget
<b><u>2310 - School Board Services</u></b>			
300	Purchased Prof & Tech Services- Budgeted to this account are the costs of the following items: - District's Annual Local Audit - School District Appraisals/Updates - Tax Collector Audit & GASB 45 Services - School Security Services	61,750	61,750
400	Purchased Property Services- Budgeted in this account is an amount for repairs and maintenance of district-wide equipment.	0	0
500	Other Purchased Services- Budgeted to this account are advertising costs for board/committee meetings and bid advertisements required of the board secretary by school code. Also included is liability insurance costs of the school district.	103,000	106,000
600	Supplies- An amount is budgeted to this account to reflect the cost of supplies and books/periodicals related to board services.	1,600	1,750
800	Other Objects- Budgeted to this account are the costs of professional dues and fees for the board. (e.g. PSBA membership)	50,000	50,000
TOTAL 2310		<u>216,350</u>	<u>219,500</u>

### **2330 - Tax Assessment and Collection Services**

100	Salaries- Budgeted to this account is the cost of the district's tax collector.	22,250	22,250
200	Benefits-	1,702	1,702
		18/19	19/20
		<u>Amount</u>	<u>Amount</u>
	Social Security	1,702	1,702
	Retirement	0	0
	Totals	<u>1,702</u>	<u>1,702</u>
300	Purchased Prof & Tech Services-	7,500	8,000

## Budget Explanation

### 2300 - Administration

		<u>2018/19 Budget</u>	<u>2019/20 Budget</u>
	Included in this expense account is an allocation for amounts taken by the County of Montgomery (2%) on all real estate transfer taxes. Also included are costs associated with collecting earned income taxes (1.75%). All delinquent taxes are also collected and shown in this account and are done by Portnoff Law Associates at a much lower rate and the (5%) fee now remitted to the County will be passed onto the delinquent taxpayer.		
500	Other Purchased Services- The cost of the bonding insurance for the district's tax collector.	0	0
600	Supplies- Budgeted to this account are the supply costs of the tax collection operation.	10,000	5,000
	TOTAL 2330	<u>41,452</u>	<u>36,952</u>

### 2350 - Legal Services

300	Purchased Prof & Tech Services- Budgeted to this account are the costs for the district's solicitor as well as any other legal costs for litigation.	85,000	65,000
	TOTAL 2350	<u>85,000</u>	<u>65,000</u>

### 2360 - Office of the Superintendent Services

100	Salaries- Budgeted to this account are the salary costs of the Superintendent, and 1.00 (FTE) support staff.	330,022	266,439
200	Benefits-	170,536	172,919
		18/19	19/20
		<u>Amount</u>	<u>Amount</u>
	Health/Life/Disability Insurance	40,284	59,174
	Social Security	23,883	20,383
	Retirement	104,369	91,362
	Worker's Compensation	2,000	2,000
	Totals	<u>170,536</u>	<u>172,919</u>
300	Purchased Prof & Tech Services-	2,000	1,500

## Budget Explanation

### 2300 - Administration

		<u>2018/19 Budget</u>	<u>2019/20 Budget</u>
	The amount placed in this account reflect the cost of contracted clerical substitutes.		
500	Other Purchased Services- Included in this account is an allocation for travel/conference expenses related to the Office of the Superintendent.	6,500	4,000
600	Supplies- Included in the account are the costs of supplies and books related to the Superintendent's office.	17,650	10,000
700	Equipment- Budgeted in this account is the cost of equipment to be utilized in the Superintendent's office.	4,000	4,000
800	Other Objects- This account includes the cost of professional dues and fees.	10,500	10,500
	TOTAL 2360	<u>541,208</u>	<u>469,358</u>

### 2370 - Community Relations Services

100	Salaries- Budgeted in this account is an amount for the Public Relations Specialist.	0	0
200	Benefits-	0	0
		<u>18/19</u>	<u>19/20</u>
		<u>Amount</u>	<u>Amount</u>
	Social Security	0	0
	Retirement	0	0
	Totals	<u>0</u>	<u>0</u>
300	Purchased Prof & Tech Services- The amount budgeted in this account represents the amount to be paid for community relations services.	10,000	10,000



## Budget Explanation

### 2300 - Administration

		<u>2018/19 Budget</u>	<u>2019/20 Budget</u>
600	Supplies- Included here are supply costs related to the community relations operations.	10,250	0
	TOTAL 2370	<u>20,250</u>	<u>10,000</u>

### 2380 - Principal's Office Services

100	Salaries- Budgeted in this account are the costs of salaries for the following personnel:	1,330,544	1,367,299
	1 Principal (Pine Road)		
	1 Principal (Murray Avenue)		
	1 Principal (High School)		
	1 Athletic Director		
	4 Assistant Principals		
	6 Full-Time Clerical Personnel		
200	Benefits-	811,233	847,030
		18/19	19/20
		<u>Amount</u>	<u>Amount</u>
	Health/Life/Disability Insurance	257,845	266,784
	Social Security	101,786	104,599
	Retirement	444,802	468,847
	Worker's Compensation	6,800	6,800
	Totals	<u>811,233</u>	<u>847,030</u>
300	Purchased Prof & Tech Services- The amount placed in this account reflect the cost 3 contracted greeters, a security position as well as a clerical position at the high school.	100,000	174,700
400	Purchased Property Services- Budgeted to this account is an amount for equipment lease charges related to the copy machines located throughout the district.	64,500	66,600
500	Other Purchased Services- Budgeted to this account are amounts for travel/conference expenses for the principal's office.	1,000	800
600	Supplies- Budgeted in this account is an amount for supplies and books related to	5,500	4,760

## Budget Explanation

### 2300 - Administration

		2018/19 Budget	2019/20 Budget
	the operation of the principals' offices throughout the district.		
700	Equipment- Included in this account is an amount for equipment for use in the building principals' offices.	1,000	1,175
800	Other Objects- Budgeted in this account is an amount for professional membership dues and fees related to the principals' offices.	4,300	4,528
	TOTAL 2380	<u>2,318,077</u>	<u>2,466,892</u>

### 2390 - Office of Personnel Services

100	Salaries- Budgeted in this account is an amount for the Director of Human Resources/Public Relations and 1.0 FTE support staff member.	203,160	211,784
200	Benefits-	112,452	116,158
		18/19 Amount	19/20 Amount
	Health/Life/Disability Insurance	26,794	25,136
	Social Security	15,542	16,201
	Retirement	67,916	72,621
	Worker's Compensation	2,200	2,200
	Totals	<u>112,452</u>	<u>116,158</u>
300	Purchased Prof & Tech Services- The amount budgeted in this account represents a new amount for a contracted Personnel Director.	0	0
500	Other Purchased Services- Budgeted to this account are amounts for travel/conference expenses for the human resources office.	1,750	1,750
600	Supplies- Budgeted in this account is an amount for supplies and books related to the operation of the human resources office.	10,000	10,000
800	Other Objects- Budgeted in this account is an amount for professional membership dues and fees related to the human resources office.	10,000	10,000
	TOTAL 2390	<u>337,362</u>	<u>349,692</u>

## Budget Explanation

### 2300 - Administration

	<u>2018/19 Budget</u>	<u>2019/20 Budget</u>
TOTAL 2300	<u>3,559,699</u>	<u>3,617,394</u>

# Lower Moreland Township School District

## 2019/20 Budget

### 2400 Account - Pupil Health Services

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/Decrease	Percent Increase/Decrease
2400-100	Salaries	273,587	257,230	312,520	319,691	7,171	2.3%
2400-200	Benefits	145,069	132,662	183,727	182,021	(1,706)	-0.9%
2400-300	Purch Prof Serv.	3,320	2,140	4,000	3,750	(250)	-6.3%
2400-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2400-500	Other Services	0	0	0	0	0	0.0%
2400-600	Supplies	5,603	6,392	5,500	7,310	1,810	32.9%
2400-700	Property	0	0	0	0	0	0.0%
2400-800	Other Objects	0	0	0	0	0	0.0%
2400-900	Other Uses	0	0	0	0	0	0.0%
	Total 2400	427,579	398,424	505,747	512,772	7,025	1.4%

### Budget Explanations

#### 2400 - Pupil Health Services

#### Highlights of Changes

600 Supplies-

The increase denoted is a reflection of zero-based budgeting on a building level basis.

## Budget Explanation

### 2400 - Pupil Health Services

		<u>2018/19</u> Budget	<u>2019/20</u> Budget																					
<u>2400 - Pupil Health Services</u>																								
100	Salaries- This account is for the salaries of the following:  1.5 Nurses - Pine Road 1 Nurse - Murray Avenue 1 Nurse - High School Non-Public Nursing Aide Substitute Nurses	312,520	319,691																					
200	Benefits- <table><tr><td></td><td>18/19</td><td>19/20</td></tr><tr><td></td><td><u>Amount</u></td><td><u>Amount</u></td></tr><tr><td>Health/Life/Disability Insurance</td><td>52,343</td><td>44,944</td></tr><tr><td>Social Security</td><td>23,908</td><td>24,456</td></tr><tr><td>Retirement</td><td>104,476</td><td>109,621</td></tr><tr><td>Worker's Compensation</td><td>3,000</td><td>3,000</td></tr><tr><td>Totals</td><td><u>183,727</u></td><td><u>182,021</u></td></tr></table>		18/19	19/20		<u>Amount</u>	<u>Amount</u>	Health/Life/Disability Insurance	52,343	44,944	Social Security	23,908	24,456	Retirement	104,476	109,621	Worker's Compensation	3,000	3,000	Totals	<u>183,727</u>	<u>182,021</u>	183,727	182,021
	18/19	19/20																						
	<u>Amount</u>	<u>Amount</u>																						
Health/Life/Disability Insurance	52,343	44,944																						
Social Security	23,908	24,456																						
Retirement	104,476	109,621																						
Worker's Compensation	3,000	3,000																						
Totals	<u>183,727</u>	<u>182,021</u>																						
300	Purchased Prof & Tech Services- Budgeted to this account are amounts for contracted medical services provided to the district.	4,000	3,750																					
600	Supplies- This account is for the cost of medical supplies for the nurse's office.	5,500	7,310																					
800	Other Objects- The costs for nursing dues and fees are budgeted in this account.	<u>0</u>	<u>0</u>																					
TOTAL 2400		<u>505,747</u>	<u>512,772</u>																					

Lower Moreland Township School District

2019/20 Budget

2500 Account - Business Services

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/Decrease	Percent Increase/Decrease
2500-100	Salaries	416,489	428,875	435,645	451,859	16,214	3.7%
2500-200	Benefits	217,166	235,065	263,778	274,495	10,717	4.1%
2500-300	Purch Prof Serv.	25,328	23,547	26,000	25,000	(1,000)	-3.8%
2500-400	Purch Prop Serv.	4,881	3,510	10,000	8,750	(1,250)	-12.5%
2500-500	Other Services	39,702	29,953	32,500	21,500	(11,000)	-33.8%
2500-600	Supplies	16,955	15,293	17,000	16,000	(1,000)	-5.9%
2500-700	Property	5,584	8,753	7,500	7,500	0	0.0%
2500-800	Other Objects	1,883	2,980	3,000	3,000	0	0.0%
2500-900	Other Uses	0	0	0	0	0	0.0%
	Total 2500	727,988	747,976	795,423	808,104	12,681	1.6%

**Budget Explanations**

**2500 - Business Services**

**Highlights of Changes**

## Budget Explanation

### 2500 - Business Services

		2018/19 Budget	2019/20 Budget																					
<b>2500 - Business Services</b>																								
100	Salaries- This account is for the salaries of the following: Business Manager Assistant Business Manager Administrative Assistant/Payroll Administrative Assistant/Accounts Payable Administrative Assistant/Purchasing/Attendance	435,645	451,859																					
200	Benefits-	263,778	274,495																					
	<table><tr><td></td><td>18/19</td><td>19/20</td></tr><tr><td></td><td>Amount</td><td>Amount</td></tr><tr><td>Health/Life/Disability Insurance</td><td>82,515</td><td>82,686</td></tr><tr><td>Social Security</td><td>33,327</td><td>34,567</td></tr><tr><td>Retirement</td><td>145,636</td><td>154,942</td></tr><tr><td>Worker's Compensation</td><td>2,300</td><td>2,300</td></tr><tr><td>Totals</td><td>263,778</td><td>274,495</td></tr></table>		18/19	19/20		Amount	Amount	Health/Life/Disability Insurance	82,515	82,686	Social Security	33,327	34,567	Retirement	145,636	154,942	Worker's Compensation	2,300	2,300	Totals	263,778	274,495		
	18/19	19/20																						
	Amount	Amount																						
Health/Life/Disability Insurance	82,515	82,686																						
Social Security	33,327	34,567																						
Retirement	145,636	154,942																						
Worker's Compensation	2,300	2,300																						
Totals	263,778	274,495																						
300	Purchased Prof & Tech Services Budgeted to this account is an amount for contracted computer software support.	26,000	25,000																					
400	Purchased Property Services- Included in this account is an amount for the lease and annual maintenance contract for the copiers and other office equipment in the district/business office.	10,000	8,750																					
500	Other Purchased Services- Budgeted to this account are amounts for postage and advertising expenses related to the business office operations as well as travel/conference expenses for business office personnel.	32,500	21,500																					
600	Supplies- Included in this account are amounts for business office supplies and books/periodicals.	17,000	16,000																					
700	Equipment- Included in this account is an amount for replacement of equipment used in the business office.	7,500	7,500																					
800	Other Objects- Budgeted to this account is an amount for professional memberships and dues/fees related to the business office.	3,000	3,000																					
TOTAL 2500		795,423	808,104																					

# Lower Moreland Township School District

## 2019/20 Budget

### 2600 Account - Plant Operations & Maintenance

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/Decrease	Percent Increase/Decrease
2600-100	Salaries	246,586	249,812	264,855	265,393	538	0.2%
2600-200	Benefits	120,690	111,019	155,493	161,820	6,327	4.1%
2600-300	Purch Prof Serv.	192,278	196,986	179,600	125,000	(54,600)	-30.4%
2600-400	Purch Prop Serv.	1,504,068	1,262,813	1,347,170	1,333,780	(13,390)	-1.0%
2600-500	Other Services	90,010	123,034	102,000	107,500	5,500	5.4%
2600-600	Supplies	197,479	492,223	619,040	615,720	(3,320)	-0.5%
2600-700	Property	0	0	0	0	0	0.0%
2600-800	Other Objects	2,637	2,898	6,840	7,600	760	11.1%
2600-900	Other Uses	0	0	0	0	0	0.0%
	Total 2600	2,353,748	2,438,785	2,674,998	2,616,813	(58,185)	-2.2%

### Budget Explanations

#### 2600 - Plant Operations & Maintenance

#### Highlights of Changes

300 Purch Prof Serv.-

The decrease denoted reflects the elimination of the Facilities Consultant position.



## Budget Explanation

### 2600 - Plant Operations & Maintenance

			<u>2018/19</u>	<u>2019/20</u>
			Budget	Budget
<b><u>2600 - Plant Operations &amp; Maintenance</u></b>				
100	Salaries-		264,855	265,393
	This account is for the salaries of the following:			
	Full Time Custodial Staff			
	Maintenance Manager			
	Summer and Student Workers			
200	Benefits-		155,493	161,820
		18/19      19/20		
		Amount      Amount		
	Health/Life/Disability Insurance	55,259      57,001		
	Social Security	20,262      20,302		
	Retirement	76,172      80,717		
	Worker's Compensation	3,800      3,800		
	Totals	<u>155,493      161,820</u>		
300	Purch Prof Services-			
	Included here is an allocation for contracted custodial positions		179,600	125,000
400	Purchased Property Services-		1,347,170	1,333,780
	Included in this account are the following:			
		18/19      19/20		
	Trash Removal	26,500      30,000		
	Snow Removal	50,000      55,000		
	Custodial Contract	441,000      453,000		
	Grounds Contract	170,000      154,000		
	Maintenance Contract	0      0		
	District Maint. Projects	49,390      66,800		
	High School Maintenance	196,580      187,880		
	Murray Ave Maintenance	189,200      179,200		
	Pine Road Maintenance	136,500      117,900		
	Electric/Natural Gas	0      0		
	Water & Sewer Charges	88,000      90,000		
		<u>1,347,170      1,333,780</u>		

## Budget Explanation

### 2600 - Plant Operations & Maintenance

		2018/19 Budget	2019/20 Budget																					
500	Other Purchased Services- This account includes the following:	102,000	107,500																					
	<table><tr><td></td><td><u>18/19</u></td><td><u>19/20</u></td></tr><tr><td>Insurance</td><td>58,500</td><td>59,500</td></tr><tr><td>Telephone</td><td>40,000</td><td>45,000</td></tr><tr><td>Travel Costs</td><td>3,500</td><td>3,000</td></tr><tr><td></td><td><u>102,000</u></td><td><u>107,500</u></td></tr></table>		<u>18/19</u>	<u>19/20</u>	Insurance	58,500	59,500	Telephone	40,000	45,000	Travel Costs	3,500	3,000		<u>102,000</u>	<u>107,500</u>								
	<u>18/19</u>	<u>19/20</u>																						
Insurance	58,500	59,500																						
Telephone	40,000	45,000																						
Travel Costs	3,500	3,000																						
	<u>102,000</u>	<u>107,500</u>																						
600	Supplies- This account includes an amount for the following:	619,040	615,720																					
	<table><tr><td></td><td><u>18/19</u></td><td><u>19/20</u></td></tr><tr><td>Custodial Supplies</td><td>33,400</td><td>35,680</td></tr><tr><td>Maintenance Supplies</td><td>161,640</td><td>186,540</td></tr><tr><td>Safe Schools Supplies</td><td>19,000</td><td>6,000</td></tr><tr><td>Electric/Natural Gas</td><td>390,000</td><td>372,500</td></tr><tr><td>Heating Oil</td><td>15,000</td><td>15,000</td></tr><tr><td></td><td><u>619,040</u></td><td><u>615,720</u></td></tr></table>		<u>18/19</u>	<u>19/20</u>	Custodial Supplies	33,400	35,680	Maintenance Supplies	161,640	186,540	Safe Schools Supplies	19,000	6,000	Electric/Natural Gas	390,000	372,500	Heating Oil	15,000	15,000		<u>619,040</u>	<u>615,720</u>		
	<u>18/19</u>	<u>19/20</u>																						
Custodial Supplies	33,400	35,680																						
Maintenance Supplies	161,640	186,540																						
Safe Schools Supplies	19,000	6,000																						
Electric/Natural Gas	390,000	372,500																						
Heating Oil	15,000	15,000																						
	<u>619,040</u>	<u>615,720</u>																						
800	Other Objects- Budgeted to this account is an amount for dues and fees related to the plant and maintenance operations.	6,840	7,600																					
	TOTAL 2600	<u>2,674,998</u>	<u>2,616,813</u>																					

# Lower Moreland Township School District

## 2019/20 Budget

### 2700 Account - Student Transportation

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/Decrease	Percent Increase/Decrease
2700-100	Salaries	17,970	17,338	16,500	17,019	519	3.1%
2700-200	Benefits	1,386	1,372	1,362	1,402	40	2.9%
2700-300	Purch Prof Serv.	0	0	500	0	(500)	-100.0%
2700-400	Purch Prop Serv.	169	1,000	1,000	1,000	0	0.0%
2700-500	Other Services	2,870,816	2,880,153	2,724,625	2,907,969	183,344	6.7%
2700-600	Supplies	87,004	96,272	110,500	110,500	0	0.0%
2700-700	Property	0	1,213	1,000	1,000	0	0.0%
2700-800	Other Objects	157	0	500	250	(250)	-50.0%
2700-900	Other Uses	0	0	0	0	0	0.0%
	Total 2700	2,977,502	2,997,348	2,855,987	3,039,140	183,153	6.4%

### Budget Explanations

#### 2700 - Student Transportation

#### Highlights of Changes

- 500 Other Services-  
The increase reflected is a result of increased costs for special education transportation.

## Budget Explanation

### 2700 - Student Transportation

		<u>2018/19 Budget</u>	<u>2019/20 Budget</u>
<b><u>2700 - Student Transportation</u></b>			
100	Salaries- Budgeted to this account is an amount a bus aide(s) for a special education student.	16,500	17,019
200	Benefits- Budgeted to this account is an amount for the cost of benefits related to the above salary costs.	1,362	1,402
300	Purchased Prof & Tech Services- Included in this account are amounts for contracted transportation software support and/or transportation studies.	500	0
400	Purchased Property Services- Included in this account is an amount for the maintenance and repairs for district vehicles	1,000	1,000
500	Other Purchased Services- Budgeted in this account are amounts for student transportation from the district's outside contractor (First Student) as well as from the MCIU.	2,724,625	2,907,969
600	Supplies- Included in this account are amounts for repair parts and for gasoline purchases for district transportation vehicles.	110,500	110,500
700	Equipment- Budgeted here is an amount for replacement of transportation equipment.	1,000	1,000
800	Other Objects- Included in this account is an amount for professional dues and fees.	500	250
TOTAL 2700		<u>2,855,987</u>	<u>3,039,140</u>

# Lower Moreland Township School District

## 2019/20 Budget

### 2800 Account - Central Support Services

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/Decrease	Percent Increase/Decrease
2800-100	Salaries	375,121	353,593	379,692	387,337	7,645	2.0%
2800-200	Benefits	192,070	193,627	223,178	229,730	6,552	2.9%
2800-300	Purch Prof Serv.	119,588	233,612	120,850	122,360	1,510	1.2%
2800-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2800-500	Other Services	4,885	1,058	3,750	3,750	0	0.0%
2800-600	Supplies	31,886	17,559	28,400	13,000	(15,400)	-54.2%
2800-700	Property	0	0	0	0	0	0.0%
2800-800	Other Objects	828	454	1,088	1,088	0	0.0%
2800-900	Other Uses	0	0	0	0	0	0.0%
	Total 2800	724,378	799,903	756,958	757,265	307	0.0%

### Budget Explanations

#### 2800 - Central Support Services

#### Highlights of Changes

- 600 Supplies-  
The reduction in this line is as per the Director of Technology and is based on actual needs.

## Budget Explanation

### 2800 - Central Support Services

		<u>2018/19</u> <u>Budget</u>	<u>2019/20</u> <u>Budget</u>																					
<b><u>2840 - Data Processing Services</u></b>																								
100	Salaries- Budgeted to this account are salaries of the following individuals:  Director of Technology Technology Support Positions (2.0) Data Systems Specialist Networking Specialist	379,692	387,337																					
200	Benefits- <table><tr><td></td><td>18/19</td><td>19/20</td></tr><tr><td></td><td><u>Amount</u></td><td><u>Amount</u></td></tr><tr><td>Health/Life/Disability Insurance</td><td>66,401</td><td>66,481</td></tr><tr><td>Social Security</td><td>29,046</td><td>29,631</td></tr><tr><td>Retirement</td><td>126,931</td><td>132,818</td></tr><tr><td>Worker's Compensation</td><td>800</td><td>800</td></tr><tr><td>Totals</td><td><u>223,178</u></td><td><u>229,730</u></td></tr></table>		18/19	19/20		<u>Amount</u>	<u>Amount</u>	Health/Life/Disability Insurance	66,401	66,481	Social Security	29,046	29,631	Retirement	126,931	132,818	Worker's Compensation	800	800	Totals	<u>223,178</u>	<u>229,730</u>	223,178	229,730
	18/19	19/20																						
	<u>Amount</u>	<u>Amount</u>																						
Health/Life/Disability Insurance	66,401	66,481																						
Social Security	29,046	29,631																						
Retirement	126,931	132,818																						
Worker's Compensation	800	800																						
Totals	<u>223,178</u>	<u>229,730</u>																						
300	Purchased Prof & Tech Services Included in this account are amounts for contracted internet access through MCIU and contracted services for software maintenance on the District's accounting and student software packages. Also included is an allocation for a contracted technology firm.	120,850	122,360																					
500	Other Purchased Services- Budgeted here is an amount for travel/conference expenses for the Technology department.	3,750	3,750																					
600	Supplies- Budgeted to this account are supply needs for the operation of the district's computer/data processing operations.	28,400	13,000																					
800	Other Objects- Included within this account are professional dues and fees related to the operation of the Technology department.	1,088	1,088																					
TOTAL 2840		<u>756,958</u>	<u>757,265</u>																					
TOTAL 2800		<u>756,958</u>	<u>757,265</u>																					

# Lower Moreland Township School District

## 2019/20 Budget

### 2900 Account - Other Support Services

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/Decrease	Percent Increase/Decrease
2900-100	Salaries	0	0	0	0	0	0.0%
2900-200	Benefits	0	0	0	0	0	0.0%
2900-300	Purch Prof Serv.	0	0	0	0	0	0.0%
2900-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2900-500	Other Services	33,214	33,033	35,000	34,500	(500)	-1.4%
2900-600	Supplies	0	0	0	0	0	0.0%
2900-700	Property	0	0	0	0	0	0.0%
2900-800	Other Objects	0	0	0	0	0	0.0%
2900-900	Other Uses	0	0	0	0	0	0.0%
	Total 2900	33,214	33,033	35,000	34,500	-500	-1.4%

### Budget Explanations

#### 2900 - Other Support Services

**500**

#### **Other Purchased Services-**

2018/19	2019/20
Budget	Budget

Budgeted to this account is an amount for the following MCIU services:

Curriculum/Legislative/Technology Information Serv.	\$35,000	\$34,500
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# Lower Moreland Township School District

## 2019/20 Budget

### 3200 Account - Student Activities

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/Decrease	Percent Increase/Decrease
3200-100	Salaries	332,795	330,181	344,000	344,000	0	0.0%
3200-200	Benefits	127,890	124,284	142,066	145,025	2,959	2.1%
3200-300	Purch Prof Serv.	0	0	0	0	0	0.0%
3200-400	Purch Prop Serv.	45,839	88,514	89,700	89,700	0	0.0%
3200-500	Other Services	60,860	69,140	71,600	71,600	0	0.0%
3200-600	Supplies	45,406	61,169	47,800	47,800	0	0.0%
3200-700	Property	465	0	0	0	0	0.0%
3200-800	Other Objects	73,797	61,521	81,000	81,000	0	0.0%
3200-900	Other Uses	0	0	0	0	0	0.0%
	Total 3200	687,052	734,809	776,166	779,125	2,959	0.4%

### Budget Explanations

### 3200 - Student Activities

### Highlights of Changes



## Budget Explanation

### 3200 - Student Activities

		<u>2018/19 Budget</u>	<u>2019/20 Budget</u>
<b><u>3210 - Student Activities</u></b>			
100	Salaries- Budgeted to this account is the cost of supplemental contracts for Student Activities as per the teacher contract.	133,000	133,000
200	Benefits-	55,287	56,431
		18/19	19/20
		<u>Amount</u>	<u>Amount</u>
	Social Security	10,175	10,175
	Retirement	44,462	45,606
	Worker's Compensation	650	650
	Totals	<u>55,287</u>	<u>56,431</u>
400	Purchased Property Services- Included with this account are amounts for repairs/maintenance and other services related to student activity programs. These amounts are submitted through the Athletic Director.	7,100	7,100
500	Other Purchased Services- The amount budgeted reflects transportation costs for various student activities.	14,300	14,300
600	Supplies- This account includes the cost of supplies for the administration of the student activities program. These amounts were submitted through the Athletic Director.	14,790	14,790
800	Other Objects- Budgeted to this account is an amount for the costs of dues and fees related to the student activities program.	7,445	7,445
TOTAL 3210		<u>231,922</u>	<u>233,066</u>

## Budget Explanation

### 3200 - Student Activities

		<u>2018/19 Budget</u>	<u>2019/20 Budget</u>
<b><u>3250 - Student Athletics</u></b>			
100	Salaries- Budgeted to this account is the cost of supplemental contracts for Student Athletics as per the teacher contract as well as the salaries for the district-run summer sports camp counselors.	211,000	211,000
200	Benefits-	86,779	88,594
		18/19	19/20
		<u>Amount</u>	<u>Amount</u>
	Social Security	16,142	16,142
	Retirement	70,537	72,352
	Worker's Compensation	100	100
	Totals	<u>86,779</u>	<u>88,594</u>
400	Purchased Property Services- Budgeted to this account is an amount for refurbishing and/or repairs to athletic equipment. These amounts were submitted through the Athletic Director. Also included are costs for athletic training services.	82,600	82,600
500	Other Purchased Services- The amount budgeted reflects transportation costs for all student athletics.	57,300	57,300
600	Supplies- This account includes the cost of supplies for the administration of the student athletics program, submitted through the Athletic Director.	33,010	33,010
800	Other Objects- Budgeted to this account is an amount for the costs of dues and fees and officials' fees related to the student athletics program.	73,555	73,555
TOTAL 3250		<u>544,244</u>	<u>546,059</u>
TOTAL 3200		<u>776,166</u>	<u>779,125</u>

# Lower Moreland Township School District

## 2019/20 Budget

### 3300 Account - Community Services

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/Decrease	Percent Increase/Decrease
3300-100	Salaries	115,932	120,007	130,000	60,000	(70,000)	-53.8%
3300-200	Benefits	23,543	27,578	37,752	6,305	(31,447)	-83.3%
3300-300	Purch Prof Serv.	0	0	0	55,000	55,000	0.0%
3300-400	Purch Prop Serv.	0	0	0	0	0	0.0%
3300-500	Other Services	0	0	0	0	0	0.0%
3300-600	Supplies	6,444	6,965	6,750	6,750	0	0.0%
3300-700	Property	0	0	0	0	0	0.0%
3300-800	Other Objects	0	0	0	0	0	0.0%
3300-900	Other Uses	0	0	0	0	0	0.0%
	Total 3300	145,919	154,550	174,502	128,055	(46,447)	-26.6%

### Budget Explanations

#### 3300 - Community Services

#### Highlights of Changes

##### 100/200 Salaries/Benefits-

The reductions are a result of a change with the Kinderlinks Director being an employee versus a contractor.

##### 300 Purch Prof Serv.-

The increase is a result of a change with the Kinderlinks Director being an employee versus a contractor.

## Budget Explanation

### 3300 - Community Relations

		<u>2018/19 Budget</u>	<u>2019/20 Budget</u>
<b><u>3300 - Community Relations</u></b>			
100	Salaries- Budgeted to this account is the cost of employees in the Kinderlinks program.	130,000	60,000
200	Benefits-	37,752	6,305
		18/19 Amount	19/20 Amount
	Health/Life/Disability Insurance	4,406	0
	Social Security	9,945	4,590
	Retirement	23,401	1,715
	Totals	<u>37,752</u>	<u>6,305</u>
300	Purchased Prof & Tech Services Included in this account are amounts for contracted services for the Kinderlinks Director as well as a few contracted aides for the Kinderlinks program.	0	55,000
500	Other Services- This account reflects a Title V Federal Program allocation for printing and binding services.	0	0
600	Supplies- Included with this account are amounts for supplies for the Kinderlinks program.	6,750	6,750
		<u>          </u>	<u>          </u>
TOTAL 3300		<u>174,502</u>	<u>128,055</u>

# Lower Moreland Township School District

## 2019/20 Budget

### 5000 Account - Other Financing Uses

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/Decrease	Percent Increase/Decrease
5000-100	Salaries	0	0	0	0	0	0.0%
5000-200	Benefits	0	0	0	0	0	0.0%
5000-300	Purch Prof Serv.	0	0	0	0	0	0.0%
5000-400	Purch Prop Serv.	0	0	0	0	0	0.0%
5000-500	Other Services	0	0	0	0	0	0.0%
5000-600	Supplies	0	0	0	0	0	0.0%
5000-700	Property	0	0	0	0	0	0.0%
5000-800	Other Objects	1,196,854	1,534,372	1,205,783	1,045,191	(160,592)	-13.3%
5000-900	Other Uses	3,590,247	3,392,724	3,335,000	3,500,000	165,000	4.9%
	Total 5000	4,787,101	4,927,096	4,540,783	4,545,191	4,408	0.1%

### Budget Explanations

### 5000 - Other Financing Uses

### Highlights of Changes

## Budget Explanation

### 5000 - Other Financing Uses

		2018/19 Budget	2019/20 Budget
<b><u>5100 - Debt Service</u></b>			
800	Other Objects- This account includes payment of interest on the following bond issues:	1,095,783	935,191
	Bond Issue	18/19	19/20
	2011 Bonds (QSCB Borrowing)	54,260	54,260
	2014 Bonds (refund of 2009/2009A)	155,800	141,000
	2014A Bonds - new issue	233,450	233,350
	2015 Bonds (refund of 2009AA & 2010)	278,000	158,000
	2016 Bonds (Refund part of 2009 Notes)	189,873	189,806
	2016A Bonds (Refund rest- 2009 Notes)	184,400	158,775
	Total	1,095,783	935,191
900	Other Financing Uses- This account includes payment of principal on the following bond issues:	3,335,000	3,500,000
	Bond Issue	18/19	19/20
	2011 Bonds (QSCB Borrowing)	5,000	5,000
	2014 Bonds (refund of 2009/2009A)	370,000	380,000
	2014A Bonds - new issue	5,000	5,000
	2015 Bonds (refund of 2009AA & 2010)	2,400,000	2,520,000
	2016 Bonds (Refund part of 2009 Notes)	5,000	5,000
	2016A Bonds (Refund rest- 2009 Notes)	550,000	585,000
	Total	3,335,000	3,500,000
TOTAL 5100		4,430,783	4,435,191
<b><u>5200 - Fund Transfers</u></b>			
900	Other Financing Uses- Budgeted to this account is the amount to be transferred in support of the Capital Projects program.	0	0
TOTAL 5200		0	0
<b><u>5900 - Budgetary Reserve</u></b>			

## Budget Explanation

### 5000 - Other Financing Uses

		2018/19 Budget	2019/20 Budget
800	Other Objects-	110,000	110,000
	The budgetary reserve is budgeted to provide for a contingency amount for unanticipated or emergency expenses during the year. All transfers from this account must be approved by the Board of Directors.		
	TOTAL 5900	110,000	110,000
	TOTAL 5000	4,540,783	4,545,191

**Lower Moreland School District  
Debt Service Requirements**

School Year	2011 QSCB	2014-Ref 2009/2009A	2014A Issue	2015-Ref 2009AA & 2010	2016 - Ref Part of 09 Notes	2016A - Ref Rest of 09 Notes	Total Debt Service
2019-20	59,260	521,000	238,350	2,678,000	194,806	743,775	4,435,191
2020-21	191,403	1,707,000	303,250	827,000	194,731	1,124,025	4,347,409
2021-22	191,403	742,750	1,276,850	821,100	194,656	1,107,900	4,334,659
2022-23	191,403	746,750	1,270,050		194,581	1,903,100	4,305,884
2023-24	191,403		2,916,850		941,944	217,150	4,267,347
2024-25	191,403		2,188,750		1,807,844		4,187,997
2025-26	191,403		0		1,809,494		2,000,897
2026-27	191,403		0		1,810,444		2,001,847
2027-28					1,810,694		1,810,694
2028-29					1,814,072		1,814,072
2029-30							0
2030-31							0
2031-32							0
2032-33							0
2033-34							0
<b>TOTAL</b>	<b>1,399,080</b>	<b>3,717,500</b>	<b>8,194,100</b>	<b>4,326,100</b>	<b>10,773,266</b>	<b>5,095,950</b>	<b>33,505,996</b>

Principal Outstanding as of 6/30/20

2016A (Ref 2009 Notes)	4,135,000	2014 (Ref 09/09A)	3,010,000
2016 (Ref 2009 Notes)	9,380,000	2014A New Issue	7,090,000
2011 QSCB	965,000	2015 (ref 09AA/10)	1,600,000

Total Principal Debt Outstanding 26,180,000



**BUDGET TO BUDGET COMPARISON - REVENUE (GENERAL FUND)**

Acct Code	Description	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Incr/Decr	% Incr/Decr
<b><u>LOCAL SOURCES</u></b>								
6111	Current RE Tax	32,767,994	33,798,648	34,738,067	35,567,062	36,240,193	673,131	1.9%
6112	Interim RE Tax	41,997	30,923	15,229	75,000	75,000	0	0.0%
6113	Utility RE Tax	40,391	39,356	36,878	37,000	37,000	0	0.0%
6151	Earned Income Tax	1,872,255	1,985,621	1,886,338	1,875,000	1,875,000	0	0.0%
6153	RE Transfer Tax	368,869	439,474	456,297	360,000	405,000	45,000	12.5%
6400	Delinquent Tax	755,992	732,031	688,676	750,000	750,000	0	0.0%
6510	Interest on Inv	32,052	99,550	224,585	180,000	335,000	155,000	86.1%
6830	Int Srce-Fed	362,330	371,519	357,286	356,331	369,965	13,634	3.8%
6910	Rentals	65,835	57,950	54,687	55,000	55,000	0	0.0%
6940	Tuition	410,440	419,832	354,410	323,349	303,400	(19,949)	-6.2%
6980	Rev - Comm Svc	0	0	0	0	0	0	0.0%
6990	Misc Revenue	1,826	1,155	1,446	1,500	1,500	0	0.0%
6991	Refund of Prior Year's Exp.	228	0	36,202	0	0	0	0.0%
6992	Energy Incentives/Rebates	9,704	0	4,753	7,500	7,500	0	0.0%
Total	Local Sources	36,729,913	37,976,059	38,854,854	39,587,742	40,454,558	866,816	2.2%
<b><u>STATE SOURCES</u></b>								
7110	Basic Education Funding	2,002,199	2,089,571	2,134,712	2,215,917	2,382,396	166,479	7.5%
7140	Charter School Reimburs.	0	0	0	0	0	0	0.0%
7150	State Performance Incentive	0	0	0	0	0	0	0.0%
7270	Special Ed	850,638	891,988	840,909	717,138	742,070	24,932	3.5%
7299	Other State Revenues	0	0	155	0	0	0	0.0%
7310	Transportation	410,911	417,978	404,133	405,000	415,000	10,000	2.5%
7320	Rental Reimb	0	367,996	216,143	245,000	285,000	40,000	16.3%
7330	Med/Dental/Nurse Serv.	50,319	50,582	50,965	51,000	51,000	0	0.0%
7340	State Prop Tax Reduction	1,455,248	1,446,314	1,522,739	1,564,409	1,527,794	(36,615)	-2.3%
7500	Extra Grants	75,809	75,809	75,809	75,809	0	(75,809)	-100.0%
7810	FICA Reimb	704,183	726,260	750,286	825,399	843,963	18,564	2.2%
7820	Retire Reimb	2,260,824	2,767,946	3,166,413	3,606,940	3,782,942	176,002	4.9%
7920	Technology Revenue	0	0	0	0	0	0	0.0%
Total	State Sources	7,810,131	8,834,444	9,162,264	9,706,612	10,030,165	323,553	3.3%
<b><u>FEDERAL SOURCES</u></b>								
8514	Title I	196,486	146,676	126,209	134,743	115,011	(19,732)	-14.6%
8200	PEMA Reimbursement	0	24,206	0	0	0	0	0.0%
8519	Title II-Teacher Quality	43,393	38,979	39,850	40,628	40,180	(448)	-1.1%
8570	Drug Free Schools	0	0	0	0	0	0	0.0%
8516	Title III-LEP Grant	29,793	43,960	30,220	30,220	32,955	2,735	9.1%
8519	Title IV	0	0	0	0	10,000	10,000	100%+
8708	Fiscal Stabilization-ARRA	0	0	0	0	0	0	0.0%
8709	Ed Jobs Funding	0	0	0	0	0	0	0.0%
8732	QSCB Revenue-Bonds	46,661	46,761	46,813	46,700	46,700	0	0.0%
8810	Project ACCESS	330	1,041	830	60,000	60,000	0	0.0%
Total	Federal Sources	316,663	301,623	243,922	312,291	304,846	(7,445)	-2.4%
<b><u>OTHER SOURCES</u></b>								
9200	Proceeds from L/T Financing	0	0	539,663	0	0	0	0.0%
9500	Refund of Prior Yr Expenses	0	0	0	0	0	0	0.0%
Total	Other Sources	0	0	539,663	0	0	0	0.0%
Total Revenue		44,856,707	47,112,126	48,800,703	49,606,645	50,789,569	1,182,924	2.4%

# Lower Moreland Township School District

## 2019/20 Budget

### 6000 Account - Revenue from Local Sources

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/Decrease	Percent Increase/Decrease
6111	Current RE Tax	33,798,648	34,738,067	35,567,062	36,240,193	673,131	1.9%
6112	Interim RE Tax	30,923	15,229	75,000	75,000	0	0.0%
6113	Utility RE Tax	39,356	36,878	37,000	37,000	0	0.0%
6151	Earned Inc. Tax	1,985,621	1,886,338	1,875,000	1,875,000	0	0.0%
6153	RE Transfer Tax	439,474	456,297	360,000	405,000	45,000	12.5%
6400	Delinquent Tax	732,031	688,676	750,000	750,000	0	0.0%
6510	Interest Earnings	99,550	224,585	180,000	335,000	155,000	86.1%
6800	Rev-Inter Sources	371,519	357,286	356,331	369,965	13,634	3.8%
6910	Rentals	57,950	54,687	55,000	55,000	0	0.0%
6940	Tuition	419,832	354,410	323,349	303,400	(19,949)	-6.2%
6990	Miscellaneous	1,155	1,446	1,500	1,500	0	0.0%
6991	Refund-Prior Exp.	0	36,202	0	0	0	0.0%
6992	Energy Incentives	0	4,753	7,500	7,500	0	0.0%
	Total 6000	37,976,059	38,854,854	39,587,742	40,454,558	866,816	2.2%

### Budget Explanations

#### 6000 - Local Revenue

#### Highlights of Changes

- 6510 Interest Earnings-  
The increase denoted reflects in increase in interest rates for investing purposes.

## 6000 - Local Revenue

		2018/19 Budget	2019/20 Budget
6111	<p>Current Real Estate Taxes-</p> <p>The 2019/20 budgeted amount is based on an assessment total received from the County of Montgomery in the amount of \$1,095,076,733 (as of 2/27/19). The assessed valuation is multiplied by the millage rate to show the gross yield of real estate tax. Historically, the district receives about 96.2% of that amount as current real estate taxes. Receipt of 96.2% of the gross yield is the result of several things - those who pay in the discount period vs. the net or penalty periods and the percent that will be lienied January 15, 2020 (if not paid by that date). For 2019/20 there is a reduction equal to the amount of gambling/Sterling Act funds the District is due to receive.</p> <div style="text-align: right; margin-right: 100px;"> <p>1,090,274,915 Lower Moreland Assessment</p> <p>2,924,640 Bryn Athyn Parcels included w/ Lower Moreland</p> </div> <p style="margin-left: 100px;"> <math display="block">\begin{array}{r} \text{X} \qquad \qquad \qquad 35.8576 \text{ Mills} \\ \hline \text{Gross Yield} \qquad \qquad 39,199,512 \end{array}</math> </p> <p>Less: <span style="float: right;">(1,527,794) Dollar Value of Homestead Exclusions (3,654 parcels * \$12,147 exclusion * millage)</span></p> <p>Net Total <span style="float: right;">37,671,718</span></p> <p style="margin-left: 100px;"> <math display="block">\begin{array}{r} \text{X} \qquad \qquad \qquad 96.2\% \text{ Collection Rate} \\ \hline \hline \text{Total} \qquad \qquad \qquad 36,240,193 \end{array}</math> </p>	35,567,062	36,240,193
6112	<p>Interim Real Estate Taxes (Act 544)-</p> <p>Interim tax bills are sent out throughout the school year for new construction/remodeling which increased the assessed value but did not appear on the original tax duplicate.</p>	75,000	75,000
6113	<p>Public Utility Realty Tax (Act 66)-</p> <p>The district receives reimbursement from the Commonwealth for public utility parcels within the district that are exempt from the local real estate tax. Each year the district must complete a report listing all public utility parcels within the district.</p>	37,000	37,000

## Budget Explanation

### 6000 - Local Revenue

		2018/19 Budget	2019/20 Budget
6151	Earned Income Tax- The District levies a 1% tax on earned income of residents of Lower Moreland Township. The total earned income tax is 1%, but it is shared equally with the Township of Lower Moreland.	1,875,000	1,875,000
6153	Real Estate Transfer Tax (Act 511)- The district receives one-half percent on the transfer price of real property within the district. The total transfer tax is one percent, but it is equally shared by the township and the district.	360,000	405,000
6400	Delinquent Taxes- All real estate tax bills dated July 1 which are not paid by January 15 are listed on a report completed by the local tax collector and turned over to the Portnoff Law Associates in mid January for collection. Portnoff Law Associates collects the tax and then remits same to the district as delinquent tax.	750,000	750,000
6510	Interest Earnings- The district receives interest through the investment of General Fund money in certificates of deposit, savings accounts & interest bearing checking accounts	180,000	335,000
6800	Revenue from Intermediate Sources- The district budgets federal IDEA funds passed through the MCIU in revenue and expense categories.	356,331	369,965
6910	Rentals- Several outside groups use the facilities for which we receive rent including First Student, Inc. for use of the bus garage, HVAA, and the German School.	55,000	55,000
6940	Tuition- This account includes revenue received for the Enrichment program, summer camp program and any tuition received from patrons to attend Lower Moreland schools. Also included is Kinderlinks tuition and tuition from Bryn Athyn SD.	323,349	303,400
6990	Miscellaneous Revenue- This account includes any local revenue received which cannot be classified to any of the above accounts.	1,500	1,500
6992	Energy Incentives/Rebates- This account includes revenue received from the sale of solar energy credits.	7,500	7,500
TOTAL LOCAL REVENUE		<u>39,587,742</u>	<u>40,454,558</u>

# Lower Moreland Township School District

## 2019/20 Budget

### 7000 Account - Revenue from State Sources

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/ Decrease	Percent Increase/ Decrease
7110	Basic Ed. Subsidy	2,089,571	2,134,712	2,215,917	2,382,396	166,479	7.5%
7115	Read to Succeed	0	0	0	0	0	0.0%
7140	Charter Schools	0	0	0	0	0	0.0%
7270	Special Education	891,988	840,909	717,138	742,070	24,932	3.5%
7299	Other Revenues	0	155	0	0	0	0.0%
7310	Transportation	417,978	404,133	405,000	415,000	10,000	2.5%
7320	Rental Reimb.	367,996	216,143	245,000	285,000	40,000	16.3%
7330	Health Services	50,582	50,965	51,000	51,000	0	0.0%
7340	Property Tax Red.	1,446,314	1,522,739	1,564,409	1,527,794	(36,615)	-2.3%
7500	Extra Grants	75,809	75,809	75,809	0	(75,809)	-100.0%
7810	FICA Reimb.	726,260	750,286	825,399	843,963	18,564	2.2%
7820	Retirement Reimb.	2,767,946	3,166,413	3,606,940	3,782,942	176,002	4.9%
7920	Technology Rev.	0	0	0	0	0	0.0%
	Total 7000	8,834,444	9,162,264	9,706,612	10,030,165	323,553	3.3%

### Budget Explanations

#### 7000 - State Revenue

#### Highlights of Changes

- 7320 Rental Reimb-  
The large increase relates to increased debt service payments for projects with a higher reimbursement percentage than in previous years.

## Budget Explanation

### 7000 - State Revenue

		<u>2018/19 Budget</u>	<u>2019/20 Budget</u>
7110	Basic Education Funding- The Governor's budget proposal for a better Pennsylvania reflects the following basic education funding for Lower Moreland School District in 19/20:	2,215,917	2,382,396
	<div><div><div><u>Amount</u></div></div><div><div>- projected 19/20 figure</div><div>2,382,396</div></div><div><div>- State share phase in (includes poverty, size, and ELL supplements as well as geographical prize differences) (Stimulus funds included).</div><div>0</div></div><div><div>- minimum increase</div><div>0</div></div><div><div>Total</div><div><u><u>2,382,396</u></u></div></div></div>		
NOTE: Lower Moreland's School District's MV/PI aid ratio is .2614. MV/PI aid ratio or market value/personal income aid ratio measures the relative wealth of a district. (The lower the MV/PI aid ratio, the "wealthier" the district.)			
7140	Charter School Reimbursement- Included in the Governor's budget is an amount to district's with charter school expenditures. The State will reimburse approx. 30% of those costs.	0	0
7210	Homebound Instruction- The district receives subsidy from the Commonwealth for expenses incurred on the account of homebound instruction.	0	0
7270	Special Education- The district receives subsidy from the Commonwealth for district operated special education classes. The formula for 2018/19 reflects an increase of 1.0%.	717,138	742,070

## Budget Explanation

### 7000 - State Revenue

		2018/19 Budget	2019/20 Budget
7310	Transportation- The district receives subsidy from the Commonwealth for transportation which is based on a complex formula which incorporates the following: (1) vehicle allowance - based on bus passenger capacity, age of bus, less depreciation (2) mileage allowance - based on approved annual miles times 23 cents (3) utilized passenger capacity miles allowance excess driver hours allowance	405,000	415,000
7320	Rental and Sinking Fund Payments- The district receives subsidy from the Commonwealth for certain debt service payments. The subsidy is calculated by using a reimbursement formula as established by the State.	245,000	285,000
7330	Health Services- The district receives reimbursement from the Commonwealth for medical and dental services. The medical services reimbursement is a maximum of \$1.60 times the average daily membership (ADM) and the dental services reimbursement maximum is 80 cents times the ADM. The nurse services reimbursement received from the Commonwealth is based on a maximum of \$16.70 times the average daily membership.	51,000	51,000
7340	State Property Tax Reduction Allocation- The district will receive this allocation from the State from gambling and Sterling Act funds to offset property tax reductions	1,564,409	1,527,794
7500	Extra Grants- The allocation denoted represents the amount for the PA Ready to Learn Block Grant.	75,809	0
7810	Social Security Payments- The district currently pays the Commonwealth's portion of FICA and the Commonwealth reimburses the district for payments made. The reimbursement received from the state is coded to this account. The Commonwealth's portion is 3.825% of district wages.	825,399	843,963
7820	Retirement Payments- The district pays the Commonwealth's portion of retirement and the Commonwealth reimburses the district for payments made. The reimbursement received from the state is coded to this account. The Commonwealth's portion is 17.145% of district wages.	3,606,940	3,782,942
TOTAL STATE REVENUE		<u>9,706,612</u>	<u>10,030,165</u>

# Lower Moreland Township School District

## 2019/20 Budget

### 8000 Account - Revenue from Federal Sources

Account Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Dollar Increase/Decrease	Percent Increase/Decrease
8200	PEMA Reimbursement	24,206	0	0	0	0	0.0%
8514	Title I	146,676	126,209	134,743	115,011	(19,732)	-14.6%
8516	Title III	43,960	30,220	30,220	32,955	2,735	9.1%
8519	Title IV	0	0	0	10,000	10,000	100%+
8519	Title II-Teacher Quality	38,979	39,850	40,628	40,180	(448)	-1.1%
8570	Drug Free Schools	0	0	0	0	0	0.0%
8708	Fiscal Stab.-ARRA	0	0	0	0	0	0.0%
8709	ARRA-Ed Jobs Funding	0	0	0	0	0	0.0%
8732	QSCB Revenue	46,761	46,813	46,700	46,700	0	0.0%
8810	Project ACCESS	1,041	830	60,000	60,000	0	0.0%
	Total 8000	301,623	243,922	312,291	304,846	(7,445)	-2.4%

### Budget Explanations

#### 8000 - Federal Revenue

#### Highlights of Changes

- All All projected federal project grants have been budgeted for on both the revenue and expenditure sides of the budget. If there are shortfalls in any revenue categories, they will be offset by a reduction in federal expenditures. The figures are based on actual program budgets from 2018/19. (Budgeting separately for the Title IV program was new for 2018/19).
- 8732 QSCB Revenue-  
The revenue is received from the federal government to offset debt service payments on the 2011 QSCB borrowing.
- 8810 Project Access-  
The increase is a result of a balance that is built up in Access funds and needs to be drawn down.



## Budget Explanation

### 8000 - Federal Revenue

		2018/19 Budget	2019/20 Budget
8514	Education of Disadvantaged Children (Title I)- Each year the district receives funds from the Federal government for the education of disadvantaged children. The district's allocated amount must be approved through a Title I budget.	134,743	115,011
8516	Limited English Proficiency Grant (Title III) New for 2005/06, this grant is for ESL students.	30,220	32,955
8519	Student Support & Academic Enrichment Grant (Title IV)- The Title IV grant can be used for Well-Rounded Education, Safe & Healthy Students, or the Effective Use of Technology.	0	10,000
8519	Title II - Teacher Quality The district receives funds from the Federal government to improve teacher quality and funds the District ESL teacher through this program.	40,628	40,180
8570	Drug Free Schools The district receives funds from the Federal government in support of the Drug Free School program offered by the District.	0	0
8732	QSCB Revenue The revenue is received from the federal government to offset debt service payments for the QSCB borrowing.	46,700	46,700
8810	Project ACCESS This program reimburses the District for expenditures of medically eligible children for special education program expenditures.	60,000	60,000
TOTAL FEDERAL REVENUE		<u>312,291</u>	<u>304,846</u>

## **Lower Moreland Township School District**

**2019/2020**

### **Summary of Significant Accounting Policies**

#### **Reporting Entity**

Lower Moreland Township School District is governed by an elected nine member Board of Directors. As required by generally accepted accounting principles, financial statements present the School District (the primary government). Certain potential component units were assessed to determine if the financial relationship with the School District would require inclusion in the reporting entity.

The School District lies completely within the Township of Lower Moreland. The one municipality is a primary government and therefore not a component unit of the School District.

#### **Basis of Presentation**

The accounting system of the School District is organized and operated on the basis of fund accounting with each fund or account group being a separate accounting entity with a set of self-balancing accounts which comprise of assets, liabilities, and fund balance/retained earnings, revenues and expenditures as appropriate. School District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into six fund types within three broad categories as follows:

##### **a) Governmental Funds:**

General Fund is the general operating fund of the School District. It is utilized to account for all revenues and expenditures except those required to be accounted for in another fund.

Debt Service Fund is utilized to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest, and appropriate costs arising from general obligation bonds.

Capital Projects Fund is utilized to account for the financial resources to be used for the acquisition or construction of major capital facilities.

Special Revenue Fund is utilized to account for the proceeds of specific revenue sources that are restricted for specific purposes.

b) Proprietary Funds:

Enterprise Fund (Food Service Fund) is authorized under Section 504 of the Public School Code of 1949 to account for all revenues and expenses pertaining to cafeteria operations. The Food Service Fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (i.e. expenses, including depreciation and indirect costs) of providing goods or services to the students on a continuing basis are financed or recovered primarily through user charges.

c) Fiduciary Funds:

Trust and Agency Funds are utilized to account for assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Activity funds are reflected as agency funds but are segregated from other agency funds because of legal requirements. They are utilized to account for monies authorized by Section 511 of the Public School Code of 1949 for school athletics, publications and organizations.

Account Groups – In addition to the funds listed above, the School District maintains two account groups – General Fixed Assets and General Long-Term Debt. The account groups are not “funds”; they are only concerned with the measurement of financial position, not the results of operations.

General Fixed Assets – All fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group rather than in governmental funds. Fixed assets related to food services are accounted for in that fund and are considered fund fixed assets.

General Long-Term Debts – General long-term debt represents all long-term debt obligations and other long-term liabilities of the School District that are expected to be financed from governmental funds. General long-term debt is not limited to liabilities evidenced by formal debt instruments (bonds, warrants, notes, etc). It may also include, but is not necessarily limited to, long-term liabilities arising from judgments and claims, and accumulated unpaid vacation, sick pay and other employee benefit amounts. Any long-term liabilities of the proprietary fund are accounted for through that fund and are considered fund long-term liabilities.

## **Basis of Accounting**

Basis of accounting refers to the timing of recognition of revenues and expenditures or expenses in the accounts and in the financial statements, regardless of the measurement focus.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The proprietary fund is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. Proprietary fund type operating statements present increases (i.e. revenues) and decreases (i.e. expenses) in fund equity (i.e. net total assets).

## **Modified Accrual Basis**

The modified accrual basis of accounting is followed for all governmental type funds of the School District. Under the modified accrual basis of accounting, expenditures, other than interest, discount accretion and principal payments on long-term debt which are recorded on their payment dates and the liability for compensated absences which is included in the General Fund to the extent that it will be liquidated with expendable available financial resources, are recorded when the fund liability is incurred. Revenues are recognized when they become susceptible to accrual, i.e. measurable and available to finance the School District's operations. Available means collectible within 60 days after fiscal year-end. The modified accrual basis of accounting is used for the General Fund, Debt Service Fund, Capital Projects Fund, Special Revenue Fund, Expendable Trust Fund and Agency Funds as follows:

### **(i) Property Taxes:**

**Current Revenue** – These are taxes levied as of a specific date with a legal, enforceable claim against the taxpayer and/or property. These taxes are recognizable as current revenue when received by the School District during the fiscal year and also estimated to be received by the School District within 60 days after the close of the fiscal year.

**Deferred Revenue** – Those currently levied property taxes which are not estimated to be received by the School District with 60 days after the close of the current fiscal year are recorded as deferred revenue.

(ii) Revenue from State Sources: State subsidies due the School District as current fiscal year entitlement are recognized as revenue in the current fiscal year even though such funds will be received in a subsequent fiscal year.

(iii) Revenue from Federal Sources: Federal program funds applicable to expenditures for the same program in the current fiscal year but expected to be received in the next fiscal year are accrued as current revenue at the end of the current fiscal year along with the recognition of the federal funds receivable.

(iv) Tuition Revenue: Tuition is due from other school districts and non-residents utilizing the School District's instruction services. Revenue is recognized for services rendered to the extent they are considered collectible.

(v) Expenditures:

Inventory Items – Inventory type items (e.g. materials and supplies) are considered as expenditures when purchased (purchase method).

Other – Expenditures for insurance and similar services extending over more than one accounting period are accounted for as expenditures during the period of usage. Interest and discount accretion on long-term debt are recognized as an expenditure on the due date of the payment.

### **Accrual Basis of Accounting**

Under the accrual basis of accounting, revenues are recognized in the accounting period they are earned and become measurable; expenses are recognized in the period incurred. The accrual basis of accounting is used for proprietary funds. Also, with the advent of Government Accounting Standards Board Statement #34 (GASB 34), the accrual basis of accounting needs to be applied to all government funds. However, the modified accrual basis is also to be maintained. Therefore, there are conversions done at the end of the year to convert the financial statements from modified accrual basis to full accrual basis and both sets of statements are presented.

### **Budgets**

The School Board approves, prior to the beginning of each year, an annual budget on the modified accrual basis for the General Fund. This is the only fund for which a budget is required and for which taxes may be levied. The Public School Code allows the School Board to authorize budget transfer amendments beginning 90 days after the start of each fiscal year. The School District's management does not have the authority to approve the budget or any budget transfer amendments. The School District expenditures may not legally exceed the revised budget amounts by major function and object. Function is defined as a program area

such as instructional services, and object is defined as the nature of the expenditures such as salaries or supplies.

### **Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund.

## **Lower Moreland Township School District**

### **Classification of Revenue and Expenditures**

The Pennsylvania Department of Education has adopted a system for the classification of revenue and expenditures based on generally accepted accounting standards for school entities. The system is used for budgeting, accounting and financial reporting in compliance with Generally Accepted Accounting Principles (GAAP), as established by the Government Accounting Standards Board (GASB).

The classification and coding structure to record financial transactions under the accounting system provides for three (3) basic types of activity: (1) revenue and other financing sources, (2) expenditures and other financing uses, and (3) transactions affecting the balance sheet only. For each type of transaction, the specific account code is made up of a combination of dimensions. Each dimension describes one way of classifying financial activity.

As required by the Pennsylvania Department of Education, the District classifies revenue by fund and revenue source dimensions. Revenues are disaggregated into four (4) sources; (1) Local Sources, (2) State Sources, (3) Federal Sources and (4) Other Sources. Local sources include such receipts as property taxes, interim taxes, delinquent taxes and interest on investments. State sources include monies received by the District from the Commonwealth of Pennsylvania among which are funds to support basic instructional needs and special education services. Federal sources are those funds provided by the federal government, the largest of which includes the Title I and Title II programs. Other sources of revenue would denote funds from sources not classified above such as the sale of fixed assets.

The Department of Education also requires the District to classify expenditures by a combination of dimensions. The required expenditure dimensions include: fund, function, object, funding source, and instructional organization.

The functional dimension is used to classify expenditures according to the principal purpose for which expenditures are made (i.e. Instruction, Support Services, etc.). As used in the expenditure classification system, the object dimension applies to the article purchased or the service obtained (i.e. Salaries, Benefits, Supplies, etc.).

The District is legally required to prepare budgets at the fund, function, and object level of classification. Accordingly, revenue and expenditures are presented herein at the level required by the Department of Education.

# LOWER MORELAND TOWNSHIP SCHOOL DISTRICT

## BUDGET 2019/2020

### GLOSSARY OF TERMS

This Glossary contains definitions of terms used in this guide and such additional terms as seem necessary to common understandings concerning financial accounting procedures for schools. Several terms that are not primarily financial accounting terms have been included because of their significance for school financial accounting.

#### ACCOUNTING SYSTEM

The total structure of records and procedures which discover, record, classify and report information on the financial position and operations of a school district or any of its funds, balanced account groups and organizational components.

#### ACCOUNT CLASSIFICATION

The numerical coding structure as developed by the Pennsylvania Department of Education for identifying, classifying and posting financial records. Two of the major components to the account structure are the function codes and the object codes. The major function and object codes are described in the pages following the glossary as Appendix A.

#### ACCRUAL BASIS

The basis of accounting under which revenues are recorded when levies are made, and the expenditures are recorded as soon as they result in liabilities regardless of when the revenue is actually received or the payment is actually made. **See also ESTIMATED REVENUE AND EXPENDITURES.**

#### ACCRUE

To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. **See also ACCRUAL BASIS.**

#### APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

#### ASSESSED VALUATION

A valuation set upon real estate or other property by a government as a basis for levying taxes.



### BOARD OF SCHOOL DIRECTORS

The elected or appointed body, which has been created according to State, law and vested with responsibilities for educational activities in a given geographical area. In Pennsylvania, school districts have Boards comprised of nine members elected at large by the voters for four-year terms.

### BOND

Most often, a written promise to pay a specified sum of money (called the face value or principal amount), on a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

### BUDGET

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

### CAPITAL RESERVE

Funds appropriated for building maintenance and capital projects. A plan is set forth for each project or maintenance item so that appropriate funds may be designated.

### COST PER PUPIL

**See CURRENT EXPENDITURES PER PUPIL.**

### CURRENT EXPENDITURES PER PUPIL

Current expenditures for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.)

### DEBT

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

### DEBT SERVICE

Expenditures for the retirement of debt and expenditures for interest on debt.

### ESTIMATED REVENUE

When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

### EXPENDITURES

This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service. (Transfers between funds, encumbrances, exchanges of cash for other current assets such as the purchase and investment of cash in U.S. bonds, payments of cash in settlement of liabilities already accounted as expenditures, and the repayment of the principal of current loans are not considered as expenditures.)

### FISCAL YEAR

A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. Pennsylvania school districts' fiscal year is from July 1 to June 30.

### FUNCTION

The part of the account code classification which describes the activity for which a service or material is acquired. **Refer to the GLOSSARY - APPENDIX A for a description of the MAJOR FUNCTIONS as defined by the Pennsylvania Department of Education.**

### FUND

A sum of money or other resources set aside for specific activities of a school district. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

### FUND BALANCE

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

### FUND, GENERAL

The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

### FUND, SPECIAL REVENUE

The fund used to finance special operations of the school district. These operations are legally restricted to expenditures for the special purposes.

### LEA

Abbreviation for Local Education Agency; Lower Moreland Township School District is an LEA.

### LEVY

(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

### MILL

A term used to "measure" the tax rate – one mill of tax generates one dollar for every \$1,000 of assessed value.

### OBJECT

The part of the account code classification which describes the service or commodity bought. **Refer to the GLOSSARY - APPENDIX A for a description of the MAJOR OBJECTS as defined by the Pennsylvania Department of Education.**

### SCHOOL

A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary programs are housed in the same school plant.

### SCHOOL, ELEMENTARY

A school classified as elementary by State and local practice and composed of any span of grades not above grade six. Lower Moreland Township School District's grade structure currently includes students in grades K thru 6. This is split between Pine Road Elementary (K-3) and Murray Avenue School (4-8).

### SCHOOL, MIDDLE

A school offering the transition years between elementary and high school grades. Lower Moreland's grade structure currently includes students in grades 7 and 8 housed in Murray Avenue School (4-8).

### SCHOOL, HIGH

A school offering the final years of high school work necessary for graduation; invariably preceded by a junior high school in the same system. Lower Moreland's grade structure currently includes students in grades 9, 10, 11, and 12.

### SCHOOL, VOCATION

A secondary school which is separately organized under a principal for the purpose of offering training in one or more skilled or semi-skilled trades or occupations. It includes such schools whether federally aided or not.

### TAXES

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits. It does not include special assessments.

## GLOSSARY - APPENDIX A

### LISTING OF MAJOR FUNCTION CODE DEFINITIONS

<u>Function Code</u>	<u>Function Description</u>
1100	<u>REGULAR PROGRAMS - ELEMENTARY/SECONDARY</u> Activities designed to provide grades K-12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.
1200	<u>SPECIAL PROGRAMS - ELEMENTARY/SECONDARY</u> Activities designed primarily to deal with students having special needs. The Special Programs include pre-kindergarten, kindergarten, elementary, and secondary services for the gifted and talented, mentally retarded, physically handicapped, emotionally disturbed, culturally different, students with learning disabilities, autistic students, and/or special programs for other types of students.
1390	<u>OTHER VOCATIONAL EDUCATION PROGRAMS</u> Included in this account is the amount paid by an LEA to another LEA for vocational education training of students.
1430	<u>HOMEBOUND INSTRUCTION</u> Activities that provide Homebound Instruction to students in accordance with Section 2510.1 of the Public School Code.
1490	<u>ADDITIONAL OTHER INSTRUCTIONAL PROGRAMS</u> Instructional programs applicable to but not listed elsewhere in the 1400 series of accounts.
1690	<u>ADULT EDUCATION PROGRAMS</u> Other adult education programs such as General Equivalency Diploma (GED), Adult Basis Education, and Standard Evening High School Programs.
2100	<u>SUPPORT SERVICES - PUPIL PERSONNEL</u> Activities designed to assess and improve the well-being of students to supplement the teaching process and to meet the applicable provisions of Article XIII of the Public School Code of 1949, as amended, and Chapter 7 of the <u>State Board of Education Regulations</u> . Included in this sub function are activities designed to provide program coordination, consultation, and services to the pupil personnel staff of an LEA.

Function Code	Function Description
2111	<p><u>SUPERVISION OF STUDENT SERVICES</u></p> <p>Activities associated with the director or head of Student Services, as well as, any immediate clerical staff.</p>
2120	<p><u>GUIDANCE SERVICES</u></p> <p>Activities involving counseling with students and parents, providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.</p>
2130	<p><u>ATTENDANCE SERVICES</u></p> <p>Activities such as prompt identification of patterns of nonattendance, promotion of improved attitudes toward attendance, analysis of causes of nonattendance, early action on problems of nonattendance, and enforcement of compulsory attendance laws.</p>
2140	<p><u>PSYCHOLOGICAL SERVICES</u></p> <p>Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services including psychological counseling for students, staff, and parents.</p>
2210	<p><u>SUPERVISION OF EDUCATIONAL MEDIA SERVICES</u></p> <p>Activities concerned with directing, managing and supervising educational media services.</p>
2220	<p><u>AUDIOVISUAL SERVICES</u></p> <p>Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs, and other similar materials, whether maintained separately or as part of an instructional materials center. Included are activities in the audiovisual center, TV studio, and related work-study areas, and the services provided by audiovisual personnel.</p>
2250	<p><u>SCHOOL LIBRARY SERVICES</u></p> <p>Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as part of an instructional materials center. Included here are the activities for planning the use of</p>

the library by students and instructing students in their use of library books and materials, whether maintained separately or as part of an instructional materials center or related work-study area.

<u>Function Code</u>	<u>Function Description</u>
2260	<u>INSTRUCTIONAL AND CURRICULUM DEVELOPMENT SERVICES</u> Designed to provide specialized curriculum assistance to teachers and/or LEAs in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.
2270	<u>INSTRUCTIONAL STAFF DEVELOPMENT SERVICES</u> Activities of an instructional staff development service designed to contribute to the professional or occupational growth and competence of members of the LEA instructional staff. These activities include workshops, demonstrations, and in-service courses. Included are costs for development staff members' salaries and benefits.
2310	<u>BOARD SERVICES</u> Those activities required to perform the duties of the Secretary/Clerk of the Board of Education and all members, excluding activities related to board treasurer responsibilities.
2330	<u>TAX ASSESSMENT AND COLLECTION SERVICES</u> Services rendered in connection with tax assessment and collection.
2350	<u>LEGAL SERVICES</u> Legal services provided to the LEA by law firms, attorneys, its solicitor and other legal personnel.
2360	<u>OFFICE OF THE SUPERINTENDENT (EXECUTIVE DIRECTOR) SERVICES</u> The activities performed by the superintendent, executive director and such assistants as deputy, associate, and assistant superintendents and executive directors, in general direction and management of the affairs of the LEA. This includes all personnel and materials in the Office of the chief executive officer. Activities of the offices of the deputy superintendents should be charged here unless the activities can be placed properly into a service area. In this case, they would be charged to service area direction in that service area.
2370	<u>COMMUNITY RELATIONS SERVICES</u> The activities and programs developed and operated system wide for betterment of school/community relations.
2380	<u>OFFICE OF THE PRINCIPAL SERVICES</u> Those activities concerned with directing and managing the operation of a particular

school. It includes the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school, evaluation of

<u>Function Code</u>	<u>Function Description</u>
	the staff members of the school, assignment of duties of staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of LEA. It includes clerical staff for these activities.
2390	<u>HUMAN RESOURCES</u> Any activity for the recruitment and administration of all personnel related policies and procedures.
2400	<u>SUPPORT SERVICES - PUPIL HEALTH</u> Physical and mental health services, which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nurse services.
2500	<u>SUPPORT SERVICES - BUSINESS</u> Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA.
2600	<u>OPERATION AND MAINTENANCE OF PLANT SERVICES</u> The activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, one the grounds, and in the vicinity of schools.
2700	<u>STUDENT TRANSPORTATION SERVICES</u> It includes those activities concerned with the conveyance of students to and from school, as provided by State and Federal law. It includes transportation costs only for trips between home and school.
2800	<u>SUPPORT SERVICES - CENTRAL</u> Activities, other than general administration, which supports each of the other instructional and supporting, services programs. These activities include planning, research, development, evaluation, information, staff, and data processing services.
2900	<u>OTHER SUPPORT SERVICES</u> All other support services not classified elsewhere in the 2000 series.
3200	<u>STUDENT ACTIVITIES</u> School sponsored activities under the guidance and supervision of the LEA staff.

3300      COMMUNITY SERVICES  
 Those activities concerned with providing community services to students, staff or other community participants.

Function Code	Function Description
4500	<u>BUILDING ACQUISITION AND CONSTRUCTION SERVICES</u> Expenditures incurred to purchase or construct building, additions to buildings, and original or additional installation or extension of service systems and built-in equipment.
5100	<u>DEBT SERVICE</u> Servicing of the debt of the LEA including payments on general long-term debt, authority obligations and interest.
5200	<u>FUND TRANSFERS</u> Included are transactions, which withdraw money from one fund and place it in another without recourse.
5900	<u>BUDGETARY RESERVE</u> BUDGETARY RESERVE is not an expenditure function or account. It is strictly a budgetary account.

### LISTING OF OBJECT CODE DEFINITIONS

Object Code	Object Description
100	<u>PERSONAL SERVICES - SALARIES</u> Gross salaries paid to employees of the LEA who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the LEA.
200	<u>PERSONAL SERVICES - EMPLOYEE BENEFITS</u> Amounts paid by the LEA on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit



payments; and, while not paid directly to employees, nevertheless, are part of the cost of personal services.

300      PURCHASED PROFESSIONAL AND TECHNICAL SERVICES

Services, which by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.

<u>Object Code</u>	<u>Object Description</u>
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400      PURCHASED PROPERTY SERVICES

Services purchased to operate, repair, maintain, and rent property owned and/or used by the LEA. These services are performed by persons other than LEA employees.

500      OTHER PURCHASED SERVICES

Amounts paid for services not provided by LEA personnel but rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services.

600      SUPPLIES

Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex unity or substances.

610      GENERAL SUPPLIES

Expenditures for all supplies (other than those listed below) acquired for the operation of the LEA, including freight and cartage.

624      OIL

Expenditures for bulk oil purchases normally used for heating.

630      FOOD

Amounts paid for food/catering costs.

640      BOOKS AND PERIODICALS

Expenditures for books, textbooks and periodicals prescribed and available for general use, including any reference books. This category includes the cost of workbooks, textbook binding or repairs, as well as textbooks, which are purchased to be resold or rented. Also, recorded here are costs of binding or other repairs to school library books.

700      PROPERTY

Expenditures for the acquisition of fixed assets, including expenditures for land or existing buildings and improvements of grounds; initial equipment; additional equipment; and replacement of equipment.

720        BUILDINGS  
Expenditures for acquiring new and existing buildings, building additions, remodeling and related professional services. Construction costs for new buildings, additions and remodeling include: All expenditures for general construction, legal fees and legal advertisements, installation of plumbing, heating, lighting, ventilating, and electrical system; architectural and engineering services, legal services, and travel expenses incurred in connection with construction; painting and other interior and exterior decorating; and any other cost incurred during the planning and construction.

<u>Object Code</u>	<u>Object Description</u>
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750	<u>EQUIPMENT - ORIGINAL AND ADDITIONAL</u> Expenditures for original and additional equipment. Original and additional equipment acquisitions built into site or building are used only with the 4000 function. Other equipment acquisitions are coded according to the appropriate function.
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760	<u>EQUIPMENT - REPLACEMENT</u> Expenditures for replacement equipment. Replacement acquisitions for equipment built into site or building are used only with the 4000 function. Other replacement equipment acquisitions are coded according to the appropriate function.
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800	<u>OTHER OBJECTS</u> Amounts paid for goods and services not otherwise classified in objects 100 through 700.
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810	<u>DUES AND FEES</u> Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.
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830	<u>INTEREST</u> Expenditures for interest on notes, bonds and lease purchase agreements.
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900	<u>OTHER FINANCING USES</u> This series of codes is used to classify transactions, which are not recorded, as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal on long-term debt, authority obligations, and fund transfers. Used with governmental funds only.
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910	<u>REDEMPTION OF PRINCIPAL</u> Outlays from current funds to retire principal of debt service, serial bonds and loans and lease-purchase agreements.
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930	<u>FUND TRANSFERS</u> All transactions conveying money from one fund to another without recourse.
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