

LOWER MORELAND TOWNSHIP SCHOOL DISTRICT

FINAL BUDGET 2018-19



BOARD OF SCHOOL DIRECTORS

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

Dr. Marykay Feeley, Superintendent of Schools
Mr. Mark McGuinn, Business Manager

Adopted June 19, 2018

**Lower Moreland Township
School District
2018/19 Budget
Overview**

2018/19 Budgeted Revenue	48,675,699
Real Estate Millage Increase	0
Committed Fund Balance Usage - PSERS	0
Fund Balance Appropriated to Balance the Budget	<u>605,051</u>
Total Revenues & Fund Balance	<u><u>49,280,750</u></u>
2018/19 Budgeted Expenditures	<u><u>50,211,696</u></u>
Shortfall	(930,946)

Millage Calculation

Total Assessed Value (as of 3/27/18)	1,095,076,733
Multiply Collection Rate	96.2%
Divide by 1,000 (Property tax rate per \$1,000 of assessed value)	/ 1,000
Value of One Mill	1,053,464
Shortfall	930,946
Divide by Value of mill	/1,053,464
Additional Millage needed	<u>0.8837</u>
Current Millage Rate	34.3069
Add: Additional Millage	0.8837
New Millage Rate	35.1906
Percent Increase in Taxes	<u>2.58%</u>

**Lower Moreland Township School District
2018/19 Budget
Profile of Our District**

Board of School Directors

Dr. Murray Cohen	President
Camille Baker	Vice-President
Howard Patent	Secretary
Alan Steinberg	Treasurer
Yuri Khalif	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. Marykay Feeley	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 Venezia	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
-----------------	---------------------------------

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

2018/2019 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, 2018 is approximately \$2,500,000 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. Lower Moreland High School Library Upgrades | \$75,000 |
|--|----------|

Lower Moreland Township School District

2018/2019 Budget Schedule

<u>Month(s)</u>	<u>Description</u>	<u>Responsibility</u>
October/November	Building Allocations	Business Manager/Building Principals
October/November	“Outside” Allocations	Business Manager/Building Principals
November	Maintenance Budgets	Business Manager/Maintenance Manager/Facilities Consultant
November	Athletics/Activity Budgets	Business Manager/Athletic Director
November	Curriculum Allocations	Assistant Superintendent/Lead Teachers
November/December	Salary/Benefits Review	Business Manager
November/December	New Position(s)	Administrative Team
December	Budget Review	School Board/Superintendent/Business Manager
January	Preliminary Budget Approval	School Board
February-May	Refine Budget	Superintendent/Business Manager
June	Final Budget Approval	School Board

Lower Moreland Township School District
Allowable Tax Increase as per Act 1
2018/2019 Budget

Current Shortfall	\$930,946
Allowable Percentage Increase	2.40%
Millage Equivalent (34.3069 * 2.4%)	0.8234
Millage Equivalent * Value of Mill = Allowable Shortfall	\$867,422
Total Needed Above Index	<u>\$63,524</u>
Less:	
Projected PDE Exceptions	
1. Special Education Expenditures	(88,578)
2. Retirement Contributions	<u>(7,270)</u>
Total Exceptions	<u>(95,848)</u>
Total Still Needed Above Index & Exceptions	<u>(\$32,324)</u>
(negative number means budget is below index & exceptions)	
Millage Tax Rate Increase w/ Exceptions =	0.8837
Effective % Tax Rate Increase (needed to balance budget)=	2.5759%
NOTE 1: Maximum Tax Rate Increase as per Act 1:	2.6653%
NOTE 2: Dollar Amount of Exceptions not Used	\$32,324

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

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	N/A

* - 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

Lower Moreland Township School District
Analysis of New Expenditures
For the 2018/2019 Budget

Items Previously Discussed or Already Working in 2017/18

	Description	Salary	Benefits	Other	Total
1.	MA Librarian Increase from 0.6 to 0.8 FTE	13,628	5,680	0	19,308
2.	Additional Special Education Aides			184,095	184,095
Totals for previously discussed items		13,628	5,680	184,095	203,403

New Items for 2018/2019 Budget

	Description	Salary	Benefits	Other	Total
1.	New District Speech & Language Teacher	60,937	32,835		93,772
2.	New 1/2 time LPN Nurse - Pine Road	33,750	21,395		55,145
3.	Increase 0.4 FTE Music to Full Time (HS/MA)	33,056	21,215		54,271
4.	Two (0.2 FTE) Placeholders (Tech/News St.) (Note: one placeholder to be used to make the MA Librarian 1.0 FTE)	24,375	10,160		34,535
5.	Athletic Director Adjustment - Make Full Time	7,000	2,876		9,876
Total for New Items		152,118	85,605	0	237,723
Grand Totals		165,746	91,285	184,095	441,126

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

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

Budget Reductions (Expenses)

1.	Transportation Adjustments - New Contract	(17,269)
2.	Salary/Benefit Adjustments (Instructional Coach)	(8,221)
3.	0.5 Art Position Adjustment	(7,465)
4.	Eliminate Tax Collector Audit	(3,250)
5.	Special Education Tuition Reduction (two move outs)	(106,200)
6.	Salary/Benefit Adjustments (Guidance Counselor Retirement)	(69,372)
7.	Salary/Benefit Adjustments (PE Teacher Retirement)	(79,555)
8.	Salary/Benefit Adjustments (Soc Stud. Teacher Retirement)	(59,242)
9.	Salary/Benefit Adjustments (PE Teacher Salary Start Change)	(10,380)
10.	Insurance Policy Adjustments (Updated Budget Numbers)	(2,500)
11.	Energy Cost Adjustments (Based on Projected Actuals)	(10,000)
12.	Fuel Oil Adjustments (Based on Projected Actuals)	(10,500)
13.	Postage Adjustments (Based on Projected Actuals)	(5,000)
14.	Facilities Consultant Adjustment (Fewer Projects)	(7,500)
Total Expense Adjustments		(396,454)

Budget Reductions (Revenue)

1.	Rental/Sinking Fund Adjustments (aid ratio increase)	25,000
2.	Transportation Decrease (cost factor adjustment)	(7,500)
3.	Interest Earnings Adjustment (fed rate increase)	70,000
4.	RE Tax Adjustment (assessment reduction - 3/27/18)	(25,876)
5.	Social Security/Retirement Adjustments (teacher retirements)	(30,981)
6.	Property Tax Relief Allocation Net Adjustment	1,583
7.	Basic & Special Education Subsidy Adjustments (18/19 State Budget)	89,430
8.	Earned Income Tax Adjustment (Based on History & Projections)	25,000
Total Revenue Adjustments		146,656
Total Adjustments (Reductions/(Additions) to the Overall Shortfall)		543,110

2018/19 TAX IMPACT

SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES

Assessed Value	12/13 RE Tax	13/14 RE Tax	14/15 RE Tax	15/16 RE Tax	16/17 RE Tax	17/18 RE Tax	18/19 RE Tax	Annual Incr Amount	Monthly Incr Amount
170,000	\$5,106.85	\$5,259.02	\$5,369.13	\$5,503.10	\$5,664.04	\$5,832.17	\$5,982.40	\$150.23	\$12.52
180,000	\$5,407.25	\$5,568.37	\$5,684.96	\$5,826.82	\$5,997.22	\$6,175.24	\$6,334.31	\$159.07	\$13.26
190,000	\$5,707.66	\$5,877.73	\$6,000.79	\$6,150.53	\$6,330.40	\$6,518.31	\$6,686.21	\$167.90	\$13.99
200,000	\$6,008.06	\$6,187.08	\$6,316.62	\$6,474.24	\$6,663.58	\$6,861.38	\$7,038.12	\$176.74	\$14.73
LMTSD AVG	\$6,308.46	\$6,496.43	\$6,632.45	\$6,797.95	\$6,996.76	\$7,204.45	\$7,390.03	\$185.58	\$15.46
220,000	\$6,608.87	\$6,805.79	\$6,948.28	\$7,121.66	\$7,329.94	\$7,547.52	\$7,741.93	\$194.41	\$16.20
230,000	\$6,909.27	\$7,115.14	\$7,264.11	\$7,445.38	\$7,663.12	\$7,890.59	\$8,093.84	\$203.25	\$16.94
240,000	\$7,209.67	\$7,424.50	\$7,579.94	\$7,769.09	\$7,996.30	\$8,233.66	\$8,445.74	\$212.09	\$17.67
250,000	\$7,510.08	\$7,733.85	\$7,895.78	\$8,092.80	\$8,329.48	\$8,576.73	\$8,797.65	\$220.93	\$18.41

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%
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)

2018/19 TAX IMPACT

SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES

Homestead Exclusion Reductions

Assessed Value	15/16 RE Tax	15/16 Exclusion	16/17 RE Tax	16/17 Exclusion	17/18 RE Tax	17/18 Exclusion	18/19 RE Tax	18/19 Exclusion	Annual Incr Amount	Monthly Incr Amount
170,000	\$5,503.10	(\$398.00)	\$5,664.04	(\$397.00)	\$5,832.17	(\$417.00)	\$5,982.40	(\$433.00)	\$134.23	\$11.19
180,000	\$5,826.82	(\$398.00)	\$5,997.22	(\$397.00)	\$6,175.24	(\$417.00)	\$6,334.31	(\$433.00)	\$143.07	\$11.92
190,000	\$6,150.53	(\$398.00)	\$6,330.40	(\$397.00)	\$6,518.31	(\$417.00)	\$6,686.21	(\$433.00)	\$151.90	\$12.66
200,000	\$6,474.24	(\$398.00)	\$6,663.58	(\$397.00)	\$6,861.38	(\$417.00)	\$7,038.12	(\$433.00)	\$160.74	\$13.40
LMTSD AVG	\$6,797.95	(\$398.00)	\$6,996.76	(\$397.00)	\$7,204.45	(\$417.00)	\$7,390.03	(\$433.00)	\$169.58	\$14.13

220,000	\$7,121.66	(\$398.00)	\$7,329.94	(\$397.00)	\$7,547.52	(\$417.00)	\$7,741.93	(\$433.00)	\$178.41	\$14.87
230,000	\$7,445.38	(\$398.00)	\$7,663.12	(\$397.00)	\$7,890.59	(\$417.00)	\$8,093.84	(\$433.00)	\$187.25	\$15.60
240,000	\$7,769.09	(\$398.00)	\$7,996.30	(\$397.00)	\$8,233.66	(\$417.00)	\$8,445.74	(\$433.00)	\$196.09	\$16.34
250,000	\$8,092.80	(\$398.00)	\$8,329.48	(\$397.00)	\$8,576.73	(\$417.00)	\$8,797.65	(\$433.00)	\$204.93	\$17.08

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 the same in homestead exclusion dollars as 2017/18 as per PDE.

Millage Rates:

1998/99:	15.1331	2007/08	24.1165	2016/17	33.3179
1999/00:	15.7872	2008/09	26.2076	2017/18	34.3069
2000/01:	16.6019	2009/10	27.3803	2018/19	35.1906 (Final)
2001/02:	17.8855	2010/11	28.8372		
2002/03:	18.8903	2011/12	29.5258		
2003/04:	20.0014	2012/13	30.0403		
2004/05:	20.0014	2013/14	30.9354		
2005/06:	20.9174	2014/15	31.5831		
2006/07:	22.2014	2015/16	32.3712		

Lower Moreland Township School District
2018/19 Budget
Informational Summary

Total 18/19 Budget - 50,211,696

Percent of Budget:

	<u>17/18</u>	<u>18/19</u>
Salaries	41.87%	42.96%
Benefits	24.62%	25.31%
Contracted Services	5.79%	6.13%
Other Purchased Services	11.69%	11.70%
Supplies/Equipment	6.64%	4.50%
Debt Service/Fund Transfers	9.17%	9.18%
Budgetary Reserve	0.22%	0.22%
TOTAL:	<u>100.00%</u>	<u>100.00%</u>

School Real Estate Tax Rate

2018/19: 35.1906 mills (0.8837 mill increase from 2017/18 rate)

FINAL

Total District Assessment	1,095,076,733
Revenue Generated Per Mil	1,053,464

Per Pupil Cost

Total Cost Per Pupil 18/19: \$21,449 *
(Grades K-12)

* - Total 18/19 budget divided by projected enrollment for 18/19

Approved Tuition Rate for 18/19: **

Elementary	\$13,931.94
Secondary	\$14,418.16

** - 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 18/19	2,341
17/18 Enrollment:	2,282

Lower Moreland Township School District
State Tuition Rates

<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

Lower Moreland Township School District
2018/19 Budget
Object Expenditure Summary

Total 18/19 Budget - 50,571,945

<u>Expenditure Object</u>	<u>17/18</u>	<u>18/19</u>	<u>Dollar Variance</u>	<u>Percent Variance</u>
100 - Salaries	20,815,321	21,571,733	756,412	3.63%
200 - Benefits	12,237,222	12,708,513	471,291	3.85%
300 - Contracted Services	2,877,825	3,077,498	199,673	6.94%
400 - Purchased Property Services	1,441,370	1,524,370	83,000	5.76%
500 - Other Purchased Services	4,371,050	4,352,436	(18,614)	-0.43%
600 - Supplies	2,132,924	1,810,500	(322,424)	-15.12%
700 - Equipment	1,165,988	449,135	(716,853)	-61.48%
800 - Other Objects (including Debt Interest)	1,448,058	1,382,511	(65,547)	-4.53%
900 - Other Uses (including Debt Principal)	3,220,000	3,335,000	115,000	3.57%
	<u>49,709,758</u>	<u>50,211,696</u>	<u>501,938</u>	<u>1.01%</u>

Notes:

- Objects are classified as per the Department of Education.

**Lower Moreland Township School District
Summary of Fixed/Mandated Costs
2018/19 Budget**

<u>Description</u>	<u>Projected Cost</u>	<u>Percentage of Budget</u>
Salaries	21,571,733	42.63%
Benefits	12,708,513	25.11%
Contracted Substitutes/Aides	1,800,000	3.56%
Special Ed Tuition/Therapy	943,103	1.86%
Charter School Tuition	105,000	0.21%
Debt Service	4,430,783	8.76%
Vocational Education	336,908	0.67%
Transportation/Gasoline	2,834,375	5.60%
Janitorial/Grounds Contracts	661,000	1.31%
Contracted Custodians	119,600	0.24%
Contracted Facilities Manager	60,000	0.12%
District Local Audit	21,750	0.04%
Intermediate Unit Services	35,000	0.07%
Insurance (Property/Liability)	<u>158,000</u>	<u>0.31%</u>
Total Mandated/Fixed Costs	<u><u>45,785,765</u></u>	<u><u>90.47%</u></u>
Total Budget to Date	<u>50,608,150</u>	

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 \$1,316,810

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 \$368,344.

**Lower Moreland Township
School District
2018/19 Budget**

Expenditure Summary

		17/18 Budget	18/19 Budget	Dollar Variance	Percent Variance
1100	Regular Instruction	\$22,751,811	\$22,973,745	\$221,934	0.98%
1200	Special Education	\$6,322,809	\$6,865,322	\$542,513	8.58%
1300	Vocational Education	\$369,595	\$336,908	(\$32,687)	-8.84%
1400	Other Instruction	\$133,479	\$136,191	\$2,712	2.03%
1500	Non Public Services	\$0	\$8,239	\$8,239	100.00%
1600	Adult Education	\$20,900	\$20,900	\$0	0.00%
2100	Pupil Services	\$1,431,812	\$1,446,353	\$14,541	1.02%
2200	Instructional Staff Services	\$2,318,607	\$1,748,775	(\$569,832)	-24.58%
2300	Administration	\$3,395,428	\$3,559,699	\$164,271	4.84%
2400	Pupil Health	\$451,621	\$505,747	\$54,126	11.98%
2500	Business Services	\$780,210	\$795,423	\$15,213	1.95%
2600	Plant Operations & Maintenance	\$2,627,213	\$2,674,998	\$47,785	1.82%
2700	Transportation	\$2,868,599	\$2,855,987	(\$12,612)	-0.44%
2800	Central Services	\$749,043	\$756,958	\$7,915	1.06%
2900	Other Support Services	\$35,000	\$35,000	\$0	0.00%
3200	Student Activities	\$773,208	\$776,166	\$2,958	0.38%
3300	Community Services	\$173,743	\$174,502	\$759	0.44%
5100	Debt Service	\$4,396,680	\$4,430,783	\$34,103	0.78%
5200	Fund Transfers (Capital Projects)	\$0	\$0	\$0	0.00%
5900	Budgetary Reserve	\$110,000	\$110,000	\$0	0.00%
	Total	\$49,709,758	\$50,211,696	\$501,938	1.01%

- Salary and benefits represent 68.27% (\$34,280,246) of the total school district budget.

- The 18/19 proposed budget includes the following new positions:

- One (1.0) Speech & Language Teacher
- 0.6 FTE increase to a music position to make full time (1.0 FTE) - HS/MA
- 0.5 FTE LPN Nurse for Pine Road
- 0.2 FTE increase to MA Librarian to make a 0.8 FTE position
- 5 Additional Contracted Special Education Aides
- Two (0.2 FTE) placeholder positions for news studio and technology.
(NOTE: one 0.2 FTE position to be used to make MA Librarian Full Time)
- Reflects salary adjustment moving Athletic Director to Full-Time
- The budget includes three (3.0) teacher retirements.
- The budget includes zero (0.0) teachers for projected future enrollment growth.

**Lower Moreland Township
School District**

2018/19 Budget

Revenue Summary

	17/18 Budget	18/19 Budget	Dollar Variance	Percent Variance
Opening Balance *	1,621,250	605,051	(1,016,199)	-62.68%
Use of Future Growth Teacher(s)	0	0	0	0.00%
Local Revenue	38,544,336	39,587,742 **	1,043,406	2.71%
State Revenue	9,216,663	9,706,612	489,949	5.32%
Federal Revenue	327,509	312,291	(15,218)	-4.65%
Other Revenue	0	0	0	0.00%
Total	49,709,758	50,211,696	501,938	1.01%

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

** - includes a 0.8837 mill increase to current (17/18) millage rate of 34.3069 mills.

(New millage figure is 35.1906 mills)

Opening Balance

- The total fund balance as of 7/1/17 was \$5,932,880 and at this time it is difficult to project ending fund balance for 17/18. The District allocated \$1,621,250 to balance the budget last year and has the option to utilize additional fund balance this year. For 2018/19, \$605,051 has been allocated from fund balance to offset curriculum allocations, and budgetary reserve.

Local Revenue

- 89.8% of local sources is local current real estate tax.
- Total District assessment increased 0.04%.

State Revenue

- The basic subsidy is projected at 18/19 State budget total and the special education subsidy is assumed at the 18/19 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 \$1,564,409 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**

2018/19 Budget

Salary Summary

Object Code 100

		17/18 Budget	% of Total	18/19 Budget	% of Total
1100	Regular Instruction	13,173,840	63.29%	13,499,290	62.58%
1200	Special Education	2,512,244	12.07%	2,723,373	12.62%
1300	Vocational Education	0	0.00%	0	0.00%
1400	Other Instruction	13,000	0.06%	13,000	0.06%
1600	Adult Education	0	0.00%	0	0.00%
2100	Pupil Services	903,083	4.34%	885,690	4.11%
2200	Instructional Staff Services	605,691	2.91%	681,192	3.16%
2300	Administration	1,800,153	8.65%	1,885,976	8.74%
2400	Pupil Health	271,054	1.30%	312,520	1.45%
2500	Business Services	422,091	2.03%	435,645	2.02%
2600	Plant Operations & Maintenance	256,071	1.23%	264,855	1.23%
2700	Transportation	11,000	0.05%	16,500	0.08%
2800	Central Services	373,094	1.79%	379,692	1.76%
3200	Student Activities	344,000	1.65%	344,000	1.59%
3300	Community Services	130,000	0.62%	130,000	0.60%
	Total	20,815,321	100.00%	21,571,733	100.00%

NOTE: - Salary costs represent 43.0% of the total 2018/19 budget.
- Salary costs represent 41.9% of the total 2017/18 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**

2018/19 Budget

Benefits Summary

Object Code 200

	Category	17/18 Budget	18/19 Budget
211	Group Insurance Benefits	3,622,744	3,594,854
	Medical Insurance		
	Dental Insurance		
213	Life Insurance	58,983	61,329
219	Long-Term Disability Insurance	74,294	77,122
220	Social Security - employer share (7.65% of salaries/wages)	1,589,206	1,648,692
230	Retirement - employer share (32.57% of salaries/wages for 17/18)	6,712,145	7,146,666
240	Tuition Reimbursement	65,000	65,000
260	Worker's Compensation	114,850	114,850
Total		12,237,222	12,708,513

Note: Benefit costs represent 25.3% of the total 2018/19 budget.
 Benefit costs represent 24.6% of the total 2017/18 budget.

Further Facts:

- The medical insurance part of the budget had a net decrease due to staff changes and rate decreases.
- Life Insurance costs and Disability Insurance costs have fluctuated due to a total changes in salaries.
- The retirement rate is budgeted at 33.43%. The actual PSERS rate for 17/18 was 32.57%. The percentage change in the rate is 2.64%.
- 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 2018/19

History		Projected	
School Year	Employer PSERS Rate	School Year	Employer PSERS Rate
2018/19	33.43%	2019/20	34.79%
2017/18	32.57%	2020/21	35.26%
2016/17	30.03%	2021/22	35.68%
2015/16	25.84%	2022/23	36.32%
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%

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 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19
Total General Fund Balance (7/1)	5,710,950	5,764,462	5,811,913	5,855,597	5,867,829	5,901,807	5,932,880	4,311,630
Prior Period Adjustment	0	0	0	0	0	0	0	0
Excess of Revenue Over Expenditures	53,512	47,451	43,684	12,232	33,978	31,073	(1,621,250)	(605,051)
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	3,264,462	3,311,913	3,355,597	3,367,829	3,401,807	3,432,880	1,811,630	1,206,579
Total General Fund Balance (6/30)	5,764,462	5,811,913	5,855,597	5,867,829	5,901,807	5,932,880	4,311,630	3,706,579
Total Fund Balance as a Percentage of Total Expenditures	14.32%	14.11%	13.71%	13.22%	13.17%	12.60%	8.67%	7.38%
Unreserved Fund Balance as a Percentage of Total Expenditures	8.11%	8.04%	7.86%	7.59%	7.59%	7.29%	3.64%	2.40%
Revenue	40,303,100	41,246,708	42,751,308	44,384,635	44,856,707	47,112,124	48,088,508	49,606,645
Expenditures	40,249,588	41,199,257	42,707,624	44,372,403	44,822,729	47,081,051	49,709,758	50,211,696
Excess of Revenue Over Expenditures	53,512	47,451	43,684	12,232	33,978	31,073	(1,621,250)	(605,051)

BUILDING ALLOCATIONS
FYE June 30, 2019

	Enrollment as of 10/01	Enrollment Projection ¹	17-18 pupil allocation	18-19 pupil allocation	Pine Road Total	Murray Total	High School Total	TOTAL
K	147	148	\$185.27	\$185.27	\$27,420			\$27,420
1	124	162	\$185.27	\$185.27	\$30,014			\$30,014
2	158	136	\$185.27	\$185.27	\$25,197			\$25,197
3	158	172	\$185.27	\$185.27	\$31,866			\$31,866
4	168	164	\$185.27	\$185.27	\$30,384			\$30,384
5	205	179	\$185.27	\$185.27	\$33,163			\$33,163
	960	961			\$178,044			\$178,044
6	181	216	\$185.27	\$185.27		\$40,018		\$40,018
7	193	191	\$232.88	\$232.88		\$44,480		\$44,480
8	191	201	\$232.88	\$232.88		\$46,809		\$46,809
	565	608				\$131,307		\$131,307
9	199	198	\$296.92	\$296.92			\$58,790	\$58,790
10	182	201	\$296.92	\$296.92			\$59,681	\$59,681
11	185	184	\$296.92	\$296.92			\$54,633	\$54,633
12	191	189	\$296.92	\$296.92			\$56,118	\$56,118
	757	772					\$229,222	\$229,222
	2282	2341						\$538,574

¹Based upon enrollment projections from Mark McGuinn.

**Lower Moreland Township School District
Summary of Student Enrollments and
Building Allocations**

Pine Road Elementary School

Fiscal Year	Projected Enrollment	Actual Enrollment	Building Allocation
2000/01	448	421	75,304.00
2001/02	411	422	76,146.00
2002/03	442	454	81,889.00
2003/04	455	479	84,297.00
2004/05	474	509	87,297.00
2005/06	517	531	95,785.00
2006/07	549	573	101,713.00
2007/08	601	569	111,347.00
2008/09	611	571	113,200.00
2009/10	601	571	111,347.00
2010/11	919	875	170,263.00
2011/12	904	889	167,844.00
2012/13	913	881	163,223.00
2013/14	917	928	169,893.00
2014/15	912	910	168,966.00
2015/16	895	946	163,779.00
2016/17	932	938	172,672.00
2017/18	943	960	174,710.00
2018/19	961	N/A	178,044.00

Note: Pine Road assumed 4th and 5th grades

Murray Avenue School

Fiscal Year	Projected Enrollment	Actual Enrollment	Building Allocation
2000/01	659	659	134,281.00
2001/02	669	664	136,991.00
2002/03	680	683	140,838.00
2003/04	719	715	148,301.00
2004/05	733	719	150,271.00
2005/06	735	729	150,313.00
2006/07	759	762	155,998.00
2007/08	814	807	167,378.00
2008/09	884	834	180,680.00
2009/10	834	804	169,798.00
2010/11	524	529	113,031.00
2011/12	555	543	121,488.00
2012/13	536	542	118,270.00
2013/14	511	502	111,527.00
2014/15	513	518	111,136.00
2015/16	523	533	112,020.00
2016/17	560	568	121,510.00
2017/18	587	565	127,559.00
2018/19	608	N/A	131,307.00

Note: Murray Avenue lost 4th and 5th grades

Lower Moreland High School

Fiscal Year	Projected Enrollment	Actual Enrollment	Building Allocation
2000/01	534	534	149,520.00
2001/02	554	555	155,120.00
2002/03	562	561	157,360.00
2003/04	591	569	175,480.00
2004/05	611	628	181,418.00
2005/06	650	662	192,998.00
2006/07	693	697	205,765.00
2007/08	722	699	214,376.00
2008/09	746	676	221,502.00
2009/10	711	701	211,110.00
2010/11	715	712	212,298.00
2011/12	711	712	211,110.00
2012/13	734	725	215,267.00
2013/14	745	727	221,205.00
2014/15	727	740	216,752.00
2015/16	762	742	224,175.00
2016/17	741	755	220,018.00
2017/18	758	757	225,065.00
2018/19	772	N/A	229,222.00

Lower Moreland Township School District
Enrollment Projections

Grade	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Projection	2019/20 Projection	2020/21 Projection	2021/22 Projection	2022/23 Projection	2023/24 Projection	2024/25 Projection
K	153	134	116	134	110	147	148	145	144	124	129	134	139
1	147	156	141	128	149	124	162	163	159	157	136	142	147
2	155	150	175	155	140	158	136	177	178	174	172	149	155
3	157	157	157	187	167	158	172	147	191	192	188	186	161
4	152	163	165	168	192	168	164	177	152	197	199	194	192
5	148	162	167	177	180	205	179	174	188	161	210	211	206
6	166	159	172	177	188	181	216	188	183	198	170	220	222
7	170	169	166	183	191	193	191	227	197	192	208	178	231
8	197	175	182	176	189	191	201	198	236	205	199	216	185
9	180	197	182	177	186	199	198	208	205	244	212	206	223
10	167	183	201	185	182	182	201	200	210	207	246	214	208
11	179	171	183	197	188	185	184	203	206	211	208	247	215
12	199	181	175	182	199	191	189	187	201	204	215	211	251
Total	2170	2157	2182	2226	2261	2282	2341	2394	2450	2466	2492	2508	2535

Lower Moreland Township School District
Enrollment Projections
By Building

Building	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Projection	2019/20 Projection	2020/21 Projection	2021/22 Projection	2022/23 Projection	2023/24 Projection	2024/25 Projection
Pine Road	912	922	921	949	938	960	961	983	1012	1005	1034	1016	1000
Murray Avenue	533	503	520	536	568	565	608	613	616	595	577	614	638
High School	725	732	741	741	755	757	772	798	822	866	881	878	897
Total	2170	2157	2182	2226	2261	2282	2341	2394	2450	2466	2492	2508	2535

LOWER MORELAND TOWNSHIP SCHOOL DISTRICT

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	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	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.

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 14/15	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	\$ Incr/Decr	% Incr/Decr
<u>REGULAR INSTRUCTION</u>								
1100-100	Salaries	11,977,455	12,331,968	12,722,433	13,173,840	13,499,290	325,450	2.5%
1100-200	Empl Benefits	5,454,060	6,102,656	6,842,441	7,723,878	7,883,669	159,791	2.1%
1100-300	Purch Prof Svcs	535,079	644,892	766,448	619,159	623,826	4,667	0.8%
1100-400	Purch Prop Svcs	1,816	1,661	3,385	7,000	7,000	0	0.0%
1100-500	Other Services	165,058	125,308	162,271	104,000	105,000	1,000	1.0%
1100-600	Supplies	369,412	784,789	733,460	1,099,934	830,960	(268,974)	-24.5%
1100-700	Property	31,380	213,361	4,647	21,000	21,000	0	0.0%
1100-800	Other Objects	2,660	2,017	1,280	3,000	3,000	0	0.0%
1100-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1100	18,536,920	20,206,652	21,236,365	22,751,811	22,973,745	221,934	1.0%
<u>SPECIAL EDUCATION</u>								
1200-100	Salaries	2,378,313	2,421,536	2,491,381	2,512,244	2,723,373	211,129	8.4%
1200-200	Empl Benefits	1,140,466	1,198,912	1,354,932	1,579,451	1,725,063	145,612	9.2%
1200-300	Purch Prof Svcs	1,242,241	1,483,098	1,817,337	1,445,114	1,596,633	151,519	10.5%
1200-400	Purch Prop Svcs	4,405	6,451	3,665	5,000	5,000	0	0.0%
1200-500	Other Services	1,185,251	1,202,549	905,678	741,300	775,603	34,303	4.6%
1200-600	Supplies	51,388	44,058	41,448	37,200	37,150	(50)	-0.1%
1200-700	Property	6,858	14,071	15,578	0	0	0	0.0%
1200-800	Other Objects	50	678	645	2,500	2,500	0	0.0%
1200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1200	6,008,972	6,371,353	6,630,664	6,322,809	6,865,322	542,513	8.6%
<u>VOCATIONAL EDUCATION</u>								
1300-500	Other Services	290,837	319,063	349,193	369,595	336,908	(32,687)	-8.8%
	Total 1300	290,837	319,063	349,193	369,595	336,908	(32,687)	-8.8%
<u>OTHER INSTRUCTION</u>								
1400-100	Salaries	8,324	14,103	6,912	13,000	13,000	0	0.0%
1400-200	Empl Benefits	3,628	5,251	2,776	5,479	5,591	112	2.0%
1400-300	Purch Prof Svcs	101,448	111,773	137,751	115,000	117,600	2,600	2.3%
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	113,400	131,127	147,439	133,479	136,191	2,712	2.0%

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 14/15	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	\$ Incr/Decr	% Incr/Decr
<u>NON-PUBLIC SERVICES</u>								
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	0	0	8,239	8,239	100.0%
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	0	0	0.0%
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	0	0	8,239	8,239	100.0%
<u>ADULT EDUCATION</u>								
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	12,715	13,968	17,289	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	0	1,153	421	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	12,715	15,121	17,710	20,900	20,900	0.0%	0.0%
	TOTAL 1000	24,962,844	27,043,316	28,381,371	29,598,594	30,341,305	742,711	2.4%
<u>PUPIL SERVICES</u>								
2100-100	Salaries	739,350	739,244	713,453	903,083	885,690	(17,393)	-1.9%
2100-200	Empl Benefits	347,793	369,234	355,113	502,729	530,163	27,434	5.5%
2100-300	Purch Prof Svcs	4,204	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	18,243	29,210	41,252	26,000	30,500	4,500	17.3%
2100-700	Property	0	0	0	0	0	0	0.0%
2100-800	Other Objects	0	0	0	0	0	0	0.0%
2100-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2100	1,109,590	1,137,688	1,109,818	1,431,812	1,446,353	14,541	1.0%
<u>INSTRUCTIONAL SERVICES</u>								
2200-100	Salaries	383,513	525,330	601,425	605,691	681,192	75,501	12.5%
2200-200	Empl Benefits	169,604	272,676	388,089	387,031	460,748	73,717	19.0%
2200-300	Purch Prof Svcs	131,234	117,138	78,161	117,197	114,000	(3,197)	-2.7%
2200-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2200-500	Other Services	49,198	54,019	48,547	53,200	53,200	0	0.0%
2200-600	Supplies	4,077	6,351	8,191	21,000	21,000	0	0.0%
2200-700	Property	672,302	324,967	294,112	1,130,488	414,635	(715,853)	-63.3%
2200-800	Other Objects	0	1,822	1,782	4,000	4,000	0	0.0%
2200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2200	1,409,928	1,302,303	1,420,307	2,318,607	1,748,775	(569,832)	-24.6%

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 14/15	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	\$ Incr/Decr	% Incr/Decr
<u>ADMINISTRATION</u>								
2300-100	Salaries	1,829,274	1,887,836	1,809,552	1,800,153	1,885,976	85,823	4.8%
2300-200	Empl Benefits	804,544	790,189	877,488	1,052,475	1,095,923	43,448	4.1%
2300-300	Purch Prof Svcs	189,328	283,849	345,910	252,000	266,250	14,250	5.7%
2300-400	Purch Prop Svcs	64,788	66,060	63,700	62,500	64,500	2,000	3.2%
2300-500	Other Services	93,740	86,370	87,952	112,250	112,250	0	0.0%
2300-600	Supplies	26,611	23,371	39,299	50,750	55,000	4,250	8.4%
2300-700	Property	7,726	4,804	4,813	6,000	5,000	(1,000)	-16.7%
2300-800	Other Objects	49,956	58,647	76,363	59,300	74,800	15,500	26.1%
2300-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2300	3,065,967	3,201,126	3,305,077	3,395,428	3,559,699	164,271	4.8%
<u>PUPIL HEALTH SERVICES</u>								
2400-100	Salaries	294,681	258,502	273,587	271,054	312,520	41,466	15.3%
2400-200	Empl Benefits	130,513	136,710	145,069	171,067	183,727	12,660	7.4%
2400-300	Purch Prof Svcs	4,380	3,280	3,320	4,000	4,000	0	0.0%
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	6,160	5,800	5,603	5,500	5,500	0	0.0%
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	435,734	404,292	427,579	451,621	505,747	54,126	12.0%
<u>BUSINESS SERVICES</u>								
2500-100	Salaries	389,449	403,298	416,489	422,091	435,645	13,554	3.2%
2500-200	Empl Benefits	201,651	211,776	217,166	259,619	263,778	4,159	1.6%
2500-300	Purch Prof Svcs	22,650	28,099	25,328	25,000	26,000	1,000	4.0%
2500-400	Purch Prop Svcs	7,334	4,662	4,881	10,000	10,000	0	0.0%
2500-500	Other Services	30,527	34,997	39,702	36,500	32,500	(4,000)	-11.0%
2500-600	Supplies	16,347	15,840	16,955	16,500	17,000	500	3.0%
2500-700	Property	3,020	9,072	5,584	7,500	7,500	0	0.0%
2500-800	Other Objects	980	3,153	1,883	3,000	3,000	0	0.0%
2500-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2500	671,958	710,897	727,988	780,210	795,423	15,213	1.9%
<u>PLANT OPERATION & MAINTENANCE</u>								
2600-100	Salaries	241,829	250,710	246,586	256,071	264,855	8,784	3.4%
2600-200	Empl Benefits	119,972	131,103	120,690	149,342	155,493	6,151	4.1%
2600-300	Purch Prof Svcs	163,091	175,598	192,278	169,500	179,600	10,100	6.0%
2600-400	Purch Prop Svcs	1,670,662	1,566,068	1,504,068	1,266,170	1,347,170	81,000	6.4%
2600-500	Other Services	86,601	94,514	90,010	101,000	102,000	1,000	1.0%
2600-600	Supplies	220,643	207,460	197,479	678,290	619,040	(59,250)	-8.7%
2600-700	Property	0	0	0	0	0	0	0.0%
2600-800	Other Objects	3,414	2,879	2,637	6,840	6,840	0	0.0%
	Total 2600	2,506,212	2,428,332	2,353,748	2,627,213	2,674,998	47,785	1.8%

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 14/15	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	\$ Incr/Decr	% Incr/Decr
<u>STUDENT TRANSPORTATION SERVICES</u>								
2700-100	Salaries	13,133	9,461	17,970	11,000	16,500	5,500	50.0%
2700-200	Empl Benefits	1,385	721	1,386	942	1,362	420	44.6%
2700-300	Purch Prof Svcs	0	0	0	500	500	0	0.0%
2700-400	Purch Prop Svcs	301	829	169	1,000	1,000	0	0.0%
2700-500	Other Services	2,428,413	2,705,567	2,870,816	2,743,157	2,724,625	(18,532)	-0.7%
2700-600	Supplies	188,977	107,265	87,004	110,500	110,500	0	0.0%
2700-700	Property	0	0	0	1,000	1,000	0	0.0%
2700-800	Other Objects	0	0	157	500	500	0	0.0%
	Total 2700	2,632,209	2,823,843	2,977,502	2,868,599	2,855,987	(12,612)	-0.4%
<u>CENTRAL SUPPORT SERVICES</u>								
2800-100	Salaries	352,520	362,173	375,121	373,094	379,692	6,598	1.8%
2800-200	Empl Benefits	170,328	187,492	192,070	228,858	223,178	(5,680)	-2.5%
2800-300	Purch Prof Svcs	89,093	107,859	119,588	110,355	120,850	10,495	9.5%
2800-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2800-500	Other Services	6,034	2,670	4,885	3,448	3,750	302	8.8%
2800-600	Supplies	24,831	36,027	31,886	32,050	28,400	(3,650)	-11.4%
2800-700	Property	0	0	0	0	0	0	0.0%
2800-800	Other Objects	604	500	828	1,238	1,088	(150)	-12.1%
2800-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2800	643,410	696,721	724,378	749,043	756,958	7,915	1.1%
<u>OTHER SUPPORT SERVICES</u>								
2900-500	Other Services	33,047	33,285	33,214	35,000	35,000	0	0.0%
	Total 2900	33,047	33,285	33,214	35,000	35,000	0	0.0%
	TOTAL 2000	12,508,055	12,738,487	13,079,611	14,657,533	14,378,940	(278,593)	-1.9%
<u>STUDENT ACTIVITIES</u>								
3200-100	Salaries	324,969	324,660	332,795	344,000	344,000	0	0.0%
3200-200	Empl Benefits	105,837	109,292	127,890	139,108	142,066	2,958	2.1%
3200-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
3200-400	Purch Prop Svcs	60,888	74,450	45,839	89,700	89,700	0	0.0%
3200-500	Other Services	56,327	61,251	60,860	71,600	71,600	0	0.0%
3200-600	Supplies	41,011	43,310	45,406	47,800	47,800	0	0.0%
3200-700	Property	12,662	8,162	465	0	0	0	0.0%
3200-800	Other Objects	67,560	60,740	73,797	81,000	81,000	0	0.0%
3200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 3200	669,254	681,865	687,052	773,208	776,166	2,958	0.4%

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 14/15	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	\$ Incr/Decr	% Incr/Decr
<u>COMMUNITY SERVICES</u>								
3300-100	Salaries	123,947	115,668	115,932	130,000	130,000	0	0.0%
3300-200	Empl Benefits	24,983	21,562	23,543	37,243	37,752	509	1.4%
3300-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
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	6,586	7,321	6,444	6,500	6,750	250	3.8%
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	155,516	144,551	145,919	173,743	174,502	759	0.4%
	TOTAL 3000	824,770	826,416	832,971	946,951	950,668	3,717	0.4%
<u>FACILITIES ACQUISITION</u>								
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%
<u>OTHER FINANCING USES</u>								
5000-800	Other Objects	1,522,358	1,402,975	1,196,854	1,286,680	1,205,783	(80,897)	-6.3%
5000-900	Other Uses	4,554,372	2,811,533	3,590,247	3,220,000	3,335,000	115,000	3.6%
	Total 5000	6,076,730	4,214,508	4,787,101	4,506,680	4,540,783	34,103	0.8%
	TOTAL 5000	6,076,730	4,214,508	4,787,101	4,506,680	4,540,783	34,103	0.8%
	TOTAL EXPENSES	44,372,399	44,822,727	47,081,054	49,709,758	50,211,696	501,938	1.0%

Lower Moreland Township School District

2018/19 Budget

1100 Account - Regular Instruction

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	Dollar Increase/Decrease	Percent Increase/Decrease
1100-100	Salaries	12,331,968	12,722,433	13,173,840	13,499,290	325,450	2.5%
1100-200	Benefits	6,102,656	6,842,441	7,723,878	7,883,669	159,791	2.1%
1100-300	Purch Prof Serv.	644,892	766,448	619,159	623,826	4,667	0.8%
1100-400	Purch Prop Serv.	1,661	3,385	7,000	7,000	0	0.0%
1100-500	Other Services	125,308	162,271	104,000	105,000	1,000	1.0%
1100-600	Supplies	784,789	733,460	1,099,934	830,960	(268,974)	-24.5%
1100-700	Property	213,361	4,647	21,000	21,000	0	0.0%
1100-800	Other Objects	2,017	1,280	3,000	3,000	0	0.0%
1100-900	Other Uses	0	0	0	0	0	0.0%
	Total 1100	20,206,652	21,236,365	22,751,811	22,973,745	221,934	1.0%

Budget Explanations

1100 - Regular Instruction

Highlights of Changes

- 600 Supplies
The large decrease shown were for a reduction in one time purchases for books under Curriculum Allocations.

Budget Explanation

1100 - Regular Instruction

		2017/18 Budget	2018/19 Budget																					
<u>1100 - Regular Instruction</u>																								
100	Salaries- Budgeted in this account are the following items: 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	13,173,840	13,499,290																					
200	Benefits- <table><tr><td></td><td>17/18 Amount</td><td>18/19 Amount</td></tr><tr><td>Health/Life/Disability Insurance</td><td>2,317,389</td><td>2,289,271</td></tr><tr><td>Social Security</td><td>1,006,408</td><td>1,032,514</td></tr><tr><td>Retirement</td><td>4,272,581</td><td>4,499,384</td></tr><tr><td>Teacher Tuition</td><td>65,000</td><td>0</td></tr><tr><td>Worker's Compensation</td><td>62,500</td><td>62,500</td></tr><tr><td>Totals</td><td>7,723,878</td><td>7,883,669</td></tr></table>		17/18 Amount	18/19 Amount	Health/Life/Disability Insurance	2,317,389	2,289,271	Social Security	1,006,408	1,032,514	Retirement	4,272,581	4,499,384	Teacher Tuition	65,000	0	Worker's Compensation	62,500	62,500	Totals	7,723,878	7,883,669	7,723,878	7,883,669
	17/18 Amount	18/19 Amount																						
Health/Life/Disability Insurance	2,317,389	2,289,271																						
Social Security	1,006,408	1,032,514																						
Retirement	4,272,581	4,499,384																						
Teacher Tuition	65,000	0																						
Worker's Compensation	62,500	62,500																						
Totals	7,723,878	7,883,669																						
300	Purchased Prof & Tech Services- Included in this account is an amount for contracted substitute services as well as student planning services.	619,159	623,826																					
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	7,000																					
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.	104,000	105,000																					

Budget Explanation

1100 - Regular Instruction

		2017/18 Budget	2018/19 Budget
600	Supplies-	1,099,934	830,960
	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.		

	17/18 Amount	18/19 Amount
<u>Bldg</u>		
Pine Road Elem.	135,660	140,294
Murray Avenue	96,209	99,957
High School	105,665	106,822
Federal Projects	8,400	4,037
Curr-Special Alloc.	0	0
Total	<u>345,934</u>	<u>351,110</u>

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:

	17/18 Amount	18/19 Amount
<u>Bldg</u>		
Pine Road Elem.	1,000	1,000
Murray Avenue	2,100	2,100
High School	34,650	35,650
Curr-Special Alloc.	716,250	441,100
Total	<u>754,000</u>	<u>479,850</u>

700	Equipment-	21,000	21,000
	Budgeted in this account is an amount for requested instructional equipment as listed below:		

	17/18 Amount	18/19 Amount
<u>Bldg</u>		
Pine Road Elem.	1,000	1,000
Murray Avenue	6,000	6,000
High School	14,000	14,000
Curr-Special Alloc.	0	0
Total	<u>21,000</u>	<u>21,000</u>

800	Other Objects-	3,000	3,000
	This account represents an amount for professional dues & fees for the instructional staff.		

Budget Explanation

1100 - Regular Instruction

	2017/18 Budget	2018/19 Budget
TOTAL 1100	22,751,811	22,973,745

Lower Moreland Township School District

2018/19 Budget

1200 Account - Special Education

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	Dollar Increase/Decrease	Percent Increase/Decrease
1200-100	Salaries	2,421,536	2,491,381	2,512,244	2,723,373	211,129	8.4%
1200-200	Benefits	1,198,912	1,354,932	1,579,451	1,725,063	145,612	9.2%
1200-300	Purch Prof Serv.	1,483,098	1,817,337	1,445,114	1,596,633	151,519	10.5%
1200-400	Purch Prop Serv.	6,451	3,665	5,000	5,000	0	0.0%
1200-500	Other Services	1,202,549	905,678	741,300	775,603	34,303	4.6%
1200-600	Supplies	44,058	41,448	37,200	37,150	(50)	-0.1%
1200-700	Property	14,071	15,578	0	0	0	0.0%
1200-800	Other Objects	678	645	2,500	2,500	0	0.0%
1200-900	Other Uses	0	0	0	0	0	0.0%
	Total 1200	6,371,353	6,630,664	6,322,809	6,865,322	542,513	8.6%

Budget Explanations

1200 - Special Education

Highlights of Changes

- 200 Benefits-
The majority of the increase denoted is a result of a 3.81% increase in the employer share for retirement costs (PSERS)
- 300 Purch Prof Serv.-
The increase in purchased professional services are a result of a switch to a contracted a carrier for instructional aides and all new aides are contracted.
- 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.

Budget Explanation

1200 - Special Education

			2017/18 Budget	2018/19 Budget
<u>1200 - Special Education</u>				
100	Salaries-		2,512,244	2,723,373
	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-		1,579,451	1,725,063
		17/18 <u>Amount</u>	18/19 <u>Amount</u>	
	Health/Life/Disability Insurance	551,664	586,752	
	Social Security	191,771	208,336	
	Retirement	816,466	910,425	
	Worker's Compensation	19,550	19,550	
	Totals	<u>1,579,451</u>	<u>1,725,063</u>	
300	Purchased Prof & Tech Services-		1,445,114	1,596,633
	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-		741,300	775,603
	Budgeted in this account is an amount for the following:			
		17/18 <u>Amount</u>	18/19 <u>Amount</u>	
	Staff Travel Costs	8,000	15,000	
	Tuition paid to approved private schools for special ed. students attending their schools.	381,885	533,553	
	Tuition paid to the Intermediate Unit for students attending their programs.	351,415	227,050	
		<u>741,300</u>	<u>775,603</u>	

Budget Explanation

1200 - Special Education

		<u>2017/18 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.	37,200	37,150
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>6,322,809</u>	<u>6,865,322</u>

Lower Moreland Township School District

2018/19 Budget

1300 Account - Vocational Education

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	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	319,063	349,193	369,595	336,908	(32,687)	-8.8%
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	319,063	349,193	369,595	336,908	(32,687)	-8.8%

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

2018/19 Budget

1400 Account - Other Instructional Programs

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	Dollar Increase/ Decrease	Percent Increase/ Decrease
1400-100	Salaries	14,103	6,912	13,000	13,000	0	0.0%
1400-200	Benefits	5,251	2,776	5,479	5,591	112	2.0%
1400-300	Purch Prof Serv.	111,773	137,751	115,000	117,600	2,600	2.3%
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	131,127	147,439	133,479	136,191	2,712	2.0%

Budget Explanations

1400 - Other Instructional Programs

Highlights of Changes

Budget Explanation

1400 - Other Instructional Programs

		2017/18 Budget	2018/19 Budget
<u>1430 - Homebound Instruction</u>			
100	Salaries- Budgeted to this account is an amount for the cost of salaries related to homebound instruction.	13,000	13,000
200	Benefits-	5,479	5,591
		17/18	18/19
		<u>Amount</u>	<u>Amount</u>
	Social Security	995	995
	Retirement	4,234	4,346
	Worker's Compensation	250	250
	Totals	<u>5,479</u>	<u>5,591</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>18,479</u>	<u>18,591</u>
<u>1490 - Additional Other Instructional Programs</u>			
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.	115,000	117,600
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>115,000</u>	<u>117,600</u>
TOTAL 1400		<u>133,479</u>	<u>136,191</u>

Lower Moreland Township School District

2018/19 Budget

1500 Account - Non-Public Services

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	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	0	0	8,239	8,239	100.0%
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	0	0	0	8,239	8,239	100.0%

Budget Explanations

1500 - Other Instructional Programs

Highlights of Changes

- 300 Purch Prof Serv.-
New for 2018/19, this amount represents amounts allocated to non-public schools through the Title II program for teacher improvement.

Budget Explanation

1500 - Non-Public Services

		<u>2017/18 Budget</u>	<u>2018/19 Budget</u>
<u>1500 - Non-Public Services</u>			
300	Purchased Prof & Tech Services- New for 2018/19, this amount represents amounts allocated to non-public schools through the Title II program for teacher improvement.	0	8,239
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>0</u>	<u>8,239</u>
	TOTAL 1400	<u><u>0</u></u>	<u><u>8,239</u></u>

Lower Moreland Township School District

2018/19 Budget

1600 Account - Adult Education Programs

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	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.	13,968	17,289	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	1,153	421	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	15,121	17,710	20,900	20,900	0	0.0%

Budget Explanations

1600 - Adult Education Programs

Highlights of Changes

Budget Explanation

1600 - Adult Education Programs

		<u>2017/18 Budget</u>	<u>2018/19 Budget</u>
<u>1600 - Adult Education</u>			
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

2018/19 Budget

2100 Account - Pupil Services

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	Dollar Increase/Decrease	Percent Increase/Decrease
2100-100	Salaries	739,244	713,453	903,083	885,690	(17,393)	-1.9%
2100-200	Benefits	369,234	355,113	502,729	530,163	27,434	5.5%
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	29,210	41,252	26,000	30,500	4,500	17.3%
2100-700	Property	0	0	0	0	0	0.0%
2100-800	Other Objects	0	0	0	0	0	0.0%
2100-900	Other Uses	0	0	0	0	0	0.0%
	Total 2100	1,137,688	1,109,818	1,431,812	1,446,353	14,541	1.0%

Budget Explanations

2100 - Pupil Services

Highlights of Changes

- 200 Benefits-
The majority of the increase denoted is a result of a 3.81% increase in the employer share for retirement costs (PSERS)
- 600 Supplies-
The increase is the supply line is reflective of increases in the needs of the guidance departments and the school psychologists.

Budget Explanation

2100 - Pupil Services

				2017/18 Budget	2018/19 Budget
<u>2111 - Supervision of Student Services</u>					
100	Salaries-			109,180	115,815
	Budgeted to this account are the salary costs of the following:				
	Supervisor of Student Services				
200	Benefits-			50,950	70,419
		17/18	18/19		
		<u>Amount</u>	<u>Amount</u>		
	Health/Life/Disability Insurance	6,538	22,342		
	Social Security	8,352	8,860		
	Retirement	35,560	38,717		
	Worker's Compensation	500	500		
	Totals	<u>50,950</u>	<u>70,419</u>		
TOTAL 2120				<u>160,130</u>	<u>186,234</u>
<u>2120 - Guidance Services</u>					
100	Salaries-			684,668	659,623
	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-			385,546	392,573
		17/18	18/19		
		<u>Amount</u>	<u>Amount</u>		
	Health/Life/Disability Insurance	105,073	116,500		
	Social Security	52,377	50,461		
	Retirement	222,996	220,512		
	Worker's Compensation	5,100	5,100		
	Totals	<u>385,546</u>	<u>392,573</u>		
600	Supplies-			21,000	23,000
	This account is used for supplies as well as for books and periodicals related to the district's guidance office operation.				

Budget Explanation

2100 - Pupil Services

		2017/18 Budget	2018/19 Budget
<u>2111 - Supervision of Student Services</u>			
100	Salaries- Budgeted to this account are the salary costs of the following: Supervisor of Student Services	109,180	115,815
200	Benefits- 17/18 Amount Health/Life/Disability Insurance 6,538 Social Security 8,352 Retirement 35,560 Worker's Compensation 500 Totals 50,950	50,950 18/19 Amount 22,342 8,860 38,717 500 70,419	70,419
TOTAL 2120		160,130	186,234
These amounts were included as part of the principal's building allocations.			
800	Other Objects- Budgeted to this account is an amount for the cost of dues and fees related to the guidance department.	0	0
TOTAL 2120		1,091,214	1,075,196

2140 - Psychological Services

100	Salaries- Budgeted to this account are the salary costs of the following: School Psychologist Project ACCESS Clerical Salaries	109,235	110,252
200	Benefits- 17/18 Amount Health/Life/Disability Insurance 22,199 Social Security 8,356 Retirement 35,578 Worker's Compensation 100 Totals 66,233	66,233 18/19 Amount 21,780 8,434 36,857 100 67,171	67,171

Budget Explanation

2100 - Pupil Services

			<u>2017/18 Budget</u>	<u>2018/19 Budget</u>
<u>2111 - Supervision of Student Services</u>				
100	Salaries-		109,180	115,815
	Budgeted to this account are the salary costs of the following:			
	Supervisor of Student Services			
200	Benefits-		50,950	70,419
		17/18 <u>Amount</u>	18/19 <u>Amount</u>	
	Health/Life/Disability Insurance	6,538	22,342	
	Social Security	8,352	8,860	
	Retirement	35,560	38,717	
	Worker's Compensation	500	500	
	Totals	<u>50,950</u>	<u>70,419</u>	
TOTAL 2120			<u>160,130</u>	<u>186,234</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-		5,000	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>180,468</u>	<u>184,923</u>
TOTAL 2100			<u>1,431,812</u>	<u>1,446,353</u>

Lower Moreland Township School District

2018/19 Budget

2200 Account - Instructional Staff Services

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	Dollar Increase/Decrease	Percent Increase/Decrease
2200-100	Salaries	525,330	601,425	605,691	681,192	75,501	12.5%
2200-200	Benefits	272,676	388,089	387,031	460,748	73,717	19.0%
2200-300	Purch Prof Serv.	117,138	78,161	117,197	114,000	(3,197)	-2.7%
2200-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2200-500	Other Services	54,019	48,547	53,200	53,200	0	0.0%
2200-600	Supplies	6,351	8,191	21,000	21,000	0	0.0%
2200-700	Property	324,967	294,112	1,130,488	414,635	(715,853)	-63.3%
2200-800	Other Objects	1,822	1,782	4,000	4,000	0	0.0%
2200-900	Other Uses	0	0	0	0	0	0.0%
	Total 2200	1,302,303	1,420,307	2,318,607	1,748,775	(569,832)	-24.6%

Budget Explanations

2200 - Instructional Staff Services

Highlights of Changes

- 100/200 Salaries/Benefits-
The increases denoted in both accounts are a result of a re-classification of an instructional coach (tech integrator) that was previously included in the budget under regular instruction as a high school coding position.
- 700 Property-
The very large decrease is a result of a one time allocation for a technology infrastructure project that occurred in 2017/18.

Budget Explanation

2200 - Instructional Staff Services

		2017/18 Budget	2018/19 Budget
<u>2220 - Audio Visual Services</u>			
100	Salaries- The amount budgeted to this account represents the salary costs of the two (2.0) District Technology Integrator/Instructional Coaches.	109,785	132,954
200	Benefits-	75,358	70,288
	17/18 18/19 <u>Amount</u> <u>Amount</u>		
	Health/Life/Disability Insurance	31,202	15,670
	Social Security	8,399	10,171
	Retirement	35,757	44,447
	Worker's Compensation	0	0
	Totals	<u>75,358</u>	<u>70,288</u>
600	Supplies- This account is used for A/V supplies used in the schools and is part of the building allocations.	11,000	11,000
700	Equipment- Budgeted here are amounts for A/V equipment as per building allocations.	250	250
TOTAL 2220		<u>196,393</u>	<u>214,492</u>

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.	1,126,238	410,385
TOTAL 2240		<u>1,126,238</u>	<u>410,385</u>

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 (0.8 FTE) Murray Avenue Librarian One (1) High School Librarian Elementary/Secondary Library Aides	270,238	309,229
-----	---	---------	---------

Budget Explanation

2200 - Instructional Staff Services

			<u>2017/18 Budget</u>	<u>2018/19 Budget</u>
200	Benefits-		178,317	195,587
		17/18 18/19 <u>Amount</u> <u>Amount</u>		
	Health/Life/Disability Insurance	66,228 65,155		
	Social Security	20,673 23,657		
	Retirement	88,016 103,375		
	Worker's Compensation	3,400 3,400		
	Totals	<u>178,317 195,587</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-		39,200	39,200
	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:			
		17/18 18/19 <u>Amount</u> <u>Amount</u>		
	Building	9,000 9,000		
	Pine Road	3,700 3,700		
	Murray Avenue	26,500 26,500		
	High School	<u>39,200 39,200</u>		
	Total	<u>39,200 39,200</u>		
600	Supplies-		0	0
	Included with this account is a special curriculum allocation for updating the library collections in all three schools.			
700	Equipment-		0	0
	Budgeted to this account is the cost of new and replacement equipment for the school libraries.			
TOTAL 2250			<u>487,755</u>	<u>544,016</u>

2260 - Instruction & Curriculum Development Services

100	Salaries-	225,668	239,009
-----	-----------	---------	---------

Budget Explanation

2200 - Instructional Staff Services

		<u>2017/18 Budget</u>	<u>2018/19 Budget</u>
	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.		
200	Benefits-	133,356	129,873
	<div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> 17/18 <u>Amount</u> </div> <div style="text-align: center;"> 18/19 <u>Amount</u> </div> </div>		
	Health/Life/Disability Insurance	40,892	29,988
	Social Security	17,264	18,284
	Retirement	73,500	79,901
	Worker's Compensation	1,700	1,700
	Totals	<u>133,356</u>	<u>129,873</u>
300	Purchased Prof & Tech Services- Included in this amount is an allocation for contracted curriculum review services and online learning opportunities.	69,500	61,500
500	Other Purchased Services- Budgeted to this account are allocations for travel related to the curriculum development program.	3,500	3,500
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	10,000
700	Property- Budgeted to this account is a nallocation 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	4,000
		<u>450,024</u>	<u>451,882</u>
	TOTAL 2260		

Budget Explanation

2200 - Instructional Staff Services

		<u>2017/18 Budget</u>	<u>2018/19 Budget</u>
<u>2270 - Staff Development Services</u>			
200	Benefits- Due to a re-classification from PDE, all teacher tuition is now coded her	0	65,000
300	Purchased Prof & Tech Services- Included in this account is an allocation for Staff Development	47,697	52,500
500	Other Purchased Services- Included in this amounts are allocations for travel costs related to the district's federal programs.	10,500	10,500
TOTAL 2270		<u>58,197</u>	<u>128,000</u>
TOTAL 2200		<u><u>2,318,607</u></u>	<u><u>1,748,775</u></u>

Lower Moreland Township School District

2018/19 Budget

2300 Account - Administration

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	Dollar Increase/Decrease	Percent Increase/Decrease
2300-100	Salaries	1,887,836	1,809,552	1,800,153	1,885,976	85,823	4.8%
2300-200	Benefits	790,189	877,488	1,052,475	1,095,923	43,448	4.1%
2300-300	Purch Prof Serv.	283,849	345,910	252,000	266,250	14,250	5.7%
2300-400	Purch Prop Serv.	66,060	63,700	62,500	64,500	2,000	3.2%
2300-500	Other Services	86,370	87,952	112,250	112,250	0	0.0%
2300-600	Supplies	23,371	39,299	50,750	55,000	4,250	8.4%
2300-700	Property	4,804	4,813	6,000	5,000	(1,000)	-16.7%
2300-800	Other Objects	58,647	76,363	59,300	74,800	15,500	26.1%
2300-900	Other Uses	0	0	0	0	0	0.0%
	Total 2300	3,201,126	3,305,077	3,395,428	3,559,699	164,271	4.8%

Budget Explanations

2300 - Administration

Highlights of Changes

100/200 Salaries/Benefits-

The increases denote increases as per the Act 93 agreement as well as an increase in District-wide clerical substitutes.

800 Other Objects-

The increase denoted here is based upon the increase in free/reduced students at the high school for which the district pays for their lunches as the program is ala-carte.

Budget Explanation

2300 - Administration

		<u>2017/18 Budget</u>	<u>2018/19 Budget</u>
<u>2310 - School Board Services</u>			
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	64,000	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	103,000
600	Supplies- An amount is budgeted to this account to reflect the cost of supplies and books/periodicals related to board services.	1,350	1,600
800	Other Objects- Budgeted to this account are the costs of professional dues and fees for the board. (e.g. PSBA membership)	40,000	50,000
TOTAL 2310		<u>208,350</u>	<u>216,350</u>
<u>2330 - Tax Assessment and Collection Services</u>			
100	Salaries- Budgeted to this account is the cost of the district's tax collector.	22,000	22,250
200	Benefits-	1,683	1,702
		17/18	18/19
		<u>Amount</u>	<u>Amount</u>
	Social Security	1,683	1,702
	Retirement	0	0
	Totals	<u>1,683</u>	<u>1,702</u>
300	Purchased Prof & Tech Services-	5,000	7,500

Budget Explanation

2300 - Administration

		<u>2017/18 Budget</u>	<u>2018/19 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	10,000
TOTAL 2330		<u>38,683</u>	<u>41,452</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.	80,000	85,000
TOTAL 2350		<u>80,000</u>	<u>85,000</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.	308,065	330,022
200	Benefits-	159,563	170,536
		17/18	18/19
		<u>Amount</u>	<u>Amount</u>
	Health/Life/Disability Insurance	40,826	40,284
	Social Security	22,204	23,883
	Retirement	94,533	104,369
	Worker's Compensation	2,000	2,000
	Totals	<u>159,563</u>	<u>170,536</u>
300	Purchased Prof & Tech Services-	2,000	2,000

Budget Explanation

2300 - Administration

		<u>2017/18 Budget</u>	<u>2018/19 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 and Assistant Superintendent.	6,500	6,500
600	Supplies- Included in the account are the costs of supplies and books related to the superintendent's office. Also included are supplies and books for the Assistant Superintendent.	17,650	17,650
700	Equipment- Budgeted in this account is the cost of equipment to be utilized in the superintendent's and asst. superintendent's office.	4,000	4,000
800	Other Objects- This account includes the cost of professional dues and fees.	10,000	10,500
	TOTAL 2360	<u>507,778</u>	<u>541,208</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>17/18</u>	<u>18/19</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
600	Supplies-	10,250	10,250

Budget Explanation

2300 - Administration

Included here are supply costs related to the community relations operations.

TOTAL 2370

2017/18
Budget

2018/19
Budget

20,250

20,250

2380 - Principal's Office Services

100	Salaries-			1,275,956	1,330,544
	Budgeted in this account are the costs of salaries for the following personnel:				
	1 Principal (Pine Road)				
	1 Principal (Murray Avenue)				
	1 Principal (High School)				
	1 Athletic Director				
	4 Assistant Principals				
	6 Full-Time Clerical Personnel				
	1 Security/Greeter				
200	Benefits-			783,746	811,233
		17/18	18/19		
		<u>Amount</u>	<u>Amount</u>		
	Health/Life/Disability Insurance	263,756	257,845		
	Social Security	97,611	101,786		
	Retirement	415,579	444,802		
	Worker's Compensation	6,800	6,800		
	Totals	<u>783,746</u>	<u>811,233</u>		
300	Purchased Prof & Tech Services-			91,000	100,000
	The amount placed in this account reflect the cost 2 contracted greeters as well as a clerical position at the high school.				
400	Purchased Property Services-			62,500	64,500
	Budgeted to this account is an amount for equipment lease charges related to the copy machines located throughout the district.				
500	Other Purchased Services-			1,000	1,000
	Budgeted to this account are amounts for travel/conference expenses for the principal's office.				
600	Supplies-			5,500	5,500
	Budgeted in this account is an amount for supplies and books related to the operation of the principals' offices throughout the district.				

Budget Explanation

2300 - Administration

		<u>2017/18 Budget</u>	<u>2018/19 Budget</u>
700	Equipment- Included in this account is an amount for equipment for use in the building principals' offices.	2,000	1,000
800	Other Objects- Budgeted in this account is an amount for professional membership dues and fees related to the principals' offices.	4,300	4,300
	TOTAL 2380	<u>2,226,002</u>	<u>2,318,077</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.	194,132	203,160
200	Benefits-	107,483	112,452
	<div> <div>17/18</div> <div>18/19</div> <div><u>Amount</u></div> <div><u>Amount</u></div> </div>		
	Health/Life/Disability Insurance	27,203	26,794
	Social Security	14,851	15,542
	Retirement	63,229	67,916
	Worker's Compensation	2,200	2,200
	Totals	<u>107,483</u>	<u>112,452</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.	6,000	10,000
800	Other Objects- Budgeted in this account is an amount for professional membership dues and fees related to the human resources office.	5,000	10,000
	TOTAL 2390	<u>314,365</u>	<u>337,362</u>

Budget Explanation

2300 - Administration

	<u>2017/18 Budget</u>	<u>2018/19 Budget</u>
TOTAL 2300	<u>3,395,428</u>	<u>3,559,699</u>

Lower Moreland Township School District

2018/19 Budget

2400 Account - Pupil Health Services

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	Dollar Increase/Decrease	Percent Increase/Decrease
2400-100	Salaries	258,502	273,587	271,054	312,520	41,466	15.3%
2400-200	Benefits	136,710	145,069	171,067	183,727	12,660	7.4%
2400-300	Purch Prof Serv.	3,280	3,320	4,000	4,000	0	0.0%
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	5,800	5,603	5,500	5,500	0	0.0%
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	404,292	427,579	451,621	505,747	54,126	12.0%

Budget Explanations

2400 - Pupil Health Services

Highlights of Changes

100/200 Salary/Benefits-

The majority of the increase denoted is a result of an additional 0.5 FTE LPN nurse for Pine Road Elementary School.

Budget Explanation

2400 - Pupil Health Services

		<u>2017/18 Budget</u>	<u>2018/19 Budget</u>																					
<u>2400 - Pupil Health Services</u>																								
100	Salaries- This account is for the salaries of the following: 1.5 Nurses - Pine Road (0.5 new for 18/19) 1 Nurse - Murray Avenue 1 Nurse - High School Non-Public Nursing Aide Substitute Nurses	271,054	312,520																					
200	Benefits- <table><tr><td></td><td>17/18</td><td>18/19</td></tr><tr><td></td><td><u>Amount</u></td><td><u>Amount</u></td></tr><tr><td>Health/Life/Disability Insuranc</td><td>59,049</td><td>52,343</td></tr><tr><td>Social Security</td><td>20,736</td><td>23,908</td></tr><tr><td>Retirement</td><td>88,282</td><td>104,476</td></tr><tr><td>Worker's Compensation</td><td>3,000</td><td>3,000</td></tr><tr><td>Totals</td><td><u>171,067</u></td><td><u>183,727</u></td></tr></table>		17/18	18/19		<u>Amount</u>	<u>Amount</u>	Health/Life/Disability Insuranc	59,049	52,343	Social Security	20,736	23,908	Retirement	88,282	104,476	Worker's Compensation	3,000	3,000	Totals	<u>171,067</u>	<u>183,727</u>	171,067	183,727
	17/18	18/19																						
	<u>Amount</u>	<u>Amount</u>																						
Health/Life/Disability Insuranc	59,049	52,343																						
Social Security	20,736	23,908																						
Retirement	88,282	104,476																						
Worker's Compensation	3,000	3,000																						
Totals	<u>171,067</u>	<u>183,727</u>																						
300	Purchased Prof & Tech Services- Budgeted to this account are amounts for contracted medical services provided to the district.	4,000	4,000																					
600	Supplies- This account is for the cost of medical supplies for the nurse's office.	5,500	5,500																					
800	Other Objects- The costs for nursing dues and fees are budgeted in this account.	0	0																					
TOTAL 2400		<u>451,621</u>	<u>505,747</u>																					

Lower Moreland Township School District

2018/19 Budget

2500 Account - Business Services

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	Dollar Increase/Decrease	Percent Increase/Decrease
2500-100	Salaries	403,298	416,489	422,091	435,645	13,554	3.2%
2500-200	Benefits	211,776	217,166	259,619	263,778	4,159	1.6%
2500-300	Purch Prof Serv.	28,099	25,328	25,000	26,000	1,000	4.0%
2500-400	Purch Prop Serv.	4,662	4,881	10,000	10,000	0	0.0%
2500-500	Other Services	34,997	39,702	36,500	32,500	(4,000)	-11.0%
2500-600	Supplies	15,840	16,955	16,500	17,000	500	3.0%
2500-700	Property	9,072	5,584	7,500	7,500	0	0.0%
2500-800	Other Objects	3,153	1,883	3,000	3,000	0	0.0%
2500-900	Other Uses	0	0	0	0	0	0.0%
	Total 2500	710,897	727,988	780,210	795,423	15,213	1.9%

Budget Explanations

2500 - Business Services

Highlights of Changes

Budget Explanation

2500 - Business Services

		<u>2017/18</u> <u>Budget</u>	<u>2018/19</u> <u>Budget</u>																					
<u>2500 - Business Services</u>																								
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	422,091	435,645																					
200	Benefits- <table><tr><td></td><td>17/18</td><td>18/19</td></tr><tr><td></td><td><u>Amount</u></td><td><u>Amount</u></td></tr><tr><td>Health/Life/Disability Insurance</td><td>87,554</td><td>82,515</td></tr><tr><td>Social Security</td><td>32,290</td><td>33,327</td></tr><tr><td>Retirement</td><td>137,475</td><td>145,636</td></tr><tr><td>Worker's Compensation</td><td>2,300</td><td>2,300</td></tr><tr><td>Totals</td><td><u>259,619</u></td><td><u>263,778</u></td></tr></table>		17/18	18/19		<u>Amount</u>	<u>Amount</u>	Health/Life/Disability Insurance	87,554	82,515	Social Security	32,290	33,327	Retirement	137,475	145,636	Worker's Compensation	2,300	2,300	Totals	<u>259,619</u>	<u>263,778</u>	259,619	263,778
	17/18	18/19																						
	<u>Amount</u>	<u>Amount</u>																						
Health/Life/Disability Insurance	87,554	82,515																						
Social Security	32,290	33,327																						
Retirement	137,475	145,636																						
Worker's Compensation	2,300	2,300																						
Totals	<u>259,619</u>	<u>263,778</u>																						
300	Purchased Prof & Tech Services Budgeted to this account is an amount for contracted computer software support.	25,000	26,000																					
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	10,000																					
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.	36,500	32,500																					
600	Supplies- Included in this account are amounts for business office supplies and books/periodicals.	16,500	17,000																					
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		<u>780,210</u>	<u>795,423</u>																					

Lower Moreland Township School District

2018/19 Budget

2600 Account - Plant Operations & Maintenance

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	Dollar Increase/Decrease	Percent Increase/Decrease
2600-100	Salaries	250,710	246,586	256,071	264,855	8,784	3.4%
2600-200	Benefits	131,103	120,690	149,342	155,493	6,151	4.1%
2600-300	Purch Prof Serv.	175,598	192,278	169,500	179,600	10,100	6.0%
2600-400	Purch Prop Serv.	1,566,068	1,504,068	1,266,170	1,347,170	81,000	6.4%
2600-500	Other Services	94,514	90,010	101,000	102,000	1,000	1.0%
2600-600	Supplies	207,460	197,479	678,290	619,040	(59,250)	-8.7%
2600-700	Property	0	0	0	0	0	0.0%
2600-800	Other Objects	2,879	2,637	6,840	6,840	0	0.0%
2600-900	Other Uses	0	0	0	0	0	0.0%
	Total 2600	2,428,332	2,353,748	2,627,213	2,674,998	47,785	1.8%

Budget Explanations

2600 - Plant Operations & Maintenance

Highlights of Changes

300 Purch Prof Serv.-

The increase denoted reflects an increase in the contracted custodial contract as well as to for occasional night work done in the custodial contract.

Budget Explanation

2600 - Plant Operations & Maintenance

		<u>2017/18</u> Budget	<u>2018/19</u> Budget																																							
<u>2600 - Plant Operations & Maintenance</u>																																										
100	Salaries- This account is for the salaries of the following: Full Time Custodial/Maintenance Staff Maintenance Manager Summer and Student Workers	256,071	264,855																																							
200	Benefits- <table><tr><td></td><td>17/18</td><td>17/18</td></tr><tr><td></td><td>Amount</td><td>Amount</td></tr><tr><td>Health/Life/Disability Insurance</td><td>53,950</td><td>55,259</td></tr><tr><td>Social Security</td><td>19,590</td><td>20,262</td></tr><tr><td>Retirement</td><td>72,002</td><td>76,172</td></tr><tr><td>Worker's Compensation</td><td>3,800</td><td>3,800</td></tr><tr><td>Totals</td><td>149,342</td><td>155,493</td></tr></table>		17/18	17/18		Amount	Amount	Health/Life/Disability Insurance	53,950	55,259	Social Security	19,590	20,262	Retirement	72,002	76,172	Worker's Compensation	3,800	3,800	Totals	149,342	155,493	149,342	155,493																		
	17/18	17/18																																								
	Amount	Amount																																								
Health/Life/Disability Insurance	53,950	55,259																																								
Social Security	19,590	20,262																																								
Retirement	72,002	76,172																																								
Worker's Compensation	3,800	3,800																																								
Totals	149,342	155,493																																								
300	Purch Prof Services- Included here is an allocation for contracted custodial positions as well as Facilities Consultant.	169,500	179,600																																							
400	Purchased Property Services- Included in this account are the following: <table><tr><td></td><td>17/18</td><td>17/18</td></tr><tr><td>Trash Removal</td><td>25,600</td><td>26,500</td></tr><tr><td>Snow Removal</td><td>45,000</td><td>50,000</td></tr><tr><td>Custodial Contract</td><td>426,000</td><td>441,000</td></tr><tr><td>Grounds Contract</td><td>168,000</td><td>170,000</td></tr><tr><td>Maintenance Contract</td><td>0</td><td>0</td></tr><tr><td>District Maint. Projects</td><td>49,390</td><td>49,390</td></tr><tr><td>High School Maintenance</td><td>158,780</td><td>196,580</td></tr><tr><td>Murray Ave Maintenance</td><td>177,900</td><td>189,200</td></tr><tr><td>Pine Road Maintenance</td><td>131,500</td><td>136,500</td></tr><tr><td>Electric/Natural Gas</td><td>0</td><td>0</td></tr><tr><td>Water & Sewer Charges</td><td>84,000</td><td>88,000</td></tr><tr><td></td><td>1,266,170</td><td>1,347,170</td></tr></table>		17/18	17/18	Trash Removal	25,600	26,500	Snow Removal	45,000	50,000	Custodial Contract	426,000	441,000	Grounds Contract	168,000	170,000	Maintenance Contract	0	0	District Maint. Projects	49,390	49,390	High School Maintenance	158,780	196,580	Murray Ave Maintenance	177,900	189,200	Pine Road Maintenance	131,500	136,500	Electric/Natural Gas	0	0	Water & Sewer Charges	84,000	88,000		1,266,170	1,347,170	1,266,170	1,347,170
	17/18	17/18																																								
Trash Removal	25,600	26,500																																								
Snow Removal	45,000	50,000																																								
Custodial Contract	426,000	441,000																																								
Grounds Contract	168,000	170,000																																								
Maintenance Contract	0	0																																								
District Maint. Projects	49,390	49,390																																								
High School Maintenance	158,780	196,580																																								
Murray Ave Maintenance	177,900	189,200																																								
Pine Road Maintenance	131,500	136,500																																								
Electric/Natural Gas	0	0																																								
Water & Sewer Charges	84,000	88,000																																								
	1,266,170	1,347,170																																								

Budget Explanation

2600 - Plant Operations & Maintenance

		2017/18 <u>Budget</u>	2018/19 <u>Budget</u>
500	Other Purchased Services- This account includes the following:	101,000	102,000
	<div><div><u>17/18</u><u>17/18</u></div><div>Insurance59,50058,500</div><div>Telephone38,00040,000</div><div>Travel Costs3,5003,500</div><div><u>101,000</u><u>102,000</u></div></div>		
600	Supplies- This account includes an amount for the following:	678,290	619,040
	<div><div><u>17/18</u><u>17/18</u></div><div>Custodial Supplies33,40033,400</div><div>Maintenance Supplies161,640161,640</div><div>Safe Schools Supplies18,25019,000</div><div>Electric/Natural Gas440,000390,000</div><div>Heating Oil25,00015,000</div><div><u>678,290</u><u>619,040</u></div></div>		
800	Other Objects- Budgeted to this account is an amount for dues and fees related to the plant and maintenance operations.	6,840	6,840
	TOTAL 2600	<u>2,627,213</u>	<u>2,674,998</u>

Lower Moreland Township School District

2018/19 Budget

2700 Account - Student Transportation

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	Dollar Increase/Decrease	Percent Increase/Decrease
2700-100	Salaries	9,461	17,970	11,000	16,500	5,500	50.0%
2700-200	Benefits	721	1,386	942	1,362	420	44.6%
2700-300	Purch Prof Serv.	0	0	500	500	0	0.0%
2700-400	Purch Prop Serv.	829	169	1,000	1,000	0	0.0%
2700-500	Other Services	2,705,567	2,870,816	2,743,157	2,724,625	(18,532)	-0.7%
2700-600	Supplies	107,265	87,004	110,500	110,500	0	0.0%
2700-700	Property	0	0	1,000	1,000	0	0.0%
2700-800	Other Objects	0	157	500	500	0	0.0%
2700-900	Other Uses	0	0	0	0	0	0.0%
	Total 2700	2,823,843	2,977,502	2,868,599	2,855,987	(12,612)	-0.4%

Budget Explanations

2700 - Student Transportation

Highlights of Changes

100/200 Salaries/Benefits-
The increase shown is a result of an increase in district employees bus aides.

Budget Explanation

2700 - Student Transportation

		<u>2017/18 Budget</u>	<u>2018/19 Budget</u>
<u>2700 - Student Transportation</u>			
100	Salaries- Budgeted to this account is an amount a bus aide(s) for a special education student.	11,000	16,500
200	Benefits- Budgeted to this account is an amount for the cost of benefits related to the above salary costs.	942	1,362
300	Purchased Prof & Tech Services- Included in this account are amounts for contracted transportation software support and/or transportation studies.	500	500
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.	2,743,157	2,724,625
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	500
TOTAL 2700		<u>2,868,599</u>	<u>2,855,987</u>

Lower Moreland Township School District

2018/19 Budget

2800 Account - Central Support Services

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	Dollar Increase/Decrease	Percent Increase/Decrease
2800-100	Salaries	362,173	375,121	373,094	379,692	6,598	1.8%
2800-200	Benefits	187,492	192,070	228,858	223,178	(5,680)	-2.5%
2800-300	Purch Prof Serv.	107,859	119,588	110,355	120,850	10,495	9.5%
2800-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2800-500	Other Services	2,670	4,885	3,448	3,750	302	8.8%
2800-600	Supplies	36,027	31,886	32,050	28,400	(3,650)	-11.4%
2800-700	Property	0	0	0	0	0	0.0%
2800-800	Other Objects	500	828	1,238	1,088	(150)	-12.1%
2800-900	Other Uses	0	0	0	0	0	0.0%
	Total 2800	696,721	724,378	749,043	756,958	7,915	1.1%

Budget Explanations

2800 - Central Support Services

Highlights of Changes

Budget Explanation

2800 - Central Support Services

		<u>2017/18 Budget</u>	<u>2018/19 Budget</u>																					
<u>2840 - Data Processing Services</u>																								
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	373,094	379,692																					
200	Benefits- <table><tr><td></td><td>17/18</td><td>18/19</td></tr><tr><td></td><td><u>Amount</u></td><td><u>Amount</u></td></tr><tr><td>Health/Life/Disability Insurance</td><td>77,999</td><td>66,401</td></tr><tr><td>Social Security</td><td>28,542</td><td>29,046</td></tr><tr><td>Retirement</td><td>121,517</td><td>126,931</td></tr><tr><td>Worker's Compensation</td><td>800</td><td>800</td></tr><tr><td>Totals</td><td><u>228,858</u></td><td><u>223,178</u></td></tr></table>		17/18	18/19		<u>Amount</u>	<u>Amount</u>	Health/Life/Disability Insurance	77,999	66,401	Social Security	28,542	29,046	Retirement	121,517	126,931	Worker's Compensation	800	800	Totals	<u>228,858</u>	<u>223,178</u>	228,858	223,178
	17/18	18/19																						
	<u>Amount</u>	<u>Amount</u>																						
Health/Life/Disability Insurance	77,999	66,401																						
Social Security	28,542	29,046																						
Retirement	121,517	126,931																						
Worker's Compensation	800	800																						
Totals	<u>228,858</u>	<u>223,178</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.	110,355	120,850																					
500	Other Purchased Services- Budgeted here is an amount for travel/conference expenses for the Technology department.	3,448	3,750																					
600	Supplies- Budgeted to this account are supply needs for the operation of the district's computer/data processing operations.	32,050	28,400																					
800	Other Objects- Included within this account are professional dues and fees related to the operation of the Technology department.	1,238	1,088																					
TOTAL 2840		<u>749,043</u>	<u>756,958</u>																					
TOTAL 2800		<u>749,043</u>	<u>756,958</u>																					

Lower Moreland Township School District

2018/19 Budget

2900 Account - Other Support Services

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	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	33,285	33,214	35,000	35,000	0	0.0%
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	33,285	33,214	35,000	35,000	0	0.0%

Budget Explanations

2900 - Other Support Services

500

Other Purchased Services-

2017/18	2018/19
Budget	Budget

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

Curriculum/Legislative/Technology Information Serv.	\$35,000	\$35,000
---	----------	----------

Lower Moreland Township School District

2018/19 Budget

3200 Account - Student Activities

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	Dollar Increase/Decrease	Percent Increase/Decrease
3200-100	Salaries	324,660	332,795	344,000	344,000	0	0.0%
3200-200	Benefits	109,292	127,890	139,108	142,066	2,958	2.1%
3200-300	Purch Prof Serv.	0	0	0	0	0	0.0%
3200-400	Purch Prop Serv.	74,450	45,839	89,700	89,700	0	0.0%
3200-500	Other Services	61,251	60,860	71,600	71,600	0	0.0%
3200-600	Supplies	43,310	45,406	47,800	47,800	0	0.0%
3200-700	Property	8,162	465	0	0	0	0.0%
3200-800	Other Objects	60,740	73,797	81,000	81,000	0	0.0%
3200-900	Other Uses	0	0	0	0	0	0.0%
	Total 3200	681,865	687,052	773,208	776,166	2,958	0.4%

Budget Explanations

3200 - Student Activities

Highlights of Changes

Budget Explanation

3200 - Student Activities

		2017/18 <u>Budget</u>	2018/19 <u>Budget</u>
<u>3210 - Student Activities</u>			
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-	54,143	55,287
		17/18 <u>Amount</u>	18/19 <u>Amount</u>
	Social Security	10,175	10,175
	Retirement	43,318	44,462
	Worker's Compensation	650	650
	Totals	<u>54,143</u>	<u>55,287</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>230,778</u>	<u>231,922</u>

Budget Explanation

3200 - Student Activities

		2017/18 Budget	2018/19 Budget
<u>3250 - Student Athletics</u>			
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-	84,965	86,779
		17/18 Amount	18/19 Amount
	Social Security	16,142	16,142
	Retirement	68,723	70,537
	Worker's Compensation	100	100
	Totals	84,965	86,779
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		542,430	544,244
TOTAL 3200		773,208	776,166

Lower Moreland Township School District

2018/19 Budget

3300 Account - Community Services

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	Dollar Increase/Decrease	Percent Increase/Decrease
3300-100	Salaries	115,668	115,932	130,000	130,000	0	0.0%
3300-200	Benefits	21,562	23,543	37,243	37,752	509	1.4%
3300-300	Purch Prof Serv.	0	0	0	0	0	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	7,321	6,444	6,500	6,750	250	3.8%
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	144,551	145,919	173,743	174,502	759	0.4%

Budget Explanations

3300 - Community Services

Highlights of Changes

Budget Explanation

3300 - Community Relations

		<u>2017/18</u> <u>Budget</u>	<u>2018/19</u> <u>Budget</u>
<u>3300 - Community Relations</u>			
100	Salaries- Budgeted to this account is the cost of employees in the Kinderlinks program.	130,000	130,000
200	Benefits-	37,243	37,752
		17/18 <u>Amount</u>	18/19 <u>Amount</u>
	Health/Life/Disability Insurance	4,499	4,406
	Social Security	9,945	9,945
	Retirement	22,799	23,401
	Totals	<u>37,243</u>	<u>37,752</u>
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.	6,500	6,750
		<u> </u>	<u> </u>
TOTAL 3300		<u>173,743</u>	<u>174,502</u>

Lower Moreland Township School District

2018/19 Budget

5000 Account - Other Financing Uses

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	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	1,402,975	1,196,854	1,286,680	1,205,783	(80,897)	-6.3%
5000-900	Other Uses	2,811,533	3,590,247	3,220,000	3,335,000	115,000	3.6%
	Total 5000	4,214,508	4,787,101	4,506,680	4,540,783	34,103	0.8%

Budget Explanations

5000 - Other Financing Uses

Highlights of Changes

Budget Explanation

5000 - Other Financing Uses

		<u>2017/18 Budget</u>	<u>2018/19 Budget</u>
<u>5100 - Debt Service</u>			
800	Other Objects- This account includes payment of interest on the following bond issues:	1,176,680	1,095,783
	Bond Issue	17/18	18/19
	2011 Bonds (QSCB Borrowing)	54,260	54,260
	2014 Bonds (refund of 2009/2009A)	170,000	155,800
	2014A Bonds - new issue	233,550	233,450
	2015 Bonds (refund of 2009AA & 2010)	328,800	278,000
	2016 Bonds (Refund part of 2009 Notes)	189,930	189,873
	2016A Bonds (Refund rest- 2009 Notes)	200,140	184,400
	Total	<u>1,176,680</u>	<u>1,095,783</u>
900	Other Financing Uses- This account includes payment of principal on the following bond issues:	3,220,000	3,335,000
	Bond Issue	17/18	18/19
	2011 Bonds (QSCB Borrowing)	5,000	5,000
	2014 Bonds (refund of 2009/2009A)	355,000	370,000
	2014A Bonds - new issue	5,000	5,000
	2015 Bonds (refund of 2009AA & 2010)	1,270,000	2,400,000
	2016 Bonds (Refund part of 2009 Notes)	5,000	5,000
	2016A Bonds (Refund rest- 2009 Notes)	1,580,000	550,000
	Total	<u>3,220,000</u>	<u>3,335,000</u>
TOTAL 5100		<u>4,396,680</u>	<u>4,430,783</u>
<u>5200 - Fund Transfers</u>			
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		<u>0</u>	<u>0</u>
<u>5900 - Budgetary Reserve</u>			

Budget Explanation

5000 - Other Financing Uses

		2017/18 Budget	2018/19 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	4,506,680	4,540,783

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
2018-19	59,260	525,800	238,450	2,678,000	194,873	734,400	4,430,783
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			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
TOTAL	1,458,340	4,243,300	8,432,550	7,004,100	10,968,138	5,830,350	37,936,778

Principal Outstanding as of 6/30/19

2016A (Ref 2009 Notes)	4,720,000	2014 (Ref 09/09A)	3,390,000
2016 (Ref 2009 Notes)	9,385,000	2014A New Issue	7,095,000
2011 QSCB	970,000	2015 (ref 09AA/10)	4,120,000

Total Principal Debt Outstanding 29,680,000

BUDGET TO BUDGET COMPARISON - REVENUE (GENERAL FUND)

Acct Code	Description	Actual 14/15	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	\$ Incr/Decr	% Incr/Decr
<u>LOCAL SOURCES</u>								
6111	Current RE Tax	31,893,621	32,767,994	33,798,648	34,659,861	35,567,062	907,201	2.6%
6112	Interim RE Tax	56,412	41,997	30,923	75,000	75,000	0	0.0%
6113	Utility RE Tax	41,619	40,391	39,356	40,000	37,000	(3,000)	-7.5%
6151	Earned Income Tax	1,874,862	1,872,255	1,985,621	1,800,000	1,875,000	75,000	4.2%
6153	RE Transfer Tax	343,006	368,869	439,474	345,000	360,000	15,000	4.3%
6400	Delinquent Tax	872,544	755,992	732,031	750,000	750,000	0	0.0%
6510	Interest on Inv	6,235	32,052	99,550	100,000	180,000	80,000	80.0%
6830	Int Srce-Fed	353,441	362,330	371,519	370,970	356,331	(14,639)	-3.9%
6910	Rentals	61,430	65,835	57,950	55,000	55,000	0	0.0%
6940	Tuition	435,432	410,440	419,832	336,505	323,349	(13,156)	-3.9%
6980	Rev - Comm Svc	0	0	0	0	0	0	0.0%
6990	Misc Revenue	1,676	1,826	1,155	2,000	1,500	(500)	-25.0%
6991	Refund of Prior Year's Exp.	715,954	228	0	0	0	0	0.0%
6992	Energy Incentives/Rebates	28,108	9,704	0	10,000	7,500	(2,500)	-25.0%
Total	Local Sources	36,684,340	36,729,913	37,976,059	38,544,336	39,587,742	1,043,406	2.7%
<u>STATE SOURCES</u>								
7110	Basic Education Funding	1,930,948	2,002,199	2,089,571	2,089,527	2,215,917	126,390	6.0%
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	717,001	850,638	891,988	698,726	717,138	18,412	2.6%
7310	Transportation	406,867	410,911	417,978	407,500	405,000	(2,500)	-0.6%
7320	Rental Reimb	165,241	0	367,996	185,000	245,000	60,000	32.4%
7330	Med/Dental/Nurse Serv.	49,178	50,319	50,582	51,000	51,000	0	0.0%
7340	State Prop Tax Reduction	1,391,693	1,455,248	1,446,314	1,522,737	1,564,409	41,672	2.7%
7500	Extra Grants	55,316	75,809	75,809	75,809	75,809	0	0.0%
7810	FICA Reimb	697,197	704,183	726,260	796,263	825,399	29,136	3.7%
7820	Retire Reimb	1,842,094	2,260,824	2,767,946	3,390,101	3,606,940	216,839	6.4%
7920	Technology Revenue	0	0	0	0	0	0	0.0%
Total	State Sources	7,255,535	7,810,131	8,834,444	9,216,663	9,706,612	489,949	5.3%
<u>FEDERAL SOURCES</u>								
8514	Title I	158,886	196,486	146,676	148,376	134,743	(13,633)	-9.2%
8200	PEMA Reimbursement	0	0	24,206	0	0	0	0.0%
8519	Title II-Teacher Quality	37,356	43,393	38,979	39,203	40,628	1,425	3.6%
8570	Drug Free Schools	0	0	0	0	0	0	0.0%
8516	Title III-LEP Grant	32,221	29,793	43,960	33,230	30,220	(3,010)	-9.1%
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	46,561	46,661	46,761	46,700	46,700	0	0.0%
8810	Project ACCESS	48,665	330	1,041	60,000	60,000	0	0.0%
Total	Federal Sources	323,689	316,663	301,623	327,509	312,291	(15,218)	-4.6%
<u>OTHER SOURCES</u>								
9200	Proceeds from L/T Financing	121,073	0	0	0	0	0	0.0%
9500	Refund of Prior Yr Expenses	0	0	0	0	0	0	0.0%
Total	Other Sources	121,073	0	0	0	0	0	0.0%
Total Revenue		44,384,637	44,856,707	47,112,126	48,088,508	49,606,645	1,518,137	3.2%

Lower Moreland Township School District

2018/19 Budget

6000 Account - Revenue from Local Sources

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	Dollar Increase/Decrease	Percent Increase/Decrease
6111	Current RE Tax	32,767,994	33,798,648	34,659,861	35,567,062	907,201	2.6%
6112	Interim RE Tax	41,997	30,923	75,000	75,000	0	0.0%
6113	Utility RE Tax	40,391	39,356	40,000	37,000	(3,000)	-7.5%
6151	Earned Inc. Tax	1,872,255	1,985,621	1,800,000	1,875,000	75,000	4.2%
6153	RE Transfer Tax	368,869	439,474	345,000	360,000	15,000	4.3%
6400	Delinquent Tax	755,992	732,031	750,000	750,000	0	0.0%
6510	Interest Earnings	32,052	99,550	100,000	180,000	80,000	80.0%
6800	Rev-Inter Sources	362,330	371,519	370,970	356,331	(14,639)	-3.9%
6910	Rentals	65,835	57,950	55,000	55,000	0	0.0%
6940	Tuition	410,440	419,832	336,505	323,349	(13,156)	-3.9%
6990	Miscellaneous	1,826	1,155	2,000	1,500	(500)	-25.0%
6991	Refund-Prior Exp.	228	0	0	0	0	0.0%
6992	Energy Incentives	9,704	0	10,000	7,500	(2,500)	-25.0%
	Total 6000	36,729,913	37,976,059	38,544,336	39,587,742	1,043,406	2.7%

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

		2017/18 Budget	2018/19 Budget																		
6111	<p>Current Real Estate Taxes-</p> <p>The 2018/19 budgeted amount is based on an assessment total received from the County of Montgomery in the amount of \$1,095,076,733 (as of 3/27/18). 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 lien January 15, 2019 (if not paid by that date). For 2018/19 there is a reduction equal to the amount of gambling/Sterling Act funds the District is due to receive.</p> <p style="text-align: center;">1,092,152,093 Lower Moreland Assessment 2,924,640 Bryn Athyn Parcels included w/ Lower Moreland</p> <table><tr><td></td><td>X</td><td>35.1906 Mills</td></tr><tr><td>Gross Yield</td><td></td><td>38,536,407</td></tr><tr><td>Less:</td><td>(1,564,409)</td><td>Dollar Value of Homestead Exclusion (3,654 parcels * \$12,147 exclusion * millage)</td></tr><tr><td>Net Total</td><td></td><td>36,971,998</td></tr><tr><td></td><td>X</td><td>96.2% Collection Rate</td></tr><tr><td>Total</td><td></td><td><u>35,567,062</u></td></tr></table>		X	35.1906 Mills	Gross Yield		38,536,407	Less:	(1,564,409)	Dollar Value of Homestead Exclusion (3,654 parcels * \$12,147 exclusion * millage)	Net Total		36,971,998		X	96.2% Collection Rate	Total		<u>35,567,062</u>	34,659,861	35,567,062
	X	35.1906 Mills																			
Gross Yield		38,536,407																			
Less:	(1,564,409)	Dollar Value of Homestead Exclusion (3,654 parcels * \$12,147 exclusion * millage)																			
Net Total		36,971,998																			
	X	96.2% Collection Rate																			
Total		<u>35,567,062</u>																			
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>	40,000	37,000																		
6151	<p>Earned Income Tax-</p> <p>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</p>	1,800,000	1,875,000																		

Budget Explanation

6000 - Local Revenue

		<u>2017/18 Budget</u>	<u>2018/19 Budget</u>
	equally with the Township of Lower Moreland.		
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.	345,000	360,000
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	100,000	180,000
6800	Revenue from Intermediate Sources- The district budgets federal IDEA funds passed through the MCIU in revenue and expense categories.	370,970	356,331
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.	336,505	323,349
6990	Miscellaneous Revenue- This account includes any local revenue received which cannot be classified to any of the above accounts.	2,000	1,500
6992	Energy Incentives/Rebates- This account includes revenue received from the sale of solar energy credits.	10,000	7,500
	TOTAL LOCAL REVENUE	<u><u>38,544,336</u></u>	<u><u>39,587,742</u></u>

Lower Moreland Township School District

2018/19 Budget

7000 Account - Revenue from State Sources

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	Dollar Increase/Decrease	Percent Increase/Decrease
7110	Basic Ed. Subsidy	2,002,199	2,089,571	2,089,527	2,215,917	126,390	6.0%
7115	Read to Succeed	0	0	0	0	0	0.0%
7140	Charter Schools	0	0	0	0	0	0.0%
7270	Special Education	850,638	891,988	698,726	717,138	18,412	2.6%
7310	Transportation	410,911	417,978	407,500	405,000	(2,500)	-0.6%
7320	Rental Reimb.	0	367,996	185,000	245,000	60,000	32.4%
7330	Health Services	50,319	50,582	51,000	51,000	0	0.0%
7340	Property Tax Red.	1,455,248	1,446,314	1,522,737	1,564,409	41,672	2.7%
7500	Extra Grants	75,809	75,809	75,809	75,809	0	0.0%
7810	FICA Reimb.	704,183	726,260	796,263	825,399	29,136	3.7%
7820	Retirement Reimb.	2,260,824	2,767,946	3,390,101	3,606,940	216,839	6.4%
7920	Technology Rev.	0	0	0	0	0	0.0%
	Total 7000	7,810,131	8,834,444	9,216,663	9,706,612	489,949	5.3%

Budget Explanations

7000 - State Revenue

Highlights of Changes

- 7820 Retirement Reimb-
The large increase relates to the 3.81% increase in the employer share for retirement (PSERS)

Budget Explanation

7000 - State Revenue

		<u>2017/18 Budget</u>	<u>2018/19 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 18/19: <div><div><div><u>Amount</u></div><div>- projected 18/19 figure</div><div>2,215,917</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>2,215,917</u></u></div></div></div>	2,089,527	2,215,917
NOTE: Lower Moreland's School District's MV/PI aid ratio is .2281. 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%.	698,726	717,138

Budget Explanation

7000 - State Revenue

		2017/18 Budget	2018/19 Budget
		<u>407,500</u>	<u>405,000</u>
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		
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.	185,000	245,000
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	1,522,737	1,564,409
7500	Extra Grants- The allocation denoted represents the amount for the PA Ready to Learn Block Grant.	75,809	75,809
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.	796,263	825,399
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 17.015% of district wages.	3,390,101	3,606,940
TOTAL STATE REVENUE		<u>9,216,663</u>	<u>9,706,612</u>

Lower Moreland Township School District

2018/19 Budget

8000 Account - Revenue from Federal Sources

Account Code	Description	Actual 15/16	Actual 16/17	Budget 17/18	Budget 18/19	Dollar Increase/Decrease	Percent Increase/Decrease
8200	PEMA Reimbursement	0	24,206	0	0	0	0.0%
8514	Title I	196,486	146,676	148,376	134,743	(13,633)	-9.2%
8516	Title III	29,793	43,960	33,230	30,220	(3,010)	-9.1%
8519	Title V	0	0	0	0	0	0.0%
8519	Title II-Teacher Quality	43,393	38,979	39,203	40,628	1,425	3.6%
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	46,661	46,761	46,700	46,700	0	0.0%
8810	Project ACCESS	330	1,041	60,000	60,000	0	0.0%
	Total 8000	316,663	301,623	327,509	312,291	(15,218)	-4.6%

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 2017/18.
- 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

		2017/18 Budget	2018/19 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.	148,376	134,743
8516	Limited English Proficiency Grant (Title III) New for 2005/06, this grant is for ESL students.	33,230	30,220
8519	Federal Block Grants (Title V)- The district receives Federal funds for a Title V program for which the district must submit a budget and have same approved.	0	0
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.	39,203	40,628
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>327,509</u>	<u>312,291</u>

Lower Moreland Township School District

2018/2019

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 within 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 2018/2019

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

Function Code	Function Description
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 <u>Public School Code of 1949</u> , 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	<u>SUPERVISION OF STUDENT SERVICES</u> Activities associated with the director or head of Student Services, as well as, any immediate clerical staff.
2120	<u>GUIDANCE SERVICES</u> 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.
2130	<u>ATTENDANCE SERVICES</u> 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.
2140	<u>PSYCHOLOGICAL SERVICES</u> 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.
2210	<u>SUPERVISION OF EDUCATIONAL MEDIA SERVICES</u> Activities concerned with directing, managing and supervising educational media services.
2220	<u>AUDIOVISUAL SERVICES</u> 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.
2250	<u>SCHOOL LIBRARY SERVICES</u> 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

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.

Function Code	Function Description
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

Function Code	Function Description
	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, on 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	Function
<u>Code</u>	<u>Description</u>

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	Object
<u>Code</u>	<u>Description</u>

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.

Object Code	Object Description
----------------	-----------------------

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.

Object	Object
<u>Code</u>	<u>Description</u>

750 EQUIPMENT - ORIGINAL AND ADDITIONAL

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.

760 EQUIPMENT - REPLACEMENT

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.

800 OTHER OBJECTS

Amounts paid for goods and services not otherwise classified in objects 100 through 700.

810 DUES AND FEES

Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.

830 INTEREST

Expenditures for interest on notes, bonds and lease purchase agreements.

900 OTHER FINANCING USES

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.

910 REDEMPTION OF PRINCIPAL

Outlays from current funds to retire principal of debt service, serial bonds and loans and lease-purchase agreements.

930 FUND TRANSFERS

All transactions conveying money from one fund to another without recourse.

