

# LOWER MORELAND TOWNSHIP SCHOOL DISTRICT

## FINAL BUDGET 2015-16



### 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 16, 2015

**Lower Moreland Township  
School District  
2015/16 Budget  
Overview**

2015/16 Budgeted Revenue	43,963,187
Real Estate Millage Increase	0
Projected Use of Future Growth Teacher (using 0)	0
Fund Balance Appropriated to Balance the Budget	<u>839,544</u>
Total Revenues & Fund Balance	<u><u>44,802,731</u></u>
2015/16 Budgeted Expenditures	<u><u>45,632,055</u></u>
Shortfall	(829,324)

**Millage Calculation**

Total Assessed Value (as of 4/1/15)	1,096,154,706
Multiply Collection Rate	96.0%
Divide by 1,000 (Property tax rate per \$1,000 of assessed value)	/ 1,000
Value of One Mill	1,052,309
Shortfall	829,324
Divide by Value of mill	/1,052,309
<b>Additional Millage needed</b>	<u><b>0.7881</b></u>
Current Millage Rate	31.5831
Add: Additional Millage	0.7881
New Millage Rate	32.3712
<b>Percent Increase in Taxes</b>	<u><b>2.50%</b></u>

**Lower Moreland Township School District  
2015/16 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**

### **2015/2016 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, 2015 is approximately \$3,000,000 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. Bus Garage Replacement | \$2,000,000 |
|---------------------------|-------------|

## Lower Moreland Township School District

### 2015/2016 Budget Schedule

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

**Lower Moreland Township School District**  
**Allowable Tax Increase as per Act 1**  
**2015/2016 Budget**

Current Shortfall	\$829,324		
Allowable Percentage Increase	<b>1.90%</b>		
Millage Equivalent (31.5831 * 1.9%)	0.6001		
Millage Equivalent * Value of Mill = Allowable Shortfall	\$631,468		
<b>Total Needed Above Index</b>	<b><u>\$197,856</u></b>		
Less:			
Projected PDE Exceptions			
1. Special Education Expenditures	(252,189)		
2. Maintenance of Local Revenues or AIE	0		
3. Debt Service	0		
4. Retirement Contributions	<u>(374,447)</u>		
Total Exceptions	<u>(626,636)</u>		
<b>Total Still Needed Above Index &amp; Exceptions</b>	<b><u>(\$428,780)</u></b>		
(negative number means budget is below index & exceptions)			
Millage Tax Rate Increase w/ Exceptions =	0.7880		
<table border="1" style="width: 100%;"><tr><td style="text-align: left;"><b>Effective Percentage Tax Rate Increase =</b></td><td style="text-align: right;"><b>2.4950%</b></td></tr></table>		<b>Effective Percentage Tax Rate Increase =</b>	<b>2.4950%</b>
<b>Effective Percentage Tax Rate Increase =</b>	<b>2.4950%</b>		

NOTE 1: Maximum Tax Rate Increase as per Act 1 could be: 3.7855%

NOTE 2: Dollar Amount of Exceptions not Used \$428,780

## Lower Moreland Township School District

### History of the Act 1 Index

<u>School Year</u>	<u>Act 1 Base Index</u>	<u>Tax Dollars Generated*</u>
2006/07	3.9%	\$811,461
2007/08	3.4%	\$752,214
2008/09	4.4%	\$1,075,270
2009/10	4.1%	\$1,108,598
2010/11	2.9%	\$924,629
2011/12	1.4%	\$403,596
2012/13	1.7%	\$518,643
2013/14	1.7%	\$536,070
2014/15	2.1%	\$682,723
2015/16	1.9%	\$631,490

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

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

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

<u>School Year</u>	<u>Gambling Proceeds</u>	<u>Sterling Tax Credits</u>	<u>Total</u>	<u>Relief/Parcel*</u>
2008/09	779,182.50	477,646.45	1,256,828.95	\$377
2009/10	779,159.23	555,261.48	1,334,420.71	\$382
2010/11	779,199.58	629,259.14	1,408,458.72	\$392
2011/12	779,156.29	580,773.23	1,359,929.52	\$374
2012/13	779,119.69	593,811.94	1,372,931.63	\$375
2013/14	779,245.77	467,519.38	1,246,765.15	\$339
2014/15	779,247.75	612,445.05	1,391,692.80	\$378
2015/16	779,190.14	676,057.96	1,455,248.10	\$398

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

**Lower Moreland Township School District**  
**Analysis of New Expenditures**  
**For the 2015/2016 Budget**

Items Previously Discussed or Already Working in 2014/15

	Description	Salary	Benefits	Other	Total
1.	Grade Level Teacher at Pine Road (taken from future growth allocation of teachers)	56,264	38,242	0	94,506
2.					0
	Totals for previously discussed items	56,264	38,242	0	94,506

New Items for 2015/2016 Budget

	Description	Salary	Benefits	Other	Total
1.	Additional Counseling Serv. (MA) - Lakeside			5,000	5,000
2.	Additional 0.2 FTE for HS Gifted	15,774	4,871		20,645
3.	One (1.0) New Elementary School Counselor (taken from future growth allocation of teachers)	58,853	19,710		78,563
4.	One (1.0) New Elementary Emotional Support/ Autistic Support Teacher (taken from future growth allocation of teachers)	58,853	19,710		78,563
5.					0
6.					0
7.					0
	Total for New Items	133,480	44,291	5,000	182,771
	Grand Totals	189,744	82,533	5,000	277,277

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)

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

**Budget Reductions (Expenses)**

1.	Replacement of HS Secretary w/ Contracted Secretary (Salaries/Benefits)	(66,055)
2.	Replacement of HS Secretary w/ Contracted Secretary (Contracted Serv.)	40,140
3.	Replacement of PR Aide w/ Contracted Aide (Salary/Benefits)	(29,779)
4.	Replacement of PR Aide w/ Contracted Aide (Contracted Serv.)	24,000
5.	14th Pay Adjustments (Salaries & Benefits)	55,671
6.	Reduction in Energy Costs (based on projected rates and history)	(70,000)
7.	Reduction in Legal Costs (based on history)	(10,000)
8.	Reduction in Tax Commissions (based on history)	(2,500)
9.	Expense Adjustments-Various (including Diesel Fuel Reduction)	(54,650)
10.	Replacement of HS Aide w/ Contracted Aide (Salaries/Benefits)	(35,809)
11.	Replacement of HS Aide w/ Contracted Aide (Contracted Serv.)	24,000
12.	Kinderlinks Adjustments and Teacher Tuition Adjustment	(15,679)
13.	HS Principal Salary Adjustment and Insurance Adjustments	(15,830)
14.	Two (2) Teacher Retirements (Salary and Benefits)	(110,528)
15.	Salaries/Benefits Adjustments - updated information	15,367
16.	Homebound/Curriculum Review/Tax Commissions Adjustments	(8,337)
17.	Disposal Services Adjustment - MCIU Bid Results	(16,500)
18.	Reclassification of Future Growth Teachers to 1.0 New Elem Guidance Counselor and 0.5 Emotional Support and 1/2 Autistic Support Teacher at Pine Raod	495
19.	Replacement of MA Aide w/ Contracted Aide (Salaries/Benefits)	(35,809)
20.	Replacement of MA Aide w/ Contracted Aide (Contracted Serv.)	24,000
21.	0.5 FTE Teacher Retirement	(19,172)
22.	Salary/Benefit Adjustments based on Contract Settlement	(114,263)
23.	Salary/Benefit Adjustments - New PR Principal	(17,433)
Total Expense Adjustments		(438,671)

**Budget Reductions (Revenue)**

1.	Real Estate Tax Assessment Update (2/2/15)	7,681
2.	SS & Retirement Adjustments due to Salary Changes (2/19/15)	732
3.	Transportation Subsidy Adjustment	10,000
4.	SS & Retirement Adjustments due to Salary Changes (3/26/15)	(17,057)
5.	Real Estate Tax Assessment Update (4/1/15)	(11,307)
6.	SREC Revenue Adjustment	5,000
7.	RE Tax and Property Tax Adjustments - New State Allocations	2,542
8.	Transfer Tax and Kinderlinks Revenue Adjustments	15,000
9.	Earned Income Tax Adjustment	70,000
10.	SS & Retirement Adjustments due to Salary Changes (6/8/15)	4,717
Total Revenue Adjustments		87,308

Total Adjustments (reductions/(additions) to the overall shortfall) 525,979

# 2015/16 TAX IMPACT

## SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES

Assessed Value	09/10 RE Tax	10/11 RE Tax	11/12 RE Tax	12/13 RE Tax	13/14 RE Tax	14/15 RE Tax	15/16 RE Tax	Annual Incr Amount	Monthly Incr Amount
170,000	\$4,654.65	\$4,902.32	\$5,019.39	\$5,106.85	\$5,259.02	\$5,369.13	\$5,503.10	\$133.98	\$11.16
180,000	\$4,928.45	\$5,190.70	\$5,314.64	\$5,407.25	\$5,568.37	\$5,684.96	\$5,826.82	\$141.86	\$11.82
190,000	\$5,202.26	\$5,479.07	\$5,609.90	\$5,707.66	\$5,877.73	\$6,000.79	\$6,150.53	\$149.74	\$12.48
200,000	\$5,476.06	\$5,767.44	\$5,905.16	\$6,008.06	\$6,187.08	\$6,316.62	\$6,474.24	\$157.62	\$13.14
<b>LMTSD AVG</b>	<b>\$5,749.86</b>	<b>\$6,055.81</b>	<b>\$6,200.42</b>	<b>\$6,308.46</b>	<b>\$6,496.43</b>	<b>\$6,632.45</b>	<b>\$6,797.95</b>	<b>\$165.50</b>	<b>\$13.79</b>
220,000	\$6,023.67	\$6,344.18	\$6,495.68	\$6,608.87	\$6,805.79	\$6,948.28	\$7,121.66	\$173.38	\$14.45
230,000	\$6,297.47	\$6,632.56	\$6,790.93	\$6,909.27	\$7,115.14	\$7,264.11	\$7,445.38	\$181.26	\$15.11
240,000	\$6,571.27	\$6,920.93	\$7,086.19	\$7,209.67	\$7,424.50	\$7,579.94	\$7,769.09	\$189.14	\$15.76
250,000	\$6,845.08	\$7,209.30	\$7,381.45	\$7,510.08	\$7,733.85	\$7,895.78	\$8,092.80	\$197.03	\$16.42

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	2010/11	28.8372	5.32%	(note: PDE adjusted to 28.8141-debt retirement)
1999/00:	15.7872	2011/12	29.5258	2.47%	(note: PDE adjusted to 29.1411-debt retirement)
2000/01:	16.6019	2012/13	30.0403	1.74%	
2001/02:	17.8855	2013/14	30.9354	2.98%	
2002/03:	18.8903	2014/15	31.5831	2.09%	
2003/04:	20.0014	2015/16	32.3712	2.50%	
2004/05:	20.0014				<b>FINAL</b>
2005/06:	20.9174				
2006/07:	22.2014				
2007/08:	24.1165				
2008/09:	26.2076				
2009/10:	27.3803				



# 2015/16 TAX IMPACT

## SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES

### Homestead Exclusion Reductions

Assessed Value	12/13 RE Tax	12/13 Exclusion	13/14 RE Tax	13/14 Exclusion	14/15 RE Tax	14/15 Exclusion	15/16 RE Tax	15/16 Exclusion	Annual Incr Amount	Monthly Incr Amount
170,000	\$5,106.85	(\$375.00)	\$5,259.02	(\$339.00)	\$5,369.13	(\$378.00)	\$5,503.10	(\$398.00)	\$113.98	\$9.50
180,000	\$5,407.25	(\$375.00)	\$5,568.37	(\$339.00)	\$5,684.96	(\$378.00)	\$5,826.82	(\$398.00)	\$121.86	\$10.15
190,000	\$5,707.66	(\$375.00)	\$5,877.73	(\$339.00)	\$6,000.79	(\$378.00)	\$6,150.53	(\$398.00)	\$129.74	\$10.81
200,000	\$6,008.06	(\$375.00)	\$6,187.08	(\$339.00)	\$6,316.62	(\$378.00)	\$6,474.24	(\$398.00)	\$137.62	\$11.47
<b>LMTSD AVG</b>	<b>\$6,308.46</b>	<b>(\$375.00)</b>	<b>\$6,496.43</b>	<b>(\$339.00)</b>	<b>\$6,632.45</b>	<b>(\$378.00)</b>	<b>\$6,797.95</b>	<b>(\$398.00)</b>	<b>\$145.50</b>	<b>\$12.13</b>
220,000	\$6,608.87	(\$375.00)	\$6,805.79	(\$339.00)	\$6,948.28	(\$378.00)	\$7,121.66	(\$398.00)	\$153.38	\$12.78
230,000	\$6,909.27	(\$375.00)	\$7,115.14	(\$339.00)	\$7,264.11	(\$378.00)	\$7,445.38	(\$398.00)	\$161.26	\$13.44
240,000	\$7,209.67	(\$375.00)	\$7,424.50	(\$339.00)	\$7,579.94	(\$378.00)	\$7,769.09	(\$398.00)	\$169.14	\$14.10
250,000	\$7,510.08	(\$375.00)	\$7,733.85	(\$339.00)	\$7,895.78	(\$378.00)	\$8,092.80	(\$398.00)	\$177.03	\$14.75

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

**Exclusion Note: This analysis assumes that taxpayer received the same in homestead exclusion dollars as 2014/15 as per PDE.**

#### Millage Rates:

1998/99:	15.1331	2007/08	24.1165
1999/00:	15.7872	2008/09	26.2076
2000/01:	16.6019	2009/10	27.3803
2001/02:	17.8855	2010/11	28.8372 (note: PDE adjusted to 28.8141-debt retirement)
2002/03:	18.8903	2011/12	29.5258 (note: PDE adjusted to 29.1411-debt retirement)
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 <b>FINAL</b>

Lower Moreland Township School District  
2015/16 Budget  
Informational Summary

**Total 15/16 Budget - 45,632,055**

**Percent of Budget:**

	<u>14/15</u>	<u>15/16</u>
Salaries	44.64%	43.28%
Benefits	22.49%	22.99%
Contracted Services	4.78%	5.25%
Other Purchased Services	13.60%	13.27%
Supplies/Equipment	3.34%	4.49%
Debt Service/Fund Transfers	10.90%	10.48%
Budgetary Reserve	0.25%	0.24%
<b>TOTAL:</b>	<u>100.00%</u>	<u>100.00%</u>

**School Real Estate Tax Rate**

2015/16: 32.3712 mills (0.7881 mill increase from 2014/15 rate)

**FINAL**

Total District Assessment	1,096,154,706
Revenue Generated Per Mil	1,052,309

**Per Pupil Cost**

Total Cost Per Pupil 15/16:	\$20,932 *
(Grades K-12)	

\* - Total 15/16 budget divided by projected enrollment for 15/16

Approved Tuition Rate for 15/16: \*\*

Elementary	\$12,774.78
Secondary	\$12,993.72

\*\* - 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 15/16	2,180
14/15 Enrollment:	2,168

Lower Moreland Township School District  
2015/16 Budget  
Object Expenditure Summary

**Total 15/16 Budget - 45,632,055**

<b><u>Expenditure Object</u></b>	<b><u>14/15</u></b>	<b><u>15/16</u></b>	<b><u>Dollar</u></b> <b><u>Variance</u></b>	<b><u>Percent</u></b> <b><u>Variance</u></b>
100 - Salaries	19,541,942	19,748,795	206,853	1.06%
200 - Benefits	9,842,483	10,491,707	649,224	6.60%
300 - Contracted Services	2,090,976	2,397,622	306,646	14.67%
400 - Purchased Property Services	1,861,785	1,769,310	(92,475)	-4.97%
500 - Other Purchased Services	4,091,846	4,284,096	192,250	4.70%
600 - Supplies	1,119,095	1,486,803	367,708	32.86%
700 - Equipment	343,339	562,149	218,810	63.73%
800 - Other Objects (including Debt Interest)	1,631,049	1,791,573	160,524	9.84%
900 - Other Uses (including Debt Principal)	3,250,000	3,100,000	(150,000)	-4.62%
	<u>43,772,515</u>	<u>45,632,055</u>	<u>1,859,540</u>	<u>4.25%</u>

Notes:

- Objects are classified as per the Department of Education.

**Lower Moreland Township School District**  
**Summary of Fixed/Mandated Costs**  
**2015/16 Budget**

<b><u>Description</u></b>	<b><u>Projected Cost</u></b>	<b><u>Percentage of Budget</u></b>
Salaries	19,748,795	43.28%
Benefits	10,491,707	22.99%
Contracted Substitutes/Aides	1,176,140	2.58%
Special Ed Tuition/Therapy	1,058,489	2.32%
Charter School Tuition	143,000	0.31%
Debt Service	4,633,995	10.16%
Vocational Education	319,063	0.70%
Transportation/Gasoline	2,661,245	5.83%
Janitorial/Grounds Contracts	588,000	1.29%
Contracted Custodians	112,090	0.25%
Contracted Facilities Manager	75,000	0.16%
District Local Audit	24,000	0.05%
Intermediate Unit Services	34,000	0.07%
Insurance (Property/Liability)	<u>165,500</u>	<u>0.36%</u>
Total Mandated/Fixed Costs	<u><u>41,231,024</u></u>	<u><u>90.36%</u></u>
Total Budget to Date	<u><u>45,632,055</u></u>	

**Note:**

Costs that are not necessarily fixed and/or mandated but are essential to the operation of the District include electricity costs, fuel oil costs, telephone and postage costs, water/sewer costs, trash removal costs as well as maintenance and janitorial supplies/products/services that are needed to maintain a safe and clean environment for students. The estimated total of all of those costs is upwards of \$1,236,550.

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 \$347,420.

**Lower Moreland Township  
School District  
2015/16 Budget**

**Expenditure Summary**

		14/15 Budget	15/16 Budget	Dollar Variance	Percent Variance
1100	Regular Instruction	\$19,441,938	\$20,708,380	\$1,266,442	6.51%
1200	Special Education	\$5,613,605	\$5,905,762	\$292,157	5.20%
1300	Vocational Education	\$290,837	\$319,063	\$28,226	9.71%
1400	Other Instruction	\$129,854	\$128,961	(\$893)	-0.69%
1600	Adult Education	\$20,800	\$20,900	\$100	0.48%
2100	Pupil Services	\$1,138,490	\$1,299,142	\$160,652	14.11%
2200	Instructional Staff Services	\$1,099,768	\$1,457,788	\$358,020	32.55%
2300	Administration	\$3,344,092	\$3,035,379	(\$308,713)	-9.23%
2400	Pupil Health	\$424,077	\$406,270	(\$17,807)	-4.20%
2500	Business Services	\$706,458	\$729,211	\$22,753	3.22%
2600	Plant Operations & Maintenance	\$2,572,507	\$2,520,501	(\$52,006)	-2.02%
2700	Transportation	\$2,647,414	\$2,675,774	\$28,360	1.07%
2800	Central Services	\$645,711	\$713,049	\$67,338	10.43%
2900	Other Support Services	\$33,500	\$34,000	\$500	1.49%
3200	Student Activities	\$731,642	\$748,956	\$17,314	2.37%
3300	Community Services	\$189,792	\$184,924	(\$4,868)	-2.56%
5100	Debt Service	\$4,632,030	\$4,633,995	\$1,965	0.04%
5200	Fund Transfers (Capital Projects)	\$0	\$0	\$0	0.00%
5900	Budgetary Reserve	\$110,000	\$110,000	\$0	0.00%
	<b>Total</b>	<b>\$43,772,515</b>	<b>\$45,632,055</b>	<b>\$1,859,540</b>	<b>4.25%</b>

- Salary and benefits represent 66.27% (\$30,240,502) of the total school district budget.

- The 15/16 proposed budget includes the following new positions:
- Elementary grade level teacher for enrollment purposes (hired in 14/15)
- Additional 0.2 FTE for the Gifted program at the High School
- One (1.0) Elementary School Guidance Counselor
- One (1.0) Emotional Support/Autistic Support Teacher-Pine Road
- The budget includes four (4.0) projected teacher retirements.
- The budget includes two (2.0) projected administrator retirements.
- The budget includes two (2.0) teachers for projected future enrollment growth.

**Lower Moreland Township  
School District**

**2015/16 Budget**

**Revenue Summary**

	14/15 Budget	15/16 Budget	Dollar Variance	Percent Variance
Opening Balance *	447,361	839,544	392,183	87.67%
Use of Future Growth Teacher(s)	0	0	0	0.00%
Local Revenue	35,479,072	36,357,717 **	878,645	2.48%
State Revenue	7,486,356	8,028,016	541,660	7.24%
Federal Revenue	359,726	406,778	47,052	13.08%
Other Revenue	0	0	0	0.00%
Total	43,772,515	45,632,055	1,859,540	4.25%

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

\*\* - includes a 0.7881 mill increase to current (14/15) millage rate of 31.5831 mills.

(New millage figure is 32.3712 mills)

**Opening Balance**

- The fund balance as of 7/1/14 was \$5,855,597 and at this time it is difficult to project ending fund balance for 14/15. The District allocated \$447,361 to balance the budget last year and has the option to utilize additional fund balance this year. For 2015/16, \$839,544 has been allocated from fund balance to offset curriculum allocations, a large one-time technology purchase and budgetary reserve.

**Local Revenue**

- 89.8% of local sources is local current real estate tax.
- Total District assessment increased 0.12%.

**State Revenue**

- The basic subsidy is projected to stay the same and the special education subsidy is assumed with a 0% increase. 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 \$1,455,248 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**

**2015/16 Budget**

**Salary Summary**

Object Code 100

		14/15 Budget	% of Total	15/16 Budget	% of Total
1100	Regular Instruction	12,244,578	62.66%	12,412,271	62.85%
1200	Special Education	2,489,421	12.74%	2,501,988	12.67%
1300	Vocational Education	0	0.00%	0	0.00%
1400	Other Instruction	17,500	0.09%	15,000	0.08%
1600	Adult Education	0	0.00%	0	0.00%
2100	Pupil Services	737,339	3.77%	832,996	4.22%
2200	Instructional Staff Services	397,794	2.04%	584,616	2.96%
2300	Administration	1,863,602	9.54%	1,665,025	8.43%
2400	Pupil Health	273,503	1.40%	261,127	1.32%
2500	Business Services	386,881	1.98%	396,346	2.01%
2600	Plant Operations & Maintenance	294,740	1.51%	239,600	1.21%
2700	Transportation	4,850	0.02%	8,000	0.04%
2800	Central Services	350,734	1.79%	357,826	1.81%
3200	Student Activities	343,000	1.76%	344,000	1.74%
3300	Community Services	138,000	0.71%	130,000	0.66%
	<b>Total</b>	<b>19,541,942</b>	<b>100.00%</b>	<b>19,748,795</b>	<b>100.00%</b>

NOTE: - Salary costs represent 43.3% of the total 2015/16 budget.  
- Salary costs represent 44.6% of the total 2014/15 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**

**2015/16 Budget**

**Benefits Summary**

Object Code 200

		14/15 Budget	15/16 Budget
	Category		
211	Group Insurance Benefits	3,887,980	3,574,837
	Medical Insurance		
	Dental Insurance		
213	Life Insurance	55,757	55,028
219	Long-Term Disability Insurance	69,641	70,278
220	Social Security - employer share (7.65% of salaries/wages)	1,492,616	1,508,448
230	Retirement - employer share (25.84% of salaries/wages for 15/16)	4,132,139	5,083,766
240	Tuition Reimbursement	90,000	85,000
260	Worker's Compensation	114,350	114,350
Total		9,842,483	10,491,707

Note:     Benefit costs represent 23.0% of the total 2015/16 budget.  
          Benefit costs represent 22.5% of the total 2014/15 budget.

**Further Facts:**

- The medical insurance part of the budget had a net decrease due to a shift from employees to contracted services and the completion of all retiree healthcare from grandfathered contracts and contract changes.
- Life Insurance costs and Disability Insurance costs have fluctuated due to a total changes in salaries.
- The retirement rate is budgeted at 25.84%. The actual PSERS rate for 14/15 was 21.40%. The percentage change in the rate is 20.75%.
- Tuition costs are budgeted lower 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 its 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 08/09	Actual 09/10	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16
Total General Fund Balance (7/1)	4,228,275	4,833,718	5,628,200	5,710,950	5,764,462	5,811,913	5,855,597	5,408,236
Prior Period Adjustment	0	0	0	0	0	0	0	0
Excess of Revenue Over Expenditures	605,443	794,482	82,750	53,512	47,451	43,684	(447,361)	(839,544)
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	700,000	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	2,200,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Total Uncommitted Fund Balance	2,633,718	3,428,200	3,210,950	3,264,462	3,311,913	3,355,597	2,908,236	2,068,692
Total General Fund Balance (6/30)	4,833,718	5,628,200	5,710,950	5,764,462	5,811,913	5,855,597	5,408,236	4,568,692
Total Fund Balance as a Percentage of Total Expenditures	13.91%	15.53%	14.71%	14.32%	14.11%	13.71%	12.36%	10.01%
Unreserved Fund Balance as a Percentage of Total Expenditures	7.58%	9.46%	8.27%	8.11%	8.04%	7.86%	6.64%	4.53%
Revenue	35,355,081	37,029,974	38,900,199	40,303,100	41,246,708	42,751,308	43,325,154	44,792,511
Expenditures	34,749,638	36,235,492	38,817,449	40,249,588	41,199,257	42,707,624	43,772,515	45,632,055
Excess of Revenue Over Expenditures	605,443	794,482	82,750	53,512	47,451	43,684	(447,361)	(839,544)

**BUILDING ALLOCATIONS**  
**FYE June 30, 2016**

	Enrollment as of 10/01	Enrollment Projection <sup>1</sup>	14-15 pupil allocation	15-16 pupil allocation	Pine Road Total	Murray Total	High School Total	TOTAL
K	114	119	\$185.27	\$185.27	\$22,047			\$22,047
1	133	117	\$185.27	\$185.27	\$21,677			\$21,677
2	172	144	\$185.27	\$185.27	\$26,679			\$26,679
3	155	179	\$185.27	\$185.27	\$33,163			\$33,163
4	162	158	\$185.27	\$185.27	\$29,273			\$29,273
5	166	167	\$185.27	\$185.27	\$30,940			\$30,940
	902	884			\$163,779			\$163,779
6	168	176	\$185.27	\$185.27		\$32,608		\$32,608
7	164	172	\$232.88	\$232.88		\$40,055		\$40,055
8	178	169	\$232.88	\$232.88		\$39,357		\$39,357
	510	517				\$112,020		\$112,020
9	176	179	\$296.92	\$296.92			\$53,149	\$53,149
10	200	180	\$296.92	\$296.92			\$53,446	\$53,446
11	186	204	\$296.92	\$296.92			\$60,572	\$60,572
12	179	192	\$296.92	\$296.92			\$57,009	\$57,009
	741	755					\$224,175	\$224,175
	2153	2156						\$499,973

<sup>1</sup>Based upon enrollment projections from Mark McGuinn.

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

**Pine Road Elementary School**

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

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	N/A	112,020.00

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	N/A	224,175.00

Lower Moreland Township School District  
Enrollment Projections

Grade	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Projection	2016/17 Projection	2017/18 Projection	2018/19 Projection	2019/20 Projection	2020/21 Projection	2022/22 Projection
K	129	145	153	134	116	119	116	136	141	144	147	151
1	139	136	147	156	141	121	123	120	141	146	149	153
2	147	146	155	150	175	153	131	134	130	153	158	162
3	148	153	157	157	157	183	160	136	139	136	160	165
4	156	149	152	163	165	161	187	163	139	143	139	163
5	156	160	148	162	167	170	165	192	168	143	146	143
6	189	167	166	159	172	178	180	175	204	178	152	155
7	182	193	170	169	166	177	182	185	180	209	183	156
8	158	183	197	175	182	172	183	188	191	186	216	189
9	171	162	180	197	182	185	174	185	190	193	188	219
10	192	175	167	183	201	187	189	178	189	195	198	192
11	175	194	179	171	183	204	189	192	181	192	196	201
12	174	181	199	181	175	188	209	194	196	185	198	202
Total	2116	2144	2170	2157	2182	2198	2188	2178	2189	2203	2230	2251

Lower Moreland Township School District  
Enrollment Projections  
By Building

Building	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Projection	2016/17 Projection	2017/18 Projection	2018/19 Projection	2019/20 Projection	2020/21 Projection	2021/22 Projection
Pine Road	875	889	912	922	921	907	882	881	858	865	899	937
Murray Avenue	529	543	533	503	520	527	545	548	575	573	551	500
High School	712	712	725	732	741	764	761	749	756	765	780	814
Total	2116	2144	2170	2157	2182	2198	2188	2178	2189	2203	2230	2251

# BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 11/12	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Incr/Decr	% Incr/Decr
<b><u>REGULAR INSTRUCTION</u></b>								
1100-100	Salaries	11,602,595	11,264,958	11,615,904	12,244,578	12,412,271	167,693	1.4%
1100-200	Empl Benefits	4,388,737	4,352,555	4,835,163	6,054,395	6,526,379	471,984	7.8%
1100-300	Purch Prof Svcs	214,517	533,197	540,888	605,230	556,121	(49,109)	-8.1%
1100-400	Purch Prop Svcs	4,958	2,128	5,285	6,800	6,800	0	0.0%
1100-500	Other Services	113,721	72,076	151,480	65,250	143,250	78,000	100%+
1100-600	Supplies	601,368	400,937	370,188	446,885	841,239	394,354	88.2%
1100-700	Property	68,757	89,569	44,859	14,800	219,320	204,520	100%+
1100-800	Other Objects	4,081	2,089	4,491	4,000	3,000	(1,000)	-25.0%
1100-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1100	16,998,734	16,717,509	17,568,258	19,441,938	20,708,380	1,266,442	6.5%
<b><u>SPECIAL EDUCATION</u></b>								
1200-100	Salaries	2,564,349	2,432,302	2,455,356	2,489,421	2,501,988	12,567	0.5%
1200-200	Empl Benefits	971,483	912,661	1,012,271	1,389,038	1,433,745	44,707	3.2%
1200-300	Purch Prof Svcs	519,358	812,819	1,101,959	801,759	1,025,556	223,797	27.9%
1200-400	Purch Prop Svcs	4,507	5,229	4,072	5,000	5,000	0	0.0%
1200-500	Other Services	1,118,028	792,814	751,350	887,987	899,489	11,502	1.3%
1200-600	Supplies	46,338	81,715	105,296	37,900	37,484	(416)	-1.1%
1200-700	Property	3,754	13,864	3,681	0	0	0	0.0%
1200-800	Other Objects	635	1,226	1,449	2,500	2,500	0	0.0%
1200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1200	5,228,452	5,052,630	5,435,434	5,613,605	5,905,762	292,157	5.2%
<b><u>VOCATIONAL EDUCATION</u></b>								
1300-500	Other Services	284,396	275,085	275,514	290,837	319,063	28,226	9.7%
	Total 1300	284,396	275,085	275,514	290,837	319,063	28,226	9.7%
<b><u>OTHER INSTRUCTION</u></b>								
1400-100	Salaries	12,027	14,460	7,226	17,500	15,000	(2,500)	-14.3%
1400-200	Empl Benefits	3,686	4,541	2,273	5,334	5,274	(60)	-1.1%
1400-300	Purch Prof Svcs	84,452	89,616	102,448	107,020	108,687	1,667	1.6%
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	100,165	108,617	111,947	129,854	128,961	(893)	-0.7%

# BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 11/12	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Incr/Decr	% Incr/Decr
<b><u>ADULT EDUCATION</u></b>								
1600-100	Salaries	0	0	0	0	0	0	0.0%
1600-200	Empl Benefits	0	0	0	0	0	0	0.0%
1600-300	Purch Prof Svcs	15,791	19,804	16,418	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	714	690	922	800	900	100	12.5%
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	16,505	20,494	17,340	20,800	20,900	100	0.5%
	TOTAL 1000	22,628,252	22,174,335	23,408,493	25,497,034	27,083,066	1,586,032	6.2%
<b><u>PUPIL SERVICES</u></b>								
2100-100	Salaries	734,076	742,443	793,503	737,339	832,996	95,657	13.0%
2100-200	Empl Benefits	246,173	266,488	358,738	369,201	440,446	71,245	19.3%
2100-300	Purch Prof Svcs	0	0	5,230	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	20,017	26,087	12,544	31,950	25,700	(6,250)	-19.6%
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	1,000,266	1,035,018	1,170,015	1,138,490	1,299,142	160,652	14.1%
<b><u>INSTRUCTIONAL SERVICES</u></b>								
2200-100	Salaries	406,535	397,129	390,178	397,794	584,616	186,822	47.0%
2200-200	Empl Benefits	117,007	139,320	141,020	207,175	326,931	119,756	57.8%
2200-300	Purch Prof Svcs	74,759	83,546	69,156	124,000	141,652	17,652	14.2%
2200-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2200-500	Other Services	50,400	51,442	49,043	48,760	51,760	3,000	6.2%
2200-600	Supplies	14,640	21,457	14,017	13,500	21,500	8,000	59.3%
2200-700	Property	273,224	252,888	310,398	308,539	327,329	18,790	6.1%
2200-800	Other Objects	0	0	0	0	4,000	4,000	100.0%
2200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2200	936,565	945,782	973,812	1,099,768	1,457,788	358,020	32.6%
<b><u>ADMINISTRATION</u></b>								
2300-100	Salaries	1,742,102	1,788,665	1,828,479	1,863,602	1,665,025	(198,577)	-10.7%
2300-200	Empl Benefits	646,132	650,586	740,333	985,063	872,614	(112,449)	-11.4%
2300-300	Purch Prof Svcs	393,965	158,779	167,229	203,375	215,140	11,765	5.8%
2300-400	Purch Prop Svcs	56,632	65,063	59,653	58,000	58,000	0	0.0%
2300-500	Other Services	84,564	93,497	109,871	116,502	115,450	(1,052)	-0.9%
2300-600	Supplies	38,164	24,853	17,106	62,750	54,100	(8,650)	-13.8%
2300-700	Property	10,006	2,346	2,348	11,000	7,000	(4,000)	-36.4%
2300-800	Other Objects	31,646	44,018	46,585	43,800	48,050	4,250	9.7%
2300-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2300	3,003,211	2,827,807	2,971,604	3,344,092	3,035,379	(308,713)	-9.2%

# BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 11/12	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Incr/Deer	% Incr/Deer
<b><u>PUPIL HEALTH SERVICES</u></b>								
2400-100	Salaries	273,537	281,376	310,500	273,503	261,127	(12,376)	-4.5%
2400-200	Empl Benefits	84,992	102,419	124,145	141,174	135,493	(5,681)	-4.0%
2400-300	Purch Prof Svcs	2,720	3,240	3,962	3,750	4,000	250	6.7%
2400-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2400-500	Other Services	0	0	0	0	0	0	0.0%
2400-600	Supplies	6,799	5,071	4,659	5,400	5,400	0	0.0%
2400-700	Property	0	0	0	0	0	0	0.0%
2400-800	Other Objects	0	0	600	250	250	0	0.0%
2400-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2400	368,048	392,106	443,866	424,077	406,270	(17,807)	-4.2%
<b><u>BUSINESS SERVICES</u></b>								
2500-100	Salaries	368,644	370,118	376,591	386,881	396,346	9,465	2.4%
2500-200	Empl Benefits	175,859	155,838	169,800	224,827	239,365	14,538	6.5%
2500-300	Purch Prof Svcs	16,126	26,335	24,882	20,000	21,000	1,000	5.0%
2500-400	Purch Prop Svcs	16,883	432	10,661	13,250	11,000	(2,250)	-17.0%
2500-500	Other Services	23,549	32,503	33,249	35,500	35,750	250	0.7%
2500-600	Supplies	66,012	36,485	16,937	15,500	15,750	250	1.6%
2500-700	Property	6,952	7,993	6,028	7,500	7,500	0	0.0%
2500-800	Other Objects	2,680	4,721	1,572	3,000	2,500	(500)	-16.7%
2500-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2500	676,705	634,425	639,720	706,458	729,211	22,753	3.2%
<b><u>PLANT OPERATION &amp; MAINTENANCE</u></b>								
2600-100	Salaries	522,243	392,236	269,751	294,740	239,600	(55,140)	-18.7%
2600-200	Empl Benefits	177,943	135,235	111,746	148,536	143,121	(5,415)	-3.6%
2600-300	Purch Prof Svcs	0	0	67,074	109,290	187,090	77,800	71.2%
2600-400	Purch Prop Svcs	1,328,238	1,350,802	1,547,754	1,688,635	1,597,910	(90,725)	-5.4%
2600-500	Other Services	77,951	74,762	76,849	92,616	99,000	6,384	6.9%
2600-600	Supplies	153,419	133,848	264,728	231,050	244,140	13,090	5.7%
2600-700	Property	0	0	0	0	0	0	0.0%
2600-800	Other Objects	3,766	3,713	3,382	7,640	9,640	2,000	26.2%
	Total 2600	2,263,560	2,090,596	2,341,284	2,572,507	2,520,501	(52,006)	-2.0%
<b><u>STUDENT TRANSPORTATION SERVICES</u></b>								
2700-100	Salaries	3,887	3,546	4,202	4,850	8,000	3,150	64.9%
2700-200	Empl Benefits	640	715	585	1,509	2,779	1,270	84.2%
2700-300	Purch Prof Svcs	3,488	0	0	1,000	500	(500)	-50.0%
2700-400	Purch Prop Svcs	48	530	845	1,000	1,000	0	0.0%
2700-500	Other Services	2,164,749	2,374,381	2,286,472	2,446,305	2,511,495	65,190	2.7%
2700-600	Supplies	186,119	158,361	180,015	190,500	150,500	(40,000)	-21.0%
2700-700	Property	0	7,085	733	1,500	1,000	(500)	-33.3%
2700-800	Other Objects	100	600	100	750	500	(250)	-33.3%
	Total 2700	2,359,031	2,545,218	2,472,952	2,647,414	2,675,774	28,360	1.1%



# BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 11/12	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Incr/Decr	% Incr/Decr
<b><u>CENTRAL SUPPORT SERVICES</u></b>								
2800-100	Salaries	329,558	339,471	349,179	350,734	357,826	7,092	2.0%
2800-200	Empl Benefits	116,721	112,856	130,148	170,047	200,680	30,633	18.0%
2800-300	Purch Prof Svcs	85,252	81,714	87,453	95,552	117,876	22,324	23.4%
2800-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2800-500	Other Services	3,057	5,820	2,449	3,339	3,339	0	0.0%
2800-600	Supplies	25,548	26,085	31,041	24,860	32,090	7,230	29.1%
2800-700	Property	503	0	0	0	0	0	0.0%
2800-800	Other Objects	1,093	317	653	1,179	1,238	59	5.0%
2800-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2800	561,732	566,263	600,923	645,711	713,049	67,338	10.4%
<b><u>OTHER SUPPORT SERVICES</u></b>								
2900-500	Other Services	31,571	32,232	32,371	33,500	34,000	500	1.5%
	Total 2900	31,571	32,232	32,371	33,500	34,000	500	1.5%
	TOTAL 2000	11,200,689	11,069,447	11,646,547	12,612,017	12,871,114	259,097	2.1%
<b><u>STUDENT ACTIVITIES</u></b>								
3200-100	Salaries	328,653	339,336	332,013	343,000	344,000	1,000	0.3%
3200-200	Empl Benefits	49,406	68,348	93,412	100,392	115,956	15,564	15.5%
3200-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
3200-400	Purch Prop Svcs	74,649	72,267	55,847	89,100	89,600	500	0.6%
3200-500	Other Services	52,202	52,474	55,108	71,250	71,500	250	0.4%
3200-600	Supplies	50,494	52,940	56,884	52,000	52,000	0	0.0%
3200-700	Property	0	0	0	0	0	0	0.0%
3200-800	Other Objects	57,448	75,547	57,479	75,900	75,900	0	0.0%
3200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 3200	612,852	660,912	650,743	731,642	748,956	17,314	2.4%
<b><u>COMMUNITY SERVICES</u></b>								
3300-100	Salaries	135,637	134,412	103,344	138,000	130,000	(8,000)	-5.8%
3300-200	Empl Benefits	19,041	21,924	17,132	45,792	48,924	3,132	6.8%
3300-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
3300-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
3300-500	Other Services	0	0	0	0	0	0	0.0%
3300-600	Supplies	4,329	5,960	4,995	6,000	6,000	0	0.0%
3300-700	Property	0	0	0	0	0	0	0.0%
3300-800	Other Objects	0	0	0	0	0	0	0.0%
3300-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 3300	159,007	162,296	125,471	189,792	184,924	(4,868)	-2.6%
	TOTAL 3000	771,859	823,208	776,214	921,434	933,880	12,446	1.6%

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

Acct Code	Description	Actual 11/12	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Incr/Decr	% Incr/Decr
<b><u>FACILITIES ACQUISITION</u></b>								
4000-100	Salaries	0	0	0	0	0	0	0.0%
4000-200	Empl Benefits	0	0	0	0	0	0	0.0%
4000-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
4000-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
4000-500	Other Services	0	0	0	0	0	0	0.0%
4000-600	Supplies	0	0	0	0	0	0	0.0%
4000-700	Property	0	0	0	0	0	0	0.0%
4000-800	Other Objects	0	0	0	0	0	0	0.0%
4000-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 4000	0	0	0	0	0	0	0.0%
	TOTAL 4000	0	0	0	0	0	0	0.0%
<b><u>OTHER FINANCING USES</u></b>								
5000-800	Other Objects	1,627,221	1,572,313	1,491,351	1,382,030	1,533,995	151,965	11.0%
5000-900	Other Uses	4,021,571	5,559,954	3,285,017	3,360,000	3,210,000	(150,000)	-4.5%
	Total 5000	5,648,792	7,132,267	4,776,368	4,742,030	4,743,995	1,965	0.0%
	TOTAL 5000	5,648,792	7,132,267	4,776,368	4,742,030	4,743,995	1,965	0.0%
	TOTAL EXPENSES	40,249,592	41,199,257	40,607,622	43,772,515	45,632,055	1,859,540	4.2%

# Lower Moreland Township School District

## 2015/16 Budget

### 1100 Account - Regular Instruction

Account Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	Dollar Increase/Decrease	Percent Increase/Decrease
1100-100	Salaries	11,264,958	11,615,904	12,244,578	12,412,271	167,693	1.4%
1100-200	Benefits	4,352,555	4,835,163	6,054,395	6,526,379	471,984	7.8%
1100-300	Purch Prof Serv.	533,197	540,888	605,230	556,121	(49,109)	-8.1%
1100-400	Purch Prop Serv.	2,128	5,285	6,800	6,800	0	0.0%
1100-500	Other Services	72,076	151,480	65,250	143,250	78,000	119.5%
1100-600	Supplies	400,937	370,188	446,885	841,239	394,354	88.2%
1100-700	Property	89,569	44,859	14,800	219,320	204,520	1381.9%
1100-800	Other Objects	2,089	4,491	4,000	3,000	(1,000)	-25.0%
1100-900	Other Uses	0	0	0	0	0	0.0%
	Total 1100	16,717,509	17,568,258	19,441,938	20,708,380	1,266,442	6.5%

### Budget Explanations

#### 1100 - Regular Instruction

#### Highlights of Changes

##### 500 Other Services-

The total increase is a reflection of more students projected to attend charter schools.

##### 600/700 Supplies/Property-

The large increases shown are for one time purchases for books & equipment under Curriculum Allocations.

## Budget Explanation

### 1100 - Regular Instruction

		2014/15 Budget	2015/16 Budget
<b><u>1100 - Regular Instruction</u></b>			
100	Salaries- Budgeted in this account are the following items:	12,244,578	12,412,271
	Pine Road Teachers		
	Murray Avenue Teachers		
	High School Teachers		
	Lead Teacher Costs		
	Substitute Costs (changed to 300 object in 12/13)		
	Federal Project Teacher Costs		
200	Benefits-	6,054,395	6,526,379
		14/15 Amount	15/16 Amount
	Health/Life/Disability Insurance	2,357,495	2,232,290
	Social Security	934,368	947,190
	Retirement	2,610,032	3,199,399
	Teacher Tuition	90,000	85,000
	Worker's Compensation	62,500	62,500
	Totals	6,054,395	6,526,379
300	Purchased Prof & Tech Services- Included in this account is an amount for contracted substitute services as well as student planning services.	605,230	556,121
400	Purchased Property Services- Budgeted to this account is an amount related to repair costs for classroom equipment located throughout all three schools.	6,800	6,800
500	Other Purchased Services- Budgeted to this account is an amount for the cost of printing and travel by the teaching staff. Also included are tuition costs related to charter school students.	65,250	143,250

## Budget Explanation

### 1100 - Regular Instruction

		2014/15 Budget	2015/16 Budget
600	Supplies-	446,885	841,239
	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.		

	14/15 Amount	15/16 Amount
<u>Bldg</u>		
Pine Road Elem.	139,256	133,703
Murray Avenue	71,936	72,820
High School	107,502	109,675
Federal Projects	1,041	9,391
Curr-Special Alloc.	16,000	0
Total	<u>335,735</u>	<u>325,589</u>

Also budgeted in the "600" account is an amount for the cost of textbooks, workbooks, and periodicals related to the regular instructional program. Amounts for books are budgeted as follows:

	14/15 Amount	15/16 Amount
<u>Bldg</u>		
Pine Road Elem.	800	800
Murray Avenue	2,100	2,100
High School	28,250	27,750
Curr-Special Alloc.	80,000	485,000
Total	<u>111,150</u>	<u>515,650</u>

700	Equipment-	14,800	219,320
	Budgeted in this account is an amount for requested instructional equipment as listed below:		

	14/15 Amount	15/16 Amount
<u>Bldg</u>		
Pine Road Elem.	800	800
Murray Avenue	6,000	6,000
High School	8,000	16,000
Curr-Special Alloc.	0	196,520
Total	<u>14,800</u>	<u>219,320</u>

## Budget Explanation

### 1100 - Regular Instruction

		2014/15 Budget	2015/16 Budget
800	Other Objects- This account represents an amount for professional dues & fees for the instructional staff.	4,000	3,000
	TOTAL 1100	19,441,938	20,708,380

# Lower Moreland Township School District

## 2015/16 Budget

### 1200 Account - Special Education

Account Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	Dollar Increase/Decrease	Percent Increase/Decrease
1200-100	Salaries	2,432,302	2,455,356	2,489,421	2,501,988	12,567	0.5%
1200-200	Benefits	912,661	1,012,271	1,389,038	1,433,745	44,707	3.2%
1200-300	Purch Prof Serv.	812,819	1,101,959	801,759	1,025,556	223,797	27.9%
1200-400	Purch Prop Serv.	5,229	4,072	5,000	5,000	0	0.0%
1200-500	Other Services	792,814	751,350	887,987	899,489	11,502	1.3%
1200-600	Supplies	81,715	105,296	37,900	37,484	(416)	-1.1%
1200-700	Property	13,864	3,681	0	0	0	0.0%
1200-800	Other Objects	1,226	1,449	2,500	2,500	0	0.0%
1200-900	Other Uses	0	0	0	0	0	0.0%
	Total 1200	5,052,630	5,435,434	5,613,605	5,905,762	292,157	5.2%

### Budget Explanations

#### 1200 - Special Education

#### Highlights of Changes

#### 300 Purch Prof Serv.-

The increase in purchased professional services are a result of a switch to a contracted a carrier for instructional aides.

## Budget Explanation

### 1200 - Special Education

		2014/15 Budget	2015/16 Budget
<b><u>1200 - Special Education</u></b>			
100	Salaries- Budgeted in this account are salary costs for Learning Support and Autistic Support teachers, Speech and Language teachers, Emotional Support teachers, Life Skills teachers and also Gifted Instructors. Additionally Autistic Instructors and aides are budgeted in this account. Also budgeted are amounts for elementary and secondary special education aides and personal care assistants. Lastly, the Director of Special Education and a support staff member are budgeted here.	2,489,421	2,501,988
200	Benefits-	1,389,038	1,433,745
	<div style="display: flex; justify-content: space-around;"> <div>14/15 <u>Amount</u></div> <div>15/16 <u>Amount</u></div> </div>		
	Health/Life/Disability Insurance	646,353	581,974
	Social Security	190,440	191,413
	Retirement	532,695	640,808
	Worker's Compensation	19,550	19,550
	Totals	1,389,038	1,433,745
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).	801,759	1,025,556
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:	887,987	899,489
	<div style="display: flex; justify-content: space-around;"> <div>14/15 <u>Amount</u></div> <div>15/16 <u>Amount</u></div> </div>		
	Staff Travel Costs	5,250	6,000
	Tuition paid to approved private schools for special ed. students attending their schools.	414,000	513,244
	Tuition paid to the Intermediate Unit for students attending their programs.	468,737	380,245
		887,987	899,489



## Budget Explanation

### 1200 - Special Education

		<u>2014/15 Budget</u>	<u>2015/16 Budget</u>
600	Supplies- Budgeted in this account is an amount for the costs of supplies, books and periodicals used in the special education department.	37,900	37,484
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	<u>5,613,605</u>	<u>5,905,762</u>

# Lower Moreland Township School District

## 2015/16 Budget

### 1300 Account - Vocational Education

Account Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	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	275,085	275,514	290,837	319,063	28,226	9.7%
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	275,085	275,514	290,837	319,063	28,226	9.7%

### 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

## 2015/16 Budget

### 1400 Account - Other Instructional Programs

Account Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	Dollar Increase/Decrease	Percent Increase/Decrease
1400-100	Salaries	14,460	7,226	17,500	15,000	(2,500)	-14.3%
1400-200	Benefits	4,541	2,273	5,334	5,274	(60)	-1.1%
1400-300	Purch Prof Serv.	89,616	102,448	107,020	108,687	1,667	1.6%
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	108,617	111,947	129,854	128,961	(893)	-0.7%

### Budget Explanations

#### 1400 - Other Instructional Programs

#### Highlights of Changes

##### 100 Salaries-

The decrease denoted reflects a reduction in Homebound expenses as more students who are affected are taking online courses.

## Budget Explanation

### 1400 - Other Instructional Programs

		<u>2014/15 Budget</u>	<u>2015/16 Budget</u>
<b><u>1430 - Homebound Instruction</u></b>			
100	Salaries- Budgeted to this account is an amount for the cost of salaries related to homebound instruction.	17,500	15,000
200	Benefits-	5,334	5,274
	14/15      15/16 <u>Amount</u> <u>Amount</u>		
	Social Security      1,339      1,148		
	Retirement      3,745      3,876		
	Worker's Compensation      250      250		
	Totals <u>5,334</u> <u>5,274</u>		
300	Purchased Prof & Tech Services Budgeted in this account is the cost of non-district employees or an educational institution providing homebound instruction.	0	0
TOTAL 1430		<u>22,834</u>	<u>20,274</u>
<b><u>1490 - Additional Other Instructional Programs</u></b>			
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.	107,020	108,687
500	Other Services- Budgeted to this account is an amount for conference expenses related to the Title I program.	0	0
600	Supplies- Included in this account is an amount for supplies for the administration of the federal programs.	0	0
TOTAL 1490		<u>107,020</u>	<u>108,687</u>
TOTAL 1400		<u>129,854</u>	<u>128,961</u>

Lower Moreland Township School District

2015/16 Budget

1600 Account - Adult Education Programs

Account Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	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.	19,804	16,418	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	690	922	800	900	100	12.5%
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	20,494	17,340	20,800	20,900	100	0.5%

Budget Explanations

1600 - Adult Education Programs

Highlights of Changes

## Budget Explanation

### 1600 - Adult Education Programs

		<u>2014/15 Budget</u>	<u>2015/16 Budget</u>
<b><u>1600 - Adult Education</u></b>			
300	Purchased Prof & Tech Services- Budgeted in this account is the cost of non-district employees providing instruction for the Enrichment Program.	20,000	20,000
500	Other Purchased Services- Included in this account are amounts for postage and advertising for the Enrichment Program.	0	0
600	Supplies- Included in this account is an amount for supplies for the administration of the Enrichment Program.	800	900
700	Equipment- Budgeted in this account is the cost of equipment related to the Enrichment Program.	0	0
		<hr/>	<hr/>
TOTAL 1600		<u>20,800</u>	<u>20,900</u>

# Lower Moreland Township School District

## 2015/16 Budget

### 2100 Account - Pupil Services

Account Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	Dollar Increase/Decrease	Percent Increase/Decrease
2100-100	Salaries	742,443	793,503	737,339	832,996	95,657	13.0%
2100-200	Benefits	266,488	358,738	369,201	440,446	71,245	19.3%
2100-300	Purch Prof Serv.	0	5,230	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	26,087	12,544	31,950	25,700	(6,250)	-19.6%
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	1,035,018	1,170,015	1,138,490	1,299,142	160,652	14.1%

### Budget Explanations

#### 2100 - Pupil Services

#### Highlights of Changes

#### 100/200 Salaries/Benefits-

The increase shown is due to the addition of an allocation for a new Elementary Counselor.

## Budget Explanation

### 2100 - Pupil Services

		2014/15 Budget	2015/16 Budget
<b><u>2120 - Guidance Services</u></b>			
100	Salaries- Budgeted to this account are the salary costs of the following:  3.00 (FTE) Pine Road Guidance Counselors - 1 New for 15/16 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	643,794	735,998
200	Benefits-  14/15      15/16 <u>Amount</u> <u>Amount</u> Health/Life/Disability Insuranc 126,432    134,150 Social Security                    49,250    56,304 Retirement                        137,772    190,182 Worker's Compensation           5,100      5,100 Totals <u>318,554</u> <u>385,736</u>	318,554	385,736
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.	27,200	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		<u>989,548</u>	<u>1,141,934</u>

### 2140 - Psychological Services

100	Salaries- Budgeted to this account are the salary costs of the following:  School Psychologist Project ACCESS Clerical Salaries	93,545	96,998
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## Budget Explanation

### 2100 - Pupil Services

			2014/15 Budget	2015/16 Budget
200	Benefits-		50,647	54,710
		14/15 <u>Amount</u>	15/16 <u>Amount</u>	
	Health/Life/Disability Insuranc	23,372	22,126	
	Social Security	7,156	7,420	
	Retirement	20,019	25,064	
	Worker's Compensation	100	100	
	Totals	<u>50,647</u>	<u>54,710</u>	
500	Other Purchased Services-		0	0
	Included in this account is a budgeted amount for travel/conference expenses for the School Psychologist.			
600	Supplies-		4,750	5,500
	The amount budgeted represents supply needs for the clerical support for the Project ACCESS program as well as the MCIU services used to support the ACCESS program.			
800	Other Objects-		0	0
	Budgeted to this account is an amount for the cost of dues and fees for the operation of the psychologist's office.			
TOTAL 2140			<u>148,942</u>	<u>157,208</u>
TOTAL 2100			<u>1,138,490</u>	<u>1,299,142</u>

# Lower Moreland Township School District

## 2015/16 Budget

### 2200 Account - Instructional Staff Services

Account Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	Dollar Increase/Decrease	Percent Increase/Decrease
2200-100	Salaries	397,129	390,178	397,794	584,616	186,822	47.0%
2200-200	Benefits	139,320	141,020	207,175	326,931	119,756	57.8%
2200-300	Purch Prof Serv.	83,546	69,156	124,000	141,652	17,652	14.2%
2200-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2200-500	Other Services	51,442	49,043	48,760	51,760	3,000	6.2%
2200-600	Supplies	21,457	14,017	13,500	21,500	8,000	59.3%
2200-700	Property	252,888	310,398	308,539	327,329	18,790	6.1%
2200-800	Other Objects	0	0	0	4,000	4,000	0.0%
2200-900	Other Uses	0	0	0	0	0	0.0%
	Total 2200	945,782	973,812	1,099,768	1,457,788	358,020	32.6%

### Budget Explanations

#### 2200 - Instructional Staff Services

#### Highlights of Changes

All All-

The increases shown are a reflection of an employee job reclassification. The former Assistant Superintendent position was reclassified as a Director of Curriculum and Instruction position and therefore denotes discrepancies in the 2200 and 2300 functions.

## Budget Explanation

### 2200 - Instructional Staff Services

		2014/15 Budget	2015/16 Budget
<u>2220 - Audio Visual Services</u>			
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	10,500
<u>2240 - Technology Commitment</u>			
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.	308,539	323,329
TOTAL 2240		308,539	323,329
<u>2250 - School Library Services</u>			
100	Salaries- The amount budgeted to this account represents the salary costs of the following personnel:  One (1) Pine Road Librarian One (1) Murray Avenue Librarian One (1) High School Librarian Elementary/Secondary Library Aides	362,128	369,996
200	Benefits-	194,901	208,980
		14/15 Amount	15/16 Amount
Health/Life/Disability Insurance		86,303	81,668
Social Security		27,703	28,305
Retirement		77,495	95,607
Worker's Compensation		3,400	3,400
Totals		194,901	208,980
300	Purchased Prof & Tech Services-	25,000	24,000

## Budget Explanation

### 2200 - Instructional Staff Services

		<u>2014/15 Budget</u>	<u>2015/16 Budget</u>
	The amount reflected includes an amount for a contracted library aide.		
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
		14/15	15/16
		<u>Amount</u>	<u>Amount</u>
	Building		
	Pine Road	8,560	8,560
	Murray Avenue	3,700	3,700
	High School	26,500	26,500
		<u>          </u>	<u>          </u>
	Total	<u>38,760</u>	<u>38,760</u>
600	Supplies- Included with this account is a special curriculum allocation for updating the library collections in all three schools.	0	0
700	Equipment- Budgeted to this account is the cost of new and replacement equipment for the school libraries.	0	0
		<u>          </u>	<u>          </u>
	TOTAL 2250	<u>620,789</u>	<u>641,736</u>

### 2260 - Instruction & Curriculum Development Services

100	Salaries- Budgeted to this account are salary amounts for the Director of Curriculum and the clerical support of the position as well as for curriculum writing by teachers.	35,666	214,620
200	Benefits-	12,274	117,951
		14/15	15/16
		<u>Amount</u>	<u>Amount</u>
	Health/Life/Disability Insuranc	213	44,375
	Social Security	2,728	16,418

## Budget Explanation

### 2200 - Instructional Staff Services

		<u>2014/15 Budget</u>	<u>2015/16 Budget</u>
Retirement	7,633 55,458		
Worker's Compensation	<u>1,700 1,700</u>		
Totals	<u>12,274 117,951</u>		
300	Purchased Prof & Tech Services- Included in this amount is an allocation for contracted curriculum review services and online learning opportunities.	51,000	55,500
500	Other Purchased Services- Budgeted to this account are allocations for travel related to the curriculum development program.	0	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.	3,000	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.	0	4,000
800	Other Objects- Included in this amount is an allocation for dues and fees for the Curriculum department.	0	4,000
	TOTAL 2260	<u>101,940</u>	<u>410,071</u>

### 2270 - Staff Development Services

300	Purchased Prof & Tech Services- Included in this account is an allocation for Staff Development	48,000	62,152
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	<u>58,000</u>	<u>72,152</u>
	TOTAL 2200	<u>1,099,768</u>	<u>1,457,788</u>

# Lower Moreland Township School District

## 2015/16 Budget

### 2300 Account - Administration

Account Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	Dollar Increase/Decrease	Percent Increase/Decrease
2300-100	Salaries	1,788,665	1,828,479	1,863,602	1,665,025	(198,577)	-10.7%
2300-200	Benefits	650,586	740,333	985,063	872,614	(112,449)	-11.4%
2300-300	Purch Prof Serv.	158,779	167,229	203,375	215,140	11,765	5.8%
2300-400	Purch Prop Serv.	65,063	59,653	58,000	58,000	0	0.0%
2300-500	Other Services	93,497	109,871	116,502	115,450	(1,052)	-0.9%
2300-600	Supplies	24,853	17,106	62,750	54,100	(8,650)	-13.8%
2300-700	Property	2,346	2,348	11,000	7,000	(4,000)	-36.4%
2300-800	Other Objects	44,018	46,585	43,800	48,050	4,250	9.7%
2300-900	Other Uses	0	0	0	0	0	0.0%
	Total 2300	2,827,807	2,971,604	3,344,092	3,035,379	(308,713)	-9.2%

### Budget Explanations

#### 2300 - Administration

#### Highlights of Changes

All All-  
The decreases shown are a reflection of an employee job reclassification. The former Assistant Superintendent position was reclassified as a Director of Curriculum and Instruction position and therefore denotes discrepancies in the 2200 and 2300 functions.

## Budget Explanation

### 2300 - Administration

		<u>2014/15 Budget</u>	<u>2015/16 Budget</u>
<b><u>2310 - School Board Services</u></b>			
300	Purchased Prof & Tech Services- Budgeted to this account are the costs of the following items: - District's Annual Local Audit - School District Appraisals/Updates - Tax Collector Audit & GASB 45 Services - School Security Services	58,000	54,000
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.	102,052	105,000
600	Supplies- An amount is budgeted to this account to reflect the cost of supplies and books/periodicals related to board services.	2,250	1,600
800	Other Objects- Budgeted to this account are the costs of professional dues and fees for the board. (e.g. PSBA membership)	22,000	30,000
TOTAL 2310		<u>184,302</u>	<u>190,600</u>

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

100	Salaries- Budgeted to this account is the cost of the district's tax collector.	22,000	22,000
200	Benefits-	1,683	1,683
		14/15	15/16
		<u>Amount</u>	<u>Amount</u>
	Social Security	1,683	1,683
	Retirement	0	0
	Totals	<u>1,683</u>	<u>1,683</u>

## Budget Explanation

### 2300 - Administration

		2014/15 Budget	2015/16 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.	15,000	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	<u>48,683</u>	<u>38,683</u>

### 2350 - Legal Services

300	Purchased Prof & Tech Services- Budgeted to this account are the costs for the district's solicitor as well as any other legal costs for litigation.	95,000	80,000
	TOTAL 2350	<u>95,000</u>	<u>80,000</u>

### 2360 - Office of the Superintendent Services

100	Salaries- Budgeted to this account are the salary costs of the Superintendent, and 1.00 (FTE) support staff.	448,154	258,313
200	Benefits-	128,999	128,999
		14/15 <u>Amount</u>	15/16 <u>Amount</u>
	Health/Life/Disability Insuranc	94,100	40,490
	Social Security	34,284	19,761
	Retirement	95,905	66,748



## Budget Explanation

### 2300 - Administration

		<u>2014/15 Budget</u>	<u>2015/16 Budget</u>
Worker's Compensation	2,000      2,000		
Totals	<u>226,289    128,999</u>		
300	Purchased Prof & Tech Services- The amount placed in this account reflect the cost of contracted clerical substitutes.	2,000	2,000
500	Other Purchased Services- Included in this account is an allocation for travel/conference expenses related to the Office of the Superintendent and Assistant Superintendent.	10,000	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.	31,750	23,500
700	Equipment- Budgeted in this account is the cost of equipment to be utilized in the superintendent's and asst. superintendent's office.	8,000	4,000
800	Other Objects- This account includes the cost of professional dues and fees.	14,000	9,500
		<u>          </u>	<u>          </u>
	TOTAL 2360	<u>642,903</u>	<u>432,812</u>

### 2370 - Community Relations Services

100	Salaries- Budgeted in this account is an amount for the Public Relations Specialist.	0	0
200	Benefits-	0	0
		14/15	15/16
		<u>Amount</u>	<u>Amount</u>
	Social Security	0	0
	Retirement	0	0
	Totals	<u>0</u>	<u>0</u>

## Budget Explanation

### 2300 - Administration

		<u>2014/15 Budget</u>	<u>2015/16 Budget</u>
300	Purchased Prof & Tech Services- The amount budgeted in this account represents the amount to be paid for community relations services.	10,000	10,000
600	Supplies- Included here are supply costs related to the community relations operations.	10,250	10,250
	TOTAL 2370	<u>20,250</u>	<u>20,250</u>

### 2380 - Principal's Office Services

100	Salaries- Budgeted in this account are the costs of salaries for the following personnel:	1,221,201	1,206,202
	1 Principal (Pine Road)		
	1 Principal (Murray Avenue)		
	1 Principal (High School)		
	4 Assistant Principals		
	7 Full-Time Clerical Personnel		
	2 Security/Greeters		
200	Benefits-	659,287	652,911
		14/15	15/16
		<u>Amount</u>	<u>Amount</u>
	Health/Life/Disability Insurance	297,729	242,153
	Social Security	93,422	92,275
	Retirement	261,336	311,683
	Worker's Compensation	6,800	6,800
	Totals	<u>659,287</u>	<u>652,911</u>
300	Purchased Prof & Tech Services- The amount placed in this account reflect the cost of contracted greeter services as well as a clerical position at the high school.	23,375	64,140
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

		2014/15 Budget	2015/16 Budget
500	Other Purchased Services- Budgeted to this account are amounts for travel/conference expenses for the principal's office.	2,700	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	<u>1,979,113</u>	<u>1,998,003</u>

### 2390 - Office of Personnel Services

100	Salaries- Budgeted in this account is an amount for the Director of Human Resources/Public Relations and 1.0 FTE support staff member.	172,247	178,510
200	Benefits-	97,804	89,021
	<div style="display: flex; justify-content: space-around;"> <div>14/15 <u>Amount</u></div> <div>15/16 <u>Amount</u></div> </div>		
	Health/Life/Disability Insuranc	45,566	27,038
	Social Security	13,177	13,656
	Retirement	36,861	46,127
	Worker's Compensation	2,200	2,200
	Totals	<u>97,804</u>	<u>89,021</u>
300	Purchased Prof & Tech Services- The amount budgeted in this account represents a new amount for a contracted Personnel Director.	0	0
500	Other Purchased Services- Budgeted to this account are amounts for travel/conference expenses for the human resources office.	1,750	1,750

## Budget Explanation

### 2300 - Administration

		2014/15 Budget	2015/16 Budget
600	Supplies- Budgeted in this account is an amount for supplies and books related to the operation of the human resources office.	2,500	2,750
800	Other Objects- Budgeted in this account is an amount for professional membership dues and fees related to the human resources office.	2,250	3,000
		<u>276,551</u>	<u>275,031</u>
	TOTAL 2390		
		<u>3,246,802</u>	<u>3,035,379</u>
	TOTAL 2300		

# Lower Moreland Township School District

## 2015/16 Budget

### 2400 Account - Pupil Health Services

Account Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	Dollar Increase/Decrease	Percent Increase/Decrease
2400-100	Salaries	281,376	310,500	273,503	261,127	(12,376)	-4.5%
2400-200	Benefits	102,419	124,145	141,174	135,493	(5,681)	-4.0%
2400-300	Purch Prof Serv.	3,240	3,962	3,750	4,000	250	6.7%
2400-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2400-500	Other Services	0	0	0	0	0	0.0%
2400-600	Supplies	5,071	4,659	5,400	5,400	0	0.0%
2400-700	Property	0	0	0	0	0	0.0%
2400-800	Other Objects	0	600	250	250	0	0.0%
2400-900	Other Uses	0	0	0	0	0	0.0%
	Total 2400	392,106	443,866	424,077	406,270	(17,807)	-4.2%

### Budget Explanations

#### 2400 - Pupil Health Services

#### Highlights of Changes

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

The decrease shown is a reflection of a projected retirement and a lower budgeted amount for the replacement of a nurse at Pine Road.

## Budget Explanation

### 2400 - Pupil Health Services

		<u>2014/15 Budget</u>	<u>2015/16 Budget</u>																					
<u>2400 - Pupil Health Services</u>																								
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	273,503	261,127																					
200	Benefits-  <table><tr><td></td><td>14/15</td><td>15/16</td></tr><tr><td></td><td><u>Amount</u></td><td><u>Amount</u></td></tr><tr><td>Health/Life/Disability Insurance</td><td>58,722</td><td>45,041</td></tr><tr><td>Social Security</td><td>20,923</td><td>19,977</td></tr><tr><td>Retirement</td><td>58,529</td><td>67,475</td></tr><tr><td>Worker's Compensation</td><td>3,000</td><td>3,000</td></tr><tr><td>Totals</td><td><u>141,174</u></td><td><u>135,493</u></td></tr></table>		14/15	15/16		<u>Amount</u>	<u>Amount</u>	Health/Life/Disability Insurance	58,722	45,041	Social Security	20,923	19,977	Retirement	58,529	67,475	Worker's Compensation	3,000	3,000	Totals	<u>141,174</u>	<u>135,493</u>	141,174	135,493
	14/15	15/16																						
	<u>Amount</u>	<u>Amount</u>																						
Health/Life/Disability Insurance	58,722	45,041																						
Social Security	20,923	19,977																						
Retirement	58,529	67,475																						
Worker's Compensation	3,000	3,000																						
Totals	<u>141,174</u>	<u>135,493</u>																						
300	Purchased Prof & Tech Services- Budgeted to this account are amounts for contracted medical services provided to the district.	3,750	4,000																					
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		<u>424,077</u>	<u>406,270</u>																					

# Lower Moreland Township School District

## 2015/16 Budget

### 2500 Account - Business Services

Account Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	Dollar Increase/Decrease	Percent Increase/Decrease
2500-100	Salaries	370,118	376,591	386,881	396,346	9,465	2.4%
2500-200	Benefits	155,838	169,800	224,827	239,365	14,538	6.5%
2500-300	Purch Prof Serv.	26,335	24,882	20,000	21,000	1,000	5.0%
2500-400	Purch Prop Serv.	432	10,661	13,250	11,000	(2,250)	-17.0%
2500-500	Other Services	32,503	33,249	35,500	35,750	250	0.7%
2500-600	Supplies	36,485	16,937	15,500	15,750	250	1.6%
2500-700	Property	7,993	6,028	7,500	7,500	0	0.0%
2500-800	Other Objects	4,721	1,572	3,000	2,500	(500)	-16.7%
2500-900	Other Uses	0	0	0	0	0	0.0%
	Total 2500	634,425	639,720	706,458	729,211	22,753	3.2%

### Budget Explanations

#### 2500 - Business Services

#### Highlights of Changes

##### 200 Benefits-

The majority of the increase denoted is a result of a 20.75% increase in the employer share for retirement costs (PSERS)

## Budget Explanation

### 2500 - Business Services

		2014/15 Budget	2015/16 Budget																		
<b>2500 - Business Services</b>																					
100	Salaries- This account is for the salaries of the following: Business Manager Assistant Business Manager Administrative Assistant/Payroll Administrative Assistant/Accounts Payable Administrative Assistant/Purchasing/Attendance	386,881	396,346																		
200	Benefits- <table><tr><td></td><td>14/15 Amount</td><td>15/16 Amount</td></tr><tr><td>Health/Life/Disability Insuranc</td><td>110,138</td><td>104,329</td></tr><tr><td>Social Security</td><td>29,596</td><td>30,320</td></tr><tr><td>Retirement</td><td>82,793</td><td>102,416</td></tr><tr><td>Worker's Compensation</td><td>2,300</td><td>2,300</td></tr><tr><td>Totals</td><td>224,827</td><td>239,365</td></tr></table>		14/15 Amount	15/16 Amount	Health/Life/Disability Insuranc	110,138	104,329	Social Security	29,596	30,320	Retirement	82,793	102,416	Worker's Compensation	2,300	2,300	Totals	224,827	239,365	239,365	239,365
	14/15 Amount	15/16 Amount																			
Health/Life/Disability Insuranc	110,138	104,329																			
Social Security	29,596	30,320																			
Retirement	82,793	102,416																			
Worker's Compensation	2,300	2,300																			
Totals	224,827	239,365																			
300	Purchased Prof & Tech Services Budgeted to this account is an amount for contracted computer software support.	20,000	21,000																		
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.	13,250	11,000																		
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.	35,500	35,750																		
600	Supplies- Included in this account are amounts for business office supplies and books/periodicals.	15,500	15,750																		
700	Equipment- Included in this account is an amount for replacement of equipment used in the business office.	7,500	7,500																		
800	Other Objects- Budgeted to this account is an amount for professional memberships and dues/fees related to the business office.	3,000	2,500																		
TOTAL 2500		720,996	729,211																		



# Lower Moreland Township School District

## 2015/16 Budget

### 2600 Account - Plant Operations & Maintenance

Account Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	Dollar Increase/Decrease	Percent Increase/Decrease
2600-100	Salaries	392,236	269,751	294,740	239,600	(55,140)	-18.7%
2600-200	Benefits	135,235	111,746	148,536	143,121	(5,415)	-3.6%
2600-300	Purch Prof Serv.	0	67,074	109,290	187,090	77,800	71.2%
2600-400	Purch Prop Serv.	1,350,802	1,547,754	1,688,635	1,597,910	(90,725)	-5.4%
2600-500	Other Services	74,762	76,849	92,616	99,000	6,384	6.9%
2600-600	Supplies	133,848	264,728	231,050	244,140	13,090	5.7%
2600-700	Property	0	0	0	0	0	0.0%
2600-800	Other Objects	3,713	3,382	7,640	9,640	2,000	26.2%
2600-900	Other Uses	0	0	0	0	0	0.0%
	<b>Total 2600</b>	<b>2,090,596</b>	<b>2,341,284</b>	<b>2,572,507</b>	<b>2,520,501</b>	<b>(52,006)</b>	<b>-2.0%</b>

### Budget Explanations

#### 2600 - Plant Operations & Maintenance

#### Highlights of Changes

- 100 Salaries-  
The decrease denoted reflects contract negotiations that allow the District to contract out new custodial positions.
- 300 Purch Prof Serv.-  
The increase denoted reflects a new position for a Facilities Consultant.

## Budget Explanation

### 2600 - Plant Operations & Maintenance

			<u>2014/15</u>	<u>2015/16</u>
			Budget	Budget
<b><u>2600 - Plant Operations &amp; Maintenance</u></b>				
100	Salaries-		294,740	239,600
	This account is for the salaries of the following:			
	Full Time Custodial/Maintenance Staff			
	Maintenance Manager			
	Summer Workers			
200	Benefits-		148,536	143,121
		14/15      15/16		
		Amount    Amount		
	Health/Life/Disability Insuranc	93,893    59,078		
	Social Security	22,548    18,330		
	Retirement	28,295    61,913		
	Worker's Compensation	3,800    3,800		
	Totals	<u>148,536    143,121</u>		
300	Purch Prof Services-			
	Included here is an allocation for a contracted driver/utility position as well as contracted custodial positions and a Facilities Consultant.		109,290	187,090
400	Purchased Property Services-		1,688,635	1,597,910
	Included in this account are the following:			
		<u>14/15</u> <u>15/16</u>		
	Trash Removal	39,000    22,500		
	Snow Removal	37,000    38,000		
	Custodial Contract	390,625    400,000		
	Grounds Contract	150,000    150,000		
	Maintenance Contract	0    0		
	District Maint. Projects	51,990    39,990		
	High School Maintenance	172,120    151,820		
	Murray Ave Maintenance	128,000    132,500		
	Pine Road Maintenance	109,900    127,100		
	Electric/Natural Gas	525,000    455,000		
	Water & Sewer Charges	<u>85,000    81,000</u>		

## Budget Explanation

### 2600 - Plant Operations & Maintenance

		<u>2014/15</u> <u>Budget</u>	<u>2015/16</u> <u>Budget</u>																		
	<u>1,688,635</u> <u>1,597,910</u>																				
500	Other Purchased Services- This account includes the following:	92,616	99,000																		
	<table><tr><td></td><td><u>14/15</u></td><td><u>15/16</u></td></tr><tr><td>Insurance</td><td>58,616</td><td>64,500</td></tr><tr><td>Telephone</td><td>31,000</td><td>31,000</td></tr><tr><td>Travel Costs</td><td><u>3,000</u></td><td><u>3,500</u></td></tr><tr><td></td><td><u>92,616</u></td><td><u>99,000</u></td></tr></table>		<u>14/15</u>	<u>15/16</u>	Insurance	58,616	64,500	Telephone	31,000	31,000	Travel Costs	<u>3,000</u>	<u>3,500</u>		<u>92,616</u>	<u>99,000</u>					
	<u>14/15</u>	<u>15/16</u>																			
Insurance	58,616	64,500																			
Telephone	31,000	31,000																			
Travel Costs	<u>3,000</u>	<u>3,500</u>																			
	<u>92,616</u>	<u>99,000</u>																			
600	Supplies- This account includes an amount for the following:	231,050	244,140																		
	<table><tr><td></td><td><u>14/15</u></td><td><u>15/16</u></td></tr><tr><td>Custodial Supplies</td><td>28,450</td><td>30,940</td></tr><tr><td>Maintenance Supplies</td><td>150,100</td><td>160,700</td></tr><tr><td>Safe Schools Supplies</td><td>17,500</td><td>17,500</td></tr><tr><td>Heating Oil</td><td><u>35,000</u></td><td><u>35,000</u></td></tr><tr><td></td><td><u>231,050</u></td><td><u>244,140</u></td></tr></table>		<u>14/15</u>	<u>15/16</u>	Custodial Supplies	28,450	30,940	Maintenance Supplies	150,100	160,700	Safe Schools Supplies	17,500	17,500	Heating Oil	<u>35,000</u>	<u>35,000</u>		<u>231,050</u>	<u>244,140</u>		
	<u>14/15</u>	<u>15/16</u>																			
Custodial Supplies	28,450	30,940																			
Maintenance Supplies	150,100	160,700																			
Safe Schools Supplies	17,500	17,500																			
Heating Oil	<u>35,000</u>	<u>35,000</u>																			
	<u>231,050</u>	<u>244,140</u>																			
800	Other Objects- Budgeted to this account is an amount for dues and fees related to the plant and maintenance operations.	7,640	9,640																		
		<u>                    </u>	<u>                    </u>																		
	TOTAL 2600	<u>2,572,507</u>	<u>2,520,501</u>																		

# Lower Moreland Township School District

## 2015/16 Budget

### 2700 Account - Student Transportation

Account Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	Dollar Increase/Decrease	Percent Increase/Decrease
2700-100	Salaries	3,546	4,202	4,850	8,000	3,150	64.9%
2700-200	Benefits	715	585	1,509	2,779	1,270	84.2%
2700-300	Purch Prof Serv.	0	0	1,000	500	(500)	-50.0%
2700-400	Purch Prop Serv.	530	845	1,000	1,000	0	0.0%
2700-500	Other Services	2,374,381	2,286,472	2,446,305	2,511,495	65,190	2.7%
2700-600	Supplies	158,361	180,015	190,500	150,500	(40,000)	-21.0%
2700-700	Property	7,085	733	1,500	1,000	(500)	-33.3%
2700-800	Other Objects	600	100	750	500	(250)	-33.3%
2700-900	Other Uses	0	0	0	0	0	0.0%
	Total 2700	2,545,218	2,472,952	2,647,414	2,675,774	28,360	1.1%

### Budget Explanations

#### 2700 - Student Transportation

#### Highlights of Changes

#### 100/200 Salaries/Benefits-

The large increases shown reflects the need for additional bus aides.

#### 600 Supplies-

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

## Budget Explanation

### 2700 - Student Transportation

		<u>2014/15 Budget</u>	<u>2015/16 Budget</u>
<b><u>2700 - Student Transportation</u></b>			
100	Salaries- Budgeted to this account is an amount a bus aide(s) for a special education student.	4,850	8,000
200	Benefits- Budgeted to this account is an amount for the cost of benefits related to the above salary costs.	1,509	2,779
300	Purchased Prof & Tech Services- Included in this account are amounts for contracted transportation software support and/or transportation studies.	1,000	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.	2,446,305	2,511,495
600	Supplies- Included in this account are amounts for repair parts and for gasoline purchases for district transportation vehicles.	190,500	150,500
700	Equipment- Budgeted here is an amount for replacement of transportation equipment.	1,500	1,000
800	Other Objects- Included in this account is an amount for professional dues and fees.	750	500
TOTAL 2700		<u>2,647,414</u>	<u>2,675,774</u>

# Lower Moreland Township School District

## 2015/16 Budget

### 2800 Account - Central Support Services

Account Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	Dollar Increase/Decrease	Percent Increase/Decrease
2800-100	Salaries	339,471	349,179	350,734	357,826	7,092	2.0%
2800-200	Benefits	112,856	130,148	170,047	200,680	30,633	18.0%
2800-300	Purch Prof Serv.	81,714	87,453	95,552	117,876	22,324	23.4%
2800-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2800-500	Other Services	5,820	2,449	3,339	3,339	0	0.0%
2800-600	Supplies	26,085	31,041	24,860	32,090	7,230	29.1%
2800-700	Property	0	0	0	0	0	0.0%
2800-800	Other Objects	317	653	1,179	1,238	59	5.0%
2800-900	Other Uses	0	0	0	0	0	0.0%
	Total 2800	566,263	600,923	645,711	713,049	67,338	11.2%

### Budget Explanations

#### 2800 - Central Support Services

#### Highlights of Changes

##### 200 Benefits-

The majority of the increase denoted is a result of a 20.75% increase in the employer share for retirement costs (PSERS)

## Budget Explanation

### 2800 - Central Support Services

		<u>2014/15 Budget</u>	<u>2015/16 Budget</u>																					
<b><u>2840 - Data Processing Services</u></b>																								
100	Salaries- Budgeted to this account are salaries of the following individuals:  Director of Technology Technology Support Positions (2.0) Data Systems Specialist Networking Specialist	350,734	357,826																					
200	Benefits-  <table><tr><td></td><td style="text-align: right;">14/15</td><td style="text-align: right;">15/16</td></tr><tr><td></td><td style="text-align: right;"><u>Amount</u></td><td style="text-align: right;"><u>Amount</u></td></tr><tr><td>Health/Life/Disability Insuranc</td><td style="text-align: right;">67,359</td><td style="text-align: right;">80,044</td></tr><tr><td>Social Security</td><td style="text-align: right;">26,831</td><td style="text-align: right;">27,374</td></tr><tr><td>Retirement</td><td style="text-align: right;">75,057</td><td style="text-align: right;">92,462</td></tr><tr><td>Worker's Compensation</td><td style="text-align: right;">800</td><td style="text-align: right;">800</td></tr><tr><td>Totals</td><td style="text-align: right;"><u>170,047</u></td><td style="text-align: right;"><u>200,680</u></td></tr></table>		14/15	15/16		<u>Amount</u>	<u>Amount</u>	Health/Life/Disability Insuranc	67,359	80,044	Social Security	26,831	27,374	Retirement	75,057	92,462	Worker's Compensation	800	800	Totals	<u>170,047</u>	<u>200,680</u>	170,047	200,680
	14/15	15/16																						
	<u>Amount</u>	<u>Amount</u>																						
Health/Life/Disability Insuranc	67,359	80,044																						
Social Security	26,831	27,374																						
Retirement	75,057	92,462																						
Worker's Compensation	800	800																						
Totals	<u>170,047</u>	<u>200,680</u>																						
300	Purchased Prof & Tech Services Included in this account are amounts for contracted internet access through MCIU and contracted services for software maintenance on the District's accounting and student software packages. Also included is an allocation for a contracted technology firm.	95,552	117,876																					
500	Other Purchased Services- Budgeted here is an amount for travel/conference expenses for the Technology department.	3,339	3,339																					
600	Supplies- Budgeted to this account are supply needs for the operation of the district's computer/data processing operations.	24,860	32,090																					
800	Other Objects- Included within this account are professional dues and fees related to the operation of the Technology department.	1,179	1,238																					
TOTAL 2840		<u>645,711</u>	<u>713,049</u>																					
TOTAL 2800		<u>645,711</u>	<u>713,049</u>																					

# Lower Moreland Township School District

## 2015/16 Budget

### 2900 Account - Other Support Services

Account Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	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	32,232	32,371	33,500	34,000	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%
	<b>Total 2900</b>	<b>32,232</b>	<b>32,371</b>	<b>33,500</b>	<b>34,000</b>	<b>500</b>	<b>1.5%</b>

### Budget Explanations

#### 2900 - Other Support Services

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

2014/15	2015/16
<u>Budget</u>	<u>Budget</u>

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

Curriculum/Legislative/Technology Information Serv.	\$33,500	\$34,000
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# Lower Moreland Township School District

## 2015/16 Budget

### 3200 Account - Student Activities

Account Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	Dollar Increase/Decrease	Percent Increase/Decrease
3200-100	Salaries	339,336	332,013	343,000	344,000	1,000	0.3%
3200-200	Benefits	68,348	93,412	100,392	115,956	15,564	15.5%
3200-300	Purch Prof Serv.	0	0	0	0	0	0.0%
3200-400	Purch Prop Serv.	72,267	55,847	89,100	89,600	500	0.6%
3200-500	Other Services	52,474	55,108	71,250	71,500	250	0.4%
3200-600	Supplies	52,940	56,884	52,000	52,000	0	0.0%
3200-700	Property	0	0	0	0	0	0.0%
3200-800	Other Objects	75,547	57,479	75,900	75,900	0	0.0%
3200-900	Other Uses	0	0	0	0	0	0.0%
	Total 3200	660,912	650,743	731,642	748,956	17,314	2.4%

### Budget Explanations

#### 3200 - Student Activities

#### Highlights of Changes

##### 200 Benefits-

The majority of the increase denoted is a result of a 20.75% increase in the employer share for retirement costs (PSERS)

## Budget Explanation

### 3200 - Student Activities

		<u>2014/15</u> <u>Budget</u>	<u>2015/16</u> <u>Budget</u>
<b><u>3210 - Student Activities</u></b>			
100	Salaries- Budgeted to this account is the cost of supplemental contracts for Student Activities as per the teacher contract.	133,000	133,000
200	Benefits-	39,287	45,192
		14/15 Amount	15/16 Amount
	Social Security	10,175	10,175
	Retirement	28,462	34,367
	Worker's Compensation	650	650
	Totals	<u>39,287</u>	<u>45,192</u>
400	Purchased Property Services- Included with this account are amounts for repairs/maintenance and other services related to student activity programs. These amounts are submitted through the Athletic Director.	7,100	7,100
500	Other Purchased Services- The amount budgeted reflects transportation costs for various student activities.	14,300	14,300
600	Supplies- This account includes the cost of supplies for the administration of the student activities program. These amounts were submitted through the Athletic Director.	14,790	14,790
800	Other Objects- Budgeted to this account is an amount for the costs of dues and fees related to the student activities program.	7,445	7,445
TOTAL 3210		<u>215,922</u>	<u>221,827</u>

## Budget Explanation

### 3200 - Student Activities

		<u>2014/15</u> <u>Budget</u>	<u>2015/16</u> <u>Budget</u>
<b><u>3250 - Student Athletics</u></b>			
100	Salaries- Budgeted to this account is the cost of supplemental contracts for Student Athletics as per the teacher contract as well as the salaries for the district-run summer sports camp counselors.	210,000	211,000
200	Benefits-	61,105	70,764
		14/15 <u>Amount</u>	15/16 <u>Amount</u>
	Social Security	16,065	16,142
	Retirement	44,940	54,522
	Worker's Compensation	100	100
	Totals	<u>61,105</u>	<u>70,764</u>
400	Purchased Property Services- Budgeted to this account is an amount for refurbishing and/or repairs to athletic equipment. These amounts were submitted through the Athletic Director. Also included are costs for athletic training services.	82,000	82,500
500	Other Purchased Services- The amount budgeted reflects transportation costs for all student athletics.	56,950	57,200
600	Supplies- This account includes the cost of supplies for the administration of the student athletics program, submitted through the Athletic Director.	37,210	37,210
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	68,455
TOTAL 3250		<u>515,720</u>	<u>527,129</u>

## Budget Explanation

### 3200 - Student Activities

	2014/15 Budget	2015/16 Budget
TOTAL 3200	<u>731,642</u>	<u>748,956</u>

# Lower Moreland Township School District

## 2015/16 Budget

### 3300 Account - Community Services

Account Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	Dollar Increase/Decrease	Percent Increase/Decrease
3300-100	Salaries	134,412	103,344	138,000	130,000	(8,000)	-5.8%
3300-200	Benefits	21,924	17,132	45,792	48,924	3,132	6.8%
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	5,960	4,995	6,000	6,000	0	0.0%
3300-700	Property	0	0	0	0	0	0.0%
3300-800	Other Objects	0	0	0	0	0	0.0%
3300-900	Other Uses	0	0	0	0	0	0.0%
	Total 3300	162,296	125,471	189,792	184,924	(4,868)	-2.6%

### Budget Explanations

#### 3300 - Community Services

#### Highlights of Changes

##### 200 Benefits-

The majority of the increase denoted is a result of a 20.75% increase in the employer share for retirement costs (PSERS)

## Budget Explanation

### 3300 - Community Relations

		<u>2014/15 Budget</u>	<u>2015/16 Budget</u>
<b><u>3300 - Community Relations</u></b>			
100	Salaries- Budgeted to this account is the cost of employees in the Kinderlinks program.	138,000	130,000
200	Benefits-	45,792	48,924
		14/15	15/16
		<u>Amount</u>	<u>Amount</u>
	Health/Life/Disability Insurance	5,703	5,387
	Social Security	10,557	9,945
	Retirement	29,532	33,592
	Totals	<u>45,792</u>	<u>48,924</u>
500	Other Services- This account reflects a Title V Federal Program allocation for printing and binding services.	0	0
600	Supplies- Included with this account are amounts for supplies for the Kinderlinks program.	6,000	6,000
		<u>          </u>	<u>          </u>
TOTAL 3300		<u>189,792</u>	<u>184,924</u>

# Lower Moreland Township School District

## 2015/16 Budget

### 5000 Account - Other Financing Uses

Account Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	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	1,572,313	1,491,351	1,382,030	1,533,995	151,965	11.0%
5000-900	Other Uses	5,559,954	3,285,017	3,360,000	3,210,000	(150,000)	-4.5%
	Total 5000	7,132,267	4,776,368	4,742,030	4,743,995	1,965	0.0%

### Budget Explanations

### 5000 - Other Financing Uses

### Highlights of Changes

## Budget Explanation

### 5000 - Other Financing Uses

		<u>2014/15 Budget</u>	<u>2015/16 Budget</u>
<b><u>5100 - Debt Service</u></b>			
800	Other Objects- This account includes payment of interest on the following bond issues:	1,382,030	1,533,995
	Bond Issue	<u>14/15</u>	<u>15/16</u>
	2009 Bonds (refund of 2003/2003A)	138,625	0
	2009A Bonds (refund of 99 Bonds)	62,860	0
	2009 Notes (refund of 2008 SWAP)	781,253	732,878
	2009AA Bonds (refund of 2005)	180,688	167,413
	2010 Bonds (refund of 2005A Bonds)	164,344	151,144
	2011 Bonds (QSCB Borrowing)	54,260	54,260
	2014 Bonds (refund of 2009/2009A)	0	194,550
	2014 Bonds - new issue	0	233,750
	Total	<u>1,382,030</u>	<u>1,533,995</u>
900	Other Financing Uses- This account includes payment of principal on the following bond issues:	3,250,000	3,100,000
	Bond Issue	<u>14/15</u>	<u>15/16</u>
	2009 Bonds (refund of 2003/2003A)	780,000	0
	2009A Bonds (refund of 99 Bonds)	295,000	0
	2009 Notes (refund of 2008 SWAP)	920,000	1,475,000
	2009AA Bonds (refund of 2005)	590,000	605,000
	2010 Bonds (refund of 2005A Bonds)	660,000	665,000
	2011 Bonds (QSCB Borrowing)	5,000	5,000
	2014 Bonds (refund of 2009/2009A)	0	345,000
	2014 Bonds - new issue	0	5,000
	Total	<u>3,250,000</u>	<u>3,100,000</u>
TOTAL 5100		<u>4,632,030</u>	<u>4,633,995</u>
<b><u>5200 - Fund Transfers</u></b>			
900	Other Financing Uses-	0	0



## Budget Explanation

### 5000 - Other Financing Uses

	<u>2014/15 Budget</u>	<u>2015/16 Budget</u>
Budgeted to this account is the amount to be transferred in support of the Capital Projects program.	<u>                    </u>	<u>                    </u>
TOTAL 5200	<u>                    0</u>	<u>                    0</u>

### 5900 - Budgetary Reserve

800	Other Objects-	110,000	110,000
	The budgetary reserve is budgeted to provide for a contingency amount for unanticipated or emergency expenses during the year. All transfers from this account must be approved by the Board of Directors.	<u>                    </u>	<u>                    </u>
	TOTAL 5900	<u>          110,000</u>	<u>          110,000</u>
	TOTAL 5000	<u>          4,742,030</u>	<u>          4,743,995</u>

**Lower Moreland School District  
Debt Service Requirements**

School Year	2009 Notes Ref-08 SWAP	2009AA Ref of 2005	2010 Refin of 2005A	2011 QSCB	2014-Ref 2009/2009A	2014A Issue	Total Debt Service
2015-16	2,207,878	772,413	816,144	59,260	539,550	238,750	4,633,994
2016-17	2,207,253	774,263	821,181	59,260	539,200	238,650	4,639,806
2017-18	2,209,278	770,513	828,200	59,260	525,000	238,550	4,630,800
2018-19	1,155,533	1,866,313	816,900	59,260	525,800	238,450	4,662,255
2019-20	1,160,473	1,863,663	820,300	59,260	521,000	238,350	4,663,045
2020-21	1,531,063	0	827,019	191,403	1,707,000	303,250	4,559,734
2021-22	1,522,768	0	821,831	191,403	742,750	1,276,850	4,555,601
2022-23	2,327,053	0	0	191,403	746,750	1,270,050	4,535,255
2023-24	1,395,709	0	0	191,403	2,916,850	2,916,850	4,503,962
2024-25	1,825,356	0	0	191,403	2,188,750	2,188,750	4,205,509
2025-26	1,828,456	0	0	191,403	0	0	2,019,859
2026-27	1,827,928	0	0	191,403	0	0	2,019,331
2027-28	1,827,985	0	0	0	0	0	1,827,985
2028-29	1,828,485	0	0	0	0	0	1,828,485
2029-30	0	0	0	0	0	0	0
2030-31	0	0	0	0	0	0	0
2031-32	0	0	0	0	0	0	0
2032-33	0	0	0	0	0	0	0
2033-34	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>24,855,215</b>	<b>6,047,163</b>	<b>5,751,575</b>	<b>1,636,120</b>	<b>5,847,050</b>	<b>9,148,500</b>	<b>53,285,623</b>

Principal Outstanding as of 6/30/16

2009 Notes(Ref 08 SWAP)	17,640,000	2011 QSCB	980,000
2009AA (Ref of 2005)	4,825,000	2014 (Ref 09/09A)	4,470,000
ReFi 2010 (2005A)	4,430,000	2014A New Issue	7,020,000

Total Principal Debt Outstanding 39,365,000

# BUDGET TO BUDGET COMPARISON - REVENUE (GENERAL FUND)

Acct Code	Description	Actual 11/12	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Incr/Decr	% Incr/Decr
<b><u>LOCAL SOURCES</u></b>								
6111	Current RE Tax	29,343,479	29,867,836	31,167,585	31,857,495	32,667,451	809,956	2.5%
6112	Interim RE Tax	206,840	109,420	79,232	125,000	100,000	(25,000)	-20.0%
6113	Utility RE Tax	41,592	42,389	41,145	41,000	41,000	0	0.0%
6151	Earned Income Tax	1,511,386	1,671,537	1,889,726	1,650,000	1,720,000	70,000	4.2%
6153	RE Transfer Tax	306,722	283,380	320,053	310,000	320,000	10,000	3.2%
6400	Delinquent Tax	1,003,257	942,131	1,255,573	725,000	725,000	0	0.0%
6510	Interest on Inv	6,234	10,563	8,404	10,000	9,000	(1,000)	-10.0%
6830	Int Srce-Fed	308,987	335,215	313,213	311,834	350,940	39,106	12.5%
6910	Rentals	59,539	54,276	52,555	55,000	55,000	0	0.0%
6940	Tuition	451,988	427,708	411,080	383,243	351,826	(31,417)	-8.2%
6980	Rev - Comm Svc	0	0	0	0	0	0	0.0%
6990	Misc Revenue	1,410	3,042	1,404	3,000	2,500	(500)	-16.7%
6991	Refund of Prior Year's Exp.	703,110	756,782	55	0	0	0	0.0%
6992	Energy Incentives/Rebates	0	3,619	12,282	7,500	15,000	7,500	100.0%
Total	Local Sources	33,944,544	34,507,898	35,552,307	35,479,072	36,357,717	878,645	2.5%
<b><u>STATE SOURCES</u></b>								
7110	Basic Education Funding	1,894,029	1,894,029	1,935,570	1,935,537	1,935,537	0	0.0%
7140	Charter School Reimburs.	0	0	0	0	0	0	0.0%
7150	State Performance Incentive	0	0	0	0	0	0	0.0%
7270	Special Ed	684,524	743,393	735,319	698,686	698,686	0	0.0%
7310	Transportation	395,123	388,447	413,903	390,000	405,000	15,000	3.8%
7320	Rental Reimb	171,584	145,716	156,506	158,000	160,000	2,000	1.3%
7330	Med/Dental/Nurse Serv.	49,433	49,386	49,790	49,000	49,000	0	0.0%
7340	State Prop Tax Reduction	1,359,930	1,372,932	1,246,765	1,391,693	1,455,248	63,555	4.6%
7500	Extra Grants	17,610	17,610	17,610	17,610	17,610	0	0.0%
7810	FICA Reimb	701,453	682,143	692,506	749,418	755,391	5,973	0.8%
7820	Retire Reimb	703,236	998,157	1,408,532	2,096,412	2,551,544	455,132	21.7%
7920	Technology Revenue	0	0	0	0	0	0	0.0%
Total	State Sources	5,976,922	6,291,811	6,656,501	7,486,356	8,028,016	541,660	7.2%
<b><u>FEDERAL SOURCES</u></b>								
8514	Title I	59,086	110,864	199,776	149,796	186,307	36,511	24.4%
8200	PEMA Reimbursement	0	0	0	0	0	0	0.0%
8519	Title II-Teacher Quality	41,280	35,463	48,159	40,636	40,697	61	0.2%
8570	Drug Free Schools	0	0	0	0	0	0	0.0%
8516	Title III-LEP Grant	31,372	45,423	38,512	31,241	32,221	980	3.1%
8708	Fiscal Stabilization-ARRA	0	0	0	0	0	0	0.0%
8709	Ed Jobs Funding	2,098	0	0	0	0	0	0.0%
8732	QSCB Revenue-Bonds	38,487	50,200	46,209	59,260	59,260	0	0.0%
8810	Project ACCESS	66,592	84,469	85,315	78,793	88,293	9,500	12.1%
Total	Federal Sources	238,915	326,418	417,971	359,726	406,778	47,052	13.1%
<b><u>OTHER SOURCES</u></b>								
9200	Proceeds from L/T Financing	142,722	120,580	124,528	0	0	0	0.0%
9500	Refund of Prior Yr Expenses	0	0	0	0	0	0	0.0%
Total	Other Sources	142,722	120,580	124,528	0	0	0	0.0%
Total Revenue		40,303,103	41,246,708	42,751,307	43,325,154	44,792,511	1,467,357	3.4%

# Lower Moreland Township School District

## 2015/16 Budget

### 6000 Account - Revenue from Local Sources

Account Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	Dollar Increase/Decrease	Percent Increase/Decrease
6111	Current RE Tax	29,867,836	31,167,585	31,857,495	32,667,451	809,956	2.5%
6112	Interim RE Tax	109,420	79,232	125,000	100,000	(25,000)	-20.0%
6113	Utility RE Tax	42,389	41,145	41,000	41,000	0	0.0%
6151	Earned Inc. Tax	1,671,537	1,889,726	1,650,000	1,720,000	70,000	4.2%
6153	RE Transfer Tax	283,380	320,053	310,000	320,000	10,000	3.2%
6400	Delinquent Tax	942,131	1,255,573	725,000	725,000	0	0.0%
6510	Interest Earnings	10,563	8,404	10,000	9,000	(1,000)	-10.0%
6800	Rev-Inter Sources	335,215	313,213	311,834	350,940	39,106	12.5%
6910	Rentals	54,276	52,555	55,000	55,000	0	0.0%
6940	Tuition	427,708	411,080	383,243	351,826	(31,417)	-8.2%
6990	Miscellaneous	3,042	1,404	3,000	2,500	(500)	-16.7%
6991	Refund-Prior Exp.	756,782	55	0	0	0	0.0%
6992	Energy Incentives	3,619	12,282	7,500	15,000	7,500	100.0%
	Total 6000	34,507,898	35,552,307	35,479,072	36,357,717	878,645	2.5%

### Budget Explanations

#### 6000 - Local Revenue

#### Highlights of Changes

- 6112 Interim RE Tax-  
The decrease is a result of declining new housing starts in the Township.
- 6940 Tuition-  
The amount reflected shows a decrease based upon less students projected to attend from Bryn Athyn Borough.

### **6000 - Local Revenue**

		<u>2014/15</u> Budget	<u>2015/16</u> Budget
6111	Current Real Estate Taxes- The 2014/15 budgeted amount is based on an assessment total received from the County of Montgomery in the amount of \$1,094,498,740 (as of 12/6/13). 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 lienied January 15, 2015 (if not paid by that date). For 2014/15 there is a reduction equal to the amount of gambling/Sterling Act funds the District is due to receive.	31,857,495	32,667,451
	1,093,230,066 Lower Moreland Assessment 2,924,640 Bryn Athyn Parcels included w/ Lower Moreland		
	X                      32.3712 Mills		
Gross Yield	35,483,843		
Less:	(1,455,248) Dollar Value of Homestead Exclusion (3,652 parcels * \$12,310 exclusion * millage)		
Net Total	34,028,595		
	X                      96% Collection Rate		
Total	<u>32,667,451</u>		
6112	Interim Real Estate Taxes (Act 544)- Interim tax bills are sent out throughout the school year for new construction/remodeling which increased the assessed value but did not appear on the original tax duplicate.	125,000	100,000
6113	Public Utility Realty Tax (Act 66)- The district receives reimbursement from the Commonwealth for public utility parcels within the district that are exempt from the local real estate tax. Each year the district must complete a report listing all public utility parcels within the district.	41,000	41,000
6151	Earned Income Tax-	1,650,000	1,720,000

## Budget Explanation

### 6000 - Local Revenue

		<u>2014/15 Budget</u>	<u>2015/16 Budget</u>
	The District levies a 1% tax on earned income of residents of Lower Moreland Township. The total earned income tax is 1%, but it is shared equally with the Township of Lower Moreland.		
6153	Real Estate Transfer Tax (Act 511)- The district receives one-half percent on the transfer price of real property within the district. The total transfer tax is one percent, but it is equally shared by the township and the district.	310,000	320,000
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	10,000	9,000
6800	Revenue from Intermediate Sources- The district budgets federal IDEA funds passed through the MCIU in revenue and expense categories.	311,834	350,940
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.	383,243	351,826
6990	Miscellaneous Revenue- This account includes any local revenue received which cannot be classified to any of the above accounts.	3,000	2,500
6992	Energy Incentives/Rebates- This account includes revenue received from the sale of solar energy credits.	7,500	15,000
	TOTAL LOCAL REVENUE	<u>35,479,072</u>	<u>36,357,717</u>

# Lower Moreland Township School District

## 2015/16 Budget

### 7000 Account - Revenue from State Sources

Account Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	Dollar Increase/Decrease	Percent Increase/Decrease
7110	Basic Ed. Subsidy	1,894,029	1,935,570	1,935,537	1,935,537	0	0.0%
7115	Read to Succeed	0	0	0	0	0	0.0%
7140	Charter Schools	0	0	0	0	0	0.0%
7270	Special Education	743,393	735,319	698,686	698,686	0	0.0%
7310	Transportation	388,447	413,903	390,000	405,000	15,000	3.8%
7320	Rental Reimb.	145,716	156,506	158,000	160,000	2,000	1.3%
7330	Health Services	49,386	49,790	49,000	49,000	0	0.0%
7340	Property Tax Red.	1,372,932	1,246,765	1,391,693	1,455,248	63,555	4.6%
7500	Extra Grants	17,610	17,610	17,610	17,610	0	0.0%
7810	FICA Reimb.	682,143	692,506	749,418	755,391	5,973	0.8%
7820	Retirement Reimb.	998,157	1,408,532	2,096,412	2,551,544	455,132	21.7%
7920	Technology Rev.	0	0	0	0	0	0.0%
	Total 7000	6,291,813	6,656,501	7,486,356	8,028,016	541,660	7.2%

### Budget Explanations

#### 7000 - State Revenue

#### Highlights of Changes

##### 7820 Retirement Reimb-

The large increase relates to the 20.75% increase in the employer share for retirement (PSERS)

## Budget Explanation

### 7000 - State Revenue

		<u>2014/15 Budget</u>	<u>2015/16 Budget</u>
7110	Basic Education Funding- The Governor's budget proposal for a better Pennsylvania reflects the following basic education funding for Lower Moreland School District in 15/16:  <div><div><div><u>Amount</u></div><div>- projected 15/16 figure</div><div>1,935,537</div></div><div><div>- State share phase in (includes poverty, size, and ELL supplements as well as geographical prize differences) (Stimulus funds included).</div><div>0</div></div><div><div>- minimum increase</div><div>0</div></div><div><div>Total</div><div><u><u>1,935,537</u></u></div></div></div>	1,935,537	1,935,537
NOTE: Lower Moreland's School District's MV/PI aid ratio is .1880. MV/PI aid ratio or market value/personal income aid ratio measures the relative wealth of a district. (The lower the MV/PI aid ratio, the "wealthier" the district.)			
7140	Charter School Reimbursement- Included in the Governor's budget is an amount to district's with charter school expenditures. The State will reimburse approx. 30% of those costs.	0	0
7210	Homebound Instruction- The district receives subsidy from the Commonwealth for expenses incurred on the account of homebound instruction.	0	0
7270	Special Education- The district receives subsidy from the Commonwealth for district operated special education classes. The formula for 2015/16 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

		2014/15 Budget	2015/16 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	390,000	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.	158,000	160,000
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	49,000
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	1,391,693	1,455,248
7500	Extra Grants- The allocation denoted represents the amount for the PA Accountability Grants that began in 2004/05.	17,610	17,610
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.	749,418	755,391
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 10.7% of district wages.	2,096,412	2,551,544
TOTAL STATE REVENUE		7,486,356	8,028,016

# Lower Moreland Township School District

## 2015/16 Budget

### 8000 Account - Revenue from Federal Sources

Account Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	Dollar Increase/Decrease	Percent Increase/Decrease
8200	PEMA Reimbursement	0	0	0	0	0	0.0%
8514	Title I	110,864	199,776	149,796	186,307	36,511	24.4%
8516	Title III	45,423	38,512	31,241	32,221	980	3.1%
8519	Title V	0	0	0	0	0	0.0%
8519	Title II-Teacher Quality	35,463	48,159	40,636	40,697	61	0.2%
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	50,200	46,209	59,260	59,260	0	0.0%
8810	Project ACCESS	84,469	85,315	78,793	88,293	9,500	12.1%
	Total 8000	326,419	417,971	359,726	406,778	47,052	13.1%

### 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 2014/15. Project ACCESS has been budgeted for the first time in 2010/11.

8732 QSCB Revenue-  
The revenue is received from the federal government to offset debt service payments on the 2011 QSCB borrowing.

## Budget Explanation

### 8000 - Federal Revenue

		2014/15 Budget	2015/16 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.	149,796	186,307
8516	Limited English Proficiency Grant (Title III) New for 2005/06, this grant is for ESL students.	31,241	32,221
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.	40,636	40,697
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	59,260
8810	Project ACCESS This program reimburses the District for expenditures of medically eligible children for special education program expenditures.	78,793	88,293
TOTAL FEDERAL REVENUE		<u>359,726</u>	<u>406,778</u>

## **Lower Moreland Township School District**

**2015/2016**

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

#### **Reporting Entity**

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

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

#### **Basis of Presentation**

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

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

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

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

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

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

b) Proprietary Funds:

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

c) Fiduciary Funds:

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

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

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

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

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

## **Basis of Accounting**

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

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

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

## **Modified Accrual Basis**

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

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

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

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

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

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

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

(v) Expenditures:

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

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

### **Accrual Basis of Accounting**

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

### **Budgets**

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

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

### **Encumbrances**

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



# **LOWER MORELAND TOWNSHIP SCHOOL DISTRICT**

## **BUDGET 2015/2016**

### **GLOSSARY OF TERMS**

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

#### **ACCOUNTING SYSTEM**

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

#### **ACCOUNT CLASSIFICATION**

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

#### **ACCRUAL BASIS**

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

#### **ACCRUE**

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

#### **APPROPRIATION**

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

#### **ASSESSED VALUATION**

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

### BOARD OF SCHOOL DIRECTORS

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

### BOND

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

### BUDGET

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

### CAPITAL RESERVE

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

### COST PER PUPIL

See **CURRENT EXPENDITURES PER PUPIL.**

### CURRENT EXPENDITURES PER PUPIL

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

### DEBT

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

### DEBT SERVICE

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

### ESTIMATED REVENUE

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

### EXPENDITURES

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

### FISCAL YEAR

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

### FUNCTION

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

### FUND

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

### FUND BALANCE

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

### FUND, GENERAL

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

### FUND, SPECIAL REVENUE

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

### LEA

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

### LEVY

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

### MILL

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

### OBJECT

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

### SCHOOL

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

### SCHOOL, ELEMENTARY

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

### SCHOOL, MIDDLE

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

### SCHOOL, HIGH

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

### SCHOOL, VOCATION

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

### TAXES

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

## GLOSSARY - APPENDIX A

### LISTING OF MAJOR FUNCTION CODE DEFINITIONS

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

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

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

<u>Function Code</u>	<u>Function Description</u>
	the staff members of the school, assignment of duties of staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of LEA. It includes clerical staff for these activities.
2390	<u>HUMAN RESOURCES</u> Any activity for the recruitment and administration of all personnel related policies and procedures.
2400	<u>SUPPORT SERVICES - PUPIL HEALTH</u> Physical and mental health services, which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nurse services.
2500	<u>SUPPORT SERVICES - BUSINESS</u> Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA.
2600	<u>OPERATION AND MAINTENANCE OF PLANT SERVICES</u> The activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
2700	<u>STUDENT TRANSPORTATION SERVICES</u> It includes those activities concerned with the conveyance of students to and from school, as provided by State and Federal law. It includes transportation costs only for trips between home and school.
2800	<u>SUPPORT SERVICES - CENTRAL</u> Activities, other than general administration, which supports each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, and data processing services.
2900	<u>OTHER SUPPORT SERVICES</u> All other support services not classified elsewhere in the 2000 series.
3200	<u>STUDENT ACTIVITIES</u> School sponsored activities under the guidance and supervision of the LEA staff.
3300	<u>COMMUNITY SERVICES</u> Those activities concerned with providing community services to students, staff or other community participants.



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

### LISTING OF OBJECT CODE DEFINITIONS

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

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

<u>Object Code</u>	<u>Object Description</u>
400	<u>PURCHASED PROPERTY SERVICES</u> 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	<u>OTHER PURCHASED SERVICES</u> 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	<u>SUPPLIES</u> 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	<u>GENERAL SUPPLIES</u> Expenditures for all supplies (other than those listed below) acquired for the operation of the LEA, including freight and cartage.
624	<u>OIL</u> Expenditures for bulk oil purchases normally used for heating.
630	<u>FOOD</u> Amounts paid for food/catering costs.
640	<u>BOOKS AND PERIODICALS</u> 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	<u>PROPERTY</u> 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	<u>BUILDINGS</u> 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	<p><u>EQUIPMENT - ORIGINAL AND ADDITIONAL</u></p> <p>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.</p>
760	<p><u>EQUIPMENT - REPLACEMENT</u></p> <p>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.</p>
800	<p><u>OTHER OBJECTS</u></p> <p>Amounts paid for goods and services not otherwise classified in objects 100 through 700.</p>
810	<p><u>DUES AND FEES</u></p> <p>Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.</p>
830	<p><u>INTEREST</u></p> <p>Expenditures for interest on notes, bonds and lease purchase agreements.</p>
900	<p><u>OTHER FINANCING USES</u></p> <p>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.</p>
910	<p><u>REDEMPTION OF PRINCIPAL</u></p> <p>Outlays from current funds to retire principal of debt service, serial bonds and loans and lease-purchase agreements.</p>
930	<p><u>FUND TRANSFERS</u></p> <p>Includes all transactions conveying money from one fund to another without recourse.</p>

