LOWER MORELAND TOWNSHIP SCHOOL DISTRICT

FINAL BUDGET
2016-17

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 21, 2016

Lower Moreland Township
School District
2016/17 Budget
Overview

2016/17 Budgeted Revenue	45,392,530
Real Estate Millage Increase	0
Committed Fund Balance Usage - PSERS	0
Fund Balance Appropriated to Balance the Budget	560,000
Total Revenues & Fund Balance	45,952,530
2016/17 Budgeted Expenditures	46,948,775
Shortfall	(996,245)

Millage Calculation

Total Assessed Value (as of 3/2/16)	1,096,205,308
Multiply Collection Rate	96.0%
Divide by 1,000 (Property tax rate per $1,000 of assessed value)	/ 1,000
Value of One Mill	1,052,357
Shortfall	996,245
Divide by Value of mill	/1,052,357
Additional Millage needed	**0.9467**
Current Millage Rate	32.3712
Add: Additional Millage	0.9467
New Millage Rate	33.3179
Percent Increase in Taxes	**2.92%**

Lower Moreland Township School District
2016/17 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
Susan Casagrand	Director of Technology
Mark Sufleta	Maintenance Manager
Cheryl Galdo	Director of Human Resources/Public Relations
Building Principals	
William Miles	Lower Moreland Twp. High School
Jennifer Dilks	Murray Avenue School
Brian Swank	Pine Road Elementary School
Assistant Principals	
Mark Mayson	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

2016/2017 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, 2016 is approximately $6,000,000 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 Bleacher/Gym Floor Replacement	$ 510,000
2.	High School Auditorium Renovations	$3,336,000
3.	High School Nurse Suite Expansion	$ 120,000
4.	Add Additional Lavatories – Pine Road Kindergarten	$ 62,500

Lower Moreland Township School District

2016/2017 Budget Schedule

Month(s)	Description	Responsibility
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
2016/2017 Budget

Current Shortfall		$996,245
Allowable Percentage Increase		**2.40%**
Millage Equivalent (32.3712 * 2.4%)		0.7769
Millage Equivalent * Value of Mill = Allowable Shortfall		$817,585
Total Needed Above Index		**$178,660**
Less:		
Projected PDE Exceptions		
1. Special Education Expenditures	(467,892)	
2. Maintenance of Local Revenues or AIE	0	
3. Debt Service	0	
4. Retirement Contributions	(331,412)	
Total Exceptions		(799,304)
Total Still Needed Above Index & Exceptions		**($620,644)**
(negative number means budget is below index & exceptions)		
Millage Tax Rate Increase w/ Exceptions =		0.9467
Effective Percentage Tax Rate Increase =		**2.9245%**

NOTE 1: Maximum Tax Rate Increase as per Act 1 could be: 4.7463%

NOTE 2: Dollar Amount of Exceptions not Used $620,644

Lower Moreland Township School District

History of the Act 1 Index

School Year	Act 1 Base Index	Tax Dollars Generated*
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

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

School Year	Gambling Proceeds	Sterling Tax Credits	Total	Relief/Parcel*
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

* - 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

Lower Moreland Township School District
Analysis of New Expenditures
For the 2016/2017 Budget

Items Previously Discussed or Already Working in 2015/16

	Description	Salary	Benefits	Other	Total
1.	2 Grade Level Teachers at Pine Road (taken from future growth allocation of teachers)	121,574	88,487	0	210,061
2.	Technology Integrator (offset by savings of reduction of MA Librarian to 0.4 FTE and not replacing a Library Aide)	70,598	44,357		114,955
3.	0.5 FTE ESL Teacher	29,869	18,848		48,717
	Totals for previously discussed items	222,041	151,692	0	373,733

New Items for 2016/2017 Budget

	Description	Salary	Benefits	Other	Total
1.	Additional 0.5 FTE for HS Phys Ed. (increased existing 0.5 FTE to full time)	28,904	11,061		39,965
2.	Additional 0.2 FTE for HS Business (taken from future growth allocation of teachers)	11,947	4,461		16,408
3.	Additional 0.2 FTE for MA Graphic Design (taken from future growth allocation of teachers)	11,947	4,461		16,408
4.	Additional 0.2 FTE for MA Phys Ed. (taken from future growth allocation of teachers)	14,935	9,372		24,307
5.	Additional 0.2 FTE for MA Art (taken from future growth allocation of teachers)	14,935	9,372		24,307
6.	One (1.0) New Elementary School Counselor (remained in budget from 2015/16)	59,937	29,972		89,909
7.	One (1.0) New Autistic (ABA) Teacher (offset by returning out of district tuition students)	59,937	29,972		89,909
8.	Four (4.0) Autistic Classroom Aides (offset by returning out of district tuition students)			100,000	100,000
9.	FTE Adjustment to make HS gifted full time	14,433	0		14,433
10.	Additional 0.2 FTE for MA Librarian	7,042	10,245		17,287
11.	Additional 0.2 FTE for PR Music	11,947	4,573		16,520
	Total for New Items	224,017	108,916	100,000	432,933
	Grand Totals	446,058	260,608	100,000	806,666

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)

Lower Moreland Township School District
Summary of Budget Adjustments

Budget Reductions (Expenses)

1.	14th Pay Adjustments (Salaries & Benefits)	22,774
2.	FTE Increase (HS Gifted)-changed 0.6 FTE to full time	14,433
3.	Debt Service Reduction (2009 Notes Refunding)	(175,506)
4.	Added 0.5 FTE (MA Phys. Ed) - accounting for new elective FTE's	39,965
5.	Reduced Diesel Gas Budget - MCIU Bid Results	(40,000)
6.	One (1.0) Teacher Retirement (Salary & Benefits)	(80,325)
7.	Adjusting Cleaning Contract Budget per New Proposal	12,000
8.	One (1.0) Teacher Retirement (Salary & Benefits)	(41,390)
9.	One (1.0) Teacher Retirement (Salary & Benefits)	(66,370)
10.	Salaries/Benefits Reduction - Life Skills Aide Resignation	(47,491)
11.	Replacement Life Skills Aide - Contracted through STS	25,000
12.	Property/Liability Insurance Adjustments	(4,000)
13.	Data Specialist Salary/Benefits Adjustment	(8,177)
14.	Superintendent Salary/Benefits Adjustment - New Contract	29,571
15.	One (1.0) Teacher Retirement (Salary & Benefits)	(76,772)
16.	Additional 0.2 FTE for Pine Road Music Program (Salary & Benefits)	16,520
17.	Healthcare Adjustments (Two Employees)	(32,319)
Total Expense Adjustments		(412,087)

Budget Reductions (Revenue)

1.	Real Estate Tax Assessment Update (2/2/16)	(1,777)
2.	Real Estate Tax Assessment Update (3/2/16)	5,881
3.	Interest Earnings Adjustment - higher rates	22,000
4.	Medical/Nursing Services Adjustment - higher ADM's-enrollment	1,000
5.	Real Estate Tax Adjustment - less gambling funds	8,577
6.	Property Tax Adjustment - less gambling funds	(8,934)
7.	Basic Subsidy Adjutsment (adjust to 15/16 actual number)	66,662
8.	Ready to learn Grant Adjustment (adjust to 15/16 actual number)	58,199
9.	Social Security/Retirement Adjustments - New Salary Figure	(19,068)
Total Revenue Adjustments		132,540
Total Adjustments (reductions/(additions) to the overall shortfall)		544,627

2016/17 TAX IMPACT
SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES

	Assessed Value	10/11 RE Tax	11/12 RE Tax	12/13 RE Tax	13/14 RE Tax	14/15 RE Tax	15/16 RE Tax	16/17 RE Tax	Annual Incr Amount	Monthly Incr Amount
	170,000	$4,902.32	$5,019.39	$5,106.85	$5,259.02	$5,369.13	$5,503.10	$5,664.04	$160.94	$13.41
	180,000	$5,190.70	$5,314.64	$5,407.25	$5,568.37	$5,684.96	$5,826.82	$5,997.22	$170.41	$14.20
	190,000	$5,479.07	$5,609.90	$5,707.66	$5,877.73	$6,000.79	$6,150.53	$6,330.40	$179.87	$14.99
	200,000	$5,767.44	$5,905.16	$6,008.06	$6,187.08	$6,316.62	$6,474.24	$6,663.58	$189.34	$15.78
LMTSD AVG	210,000	$6,055.81	$6,200.42	$6,308.46	$6,496.43	$6,632.45	$6,797.95	$6,996.76	$198.81	$16.57
	220,000	$6,344.18	$6,495.68	$6,608.87	$6,805.79	$6,948.28	$7,121.66	$7,329.94	$208.27	$17.36
	230,000	$6,632.56	$6,790.93	$6,909.27	$7,115.14	$7,264.11	$7,445.38	$7,663.12	$217.74	$18.15
	240,000	$6,920.93	$7,086.19	$7,209.67	$7,424.50	$7,579.94	$7,769.09	$7,996.30	$227.21	$18.93
	250,000	$7,209.30	$7,381.45	$7,510.08	$7,733.85	$7,895.78	$8,092.80	$8,329.48	$236.67	$19.72

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:

1998/99:	15.1331	28.8372	5.32%	(note: PDE adjusted to 28.8141-debt retirement)
1999/00:	15.7872	29.5258	2.47%	(note: PDE adjusted to 29.1411-debt retirement)
2000/01:	16.6019	30.0403	1.74%	
2001/02:	17.8855	30.9354	2.98%	
2002/03:	18.8903	31.5831	2.09%	
2003/04	20.0014	32.3712	2.50%	
2004/05	20.0014	33.3179	2.92%	**(FINAL)**
2005/06	20.9174			
2006/07	22.2014			
2007/08	24.1165			
2008/09	26.2076			
2009/10	27.3803			

2016/17 TAX IMPACT
SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES
Homestead Exclusion Reductions

	Assessed Value	13/14 RE Tax	13/14 Exclusion	14/15 RE Tax	14/15 Exclusion	15/16 RE Tax	15/16 Exclusion	16/17 RE Tax	16/17 Exclusion	Annual Incr Amount	Monthly Incr Amount
	170,000	$5,259.02	($339.00)	$5,369.13	($378.00)	$5,503.10	($398.00)	$5,664.04	($397.00)	$161.94	$13.49
	180,000	$5,568.37	($339.00)	$5,684.96	($378.00)	$5,826.82	($398.00)	$5,997.22	($397.00)	$171.41	$14.28
	190,000	$5,877.73	($339.00)	$6,000.79	($378.00)	$6,150.53	($398.00)	$6,330.40	($397.00)	$180.87	$15.07
	200,000	$6,187.08	($339.00)	$6,316.62	($378.00)	$6,474.24	($398.00)	$6,663.58	($397.00)	$190.34	$15.86
LMTSD AVG	210,000	$6,496.43	($339.00)	$6,632.45	($378.00)	$6,797.95	($398.00)	$6,996.76	($397.00)	$199.81	$16.65
	220,000	$6,805.79	($339.00)	$6,948.28	($378.00)	$7,121.66	($398.00)	$7,329.94	($397.00)	$209.27	$17.44
	230,000	$7,115.14	($339.00)	$7,264.11	($378.00)	$7,445.38	($398.00)	$7,663.12	($397.00)	$218.74	$18.23
	240,000	$7,424.50	($339.00)	$7,579.94	($378.00)	$7,769.09	($398.00)	$7,996.30	($397.00)	$228.21	$19.02
	250,000	$7,733.85	($339.00)	$7,895.78	($378.00)	$8,092.80	($398.00)	$8,329.48	($397.00)	$237.67	$19.81

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 incorporates homestead exclusion dollars for 2016/17 as per PDE.

Millage Rates:

1998/99:	15.1331	2007/08	24.1165	2016/17	33.3179 **(FINAL)**
1999/00:	15.7872	2008/09	26.2076		
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
2016/17 Budget
Informational Summary

Total 16/17 Budget - 46,948,775

Percent of Budget:

	15/16	16/17
Salaries	43.28%	43.08%
Benefits	22.99%	24.62%
Contracted Services	5.25%	5.47%
Other Purchased Services	13.27%	12.96%
Supplies/Equipment	4.49%	3.80%
Debt Service/Fund Transfers	10.48%	9.84%
Budgetary Reserve	0.24%	0.23%
TOTAL:	100.00%	100.00%

School Real Estate Tax Rate

2016/17: 33.3179 mills (0.9467 mill increase from 2015/16 rate)
FINAL

Total District Assessment	1,096,205,308
Revenue Generated Per Mil	1,052,357

Per Pupil Cost

Total Cost Per Pupil 16/17: $21,025 *
(Grades K-12)

* - Total 16/17 budget divided by projected enrollment for 16/17

Approved Tuition Rate for 16/17: **

Elementary	$13,226.17
Secondary	$13,276.59

** - 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	2,233
15/16 Enrollment:	2,221

Lower Moreland Township School District
2016/17 Budget
Object Expenditure Summary

Total 16/17 Budget - 46,948,775

Expenditure Object	15/16	16/17	Dollar Variance	Percent Variance
100 - Salaries	19,748,795	20,227,468	478,673	2.42%
200 - Benefits	10,491,707	11,556,441	1,064,734	10.15%
300 - Contracted Services	2,397,622	2,567,925	170,303	7.10%
400 - Purchased Property Services	1,769,310	1,800,170	30,860	1.74%
500 - Other Purchased Services	4,284,096	4,282,111	(1,985)	-0.05%
600 - Supplies	1,486,803	1,380,305	(106,498)	-7.16%
700 - Equipment	562,149	405,420	(156,729)	-27.88%
800 - Other Objects (including Debt Interest)	1,791,573	1,578,935	(212,638)	-11.87%
900 - Other Uses (including Debt Principal)	3,100,000	3,150,000	50,000	1.61%
	45,632,055	46,948,775	1,316,720	2.89%

Notes:
- Objects are classified as per the Department of Education.

Lower Moreland Township School District
Summary of Fixed/Mandated Costs
2016/17 Budget

Description	Projected Cost	Percentage of Budget
Salaries	20,227,468	43.08%
Benefits	11,556,441	24.62%
Contracted Substitutes/Aides	1,303,375	2.78%
Special Ed Tuition/Therapy	930,210	1.98%
Charter School Tuition	104,000	0.22%
Debt Service	4,464,557	9.51%
Vocational Education	349,193	0.74%
Transportation/Gasoline	2,766,700	5.89%
Janitorial/Grounds Contracts	602,000	1.28%
Contracted Custodians	114,090	0.24%
Contracted Facilties Manager	75,000	0.16%
District Local Audit	24,000	0.05%
Intermediate Unit Services	34,500	0.07%
Insurance (Property/Liability)	161,500	0.34%
Total Mandated/Fixed Costs	42,713,034	90.98%
Total Budget to Date	**46,948,775**	

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 $1,337,410.

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 $410,044.

Lower Moreland Township
School District
2016/17 Budget

Expenditure Summary

		15/16 Budget	16/17 Budget	Dollar Variance	Percent Variance
1100	Regular Instruction	$20,708,380	$21,499,542	$791,162	3.82%
1200	Special Education	$5,905,762	$6,056,514	$150,752	2.55%
1300	Vocational Education	$319,063	$349,193	$30,130	9.44%
1400	Other Instruction	$128,961	$132,903	$3,942	3.06%
1600	Adult Education	$20,900	$20,900	$0	0.00%
2100	Pupil Services	$1,299,142	$1,296,626	($2,516)	-0.19%
2200	Instructional Staff Services	$1,457,788	$1,539,158	$81,370	5.58%
2300	Administration	$3,035,379	$3,198,187	$162,808	5.36%
2400	Pupil Health	$406,270	$435,619	$29,349	7.22%
2500	Business Services	$729,211	$766,053	$36,842	5.05%
2600	Plant Operations & Maintenance	$2,520,501	$2,573,685	$53,184	2.11%
2700	Transportation	$2,675,774	$2,784,318	$108,544	4.06%
2800	Central Services	$713,049	$731,929	$18,880	2.65%
2900	Other Support Services	$34,000	$34,500	$500	1.47%
3200	Student Activities	$748,956	$764,470	$15,514	2.07%
3300	Community Services	$184,924	$190,621	$5,697	3.08%
5100	Debt Service	$4,633,995	$4,464,557	($169,438)	-3.66%
5200	Fund Transfers (Capital Projects)	$0	$0	$0	0.00%
5900	Budgetary Reserve	$110,000	$110,000	$0	0.00%
	Total	$45,632,055	$46,948,775	$1,316,720	2.89%

- Salary and benefits represent 67.70% ($31,783,909) of the total school district budget.

- The 16/17 proposed budget includes the following new positions:
- Two (2.0) Elementary grade level teachers for enrollment purposes (hired in 15/16)
- One (1.0) Technology Integrator (hired in 15/16)
- One (1.0) Elementary School Guidance Counselor (holdover from 2015/16 budget)
- One (1.0) Autistic Support (ABA) Teacher-Murray Avenue
- Four (4.0) Autistic Support (ABA) Aides-Murray Avenue
- 0.5 FTE for High School Physical Education
- 0.2 FTE for High School Business Education
- 0.2 FTE for Murray Avenue Graphic Design
- 0.2 FTE for Murray Avenue Art
- 0.2 FTE for Murray Avenue Phys. Ed.
- 0.2 FTE for Murray Avenue Librarian
- 0.5 FTE new ESL Teacher
- 0.5 FTE Adjustment to make HS Gifted allocation full time - used for 0.5 Comp Sci position
- 0.2 FTE for Pine Road Music
- The budget includes four (4.0) projected teacher retirements.
- 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

2016/17 Budget

Revenue Summary

	15/16 Budget	16/17 Budget		Dollar Variance	Percent Variance
Opening Balance *	839,544	560,000		(279,544)	-33.30%
Use of Future Growth Teacher(s)	0	0		0	0.00%
Local Revenue	36,357,717	37,417,163	**	1,059,446	2.91%
State Revenue	8,028,016	8,658,863		630,847	7.86%
Federal Revenue	406,778	312,749		(94,029)	-23.12%
Other Revenue	0	0		0	0.00%
Total	45,632,055	46,948,775		1,316,720	2.89%

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

** - includes a 0.9467 mill increase to current (15/16) millage rate of 32.3712 mills. (New millage figure is 33.3179 mills)

Opening Balance

- The fund balance as of 7/1/15 was $5,867,829 and at this time it is difficult to project ending fund balance for 15/16. The District allocated $839,544 to balance the budget last year and has the option to utilize additional fund balance this year. For 2016/17, $560,000 has been allocated from fund balance to offset curriculum allocations, a large one-time technology purchase and budgetary reserve.

Local Revenue

- 89.9% of local sources is local current real estate tax.
- Total District assessment increased 0.0046%.

State Revenue

- The basic subsidy is projected at 15/16 totals and the special education subsidy is assumed at the 15/16 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 $1,446,314 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

2016/17 Budget

Salary Summary

Object Code 100

		15/16 Budget	% of Total	16/17 Budget	% of Total
1100	Regular Instruction	12,412,271	62.85%	12,804,110	63.30%
1200	Special Education	2,501,988	12.67%	2,501,280	12.37%
1300	Vocational Education	0	0.00%	0	0.00%
1400	Other Instruction	15,000	0.08%	15,000	0.07%
1600	Adult Education	0	0.00%	0	0.00%
2100	Pupil Services	832,996	4.22%	817,645	4.04%
2200	Instructional Staff Services	584,616	2.96%	599,100	2.96%
2300	Administration	1,665,025	8.43%	1,719,655	8.50%
2400	Pupil Health	261,127	1.32%	263,990	1.31%
2500	Business Services	396,346	2.01%	409,850	2.03%
2600	Plant Operations & Maintenance	239,600	1.21%	246,518	1.22%
2700	Transportation	8,000	0.04%	10,000	0.05%
2800	Central Services	357,826	1.81%	366,320	1.81%
3200	Student Activities	344,000	1.74%	344,000	1.70%
3300	Community Services	130,000	0.66%	130,000	0.64%
	Total	19,748,795	100.00%	20,227,468	100.00%

NOTE: - Salary costs represent 43.1% of the total 2016/17 budget.
- Salary costs represent 43.3% of the total 2015/16 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

2016/17 Budget

Benefits Summary

Object Code 200

	Category	15/16 Budget	16/17 Budget
211	Group Insurance Benefits	3,574,837	3,639,666
	Medical Insurance		
	Dental Insurance		
213	Life Insurance	55,028	56,600
219	Long-Term Disability Insurance	70,278	72,132
220	Social Security - employer share (7.65% of salaries/wages)	1,508,448	1,544,420
230	Retirement - employer share (25.84% of salaries/wages for 15/16)	5,083,766	6,044,273
240	Tuition Reimbursement	85,000	85,000
260	Worker's Compensation	114,350	114,350
Total		10,491,707	11,556,441

Note: Benefit costs represent 24.6% of the total 2016/17 budget.
Benefit costs represent 23.0% of the total 2015/16 budget.

Further Facts:

- The medical insurance part of the budget had a net increase due to new staff being hired for enrollment purposes and also projected new programs (ABA classroom)
- Life Insurance costs and Disability Insurance costs have fluctuated due to a total changes in salaries.
- The retirement rate is budgeted at 30.03%. The actual PSERS rate for 15/16 was was 25.84%. The percentage change in the rate is 16.21%.
- Tuition costs are budgeted the same due to history and Act 48 implications.
- Worker's Compensation remained the same due in most part to the District's participation in the School Districts Insurance Consortium (SDIC) whose rates are favorable overall due to the consortium relationship of all of it's members.

Lower Moreland Township School District
History of 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%

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 09/10	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17
Total General Fund Balance (7/1)	4,833,718	5,628,200	5,710,950	5,764,462	5,811,913	5,855,597	5,867,829	5,028,285
Prior Period Adjustment	0	0	0	0	0	0	0	0
Excess of Revenue Over Expenditures	794,482	82,750	53,512	47,451	43,684	12,232	(839,544)	(560,000)
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	700,000	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	2,200,000	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	3,428,200	3,210,950	3,264,462	3,311,913	3,355,597	3,367,829	2,528,285	1,968,285
Total General Fund Balance (6/30)	5,628,200	5,710,950	5,764,462	5,811,913	5,855,597	5,867,829	5,028,285	4,468,285
Total Fund Balance as a Percentage of Total Expenditures	15.53%	14.71%	14.32%	14.11%	13.71%	13.22%	11.02%	9.52%
Unreserved Fund Balance as a Percentage of Total Expenditures	9.46%	8.27%	8.11%	8.04%	7.86%	7.59%	5.54%	4.19%
Revenue	37,029,974	38,900,199	40,303,100	41,246,708	42,751,308	44,384,635	44,792,511	46,388,775
Expenditures	36,235,492	38,817,449	40,249,588	41,199,257	42,707,624	44,372,403	45,632,055	46,948,775
Excess of Revenue Over Expenditures	794,482	82,750	53,512	47,451	43,684	12,232	(839,544)	(560,000)

BUILDING ALLOCATIONS
FYE June 30, 2017

	Enrollment as of 10/01	Enrollment Projection[1]	15-16 pupil allocation	16-17 pupil allocation	Pine Road Total	Murray Total	High School Total	TOTAL
K	135	124	$185.27	$185.27	$22,973			$22,973
1	128	142	$185.27	$185.27	$26,308			$26,308
2	154	139	$185.27	$185.27	$25,753			$25,753
3	188	162	$185.27	$185.27	$30,014			$30,014
4	165	194	$185.27	$185.27	$35,942			$35,942
5	176	171	$185.27	$185.27	$31,681			$31,681
	946	932			$172,672			$172,672
6	178	187	$185.27	$185.27		$34,645		$34,645
7	182	184	$232.88	$232.88		$42,850		$42,850
8	173	189	$232.88	$232.88		$44,014		$44,014
	533	560				$121,510		$121,510
9	176	174	$296.92	$296.92			$51,664	$51,664
10	183	180	$296.92	$296.92			$53,446	$53,446
11	197	185	$296.92	$296.92			$54,930	$54,930
12	186	202	$296.92	$296.92			$59,978	$59,978
	742	741					$220,018	$220,018
	2221	2233						$514,199

[1]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	N/A	172,672.00

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	N/A	121,510.00

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

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 Projection	2017/18 Projection	2018/19 Projection	2019/20 Projection	2020/21 Projection	2021/22 Projection	2022/23 Projection
K	145	153	134	116	134	124	146	151	149	152	156	159
1	136	147	156	141	128	141	130	153	158	156	160	163
2	146	155	150	175	155	139	153	141	166	171	169	173
3	153	157	157	157	187	163	146	161	148	174	180	178
4	149	152	163	165	168	193	168	150	165	152	179	185
5	160	148	162	167	177	174	200	174	156	171	157	185
6	167	166	159	172	177	188	185	212	184	165	181	167
7	193	170	169	166	183	183	194	191	219	190	171	187
8	183	197	175	182	176	190	190	201	198	226	197	176
9	162	180	197	182	177	177	190	190	202	198	227	198
10	175	167	183	201	185	181	180	194	194	206	202	231
11	194	179	171	183	197	187	182	182	196	200	207	204
12	181	199	181	175	182	202	191	186	186	195	200	212
Total	2144	2170	2157	2182	2226	2242	2255	2286	2321	2356	2386	2418

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 Projection	2017/18 Projection	2018/19 Projection	2019/20 Projection	2020/21 Projection	2021/22 Projection	2022/23 Projection
Pine Road	889	912	922	921	949	934	943	930	942	976	1001	1043
Murray Avenue	543	533	503	520	536	561	569	604	601	581	549	530
High School	712	725	732	741	741	747	743	752	778	799	836	845
Total	2144	2170	2157	2182	2226	2242	2255	2286	2321	2356	2386	2418

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

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

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

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

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

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

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

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

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 12/13	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	$ Incr/Decr	% Incr/Decr
REGULAR INSTRUCTION								
1100-100	Salaries	11,264,958	11,615,904	11,977,455	12,412,271	12,804,110	391,839	3.2%
1100-200	Empl Benefits	4,352,555	4,835,163	5,454,060	6,526,379	7,264,627	738,248	11.3%
1100-300	Purch Prof Svcs	533,197	540,888	535,079	556,121	555,114	(1,007)	-0.2%
1100-400	Purch Prop Svcs	2,128	5,285	1,816	6,800	6,800	0	0.0%
1100-500	Other Services	72,076	151,480	165,058	143,250	104,250	(39,000)	-27.2%
1100-600	Supplies	400,937	370,188	369,412	841,239	740,941	(100,298)	-11.9%
1100-700	Property	89,569	44,859	31,380	219,320	20,700	(198,620)	-90.6%
1100-800	Other Objects	2,089	4,491	2,660	3,000	3,000	0	0.0%
1100-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1100	16,717,509	17,568,258	18,536,920	20,708,380	21,499,542	791,162	3.8%
SPECIAL EDUCATION								
1200-100	Salaries	2,432,302	2,455,356	2,378,313	2,501,988	2,501,280	(708)	0.0%
1200-200	Empl Benefits	912,661	1,012,271	1,140,466	1,433,745	1,522,770	89,025	6.2%
1200-300	Purch Prof Svcs	812,819	1,101,959	1,242,241	1,025,556	1,187,770	162,214	15.8%
1200-400	Purch Prop Svcs	5,229	4,072	4,405	5,000	5,000	0	0.0%
1200-500	Other Services	792,814	751,350	1,185,251	899,489	764,710	(134,779)	-15.0%
1200-600	Supplies	81,715	105,296	51,388	37,484	72,484	35,000	93.4%
1200-700	Property	13,864	3,681	6,858	0	0	0	0.0%
1200-800	Other Objects	1,226	1,449	50	2,500	2,500	0	0.0%
1200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1200	5,052,630	5,435,434	6,008,972	5,905,762	6,056,514	150,752	2.6%
VOCATIONAL EDUCATION								
1300-500	Other Services	275,085	275,514	290,837	319,063	349,193	30,130	9.4%
	Total 1300	275,085	275,514	290,837	319,063	349,193	30,130	9.4%
OTHER INSTRUCTION								
1400-100	Salaries	14,460	7,226	8,324	15,000	15,000	0	0.0%
1400-200	Empl Benefits	4,541	2,273	3,628	5,274	5,903	629	11.9%
1400-300	Purch Prof Svcs	89,616	102,448	101,448	108,687	112,000	3,313	3.0%
1400-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
1400-500	Other Services	0	0	0	0	0	0	0.0%
1400-600	Supplies	0	0	0	0	0	0	0.0%
1400-700	Property	0	0	0	0	0	0	0.0%
1400-800	Other Objects	0	0	0	0	0	0	0.0%
1400-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1400	108,617	111,947	113,400	128,961	132,903	3,942	3.1%

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 12/13	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	$ Incr/Decr	% Incr/Decr
ADULT EDUCATION								
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	19,804	16,418	12,715	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	690	922	0	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	20,494	17,340	12,715	20,900	20,900	0	0.0%
	TOTAL 1000	22,174,335	23,408,493	24,962,844	27,083,066	28,059,052	975,986	3.6%
PUPIL SERVICES								
2100-100	Salaries	742,443	793,503	739,350	832,996	817,645	(15,351)	-1.8%
2100-200	Empl Benefits	266,488	358,738	347,793	440,446	453,281	12,835	2.9%
2100-300	Purch Prof Svcs	0	5,230	4,204	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	26,087	12,544	18,243	25,700	25,700	0	0.0%
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	1,035,018	1,170,015	1,109,590	1,299,142	1,296,626	(2,516)	-0.2%
INSTRUCTIONAL SERVICES								
2200-100	Salaries	397,129	390,178	383,513	584,616	599,100	14,484	2.5%
2200-200	Empl Benefits	139,320	141,020	169,604	326,931	374,078	47,147	14.4%
2200-300	Purch Prof Svcs	83,546	69,156	131,234	141,652	119,500	(22,152)	-15.6%
2200-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2200-500	Other Services	51,442	49,043	49,198	51,760	51,760	0	0.0%
2200-600	Supplies	21,457	14,017	4,077	21,500	21,500	0	0.0%
2200-700	Property	252,888	310,398	672,302	327,329	369,220	41,891	12.8%
2200-800	Other Objects	0	0	0	4,000	4,000	0	0.0%
2200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2200	945,782	973,812	1,409,928	1,457,788	1,539,158	81,370	5.6%
ADMINISTRATION								
2300-100	Salaries	1,788,665	1,828,479	1,829,274	1,665,025	1,719,655	54,630	3.3%
2300-200	Empl Benefits	650,586	740,333	804,544	872,614	951,907	79,293	9.1%
2300-300	Purch Prof Svcs	158,779	167,229	189,328	215,140	244,375	29,235	13.6%
2300-400	Purch Prop Svcs	65,063	59,653	64,788	58,000	58,000	0	0.0%
2300-500	Other Services	93,497	109,871	93,740	115,450	113,950	(1,500)	-1.3%
2300-600	Supplies	24,853	17,106	26,611	54,100	50,750	(3,350)	-6.2%
2300-700	Property	2,346	2,348	7,726	7,000	7,000	0	0.0%
2300-800	Other Objects	44,018	46,585	49,956	48,050	52,550	4,500	9.4%
2300-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2300	2,827,807	2,971,604	3,065,967	3,035,379	3,198,187	162,808	5.4%

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 12/13	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	$ Incr/Decr	% Incr/Decr
PUPIL HEALTH SERVICES								
2400-100	Salaries	281,376	310,500	294,681	261,127	263,990	2,863	1.1%
2400-200	Empl Benefits	102,419	124,145	130,513	135,493	161,479	25,986	19.2%
2400-300	Purch Prof Svcs	3,240	3,962	4,380	4,000	4,500	500	12.5%
2400-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2400-500	Other Services	0	0	0	0	0	0	0.0%
2400-600	Supplies	5,071	4,659	6,160	5,400	5,400	0	0.0%
2400-700	Property	0	0	0	0	0	0	0.0%
2400-800	Other Objects	0	600	0	250	250	0	0.0%
2400-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2400	392,106	443,866	435,734	406,270	435,619	29,349	7.2%
BUSINESS SERVICES								
2500-100	Salaries	370,118	376,591	389,449	396,346	409,850	13,504	3.4%
2500-200	Empl Benefits	155,838	169,800	201,651	239,365	261,203	21,838	9.1%
2500-300	Purch Prof Svcs	26,335	24,882	22,650	21,000	23,000	2,000	9.5%
2500-400	Purch Prop Svcs	432	10,661	7,334	11,000	10,000	(1,000)	-9.1%
2500-500	Other Services	32,503	33,249	30,527	35,750	35,750	0	0.0%
2500-600	Supplies	36,485	16,937	16,347	15,750	16,250	500	3.2%
2500-700	Property	7,993	6,028	3,020	7,500	7,500	0	0.0%
2500-800	Other Objects	4,721	1,572	980	2,500	2,500	0	0.0%
2500-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2500	634,425	639,720	671,958	729,211	766,053	36,842	5.1%
PLANT OPERATION & MAINTENANCE								
2600-100	Salaries	392,236	269,751	241,829	239,600	246,518	6,918	2.9%
2600-200	Empl Benefits	135,235	111,746	119,972	143,121	155,827	12,706	8.9%
2600-300	Purch Prof Svcs	0	67,074	163,091	187,090	189,090	2,000	1.1%
2600-400	Purch Prop Svcs	1,350,802	1,547,754	1,670,662	1,597,910	1,629,670	31,760	2.0%
2600-500	Other Services	74,762	76,849	86,601	99,000	96,000	(3,000)	-3.0%
2600-600	Supplies	133,848	264,728	220,643	244,140	249,740	5,600	2.3%
2600-700	Property	0	0	0	0	0	0	0.0%
2600-800	Other Objects	3,713	3,382	3,414	9,640	6,840	(2,800)	-29.0%
	Total 2600	2,090,596	2,341,284	2,506,212	2,520,501	2,573,685	53,184	2.1%
STUDENT TRANSPORTATION SERVICES								
2700-100	Salaries	3,546	4,202	13,133	8,000	10,000	2,000	25.0%
2700-200	Empl Benefits	715	585	1,385	2,779	3,868	1,089	39.2%
2700-300	Purch Prof Svcs	0	0	0	500	500	0	0.0%
2700-400	Purch Prop Svcs	530	845	301	1,000	1,000	0	0.0%
2700-500	Other Services	2,374,381	2,286,472	2,428,413	2,511,495	2,656,950	145,455	5.8%
2700-600	Supplies	158,361	180,015	188,977	150,500	110,500	(40,000)	-26.6%
2700-700	Property	7,085	733	0	1,000	1,000	0	0.0%
2700-800	Other Objects	600	100	0	500	500	0	0.0%
	Total 2700	2,545,218	2,472,952	2,632,209	2,675,774	2,784,318	108,544	4.1%

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 12/13	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	$ Incr/Decr	% Incr/Decr
CENTRAL SUPPORT SERVICES								
2800-100	Salaries	339,471	349,179	352,520	357,826	366,320	8,494	2.4%
2800-200	Empl Benefits	112,856	130,148	170,328	200,680	216,757	16,077	8.0%
2800-300	Purch Prof Svcs	81,714	87,453	89,093	117,876	112,076	(5,800)	-4.9%
2800-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2800-500	Other Services	5,820	2,449	6,034	3,339	3,448	109	3.3%
2800-600	Supplies	26,085	31,041	24,831	32,090	32,090	0	0.0%
2800-700	Property	0	0	0	0	0	0	0.0%
2800-800	Other Objects	317	653	604	1,238	1,238	0	0.0%
2800-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2800	566,263	600,923	643,410	713,049	731,929	18,880	2.6%
OTHER SUPPORT SERVICES								
2900-500	Other Services	32,232	32,371	33,047	34,000	34,500	500	1.5%
	Total 2900	32,232	32,371	33,047	34,000	34,500	500	1.5%
	TOTAL 2000	11,069,447	11,646,547	12,508,055	12,871,114	13,360,075	488,961	3.8%
STUDENT ACTIVITIES								
3200-100	Salaries	339,336	332,013	324,969	344,000	344,000	0	0.0%
3200-200	Empl Benefits	68,348	93,412	105,837	115,956	130,370	14,414	12.4%
3200-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
3200-400	Purch Prop Svcs	72,267	55,847	60,888	89,600	89,700	100	0.1%
3200-500	Other Services	52,474	55,108	56,327	71,500	71,600	100	0.1%
3200-600	Supplies	52,940	56,884	41,011	52,000	47,800	(4,200)	-8.1%
3200-700	Property	0	0	12,662	0	0	0	0.0%
3200-800	Other Objects	75,547	57,479	67,560	75,900	81,000	5,100	6.7%
3200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 3200	660,912	650,743	669,254	748,956	764,470	15,514	2.1%
COMMUNITY SERVICES								
3300-100	Salaries	134,412	103,344	123,947	130,000	130,000	0	0.0%
3300-200	Empl Benefits	21,924	17,132	24,983	48,924	54,371	5,447	11.1%
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	5,960	4,995	6,586	6,000	6,250	250	4.2%
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	162,296	125,471	155,516	184,924	190,621	5,697	3.1%
	TOTAL 3000	823,208	776,214	824,770	933,880	955,091	21,211	2.3%

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 12/13	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	$ Incr/Decr	% Incr/Decr
FACILITIES ACQUISITION								
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%
OTHER FINANCING USES								
5000-800	Other Objects	1,572,313	1,491,351	1,522,358	1,533,995	1,424,557	(109,438)	-7.1%
5000-900	Other Uses	5,559,954	3,285,017	4,554,372	3,210,000	3,150,000	(60,000)	-1.9%
	Total 5000	7,132,267	4,776,368	6,076,730	4,743,995	4,574,557	(169,438)	-3.6%
	TOTAL 5000	7,132,267	4,776,368	6,076,730	4,743,995	4,574,557	(169,438)	-3.6%
	TOTAL EXPENSES	41,199,257	40,607,622	44,372,399	45,632,055	46,948,775	1,316,720	2.9%

Lower Moreland Township School District

2016/17 Budget

1100 Account - Regular Instruction

Account Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	Dollar Increase/ Decrease	Percent Increase/ Decrease
1100-100	Salaries	11,615,904	11,977,455	12,412,271	12,804,110	391,839	3.2%
1100-200	Benefits	4,835,163	5,454,060	6,526,379	7,264,627	738,248	11.3%
1100-300	Purch Prof Serv.	540,888	535,079	556,121	555,114	(1,007)	-0.2%
1100-400	Purch Prop Serv.	5,285	1,816	6,800	6,800	0	0.0%
1100-500	Other Services	151,480	165,058	143,250	104,250	(39,000)	-27.2%
1100-600	Supplies	370,188	369,412	841,239	740,941	(100,298)	-11.9%
1100-700	Property	44,859	31,380	219,320	20,700	(198,620)	-90.6%
1100-800	Other Objects	4,491	2,660	3,000	3,000	0	0.0%
1100-900	Other Uses	0	0	0	0	0	0.0%
	Total 1100	17,568,258	18,536,920	20,708,380	21,499,542	791,162	3.8%

Budget Explanations

1100 - Regular Instruction

Highlights of Changes

200 Benefits-
The majority of the increase denoted is a result of a 16.21% increase in the employer share for retirement costs (PSERS)

500 Other Services-
The total decrease is a reflection of less students projected to attend charter schools.

600/700 Supplies/Property-
The large decreases shown were for one time purchases for books & equipment under Curriculum Allocations.

Budget Explanation

1100 - Regular Instruction

		2015/16 Budget	2016/17 Budget

1100 - Regular Instruction

		2015/16 Budget	2016/17 Budget
100	Salaries-	12,412,271	12,804,110

Budgeted in this account are the following items:

Pine Road Teachers
Murray Avenue Teachers
High School Teachers
Lead Teacher Costs
Substitute Costs (changed to 300 object in 12/13)
Federal Project Teacher Costs

		2015/16 Budget	2016/17 Budget
200	Benefits-	6,526,379	7,264,627

	15/16 Amount	16/17 Amount
Health/Life/Disability Insurance	2,232,290	2,311,657
Social Security	947,190	977,895
Retirement	3,199,399	3,827,575
Teacher Tuition	85,000	85,000
Worker's Compensation	62,500	62,500
Totals	6,526,379	7,264,627

		2015/16 Budget	2016/17 Budget
300	Purchased Prof & Tech Services-	556,121	555,114

Included in this account is an amount for contracted substitute services as well as student planning services.

		2015/16 Budget	2016/17 Budget
400	Purchased Property Services-	6,800	6,800

Budgeted to this account is an amount related to repair costs for classroom equipment located throughout all three schools.

		2015/16 Budget	2016/17 Budget
500	Other Purchased Services-	143,250	104,250

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.

Budget Explanation

1100 - Regular Instruction

		2015/16 Budget	2016/17 Budget
600	Supplies-	841,239	740,941

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.

Bldg	15/16 Amount	16/17 Amount
Pine Road Elem.	133,703	133,703
Murray Avenue	72,820	82,310
High School	109,675	104,218
Federal Projects	9,391	9,660
Curr-Special Alloc.	0	0
Total	325,589	329,891

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:

Bldg	15/16 Amount	16/17 Amount
Pine Road Elem.	800	800
Murray Avenue	2,100	2,100
High School	27,750	31,150
Curr-Special Alloc.	485,000	377,000
Total	515,650	411,050

		2015/16 Budget	2016/17 Budget
700	Equipment-	219,320	20,700

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

Bldg	15/16 Amount	16/17 Amount
Pine Road Elem.	800	800
Murray Avenue	6,000	6,000
High School	16,000	13,900
Curr-Special Alloc.	196,520	0
Total	219,320	20,700

Budget Explanation

1100 - Regular Instruction

		2015/16 Budget	2016/17 Budget
800	Other Objects- This account represents an amount for professional dues & fees for the instructional staff.	3,000	3,000
	TOTAL 1100	20,708,380	21,499,542

Lower Moreland Township School District

2016/17 Budget

1200 Account - Special Education

Account Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	Dollar Increase/ Decrease	Percent Increase/ Decrease
1200-100	Salaries	2,455,356	2,378,313	2,501,988	2,501,280	(708)	0.0%
1200-200	Benefits	1,012,271	1,140,466	1,433,745	1,522,770	89,025	6.2%
1200-300	Purch Prof Serv.	1,101,959	1,242,241	1,025,556	1,187,770	162,214	15.8%
1200-400	Purch Prop Serv.	4,072	4,405	5,000	5,000	0	0.0%
1200-500	Other Services	751,350	1,185,251	899,489	764,710	(134,779)	-15.0%
1200-600	Supplies	105,296	51,388	37,484	72,484	35,000	93.4%
1200-700	Property	3,681	6,858	0	0	0	0.0%
1200-800	Other Objects	1,449	50	2,500	2,500	0	0.0%
1200-900	Other Uses	0	0	0	0	0	0.0%
	Total 1200	5,435,434	6,008,972	5,905,762	6,056,514	150,752	2.6%

Budget Explanations

1200 - Special Education

Highlights of Changes

200 Benefits-
The majority of the increase denoted is a result of a 16.21% 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.

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.

Budget Explanation

1200 - Special Education

		2015/16 Budget	2016/17 Budget
1200 - Special Education			
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 and secondary special education aides and personal care assistants. Lastly, the Director of Special Education and a support staff member are budgeted here.	2,501,988	2,501,280
200	Benefits-	1,433,745	1,522,770

	15/16 Amount	16/17 Amount
Health/Life/Disability Insurance	581,974	561,315
Social Security	191,413	191,349
Retirement	640,808	750,556
Worker's Compensation	19,550	19,550
Totals	1,433,745	1,522,770

		2015/16 Budget	2016/17 Budget
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).	1,025,556	1,187,770
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:	899,489	764,710

	15/16 Amount	16/17 Amount
Staff Travel Costs	6,000	7,000
Tuition paid to approved private schools for special ed. students attending their schools.	513,244	420,055
Tuition paid to the Intermediate Unit for students attending their programs.	380,245	337,655
	899,489	764,710

Budget Explanation

1200 - Special Education

		2015/16 Budget	2016/17 Budget
600	Supplies- Budgeted in this account is an amount for the costs of supplies, books and periodicals used in the special education department.	37,484	72,484
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	5,905,762	6,056,514

Lower Moreland Township School District

2016/17 Budget

1300 Account - Vocational Education

Account Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	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	275,514	290,837	319,063	349,193	30,130	9.4%
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	275,514	290,837	319,063	349,193	30,130	9.4%

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

2016/17 Budget

1400 Account - Other Instructional Programs

Account Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	Dollar Increase/ Decrease	Percent Increase/ Decrease
1400-100	Salaries	7,226	8,324	15,000	15,000	0	0.0%
1400-200	Benefits	2,273	3,628	5,274	5,903	629	11.9%
1400-300	Purch Prof Serv.	102,448	101,448	108,687	112,000	3,313	3.0%
1400-400	Purch Prop Serv.	0	0	0	0	0	0.0%
1400-500	Other Services	0	0	0	0	0	0.0%
1400-600	Supplies	0	0	0	0	0	0.0%
1400-700	Property	0	0	0	0	0	0.0%
1400-800	Other Objects	0	0	0	0	0	0.0%
1400-900	Other Uses	0	0	0	0	0	0.0%
	Total 1400	111,947	113,400	128,961	132,903	3,942	3.1%

Budget Explanations

1400 - Other Instructional Programs

Highlights of Changes

200 Benefits-
The majority of the increase denoted is a result of a 16.21% increase in the employer share for retirement costs (PSERS)

Budget Explanation

1400 - Other Instructional Programs

		2015/16 Budget	2016/17 Budget
1430 - Homebound Instruction			
100	Salaries- Budgeted to this account is an amount for the cost of salaries related to homebound instruction.	15,000	15,000
200	Benefits-	5,274	5,903

	15/16 Amount	16/17 Amount
Social Security	1,148	1,148
Retirement	3,876	4,505
Worker's Compensation	250	250
Totals	5,274	5,903

		2015/16 Budget	2016/17 Budget
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	20,274	20,903
1490 - Additional Other Instructional Programs			
300	Purchased Prof & Tech Services- Included in this account is the total cost for the Lincoln Center and a contracted individual to provide community counselor services.	108,687	112,000
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	108,687	112,000
	TOTAL 1400	128,961	132,903

Lower Moreland Township School District

2016/17 Budget

1600 Account - Adult Education Programs

Account Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	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.	16,418	12,715	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	922	0	900	900	0	0.0%
1600-700	Property	0	0	0	0	0	0.0%
1600-800	Other Objects	0	0	0	0	0	0.0%
1600-900	Other Uses	0	0	0	0	0	0.0%
	Total 1600	17,340	12,715	20,900	20,900	0	0.0%

Budget Explanations

1600 - Adult Education Programs

<u>Highlights of Changes</u>

Budget Explanation

1600 - Adult Education Programs

		2015/16 Budget	2016/17 Budget
1600 - Adult Education			
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	20,900	20,900

Lower Moreland Township School District

2016/17 Budget

2100 Account - Pupil Services

Account Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	Dollar Increase/ Decrease	Percent Increase/ Decrease
2100-100	Salaries	793,503	739,350	832,996	817,645	(15,351)	-1.8%
2100-200	Benefits	358,738	347,793	440,446	453,281	12,835	2.9%
2100-300	Purch Prof Serv.	5,230	4,204	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	12,544	18,243	25,700	25,700	0	0.0%
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	1,170,015	1,109,590	1,299,142	1,296,626	(2,516)	-0.2%

Budget Explanations

2100 - Pupil Services

Highlights of Changes

100 Salaries

The decrease shown is due to a retirement of a position that occurred after the 15/16 budget was passed. The position was filled during the 15/16 school year.

Budget Explanation

2100 - Pupil Services

		2015/16 Budget	2016/17 Budget
2120 - Guidance Services			
100	Salaries- Budgeted to this account are the salary costs of the following: 3.00 (FTE) Pine Road Guidance Counselors - 1 New for 16/17 1.00 (FTE) Murray Avenue Guidance Counselor 3.00 (FTE) High School Guidance Counselors High School Clerical Guidance Salaries - 2.0 (FTE) Summer Guidance Work	735,998	714,584
200	Benefits-	385,736	392,186

	15/16 Amount	16/17 Amount
Health/Life/Disability Insuranc	134,150	117,831
Social Security	56,304	54,665
Retirement	190,182	214,590
Worker's Compensation	5,100	5,100
Totals	385,736	392,186

		2015/16 Budget	2016/17 Budget
600	Supplies- This account is used for supplies as well as for books and periodicals related to the district's guidance office operation. These amounts were included as part of the principal's building allocations.	20,200	20,200
800	Other Objects- Budgeted to this account is an amount for the cost of dues and fees related to the guidance department.	0	0
	TOTAL 2120	1,141,934	1,126,970
2140 - Psychological Services			
100	Salaries- Budgeted to this account are the salary costs of the following: School Psychologist Project ACCESS Clerical Salaries	96,998	103,061

Budget Explanation

2100 - Pupil Services

		2015/16 Budget	2016/17 Budget
200	Benefits-	54,710	61,095

	15/16 Amount	16/17 Amount
Health/Life/Disability Insuranc	22,126	22,162
Social Security	7,420	7,884
Retirement	25,064	30,949
Worker's Compensation	100	100
Totals	54,710	61,095

		2015/16 Budget	2016/17 Budget
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	5,500
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	157,208	169,656
	TOTAL 2100	1,299,142	1,296,626

Lower Moreland Township School District

2016/17 Budget

2200 Account - Instructional Staff Services

Account Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	Dollar Increase/ Decrease	Percent Increase/ Decrease
2200-100	Salaries	390,178	383,513	584,616	599,100	14,484	2.5%
2200-200	Benefits	141,020	169,604	326,931	374,078	47,147	14.4%
2200-300	Purch Prof Serv.	69,156	131,234	141,652	119,500	(22,152)	-15.6%
2200-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2200-500	Other Services	49,043	49,198	51,760	51,760	0	0.0%
2200-600	Supplies	14,017	4,077	21,500	21,500	0	0.0%
2200-700	Property	310,398	672,302	327,329	369,220	41,891	12.8%
2200-800	Other Objects	0	0	4,000	4,000	0	0.0%
2200-900	Other Uses	0	0	0	0	0	0.0%
	Total 2200	973,812	1,409,928	1,457,788	1,539,158	81,370	5.6%

Budget Explanations

2200 - Instructional Staff Services

Highlights of Changes

200 Benefits-
The majority of the increase denoted is a result of a 16.21% increase in the employer share for retirement costs (PSERS)

Budget Explanation

2200 - Instructional Staff Services

		2015/16 Budget	2016/17 Budget
2220 - Audio Visual Services			
100	Salaries- The amount budgeted to this account represents the salary costs of the District Technology Integrator	0	70,598
200	Benefits-	0	45,020

	15/16 Amount	16/17 Amount
Health/Life/Disability Insuranc	0	18,418
Social Security	0	5,401
Retirement	0	21,201
Worker's Compensation	0	0
Totals	0	45,020

		2015/16 Budget	2016/17 Budget
600	Supplies- This account is used for A/V supplies used in the schools and is part of the building allocations.	10,500	10,500
700	Equipment- Budgeted here are amounts for A/V equipment as per building allocations.	0	0
	TOTAL 2220	10,500	126,118
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.	323,329	365,220
	TOTAL 2240	323,329	365,220
2250 - School Library Services			
100	Salaries- The amount budgeted to this account represents the salary costs of the following personnel: One (1) Pine Road Librarian (0.6 FTE) Murray Avenue Librarian	369,996	308,381

Budget Explanation

2200 - Instructional Staff Services

		2015/16 Budget	2016/17 Budget
	One (1) High School Librarian Elementary/Secondary Library Aides		
200	Benefits-	208,980	200,009

	15/16 Amount	16/17 Amount
Health/Life/Disability Insuranc	81,668	80,411
Social Security	28,305	23,591
Retirement	95,607	92,607
Worker's Compensation	3,400	3,400
Totals	208,980	200,009

		2015/16 Budget	2016/17 Budget
300	Purchased Prof & Tech Services- The amount reflected includes an amount for a contracted library aide.	24,000	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	38,760

Building	15/16 Amount	16/17 Amount
Pine Road	8,560	8,560
Murray Avenue	3,700	3,700
High School	26,500	26,500
Total	38,760	38,760

		2015/16 Budget	2016/17 Budget
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
	TOTAL 2250	641,736	547,150

Budget Explanation

2200 - Instructional Staff Services

		2015/16 Budget	2016/17 Budget
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.	214,620	220,121
200	Benefits-	117,951	129,049

	15/16 Amount	16/17 Amount
Health/Life/Disability Insuranc	44,375	44,408
Social Security	16,418	16,839
Retirement	55,458	66,102
Worker's Compensation	1,700	1,700
Totals	117,951	129,049

		2015/16 Budget	2016/17 Budget
300	Purchased Prof & Tech Services- Included in this amount is an allocation for contracted curriculum review services and onlime learning opportunities.	55,500	55,500
500	Other Purchased Services- Budgeted to this account are allocations for travel related to the curriculum development program.	3,000	3,000
600	Supplies- Included here are software costs for Act 48 purposes as well as an allocation for district mini-grants for teacher supplies.	11,000	11,000
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
	TOTAL 2260	410,071	426,670

Budget Explanation

2200 - Instructional Staff Services

		2015/16 Budget	2016/17 Budget
2270 - Staff Development Services			
300	Purchased Prof & Tech Services- Included in this account is an allocation for Staff Development	62,152	64,000
500	Other Purchased Services- Included in this amounts are allocations for travel costs related to the district's federal programs.	10,000	10,000
	TOTAL 2270	72,152	74,000
	TOTAL 2200	1,457,788	1,539,158

Lower Moreland Township School District

2016/17 Budget

2300 Account - Administration

Account Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	Dollar Increase/ Decrease	Percent Increase/ Decrease
2300-100	Salaries	1,828,479	1,829,274	1,665,025	1,719,655	54,630	3.3%
2300-200	Benefits	740,333	804,544	872,614	951,907	79,293	9.1%
2300-300	Purch Prof Serv.	167,229	189,328	215,140	244,375	29,235	13.6%
2300-400	Purch Prop Serv.	59,653	64,788	58,000	58,000	0	0.0%
2300-500	Other Services	109,871	93,740	115,450	113,950	(1,500)	-1.3%
2300-600	Supplies	17,106	26,611	54,100	50,750	(3,350)	-6.2%
2300-700	Property	2,348	7,726	7,000	7,000	0	0.0%
2300-800	Other Objects	46,585	49,956	48,050	52,550	4,500	9.4%
2300-900	Other Uses	0	0	0	0	0	0.0%
	Total 2300	2,971,604	3,065,967	3,035,379	3,198,187	162,808	5.4%

Budget Explanations

2300 - Administration

Highlights of Changes

300 Purch Prof Serv.
The large percentage increase is a reflection of contracting out for the Elementary School Greeter position in lieu of a salaried employee.

Budget Explanation

2300 - Administration

		2015/16 Budget	2016/17 Budget
2310 - School Board Services			
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	54,000	59,000
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.	105,000	103,500
600	Supplies- An amount is budgeted to this account to reflect the cost of supplies and books/periodicals related to board services.	1,600	1,350
800	Other Objects- Budgeted to this account are the costs of professional dues and fees for the board. (e.g. PSBA membership)	30,000	34,000
	TOTAL 2310	190,600	197,850
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

	15/16 Amount	16/17 Amount
Social Security	1,683	1,683
Retirement	0	0
Totals	1,683	1,683

Budget Explanation

2300 - Administration

		2015/16 Budget	2016/17 Budget
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
	TOTAL 2330	38,683	38,683

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
	TOTAL 2350	80,000	80,000

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.	258,313	295,053
200	Benefits-	128,999	147,150

	15/16 Amount	16/17 Amount
Health/Life/Disability Insuranc	40,490	40,689
Social Security	19,761	21,208
Retirement	66,748	83,253

Budget Explanation

2300 - Administration

		2015/16 Budget	2016/17 Budget

Worker's Compensation	2,000	2,000
Totals	128,999	147,150

		2015/16 Budget	2016/17 Budget
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.	23,500	20,150
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	9,500
	TOTAL 2360	432,812	484,353

2370 - Community Relations Services

		2015/16 Budget	2016/17 Budget
100	Salaries- Budgeted in this account is an amount for the Public Relations Specialist.	0	0
200	Benefits-	0	0

	15/16 Amount	16/17 Amount
Social Security	0	0
Retirement	0	0
Totals	0	0

Budget Explanation

2300 - Administration

		2015/16 Budget	2016/17 Budget
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	20,250	20,250

2380 - Principal's Office Services

		2015/16 Budget	2016/17 Budget
100	Salaries- 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) 4 Assistant Principals 7 Full-Time Clerical Personnel 1 Security/Greeter	1,206,202	1,214,725
200	Benefits-	652,911	702,945

	15/16 Amount	16/17 Amount
Health/Life/Disability Insuranc	242,153	238,437
Social Security	92,275	92,926
Retirement	311,683	364,782
Worker's Compensation	6,800	6,800
Totals	652,911	702,945

		2015/16 Budget	2016/17 Budget
300	Purchased Prof & Tech Services- The amount placed in this account reflect the cost 2 contracted greeters as well as a clerical position at the high school.	64,140	88,375
400	Purchased Property Services- Budgeted to this account is an amount for equipment lease charges related to the copy machines located throughout the district.	58,000	58,000

Budget Explanation

2300 - Administration

		2015/16 Budget	2016/17 Budget
500	Other Purchased Services- Budgeted to this account are amounts for travel/conference expenses for the principal's office.	2,200	2,200
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	6,000
700	Equipment- Included in this account is an amount for equipment for use in the building principals' offices.	3,000	3,000
800	Other Objects- Budgeted in this account is an amount for professional membership dues and fees related to the principals' offices.	5,550	5,550
	TOTAL 2380	1,998,003	2,080,795

2390 - Office of Personnel Services

		2015/16 Budget	2016/17 Budget
100	Salaries- Budgeted in this account is an amount for the Director of Human Resources/Public Relations and 1.0 FTE support staff member.	178,510	187,877
200	Benefits-	89,021	100,129

	15/16 Amount	16/17 Amount
Health/Life/Disability Insuranc	27,038	27,137
Social Security	13,656	14,373
Retirement	46,127	56,419
Worker's Compensation	2,200	2,200
Totals	89,021	100,129

		2015/16 Budget	2016/17 Budget
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

		2015/16 Budget	2016/17 Budget
600	Supplies- Budgeted in this account is an amount for supplies and books related to the operation of the human resources office.	2,750	3,000
800	Other Objects- Budgeted in this account is an amount for professional membership dues and fees related to the human resources office.	3,000	3,500
	TOTAL 2390	275,031	296,256
	TOTAL 2300	3,035,379	3,198,187

Lower Moreland Township School District

2016/17 Budget

2400 Account - Pupil Health Services

Account Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	Dollar Increase/ Decrease	Percent Increase/ Decrease
2400-100	Salaries	310,500	294,681	261,127	263,990	2,863	1.1%
2400-200	Benefits	124,145	130,513	135,493	161,479	25,986	19.2%
2400-300	Purch Prof Serv.	3,962	4,380	4,000	4,500	500	12.5%
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	4,659	6,160	5,400	5,400	0	0.0%
2400-700	Property	0	0	0	0	0	0.0%
2400-800	Other Objects	600	0	250	250	0	0.0%
2400-900	Other Uses	0	0	0	0	0	0.0%
	Total 2400	443,866	435,734	406,270	435,619	29,349	7.2%

Budget Explanations

2400 - Pupil Health Services

Highlights of Changes

200 Benefits-
The majority of the increase denoted is a result of a 16.21% increase in the employer share for retirement costs (PSERS)

Budget Explanation

2400 - Pupil Health Services

		2015/16 Budget	2016/17 Budget
2400 - Pupil Health Services			
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	261,127	263,990
200	Benefits-	135,493	161,479

	15/16 Amount	16/17 Amount
Health/Life/Disability Insuranc	45,041	59,008
Social Security	19,977	20,195
Retirement	67,475	79,276
Worker's Compensation	3,000	3,000
Totals	135,493	161,479

		2015/16 Budget	2016/17 Budget
300	Purchased Prof & Tech Services- Budgeted to this account are amounts for contracted medical services provided to the district.	4,000	4,500
600	Supplies- This account is for the cost of medical supplies for the nurse's office.	5,400	5,400
800	Other Objects- The costs for nursing dues and fees are budgeted in this account.	250	250
	TOTAL 2400	406,270	435,619

Lower Moreland Township School District

2016/17 Budget

2500 Account - Business Services

Account Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	Dollar Increase/ Decrease	Percent Increase/ Decrease
2500-100	Salaries	376,591	389,449	396,346	409,850	13,504	3.4%
2500-200	Benefits	169,800	201,651	239,365	261,203	21,838	9.1%
2500-300	Purch Prof Serv.	24,882	22,650	21,000	23,000	2,000	9.5%
2500-400	Purch Prop Serv.	10,661	7,334	11,000	10,000	(1,000)	-9.1%
2500-500	Other Services	33,249	30,527	35,750	35,750	0	0.0%
2500-600	Supplies	16,937	16,347	15,750	16,250	500	3.2%
2500-700	Property	6,028	3,020	7,500	7,500	0	0.0%
2500-800	Other Objects	1,572	980	2,500	2,500	0	0.0%
2500-900	Other Uses	0	0	0	0	0	0.0%
	Total 2500	639,720	671,958	729,211	766,053	36,842	5.1%

Budget Explanations

2500 - Business Services

Highlights of Changes

200 Benefits-

The majority of the increase denoted is a result of a 16.21% increase in the employer share for retirement costs (PSERS)

Budget Explanation

2500 - Business Services

		2015/16 Budget	2016/17 Budget
2500 - Business Services			
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	396,346	409,850
200	Benefits-	239,365	261,203

	15/16 Amount	16/17 Amount
Health/Life/Disability Insuranc	104,329	104,471
Social Security	30,320	31,354
Retirement	102,416	123,078
Worker's Compensation	2,300	2,300
Totals	239,365	261,203

		2015/16 Budget	2016/17 Budget
300	Purchased Prof & Tech Services Budgeted to this account is an amount for contracted computer software support.	21,000	23,000
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.	11,000	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	35,750
600	Supplies- Included in this account are amounts for business office supplies and books/periodicals.	15,750	16,250
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	2,500
	TOTAL 2500	729,211	766,053

Lower Moreland Township School District

2016/17 Budget

2600 Account - Plant Operations & Maintenance

Account Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	Dollar Increase/ Decrease	Percent Increase/ Decrease
2600-100	Salaries	269,751	241,829	239,600	246,518	6,918	2.9%
2600-200	Benefits	111,746	119,972	143,121	155,827	12,706	8.9%
2600-300	Purch Prof Serv.	67,074	163,091	187,090	189,090	2,000	1.1%
2600-400	Purch Prop Serv.	1,547,754	1,670,662	1,597,910	1,629,670	31,760	2.0%
2600-500	Other Services	76,849	86,601	99,000	96,000	(3,000)	-3.0%
2600-600	Supplies	264,728	220,643	244,140	249,740	5,600	2.3%
2600-700	Property	0	0	0	0	0	0.0%
2600-800	Other Objects	3,382	3,414	9,640	6,840	(2,800)	-29.0%
2600-900	Other Uses	0	0	0	0	0	0.0%
	Total 2600	2,341,284	2,506,212	2,520,501	2,573,685	53,184	2.1%

Budget Explanations

2600 - Plant Operations & Maintenance

Highlights of Changes

200 Benefits-
The majority of the increase denoted is a result of a 16.21% increase in the employer share for retirement costs (PSERS)

Budget Explanation

2600 - Plant Operations & Maintenance

		2015/16 Budget	2016/17 Budget

2600 - Plant Operations & Maintenance

		2015/16 Budget	2016/17 Budget
100	Salaries- This account is for the salaries of the following: Full Time Custodial/Maintenance Staff Maintenance Manager Summer Workers	239,600	246,518
200	Benefits-	143,121	155,827

	15/16 Amount	16/17 Amount
Health/Life/Disability Insuranc	59,078	59,139
Social Security	18,330	18,859
Retirement	61,913	74,029
Worker's Compensation	3,800	3,800
Totals	143,121	155,827

		2015/16 Budget	2016/17 Budget
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.	187,090	189,090
400	Purchased Property Services- Included in this account are the following:	1,597,910	1,629,670

	15/16	16/17
Trash Removal	22,500	22,500
Snow Removal	38,000	40,000
Custodial Contract	400,000	412,000
Grounds Contract	150,000	150,000
Maintenance Contract	0	0
District Maint. Projects	39,990	40,390
High School Maintenance	151,820	154,880
Murray Ave Maintenance	132,500	157,900
Pine Road Maintenance	127,100	128,500
Electric/Natural Gas	455,000	442,500
Water & Sewer Charges	81,000	81,000

Budget Explanation

2600 - Plant Operations & Maintenance

		15/16	16/17	2015/16 Budget	2016/17 Budget
		1,597,910	1,629,670		
500	Other Purchased Services-			99,000	96,000
	This account includes the following:				
		15/16	16/17		
	Insurance	64,500	61,500		
	Telephone	31,000	31,000		
	Travel Costs	3,500	3,500		
		99,000	96,000		
600	Supplies-			244,140	249,740
	This account includes an amount for the following:				
		15/16	16/17		
	Custodial Supplies	30,940	32,500		
	Maintenance Supplies	160,700	164,740		
	Safe Schools Supplies	17,500	17,500		
	Heating Oil	35,000	35,000		
		244,140	249,740		
800	Other Objects-			9,640	6,840
	Budgeted to this account is an amount for dues and fees related to the plant and maintenance operations.				
		TOTAL 2600		2,520,501	2,573,685

Lower Moreland Township School District

2016/17 Budget

2700 Account - Student Transportation

Account Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	Dollar Increase/ Decrease	Percent Increase/ Decrease
2700-100	Salaries	4,202	13,133	8,000	10,000	2,000	25.0%
2700-200	Benefits	585	1,385	2,779	3,868	1,089	39.2%
2700-300	Purch Prof Serv.	0	0	500	500	0	0.0%
2700-400	Purch Prop Serv.	845	301	1,000	1,000	0	0.0%
2700-500	Other Services	2,286,472	2,428,413	2,511,495	2,656,950	145,455	5.8%
2700-600	Supplies	180,015	188,977	150,500	110,500	(40,000)	-26.6%
2700-700	Property	733	0	1,000	1,000	0	0.0%
2700-800	Other Objects	100	0	500	500	0	0.0%
2700-900	Other Uses	0	0	0	0	0	0.0%
	Total 2700	2,472,952	2,632,209	2,675,774	2,784,318	108,544	4.1%

Budget Explanations

2700 - Student Transportation

Highlights of Changes

600 Supplies-
The decrease is a result of a lower diesel fuel price obtained through the MCIU bid.

Budget Explanation

2700 - Student Transportation

		2015/16 Budget	2016/17 Budget
2700 - Student Transportation			
100	Salaries- Budgeted to this account is an amount a bus aide(s) for a special education student.	8,000	10,000
200	Benefits- Budgeted to this account is an amount for the cost of benefits related to the above salary costs.	2,779	3,868
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.	2,511,495	2,656,950
600	Supplies- Included in this account are amounts for repair parts and for gasoline purchases for district transportation vehicles.	150,500	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	2,675,774	2,784,318

Lower Moreland Township School District

2016/17 Budget

2800 Account - Central Support Services

Account Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	Dollar Increase/ Decrease	Percent Increase/ Decrease
2800-100	Salaries	349,179	352,520	357,826	366,320	8,494	2.4%
2800-200	Benefits	130,148	170,328	200,680	216,757	16,077	8.0%
2800-300	Purch Prof Serv.	87,453	89,093	117,876	112,076	(5,800)	-4.9%
2800-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2800-500	Other Services	2,449	6,034	3,339	3,448	109	3.3%
2800-600	Supplies	31,041	24,831	32,090	32,090	0	0.0%
2800-700	Property	0	0	0	0	0	0.0%
2800-800	Other Objects	653	604	1,238	1,238	0	0.0%
2800-900	Other Uses	0	0	0	0	0	0.0%
	Total 2800	600,923	643,410	713,049	731,929	18,880	2.6%

Budget Explanations

2800 - Central Support Services

Highlights of Changes

200 Benefits-
The majority of the increase denoted is a result of a 16.21% increase in the employer share for retirement costs (PSERS)

Budget Explanation

2800 - Central Support Services

		2015/16 Budget	2016/17 Budget
2840 - Data Processing Services			
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	357,826	366,320
200	Benefits-	200,680	216,757

	15/16 Amount	16/17 Amount
Health/Life/Disability Insuranc	80,044	77,928
Social Security	27,374	28,023
Retirement	92,462	110,006
Worker's Compensation	800	800
Totals	200,680	216,757

		2015/16 Budget	2016/17 Budget
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.	117,876	112,076
500	Other Purchased Services- Budgeted here is an amount for travel/conference expenses for the Technology department.	3,339	3,448
600	Supplies- Budgeted to this account are supply needs for the operation of the district's computer/data processing operations.	32,090	32,090
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	713,049	731,929
	TOTAL 2800	713,049	731,929

Lower Moreland Township School District

2016/17 Budget

2900 Account - Other Support Services

Account Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	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	32,371	33,047	34,000	34,500	500	1.5%
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	32,371	33,047	34,000	34,500	500	1.5%

Budget Explanations

2900 - Other Support Services

		2015/16 Budget	2016/17 Budget
500	**Other Purchased Services-**		
	Budgeted to this account is an amount for the following MCIU services:		
	Curriculum/Legislative/Technology Information Serv.	$34,000	$34,500

Lower Moreland Township School District

2016/17 Budget

3200 Account - Student Activities

Account Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	Dollar Increase/ Decrease	Percent Increase/ Decrease
3200-100	Salaries	332,013	324,969	344,000	344,000	0	0.0%
3200-200	Benefits	93,412	105,837	115,956	130,370	14,414	12.4%
3200-300	Purch Prof Serv.	0	0	0	0	0	0.0%
3200-400	Purch Prop Serv.	55,847	60,888	89,600	89,700	100	0.1%
3200-500	Other Services	55,108	56,327	71,500	71,600	100	0.1%
3200-600	Supplies	56,884	41,011	52,000	47,800	(4,200)	-8.1%
3200-700	Property	0	12,662	0	0	0	0.0%
3200-800	Other Objects	57,479	67,560	75,900	81,000	5,100	6.7%
3200-900	Other Uses	0	0	0	0	0	0.0%
	Total 3200	650,743	669,254	748,956	764,470	15,514	2.1%

Budget Explanations

3200 - Student Activities

Highlights of Changes

200 Benefits-
The majority of the increase denoted is a result of a 16.21% increase in the employer share for retirement costs (PSERS)

Budget Explanation

3200 - Student Activities

		2015/16 Budget	2016/17 Budget

3210 - Student Activities

		2015/16 Budget	2016/17 Budget
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-	45,192	50,765

	15/16 Amount	16/17 Amount
Social Security	10,175	10,175
Retirement	34,367	39,940
Worker's Compensation	650	650
Totals	45,192	50,765

		2015/16 Budget	2016/17 Budget
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	221,827	227,400

Budget Explanation

3200 - Student Activities

		2015/16 Budget	2016/17 Budget
3250 - Student Athletics			
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-	70,764	79,605

	15/16 Amount	16/17 Amount
Social Security	16,142	16,142
Retirement	54,522	63,363
Worker's Compensation	100	100
Totals	70,764	79,605

		2015/16 Budget	2016/17 Budget
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.	82,500	82,600
500	Other Purchased Services- The amount budgeted reflects transportation costs for all student athletics.	57,200	57,300
600	Supplies- This account includes the cost of supplies for the administration of the student athletics program, submitted through the Athletic Director.	37,210	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.	68,455	73,555
	TOTAL 3250	527,129	537,070

Budget Explanation

3200 - Student Activities

	2015/16 Budget	2016/17 Budget
TOTAL 3200	748,956	764,470

Lower Moreland Township School District

2016/17 Budget

3300 Account - Community Services

Account Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	Dollar Increase/ Decrease	Percent Increase/ Decrease
3300-100	Salaries	103,344	123,947	130,000	130,000	0	0.0%
3300-200	Benefits	17,132	24,983	48,924	54,371	5,447	11.1%
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	4,995	6,586	6,000	6,250	250	4.2%
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	125,471	155,516	184,924	190,621	5,697	3.1%

Budget Explanations

3300 - Community Services

Highlights of Changes

200 Benefits-
The majority of the increase denoted is a result of a 16.21% increase in the employer share for retirement costs (PSERS)

Budget Explanation

3300 - Community Relations

		2015/16 Budget	2016/17 Budget
3300 - Community Relations			
100	Salaries- Budgeted to this account is the cost of employees in the Kinderlinks program.	130,000	130,000
200	Benefits-	48,924	54,371
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.	6,000	6,250
	TOTAL 3300	184,924	190,621

Benefits detail:

	15/16 Amount	16/17 Amount
Health/Life/Disability Insuranc	5,387	5,387
Social Security	9,945	9,945
Retirement	33,592	39,039
Totals	48,924	54,371

Lower Moreland Township School District

2016/17 Budget

5000 Account - Other Financing Uses

Account Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	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	1,491,351	1,522,358	1,533,995	1,424,557	(109,438)	-7.1%
5000-900	Other Uses	3,285,017	4,554,372	3,210,000	3,150,000	(60,000)	-1.9%
	Total 5000	4,776,368	6,076,730	4,743,995	4,574,557	(169,438)	-3.6%

Budget Explanations

5000 - Other Financing Uses

<u>Highlights of Changes</u>

Budget Explanation

5000 - Other Financing Uses

		2015/16 Budget	2016/17 Budget

5100 - Debt Service

		2015/16 Budget	2016/17 Budget
800	Other Objects- This account includes payment of interest on the following bond issues:	1,533,995	1,314,557

Bond Issue	15/16	16/17
2009 Notes (remaining after refund)	732,878	286,759
2009AA Bonds (refund of 2005)	167,413	0
2010 Bonds (refund of 2005A Bonds)	151,144	0
2011 Bonds (QSCB Borrowing)	54,260	54,260
2014 Bonds (refund of 2009/2009A)	194,550	184,200
2014 Bonds - new issue	233,750	233,650
2015 Bonds (refund of 2009AA & 2010)	0	365,700
2016 Bonds (Refund part of 2009 Notes)	0	189,988
Total	1,533,995	1,314,557

		2015/16 Budget	2016/17 Budget
900	Other Financing Uses- This account includes payment of principal on the following bond issues:	3,100,000	3,150,000

Bond Issue	15/16	16/17
2009 Notes (remaining after refund)	1,475,000	1,550,000
2009AA Bonds (refund of 2005)	605,000	0
2010 Bonds (refund of 2005A Bonds)	665,000	0
2011 Bonds (QSCB Borrowing)	5,000	5,000
2014 Bonds (refund of 2009/2009A)	345,000	355,000
2014 Bonds - new issue	5,000	5,000
2015 Bonds (refund of 2009AA & 2010)	0	1,230,000
2016 Bonds (Refund part of 2009 Notes)	0	5,000
Total	3,100,000	3,150,000

	2015/16 Budget	2016/17 Budget
TOTAL 5100	4,633,995	4,464,557

5200 - Fund Transfers

		2015/16 Budget	2016/17 Budget
900	Other Financing Uses-	0	0

Budget Explanation

5000 - Other Financing Uses

		2015/16 Budget	2016/17 Budget
	Budgeted to this account is the amount to be transferred in support of the Capital Projects program.		
	TOTAL 5200	0	0
5900 - Budgetary Reserve			
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	110,000	110,000
	TOTAL 5000	4,743,995	4,574,557

Lower Moreland School District
Debt Service Requirements

School Year	2009 Notes Remaining	2011 QSCB	2014-Ref 2009/2009A	2014A Issue	2015-Ref 2009AA & 2010	2016 - Ref Part of 09 Notes	Total Debt Service
2016-17	1,836,953	59,260	539,200	238,650	1,595,700	194,988	4,464,750
2017-18	1,838,978	59,260	525,000	238,550	1,598,800	194,930	4,455,518
2018-19	785,233	59,260	525,800	238,450	2,678,000	194,873	4,481,615
2019-20	790,173	59,260	521,000	238,350	2,678,000	194,806	4,481,589
2020-21	1,160,763	191,403	1,707,000	303,250	827,000	194,731	4,384,147
2021-22	1,152,468	191,403	742,750	1,276,850	821,100	194,656	4,379,227
2022-23	1,956,753	191,403	746,750	1,270,050		194,581	4,359,537
2023-24	275,231	191,403		2,916,850		941,944	4,325,428
2024-25	0	191,403		2,188,750		1,807,844	4,187,997
2025-26	0	191,403		0		1,809,494	2,000,897
2026-27	0	191,403		0		1,810,444	2,001,847
2027-28	0					1,810,694	1,810,694
2028-29	0					1,814,072	1,814,072
2029-30	0						0
2030-31	0						0
2031-32	0						0
2032-33	0						0
2033-34	0						0
TOTAL	9,796,549	1,576,860	5,307,500	8,909,750	10,198,600	11,358,056	47,147,314

Principal Outstanding as of 6/30/17

2009 Notes(Remaining)	7,080,000	2014 (Ref 09/09A)	4,115,000
2016 (Ref 2009 Notes)	9,395,000	2014A New Issue	7,105,000
2011 QSCB	975,000	2015 (ref 09AA/10)	7,790,000

Total Principal Debt Outstanding 36,460,000

BUDGET TO BUDGET COMPARISON - REVENUE (GENERAL FUND)

Acct Code	Description	Actual 12/13	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	$ Incr/Decr	% Incr/Decr
	LOCAL SOURCES							
6111	Current RE Tax	29,867,836	31,167,585	31,893,621	32,667,451	33,673,846	1,006,395	3.1%
6112	Interim RE Tax	109,420	79,232	56,412	100,000	100,000	0	0.0%
6113	Utility RE Tax	42,389	41,145	41,619	41,000	41,000	0	0.0%
6151	Earned Income Tax	1,671,537	1,889,726	1,874,862	1,720,000	1,720,000	0	0.0%
6153	RE Transfer Tax	283,380	320,053	343,006	320,000	340,000	20,000	6.3%
6400	Delinquent Tax	942,131	1,255,573	872,544	725,000	725,000	0	0.0%
6510	Interest on Inv	10,563	8,404	6,235	9,000	30,000	21,000	100%+
6830	Int Srce-Fed	335,215	313,213	353,441	350,940	360,955	10,015	2.9%
6910	Rentals	54,276	52,555	61,430	55,000	55,000	0	0.0%
6940	Tuition	427,708	411,080	435,432	351,826	351,362	(464)	-0.1%
6980	Rev - Comm Svc	0	0	0	0	0	0	0.0%
6990	Misc Revenue	3,042	1,404	1,676	2,500	2,500	0	0.0%
6991	Refund of Prior Year's Exp.	756,782	55	715,954	0	0	0	0.0%
6992	Energy Incentives/Rebates	3,619	12,282	28,108	15,000	17,500	2,500	16.7%
Total	Local Sources	34,507,898	35,552,307	36,684,340	36,357,717	37,417,163	1,059,446	2.9%
	STATE SOURCES							
7110	Basic Education Funding	1,894,029	1,935,570	1,930,948	1,935,537	2,002,199	66,662	3.4%
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	743,393	735,319	717,001	698,686	698,686	0	0.0%
7310	Transportation	388,447	413,903	406,867	405,000	405,000	0	0.0%
7320	Rental Reimb	145,716	156,506	165,241	160,000	170,000	10,000	6.3%
7330	Med/Dental/Nurse Serv.	49,386	49,790	49,178	49,000	50,000	1,000	2.0%
7340	State Prop Tax Reduction	1,372,932	1,246,765	1,391,693	1,455,248	1,446,314	(8,934)	-0.6%
7500	Extra Grants	17,610	17,610	55,316	17,610	75,809	58,199	100%+
7810	FICA Reimb	682,143	692,506	697,197	755,391	773,701	18,310	2.4%
7820	Retire Reimb	998,157	1,408,532	1,842,094	2,551,544	3,037,154	485,610	19.0%
7920	Technology Revenue	0	0	0	0	0	0	0.0%
Total	State Sources	6,291,811	6,656,501	7,255,535	8,028,016	8,658,863	630,847	7.9%
	FEDERAL SOURCES							
8514	Title I	110,864	199,776	158,886	186,307	169,860	(16,447)	-8.8%
8200	PEMA Reimbursement	0	0	0	0	0	0	0.0%
8519	Title II-Teacher Quality	35,463	48,159	37,356	40,697	40,175	(522)	-1.3%
8570	Drug Free Schools	0	0	0	0	0	0	0.0%
8516	Title III-LEP Grant	45,423	38,512	32,221	32,221	32,714	493	1.5%
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	50,200	46,209	46,561	59,260	50,000	(9,260)	-15.6%
8810	Project ACCESS	84,469	85,315	48,665	88,293	20,000	(68,293)	-77.3%
Total	Federal Sources	326,418	417,971	323,689	406,778	312,749	(94,029)	-23.1%
	OTHER SOURCES							
9200	Proceeds from L/T Financing	120,580	124,528	121,073	0	0	0	0.0%
9500	Refund of Prior Yr Expenses	0	0	0	0	0	0	0.0%
Total	Other Sources	120,580	124,528	121,073	0	0	0	0.0%
	Total Revenue	41,246,708	42,751,307	44,384,637	44,792,511	46,388,775	1,596,264	3.6%

Lower Moreland Township School District

2016/17 Budget

6000 Account - Revenue from Local Sources

Account Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	Dollar Increase/ Decrease	Percent Increase/ Decrease
6111	Current RE Tax	31,167,585	31,893,621	32,667,451	33,673,846	1,006,395	3.1%
6112	Interim RE Tax	79,232	56,412	100,000	100,000	0	0.0%
6113	Utility RE Tax	41,145	41,619	41,000	41,000	0	0.0%
6151	Earned Inc. Tax	1,889,726	1,874,862	1,720,000	1,720,000	0	0.0%
6153	RE Transfer Tax	320,053	343,006	320,000	340,000	20,000	6.3%
6400	Delinquent Tax	1,255,573	872,544	725,000	725,000	0	0.0%
6510	Interest Earnings	8,404	6,235	9,000	30,000	21,000	100%+
6800	Rev-Inter Sources	313,213	353,441	350,940	360,955	10,015	2.9%
6910	Rentals	52,555	61,430	55,000	55,000	0	0.0%
6940	Tuition	411,080	435,432	351,826	351,362	(464)	-0.1%
6990	Miscellaneous	1,404	1,676	2,500	2,500	0	0.0%
6991	Refund-Prior Exp.	55	715,954	0	0	0	0.0%
6992	Energy Incentives	12,282	28,108	15,000	17,500	2,500	16.7%
	Total 6000	35,552,307	36,684,340	36,357,717	37,417,163	1,059,446	2.9%

Budget Explanations

6000 - Local Revenue

Highlights of Changes

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

Budget Explanation

6000 - Local Revenue

		2015/16 Budget	2016/17 Budget
6111	Current Real Estate Taxes-	32,667,451	33,673,846

The 2016/17 budgeted amount is based on an assessment total received from the County of Montgomery in the amount of $1,096,205,308 (as of 3/2/16). The assessed valuation is multiplied by the millage rate to show the gross yield of real estate tax. Historically, the district receives about 96% of that amount as current real estate taxes. Receipt of 96% 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 liened January 15, 2017 (if not paid by that date).
For 2016/17 there is a reduction equal to the amount of gambling/Sterling Act funds the District is due to receive.

		1,093,280,668	Lower Moreland Assessment
		2,924,640	Bryn Athyn Parcels included w/ Lower Moreland
	X	33.3179	Mills
Gross Yield		36,523,259	
Less:		(1,446,314)	Dollar Value of Homestead Exclusion (3,643 parcels * $11,916 exclusion * millage)
Net Total		35,076,945	
	X	96%	Collection Rate
Total		33,673,846	

		2015/16 Budget	2016/17 Budget
6112	Interim Real Estate Taxes (Act 544)-	100,000	100,000

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.

		2015/16 Budget	2016/17 Budget
6113	Public Utility Realty Tax (Act 66)-	41,000	41,000

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.

		2015/16 Budget	2016/17 Budget
6151	Earned Income Tax-	1,720,000	1,720,000

Budget Explanation

6000 - Local Revenue

Account	Description	2015/16 Budget	2016/17 Budget
	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.	320,000	340,000
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	725,000
6510	Interest Earnings- The district receives interest through the investment of General Fund money in certificates of deposit, savings accounts & interest bearing checking accounts	9,000	30,000
6800	Revenue from Intermediate Sources- The district budgets federal IDEA funds passed through the MCIU in revenue and expense categories.	350,940	360,955
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.	351,826	351,362
6990	Miscellaneous Revenue- This account includes any local revenue received which cannot be classified to any of the above accounts.	2,500	2,500
6992	Energy Incentives/Rebates- This account includes revenue received from the sale of solar energy credits.	15,000	17,500
	TOTAL LOCAL REVENUE	36,357,717	37,417,163

Lower Moreland Township School District

2015/16 Budget

7000 Account - Revenue from State Sources

Account Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	Dollar Increase/ Decrease	Percent Increase/ Decrease
7110	Basic Ed. Subsidy	1,935,570	1,930,948	1,935,537	2,002,199	66,662	3.4%
7115	Read to Succeed	0	0	0	0	0	0.0%
7140	Charter Schools	0	0	0	0	0	0.0%
7270	Special Education	735,319	717,001	698,686	698,686	0	0.0%
7310	Transportation	413,903	406,867	405,000	405,000	0	0.0%
7320	Rental Reimb.	156,506	165,241	160,000	170,000	10,000	6.3%
7330	Health Services	49,790	49,178	49,000	50,000	1,000	2.0%
7340	Property Tax Red.	1,246,765	1,391,693	1,455,248	1,446,314	(8,934)	-0.6%
7500	Extra Grants	17,610	55,316	17,610	75,809	58,199	100%+
7810	FICA Reimb.	692,506	697,197	755,391	773,701	18,310	2.4%
7820	Retirement Reimb.	1,408,532	1,842,094	2,551,544	3,037,154	485,610	19.0%
7920	Technology Rev.	0	0	0	0	0	0.0%
	Total 7000	6,656,501	7,255,535	8,028,016	8,658,863	630,847	7.9%

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 16.21% increase in the employer share for retirement (PSERS)

Budget Explanation

7000 - State Revenue

		2015/16 Budget	2016/17 Budget
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 16/17:	1,935,537	2,002,199

	Amount
- projected 16/17 figure	2,002,199
- State share phase in (includes poverty, size, and ELL supplements as well as geographical prize differences) (Stimulus funds included).	0
- minimum increase	0
Total	2,002,199

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.)

		2015/16 Budget	2016/17 Budget
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 2016/17 reflects an increase of 0.0% as well as an allocation for one out of state student.	698,686	698,686

Budget Explanation

7000 - State Revenue

		2015/16 Budget	2016/17 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	405,000
7320	Rental and Sinking Fund Payments- The district receives subsidy from the Commonwealth for certain debt service payments. The subsidy is calculated by using a reimbursement formula as established by the State.	160,000	170,000
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.	49,000	50,000
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	1,455,248	1,446,314
7500	Extra Grants- The allocation denoted represents the amount for the PA Accountability Grants that began in 2004/05.	17,610	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.	755,391	773,701
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 15.015% of district wages.	2,551,544	3,037,154
	TOTAL STATE REVENUE	8,028,016	8,658,863

Lower Moreland Township School District

2016/17 Budget

8000 Account - Revenue from Federal Sources

Account Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	Dollar Increase/ Decrease	Percent Increase/ Decrease
8200	PEMA Reimbursement	0	0	0	0	0	0.0%
8514	Title I	199,776	158,886	186,307	169,860	(16,447)	-8.8%
8516	Title III	38,512	32,221	32,221	32,714	493	1.5%
8519	Title V	0	0	0	0	0	0.0%
8519	Title II-Teacher Quality	48,159	37,356	40,697	40,175	(522)	-1.3%
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	46,209	46,561	59,260	50,000	(9,260)	-15.6%
8810	Project ACCESS	85,315	48,665	88,293	20,000	(68,293)	-77.3%
	Total 8000	417,971	323,689	406,778	312,749	(94,029)	-23.1%

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 reduction shown is a factor of lower reimbursement rates from Medicare.

Budget Explanation

8000 - Federal Revenue

		2015/16 Budget	2016/17 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.	186,307	169,860
8516	Limited English Proficiency Grant (Title III) New for 2005/06, this grant is for ESL students.	32,221	32,714
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.	40,697	40,175
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.	59,260	50,000
8810	Project ACCESS This program reimburses the District for expenditures of medically eligible children for special education program expenditures.	88,293	20,000
	TOTAL FEDERAL REVENUE	406,778	312,749

Lower Moreland Township School District

2016/2017

Summary of Significant Accounting Policies

Reporting Entity

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

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

Basis of Presentation

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

a) Governmental Funds:

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

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

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

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

b) Proprietary Funds:

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

c) Fiduciary Funds:

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

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

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

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

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

Basis of Accounting

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

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

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

Modified Accrual Basis

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

(i) Property Taxes:

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

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

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

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

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

(v) Expenditures:

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

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

Accrual Basis of Accounting

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

Budgets

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

Encumbrances

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

LOWER MORELAND TOWNSHIP SCHOOL DISTRICT

BUDGET 2016/2017

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

COST PER PUPIL
See CURRENT EXPENDITURES PER PUPIL.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHOOL

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

SCHOOL, ELEMENTARY

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

SCHOOL, MIDDLE

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

SCHOOL, HIGH

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

SCHOOL, VOCATION

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

TAXES

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

GLOSSARY - APPENDIX A

LISTING OF MAJOR FUNCTION CODE DEFINITIONS

Function Code	Function Description
1100	REGULAR PROGRAMS - ELEMENTARY/SECONDARY 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	SPECIAL PROGRAMS - ELEMENTARY/SECONDARY 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	OTHER VOCATIONAL EDUCATION PROGRAMS Included in this account is the amount paid by an LEA to another LEA for vocational education training of students.
1430	HOMEBOUND INSTRUCTION Activities that provide Homebound Instruction to students in accordance with Section 2510.1 of the Public School Code.
1490	ADDITIONAL OTHER INSTRUCTIONAL PROGRAMS Instructional programs applicable to but not listed elsewhere in the 1400 series of accounts.
1690	ADULT EDUCATION PROGRAMS Other adult education programs such as General Equivalency Diploma (GED), Adult Basis Education, and Standard Evening High School Programs.
2100	SUPPORT SERVICES - PUPIL PERSONNEL Activities designed to assess and improve the well-being of students to supplement the teaching process and to meet the applicable provisions of Article XIII of the Public School Code of 1949, as amended, and Chapter 7 of the State Board of Education Regulations. 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
2120	GUIDANCE SERVICES Activities involving counseling with students and parents, providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.
2130	ATTENDANCE SERVICES Activities such as prompt identification of patterns of nonattendance, promotion of improved attitudes toward attendance, analysis of causes of nonattendance, early action on problems of nonattendance, and enforcement of compulsory attendance laws.
2140	PSYCHOLOGICAL SERVICES Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services including psychological counseling for students, staff, and parents.
2210	SUPERVISION OF EDUCATIONAL MEDIA SERVICES Activities concerned with directing, managing and supervising educational media services.
2220	AUDIOVISUAL SERVICES Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs, and other similar materials, whether maintained separately or as part of an instructional materials center. Included are activities in the audiovisual center, TV studio, and related work-study areas, and the services provided by audiovisual personnel.
2250	SCHOOL LIBRARY SERVICES Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as part of an instructional materials center. Included here are the activities for planning the use of the library by students and instructing students in their use of library books and materials, whether maintained separately or as part of an instructional materials center or related work-study area.

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

Function Code	Function Description
	the staff members of the school, assignment of duties of staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of LEA. It includes clerical staff for these activities.
2390	HUMAN RESOURCES Any activity for the recruitment and administration of all personnel related policies and procedures.
2400	SUPPORT SERVICES - PUPIL HEALTH Physical and mental health services, which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nurse services.
2500	SUPPORT SERVICES - BUSINESS 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	OPERATION AND MAINTENANCE OF PLANT SERVICES 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	STUDENT TRANSPORTATION SERVICES 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	SUPPORT SERVICES - CENTRAL 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	OTHER SUPPORT SERVICES All other support services not classified elsewhere in the 2000 series.
3200	STUDENT ACTIVITIES School sponsored activities under the guidance and supervision of the LEA staff.
3300	COMMUNITY SERVICES Those activities concerned with providing community services to students, staff or other community participants.

Function Code	Function Description
4500	BUILDING ACQUISITION AND CONSTRUCTION SERVICES 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	DEBT SERVICE Servicing of the debt of the LEA including payments on general long-term debt, authority obligations and interest.
5200	FUND TRANSFERS Included are transactions, which withdraw money from one fund and place it in another without recourse.
5900	BUDGETARY RESERVE BUDGETARY RESERVE is not an expenditure function or account. It is strictly a budgetary account.

LISTING OF OBJECT CODE DEFINITIONS

Object Code	Object Description
100	PERSONAL SERVICES - SALARIES 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	PERSONAL SERVICES - EMPLOYEE BENEFITS Amounts paid by the LEA on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit payments; and, while not paid directly to employees, nevertheless, are part of the cost of personal services.
300	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES

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

Object Code	Object Description
400	PURCHASED PROPERTY SERVICES Services purchased to operate, repair, maintain, and rent property owned and/or used by the LEA. These services are performed by persons other than LEA employees.
500	OTHER PURCHASED SERVICES Amounts paid for services not provided by LEA personnel but rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services.
600	SUPPLIES Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex unity or substances.
610	GENERAL SUPPLIES Expenditures for all supplies (other than those listed below) acquired for the operation of the LEA, including freight and cartage.
624	OIL Expenditures for bulk oil purchases normally used for heating.
630	FOOD Amounts paid for food/catering costs.
640	BOOKS AND PERIODICALS Expenditures for books, textbooks and periodicals prescribed and available for general use, including any reference books. This category includes the cost of workbooks, textbook binding or repairs, as well as textbooks, which are purchased to be resold or rented. Also, recorded here are costs of binding or other repairs to school library books.
700	PROPERTY Expenditures for the acquisition of fixed assets, including expenditures for land or existing buildings and improvements of grounds; initial equipment; additional equipment; and replacement of equipment.
720	BUILDINGS Expenditures for acquiring new and existing buildings, building additions,

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

Object 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 Includes all transactions conveying money from one fund to another without recourse.