

# LOWER MORELAND TOWNSHIP SCHOOL DISTRICT

## FINAL BUDGET 2017-18



### BOARD OF SCHOOL DIRECTORS

Dr. Murray Cohen, President

Mr. Michael Mueller, Vice President

Mrs. Camille Baker, Secretary

Mr. Alan Steinberg, Treasurer

Mr. Robert Howard

Mr. Yuri Khalif

Mr. Steve Geiger

Mr. Lance Wolbransky

Mr. Howard Patent

Dr. Marykay Feeley, Superintendent of Schools

Mr. Mark McGuinn, Business Manager

Adopted June 20, 2017

**Lower Moreland Township  
School District  
2017/18 Budget  
Overview**

2017/18 Budgeted Revenue	47,047,128
Real Estate Millage Increase	0
Committed Fund Balance Usage - PSERS	0
Fund Balance Appropriated to Balance the Budget	<u>1,621,250</u>
Total Revenues & Fund Balance	<u><u>48,668,378</u></u>
2017/18 Budgeted Expenditures	<u><u>49,709,758</u></u>
Shortfall	(1,041,380)

**Millage Calculation**

Total Assessed Value (as of 2/28/17)	1,094,582,282
Multiply Collection Rate	96.2%
Divide by 1,000 (Property tax rate per \$1,000 of assessed value)	/ 1,000
Value of One Mill	1,052,988
Shortfall	1,041,380
Divide by Value of mill	/1,052,988
<b>Additional Millage needed</b>	<u><b>0.9890</b></u>
Current Millage Rate	33.3179
Add: Additional Millage	0.9890
New Millage Rate	34.3069
<b>Percent Increase in Taxes</b>	<u><b>2.97%</b></u>

**Lower Moreland Township School District  
2017/18 Budget  
Profile of Our District**

**Board of School Directors**

Dr. Murray Cohen	President
Michael Mueller	Vice-President
Camille Baker	Secretary
Alan Steinberg	Treasurer
Yuri Khalif	Board Member
Steve Geiger	Board Member
Robert Howard	Board Member
Lance Wolbransky	Board Member
Howard Patent	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
Dr. Jason Hilt	Director of Technology
Mark Sufleta	Maintenance Manager
Cheryl Galdo	Director of Human Resources/Public Relations
Julie O'Malley	Supervisor of Student Services

**Building Principals**

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

**Assistant Principals**

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

## **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

### 2017/2018 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, 2017 is approximately \$5,000,000 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. High School Auditorium Renovations                 | \$3,336,000 |
| 2. High School Nurse Suite Expansion                  | \$ 120,000  |
| 3. Add Additional Lavatories – Pine Road Kindergarten | \$ 62,500   |

## Lower Moreland Township School District

### 2017/2018 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**  
**2017/2018 Budget**

Current Shortfall \$1,041,380

Allowable Percentage Increase **2.50%**

Millage Equivalent (33.3179 \* 2.5%) 0.8329

Millage Equivalent \* Value of Mill = Allowable Shortfall \$877,034

**Total Needed Above Index** **\$164,346**

Less:

Projected PDE Exceptions

1. Special Education Expenditures (383,486)

2. Maintenance of Local Revenues or AIE 0

3. Debt Service 0

4. Retirement Contributions (166,109)

Total Exceptions (549,595)

**Total Still Needed Above Index & Exceptions** **(\$385,249)**

(negative number means budget is below index & exceptions)

Millage Tax Rate Increase w/ Exceptions = 0.9890

<b>Effective Percentage Tax Rate Increase =</b>	<b>2.9683%</b>
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NOTE 1: Maximum Tax Rate Increase as per Act 1 could be: 4.0664%

NOTE 2: Dollar Amount of Exceptions not Used \$385,249

## 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

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

\* - 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

**Lower Moreland Township School District**  
**Analysis of New Expenditures**  
**For the 2017/2018 Budget**

Items Previously Discussed or Already Working in 2016/17

	Description	Salary	Benefits	Other	Total
1.	Special Education Supervisor	109,180	50,950	0	160,130
2.	Guidance Counselor - High School (offset by amount for contracted social work)	60,334	32,219		92,553
3.	Pine Road IST Teacher (offset by Elem Guidance Counselor allocation that was in budget but not used)	108,813	65,962		174,775
Totals for previously discussed items		278,327	149,131	0	427,458

New Items for 2017/2018 Budget

	Description	Salary	Benefits	Other	Total
1.	Add'l 0.5 FTE MA Social Studies-enrollment	30,167	19,906		50,073
2.	Add'l 0.6 FTE MA Health/PE-enrollment	36,200	22,288		58,488
3.	Pine Road Math Aide (17/18 only)			28,000	28,000
4.	0.5 Athletic Director	60,814	31,587		92,401
5.	0.5 HS Tech Integrator	35,652	23,550		59,202
5.	Additional 0.5 FTE Coding Position - HS	30,167	19,906		50,073
Total for New Items		193,000	117,237	28,000	338,237
Grand Totals		471,327	266,368	28,000	765,695

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

# Lower Moreland Township School District

## Summary of Budget Adjustments

### Budget Reductions (Expenses)

1.	Aide Retirement - Replace with Contracted Service	(32,002)
2.	Technology Director Replacement - Net Difference	(10,996)
3.	Healthcare Benefits Adjustments	(9,254)
4.	14th Pay Increases (Salaries/Benefits)	2,918
5.	One (1.0) Teacher Retirement (Salary/Benefits)	(78,672)
6.	Diesel Fuel Reduction (Favorable bid results)	(10,000)
7.	PSERS Adjustments for Kinderlinks Aides	(19,542)
8.	Budget Correction for Math Curriculum Allocation	175,000
9.	Salary/Benefit Adj. (Summer Workers and Class Change Reductions)	(32,523)
10.	Facilities Consultant/Teacher Tuition Reductions (based on history)	(27,500)
11.	Removed Carnegie Mellon Prof. Develop. (to be done in 18/19)	(20,000)
12.	Reallocation of Tech Funds to Equipment - Student Worker Leaving	8,612
13.	Special Education Out of District Placements Adjustment	(83,815)
14.	One (1.0) Teacher Resignation (Salary/Benefits)	(92,436)
15.	Removed New 6th Grade Teacher (Sal./Ben.)-New Class Size Guidelines	(82,337)
16.	Property/Liability Insurance Adjustments	(2,500)
17.	HS Asst. Principal Retirement/Replacement Net Savings	(43,703)
18.	Net Effect - New AD/Tech Integrator (taking out new Tech Assistant)	123,200
19.	One (1.0) Teacher Retirement (Salary/Benefits)	(78,670)
20.	Central Office Salary Adjustments (Salary/Benefits)	8,476
21.	Electricity and Fuel Oil Adjustments	(17,500)
22.	Grounds Maintenance Contract Adjustments	(8,840)
23.	HS Tech Integrator Adjustments (Salary/Benefits)	(19,060)
24.	Homebound Instruction Adjustments (Salary/Benefits)	(2,805)
25.	Miscellaneous Expense Adjustments	(3,500)
Total Expense Adjustments		(357,449)

### Budget Reductions (Revenue)

1.	Assessment Change (2/28/17)	30,563
2.	Collection Percentage Change (96.2% from 96%)-Based on 3 yr Lookback	70,046
3.	Interest Earnings Adjustments (Better Returns on Investments)	55,000
4.	PlanCon Adjustments (Updated Market Value Percentage)	10,000
5.	State Property Tax Relief Adjustments (17/18 Actual Allocation Adj.)	2,904
6.	Social Security/Retirement Adjustments (lower salary totals)	(33,811)
7.	Access Grant Revenue Adjustment (balance grew)	40,000
8.	Social Security/Retirement Adjustments (lower salary totals)	(11,264)
Total Revenue Adjustments		163,438
Total Adjustments (Reductions/(Additions) to the Overall Shortfall)		520,887



# 2017/18 TAX IMPACT

## SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES

Assessed Value	11/12 RE Tax	12/13 RE Tax	13/14 RE Tax	14/15 RE Tax	15/16 RE Tax	16/17 RE Tax	17/18 RE Tax	Annual Incr Amount	Monthly Incr Amount
170,000	\$5,019.39	\$5,106.85	\$5,259.02	\$5,369.13	\$5,503.10	\$5,664.04	\$5,832.17	\$168.13	\$14.01
180,000	\$5,314.64	\$5,407.25	\$5,568.37	\$5,684.96	\$5,826.82	\$5,997.22	\$6,175.24	\$178.02	\$14.84
190,000	\$5,609.90	\$5,707.66	\$5,877.73	\$6,000.79	\$6,150.53	\$6,330.40	\$6,518.31	\$187.91	\$15.66
200,000	\$5,905.16	\$6,008.06	\$6,187.08	\$6,316.62	\$6,474.24	\$6,663.58	\$6,861.38	\$197.80	\$16.48
<b>LMTSD AVG</b>	<b>\$6,200.42</b>	<b>\$6,308.46</b>	<b>\$6,496.43</b>	<b>\$6,632.45</b>	<b>\$6,797.95</b>	<b>\$6,996.76</b>	<b>\$7,204.45</b>	<b>\$207.69</b>	<b>\$17.31</b>
220,000	\$6,495.68	\$6,608.87	\$6,805.79	\$6,948.28	\$7,121.66	\$7,329.94	\$7,547.52	\$217.58	\$18.13
230,000	\$6,790.93	\$6,909.27	\$7,115.14	\$7,264.11	\$7,445.38	\$7,663.12	\$7,890.59	\$227.47	\$18.96
240,000	\$7,086.19	\$7,209.67	\$7,424.50	\$7,579.94	\$7,769.09	\$7,996.30	\$8,233.66	\$237.36	\$19.78
250,000	\$7,381.45	\$7,510.08	\$7,733.85	\$7,895.78	\$8,092.80	\$8,329.48	\$8,576.73	\$247.25	\$20.60

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	28.8372
1999/00:	15.7872	29.5258
2000/01:	16.6019	30.0403
2001/02:	17.8855	30.9354
2002/03:	18.8903	31.5831
2003/04:	20.0014	32.3712
2004/05:	20.0014	33.3179
2005/06:	20.9174	34.3069
2006/07:	22.2014	6.14%
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)
		<b>(FINAL)</b>

# 2017/18 TAX IMPACT

## SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES

### Homestead Exclusion Reductions

Assessed Value	14/15 RE Tax	14/15 Exclusion	15/16 RE Tax	15/16 Exclusion	16/17 RE Tax	16/17 Exclusion	17/18 RE Tax	17/18 Exclusion	Annual Incr Amount	Monthly Incr Amount
170,000	\$5,369.13	(\$378.00)	\$5,503.10	(\$398.00)	\$5,664.04	(\$397.00)	\$5,832.17	(\$417.00)	\$148.13	\$12.34
180,000	\$5,684.96	(\$378.00)	\$5,826.82	(\$398.00)	\$5,997.22	(\$397.00)	\$6,175.24	(\$417.00)	\$158.02	\$13.17
190,000	\$6,000.79	(\$378.00)	\$6,150.53	(\$398.00)	\$6,330.40	(\$397.00)	\$6,518.31	(\$417.00)	\$167.91	\$13.99
200,000	\$6,316.62	(\$378.00)	\$6,474.24	(\$398.00)	\$6,663.58	(\$397.00)	\$6,861.38	(\$417.00)	\$177.80	\$14.82
LMTSD AVG	\$6,632.45	(\$378.00)	\$6,797.95	(\$398.00)	\$6,996.76	(\$397.00)	\$7,204.45	(\$417.00)	\$187.69	\$15.64
220,000	\$6,948.28	(\$378.00)	\$7,121.66	(\$398.00)	\$7,329.94	(\$397.00)	\$7,547.52	(\$417.00)	\$197.58	\$16.47
230,000	\$7,264.11	(\$378.00)	\$7,445.38	(\$398.00)	\$7,663.12	(\$397.00)	\$7,890.59	(\$417.00)	\$207.47	\$17.29
240,000	\$7,579.94	(\$378.00)	\$7,769.09	(\$398.00)	\$7,996.30	(\$397.00)	\$8,233.66	(\$417.00)	\$217.36	\$18.11
250,000	\$7,895.78	(\$378.00)	\$8,092.80	(\$398.00)	\$8,329.48	(\$397.00)	\$8,576.73	(\$417.00)	\$227.25	\$18.94

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 includes the homestead exclusion dollars for 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 (FINAL)
2000/01:	16.6019	2009/10	27.3803		
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  
2017/18 Budget  
Informational Summary

**Total 17/18 Budget - 49,709,758**

**Percent of Budget:**

	<u>16/17</u>	<u>17/18</u>
Salaries	43.08%	41.87%
Benefits	24.62%	24.62%
Contracted Services	5.47%	5.79%
Other Purchased Services	12.96%	11.69%
Supplies/Equipment	3.80%	6.64%
Debt Service/Fund Transfers	9.84%	9.17%
Budgetary Reserve	0.23%	0.22%
<b>TOTAL:</b>	<u>100.00%</u>	<u>100.00%</u>

**School Real Estate Tax Rate**

2017/18: 34.3069 mills (0.9890 mill increase from 2017/18 rate)

**PROPOSED FINAL**

Total District Assessment	1,094,582,282
Revenue Generated Per Mil	1,052,988

**Per Pupil Cost**

Total Cost Per Pupil 17/18:	\$21,726 *
(Grades K-12)	

\* - Total 17/18 budget divided by projected enrollment for 17/18

Approved Tuition Rate for 17/18: \*\*

Elementary	\$14,062.39
Secondary	\$13,724.43

\*\* - 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 16/17	2,288
16/17 Enrollment:	2,261

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

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<b><u>School Year</u></b>	<b><u>Expenses From Year</u></b>	<b><u>Elementary</u></b>	<b><u>Secondary</u></b>
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

Lower Moreland Township School District  
2017/18 Budget  
Object Expenditure Summary

**Total 17/18 Budget - 49,709,758**

<b><u>Expenditure Object</u></b>	<b><u>16/17</u></b>	<b><u>17/18</u></b>	<b><u>Dollar Variance</u></b>	<b><u>Percent Variance</u></b>
100 - Salaries	20,227,468	20,815,321	587,853	2.91%
200 - Benefits	11,556,441	12,237,222	680,781	5.89%
300 - Contracted Services	2,567,925	2,877,825	309,900	12.07%
400 - Purchased Property Services	1,800,170	1,441,370	(358,800)	-19.93%
500 - Other Purchased Services	4,282,111	4,371,050	88,939	2.08%
600 - Supplies	1,380,305	2,132,924	752,619	54.53%
700 - Equipment	405,420	1,165,988	760,568	187.60%
800 - Other Objects (including Debt Interest)	1,578,935	1,448,058	(130,877)	-8.29%
900 - Other Uses (including Debt Principal)	3,150,000	3,220,000	70,000	2.22%
	<u>46,948,775</u>	<u>49,709,758</u>	<u>2,760,983</u>	<u>5.88%</u>

Notes:

- Objects are classified as per the Department of Education.

**Lower Moreland Township School District**  
**Summary of Fixed/Mandated Costs**  
**2017/18 Budget**

<b><u>Description</u></b>	<b><u>Projected Cost</u></b>	<b><u>Percentage of Budget</u></b>
Salaries	20,815,321	42.43%
Benefits	12,237,222	24.95%
Contracted Substitutes/Aides	1,580,155	3.22%
Special Ed Tuition/Therapy	915,800	1.87%
Charter School Tuition	104,000	0.21%
Debt Service	4,396,680	8.96%
Vocational Education	369,595	0.75%
Transportation/Gasoline	2,852,907	5.82%
Janitorial/Grounds Contracts	639,000	1.30%
Contracted Custodians	102,000	0.21%
Contracted Facilities Manager	67,500	0.14%
District Local Audit	24,000	0.05%
Intermediate Unit Services	35,000	0.07%
Insurance (Property/Liability)	<u>161,500</u>	<u>0.33%</u>
 Total Mandated/Fixed Costs	 <u><u>44,300,680</u></u>	 <u><u>90.31%</u></u>
 Total Budget to Date	 <u><u>49,054,657</u></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 \$1,354,210.

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 \$371,115.

**Lower Moreland Township  
School District  
2017/18 Budget**

**Expenditure Summary**

		16/17 Budget	17/18 Budget	Dollar Variance	Percent Variance
1100	Regular Instruction	\$21,499,542	\$22,751,811	\$1,252,269	5.82%
1200	Special Education	\$6,056,514	\$6,322,809	\$266,295	4.40%
1300	Vocational Education	\$349,193	\$369,595	\$20,402	5.84%
1400	Other Instruction	\$132,903	\$133,479	\$576	0.43%
1600	Adult Education	\$20,900	\$20,900	\$0	0.00%
2100	Pupil Services	\$1,296,626	\$1,431,812	\$135,186	10.43%
2200	Instructional Staff Services	\$1,539,158	\$2,318,607	\$779,449	50.64%
2300	Administration	\$3,198,187	\$3,395,428	\$197,241	6.17%
2400	Pupil Health	\$435,619	\$451,621	\$16,002	3.67%
2500	Business Services	\$766,053	\$780,210	\$14,157	1.85%
2600	Plant Operations & Maintenance	\$2,573,685	\$2,627,213	\$53,528	2.08%
2700	Transportation	\$2,784,318	\$2,868,599	\$84,281	3.03%
2800	Central Services	\$731,929	\$749,043	\$17,114	2.34%
2900	Other Support Services	\$34,500	\$35,000	\$500	1.45%
3200	Student Activities	\$764,470	\$773,208	\$8,738	1.14%
3300	Community Services	\$190,621	\$173,743	(\$16,878)	-8.85%
5100	Debt Service	\$4,464,557	\$4,396,680	(\$67,877)	-1.52%
5200	Fund Transfers (Capital Projects)	\$0	\$0	\$0	0.00%
5900	Budgetary Reserve	\$110,000	\$110,000	\$0	0.00%
	Total	\$46,948,775	\$49,709,758	\$2,760,983	5.88%

- Salary and benefits represent 66.49% (\$33,052,543) of the total school district budget.

- The 17/18 proposed budget includes the following new positions:

- One (1.0) Special Education Supervisor as part of the Act 93 Group
  - One (1.0) High School Guidance Counselor
  - One (1.0) Pine Road IST Teacher - allocated as Elementary Guidance Counselor in 2016/17.
  - 0.5 FTE for Murray Avenue Social Studies
  - 0.6 FTE for Murray Avenue Phys. Ed.
  - Pine Road Math Aide (for 2017/18 only)
  - 0.5 FTE Athletic Director
  - 0.5 FTE HS Tech Integrator
  - 0.5 FTE for High School Coding
  - The budget includes two (2.0) teacher retirements and one (1.0) administrator retirement.
  - The budget includes zero (0.0) teachers for projected future enrollment growth.
- (note: extra grade level teachers will bump back to future growth if not used)

# Lower Moreland Township School District

## 2017/18 Budget

### Revenue Summary

	16/17 Budget	17/18 Budget	Dollar Variance	Percent Variance
Opening Balance *	560,000	1,621,250	1,061,250	189.51%
Use of Future Growth Teacher(s)	0	0	0	0.00%
Local Revenue	37,417,163	38,544,336 **	1,127,173	3.01%
State Revenue	8,658,863	9,216,663	557,800	6.44%
Federal Revenue	312,749	327,509	14,760	4.72%
Other Revenue	0	0	0	0.00%
Total	46,948,775	49,709,758	2,760,983	5.88%

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

\*\* - includes a 0.9890 mill increase to current (16/17) millage rate of 33.3179 mills.

(New millage figure is 34.3069 mills)

#### Opening Balance

- The fund balance as of 7/1/16 was \$5,901,807 and at this time it is difficult to project ending fund balance for 16/17. The District allocated \$560,000 to balance the budget last year and has the option to utilize additional fund balance this year. For 2017/18, \$1,621,250 has been allocated from fund balance to offset curriculum allocations, technology infrastructure and budgetary reserve.

#### Local Revenue

- 89.7% of local sources is local current real estate tax.
- Total District assessment **decreased** 0.15%.

#### State Revenue

- The basic subsidy is projected at 16/17 totals and the special education subsidy is assumed at the 16/17 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 \$1,552,737 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**

**2017/18 Budget**

**Salary Summary**

Object Code 100

		16/17 Budget	% of Total	17/18 Budget	% of Total
1100	Regular Instruction	12,804,110	63.30%	13,173,840	63.29%
1200	Special Education	2,501,280	12.37%	2,512,244	12.07%
1300	Vocational Education	0	0.00%	0	0.00%
1400	Other Instruction	15,000	0.07%	13,000	0.06%
1600	Adult Education	0	0.00%	0	0.00%
2100	Pupil Services	817,645	4.04%	903,083	4.34%
2200	Instructional Staff Services	599,100	2.96%	605,691	2.91%
2300	Administration	1,719,655	8.50%	1,800,153	8.65%
2400	Pupil Health	263,990	1.31%	271,054	1.30%
2500	Business Services	409,850	2.03%	422,091	2.03%
2600	Plant Operations & Maintenance	246,518	1.22%	256,071	1.23%
2700	Transportation	10,000	0.05%	11,000	0.05%
2800	Central Services	366,320	1.81%	373,094	1.79%
3200	Student Activities	344,000	1.70%	344,000	1.65%
3300	Community Services	130,000	0.64%	130,000	0.62%
	Total	20,227,468	100.00%	20,815,321	100.00%

NOTE: - Salary costs represent 41.9% of the total 2017/18 budget.  
- Salary costs represent 43.1% of the total 2016/17 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**

**2017/18 Budget**

**Benefits Summary**

Object Code 200

	Category	16/17 Budget	17/18 Budget
211	Group Insurance Benefits	3,639,666	3,622,744
	Medical Insurance		
	Dental Insurance		
213	Life Insurance	56,600	58,983
219	Long-Term Disability Insurance	72,132	74,294
220	Social Security - employer share (7.65% of salaries/wages)	1,544,420	1,589,206
230	Retirement - employer share (32.57% of salaries/wages for 17/18)	6,044,273	6,712,145
240	Tuition Reimbursement	85,000	65,000
260	Worker's Compensation	114,350	114,850
Total		11,556,441	12,237,222

Note:     Benefit costs represent 24.6% of the total 2017/18 budget.  
          Benefit costs represent 24.6% of the total 2016/17 budget.

Further Facts:

- The medical insurance part of the budget had a net decrease due to new staff being projected to be hired at a lower rate than the retiree.
- Life Insurance costs and Disability Insurance costs have fluctuated due to a total changes in salaries.
- The retirement rate is budgeted at 32.57%. The actual PSERS rate for 16/17 was 30.03%. The percentage change in the rate is 8.46%.
- Tuition costs are budgeted d to decrease 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 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%

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 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18
Total General Fund Balance (7/1)	5,628,200	5,710,950	5,764,462	5,811,913	5,855,597	5,867,829	5,901,807	5,341,807
Prior Period Adjustment	0	0	0	0	0	0	0	0
Excess of Revenue Over Expenditures	82,750	53,512	47,451	43,684	12,232	33,978	(560,000)	(1,621,250)
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	3,210,950	3,264,462	3,311,913	3,355,597	3,367,829	3,401,807	2,841,807	1,220,557
Total General Fund Balance (6/30)	5,710,950	5,764,462	5,811,913	5,855,597	5,867,829	5,901,807	5,341,807	3,720,557
Total Fund Balance as a Percentage of Total Expenditures	14.71%	14.32%	14.11%	13.71%	13.22%	13.17%	11.38%	7.48%
Unreserved Fund Balance as a Percentage of Total Expenditures	8.27%	8.11%	8.04%	7.86%	7.59%	7.59%	6.05%	2.46%
Revenue	38,900,199	40,303,100	41,246,708	42,751,308	44,384,635	44,856,707	46,388,775	48,088,508
Expenditures	38,817,449	40,249,588	41,199,257	42,707,624	44,372,403	44,822,729	46,948,775	49,709,758
Excess of Revenue Over Expenditures	82,750	53,512	47,451	43,684	12,232	33,978	(560,000)	(1,621,250)

**BUILDING ALLOCATIONS**  
**FYE June 30, 2018**

	Enrollment as of 10/01	Enrollment Projection <sup>1</sup>	16-17 pupil allocation	17-18 pupil allocation	Pine Road Total	Murray Total	High School Total	TOTAL
K	110	139	\$185.27	\$185.27	\$25,753			\$25,753
1	149	117	\$185.27	\$185.27	\$21,677			\$21,677
2	140	163	\$185.27	\$185.27	\$30,199			\$30,199
3	167	149	\$185.27	\$185.27	\$27,605			\$27,605
4	192	173	\$185.27	\$185.27	\$32,052			\$32,052
5	180	202	\$185.27	\$185.27	\$37,425			\$37,425
	938	943			\$174,710			\$174,710
6	188	192	\$185.27	\$185.27		\$35,572		\$35,572
7	191	196	\$232.88	\$232.88		\$45,644		\$45,644
8	189	199	\$232.88	\$232.88		\$46,343		\$46,343
	568	587				\$127,559		\$127,559
9	186	192	\$296.92	\$296.92			\$57,009	\$57,009
10	182	190	\$296.92	\$296.92			\$56,415	\$56,415
11	188	184	\$296.92	\$296.92			\$54,633	\$54,633
12	199	192	\$296.92	\$296.92			\$57,009	\$57,009
	755	758					\$225,065	\$225,065
	2261	2288						\$527,334

<sup>1</sup>Based 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	N/A	174,710.00

Note: Pine Road assumed 4th and 5th grades in 2010/11.

**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	N/A	127,559.00

Note: Murray Avenue lost 4th and 5th grades for 2010/11.

**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	N/A	225,065.00

Lower Moreland Township School District  
Enrollment Projections

Grade	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Actual	2017/18 Projection	2018/19 Projection	2019/20 Projection	2020/21 Projection	2021/22 Projection	2022/23 Projection	2023/24 Projection
K	145	153	134	116	134	110	139	147	144	137	140	144	147
1	136	147	156	141	128	149	117	147	155	152	145	149	152
2	146	155	150	175	155	140	163	128	161	170	166	159	162
3	153	157	157	157	187	167	149	173	135	170	180	176	168
4	149	152	163	165	168	192	173	153	178	139	175	185	181
5	160	148	162	167	177	180	202	181	161	187	146	184	194
6	167	166	159	172	177	188	192	214	192	171	198	155	195
7	193	170	169	166	183	191	196	200	223	200	178	207	162
8	183	197	175	182	176	189	199	205	208	232	208	185	215
9	162	180	197	182	177	186	192	202	207	211	235	211	188
10	175	167	183	201	185	182	190	196	206	212	215	241	216
11	194	179	171	183	197	188	184	193	198	202	214	217	243
12	181	199	181	175	182	199	192	188	196	209	212	218	221
Total	2144	2170	2157	2182	2226	2261	2288	2327	2364	2392	2412	2431	2444

Lower Moreland Township School District  
Enrollment Projections  
By Building

Building	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Actual	2016/17 Actual	2017/18 Projection	2018/19 Projection	2019/20 Projection	2020/21 Projection	2021/22 Projection	2022/23 Projection	2023/24 Projection
Pine Road	889	912	922	921	949	938	943	929	934	955	952	997	1004
Murray Avenue	543	533	503	520	536	568	587	619	623	603	584	547	572
High School	712	725	732	741	741	755	758	779	807	834	876	887	868
Total	2144	2170	2157	2182	2226	2261	2288	2327	2364	2392	2412	2431	2444

# LOWER MORELAND TOWNSHIP SCHOOL DISTRICT

Montgomery County  
Planning Commission

## Projected Enrollments

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

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

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

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

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

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

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



Montgomery County  
Planning Commission

ENROLLMENT PROJECTIONS

adjustments to account for an expected increase in housing construction compared to Option 3 is the starting point for identifying the most likely scenario, but at least the last six years. These adjustments account for public and private school choice 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 along with the type of housing and its impact in terms of school age children. Option somewhere in between Options 3 and 4. See page 33 for further details on the 4 expands on the housing adjustment to include all potential development. 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 13/14	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	\$ Incr/Decr	% Incr/Decr
<b><u>REGULAR INSTRUCTION</u></b>								
1100-100	Salaries	11,615,904	11,977,455	12,331,968	12,804,110	13,173,840	369,730	2.9%
1100-200	Empl Benefits	4,835,163	5,454,060	6,102,656	7,264,627	7,723,878	459,251	6.3%
1100-300	Purch Prof Svcs	540,888	535,079	644,892	555,114	619,159	64,045	11.5%
1100-400	Purch Prop Svcs	5,285	1,816	1,661	6,800	7,000	200	2.9%
1100-500	Other Services	151,480	165,058	125,308	104,250	104,000	(250)	-0.2%
1100-600	Supplies	370,188	369,412	784,789	740,941	1,099,934	358,993	48.5%
1100-700	Property	44,859	31,380	213,361	20,700	21,000	300	1.4%
1100-800	Other Objects	4,491	2,660	2,017	3,000	3,000	0	0.0%
1100-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1100	17,568,258	18,536,920	20,206,652	21,499,542	22,751,811	1,252,269	5.8%
<b><u>SPECIAL EDUCATION</u></b>								
1200-100	Salaries	2,455,356	2,378,313	2,421,536	2,501,280	2,512,244	10,964	0.4%
1200-200	Empl Benefits	1,012,271	1,140,466	1,198,912	1,522,770	1,579,451	56,681	3.7%
1200-300	Purch Prof Svcs	1,101,959	1,242,241	1,483,098	1,187,770	1,445,114	257,344	21.7%
1200-400	Purch Prop Svcs	4,072	4,405	6,451	5,000	5,000	0	0.0%
1200-500	Other Services	751,350	1,185,251	1,202,549	764,710	741,300	(23,410)	-3.1%
1200-600	Supplies	105,296	51,388	44,058	72,484	37,200	(35,284)	-48.7%
1200-700	Property	3,681	6,858	14,071	0	0	0	0.0%
1200-800	Other Objects	1,449	50	678	2,500	2,500	0	0.0%
1200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1200	5,435,434	6,008,972	6,371,353	6,056,514	6,322,809	266,295	4.4%
<b><u>VOCATIONAL EDUCATION</u></b>								
1300-500	Other Services	275,514	290,837	319,063	349,193	369,595	20,402	5.8%
	Total 1300	275,514	290,837	319,063	349,193	369,595	20,402	5.8%
<b><u>OTHER INSTRUCTION</u></b>								
1400-100	Salaries	7,226	8,324	14,103	15,000	13,000	(2,000)	-13.3%
1400-200	Empl Benefits	2,273	3,628	5,251	5,903	5,479	(424)	-7.2%
1400-300	Purch Prof Svcs	102,448	101,448	111,773	112,000	115,000	3,000	2.7%
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	111,947	113,400	131,127	132,903	133,479	576	0.4%

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

Acct Code	Description	Actual 13/14	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	\$ Incr/Decr	% Incr/Decr
<b><u>ADULT EDUCATION</u></b>								
1600-100	Salaries	0	0	0	0	0	0	0.0%
1600-200	Empl Benefits	0	0	0	0	0	0	0.0%
1600-300	Purch Prof Svcs	16,418	12,715	13,968	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	922	0	1,153	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	17,340	12,715	15,121	20,900	20,900	0	0.0%
	TOTAL 1000	23,408,493	24,962,844	27,043,316	28,059,052	29,598,594	1,539,542	5.5%
<b><u>PUPIL SERVICES</u></b>								
2100-100	Salaries	793,503	739,350	739,244	817,645	903,083	85,438	10.4%
2100-200	Empl Benefits	358,738	347,793	369,234	453,281	502,729	49,448	10.9%
2100-300	Purch Prof Svcs	5,230	4,204	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	12,544	18,243	29,210	25,700	26,000	300	1.2%
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	1,170,015	1,109,590	1,137,688	1,296,626	1,431,812	135,186	10.4%
<b><u>INSTRUCTIONAL SERVICES</u></b>								
2200-100	Salaries	390,178	383,513	525,330	599,100	605,691	6,591	1.1%
2200-200	Empl Benefits	141,020	169,604	272,676	374,078	387,031	12,953	3.5%
2200-300	Purch Prof Svcs	69,156	131,234	117,138	119,500	117,197	(2,303)	-1.9%
2200-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2200-500	Other Services	49,043	49,198	54,019	51,760	53,200	1,440	2.8%
2200-600	Supplies	14,017	4,077	6,351	21,500	21,000	(500)	-2.3%
2200-700	Property	310,398	672,302	324,967	369,220	1,130,488	761,268	206.2%
2200-800	Other Objects	0	0	1,822	4,000	4,000	0	0.0%
2200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2200	973,812	1,409,928	1,302,303	1,539,158	2,318,607	779,449	50.6%
<b><u>ADMINISTRATION</u></b>								
2300-100	Salaries	1,828,479	1,829,274	1,887,836	1,719,655	1,800,153	80,498	4.7%
2300-200	Empl Benefits	740,333	804,544	790,189	951,907	1,052,475	100,568	10.6%
2300-300	Purch Prof Svcs	167,229	189,328	283,849	244,375	252,000	7,625	3.1%
2300-400	Purch Prop Svcs	59,653	64,788	66,060	58,000	62,500	4,500	7.8%
2300-500	Other Services	109,871	93,740	86,370	113,950	112,250	(1,700)	-1.5%
2300-600	Supplies	17,106	26,611	23,371	50,750	50,750	0	0.0%
2300-700	Property	2,348	7,726	4,804	7,000	6,000	(1,000)	-14.3%
2300-800	Other Objects	46,585	49,956	58,647	52,550	59,300	6,750	12.8%
2300-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2300	2,971,604	3,065,967	3,201,126	3,198,187	3,395,428	197,241	6.2%

# BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 13/14	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	\$ Incr/Decr	% Incr/Decr
<b><u>PUPIL HEALTH SERVICES</u></b>								
2400-100	Salaries	310,500	294,681	258,502	263,990	271,054	7,064	2.7%
2400-200	Empl Benefits	124,145	130,513	136,710	161,479	171,067	9,588	5.9%
2400-300	Purch Prof Svcs	3,962	4,380	3,280	4,500	4,000	(500)	-11.1%
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	4,659	6,160	5,800	5,400	5,500	100	1.9%
2400-700	Property	0	0	0	0	0	0	0.0%
2400-800	Other Objects	600	0	0	250	0	(250)	-100.0%
2400-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2400	443,866	435,734	404,292	435,619	451,621	16,002	3.7%
<b><u>BUSINESS SERVICES</u></b>								
2500-100	Salaries	376,591	389,449	403,298	409,850	422,091	12,241	3.0%
2500-200	Empl Benefits	169,800	201,651	211,776	261,203	259,619	(1,584)	-0.6%
2500-300	Purch Prof Svcs	24,882	22,650	28,099	23,000	25,000	2,000	8.7%
2500-400	Purch Prop Svcs	10,661	7,334	4,662	10,000	10,000	0	0.0%
2500-500	Other Services	33,249	30,527	34,997	35,750	36,500	750	2.1%
2500-600	Supplies	16,937	16,347	15,840	16,250	16,500	250	1.5%
2500-700	Property	6,028	3,020	9,072	7,500	7,500	0	0.0%
2500-800	Other Objects	1,572	980	3,153	2,500	3,000	500	20.0%
2500-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2500	639,720	671,958	710,897	766,053	780,210	14,157	1.8%
<b><u>PLANT OPERATION &amp; MAINTENANCE</u></b>								
2600-100	Salaries	269,751	241,829	250,710	246,518	256,071	9,553	3.9%
2600-200	Empl Benefits	111,746	119,972	131,103	155,827	149,342	(6,485)	-4.2%
2600-300	Purch Prof Svcs	67,074	163,091	175,598	189,090	169,500	(19,590)	-10.4%
2600-400	Purch Prop Svcs	1,547,754	1,670,662	1,566,068	1,629,670	1,266,170	(363,500)	-22.3%
2600-500	Other Services	76,849	86,601	94,514	96,000	101,000	5,000	5.2%
2600-600	Supplies	264,728	220,643	207,460	249,740	678,290	428,550	171.6%
2600-700	Property	0	0	0	0	0	0	0.0%
2600-800	Other Objects	3,382	3,414	2,879	6,840	6,840	3,961	137.6%
	Total 2600	2,341,284	2,506,212	2,428,332	2,573,685	2,627,213	53,528	2.1%
<b><u>STUDENT TRANSPORTATION SERVICES</u></b>								
2700-100	Salaries	4,202	13,133	9,461	10,000	11,000	1,000	10.0%
2700-200	Empl Benefits	585	1,385	721	3,868	942	(2,926)	-75.6%
2700-300	Purch Prof Svcs	0	0	0	500	500	0	0.0%
2700-400	Purch Prop Svcs	845	301	829	1,000	1,000	0	0.0%
2700-500	Other Services	2,286,472	2,428,413	2,705,567	2,656,950	2,743,157	86,207	3.2%
2700-600	Supplies	180,015	188,977	107,265	110,500	110,500	0	0.0%
2700-700	Property	733	0	0	1,000	1,000	0	0.0%
2700-800	Other Objects	100	0	0	500	500	0	0.0%
	Total 2700	2,472,952	2,632,209	2,823,843	2,784,318	2,868,599	84,281	3.0%

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

Acct Code	Description	Actual 13/14	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	\$ Incr/Decr	% Incr/Decr
<b><u>CENTRAL SUPPORT SERVICES</u></b>								
2800-100	Salaries	349,179	352,520	362,173	366,320	373,094	6,774	1.8%
2800-200	Empl Benefits	130,148	170,328	187,492	216,757	228,858	12,101	5.6%
2800-300	Purch Prof Svcs	87,453	89,093	107,859	112,076	110,355	(1,721)	-1.5%
2800-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2800-500	Other Services	2,449	6,034	2,670	3,448	3,448	0	0.0%
2800-600	Supplies	31,041	24,831	36,027	32,090	32,050	(40)	-0.1%
2800-700	Property	0	0	0	0	0	0	0.0%
2800-800	Other Objects	653	604	500	1,238	1,238	0	0.0%
2800-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2800	600,923	643,410	696,721	731,929	749,043	17,114	2.3%
<b><u>OTHER SUPPORT SERVICES</u></b>								
2900-500	Other Services	32,371	33,047	33,285	34,500	35,000	500	1.4%
	Total 2900	32,371	33,047	33,285	34,500	35,000	500	1.4%
	TOTAL 2000	11,646,547	12,508,055	12,738,487	13,360,075	14,657,533	1,297,458	9.7%
<b><u>STUDENT ACTIVITIES</u></b>								
3200-100	Salaries	332,013	324,969	324,660	344,000	344,000	0	0.0%
3200-200	Empl Benefits	93,412	105,837	109,292	130,370	139,108	8,738	6.7%
3200-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
3200-400	Purch Prop Svcs	55,847	60,888	74,450	89,700	89,700	0	0.0%
3200-500	Other Services	55,108	56,327	61,251	71,600	71,600	0	0.0%
3200-600	Supplies	56,884	41,011	43,310	47,800	47,800	0	0.0%
3200-700	Property	0	12,662	8,162	0	0	0	0.0%
3200-800	Other Objects	57,479	67,560	60,740	81,000	81,000	0	0.0%
3200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 3200	650,743	669,254	681,865	764,470	773,208	8,738	1.1%
<b><u>COMMUNITY SERVICES</u></b>								
3300-100	Salaries	103,344	123,947	115,668	130,000	130,000	0	0.0%
3300-200	Empl Benefits	17,132	24,983	21,562	54,371	37,243	(17,128)	-31.5%
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	4,995	6,586	7,321	6,250	6,500	250	4.0%
3300-700	Property	0	0	0	0	0	0	0.0%
3300-800	Other Objects	0	0	0	0	0	0	0.0%
3300-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 3300	125,471	155,516	144,551	190,621	173,743	(16,878)	-8.9%
	TOTAL 3000	776,214	824,770	826,416	955,091	946,951	(8,140)	-0.9%

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

Acct Code	Description	Actual 13/14	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	\$ Incr/Decr	% Incr/Decr
<b><u>FACILITIES ACQUISITION</u></b>								
4000-100	Salaries	0	0	0	0	0	0	0.0%
4000-200	Empl Benefits	0	0	0	0	0	0	0.0%
4000-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
4000-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
4000-500	Other Services	0	0	0	0	0	0	0.0%
4000-600	Supplies	0	0	0	0	0	0	0.0%
4000-700	Property	0	0	0	0	0	0	0.0%
4000-800	Other Objects	0	0	0	0	0	0	0.0%
4000-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 4000	0	0	0	0	0	0	0.0%
	TOTAL 4000	0	0	0	0	0	0	0.0%
<b><u>OTHER FINANCING USES</u></b>								
5000-800	Other Objects	1,491,351	1,522,358	1,402,975	1,424,557	1,286,680	(137,877)	-9.7%
5000-900	Other Uses	3,285,017	4,554,372	2,811,533	3,150,000	3,220,000	70,000	2.2%
	Total 5000	4,776,368	6,076,730	4,214,508	4,574,557	4,506,680	(67,877)	-1.5%
	TOTAL 5000	4,776,368	6,076,730	4,214,508	4,574,557	4,506,680	(67,877)	-1.5%
	TOTAL EXPENSES	40,607,622	44,372,399	44,822,727	46,948,775	49,709,758	2,760,983	5.9%



# Lower Moreland Township School District

## 2017/18 Budget

### 1100 Account - Regular Instruction

Account Code	Description	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	Dollar Increase/Decrease	Percent Increase/Decrease
1100-100	Salaries	11,977,455	12,331,968	12,804,110	13,173,840	369,730	2.9%
1100-200	Benefits	5,454,060	6,102,656	7,264,627	7,723,878	459,251	6.3%
1100-300	Purch Prof Serv.	535,079	644,892	555,114	619,159	64,045	11.5%
1100-400	Purch Prop Serv.	1,816	1,661	6,800	7,000	200	2.9%
1100-500	Other Services	165,058	125,308	104,250	104,000	(250)	-0.2%
1100-600	Supplies	369,412	784,789	740,941	1,099,934	358,993	48.5%
1100-700	Property	31,380	213,361	20,700	21,000	300	1.4%
1100-800	Other Objects	2,660	2,017	3,000	3,000	0	0.0%
1100-900	Other Uses	0	0	0	0	0	0.0%
	Total 1100	18,536,920	20,206,652	21,499,542	22,751,811	1,252,269	5.8%

### Budget Explanations

#### 1100 - Regular Instruction

#### Highlights of Changes

- 200 Benefits-  
The majority of the increase denoted is a result of a 8.46% increase in the employer share for retirement costs (PSERS)
- 300 Purch Prof Serv. -  
The increase denoted is a reflection for contracting for long-term substitutes
- 600 Supplies  
The large increase shown were for one time purchases for books under Curriculum Allocations.

## Budget Explanation

### 1100 - Regular Instruction

		2016/17 Budget	2017/18 Budget
<b><u>1100 - Regular Instruction</u></b>			
100	Salaries- Budgeted in this account are the following items:	12,804,110	13,173,840
	Pine Road Teachers		
	Murray Avenue Teachers		
	High School Teachers		
	Lead Teacher Costs		
	Substitute Costs (changed to 300 object in 12/13)		
	Federal Project Teacher Costs		
200	Benefits-	7,264,627	7,723,878
		16/17 Amount	17/18 Amount
	Health/Life/Disability Insurance	2,311,657	2,317,389
	Social Security	977,895	1,006,408
	Retirement	3,827,575	4,272,581
	Teacher Tuition	85,000	65,000
	Worker's Compensation	62,500	62,500
	Totals	<u>7,264,627</u>	<u>7,723,878</u>
300	Purchased Prof & Tech Services- Included in this account is an amount for contracted substitute services as well as student planning services.	555,114	619,159
400	Purchased Property Services- Budgeted to this account is an amount related to repair costs for classroom equipment located throughout all three schools.	6,800	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.	104,250	104,000



## Budget Explanation

### 1100 - Regular Instruction

2016/17	2017/18
Budget	Budget

---

600

Supplies-

740,941

1,099,934

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.

	16/17	17/18
<u>Bldg</u>	<u>Amount</u>	<u>Amount</u>
Pine Road Elem.	133,703	135,660
Murray Avenue	82,310	96,209
High School	104,218	105,665
Federal Projects	9,660	8,400
Curr-Special Alloc.	0	0
Total	329,891	345,934

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:

	16/17	17/18
<u>Bldg</u>	<u>Amount</u>	<u>Amount</u>
Pine Road Elem.	800	1,000
Murray Avenue	2,100	2,100
High School	31,150	34,650
Curr-Special Alloc.	377,000	716,250
Total	411,050	754,000

700

Equipment-

20,700

21,000

Budgeted in this account is an amount for requested instructional equipment as listed below:

	16/17	17/18
<u>Bldg</u>	<u>Amount</u>	<u>Amount</u>
Pine Road Elem.	800	1,000
Murray Avenue	6,000	6,000
High School	13,900	14,000
Curr-Special Alloc.	0	0
Total	20,700	21,000

## Budget Explanation

### 1100 - Regular Instruction

		2016/17 Budget	2017/18 Budget
800	Other Objects- This account represents an amount for professional dues & fees for the instructional staff.	3,000	3,000
	TOTAL 1100	21,499,542	22,751,811

# Lower Moreland Township School District

## 2017/18 Budget

### 1200 Account - Special Education

Account Code	Description	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	Dollar Increase/Decrease	Percent Increase/Decrease
1200-100	Salaries	2,378,313	2,421,536	2,501,280	2,512,244	10,964	0.4%
1200-200	Benefits	1,140,466	1,198,912	1,522,770	1,579,451	56,681	3.7%
1200-300	Purch Prof Serv.	1,242,241	1,483,098	1,187,770	1,445,114	257,344	21.7%
1200-400	Purch Prop Serv.	4,405	6,451	5,000	5,000	0	0.0%
1200-500	Other Services	1,185,251	1,202,549	764,710	741,300	(23,410)	-3.1%
1200-600	Supplies	51,388	44,058	72,484	37,200	(35,284)	-48.7%
1200-700	Property	6,858	14,071	0	0	0	0.0%
1200-800	Other Objects	50	678	2,500	2,500	0	0.0%
1200-900	Other Uses	0	0	0	0	0	0.0%
	Total 1200	6,008,972	6,371,353	6,056,514	6,322,809	266,295	4.4%

### Budget Explanations

#### 1200 - Special Education

#### Highlights of Changes

- 200 Benefits-  
The majority of the increase denoted is a result of a 8.46% 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 decrease as a new ABA Autistic classroom will open in the District for the 16/17 school year.
- 600 Supplies-  
The decrease is a result of a 16/17 one time allocation for ABA classroom supplies going away in 17/18.

## Budget Explanation

### 1200 - Special Education

		<u>2016/17 Budget</u>	<u>2017/18 Budget</u>
<b><u>1200 - Special Education</u></b>			
100	Salaries- 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.	2,501,280	2,512,244
200	Benefits-	1,522,770	1,579,451
	<div>16/17</div> <div><u>Amount</u></div>	<div>17/18</div> <div><u>Amount</u></div>	
	Health/Life/Disability Insurance	561,315	551,664
	Social Security	191,349	191,771
	Retirement	750,556	816,466
	Worker's Compensation	19,550	19,550
	Totals	<u>1,522,770</u>	<u>1,579,451</u>
300	Purchased Prof & Tech Services- 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).	1,187,770	1,445,114
400	Purchased Prop Services- Included here is an amount for a copier lease funded through IDEA.	5,000	5,000
500	Other Purchased Services- Budgeted in this account is an amount for the following:	764,710	741,300
	<div>16/17</div> <div><u>Amount</u></div>	<div>17/18</div> <div><u>Amount</u></div>	
	Staff Travel Costs	7,000	8,000
	Tuition paid to approved private schools for special ed. students attending their schools.	420,055	381,885
	Tuition paid to the Intermediate Unit for students attending their programs.	337,655	351,415
		<u>764,710</u>	<u>741,300</u>

## Budget Explanation

### 1200 - Special Education

		<u>2016/17 Budget</u>	<u>2017/18 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.	72,484	37,200
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>6,056,514</u>	<u>6,322,809</u>

# Lower Moreland Township School District

## 2017/18 Budget

### 1300 Account - Vocational Education

Account Code	Description	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	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	290,837	319,063	349,193	369,595	20,402	5.8%
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	290,837	319,063	349,193	369,595	20,402	5.8%

### Budget Explanations

#### 1300 - Vocational Education

#### Highlights of Changes

##### 500 Other Services-

This increase 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

## 2017/18 Budget

### 1400 Account - Other Instructional Programs

Account Code	Description	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	Dollar Increase/Decrease	Percent Increase/Decrease
1400-100	Salaries	8,324	14,103	15,000	13,000	(2,000)	-13.3%
1400-200	Benefits	3,628	5,251	5,903	5,479	(424)	-7.2%
1400-300	Purch Prof Serv.	101,448	111,773	112,000	115,000	3,000	2.7%
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	113,400	131,127	132,903	133,479	576	0.4%

### Budget Explanations

#### 1400 - Other Instructional Programs

#### Highlights of Changes

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

The decreases are a result of a decrease on the Homebound Instruction category based upon a historical trend.

## Budget Explanation

### 1400 - Other Instructional Programs

		<u>2016/17 Budget</u>	<u>2017/18 Budget</u>																		
<b><u>1430 - Homebound Instruction</u></b>																					
100	Salaries- Budgeted to this account is an amount for the cost of salaries related to homebound instruction.	15,000	13,000																		
200	Benefits-	5,903	5,479																		
	<table><tr><td></td><td>16/17</td><td>17/18</td></tr><tr><td></td><td><u>Amount</u></td><td><u>Amount</u></td></tr><tr><td>Social Security</td><td>1,148</td><td>995</td></tr><tr><td>Retirement</td><td>4,505</td><td>4,234</td></tr><tr><td>Worker's Compensation</td><td>250</td><td>250</td></tr><tr><td>Totals</td><td><u>5,903</u></td><td><u>5,479</u></td></tr></table>		16/17	17/18		<u>Amount</u>	<u>Amount</u>	Social Security	1,148	995	Retirement	4,505	4,234	Worker's Compensation	250	250	Totals	<u>5,903</u>	<u>5,479</u>		
	16/17	17/18																			
	<u>Amount</u>	<u>Amount</u>																			
Social Security	1,148	995																			
Retirement	4,505	4,234																			
Worker's Compensation	250	250																			
Totals	<u>5,903</u>	<u>5,479</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>20,903</u>	<u>18,479</u>																		
<b><u>1490 - Additional Other Instructional Programs</u></b>																					
300	Purchased Prof & Tech Services- Included in this account is the total cost of a social worker/counselor and a contracted individual to provide community counselor services.	112,000	115,000																		
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>112,000</u>	<u>115,000</u>																		
TOTAL 1400		<u>132,903</u>	<u>133,479</u>																		



Lower Moreland Township School District

2017/18 Budget

1600 Account - Adult Education Programs

Account Code	Description	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	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.	12,715	13,968	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	0	1,153	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	12,715	15,121	20,900	20,900	0	0.0%

**Budget Explanations**

**1600 - Adult Education Programs**

**Highlights of Changes**

## Budget Explanation

### 1600 - Adult Education Programs

		<u>2016/17 Budget</u>	<u>2017/18 Budget</u>
<b><u>1600 - Adult Education</u></b>			
300	Purchased Prof & Tech Services- Budgeted in this account is the cost of non-district employees providing instruction for the Enrichment Program.	20,000	20,000
500	Other Purchased Services- Included in this account are amounts for postage and advertising for the Enrichment Program.	0	0
600	Supplies- Included in this account is an amount for supplies for the administration of the Enrichment Program.	900	900
700	Equipment- Budgeted in this account is the cost of equipment related to the Enrichment Program.	0	0
TOTAL 1600		<u>20,900</u>	<u>20,900</u>

# Lower Moreland Township School District

## 2017/18 Budget

### 2100 Account - Pupil Services

Account Code	Description	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	Dollar Increase/Decrease	Percent Increase/Decrease
2100-100	Salaries	739,350	739,244	817,645	903,083	85,438	10.4%
2100-200	Benefits	347,793	369,234	453,281	502,729	49,448	10.9%
2100-300	Purch Prof Serv.	4,204	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	18,243	29,210	25,700	26,000	300	1.2%
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	1,109,590	1,137,688	1,296,626	1,431,812	135,186	10.4%

### Budget Explanations

### 2100 - Pupil Services

#### Highlights of Changes

#### 100 Salaries

The increase shown is due to a new Supervisor of Student Services position included with the 2017/18 budget.

#### 200 Benefits-

The majority of the increase denoted is a result of a 8.46% increase in the employer share for retirement costs (PSERS)

## Budget Explanation

### 2100 - Pupil Services

			2016/17 Budget	2017/18 Budget
<b><u>2111 - Supervision of Student Services</u></b>				
100	Salaries-		0	109,180
	Budgeted to this account are the salary costs of the following:			
	Supervisor of Student Services			
200	Benefits-		392,186	50,950
		16/17	17/18	
		<u>Amount</u>	<u>Amount</u>	
	Health/Life/Disability Insuranc	0	6,538	
	Social Security	0	8,352	
	Retirement	0	35,560	
	Worker's Compensation	0	500	
	Totals	0	50,950	
TOTAL 2120			392,186	160,130
<b><u>2120 - Guidance Services</u></b>				
100	Salaries-		714,584	684,668
	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 - 1 new for 17/18			
	High School Clerical Guidance Salaries - 2.0 (FTE)			
	Summer Guidance Work			
200	Benefits-		392,186	385,546
		16/17	17/18	
		<u>Amount</u>	<u>Amount</u>	
	Health/Life/Disability Insuranc	117,831	105,073	
	Social Security	54,665	52,377	
	Retirement	214,590	222,996	
	Worker's Compensation	5,100	5,100	
	Totals	392,186	385,546	
600	Supplies-		20,200	21,000

## Budget Explanation

### 2100 - Pupil Services

			<u>2016/17 Budget</u>	<u>2017/18 Budget</u>
<b><u>2111 - Supervision of Student Services</u></b>				
100	Salaries-		0	109,180
	Budgeted to this account are the salary costs of the following:			
	Supervisor of Student Services			
200	Benefits-		392,186	50,950
		16/17	17/18	
		<u>Amount</u>	<u>Amount</u>	
	Health/Life/Disability Insuranc	0	6,538	
	Social Security	0	8,352	
	Retirement	0	35,560	
	Worker's Compensation	0	500	
	Totals	0	50,950	
TOTAL 2120			<u>392,186</u>	<u>160,130</u>
This account is used for supplies as well as for books and periodicals related to the district's guidance office operation. These amounts were included as part of the principal's building allocations.				
800	Other Objects-		0	0
	Budgeted to this account is an amount for the cost of dues and fees related to the guidance department.			
TOTAL 2120			<u>1,126,970</u>	<u>1,091,214</u>

### 2140 - Psychological Services

100	Salaries-		103,061	109,235
	Budgeted to this account are the salary costs of the following:			
	School Psychologist			
	Project ACCESS Clerical Salaries			
200	Benefits-		61,095	66,233
		16/17	17/18	
		<u>Amount</u>	<u>Amount</u>	
	Health/Life/Disability Insuranc	22,162	22,199	

## Budget Explanation

### 2100 - Pupil Services

			<u>2016/17 Budget</u>	<u>2017/18 Budget</u>
<b><u>2111 - Supervision of Student Services</u></b>				
100	Salaries- Budgeted to this account are the salary costs of the following:  Supervisor of Student Services		0	109,180
200	Benefits-		392,186	50,950
		16/17 <u>Amount</u>	17/18 <u>Amount</u>	
	Health/Life/Disability Insuranc	0	6,538	
	Social Security	0	8,352	
	Retirement	0	35,560	
	Worker's Compensation	0	500	
	Totals	<u>0</u>	<u>50,950</u>	
	TOTAL 2120		<u>392,186</u>	<u>160,130</u>
	Social Security	7,884	8,356	
	Retirement	30,949	35,578	
	Worker's Compensation	100	100	
	Totals	<u>61,095</u>	<u>66,233</u>	
500	Other Purchased Services- Included in this account is a budgeted amount for travel/conference expenses for the School Psychologist.		0	0
600	Supplies- 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.		5,500	5,000
800	Other Objects- Budgeted to this account is an amount for the cost of dues and fees for the operation of the psychologist's office.		0	0
	TOTAL 2140		<u>169,656</u>	<u>180,468</u>
	TOTAL 2100		<u>1,296,626</u>	<u>1,431,812</u>

# Lower Moreland Township School District

## 2017/18 Budget

### 2200 Account - Instructional Staff Services

Account Code	Description	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	Dollar Increase/Decrease	Percent Increase/Decrease
2200-100	Salaries	383,513	525,330	599,100	605,691	6,591	1.1%
2200-200	Benefits	169,604	272,676	374,078	387,031	12,953	3.5%
2200-300	Purch Prof Serv.	131,234	117,138	119,500	117,197	(2,303)	-1.9%
2200-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2200-500	Other Services	49,198	54,019	51,760	53,200	1,440	2.8%
2200-600	Supplies	4,077	6,351	21,500	21,000	(500)	-2.3%
2200-700	Property	672,302	324,967	369,220	1,130,488	761,268	206.2%
2200-800	Other Objects	0	1,822	4,000	4,000	0	0.0%
2200-900	Other Uses	0	0	0	0	0	0.0%
	Total 2200	1,409,928	1,302,303	1,539,158	2,318,607	779,449	50.6%

### Budget Explanations

#### 2200 - Instructional Staff Services

#### Highlights of Changes

- 700 Property-  
The very large increase is a result of a one time allocation for a technology infrastructure project.  
This amount is being funded by fund balance.

## Budget Explanation

### 2200 - Instructional Staff Services

		2016/17 Budget	2017/18 Budget
<b><u>2220 - Audio Visual Services</u></b>			
100	Salaries- The amount budgeted to this account represents the salary costs of the District Technology Integrator and a 0.5 FTE Tech Integrator at the High School.	70,598	109,785
200	Benefits-	45,020	75,358
		16/17 <u>Amount</u>	17/18 <u>Amount</u>
	Health/Life/Disability Insurance	18,418	31,202
	Social Security	5,401	8,399
	Retirement	21,201	35,757
	Worker's Compensation	0	0
	Totals	<u>45,020</u>	<u>75,358</u>
600	Supplies- This account is used for A/V supplies used in the schools and is part of the building allocations.	10,500	11,000
700	Equipment- Budgeted here are amounts for A/V equipment as per building allocations.	0	250
TOTAL 2220		<u>126,118</u>	<u>196,393</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.	365,220	1,126,238
TOTAL 2240		<u>365,220</u>	<u>1,126,238</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	308,381	270,238
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## Budget Explanation

### 2200 - Instructional Staff Services

		<u>2016/17 Budget</u>	<u>2017/18 Budget</u>
	(0.6 FTE) Murray Avenue Librarian One (1) High School Librarian Elementary/Secondary Library Aides		
200	Benefits-	200,009	178,317
		16/17 <u>Amount</u>	17/18 <u>Amount</u>
	Health/Life/Disability Insuranc	80,411	66,228
	Social Security	23,591	20,673
	Retirement	92,607	88,016
	Worker's Compensation	3,400	3,400
	Totals	<u>200,009</u>	<u>178,317</u>
300	Purchased Prof & Tech Services- The amount reflected includes an amount for a contracted library aide.	0	0
400	Purchased Property Services- This account is used for repair/maintenance for library equipment.	0	0
500	Purchased Prof & Tech Services- Coded to this account are the costs of supplies, books, and periodicals for use in the schools' libraries. Funds were requested by building principals as follows:	38,760	39,200
		16/17 <u>Amount</u>	17/18 <u>Amount</u>
	Building		
	Pine Road	8,560	9,000
	Murray Avenue	3,700	3,700
	High School	<u>26,500</u>	<u>26,500</u>
	Total	<u>38,760</u>	<u>39,200</u>
600	Supplies- Included with this account is a special curriculum allocation for updating the library collections in all three schools.	0	0
700	Equipment- Budgeted to this account is the cost of new and replacement equipment for the school libraries.	0	0

## Budget Explanation

### 2200 - Instructional Staff Services

	<u>2016/17 Budget</u>	<u>2017/18 Budget</u>
TOTAL 2250	<u>547,150</u>	<u>487,755</u>

### 2260 - Instruction & Curriculum Development Services

100	Salaries- Budgeted to this account are salary amounts for the Director of Curriculum and the clerical support of the position as well as for curriculum writing by teachers.	220,121	225,668
200	Benefits-	129,049	133,356
	<div> <div>16/17</div> <div>17/18</div> <div><u>Amount</u></div> <div><u>Amount</u></div> </div>		
	Health/Life/Disability Insuranc	44,408	40,892
	Social Security	16,839	17,264
	Retirement	66,102	73,500
	Worker's Compensation	1,700	1,700
	Totals	<u>129,049</u>	<u>133,356</u>
300	Purchased Prof & Tech Services- Included in this amount is an allocation for contracted curriculum review services and online learning opportunities.	55,500	69,500
500	Other Purchased Services- Budgeted to this account are allocations for travel related to the curriculum development program.	3,000	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.	11,000	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>426,670</u>	<u>450,024</u>
	TOTAL 2260		

## Budget Explanation

### 2200 - Instructional Staff Services

		<u>2016/17 Budget</u>	<u>2017/18 Budget</u>
<u>2270 - Staff Development Services</u>			
300	Purchased Prof & Tech Services- Included in this account is an allocation for Staff Development	64,000	47,697
500	Other Purchased Services- Included in this amounts are allocations for travel costs related to the district's federal programs.	10,000	10,500
	TOTAL 2270	<u>74,000</u>	<u>58,197</u>
	TOTAL 2200	<u><u>1,539,158</u></u>	<u><u>2,318,607</u></u>

# Lower Moreland Township School District

## 2017/18 Budget

### 2300 Account - Administration

Account Code	Description	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	Dollar Increase/Decrease	Percent Increase/Decrease
2300-100	Salaries	1,829,274	1,887,836	1,719,655	1,800,153	80,498	4.7%
2300-200	Benefits	804,544	790,189	951,907	1,052,475	100,568	10.6%
2300-300	Purch Prof Serv.	189,328	283,849	244,375	252,000	7,625	3.1%
2300-400	Purch Prop Serv.	64,788	66,060	58,000	62,500	4,500	7.8%
2300-500	Other Services	93,740	86,370	113,950	112,250	(1,700)	-1.5%
2300-600	Supplies	26,611	23,371	50,750	50,750	0	0.0%
2300-700	Property	7,726	4,804	7,000	6,000	(1,000)	-14.3%
2300-800	Other Objects	49,956	58,647	52,550	59,300	6,750	12.8%
2300-900	Other Uses	0	0	0	0	0	0.0%
	Total 2300	3,065,967	3,201,126	3,198,187	3,395,428	197,241	6.2%

### Budget Explanations

#### 2300 - Administration

#### Highlights of Changes

##### 200 Benefits-

The majority of the increase denoted is a result of a 8.46% increase in the employer share for retirement costs (PSERS)

## Budget Explanation

### 2300 - Administration

		<u>2016/17 Budget</u>	<u>2017/18 Budget</u>
<b><u>2310 - School Board Services</u></b>			
300	Purchased Prof & Tech Services- Budgeted to this account are the costs of the following items: - District's Annual Local Audit - School District Appraisals/Updates - Tax Collector Audit & GASB 45 Services - School Security Services	59,000	64,000
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.	103,500	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	1,350
800	Other Objects- Budgeted to this account are the costs of professional dues and fees for the board. (e.g. PSBA membership)	34,000	40,000
TOTAL 2310		<u>197,850</u>	<u>208,350</u>

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

100	Salaries- Budgeted to this account is the cost of the district's tax collector.	22,000	22,000
200	Benefits-	1,683	1,683
		16/17	17/18
		<u>Amount</u>	<u>Amount</u>
	Social Security	1,683	1,683
	Retirement	0	0
	Totals	<u>1,683</u>	<u>1,683</u>

## Budget Explanation

### 2300 - Administration

		<u>2016/17 Budget</u>	<u>2017/18 Budget</u>
300	Purchased Prof & Tech Services- 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.	5,000	5,000
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
		<hr/>	<hr/>
	TOTAL 2330	<u>38,683</u>	<u>38,683</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	80,000
		<hr/>	<hr/>
	TOTAL 2350	<u>80,000</u>	<u>80,000</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.	295,053	308,065
200	Benefits-	147,150	159,563
		<hr/>	<hr/>
		<u>16/17</u>	<u>17/18</u>
		<u>Amount</u>	<u>Amount</u>
	Health/Life/Disability Insurance	40,689	40,826
	Social Security	21,208	22,204
	Retirement	83,253	94,533

## Budget Explanation

### 2300 - Administration

		2016/17 Budget	2017/18 Budget
Worker's Compensation	2,000 2,000		
Totals	<u>147,150 159,563</u>		
300	Purchased Prof & Tech Services- The amount placed in this account reflect the cost of contracted clerical substitutes.	2,000	2,000
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.	20,150	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.	9,500	10,000
	TOTAL 2360	<u>484,353</u>	<u>507,778</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
		16/17 Amount	17/18 Amount
	Social Security	0	0
	Retirement	0	0
	Totals	<u>0</u>	<u>0</u>

## Budget Explanation

### 2300 - Administration

		<u>2016/17 Budget</u>	<u>2017/18 Budget</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- Included here are supply costs related to the community relations operations.	10,250	10,250
	TOTAL 2370	<u>20,250</u>	<u>20,250</u>

### 2380 - Principal's Office Services

100	Salaries-			1,214,725	1,275,956
	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)				
	0.5 FTE Athletic Director				
	4 Assistant Principals				
	7 Full-Time Clerical Personnel				
	1 Security/Greeter				
200	Benefits-			702,945	783,746
		16/17	17/18		
		<u>Amount</u>	<u>Amount</u>		
	Health/Life/Disability Insuranc	238,437	263,756		
	Social Security	92,926	97,611		
	Retirement	364,782	415,579		
	Worker's Compensation	6,800	6,800		
	Totals	<u>702,945</u>	<u>783,746</u>		
300	Purchased Prof & Tech Services-			88,375	91,000
	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-			58,000	62,500
	Budgeted to this account is an amount for equipment lease charges related to the copy machines located throughout the district.				



## Budget Explanation

### 2300 - Administration

		<u>2016/17 Budget</u>	<u>2017/18 Budget</u>
500	Other Purchased Services- Budgeted to this account are amounts for travel/conference expenses for the principal's office.	2,200	1,000
600	Supplies- Budgeted in this account is an amount for supplies and books related to the operation of the principals' offices throughout the district.	6,000	5,500
700	Equipment- Included in this account is an amount for equipment for use in the building principals' offices.	3,000	2,000
800	Other Objects- Budgeted in this account is an amount for professional membership dues and fees related to the principals' offices.	5,550	4,300
	TOTAL 2380	<u>2,080,795</u>	<u>2,226,002</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.	187,877	194,132
200	Benefits-	100,129	107,483
	<div style="display: flex; justify-content: space-around;"> <div>16/17 <u>Amount</u></div> <div>17/18 <u>Amount</u></div> </div>		
	Health/Life/Disability Insuranc	27,137	27,203
	Social Security	14,373	14,851
	Retirement	56,419	63,229
	Worker's Compensation	2,200	2,200
	Totals	<u>100,129</u>	<u>107,483</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

## Budget Explanation

### 2300 - Administration

		<u>2016/17 Budget</u>	<u>2017/18 Budget</u>
600	Supplies- Budgeted in this account is an amount for supplies and books related to the operation of the human resources office.	3,000	6,000
800	Other Objects- Budgeted in this account is an amount for professional membership dues and fees related to the human resources office.	3,500	5,000
		<u>296,256</u>	<u>314,365</u>
	TOTAL 2390		
		<u>3,198,187</u>	<u>3,395,428</u>
	TOTAL 2300		

# Lower Moreland Township School District

## 2017/18 Budget

### 2400 Account - Pupil Health Services

Account Code	Description	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	Dollar Increase/Decrease	Percent Increase/Decrease
2400-100	Salaries	294,681	258,502	263,990	271,054	7,064	2.7%
2400-200	Benefits	130,513	136,710	161,479	171,067	9,588	5.9%
2400-300	Purch Prof Serv.	4,380	3,280	4,500	4,000	(500)	-11.1%
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	6,160	5,800	5,400	5,500	100	1.9%
2400-700	Property	0	0	0	0	0	0.0%
2400-800	Other Objects	0	0	250	0	(250)	-100.0%
2400-900	Other Uses	0	0	0	0	0	0.0%
	Total 2400	435,734	404,292	435,619	451,621	16,002	3.7%

### Budget Explanations

#### 2400 - Pupil Health Services

#### Highlights of Changes

##### 200 Benefits-

The majority of the increase denoted is a result of a 8.46% increase in the employer share for retirement costs (PSERS)

## Budget Explanation

### 2400 - Pupil Health Services

		2016/17 Budget	2017/18 Budget																		
<b>2400 - Pupil Health Services</b>																					
100	Salaries- This account is for the salaries of the following:  1 Nurse - Pine Road 1 Nurse - Murray Avenue 1 Nurse - High School Non-Public Nursing Aide Substitute Nurses	263,990	271,054																		
200	Benefits-  <table><tr><td></td><td>16/17 Amount</td><td>17/18 Amount</td></tr><tr><td>Health/Life/Disability Insuranc</td><td>59,008</td><td>59,049</td></tr><tr><td>Social Security</td><td>20,195</td><td>20,736</td></tr><tr><td>Retirement</td><td>79,276</td><td>88,282</td></tr><tr><td>Worker's Compensation</td><td>3,000</td><td>3,000</td></tr><tr><td>Totals</td><td>161,479</td><td>171,067</td></tr></table>		16/17 Amount	17/18 Amount	Health/Life/Disability Insuranc	59,008	59,049	Social Security	20,195	20,736	Retirement	79,276	88,282	Worker's Compensation	3,000	3,000	Totals	161,479	171,067	161,479	171,067
	16/17 Amount	17/18 Amount																			
Health/Life/Disability Insuranc	59,008	59,049																			
Social Security	20,195	20,736																			
Retirement	79,276	88,282																			
Worker's Compensation	3,000	3,000																			
Totals	161,479	171,067																			
300	Purchased Prof & Tech Services- Budgeted to this account are amounts for contracted medical services provided to the district.	4,500	4,000																		
600	Supplies- This account is for the cost of medical supplies for the nurse's office.	5,400	5,500																		
800	Other Objects- The costs for nursing dues and fees are budgeted in this account.	250	0																		
TOTAL 2400		435,619	451,621																		

Lower Moreland Township School District

2017/18 Budget

2500 Account - Business Services

Account Code	Description	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	Dollar Increase/Decrease	Percent Increase/Decrease
2500-100	Salaries	389,449	403,298	409,850	422,091	12,241	3.0%
2500-200	Benefits	201,651	211,776	261,203	259,619	(1,584)	-0.6%
2500-300	Purch Prof Serv.	22,650	28,099	23,000	25,000	2,000	8.7%
2500-400	Purch Prop Serv.	7,334	4,662	10,000	10,000	0	0.0%
2500-500	Other Services	30,527	34,997	35,750	36,500	750	2.1%
2500-600	Supplies	16,347	15,840	16,250	16,500	250	1.5%
2500-700	Property	3,020	9,072	7,500	7,500	0	0.0%
2500-800	Other Objects	980	3,153	2,500	3,000	500	20.0%
2500-900	Other Uses	0	0	0	0	0	0.0%
	Total 2500	671,958	710,897	766,053	780,210	14,157	1.8%

**Budget Explanations**

**2500 - Business Services**

**Highlights of Changes**

## Budget Explanation

### 2500 - Business Services

		2016/17 Budget	2017/18 Budget
<b>2500 - Business Services</b>			
100	Salaries- This account is for the salaries of the following: Business Manager Assistant Business Manager Administrative Assistant/Payroll Administrative Assistant/Accounts Payable Administrative Assistant/Purchasing/Attendance	409,850	422,091
200	Benefits- <div><div>16/17 Amount</div><div>17/18 Amount</div><div>Health/Life/Disability Insuranc104,47187,554</div><div>Social Security31,35432,290</div><div>Retirement123,078137,475</div><div>Worker's Compensation2,3002,300</div><div>Totals261,203259,619</div></div>	261,203	259,619
300	Purchased Prof & Tech Services Budgeted to this account is an amount for contracted computer software support.	23,000	25,000
400	Purchased Property Services- Included in this account is an amount for the lease and annual maintenance contract for the copiers and other office equipment in the district/business office.	10,000	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.	35,750	36,500
600	Supplies- Included in this account are amounts for business office supplies and books/periodicals.	16,250	16,500
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.	2,500	3,000
TOTAL 2500		766,053	780,210

# Lower Moreland Township School District

## 2017/18 Budget

### 2600 Account - Plant Operations & Maintenance

Account Code	Description	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	Dollar Increase/Decrease	Percent Increase/Decrease
2600-100	Salaries	241,829	250,710	246,518	256,071	9,553	3.9%
2600-200	Benefits	119,972	131,103	155,827	149,342	(6,485)	-4.2%
2600-300	Purch Prof Serv.	163,091	175,598	189,090	169,500	(19,590)	-10.4%
2600-400	Purch Prop Serv.	1,670,662	1,566,068	1,629,670	1,266,170	(363,500)	-22.3%
2600-500	Other Services	86,601	94,514	96,000	101,000	5,000	5.2%
2600-600	Supplies	220,643	207,460	249,740	678,290	428,550	171.6%
2600-700	Property	0	0	0	0	0	0.0%
2600-800	Other Objects	3,414	2,879	6,840	6,840	0	0.0%
2600-900	Other Uses	0	0	0	0	0	0.0%
	Total 2600	2,506,212	2,428,332	2,573,685	2,627,213	53,528	2.1%

### Budget Explanations

#### 2600 - Plant Operations & Maintenance

#### Highlights of Changes

400/600 Purch Prop Serv/Supplies-

The changes in these accounts represent a reclassification as per the Department of Education of electricity costs.

## Budget Explanation

### 2600 - Plant Operations & Maintenance

		<u>2016/17</u>	<u>2017/18</u>
		Budget	Budget
<b><u>2600 - Plant Operations &amp; Maintenance</u></b>			
100	Salaries- This account is for the salaries of the following:  Full Time Custodial/Maintenance Staff Maintenance Manager Summer Workers	246,518	256,071
200	Benefits-	155,827	149,342
		<u>16/17</u>	<u>17/18</u>
		Amount	Amount
	Health/Life/Disability Insuranc	59,139	53,950
	Social Security	18,859	19,590
	Retirement	74,029	72,002
	Worker's Compensation	3,800	3,800
	Totals	<u>155,827</u>	<u>149,342</u>
300	Purch Prof Services- Included here is an allocation for a contracted driver/utility position as well as contracted custodial positions and a Facilities Consultant.	189,090	169,500
400	Purchased Property Services- Included in this account are the following:	1,629,670	1,266,170
		<u>16/17</u>	<u>17/18</u>
	Trash Removal	22,500	25,600
	Snow Removal	40,000	45,000
	Custodial Contract	412,000	426,000
	Grounds Contract	150,000	168,000
	Maintenance Contract	0	0
	District Maint. Projects	40,390	49,390
	High School Maintenance	154,880	158,780
	Murray Ave Maintenance	157,900	177,900
	Pine Road Maintenance	128,500	131,500
	Electric/Natural Gas	442,500	0
	Water & Sewer Charges	<u>81,000</u>	<u>84,000</u>



## Budget Explanation

### 2600 - Plant Operations & Maintenance

		2016/17 Budget	2017/18 Budget
	</		

# Lower Moreland Township School District

## 2017/18 Budget

### 2700 Account - Student Transportation

Account Code	Description	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	Dollar Increase/Decrease	Percent Increase/Decrease
2700-100	Salaries	13,133	9,461	10,000	11,000	1,000	10.0%
2700-200	Benefits	1,385	721	3,868	942	(2,926)	-75.6%
2700-300	Purch Prof Serv.	0	0	500	500	0	0.0%
2700-400	Purch Prop Serv.	301	829	1,000	1,000	0	0.0%
2700-500	Other Services	2,428,413	2,705,567	2,656,950	2,743,157	86,207	3.2%
2700-600	Supplies	188,977	107,265	110,500	110,500	0	0.0%
2700-700	Property	0	0	1,000	1,000	0	0.0%
2700-800	Other Objects	0	0	500	500	0	0.0%
2700-900	Other Uses	0	0	0	0	0	0.0%
	Total 2700	2,632,209	2,823,843	2,784,318	2,868,599	84,281	3.0%

### Budget Explanations

#### 2700 - Student Transportation

#### Highlights of Changes

- 500 Other Services-  
The increase shown is a result of changing how in-district special education students are transported.

## Budget Explanation

### 2700 - Student Transportation

		<u>2016/17 Budget</u>	<u>2017/18 Budget</u>
<b><u>2700 - Student Transportation</u></b>			
100	Salaries- Budgeted to this account is an amount a bus aide(s) for a special education student.	10,000	11,000
200	Benefits- Budgeted to this account is an amount for the cost of benefits related to the above salary costs.	3,868	942
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.	2,656,950	2,743,157
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>2,784,318</u>	<u>2,868,599</u>

# Lower Moreland Township School District

## 2017/18 Budget

### 2800 Account - Central Support Services

Account Code	Description	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	Dollar Increase/Decrease	Percent Increase/Decrease
2800-100	Salaries	352,520	362,173	366,320	373,094	6,774	1.8%
2800-200	Benefits	170,328	187,492	216,757	228,858	12,101	5.6%
2800-300	Purch Prof Serv.	89,093	107,859	112,076	110,355	(1,721)	-1.5%
2800-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2800-500	Other Services	6,034	2,670	3,448	3,448	0	0.0%
2800-600	Supplies	24,831	36,027	32,090	32,050	(40)	-0.1%
2800-700	Property	0	0	0	0	0	0.0%
2800-800	Other Objects	604	500	1,238	1,238	0	0.0%
2800-900	Other Uses	0	0	0	0	0	0.0%
	Total 2800	643,410	696,721	731,929	749,043	17,114	2.3%

### Budget Explanations

#### 2800 - Central Support Services

#### Highlights of Changes

##### 200 Benefits-

The majority of the increase denoted is a result of a 8.46% increase in the employer share for retirement costs (PSERS)

## Budget Explanation

### 2800 - Central Support Services

		<u>2016/17 Budget</u>	<u>2017/18 Budget</u>																					
<b><u>2840 - Data Processing Services</u></b>																								
100	Salaries- Budgeted to this account are salaries of the following individuals:  Director of Technology Technology Support Positions (2.0) Data Systems Specialist Networking Specialist	366,320	373,094																					
200	Benefits-  <table><tr><td></td><td style="text-align: right;">16/17</td><td style="text-align: right;">17/18</td></tr><tr><td></td><td style="text-align: right;"><u>Amount</u></td><td style="text-align: right;"><u>Amount</u></td></tr><tr><td>Health/Life/Disability Insuranc</td><td style="text-align: right;">77,928</td><td style="text-align: right;">77,999</td></tr><tr><td>Social Security</td><td style="text-align: right;">28,023</td><td style="text-align: right;">28,542</td></tr><tr><td>Retirement</td><td style="text-align: right;">110,006</td><td style="text-align: right;">121,517</td></tr><tr><td>Worker's Compensation</td><td style="text-align: right;">800</td><td style="text-align: right;">800</td></tr><tr><td>Totals</td><td style="text-align: right;"><u>216,757</u></td><td style="text-align: right;"><u>228,858</u></td></tr></table>		16/17	17/18		<u>Amount</u>	<u>Amount</u>	Health/Life/Disability Insuranc	77,928	77,999	Social Security	28,023	28,542	Retirement	110,006	121,517	Worker's Compensation	800	800	Totals	<u>216,757</u>	<u>228,858</u>	216,757	228,858
	16/17	17/18																						
	<u>Amount</u>	<u>Amount</u>																						
Health/Life/Disability Insuranc	77,928	77,999																						
Social Security	28,023	28,542																						
Retirement	110,006	121,517																						
Worker's Compensation	800	800																						
Totals	<u>216,757</u>	<u>228,858</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.	112,076	110,355																					
500	Other Purchased Services- Budgeted here is an amount for travel/conference expenses for the Technology department.	3,448	3,448																					
600	Supplies- Budgeted to this account are supply needs for the operation of the district's computer/data processing operations.	32,090	32,050																					
800	Other Objects- Included within this account are professional dues and fees related to the operation of the Technology department.	1,238	1,238																					
TOTAL 2840		<u>731,929</u>	<u>749,043</u>																					
TOTAL 2800		<u>731,929</u>	<u>749,043</u>																					

# Lower Moreland Township School District

## 2017/18 Budget

### 2900 Account - Other Support Services

Account Code	Description	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	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	33,047	33,285	34,500	35,000	500	1.4%
2900-600	Supplies	0	0	0	0	0	0.0%
2900-700	Property	0	0	0	0	0	0.0%
2900-800	Other Objects	0	0	0	0	0	0.0%
2900-900	Other Uses	0	0	0	0	0	0.0%
	Total 2900	33,047	33,285	34,500	35,000	500	1.4%

### Budget Explanations

#### 2900 - Other Support Services

#### 500 Other Purchased Services-

2016/17	2017/18
Budget	Budget

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

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

## 2017/18 Budget

### 3200 Account - Student Activities

Account Code	Description	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	Dollar Increase/Decrease	Percent Increase/Decrease
3200-100	Salaries	324,969	324,660	344,000	344,000	0	0.0%
3200-200	Benefits	105,837	109,292	130,370	139,108	8,738	6.7%
3200-300	Purch Prof Serv.	0	0	0	0	0	0.0%
3200-400	Purch Prop Serv.	60,888	74,450	89,700	89,700	0	0.0%
3200-500	Other Services	56,327	61,251	71,600	71,600	0	0.0%
3200-600	Supplies	41,011	43,310	47,800	47,800	0	0.0%
3200-700	Property	12,662	8,162	0	0	0	0.0%
3200-800	Other Objects	67,560	60,740	81,000	81,000	0	0.0%
3200-900	Other Uses	0	0	0	0	0	0.0%
	Total 3200	669,254	681,865	764,470	773,208	8,738	1.1%

### Budget Explanations

#### 3200 - Student Activities

#### Highlights of Changes

##### 200 Benefits-

The majority of the increase denoted is a result of a 8.46% increase in the employer share for retirement costs (PSERS)

## Budget Explanation

### 3200 - Student Activities

		2016/17 Budget	2017/18 Budget
<b><u>3210 - Student Activities</u></b>			
100	Salaries- Budgeted to this account is the cost of supplemental contracts for Student Activities as per the teacher contract.	133,000	133,000
200	Benefits-	50,765	54,143
		16/17 Amount	17/18 Amount
	Social Security	10,175	10,175
	Retirement	39,940	43,318
	Worker's Compensation	650	650
	Totals	50,765	54,143
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		227,400	230,778



## Budget Explanation

### 3200 - Student Activities

		<u>2016/17 Budget</u>	<u>2017/18 Budget</u>																		
<b><u>3250 - Student Athletics</u></b>																					
100	Salaries- Budgeted to this account is the cost of supplemental contracts for Student Athletics as per the teacher contract as well as the salaries for the district-run summer sports camp counselors.	211,000	211,000																		
200	Benefits-	79,605	84,965																		
	<table><tr><td></td><td>16/17</td><td>17/18</td></tr><tr><td></td><td><u>Amount</u></td><td><u>Amount</u></td></tr><tr><td>Social Security</td><td>16,142</td><td>16,142</td></tr><tr><td>Retirement</td><td>63,363</td><td>68,723</td></tr><tr><td>Worker's Compensation</td><td>100</td><td>100</td></tr><tr><td>Totals</td><td><u>79,605</u></td><td><u>84,965</u></td></tr></table>		16/17	17/18		<u>Amount</u>	<u>Amount</u>	Social Security	16,142	16,142	Retirement	63,363	68,723	Worker's Compensation	100	100	Totals	<u>79,605</u>	<u>84,965</u>		
	16/17	17/18																			
	<u>Amount</u>	<u>Amount</u>																			
Social Security	16,142	16,142																			
Retirement	63,363	68,723																			
Worker's Compensation	100	100																			
Totals	<u>79,605</u>	<u>84,965</u>																			
400	Purchased Property Services- Budgeted to this account is an amount for refurbishing and/or repairs to athletic equipment. These amounts were submitted through the Athletic Director. Also included are costs for athletic training services.	82,600	82,600																		
500	Other Purchased Services- The amount budgeted reflects transportation costs for all student athletics.	57,300	57,300																		
600	Supplies- This account includes the cost of supplies for the administration of the student athletics program, submitted through the Athletic Director.	33,010	33,010																		
800	Other Objects- Budgeted to this account is an amount for the costs of dues and fees and officials' fees related to the student athletics program.	73,555	73,555																		
TOTAL 3250		<u>537,070</u>	<u>542,430</u>																		
TOTAL 3200		764,470	773,208																		

# Lower Moreland Township School District

## 2017/18 Budget

### 3300 Account - Community Services

Account Code	Description	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	Dollar Increase/Decrease	Percent Increase/Decrease
3300-100	Salaries	123,947	115,668	130,000	130,000	0	0.0%
3300-200	Benefits	24,983	21,562	54,371	37,243	(17,128)	-31.5%
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	6,586	7,321	6,250	6,500	250	4.0%
3300-700	Property	0	0	0	0	0	0.0%
3300-800	Other Objects	0	0	0	0	0	0.0%
3300-900	Other Uses	0	0	0	0	0	0.0%
	Total 3300	155,516	144,551	190,621	173,743	(16,878)	-8.9%

### Budget Explanations

#### 3300 - Community Services

#### Highlights of Changes

- 200 Benefits-  
The majority of the decrease denoted is a result of allocating costs for employees who participate in the PSERS program.

## Budget Explanation

### 3300 - Community Relations

		<u>2016/17 Budget</u>	<u>2017/18 Budget</u>																		
<b><u>3300 - Community Relations</u></b>																					
100	Salaries- Budgeted to this account is the cost of employees in the Kinderlinks program.	130,000	130,000																		
200	Benefits-	54,371	37,243																		
	<table><tr><td></td><td>16/17</td><td>17/18</td></tr><tr><td></td><td><u>Amount</u></td><td><u>Amount</u></td></tr><tr><td>Health/Life/Disability Insuranc</td><td>5,387</td><td>4,499</td></tr><tr><td>Social Security</td><td>9,945</td><td>9,945</td></tr><tr><td>Retirement</td><td>39,039</td><td>22,799</td></tr><tr><td>Totals</td><td><u>54,371</u></td><td><u>37,243</u></td></tr></table>		16/17	17/18		<u>Amount</u>	<u>Amount</u>	Health/Life/Disability Insuranc	5,387	4,499	Social Security	9,945	9,945	Retirement	39,039	22,799	Totals	<u>54,371</u>	<u>37,243</u>		
	16/17	17/18																			
	<u>Amount</u>	<u>Amount</u>																			
Health/Life/Disability Insuranc	5,387	4,499																			
Social Security	9,945	9,945																			
Retirement	39,039	22,799																			
Totals	<u>54,371</u>	<u>37,243</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.	6,250	6,500																		
		<u>          </u>	<u>          </u>																		
TOTAL 3300		<u>190,621</u>	<u>173,743</u>																		

Lower Moreland Township School District

2017/18 Budget

5000 Account - Other Financing Uses

Account Code	Description	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	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	1,522,358	1,402,975	1,424,557	1,286,680	(137,877)	-9.7%
5000-900	Other Uses	4,554,372	2,811,533	3,150,000	3,220,000	70,000	2.2%
	Total 5000	6,076,730	4,214,508	4,574,557	4,506,680	(67,877)	-1.5%

**Budget Explanations**

**5000 - Other Financing Uses**

**Highlights of Changes**

## Budget Explanation

### 5000 - Other Financing Uses

		2016/17 Budget	2017/18 Budget																											
<b><u>5100 - Debt Service</u></b>																														
800	Other Objects- This account includes payment of interest on the following bond issues:	1,314,557	1,176,680																											
	<table><tr><td>Bond Issue</td><td>16/17</td><td>17/18</td></tr><tr><td>2009 Notes (remaining after refund)</td><td>286,759</td><td>0</td></tr><tr><td>2011 Bonds (QSCB Borrowing)</td><td>54,260</td><td>54,260</td></tr><tr><td>2014 Bonds (refund of 2009/2009A)</td><td>184,200</td><td>170,000</td></tr><tr><td>2014 Bonds - new issue</td><td>233,650</td><td>233,550</td></tr><tr><td>2015 Bonds (refund of 2009AA &amp; 2010)</td><td>365,700</td><td>328,800</td></tr><tr><td>2016 Bonds (Refund part of 2009 Notes)</td><td>189,988</td><td>189,930</td></tr><tr><td>2016A Bonds (Refund rest- 2009 Notes)</td><td>0</td><td>200,140</td></tr><tr><td>Total</td><td>1,314,557</td><td>1,176,680</td></tr></table>	Bond Issue	16/17	17/18	2009 Notes (remaining after refund)	286,759	0	2011 Bonds (QSCB Borrowing)	54,260	54,260	2014 Bonds (refund of 2009/2009A)	184,200	170,000	2014 Bonds - new issue	233,650	233,550	2015 Bonds (refund of 2009AA & 2010)	365,700	328,800	2016 Bonds (Refund part of 2009 Notes)	189,988	189,930	2016A Bonds (Refund rest- 2009 Notes)	0	200,140	Total	1,314,557	1,176,680		
Bond Issue	16/17	17/18																												
2009 Notes (remaining after refund)	286,759	0																												
2011 Bonds (QSCB Borrowing)	54,260	54,260																												
2014 Bonds (refund of 2009/2009A)	184,200	170,000																												
2014 Bonds - new issue	233,650	233,550																												
2015 Bonds (refund of 2009AA & 2010)	365,700	328,800																												
2016 Bonds (Refund part of 2009 Notes)	189,988	189,930																												
2016A Bonds (Refund rest- 2009 Notes)	0	200,140																												
Total	1,314,557	1,176,680																												
900	Other Financing Uses- This account includes payment of principal on the following bond issues:	3,150,000	3,220,000																											
	<table><tr><td>Bond Issue</td><td>16/17</td><td>17/18</td></tr><tr><td>2009 Notes (remaining after refund)</td><td>1,550,000</td><td>0</td></tr><tr><td>2011 Bonds (QSCB Borrowing)</td><td>5,000</td><td>5,000</td></tr><tr><td>2014 Bonds (refund of 2009/2009A)</td><td>355,000</td><td>355,000</td></tr><tr><td>2014 Bonds - new issue</td><td>5,000</td><td>5,000</td></tr><tr><td>2015 Bonds (refund of 2009AA &amp; 2010)</td><td>1,230,000</td><td>1,270,000</td></tr><tr><td>2016 Bonds (Refund part of 2009 Notes)</td><td>5,000</td><td>5,000</td></tr><tr><td>2016A Bonds (Refund rest- 2009 Notes)</td><td>0</td><td>1,580,000</td></tr><tr><td>Total</td><td>3,150,000</td><td>3,220,000</td></tr></table>	Bond Issue	16/17	17/18	2009 Notes (remaining after refund)	1,550,000	0	2011 Bonds (QSCB Borrowing)	5,000	5,000	2014 Bonds (refund of 2009/2009A)	355,000	355,000	2014 Bonds - new issue	5,000	5,000	2015 Bonds (refund of 2009AA & 2010)	1,230,000	1,270,000	2016 Bonds (Refund part of 2009 Notes)	5,000	5,000	2016A Bonds (Refund rest- 2009 Notes)	0	1,580,000	Total	3,150,000	3,220,000		
Bond Issue	16/17	17/18																												
2009 Notes (remaining after refund)	1,550,000	0																												
2011 Bonds (QSCB Borrowing)	5,000	5,000																												
2014 Bonds (refund of 2009/2009A)	355,000	355,000																												
2014 Bonds - new issue	5,000	5,000																												
2015 Bonds (refund of 2009AA & 2010)	1,230,000	1,270,000																												
2016 Bonds (Refund part of 2009 Notes)	5,000	5,000																												
2016A Bonds (Refund rest- 2009 Notes)	0	1,580,000																												
Total	3,150,000	3,220,000																												
TOTAL 5100		4,464,557	4,396,680																											
<b><u>5200 - Fund Transfers</u></b>																														
900	Other Financing Uses- Budgeted to this account is the amount to be transferred in support of the Capital Projects program.	0	0																											

## Budget Explanation

### 5000 - Other Financing Uses

		2016/17 Budget	2017/18 Budget
TOTAL 5200		<u>0</u>	<u>0</u>
<u>5900 - Budgetary Reserve</u>			
800	Other Objects- 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.	110,000	110,000
TOTAL 5900		<u>110,000</u>	<u>110,000</u>
TOTAL 5000		<u><u>4,574,557</u></u>	<u><u>4,506,680</u></u>

**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
2017-18	59,260	525,000	238,550	1,598,800	194,930	1,780,140	4,396,680
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	191,403		0		1,810,444		2,001,847
2027-28					1,810,694		1,810,694
2028-29					1,814,072		1,814,072
2029-30							0
2030-31							0
2031-32							0
2032-33							0
2033-34							0
<b>TOTAL</b>	<b>1,517,600</b>	<b>4,768,300</b>	<b>8,671,100</b>	<b>8,602,900</b>	<b>11,163,068</b>	<b>7,610,490</b>	<b>42,333,458</b>

Principal Outstanding as of 6/30/18

2016A (Ref 2009 Notes)	5,275,000	2014 (Ref 09/09A)	3,760,000
2016 (Ref 2009 Notes)	9,390,000	2014A New Issue	7,100,000
2011 QSCB	970,000	2015 (ref 09AA/10)	6,520,000

Total Principal Debt Outstanding 33,015,000

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

Acct Code	Description	Actual 13/14	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	\$ Incr/Decr	% Incr/Decr
<b><u>LOCAL SOURCES</u></b>								
6111	Current RE Tax	31,167,585	31,893,621	32,767,994	33,673,846	34,659,861	986,015	2.9%
6112	Interim RE Tax	79,232	56,412	41,997	100,000	75,000	(25,000)	-25.0%
6113	Utility RE Tax	41,145	41,619	40,391	41,000	40,000	(1,000)	-2.4%
6151	Earned Income Tax	1,889,726	1,874,862	1,872,255	1,720,000	1,800,000	80,000	4.7%
6153	RE Transfer Tax	320,053	343,006	368,869	340,000	345,000	5,000	1.5%
6400	Delinquent Tax	1,255,573	872,544	755,992	725,000	750,000	25,000	3.4%
6510	Interest on Inv	8,404	6,235	32,052	30,000	100,000	70,000	233.3%
6830	Int Srce-Fed	313,213	353,441	362,330	360,955	370,970	10,015	2.8%
6910	Rentals	52,555	61,430	65,835	55,000	55,000	0	0.0%
6940	Tuition	411,080	435,432	410,440	351,362	336,505	(14,857)	-4.2%
6980	Rev - Comm Svc	0	0	0	0	0	0	0.0%
6990	Misc Revenue	1,404	1,676	1,826	2,500	2,000	(500)	-20.0%
6991	Refund of Prior Year's Exp.	55	715,954	228	0	0	0	0.0%
6992	Energy Incentives/Rebates	12,282	28,108	9,704	17,500	10,000	(7,500)	-42.9%
Total	Local Sources	35,552,307	36,684,340	36,729,913	37,417,163	38,544,336	1,127,173	3.0%
<b><u>STATE SOURCES</u></b>								
7110	Basic Education Funding	1,935,570	1,930,948	2,002,199	2,002,199	2,089,527	87,328	4.4%
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	735,319	717,001	850,638	698,686	698,726	40	0.0%
7310	Transportation	413,903	406,867	410,911	405,000	407,500	2,500	0.6%
7320	Rental Reimb	156,506	165,241	0	170,000	185,000	15,000	8.8%
7330	Med/Dental/Nurse Serv.	49,790	49,178	50,319	50,000	51,000	1,000	2.0%
7340	State Prop Tax Reduction	1,246,765	1,391,693	1,455,248	1,446,314	1,522,737	76,423	5.3%
7500	Extra Grants	17,610	55,316	75,809	75,809	75,809	0	0.0%
7810	FICA Reimb	692,506	697,197	704,183	773,701	796,263	22,562	2.9%
7820	Retire Reimb	1,408,532	1,842,094	2,260,824	3,037,154	3,390,101	352,947	11.6%
7920	Technology Revenue	0	0	0	0	0	0	0.0%
Total	State Sources	6,656,501	7,255,535	7,810,131	8,658,863	9,216,663	557,800	6.4%
<b><u>FEDERAL SOURCES</u></b>								
8514	Title I	199,776	158,886	196,486	169,860	148,376	(21,484)	-12.6%
8200	PEMA Reimbursement	0	0	0	0	0	0	0.0%
8519	Title II-Teacher Quality	48,159	37,356	43,393	40,175	39,203	(972)	-2.4%
8570	Drug Free Schools	0	0	0	0	0	0	0.0%
8516	Title III-LEP Grant	38,512	32,221	29,793	32,714	33,230	516	1.6%
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	46,209	46,561	46,661	50,000	46,700	(3,300)	-6.6%
8810	Project ACCESS	85,315	48,665	330	20,000	60,000	40,000	200.0%
Total	Federal Sources	417,971	323,689	316,663	312,749	327,509	14,760	4.7%
<b><u>OTHER SOURCES</u></b>								
9200	Proceeds from L/T Financing	124,528	121,073	0	0	0	0	0.0%
9500	Refund of Prior Yr Expenses	0	0	0	0	0	0	0.0%
Total	Other Sources	124,528	121,073	0	0	0	0	0.0%
Total Revenue		42,751,307	44,384,637	44,856,707	46,388,775	48,088,508	1,699,733	3.7%



# Lower Moreland Township School District

## 2017/18 Budget

### 6000 Account - Revenue from Local Sources

Account Code	Description	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	Dollar Increase/Decrease	Percent Increase/Decrease
6111	Current RE Tax	31,893,621	32,767,994	33,673,846	34,659,861	986,015	2.9%
6112	Interim RE Tax	56,412	41,997	100,000	75,000	(25,000)	-25.0%
6113	Utility RE Tax	41,619	40,391	41,000	40,000	(1,000)	-2.4%
6151	Earned Inc. Tax	1,874,862	1,872,255	1,720,000	1,800,000	80,000	4.7%
6153	RE Transfer Tax	343,006	368,869	340,000	345,000	5,000	1.5%
6400	Delinquent Tax	872,544	755,992	725,000	750,000	25,000	3.4%
6510	Interest Earnings	6,235	32,052	30,000	100,000	70,000	233.3%
6800	Rev-Inter Sources	353,441	362,330	360,955	370,970	10,015	2.8%
6910	Rentals	61,430	65,835	55,000	55,000	0	0.0%
6940	Tuition	435,432	410,440	351,362	336,505	(14,857)	-4.2%
6990	Miscellaneous	1,676	1,826	2,500	2,000	(500)	-20.0%
6991	Refund-Prior Exp.	715,954	228	0	0	0	0.0%
6992	Energy Incentives	28,108	9,704	17,500	10,000	(7,500)	-42.9%
	Total 6000	36,684,340	36,729,913	37,417,163	38,544,336	1,127,173	3.0%

### 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**

		2016/17 <u>Budget</u>	2017/18 <u>Budget</u>
6111	Current Real Estate Taxes- The 2017/18 budgeted amount is based on an assessment total received from the County of Montgomery in the amount of \$1,094,582,282 (as of 2/28/17). 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, 2018 (if not paid by that date). For 2017/18 there is a reduction equal to the amount of gambling/Sterling Act funds the District is due to receive.	33,673,846	34,659,861
	1,091,657,642 Lower Moreland Assessment 2,924,640 Bryn Athyn Parcels included w/ Lower Moreland		
	<u>X                  34.3069 Mills</u>		
Gross Yield	37,551,725		
Less:	(1,522,737) Dollar Value of Homestead Exclusion (3,654 parcels * \$12,147 exclusion * millage)		
Net Total	36,028,988		
	<u>X                  96.2% Collection Rate</u>		
Total	<u><u>34,659,861</u></u>		
6112	Interim Real Estate Taxes (Act 544)- 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.	100,000	75,000
6113	Public Utility Realty Tax (Act 66)- 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.	41,000	40,000
6151	Earned Income Tax-	1,720,000	1,800,000

## Budget Explanation

### 6000 - Local Revenue

		<u>2016/17 Budget</u>	<u>2017/18 Budget</u>
	The District levies a 1% tax on earned income of residents of Lower Moreland Township. The total earned income tax is 1%, but it is shared equally with the Township of Lower Moreland.		
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.	340,000	345,000
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.	725,000	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	30,000	100,000
6800	Revenue from Intermediate Sources- The district budgets federal IDEA funds passed through the MCIU in revenue and expense categories.	360,955	370,970
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.	351,362	336,505
6990	Miscellaneous Revenue- This account includes any local revenue received which cannot be classified to any of the above accounts.	2,500	2,000
6992	Energy Incentives/Rebates- This account includes revenue received from the sale of solar energy credits.	17,500	10,000
	TOTAL LOCAL REVENUE	<u>37,417,163</u>	<u>38,544,336</u>

# Lower Moreland Township School District

## 2017/18 Budget

### 7000 Account - Revenue from State Sources

Account Code	Description	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	Dollar Increase/Decrease	Percent Increase/Decrease
7110	Basic Ed. Subsidy	1,930,948	2,002,199	2,002,199	2,089,527	87,328	4.4%
7115	Read to Succeed	0	0	0	0	0	0.0%
7140	Charter Schools	0	0	0	0	0	0.0%
7270	Special Education	717,001	850,638	698,686	698,726	40	0.0%
7310	Transportation	406,867	410,911	405,000	407,500	2,500	0.6%
7320	Rental Reimb.	165,241	0	170,000	185,000	15,000	8.8%
7330	Health Services	49,178	50,319	50,000	51,000	1,000	2.0%
7340	Property Tax Red.	1,391,693	1,455,248	1,446,314	1,522,737	76,423	5.3%
7500	Extra Grants	55,316	75,809	75,809	75,809	0	0.0%
7810	FICA Reimb.	697,197	704,183	773,701	796,263	22,562	2.9%
7820	Retirement Reimb.	1,842,094	2,260,824	3,037,154	3,390,101	352,947	11.6%
7920	Technology Rev.	0	0	0	0	0	0.0%
	Total 7000	7,255,535	7,810,131	8,658,863	9,216,663	557,800	6.4%

### Budget Explanations

#### 7000 - State Revenue

#### Highlights of Changes

- 7500 Extra Grants-  
The Ready to Learn Block Grant has increased as per the Governor's budget.
- 7820 Retirement Reimb-  
The large increase relates to the 8.46% increase in the employer share for retirement (PSERS)

## Budget Explanation

### 7000 - State Revenue

		<u>2016/17 Budget</u>	<u>2017/18 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 17/18:  <div style="margin-left: 400px;"><u>Amount</u> - projected 16/17 figure 2,089,527 - State share phase in (includes poverty, size, and ELL supplements as well as geographical prize differences) (Stimulus funds included). 0 - minimum increase <u>0</u> Total <u><u>2,089,527</u></u></div>	2,002,199	2,089,527
	NOTE: Lower Moreland's School District's MV/PI aid ratio is .1885. 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 2017/18 reflects an increase of 0.0% as well as an allocation for one out of state student.	698,686	698,726

## Budget Explanation

### 7000 - State Revenue

		2016/17 Budget	2017/18 Budget
7310	Transportation- The district receives subsidy from the Commonwealth for transportation which is based on a complex formula which incorporates the following: (1) vehicle allowance - based on bus passenger capacity, age of bus, less depreciation (2) mileage allowance - based on approved annual miles times 23 cents (3) utilized passenger capacity miles allowance excess driver hours allowance	405,000	407,500
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.	170,000	185,000
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.	50,000	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	1,446,314	1,522,737
7500	Extra Grants- The allocation denoted represents the amount for the PA Accountability Grants that began in 2004/05.	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.	773,701	796,263
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 16.37% of district wages.	3,037,154	3,390,101
TOTAL STATE REVENUE		8,658,863	9,216,663

# Lower Moreland Township School District

## 2017/18 Budget

### 8000 Account - Revenue from Federal Sources

Account Code	Description	Actual 14/15	Actual 15/16	Budget 16/17	Budget 17/18	Dollar Increase/Decrease	Percent Increase/Decrease
8200	PEMA Reimbursement	0	0	0	0	0	0.0%
8514	Title I	158,886	196,486	169,860	148,376	(21,484)	-12.6%
8516	Title III	32,221	29,793	32,714	33,230	516	1.6%
8519	Title V	0	0	0	0	0	0.0%
8519	Title II-Teacher Quality	37,356	43,393	40,175	39,203	(972)	-2.4%
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	46,561	46,661	50,000	46,700	(3,300)	-6.6%
8810	Project ACCESS	48,665	330	20,000	60,000	40,000	200.0%
	Total 8000	323,689	316,663	312,749	327,509	14,760	4.7%

### 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 2015/16.
- 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

		2016/17 Budget	2017/18 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.	169,860	148,376
8516	Limited English Proficiency Grant (Title III) New for 2005/06, this grant is for ESL students.	32,714	33,230
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.	40,175	39,203
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.	50,000	46,700
8810	Project ACCESS This program reimburses the District for expenditures of medically eligible children for special education program expenditures.	20,000	60,000
TOTAL FEDERAL REVENUE		<u>312,749</u>	<u>327,509</u>



## **Lower Moreland Township School District**

**2017/2018**

### **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

## BUDGET 2017/2018

### GLOSSARY OF TERMS

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

#### ACCOUNTING SYSTEM

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

#### ACCOUNT CLASSIFICATION

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

#### ACCRUAL BASIS

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

#### ACCRUE

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

#### APPROPRIATION

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

#### ASSESSED VALUATION

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

### BOARD OF SCHOOL DIRECTORS

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

### BOND

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

### BUDGET

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

### CAPITAL RESERVE

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

### COST PER PUPIL

**See CURRENT EXPENDITURES PER PUPIL.**

### CURRENT EXPENDITURES PER PUPIL

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

### DEBT

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

### DEBT SERVICE

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

### ESTIMATED REVENUE

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

### EXPENDITURES

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

### FISCAL YEAR

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

### FUNCTION

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

### FUND

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

### FUND BALANCE

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

### FUND, GENERAL

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

### FUND, SPECIAL REVENUE

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

### LEA

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

### LEVY

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

### MILL

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

### OBJECT

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



### SCHOOL

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

### SCHOOL, ELEMENTARY

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

### SCHOOL, MIDDLE

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

### SCHOOL, HIGH

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

### SCHOOL, VOCATION

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

### TAXES

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

## GLOSSARY - APPENDIX A

### LISTING OF MAJOR FUNCTION CODE DEFINITIONS

<u>Function Code</u>	<u>Function Description</u>
1100	<u>REGULAR PROGRAMS - ELEMENTARY/SECONDARY</u> Activities designed to provide grades K-12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.
1200	<u>SPECIAL PROGRAMS - ELEMENTARY/SECONDARY</u> Activities designed primarily to deal with students having special needs. The Special Programs include pre-kindergarten, kindergarten, elementary, and secondary services for the gifted and talented, mentally retarded, physically handicapped, emotionally disturbed, culturally different, students with learning disabilities, autistic students, and/or special programs for other types of students.
1390	<u>OTHER VOCATIONAL EDUCATION PROGRAMS</u> Included in this account is the amount paid by an LEA to another LEA for vocational education training of students.
1430	<u>HOMEBOUND INSTRUCTION</u> Activities that provide Homebound Instruction to students in accordance with Section 2510.1 of the Public School Code.
1490	<u>ADDITIONAL OTHER INSTRUCTIONAL PROGRAMS</u> Instructional programs applicable to but not listed elsewhere in the 1400 series of accounts.
1690	<u>ADULT EDUCATION PROGRAMS</u> Other adult education programs such as General Equivalency Diploma (GED), Adult Basis Education, and Standard Evening High School Programs.
2100	<u>SUPPORT SERVICES - PUPIL PERSONNEL</u> Activities designed to assess and improve the well-being of students to supplement the teaching process and to meet the applicable provisions of Article XIII of the <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	<p><u>SUPERVISION OF STUDENT SERVICES</u></p> <p>Activities associated with the director or head of Student Services, as well as, any immediate clerical staff.</p>
2120	<p><u>GUIDANCE SERVICES</u></p> <p>Activities involving counseling with students and parents, providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.</p>
2130	<p><u>ATTENDANCE SERVICES</u></p> <p>Activities such as prompt identification of patterns of nonattendance, promotion of improved attitudes toward attendance, analysis of causes of nonattendance, early action on problems of nonattendance, and enforcement of compulsory attendance laws.</p>
2140	<p><u>PSYCHOLOGICAL SERVICES</u></p> <p>Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services including psychological counseling for students, staff, and parents.</p>
2210	<p><u>SUPERVISION OF EDUCATIONAL MEDIA SERVICES</u></p> <p>Activities concerned with directing, managing and supervising educational media services.</p>
2220	<p><u>AUDIOVISUAL SERVICES</u></p> <p>Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs, and other similar materials, whether maintained separately or as part of an instructional materials center. Included are activities in the audiovisual center, TV studio, and related work-study areas, and the services provided by audiovisual personnel.</p>
2250	<p><u>SCHOOL LIBRARY SERVICES</u></p> <p>Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as part of an instructional materials center. Included here are the activities for planning the use of</p>

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

Function Code	Function Description
2260	<p><u>INSTRUCTIONAL AND CURRICULUM DEVELOPMENT SERVICES</u></p> <p>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.</p>
2270	<p><u>INSTRUCTIONAL STAFF DEVELOPMENT SERVICES</u></p> <p>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.</p>
2310	<p><u>BOARD SERVICES</u></p> <p>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.</p>
2330	<p><u>TAX ASSESSMENT AND COLLECTION SERVICES</u></p> <p>Services rendered in connection with tax assessment and collection.</p>
2350	<p><u>LEGAL SERVICES</u></p> <p>Legal services provided to the LEA by law firms, attorneys, its solicitor and other legal personnel.</p>
2360	<p><u>OFFICE OF THE SUPERINTENDENT (EXECUTIVE DIRECTOR) SERVICES</u></p> <p>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.</p>
2370	<p><u>COMMUNITY RELATIONS SERVICES</u></p> <p>The activities and programs developed and operated system wide for betterment of school/community relations.</p>
2380	<p><u>OFFICE OF THE PRINCIPAL SERVICES</u></p> <p>Those activities concerned with directing and managing the operation of a particular</p>

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

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

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

Function Code	<u>Function 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 Code	<u>Object 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
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400      PURCHASED PROPERTY SERVICES

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

500      OTHER PURCHASED SERVICES

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

600      SUPPLIES

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

610      GENERAL SUPPLIES

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

624      OIL

Expenditures for bulk oil purchases normally used for heating.

630      FOOD

Amounts paid for food/catering costs.

640      BOOKS AND PERIODICALS

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

700      PROPERTY

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

720

BUILDINGS

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

Object  
Code

Object  
Description

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.



