

LOWER MORELAND TOWNSHIP SCHOOL DISTRICT

FINAL BUDGET 2022-23



BOARD OF SCHOOL DIRECTORS

Mrs. Camille Baker, President

Mr. Michael Berardi, Vice President

Ms. Carole Natter, Secretary

Mr. Steve Geiger, Treasurer

Dr. Murray Cohen

Mr. Alan Steinberg

Dr. James Lee

Dr. John Butler

Mrs. Jennifer Cannon

Dr. Scott Davidheiser, Superintendent of Schools

Mr. Mark McGuinn, Business Manager

Adopted June 21, 2022

**Lower Moreland Township
School District
2022/23 Budget
Overview**

2022/23 Budgeted Revenue	54,421,113
Real Estate Millage Increase	0
Committed Fund Balance Usage - PSERS	100,000
Restricted Fund Balance Usage - Healthcare	100,000
Restricted Fund Balance Usage - Debt Service	125,000
Fund Balance Appropriated to Balance the Budget	<u>728,567</u>
Total Revenues & Fund Balance	<u><u>55,474,680</u></u>
2022/23 Budgeted Expenditures	<u><u>56,671,458</u></u>
Shortfall	(1,196,778)
<u>Millage Calculation</u>	
Total Assessed Value (as of 4/6/22)	1,126,200,833
Multiply Collection Rate	96.3%
Divide by 1,000 (Property tax rate per \$1,000 of assessed value)	/ 1,000
Value of One Mill	1,084,531
Shortfall	1,196,778
Divide by Value of mill	/1,084,531
Additional Millage needed	<u>1.1035</u>
Current Millage Rate	37.3908
Add: Additional Millage	1.1035
New Millage Rate	38.4943
Percent Increase in Taxes	<u>2.95%</u>

Lower Moreland Township School District
2022/23 Budget
Profile of Our District

Board of School Directors

Camille Baker	President
Michael Berardi	Vice-President
Carole Natter	Secretary
Steve Geiger	Treasurer
Dr. John Butler	Board Member
Jennifer Cannon	Board Member
Dr. Murray Cohen	Board Member
Dr. James Lee	Board Member
Alan Steinberg	Board Member

Solicitors

Sweet, Stevens, Katz & Williams

Local Auditors

Maille, LLP.

Administration

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

Building Principals

William Miles	Lower Moreland Twp. High School
Jennifer Dilks	Murray Avenue School
Scott Cole	Pine Road Elementary School

Assistant Principals

Megan Geenens	Lower Moreland Twp. High School
Justin Thomas	Lower Moreland Twp. High School
Erin Stroup	Murray Avenue School
Kaitlyn McMullan	Pine Road Elementary School

Athletic Director

Danielle Turner	Lower Moreland Twp. High School
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District Information

The Lower Moreland Township School District is coterminous with the Township of Lower Moreland, Montgomery County, Pennsylvania. The Township is located in the eastern corner of Montgomery County, approximately fifteen (15) miles east of the Borough of Norristown, the county seat of the County. The Township is bordered by the City of Philadelphia, the Townships of Abington, Upper Moreland, Upper Southampton, and Lower Southampton, and surrounds the Borough of Bryn Athyn. The Township also includes the unincorporated communities of Bethayres and Huntingdon Valley. The Township encompasses a land area of some 9.0 square miles and has a population of approximately 13,900 as per the 2020 Census. 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

2022/2023 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, 2022 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. Sprinklers in Existing High School | \$ 1,900,000 |
|---------------------------------------|--------------|

Lower Moreland Township School District

2022/2023 Budget Schedule

<u>Month(s)</u>	<u>Description</u>	<u>Responsibility</u>
December/January	Building Allocations	Business Manager/Building Principals
December/January	(Zero Based Budgeting Model) “Outside” Allocations	Business Manager/Building Principals
December/January	Technology Budgets	Business Manager/Director of Technology
December/January	Maintenance Budgets	Business Manager/Maintenance Manager
December/January	Athletics/Activity Budgets	Business Manager/Athletic Director
December/January	Curriculum Allocations	Director of Curriculum/Lead Teachers
October/December	Salary/Benefits Review	Business Manager
December/January	New Position(s)	Administrative Team
December	Adopt Act 1 Resolution (do not exceed 3.4%)	(Work Session & Regular Meeting)
January/February	Budget Review	Superintendent/Business Manager
February-May	Refine Budget	Superintendent/Business Manager
April/May	Preliminary Final Budget Approval	School Board (Regular Meeting)
June	Final Budget Approval	School Board (Regular Meeting)

Lower Moreland Township School District
Allowable Tax Increase as per Act 1
2022/2023 Budget

Current Shortfall	\$1,196,778
Allowable Percentage Increase	3.40%
Millage Equivalent (37.3908 * 3.4%)	1.2712
Millage Equivalent * Value of Mill = Allowable Shortfall	\$1,378,656
Total Needed Above Index	<u>(\$181,878)</u>
Less:	
Projected PDE Exceptions	
1. No Exceptions - 2022/23	0
2.	<u>0</u>
Total Exceptions	<u>0</u>
Total Still Needed Above Index & Exceptions	<u>(\$181,878)</u>
(negative number means budget is below index & exceptions)	
Millage Tax Rate Increase w/ Exceptions =	1.1035
Effective % Tax Rate Increase (needed to balance budget)=	2.9513%
NOTE 1: Maximum Tax Rate Increase as per Act 1:	3.4000%
NOTE 2: Dollar Amount of Exceptions not Used	\$0

Lower Moreland Township School District

History of the Act 1 Index

<u>School Year</u>	<u>Act 1 Base Index</u>	<u>Actual Increase</u>	<u>Tax Dollars Generated*</u>
2006/07	3.90%	6.64%	\$811,461
2007/08	3.40%	8.63%	\$752,214
2008/09	4.40%	8.67%	\$1,075,270
2009/10	4.10%	4.47%	\$1,108,598
2010/11	2.90%	5.32%	\$924,629
2011/12	1.40%	2.47%	\$403,596
2012/13	1.70%	1.74%	\$518,643
2013/14	1.70%	2.98%	\$536,070
2014/15	2.10%	2.09%	\$682,723
2015/16	1.90%	2.50%	\$631,468
2016/17	2.40%	2.92%	\$817,585
2017/18	2.50%	2.97%	\$877,034
2018/19	2.40%	2.58%	\$867,422
2019/20	2.30%	1.90%	\$851,212
2020/21	2.60%	2.41%	\$989,553
2021/22	3.00%	1.83%	\$1,183,790
2022/23	3.40%	2.95% (final)	\$1,378,656

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

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

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

<u>School Year</u>	<u>Gambling Proceeds</u>	<u>Sterling Tax Credits</u>	<u>Total</u>	<u>Relief/Parcel*</u>
2008/09	779,182.50	477,646.45	1,256,828.95	\$377
2009/10	779,159.23	555,261.48	1,334,420.71	\$382
2010/11	779,199.58	629,259.14	1,408,458.72	\$392
2011/12	779,156.29	580,773.23	1,359,929.52	\$374
2012/13	779,119.69	593,811.94	1,372,931.63	\$375
2013/14	779,245.77	467,519.38	1,246,765.15	\$339
2014/15	779,247.75	612,445.05	1,391,692.80	\$378
2015/16	779,190.14	676,057.96	1,455,248.10	\$398
2016/17	779,247.10	667,066.71	1,446,313.81	\$397
2017/18	779,196.92	743,542.25	1,522,739.17	\$417
2018/19	779,202.87	785,206.08	1,564,408.95	\$433
2019/20	779,174.79	748,619.65	1,527,794.44	\$426
2020/21	779,268.16	745,675.32	1,524,943.48	\$425
2021/22	779,221.83	759,718.83	1,538,940.66	\$425
2022/23	982,185.35	854,550.27	1,836,735.62	\$507

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

Lower Moreland Township School District
History of Act 1 Referendum Exceptions

Year	Exception Description	Exception Approved	Exception Used	Amount Not Used
2007/08	Special Education	510,041	510,041	0
	Maintenance of Local Revenues	323,584	323,584	0
	Retirement	65,888	65,888	0
	Grandfathered Debt	421,109	268,199	152,910
		1,320,622	1,167,712	152,910
2008/09	Maintenance of Local Revenues	829,407	829,407	0
	Grandfathered Debt	988,126	216,548	771,578
		1,817,533	1,045,955	771,578
2009/10	Special Education	58,913	58,913	0
	Maintenance of Local Revenues	317,505	317,505	0
	Grandfathered Debt	124,424	23,070	101,354
		500,842	399,488	101,354
2010/11	Special Education	464,770	464,770	0
	Maintenance of Local Revenues	223,659	223,659	0
		688,429	688,429	0
2011/12	Retirement	322,693	307,857	14,836
		322,693	307,857	14,836
2012/13	Special Education	139,309	139,309	0
	Retirement	333,433	283,614	49,819
		472,742	422,923	49,819
2013/14	Retirement	404,758	403,532	1,226
		404,758	403,532	1,226
2014/15	Retirement	342,297	0	342,297
		342,297	0	342,297
2015/16	Special Education	252,189	197,856	54,333
	Retirement	374,447	0	374,447
		626,636	197,856	428,780
2016/17	Special Education	467,892	178,660	289,232
	Retirement	331,412	0	331,412
		799,304	178,660	620,644
2017/18	Special Education	383,486	164,346	219,140
	Retirement	166,109	0	166,109
		549,595	164,346	385,249
2018/19	Special Education	88,578	63,524	25,054
	Retirement	7,270	0	7,270
		95,848	63,524	32,324
2019/20	Special Education	144,265	0	144,265
	Retirement	8,459	0	8,459
		152,724	0	152,724
2020/21	No Exceptions Sought-Act 1 Resolution	N/A	N/A	N/A
2021/22	No Exceptions Sought-Act 1 Resolution	N/A	N/A	N/A
2022/23	No Exceptions Sought-Act 1 Resolution	N/A	N/A	N/A

Lower Moreland Township School District
Analysis of New Expenditures
For the 2022/2023 Budget

Items Previously Discussed or Already Working in 2021/22

	Description	Salary	Benefits	Other	Total
1.	2.5 (FTE) Pine Road Teachers-enrollment	144,508	73,062	0	217,570
2.	Net Increase in Instructional Aides			145,000	145,000
3.	New Technology Support Specialist	44,505	17,643		62,148
	Totals for previously discussed items	189,013	90,705	145,000	424,718

New Items for 2022/2023 Budget

	Description	Salary	Benefits	Other	Total
1.	Special Education Out of District Placements			178,909	178,909
2.	Special Education Transportation Increase			306,681	306,681
3.	School Resource Officers-Additional Costs			15,000	15,000
4.	Additional Building Subs - Pine Road			150,000	150,000
5.					0
6.					0
	Total for New Items	0	0	650,590	650,590
	Grand Totals	189,013	90,705	795,590	1,075,308

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

2011/12

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

2012/13

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

2013/14

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

2014/15

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

2015/16

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

2016/17

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

2017/18

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

2018/19

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

2019/20

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

2020/21

- Deferred maintenance projects for Murray Avenue School

2021/22

- Deferred maintenance projects for Murray Avenue School

2022/23

- Deferred maintenance projects for Murray Avenue School

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

Budget Reductions (Expenses)

- 1.
- 2.

Total Expense Adjustments

0

Budget Reductions (Revenue)

1. Assessment Increase (April 2021)
2. Property Tax Reduction Allocation Increase
3. R.E. Property Tax Reduction (coincides with #2 above)
- 4.

11,753
297,794
(286,775)

Total Revenue Adjustments

22,772

Total Adjustments (Reductions/(Additions) to the Overall Shortfall)

22,772

2022/23 TAX IMPACT

SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES

Assessed Value	16/17 RE Tax	17/18 RE Tax	18/19 RE Tax	19/20 RE Tax	20/21 RE Tax	21/22 RE Tax	22/23 RE Tax	Annual Incr Amount	Monthly Incr Amount
170,000	\$5,664.04	\$5,832.17	\$5,982.40	\$6,095.79	\$6,242.49	\$6,356.44	\$6,544.03	\$187.59	\$15.63
180,000	\$5,997.22	\$6,175.24	\$6,334.31	\$6,454.37	\$6,609.69	\$6,730.34	\$6,928.97	\$198.63	\$16.55
190,000	\$6,330.40	\$6,518.31	\$6,686.21	\$6,812.94	\$6,976.90	\$7,104.25	\$7,313.92	\$209.67	\$17.47
200,000	\$6,663.58	\$6,861.38	\$7,038.12	\$7,171.52	\$7,344.10	\$7,478.16	\$7,698.86	\$220.70	\$18.39
LMTSD AVG	\$6,996.76	\$7,204.45	\$7,390.03	\$7,530.10	\$7,711.31	\$7,852.07	\$8,083.80	\$231.74	\$19.31
220,000	\$7,329.94	\$7,547.52	\$7,741.93	\$7,888.67	\$8,078.51	\$8,225.98	\$8,468.75	\$242.77	\$20.23
230,000	\$7,663.12	\$7,890.59	\$8,093.84	\$8,247.25	\$8,445.72	\$8,599.88	\$8,853.69	\$253.81	\$21.15
240,000	\$7,996.30	\$8,233.66	\$8,445.74	\$8,605.82	\$8,812.92	\$8,973.79	\$9,238.63	\$264.84	\$22.07
250,000	\$8,329.48	\$8,576.73	\$8,797.65	\$8,964.40	\$9,180.13	\$9,347.70	\$9,623.58	\$275.88	\$22.99

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	2022/23:	38.4943 (FINAL)
1999/00:	15.7872	2011/12:	29.5258		
2000/01:	16.6019	2012/13:	30.0403		
2001/02:	17.8855	2013/14:	30.9354		
2002/03:	18.8903	2014/15:	31.5831		
2003/04:	20.0014	2015/16:	32.3712		
2004/05:	20.0014	2016/17:	33.3179		
2005/06:	20.9174	2017/18:	34.3069		
2006/07:	22.2014	2018/19:	35.1906		
2007/08:	24.1165	2019/20:	35.8576		
2008/09:	26.2076	2020/21:	36.7205		
2009/10:	27.3803	2021/22:	37.3908		

2022/23 TAX IMPACT

Assessed Value	19/20	19/20	20/21	20/21	21/22	21/22	22/23	22/23	Annual Incr Amount	Monthly Incr Amount
	RE Tax	Exclusion	RE Tax	Exclusion	RE Tax	Exclusion	RE Tax	Exclusion		
170,000	\$6,095.79	(\$426.00)	\$6,242.49	(\$425.00)	\$6,356.44	(\$425.00)	\$6,544.03	(\$507.00)	\$105.59	\$8.80
180,000	\$6,454.37	(\$426.00)	\$6,609.69	(\$425.00)	\$6,730.34	(\$425.00)	\$6,928.97	(\$507.00)	\$116.63	\$9.72
190,000	\$6,812.94	(\$426.00)	\$6,976.90	(\$425.00)	\$7,104.25	(\$425.00)	\$7,313.92	(\$507.00)	\$127.67	\$10.64
200,000	\$7,171.52	(\$426.00)	\$7,344.10	(\$425.00)	\$7,478.16	(\$425.00)	\$7,698.86	(\$507.00)	\$138.70	\$11.56
LMTSD AVG	\$7,530.10	(\$426.00)	\$7,711.31	(\$425.00)	\$7,852.07	(\$425.00)	\$8,083.80	(\$507.00)	\$149.74	\$12.48
220,000	\$7,888.67	(\$426.00)	\$8,078.51	(\$425.00)	\$8,225.98	(\$425.00)	\$8,468.75	(\$507.00)	\$160.77	\$13.40
230,000	\$8,247.25	(\$426.00)	\$8,445.72	(\$425.00)	\$8,599.88	(\$425.00)	\$8,853.69	(\$507.00)	\$171.81	\$14.32
240,000	\$8,605.82	(\$426.00)	\$8,812.92	(\$425.00)	\$8,973.79	(\$425.00)	\$9,238.63	(\$507.00)	\$182.84	\$15.24
250,000	\$8,964.40	(\$426.00)	\$9,180.13	(\$425.00)	\$9,347.70	(\$425.00)	\$9,623.58	(\$507.00)	\$193.88	\$16.16
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 contains the taxpayer homestead exclusion dollars for 2022/23 as per PDE.										
Millage Rates:										
1998/99:	15.1331	24.1165	2016/17	33.3179						
1999/00:	15.7872	26.2076	2017/18	34.3069						
2000/01:	16.6019	27.3803	2018/19	35.1906						
2001/02:	17.8855	28.8372	2019/20	35.8576						
2002/03:	18.8903	29.5258	2020/21	36.7205						
2003/04:	20.0014	30.0403	2021/22	37.3908						
2004/05:	20.0014	30.9354	2022/23	38.4943 (FINAL)						
2005/06:	20.9174	31.5831								
2006/07:	22.2014	32.3712								

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Millage Rates:

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1999/00:	15.7872	26.2076	2017/18	34.3069
2000/01:	16.6019	27.3803	2018/19	35.1906
2001/02:	17.8855	28.8372	2019/20	35.8576
2002/03:	18.8903	29.5258	2020/21	36.7205
2003/04	20.0014	30.0403	2021/22	37.3908
2004/05	20.0014	30.9354	2022/23	38.4943
2005/06	20.9174	31.5831		(FINAL)
2006/07	22.2014	32.3712		

Lower Moreland Township School District
2022/23 Budget
Informational Summary

Total 22/23 Budget - 56,671,458

Percent of Budget:

	<u>21/22</u>	<u>22/23</u>
Salaries	42.49%	41.99%
Benefits	25.49%	25.47%
Contracted Services	6.88%	7.21%
Other Purchased Services	12.09%	12.30%
Supplies/Equipment	3.95%	4.35%
Debt Service/Fund Transfers	8.89%	8.49%
Budgetary Reserve	0.20%	0.19%
TOTAL:	<u>100.00%</u>	<u>100.00%</u>

School Real Estate Tax Rate

2022/23: 38.4943 mills (1.1035 mill increase from 2021/22 rate)

FINAL

Total District Assessment	1,126,200,833
Revenue Generated Per Mil	1,084,531

Per Pupil Cost

Total Cost Per Pupil 22/23: \$22,094 *
(Grades K-12)

* - Total 22/23 budget divided by projected enrollment for 22/23

Approved Tuition Rate for 22/23: **

Elementary	\$14,495.82
Secondary	\$14,641.02

** - 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 22/23	2,565
21/22 Enrollment:	2,499

Lower Moreland Township School District
State Tuition Rates

<u>School Year</u>	<u>Expenses From Year</u>	<u>Elementary</u>	<u>Secondary</u>
1999/2000	1998/1999	\$ 7,725.05	\$ 8,906.38
2000/2001	1999/2000	\$ 7,347.11	\$ 8,961.34
2001/2002	2000/2001	\$ 9,001.14	\$ 7,617.49
2002/2003	2001/2002	\$ 8,335.63	\$ 9,274.32
2003/2004	2002/2003	\$ 8,583.27	\$ 9,582.24
2004/2005	2003/2004	\$ 9,004.69	\$ 10,312.69
2005/2006	2004/2005	\$ 8,900.78	\$ 10,246.97
2006/2007	2005/2006	\$ 9,297.50	\$ 10,833.41
2007/2008	2006/2007	\$ 9,608.56	\$ 11,012.88
2008/2009	2007/2008	\$ 10,109.93	\$ 11,350.75
2009/2010	2008/2009	\$ 10,264.95	\$ 11,907.74
2010/2011	2009/2010	\$ 10,732.81	\$ 12,925.57
2011/2012	2010/2011	\$ 11,608.16	\$ 12,426.58
2012/2013	2011/2012	\$ 12,383.06	\$ 12,661.91
2013/2014	2012/2013	\$ 11,966.61	\$ 12,275.14
2014/2015	2013/2014	\$ 12,774.78	\$ 12,993.72
2015/2016	2014/2015	\$ 13,226.17	\$ 13,276.59
2016/2017	2015/2016	\$ 14,062.39	\$ 13,724.43
2017/2018	2016/2017	\$ 13,931.94	\$ 14,418.16
2018/2019	2017/2018	\$ 14,179.03	\$ 15,500.36
2019/2020	2018/2019	\$ 14,026.08	\$ 15,687.76
2020/2021	2019/2020	\$ 14,458.86	\$ 14,483.40
2021/2022	2020/2021	\$ 14,495.82	\$ 14,641.02

Lower Moreland Township School District
2022/23 Budget
Object Expenditure Summary

Total 22/23 Budget - 56,671,458

<u>Expenditure Object</u>	<u>21/22</u>	<u>22/23</u>	<u>Dollar Variance</u>	<u>Percent Variance</u>
100 - Salaries	22,956,854	23,795,297	838,443	3.65%
200 - Benefits	13,769,631	14,435,651	666,020	4.84%
300 - Contracted Services	3,718,778	4,085,172	366,394	9.85%
400 - Purchased Property Services	1,476,750	1,459,000	(17,750)	-1.20%
500 - Other Purchased Services	5,054,897	5,510,207	455,310	9.01%
600 - Supplies	1,640,417	1,952,667	312,250	19.03%
700 - Equipment	493,536	511,554	18,018	3.65%
800 - Other Objects (including Debt Interest)	1,174,799	1,644,767	469,968	40.00%
900 - Other Uses (including Debt Principal)	3,737,143	3,277,143	(460,000)	-12.31%
	<u>54,022,805</u>	<u>56,671,458</u>	<u>2,648,653</u>	<u>4.90%</u>

Notes:

- Objects are classified as per the Department of Education.

**Lower Moreland Township School District
Summary of Fixed/Mandated Costs
2022/23 Budget**

<u>Description</u>	<u>Projected Cost</u>	<u>Percentage of Budget</u>
Salaries	23,795,297	41.99%
Benefits	14,435,651	25.47%
Contracted Substitutes/Aides	2,523,500	4.45%
Special Ed Tuition/Therapy	1,533,770	2.71%
Charter School Tuition	322,000	0.57%
Debt Service	4,623,853	8.16%
Vocational Education	415,690	0.73%
Transportation/Gasoline	3,323,302	5.86%
Janitorial/Grounds Contracts	680,000	1.20%
Contracted Custodians	65,000	0.11%
District Local Audit	26,000	0.05%
Intermediate Unit Services	33,000	0.06%
Insurance (Property/Liability)	<u>213,500</u>	<u>0.38%</u>
Total Mandated/Fixed Costs	<u>51,990,563</u>	<u>91.74%</u>
Total Budget to Date	<u>56,671,458</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 \$1,241,540

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 \$315,400

**Lower Moreland Township
School District
2022/23 Budget**

Expenditure Summary

		21/22 Budget	22/23 Budget	Dollar Variance	Percent Variance
1100	Regular Instruction	\$24,714,680	\$26,005,187	\$1,290,507	5.22%
1200	Special Education	\$7,929,893	\$8,484,253	\$554,360	6.99%
1300	Vocational Education	\$384,069	\$415,690	\$31,621	8.23%
1400	Other Instruction	\$135,878	\$150,906	\$15,028	11.06%
1500	Non Public Services	\$1,711	\$3,280	\$1,569	91.70%
1600	Adult Education	\$20,900	\$20,900	\$0	0.00%
2100	Pupil Services	\$1,572,405	\$1,637,004	\$64,599	4.11%
2200	Instructional Staff Services	\$2,000,260	\$2,132,713	\$132,453	6.62%
2300	Administration	\$3,837,757	\$3,896,249	\$58,492	1.52%
2400	Pupil Health	\$446,851	\$478,333	\$31,482	7.05%
2500	Business Services	\$846,784	\$874,689	\$27,905	3.30%
2600	Plant Operations & Maintenance	\$2,684,301	\$2,636,703	(\$47,598)	-1.77%
2700	Transportation	\$2,983,568	\$3,346,861	\$363,293	12.18%
2800	Central Services	\$804,498	\$873,148	\$68,650	8.53%
2900	Other Support Services	\$33,000	\$33,000	\$0	0.00%
3200	Student Activities	\$781,360	\$825,468	\$44,108	5.65%
3300	Community Services	\$120,705	\$123,221	\$2,516	2.08%
5100	Debt Service	\$4,614,185	\$4,623,853	\$9,668	0.21%
5200	Fund Transfers (Capital Projects)	\$0	\$0	\$0	0.00%
5900	Budgetary Reserve	\$110,000	\$110,000	\$0	0.00%
	Total	\$54,022,805	\$56,671,458	\$2,648,653	4.90%

- Salary and benefits represent 67.46% (\$38,230,948) of the total school district budget.

- The 22/23 proposed budget includes the following new positions:

- 2.0 (FTE) Pine Road grade level new positions.
- 0.5 (FTE) Pine Road Phys. Ed. position.
- The budget includes one (1.0) teacher retirement.

**Lower Moreland Township
School District**

2022/23 Budget

Revenue Summary

	21/22 Budget	22/23 Budget	Dollar Variance	Percent Variance
Opening Balance *	680,749	1,053,567	372,818	54.77%
Local Revenue	42,847,313	44,249,238 **	1,401,925	3.27%
State Revenue	10,221,510	11,071,823	850,313	8.32%
Federal Revenue	273,233	296,830	23,597	8.64%
Other Revenue	0	0	0	0.00%
Total	54,022,805	56,671,458	2,648,653	4.90%

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

** - includes a 1.1035 mill increase to current (21/22) millage rate of 37.3908 mills.
(New millage figure is 38.4943 mills)

Opening Balance

- The total fund balance as of 7/1/21 was \$7,136,453 and at this time it is difficult to project ending fund balance for 21/22. The District allocated \$680,749 to balance the budget last year and has the option to utilize additional fund balance this year. For 2022/23, \$1,053,600 has been allocated from fund balance to offset curriculum allocations, and budgetary reserve. Of the \$1,053,600 fund balance to be used, \$100,000 is coming from PSERS Reserve, \$100,000 from Healthcare Reserve, and \$125,000 from Debt Service Reserve.

Local Revenue

- 90.3% of local sources is local current real estate tax.
- Total District assessment increased (0.76%).

State Revenue

- The basic subsidy is projected at 21/22 State budget total and the special education subsidy is assumed at the 21/22 levels as well. There are increases in Social Security revenue due to increasing salaries and the increase in Retirement revenue is due to a higher rate set by the Retirement Board. Also, there is an allocation of \$1,836,735 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**

2022/23 Budget

Salary Summary

Object Code 100

		21/22 Budget	% of Total	22/23 Budget	% of Total
1100	Regular Instruction	14,379,307	57.99%	14,922,896	60.18%
1200	Special Education	2,945,491	11.88%	3,052,134	12.31%
1300	Vocational Education	0	0.00%	0	0.00%
1400	Other Instruction	5,000	0.02%	10,288	0.04%
1600	Adult Education	0	0.00%	0	0.00%
2100	Pupil Services	959,425	3.87%	1,994,025	8.04%
2200	Instructional Staff Services	774,702	3.12%	811,637	3.27%
2300	Administration	1,975,682	7.97%	2,001,299	8.07%
2400	Pupil Health	273,418	1.10%	290,101	1.17%
2500	Business Services	474,979	1.92%	492,478	1.99%
2600	Plant Operations & Maintenance	336,335	1.36%	343,459	1.39%
2700	Transportation	18,699	0.08%	19,237	0.08%
2800	Central Services	414,816	1.67%	456,743	1.84%
3200	Student Activities	344,000	1.39%	346,000	1.40%
3300	Community Services	55,000	0.22%	55,000	0.22%
	Total	22,956,854	100.00%	24,795,297	100.00%

NOTE: - Salary costs represent 43.7% of the total 2021/22 budget.
 - Salary costs represent 42.5% of the total 2021/22 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**

2022/23 Budget

Benefits Summary

Object Code 200

	Category	21/22 Budget	22/23 Budget
211	Group Insurance Benefits	3,724,668	3,959,878
	Medical Insurance		
	Dental Insurance		
213	Life Insurance	65,879	68,184
219	Long-Term Disability Insurance	82,827	85,826
220	Social Security - employer share (7.65% of salaries/wages)	1,754,665	1,817,537
230	Retirement - employer share (35.26% of salaries/wages for 22/23)	7,971,742	8,334,376
240	Tuition Reimbursement	55,000	55,000
260	Worker's Compensation	114,850	114,850
Total		13,769,631	14,435,651

Note: Benefit costs represent 25.5% of the total 2022/23 budget.
 Benefit costs represent 25.5% of the total 2021/22 budget.

Further Facts:

- The medical insurance part of the budget had a net increase due to staff changes and a large healthcare renewal (approx. 22%)
- Life Insurance costs and Disability Insurance costs have fluctuated due to a total changes in salaries.
- The retirement rate is budgeted at 35.26%. The actual PSERS rate for 21/22 was was 34.94%. The percentage change in the rate is 0.92%.
- Tuition costs are budgeted to stay the same due to history and Act 48 implications.
- Worker's Compensation remained the same due in most part to the District's participation in the School Districts Insurance Consortium (SDIC) whose rates are favorable overall due to the consortium relationship of all of it's members.

Lower Moreland Township School District
History of Public Schools Employees' Retirement System Rates
1989/90 through 2022/23

History		Projected	
School Year	Employer PSERS Rate	School Year	Employer PSERS Rate
2022/23	35.26%	2023/24	35.69%
2021/22	34.94%	2024/25	36.06%
2020/21	34.51%	2025/26	36.48%
2019/20	34.29%	2026/27	36.78%
2018/19	33.43%	2027/28	36.91%
2017/18	32.57%	2028/29	37.10%
2016/17	30.03%		
2015/16	25.84%		
2014/15	21.40%		
2013/14	16.93%		
2012/13	12.36%		
2011/12	8.65%		
2010/11	5.64%		
2009/10	4.78%		
2008/09	4.76%		
2007/08	7.13%		
2006/07	6.46%		
2005/06	4.69%		
2004/05	4.23%		
2003/04	3.77%		
2002/03	1.15%		
2001/02	1.09%		
2000/01	1.94%		
1999/00	4.61%		
1998/99	6.04%		
1997/98	8.76%		
1996/97	10.60%		
1995/96	11.72%		
1994/95	11.06%		
1993/94	13.17%		
1992/93	14.24%		
1991/92	14.90%		
1990/91	19.18%		
1989/90	19.68%		

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

Budget Year	Lower Moreland Assessment Total	Bryn Athyn Assessment Total	Grand Total	Percentage Increase
1998/99	920,834,667	2,934,690	923,769,357	N/A
1999/00	917,820,382	2,934,690	920,755,072	-0.33%
2000/01	921,053,897	2,787,960	923,841,857	0.34%
2001/02	930,124,482	2,940,630	933,065,112	1.00%
2002/03	940,313,932	2,940,630	943,254,562	1.09%
2003/04	963,308,782	2,940,630	966,249,412	2.44%
2004/05	974,752,524	2,940,630	977,693,154	1.18%
2005/06	1,005,835,184	2,940,630	1,008,775,814	3.18%
2006/07	1,030,735,004	2,894,740	1,033,629,744	2.46%
2007/08	1,039,028,144	2,894,740	1,041,922,884	0.80%
2008/09	1,042,409,049	2,894,741	1,045,303,790	0.32%
2009/10	1,063,948,119	2,894,741	1,066,842,860	2.06%
2010/11	1,071,184,599	2,894,741	1,074,079,340	0.68%
2011/12	1,079,217,079	2,894,741	1,082,111,820	0.75%
2012/13	1,084,080,179	2,904,540	1,086,984,719	0.45%
2013/14	1,086,232,554	2,924,640	1,089,157,194	0.20%
2014/15	1,091,776,730	2,924,640	1,094,701,370	0.51%
2015/16	1,091,735,936	2,924,640	1,094,660,576	-0.004%
2016/17	1,090,702,102	2,924,640	1,093,626,742	-0.094%
2017/18	1,093,277,328	2,924,640	1,096,201,968	0.235%
2018/19	1,089,654,695	2,924,640	1,092,579,335	-0.330%
2019/20	1,091,383,960	2,924,640	1,094,308,600	0.158%
2020/21	1,112,434,760	2,924,640	1,115,359,400	1.924%
2021/22	1,121,680,223	2,924,640	1,124,604,863	0.829%

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 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23
Total General Fund Balance (7/1)	5,867,829	5,901,807	5,932,880	4,485,529	4,562,012	4,817,801	7,063,478	6,382,729
Prior Period Adjustment	0	0	0	0	0	0	0	0
Excess of Revenue Over Expenditures	33,978	31,073	(1,447,351)	76,483	255,789	2,245,677	(680,749)	(1,053,567)
Less:								
Committed for Future Medical Benefits	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,400,000	1,300,000	1,200,000
Committed for PSERS Costs	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	900,000	800,000	700,000
Reserved for Future Comp Ed Costs	0	0	0	0	0	250,000	250,000	250,000
Reserved for Debt Service	0	0	0	0	0	0	2,225,000	2,100,000
Total Committed Fund Balance	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,550,000	4,575,000	4,250,000
Total Uncommitted Fund Balance	3,401,807	3,432,880	1,985,529	2,062,012	2,317,801	4,513,478	1,807,729	1,079,162
Total General Fund Balance (6/30)	5,901,807	5,932,880	4,485,529	4,562,012	4,817,801	7,063,478	6,382,729	5,329,162
Total Fund Balance as a Percentage of Total Expenditures	13.17%	12.60%	8.93%	9.01%	9.56%	13.54%	11.81%	9.40%
Unreserved Fund Balance as a Percentage of Total Expenditures	7.59%	7.29%	3.95%	4.07%	4.60%	8.65%	3.35%	1.90%
Revenue	44,856,707	47,112,124	48,800,701	50,704,137	50,644,908	54,396,303	53,342,056	55,617,891
Expenditures	44,822,729	47,081,051	50,248,052	50,627,654	50,389,119	52,150,626	54,022,805	56,671,458
Excess of Revenue Over Expenditures	33,978	31,073	(1,447,351)	76,483	255,789	2,245,677	(680,749)	(1,053,567)

Lower Moreland Township School District
Building Allocation – Zero-Based Budgeting
2022/23 Budget Year

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

<u>School</u>	<u>2022/23 Zero Based</u>	<u>2021/22 Zero Based</u>
Lower Moreland High School	\$182,350	\$185,700
Murray Avenue School	\$132,675	\$133,104
Pine Road Elementary School	\$203,493	\$189,954

This process will continue in future years.

Lower Moreland Township School District
Enrollment Projections

Grade	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Projection	2023/24 Projection	2024/25 Projection	2025/26 Projection	2026/27 Projection	2027/28 Projection	2028/29 Projection
K	147	146	125	150	140	136	122	125	128	131	135
1	170	178	164	177	184	171	167	149	153	157	161
2	131	178	186	191	191	199	185	180	161	165	169
3	169	153	191	205	211	211	219	204	199	177	182
4	167	180	158	198	215	221	221	230	213	208	186
5	168	178	186	163	205	222	229	228	237	220	215
6	217	182	177	201	172	216	234	241	241	250	232
7	195	227	186	194	214	183	229	248	255	255	265
8	197	198	229	191	198	217	186	233	253	260	260
9	190	205	203	223	193	200	219	188	235	255	262
10	197	190	210	201	224	193	200	220	188	235	255
11	178	195	203	213	201	223	193	200	219	187	235
12	186	182	192	192	217	205	227	196	203	223	191
Total	2312	2392	2410	2499	2565	2597	2631	2642	2685	2723	2748

Lower Moreland Township School District
Enrollment Projections
By Building

Building	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Projection	2023/24 Projection	2024/25 Projection	2025/26 Projection	2026/27 Projection	2027/28 Projection	2028/29 Projection
Pine Road	952	1013	1010	1084	1146	1160	1143	1116	1091	1058	1048
Murray Avenue	609	607	592	586	584	616	649	722	749	765	757
High School	751	772	808	829	835	821	839	804	845	900	943
Total	2312	2392	2410	2499	2565	2597	2631	2642	2685	2723	2748

LOWER MORELAND TOWNSHIP SCHOOL DISTRICT

Projected Enrollments

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Lower Moreland Township School District

ENROLLMENT PROJECTION

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

Lower Moreland Township School District
Projected Enrollment

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

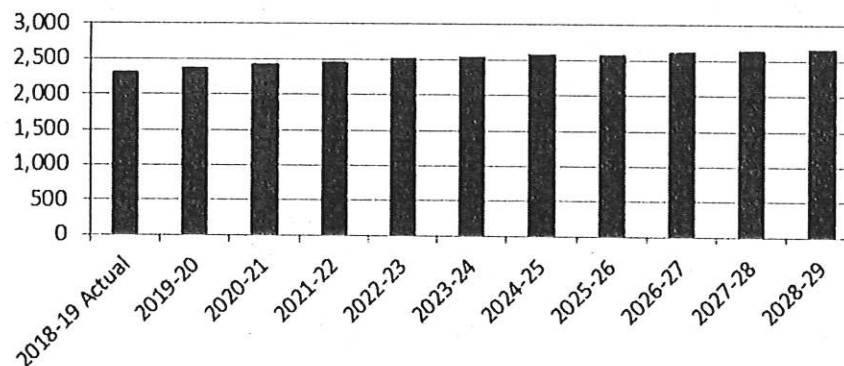
Source: FutureThink

Lower Moreland Township School District
Projected Enrollment by Grade Group

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

Source: FutureThink

Lower Moreland Township School District
Projected Enrollment



BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	\$ Incr/Deer	% Incr/Deer
<u>REGULAR INSTRUCTION</u>								
1100-100	Salaries	13,281,429	14,056,450	13,959,612	14,379,307	14,922,896	543,589	3.8%
1100-200	Empl Benefits	7,388,763	7,678,955	7,857,814	8,567,630	9,034,472	466,842	5.4%
1100-300	Purch Prof Svcs	987,983	636,665	912,388	584,250	731,850	147,600	25.3%
1100-400	Purch Prop Svcs	9,591	3,890	1,723	2,500	2,100	(400)	-16.0%
1100-500	Other Services	271,157	410,081	451,381	450,000	322,000	(128,000)	-28.4%
1100-600	Supplies	864,245	387,809	401,746	707,693	983,869	276,176	39.0%
1100-700	Property	21,726	12,160	120,696	20,600	5,700	(14,900)	-72.3%
1100-800	Other Objects	5,191	103	(25)	2,700	2,300	(400)	-14.8%
1100-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1100	22,830,085	23,186,113	23,705,335	24,714,680	26,005,187	1,290,507	5.2%
<u>SPECIAL EDUCATION</u>								
1200-100	Salaries	2,733,778	2,775,709	2,859,587	2,945,491	3,052,134	106,643	3.6%
1200-200	Empl Benefits	1,472,886	1,476,641	1,570,961	1,828,860	1,928,487	99,627	5.4%
1200-300	Purch Prof Svcs	1,912,440	2,045,289	2,246,331	2,174,953	2,336,224	161,271	7.4%
1200-400	Purch Prop Svcs	4,292	4,727	4,848	5,000	5,000	0	0.0%
1200-500	Other Services	999,408	888,391	1,190,025	939,611	1,116,270	176,659	18.8%
1200-600	Supplies	37,113	35,137	47,713	33,478	44,138	10,660	31.8%
1200-700	Property	2,984	7,299	3,265	0	0	0	0.0%
1200-800	Other Objects	1,416	1,446	1,719	2,500	2,000	(500)	-20.0%
1200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1200	7,164,317	7,234,639	7,924,449	7,929,893	8,484,253	554,360	7.0%
<u>VOCATIONAL EDUCATION</u>								
1300-500	Other Services	336,908	324,235	362,962	384,069	415,690	31,621	8.2%
	Total 1300	336,908	324,235	362,962	384,069	415,690	31,621	8.2%
<u>OTHER INSTRUCTION</u>								
1400-100	Salaries	1,978	1,570	0	5,000	10,288	5,288	105.8%
1400-200	Empl Benefits	888	666	0	2,380	2,396	16	0.7%
1400-300	Purch Prof Svcs	117,592	121,119	134,080	128,498	137,350	8,852	6.9%
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	75	0	872	872	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	120,458	123,355	134,155	135,878	150,906	15,028	11.1%

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	\$ Incr/Decr	% Incr/Decr
NON-PUBLIC SERVICES								
1500-100	Salaries	0	0	0	0	0	0	0.0%
1500-200	Empl Benefits	0	0	0	0	0	0	0.0%
1500-300	Purch Prof Svcs	7,473	9,069	6,276	0	1,652	1,652	100.0%
1500-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
1500-500	Other Services	0	0	0	0	0	0	0.0%
1500-600	Supplies	0	285	2,800	1,711	1,628	(83)	-4.9%
1500-700	Property	4,915	4,876	0	0	0	0	0.0%
1500-800	Other Objects	0	0	0	0	0	0	0.0%
1500-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1500	12,388	14,230	9,076	1,711	3,280	1,569	91.7%
ADULT EDUCATION								
1600-100	Salaries	0	0	0	0	0	0	0.0%
1600-200	Empl Benefits	0	0	0	0	0	0	0.0%
1600-300	Purch Prof Svcs	15,816	8,257	0	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	241	278	0	900	900	0	0.0%
1600-700	Property	0	0	0	0	0	0	0.0%
1600-800	Other Objects	0	0	0	0	0	0	0.0%
1600-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1600	16,057	8,535	0	20,900	20,900	0	0.0%
	TOTAL 1000	30,480,213	30,891,107	32,135,977	33,187,131	35,080,216	1,893,085	5.7%
PUPIL SERVICES								
2100-100	Salaries	905,594	935,014	933,948	959,425	994,025	34,600	3.6%
2100-200	Empl Benefits	463,178	490,208	499,016	578,930	609,329	30,399	5.3%
2100-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
2100-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2100-500	Other Services	0	0	0	0	0	0	0.0%
2100-600	Supplies	8,069	28,352	26,523	33,550	33,150	(400)	-1.2%
2100-700	Property	0	0	0	0	0	0	0.0%
2100-800	Other Objects	0	2,535	0	500	500	0	0.0%
2100-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2100	1,376,841	1,456,109	1,459,487	1,572,405	1,637,004	64,599	4.1%
INSTRUCTIONAL SERVICES								
2200-100	Salaries	696,939	733,581	726,304	774,702	811,637	36,935	4.8%
2200-200	Empl Benefits	413,606	432,621	432,132	510,695	533,363	22,668	4.4%
2200-300	Purch Prof Svcs	143,802	204,091	141,349	189,077	208,339	19,262	10.2%
2200-400	Purch Prop Svcs	0	0	0	0	0	0	#DIV/0!
2200-500	Other Services	43,425	43,165	51,337	54,100	53,345	(755)	-1.4%
2200-600	Supplies	5,695	9,124	6,766	10,625	32,100	21,475	202.1%
2200-700	Property	523,945	356,971	652,031	458,361	491,679	33,318	7.3%
2200-800	Other Objects	1,252	1,658	473	2,700	2,250	(450)	-16.7%
2200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2200	1,828,664	1,781,211	2,010,392	2,000,260	2,132,713	132,453	6.6%

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	\$ Incr/Decr	% Incr/Decr
ADMINISTRATION								
2300-100	Salaries	1,873,122	1,862,505	1,907,766	1,975,682	2,001,299	25,617	1.3%
2300-200	Empl Benefits	939,373	968,892	1,031,518	1,232,371	1,228,677	(3,694)	-0.3%
2300-300	Purch Prof Svcs	268,270	261,936	318,228	320,000	346,500	26,500	8.3%
2300-400	Purch Prop Svcs	65,776	63,232	64,622	67,600	67,000	(600)	-0.9%
2300-500	Other Services	98,981	93,214	105,453	118,531	128,600	10,069	8.5%
2300-600	Supplies	29,091	25,233	25,628	30,410	29,760	(650)	-2.1%
2300-700	Property	4,142	1,356	1,556	6,075	5,675	(400)	-6.6%
2300-800	Other Objects	79,041	71,899	36,150	87,088	88,738	1,650	1.9%
2300-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2300	3,357,796	3,348,267	3,490,921	3,837,757	3,896,249	58,492	1.5%
PUPIL HEALTH SERVICES								
2400-100	Salaries	246,621	272,371	310,881	273,418	290,101	16,683	6.1%
2400-200	Empl Benefits	120,799	136,500	157,662	163,173	178,372	15,199	9.3%
2400-300	Purch Prof Svcs	48,095	2,500	60,482	3,750	3,750	0	0.0%
2400-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2400-500	Other Services	0	0	0	0	0	0	0.0%
2400-600	Supplies	5,821	7,497	5,140	6,510	6,110	(400)	-6.1%
2400-700	Property	0	0	0	0	0	0	0.0%
2400-800	Other Objects	0	0	0	0	0	0	0.0%
2400-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2400	421,336	418,868	534,165	446,851	478,333	31,482	7.0%
BUSINESS SERVICES								
2500-100	Salaries	439,486	458,437	456,846	474,979	492,478	17,499	3.7%
2500-200	Empl Benefits	228,970	239,072	249,116	290,555	303,961	13,406	4.6%
2500-300	Purch Prof Svcs	23,450	23,973	24,692	25,250	25,500	250	1.0%
2500-400	Purch Prop Svcs	7,012	3,839	3,196	8,750	7,500	(1,250)	-14.3%
2500-500	Other Services	28,797	12,526	12,623	20,500	19,000	(1,500)	-7.3%
2500-600	Supplies	20,895	11,913	11,755	16,500	16,000	(500)	-3.0%
2500-700	Property	7,464	2,954	3,485	7,500	7,500	0	0.0%
2500-800	Other Objects	1,062	1,180	875	2,750	2,750	0	0.0%
2500-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2500	757,136	753,894	762,588	846,784	874,689	27,905	3.3%
PLANT OPERATION & MAINTENANCE								
2600-100	Salaries	247,230	235,314	319,651	336,335	343,459	7,124	2.1%
2600-200	Empl Benefits	109,916	110,831	129,730	215,799	207,124	(8,675)	-4.0%
2600-300	Purch Prof Svcs	198,797	122,178	119,653	65,000	65,000	0	0.0%
2600-400	Purch Prop Svcs	1,311,727	1,268,811	1,190,128	1,302,200	1,286,700	(15,500)	-1.2%
2600-500	Other Services	98,411	108,907	99,988	131,147	140,500	9,353	7.1%
2600-600	Supplies	567,332	523,390	657,462	626,740	586,840	(39,900)	-6.4%
2600-700	Property	0	0	0	0	0	0	0.0%
2600-800	Other Objects	6,335	3,040	4,223	7,080	7,080	0	0.0%
	Total 2600	2,539,748	2,372,471	2,520,835	2,684,301	2,636,703	(47,598)	-1.8%

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	\$ Incr/Decr	% Incr/Decr
<u>STUDENT TRANSPORTATION SERVICES</u>								
2700-100	Salaries	16,593	17,391	13,753	18,699	19,237	538	2.9%
2700-200	Empl Benefits	1,251	1,283	1,126	1,530	1,572	42	2.7%
2700-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
2700-400	Purch Prop Svcs	619	57	47,143	1,000	1,000	0	0.0%
2700-500	Other Services	2,946,261	2,718,564	2,642,448	2,850,589	3,208,302	357,713	12.5%
2700-600	Supplies	126,021	74,751	76,765	110,500	115,500	5,000	4.5%
2700-700	Property	0	0	0	1,000	1,000	0	0.0%
2700-800	Other Objects	0	0	0	250	250	0	0.0%
	Total 2700	3,090,745	2,812,046	2,781,235	2,983,568	3,346,861	363,293	12.2%
<u>CENTRAL SUPPORT SERVICES</u>								
2800-100	Salaries	376,756	389,710	388,563	414,816	456,743	41,927	10.1%
2800-200	Empl Benefits	196,935	197,758	185,901	224,493	252,709	28,216	12.6%
2800-300	Purch Prof Svcs	88,127	154,927	165,195	155,500	154,007	(1,493)	-1.0%
2800-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2800-500	Other Services	1,550	1,091	0	1,750	1,750	0	0.0%
2800-600	Supplies	28,619	11,689	12,573	6,750	6,750	0	0.0%
2800-700	Property	0	0	0	0	0	0	0.0%
2800-800	Other Objects	242	553	617	1,189	1,189	0	0.0%
2800-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2800	692,229	755,728	752,849	804,498	873,148	68,650	8.5%
<u>OTHER SUPPORT SERVICES</u>								
2900-500	Other Services	32,710	32,410	31,831	33,000	33,000	0	0.0%
	Total 2900	32,710	32,410	31,831	33,000	33,000	0	0.0%
	TOTAL 2000	14,097,205	13,731,004	14,344,303	15,209,424	15,908,700	699,276	4.6%
<u>STUDENT ACTIVITIES</u>								
3200-100	Salaries	325,528	333,284	325,103	344,000	346,000	2,000	0.6%
3200-200	Empl Benefits	118,225	128,235	131,817	147,260	149,218	1,958	1.3%
3200-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
3200-400	Purch Prop Svcs	71,496	83,297	34,290	89,700	89,700	0	0.0%
3200-500	Other Services	79,628	60,024	50,361	71,600	71,750	150	0.2%
3200-600	Supplies	62,023	47,191	79,645	47,800	87,800	40,000	83.7%
3200-700	Property	0	0	0	0	0	0	0.0%
3200-800	Other Objects	74,862	59,370	47,888	81,000	81,000	0	0.0%
3200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 3200	731,762	711,401	669,104	781,360	825,468	44,108	5.6%

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	\$ Incr/Decr	% Incr/Decr
COMMUNITY SERVICES								
3300-100	Salaries	49,209	63,849	19,799	55,000	55,000	0	0.0%
3300-200	Empl Benefits	2,955	6,079	1,771	5,955	5,971	16	0.3%
3300-300	Purch Prof Svcs	47,572	43,273	35,138	52,500	55,000	2,500	4.8%
3300-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
3300-500	Other Services	0	0	0	0	0	0	0.0%
3300-600	Supplies	7,924	7,555	1,708	7,250	7,250	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	107,660	120,756	58,416	120,705	123,221	2,516	2.1%
	TOTAL 3000	839,422	832,157	727,520	902,065	948,689	46,624	5.2%
FACILITIES ACQUISITION								
4000-100	Salaries	0	0	0	0	0	0	0.0%
4000-200	Empl Benefits	0	0	0	0	0	0	0.0%
4000-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
4000-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
4000-500	Other Services	0	0	0	0	0	0	0.0%
4000-600	Supplies	0	0	0	0	0	0	0.0%
4000-700	Property	0	0	0	0	0	0	0.0%
4000-800	Other Objects	0	0	0	0	0	0	0.0%
4000-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 4000	0	0	0	0	0	0	0.0%
	TOTAL 4000	0	0	0	0	0	0	0.0%
OTHER FINANCING USES								
5000-800	Other Objects	1,144,294	961,075	943,787	987,042	1,456,710	469,668	47.6%
5000-900	Other Uses	4,066,526	3,973,778	3,965,382	3,737,143	3,277,143	(460,000)	-12.3%
	Total 5000	5,210,820	4,934,853	4,909,169	4,724,185	4,733,853	9,668	0.2%
	TOTAL 5000	5,210,820	4,934,853	4,909,169	4,724,185	4,733,853	9,668	0.2%
	TOTAL EXPENSES	50,627,660	50,389,121	52,116,969	54,022,805	56,671,458	2,648,653	4.9%

Lower Moreland Township School District

2022/23 Budget

1100 Account - Regular Instruction

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	Dollar Increase/Decrease	Percent Increase/Decrease
1100-100	Salaries	14,056,450	13,959,612	14,379,307	14,922,896	543,589	3.8%
1100-200	Benefits	7,678,955	7,857,814	8,567,630	9,034,472	466,842	5.4%
1100-300	Purch Prof Serv.	636,665	912,388	584,250	731,850	147,600	25.3%
1100-400	Purch Prop Serv.	3,890	1,723	2,500	2,100	(400)	-16.0%
1100-500	Other Services	410,081	451,381	450,000	322,000	(128,000)	-28.4%
1100-600	Supplies	387,809	401,746	707,693	983,869	276,176	39.0%
1100-700	Property	12,160	120,696	20,600	5,700	(14,900)	-72.3%
1100-800	Other Objects	103	(25)	2,700	2,300	(400)	-14.8%
1100-900	Other Uses	0	0	0	0	0	0.0%
	Total 1100	23,186,113	23,705,335	24,714,680	26,005,187	1,290,507	5.2%

Budget Explanations

1100 - Regular Instruction

Highlights of Changes

- 300 Purch Prof Serv-
The large increase in this account is due to additional building substitutes hired to cover daily absences at Pine Road Elementary School.

Budget Explanation

1100 - Regular Instruction

		2021/22 Budget	2022/23 Budget
<u>1100 - Regular Instruction</u>			
100	Salaries- Budgeted in this account are the following items:	14,379,307	14,922,896
	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-	8,567,630	9,034,472
		21/22 Amount	22/23 Amount
	Health/Life/Disability Insurance	2,389,546	2,582,011
	Social Security	1,098,479	1,139,203
	Retirement	5,017,105	5,250,758
	Teacher Tuition	0	0
	Worker's Compensation	62,500	62,500
	Totals	8,567,630	9,034,472
300	Purchased Prof & Tech Services- Included in this account is an amount for contracted substitute services as well as student planning services.	584,250	731,850
400	Purchased Property Services- Budgeted to this account is an amount related to repair costs for classroom equipment located throughout all three schools.	2,500	2,100
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.	450,000	322,000

Budget Explanation

1100 - Regular Instruction

		2021/22 Budget	2022/23 Budget																								
600	Supplies- Budgeted to this account is an amount for the cost of supplies related to the instructional program. These amounts are part of the building allocation requests submitted by the building principals.	707,693	983,869																								
	<table><tr><td></td><td>21/22</td><td>22/23</td></tr><tr><td>Bldg</td><td>Amount</td><td>Amount</td></tr><tr><td>Pine Road Elem.</td><td>149,258</td><td>155,327</td></tr><tr><td>Murray Avenue</td><td>103,675</td><td>107,875</td></tr><tr><td>High School</td><td>95,820</td><td>105,650</td></tr><tr><td>Federal Projects</td><td>2,841</td><td>5,517</td></tr><tr><td>Curr-Special Alloc.</td><td>850</td><td>559,600</td></tr><tr><td>Total</td><td>352,444</td><td>933,969</td></tr></table>		21/22	22/23	Bldg	Amount	Amount	Pine Road Elem.	149,258	155,327	Murray Avenue	103,675	107,875	High School	95,820	105,650	Federal Projects	2,841	5,517	Curr-Special Alloc.	850	559,600	Total	352,444	933,969		
	21/22	22/23																									
Bldg	Amount	Amount																									
Pine Road Elem.	149,258	155,327																									
Murray Avenue	103,675	107,875																									
High School	95,820	105,650																									
Federal Projects	2,841	5,517																									
Curr-Special Alloc.	850	559,600																									
Total	352,444	933,969																									
	Also budgeted in the "600" account is an amount for the cost of textbooks, workbooks, and periodicals related to the regular instructional program. Amounts for books are budgeted as follows:																										
	<table><tr><td></td><td>21/22</td><td>22/23</td></tr><tr><td>Bldg</td><td>Amount</td><td>Amount</td></tr><tr><td>Pine Road Elem.</td><td>0</td><td>0</td></tr><tr><td>Murray Avenue</td><td>0</td><td>0</td></tr><tr><td>High School</td><td>17,250</td><td>14,900</td></tr><tr><td>Curr-Special Alloc.</td><td>337,999</td><td>35,000</td></tr><tr><td>Total</td><td>355,249</td><td>49,900</td></tr></table>		21/22	22/23	Bldg	Amount	Amount	Pine Road Elem.	0	0	Murray Avenue	0	0	High School	17,250	14,900	Curr-Special Alloc.	337,999	35,000	Total	355,249	49,900					
	21/22	22/23																									
Bldg	Amount	Amount																									
Pine Road Elem.	0	0																									
Murray Avenue	0	0																									
High School	17,250	14,900																									
Curr-Special Alloc.	337,999	35,000																									
Total	355,249	49,900																									
700	Equipment- Budgeted in this account is an amount for requested instructional equipment as listed below:	20,600	5,700																								
	<table><tr><td></td><td>21/22</td><td>22/23</td></tr><tr><td>Bldg</td><td>Amount</td><td>Amount</td></tr><tr><td>Pine Road Elem.</td><td>4,000</td><td>0</td></tr><tr><td>Murray Avenue</td><td>3,200</td><td>2,700</td></tr><tr><td>High School</td><td>3,500</td><td>3,000</td></tr><tr><td>Curr-Special Alloc.</td><td>9,900</td><td>0</td></tr><tr><td>Total</td><td>20,600</td><td>5,700</td></tr></table>		21/22	22/23	Bldg	Amount	Amount	Pine Road Elem.	4,000	0	Murray Avenue	3,200	2,700	High School	3,500	3,000	Curr-Special Alloc.	9,900	0	Total	20,600	5,700					
	21/22	22/23																									
Bldg	Amount	Amount																									
Pine Road Elem.	4,000	0																									
Murray Avenue	3,200	2,700																									
High School	3,500	3,000																									
Curr-Special Alloc.	9,900	0																									
Total	20,600	5,700																									
800	Other Objects- This account represents an amount for professional dues & fees for the instructional staff.	2,700	2,300																								
	TOTAL 1100	24,714,680	26,005,187																								

Lower Moreland Township School District

2022/23 Budget

1200 Account - Special Education

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	Dollar Increase/Decrease	Percent Increase/Decrease
1200-100	Salaries	2,775,709	2,859,587	2,945,491	3,052,134	106,643	3.6%
1200-200	Benefits	1,476,641	1,570,961	1,828,860	1,928,487	99,627	5.4%
1200-300	Purch Prof Serv.	2,045,289	2,246,331	2,174,953	2,336,224	161,271	7.4%
1200-400	Purch Prop Serv.	4,727	4,848	5,000	5,000	0	0.0%
1200-500	Other Services	888,391	1,190,025	939,611	1,116,270	176,659	18.8%
1200-600	Supplies	35,137	47,713	33,478	44,138	10,660	31.8%
1200-700	Property	7,299	3,265	0	0	0	0.0%
1200-800	Other Objects	1,446	1,719	2,500	2,000	(500)	-20.0%
1200-900	Other Uses	0	0	0	0	0	0.0%
	Total 1200	7,234,639	7,924,449	7,929,893	8,484,253	554,360	7.0%

Budget Explanations

1200 - Special Education

Highlights of Changes

- 300 Purch Prof Serv.-
The large increase is a result of more students with IEP's needed one to one instructional aides
- 500 Other Services-
The increase is a reflection of an increase in out of district student tuition students.

Budget Explanation

1200 - Special Education

		2021/22 Budget	2022/23 Budget																					
<u>1200 - Special Education</u>																								
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.	2,945,491	3,052,134																					
200	Benefits-	1,828,860	1,928,487																					
	<table><tr><td></td><td>21/22</td><td>22/23</td></tr><tr><td></td><td><u>Amount</u></td><td><u>Amount</u></td></tr><tr><td>Health/Life/Disability Insurance</td><td>554,825</td><td>599,268</td></tr><tr><td>Social Security</td><td>225,332</td><td>233,487</td></tr><tr><td>Retirement</td><td>1,029,153</td><td>1,076,182</td></tr><tr><td>Worker's Compensation</td><td>19,550</td><td>19,550</td></tr><tr><td>Totals</td><td><u>1,828,860</u></td><td><u>1,928,487</u></td></tr></table>		21/22	22/23		<u>Amount</u>	<u>Amount</u>	Health/Life/Disability Insurance	554,825	599,268	Social Security	225,332	233,487	Retirement	1,029,153	1,076,182	Worker's Compensation	19,550	19,550	Totals	<u>1,828,860</u>	<u>1,928,487</u>		
	21/22	22/23																						
	<u>Amount</u>	<u>Amount</u>																						
Health/Life/Disability Insurance	554,825	599,268																						
Social Security	225,332	233,487																						
Retirement	1,029,153	1,076,182																						
Worker's Compensation	19,550	19,550																						
Totals	<u>1,828,860</u>	<u>1,928,487</u>																						
300	Purchased Prof & Tech Services- Budgeted in this account is the cost of educational services provided by an outside agency including occupational & physical therapy services as well as contracted Psychologist services. Also included are costs of instructional aides through Substitute Teacher Service (STS), Wilson Tutors and Behavioral Specialists.	2,174,953	2,336,224																					
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:	939,611	1,116,270																					
	<table><tr><td></td><td>21/22</td><td>22/23</td></tr><tr><td></td><td><u>Amount</u></td><td><u>Amount</u></td></tr><tr><td>Staff Travel Costs</td><td>22,250</td><td>20,000</td></tr><tr><td>Tuition paid to approved private schools for special ed. students attending their schools.</td><td>642,696</td><td>783,451</td></tr><tr><td>Tuition paid to the Intermediate Unit for students attending their programs.</td><td>274,665</td><td>312,819</td></tr><tr><td></td><td><u>939,611</u></td><td><u>1,116,270</u></td></tr></table>		21/22	22/23		<u>Amount</u>	<u>Amount</u>	Staff Travel Costs	22,250	20,000	Tuition paid to approved private schools for special ed. students attending their schools.	642,696	783,451	Tuition paid to the Intermediate Unit for students attending their programs.	274,665	312,819		<u>939,611</u>	<u>1,116,270</u>					
	21/22	22/23																						
	<u>Amount</u>	<u>Amount</u>																						
Staff Travel Costs	22,250	20,000																						
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Tuition paid to the Intermediate Unit for students attending their programs.	274,665	312,819																						
	<u>939,611</u>	<u>1,116,270</u>																						

Budget Explanation

1200 - Special Education

		<u>2021/22 Budget</u>	<u>2022/23 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.	33,478	44,138
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	2,000
	TOTAL 1200	<u>7,929,893</u>	<u>8,484,253</u>

Lower Moreland Township School District

2022/23 Budget

1300 Account - Vocational Education

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	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	324,235	362,962	384,069	415,690	31,621	8.2%
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	324,235	362,962	384,069	415,690	31,621	8.2%

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 as well as a contribution for capital projects.

Lower Moreland Township School District

2021/22 Budget

1400 Account - Other Instructional Programs

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	Dollar Increase/Decrease	Percent Increase/Decrease
1400-100	Salaries	1,570	0	5,000	10,288	5,288	100%+
1400-200	Benefits	666	0	2,380	2,396	16	0.7%
1400-300	Purch Prof Serv.	121,119	134,080	128,498	137,350	8,852	6.9%
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	75	0	872	872	100%+
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	123,355	134,155	135,878	150,906	15,028	11.1%

Budget Explanations

1400 - Other Instructional Programs

Highlights of Changes

100/600 Salaries/Supplies-

The increases shown in these accounts are a result of allocations for federal program grants for outside the school day.

Budget Explanation

1400 - Other Instructional Programs

		<u>2021/22 Budget</u>	<u>2022/23 Budget</u>
<u>1430 - Homebound Instruction</u>			
100	Salaries- Budgeted to this account is an amount for the cost of salaries related to homebound instruction.	5,000	5,000
200	Benefits-	2,380	2,396
	<div> <div>21/22</div> <div>22/23</div> <div><u>Amount</u></div> <div><u>Amount</u></div> </div>		
	Social Security	383	383
	Retirement	1,747	1,763
	Worker's Compensation	250	250
	Totals	<u>2,380</u>	<u>2,396</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
		<hr/>	<hr/>
	TOTAL 1430	<u>7,380</u>	<u>7,396</u>

1450 - Programs Outside of the School Day

100	Salaries- Budgeted to this account is an amount for the cost of salaries related to the Title III program for outside of the school day activities.	0	5,288
		<hr/>	<hr/>
	TOTAL 1450	0	5,288

1490 - Additional Other Instructional Programs

300	Purchased Prof & Tech Services- Included in this account is the total cost of a social worker/counselor and a contracted individual to provide community counselor services.	128,498	137,350
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	0	872

Budget Explanation

1400 - Other Instructional Programs

	<u>2021/22 Budget</u>	<u>2022/23 Budget</u>
of the federal programs.		
TOTAL 1490	<u>128,498</u>	<u>138,222</u>
TOTAL 1400	<u>135,878</u>	<u>150,906</u>

Lower Moreland Township School District

2022/23 Budget

1500 Account - Non-Public Services

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	Dollar Increase/Decrease	Percent Increase/Decrease
1500-100	Salaries	0	0	0	0	0	0.0%
1500-200	Benefits	0	0	0	0	0	0.0%
1500-300	Purch Prof Serv.	9,069	6,276	0	1,652	1,652	100%+
1500-400	Purch Prop Serv.	0	0	0	0	0	0.0%
1500-500	Other Services	0	0	0	0	0	0.0%
1500-600	Supplies	285	2,800	1,711	1,628	(83)	-4.9%
1500-700	Property	4,876	0	0	0	0	0.0%
1500-800	Other Objects	0	0	0	0	0	0.0%
1500-900	Other Uses	0	0	0	0	0	0.0%
	Total 1500	14,230	9,076	1,711	3,280	1,569	91.7%

Budget Explanations

1500 - Other Instructional Programs

Highlights of Changes

300/600 Purch Prof Serv./Supplies

These amounts represent amounts allocated to non-public schools through the Title IV federal programs.

Budget Explanation

1500 - Non-Public Services

		<u>2021/22 Budget</u>	<u>2022/23 Budget</u>
<u>1500 - Non-Public Services</u>			
300	Purchased Prof & Tech Services- This amount represents amounts allocated to non-public schools through the Title IV federal programs.	0	1,652
500	Other Services- Budgeted to this account is an amount for conference expenses related to the Title IV program.	0	0
600	Supplies- Included in this account is an amount for supplies for the administration of the federal programs.	1,711	1,628
700	Property- The amount budgeted to this account reflects the cost of equipment needed for non-public schools.	0	0
	TOTAL 1500	<u>1,711</u>	<u>3,280</u>
	TOTAL 1500	<u><u>1,711</u></u>	<u><u>3,280</u></u>

Lower Moreland Township School District

2022/23 Budget

1600 Account - Adult Education Programs

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	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.	8,257	0	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	278	0	900	900	0	0.0%
1600-700	Property	0	0	0	0	0	0.0%
1600-800	Other Objects	0	0	0	0	0	0.0%
1600-900	Other Uses	0	0	0	0	0	0.0%
	Total 1600	8,535	0	20,900	20,900	0	0.0%

Budget Explanations

1600 - Adult Education Programs

Highlights of Changes

Budget Explanation

1600 - Adult Education Programs

		<u>2021/22 Budget</u>	<u>2022/23 Budget</u>
<u>1600 - Adult Education</u>			
300	Purchased Prof & Tech Services- Budgeted in this account is the cost of non-district employees providing instruction for the Enrichment Program.	20,000	20,000
500	Other Purchased Services- Included in this account are amounts for postage and advertising for the Enrichment Program.	0	0
600	Supplies- Included in this account is an amount for supplies for the administration of the Enrichment Program.	900	900
700	Equipment- Budgeted in this account is the cost of equipment related to the Enrichment Program.	0	0
		<hr/>	<hr/>
	TOTAL 1600	<u>20,900</u>	<u>20,900</u>

Lower Moreland Township School District

2022/23 Budget

2100 Account - Pupil Services

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	Dollar Increase/Decrease	Percent Increase/Decrease
2100-100	Salaries	935,014	933,948	959,425	994,025	34,600	3.6%
2100-200	Benefits	490,208	499,016	578,930	609,329	30,399	5.3%
2100-300	Purch Prof Serv.	0	0	0	0	0	0.0%
2100-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2100-500	Other Services	0	0	0	0	0	0.0%
2100-600	Supplies	28,352	26,523	33,550	33,150	(400)	-1.2%
2100-700	Property	0	0	0	0	0	0.0%
2100-800	Other Objects	2,535	0	500	500	0	0.0%
2100-900	Other Uses	0	0	0	0	0	0.0%
	Total 2100	1,456,109	1,459,487	1,572,405	1,637,004	64,599	4.1%

Budget Explanations

2100 - Pupil Services

Highlights of Changes

600 Supplies-

The decrease is a result of a decrease in needs for the high school guidance department as per the zero-based budgeting allocation.

Budget Explanation

2100 - Pupil Services

			<u>2021/22 Budget</u>	<u>2022/23 Budget</u>
<u>2111 - Supervision of Student Services</u>				
100	Salaries-		125,925	131,352
	Budgeted to this account are the salary costs of the following:			
	Supervisor of Student Services			
200	Benefits-		76,579	80,576
		21/22	22/23	
		<u>Amount</u>	<u>Amount</u>	
	Health/Life/Disability Insurance	22,448	23,713	
	Social Security	9,633	10,048	
	Retirement	43,998	46,315	
	Worker's Compensation	500	500	
	Totals	<u>76,579</u>	<u>80,576</u>	
	TOTAL 2111		<u>202,504</u>	<u>211,928</u>
<u>2120 - Guidance Services</u>				
100	Salaries-		719,609	746,655
	Budgeted to this account are the salary costs of the following:			
	2.00 (FTE) Pine Road Guidance Counselors -			
	1.00 (FTE) Murray Avenue Guidance Counselor			
	4.00 (FTE) High School Guidance Counselors -			
	High School Clerical Guidance Salaries - 2.0 (FTE)			
	Summer Guidance Work			
200	Benefits-		431,942	455,847
		21/22	22/23	
		<u>Amount</u>	<u>Amount</u>	
	Health/Life/Disability Insurance	120,361	130,357	
	Social Security	55,051	57,120	
	Retirement	251,430	263,270	
	Worker's Compensation	5,100	5,100	
	Totals	<u>431,942</u>	<u>455,847</u>	

Budget Explanation

2100 - Pupil Services

		2021/22 Budget	2022/23 Budget
600	Supplies- This account is used for supplies as well as for books and periodicals related to the district's guidance office operation. These amounts were included as part of the principal's building allocations.	27,050	26,650
800	Other Objects- Budgeted to this account is an amount for the cost of dues and fees related to the guidance department.	500	500
TOTAL 2120		<u>1,179,101</u>	<u>1,229,652</u>

2140 - Psychological Services

100	Salaries- Budgeted to this account are the salary costs of the following: School Psychologist Project ACCESS Clerical Salaries	113,891	116,018
200	Benefits- <div><div>21/22</div><div>22/23</div><div>AmountAmount</div><div>Health/Life/Disability Insurance21,80223,023</div><div>Social Security8,7138,875</div><div>Retirement39,79440,908</div><div>Worker's Compensation100100</div><div>Totals70,40972,906</div></div>	70,409	72,906
500	Other Purchased Services- Included in this account is a budgeted amount for travel/conference expenses for the School Psychologist.	0	0
600	Supplies- The amount budgeted represents supply needs for the clerical support for the Project ACCESS program as well as the MCIU services used to support the ACCESS program.	6,500	6,500
800	Other Objects- Budgeted to this account is an amount for the cost of dues and fees for the operation of the psychologist's office.	0	0
TOTAL 2140		190,800	195,424
TOTAL 2100		1,572,405	1,637,004

Budget Explanation

2100 - Pupil Services

2021/22
Budget

2022/23
Budget

Lower Moreland Township School District

2022/23 Budget

2200 Account - Instructional Staff Services

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	Dollar Increase/Decrease	Percent Increase/Decrease
2200-100	Salaries	733,581	726,304	774,702	811,637	36,935	4.8%
2200-200	Benefits	432,621	432,132	510,695	533,363	22,668	4.4%
2200-300	Purch Prof Serv.	204,091	141,349	189,077	208,339	19,262	10.2%
2200-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2200-500	Other Services	43,165	51,337	54,100	53,345	(755)	-1.4%
2200-600	Supplies	9,124	6,766	10,625	32,100	21,475	100%+
2200-700	Property	356,971	652,031	458,361	491,679	33,318	7.3%
2200-800	Other Objects	1,658	473	2,700	2,250	(450)	-16.7%
2200-900	Other Uses	0	0	0	0	0	0.0%
	Total 2200	1,781,211	2,010,392	2,000,260	2,132,713	132,453	6.6%

Budget Explanations

2200 - Instructional Staff Services

Highlights of Changes

- 600 Supplies-
The large increase is a result of the inclusion of a budget amount for curriculum allocations for library curriculum renewal materials.

Budget Explanation

2200 - Instructional Staff Services

		2021/22 Budget	2022/23 Budget
<u>2220 - Audio Visual Services</u>			
100	Salaries- The amount budgeted to this account represents the salary costs of the two (2.0) District Technology Integrator/Instructional Coaches.	180,217	184,955
200	Benefits-	106,391	110,626
	21/22 22/23 <u>Amount</u> <u>Amount</u>		
	Health/Life/Disability Insurance	29,636	31,262
	Social Security	13,787	14,150
	Retirement	62,968	65,214
	Worker's Compensation	0	0
	Totals	<u>106,391</u>	<u>110,626</u>
600	Supplies- This account is used for A/V supplies used in the schools and is part of the building allocations.	3,625	2,100
700	Equipment- Budgeted here are amounts for A/V equipment as per building allocations.	300	900
TOTAL 2220		<u>290,533</u>	<u>298,581</u>

2240 - Technology Commitment

700	Equipment- The amount allocated in this account is part of the district's technology commitment to maintain the level of technological equipment throughout the school district.	454,061	486,779
TOTAL 2240		<u>454,061</u>	<u>486,779</u>

2250 - School Library Services

100	Salaries- The amount budgeted to this account represents the salary costs of the following personnel: One (1) Pine Road Librarian One (1) Murray Avenue Librarian One (1) High School Librarian Secondary Library Aides	345,219	357,779
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Budget Explanation

2200 - Instructional Staff Services

		<u>2021/22</u> Budget	<u>2022/23</u> Budget
200	Benefits-	211,392	221,132
	<div style="display: flex; justify-content: space-between;"> 21/22 22/23 </div> <div style="display: flex; justify-content: space-between;"> <u>Amount</u> <u>Amount</u> </div>		
	Health/Life/Disability Insurance	60,963	64,209
	Social Security	26,410	27,370
	Retirement	120,619	126,153
	Worker's Compensation	3,400	3,400
	Totals	<u>211,392</u>	<u>221,132</u>
300	Purchased Prof & Tech Services- The amount reflected includes an amount for a contracted library aide.	29,000	29,500
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:	41,350	39,595
	<div style="display: flex; justify-content: space-between;"> 21/22 22/23 </div> <div style="display: flex; justify-content: space-between;"> <u>Amount</u> <u>Amount</u> </div>		
	Building		
	Pine Road	10,090	11,095
	Murray Avenue	4,000	4,400
	High School	<u>27,260</u>	<u>24,100</u>
	Total	<u>41,350</u>	<u>39,595</u>
600	Supplies- Included with this account is a special curriculum allocation for updating the library collections in all three schools.	0	24,000
800	Dues/Fees- Included in this amount is an allocation for dues and fees for the school librarians.	200	250
	TOTAL 2250	<u>627,161</u>	<u>672,256</u>

Budget Explanation

2200 - Instructional Staff Services

		2021/22	2022/23
		Budget	Budget
<u>2260 - Instruction & Curriculum Development Services</u>			
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.	249,266	268,903
200	Benefits-	137,912	146,605
		21/22	22/23
		<u>Amount</u>	<u>Amount</u>
	Health/Life/Disability Insurance	30,049	29,519
	Social Security	19,069	20,571
	Retirement	87,094	94,815
	Worker's Compensation	1,700	1,700
	Totals	<u>137,912</u>	<u>146,605</u>
300	Purchased Prof & Tech Services- Included in this amount is an allocation for contracted curriculum review services and online learning opportunities.	67,500	67,820
500	Other Purchased Services- Budgeted to this account are allocations for travel related to the curriculum development program.	2,750	2,750
600	Supplies- Included here are software costs for Act 48 purposes as well as an allocation for district mini-grants for teacher supplies.	7,000	6,000
700	Property- Budgeted to this account is a allocation for new and replacement equipment for the office of the Director of Curriculum and Instruction.	4,000	4,000
800	Other Objects- Included in this amount is an allocation for dues and fees for the Curriculum department.	2,500	2,000
TOTAL 2260		470,928	498,078

Budget Explanation

2200 - Instructional Staff Services

		<u>2021/22 Budget</u>	<u>2022/23 Budget</u>
<u>2270 - Staff Development Services</u>			
200	Benefits- Due to a re-classification by PDE, all teacher tuition is now coded here.	55,000	55,000
300	Purchased Prof & Tech Services- Included in this account is an allocation for Staff Development as well as an allocation for a Diversity and Equity Consultant.	86,361	104,500
500	Other Purchased Services- Included in this amounts are allocations for travel costs related to the district's federal programs.	10,000	11,000
		<hr/>	<hr/>
	TOTAL 2270	<u>151,361</u>	<u>170,500</u>
<u>2280 - Non Public Staff Development Services</u>			
300	Purchased Prof & Tech Services- Included in this account is an allocation for Staff Development for Non Public Schools under the Title II federal program.	6,216	6,519
		<hr/>	<hr/>
	TOTAL 2280	<u>6,216</u>	<u>6,519</u>
	TOTAL 2200	<u><u>2,000,260</u></u>	<u><u>2,132,713</u></u>

Lower Moreland Township School District

2022/23 Budget

2300 Account - Administration

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	Dollar Increase/ Decrease	Percent Increase/ Decrease
2300-100	Salaries	1,862,505	1,907,766	1,975,682	2,001,299	25,617	1.3%
2300-200	Benefits	968,892	1,031,518	1,232,371	1,228,677	(3,694)	-0.3%
2300-300	Purch Prof Serv.	261,936	318,228	320,000	346,500	26,500	8.3%
2300-400	Purch Prop Serv.	63,232	64,622	67,600	67,000	(600)	-0.9%
2300-500	Other Services	93,214	105,453	118,531	128,600	10,069	8.5%
2300-600	Supplies	25,233	25,628	30,410	29,760	(650)	-2.1%
2300-700	Property	1,356	1,556	6,075	5,675	(400)	-6.6%
2300-800	Other Objects	71,899	36,150	87,088	88,738	1,650	1.9%
2300-900	Other Uses	0	0	0	0	0	0.0%
	Total 2300	3,348,267	3,490,921	3,837,757	3,896,249	58,492	1.5%

Budget Explanations

2300 - Administration

Highlights of Changes

- 300 Purch Prof Serv.-
Part of the increase shown is a result of an increase in the need for school security services.

Budget Explanation

2300 - Administration

		<u>2021/22 Budget</u>	<u>2022/23 Budget</u>
<u>2310 - School Board Services</u>			
300	Purchased Prof & Tech Services- Budgeted to this account are the costs of the following items: - District's Annual Local Audit - School District Appraisals/Updates - Tax Collector Audit & GASB 45 Services - School Security Services/School Resource Officer	95,000	111,000
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.	113,231	124,250
600	Supplies- An amount is budgeted to this account to reflect the cost of supplies and books/periodicals related to board services.	2,000	2,000
800	Other Objects- Budgeted to this account are the costs of professional dues and fees for the board. (e.g. PSBA membership)	60,000	62,500
TOTAL 2310		<u>270,231</u>	<u>299,750</u>

2330 - Tax Assessment and Collection Services

100	Salaries- Budgeted to this account is the cost of the district's tax collector.	22,500	22,500
200	Benefits-	1,721	1,721
		21/22	22/23
		<u>Amount</u>	<u>Amount</u>
	Social Security	1,721	1,721
	Retirement	0	0
	Totals	<u>1,721</u>	<u>1,721</u>
300	Purchased Prof & Tech Services-	8,000	8,000

Budget Explanation

2300 - Administration

		2021/22 Budget	2022/23 Budget
	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 (1.104%). All delinquent taxes are also collected and shown in this account and are done by Portnoff Law Associates at a much lower rate and the (5%) fee now remitted to the County will be passed onto the delinquent taxpayer.		
500	Other Purchased Services- The cost of the bonding insurance for the district's tax collector.	0	0
600	Supplies- Budgeted to this account are the supply costs of the tax collection operation.	5,000	4,000
	TOTAL 2330	<u>37,221</u>	<u>36,221</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.	65,000	70,000
	TOTAL 2350	<u>65,000</u>	<u>70,000</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.	281,972	288,641
200	Benefits-	181,430	182,894
		21/22	22/23
		<u>Amount</u>	<u>Amount</u>
	Health/Life/Disability Insurance	59,338	57,038
	Social Security	21,571	22,081
	Retirement	98,521	101,775
	Worker's Compensation	2,000	2,000
	Totals	<u>181,430</u>	<u>182,894</u>
300	Purchased Prof & Tech Services-	0	0

Budget Explanation

2300 - Administration

		<u>2021/22 Budget</u>	<u>2022/23 Budget</u>
	The amount placed in this account reflect the cost of contracted clerical substitutes.		
500	Other Purchased Services- Included in this account is an allocation for travel/conference expenses related to the Office of the Superintendent.	3,500	3,000
600	Supplies- Included in the account are the costs of supplies and books related to the Superintendent's office.	10,000	9,000
700	Equipment- Budgeted in this account is the cost of equipment to be utilized in the Superintendent's office.	4,000	4,000
800	Other Objects- This account includes the cost of professional dues and fees.	10,000	8,000
		<hr/>	<hr/>
	TOTAL 2360	<u>490,902</u>	<u>495,535</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
		21/22	22/23
		<u>Amount</u>	<u>Amount</u>
	Social Security	0	0
	Retirement	0	0
	Totals	<hr/> <u>0</u>	<hr/> <u>0</u>
300	Purchased Prof & Tech Services- The amount budgeted in this account represents the amount to be paid for community relations services.	10,000	10,000

Budget Explanation

2300 - Administration

		<u>2021/22 Budget</u>	<u>2022/23 Budget</u>
600	Supplies- Included here are supply costs related to the community relations operations.	0	0
	TOTAL 2370	<u>10,000</u>	<u>10,000</u>

2380 - Principal's Office Services

100	Salaries- Budgeted in this account are the costs of salaries for the following personnel:	1,449,791	1,465,030
	1 Principal (Pine Road)		
	1 Principal (Murray Avenue)		
	1 Principal (High School)		
	1 Athletic Director		
	4 Assistant Principals		
	7 Full-Time Clerical Personnel		
200	Benefits-	927,490	924,140
		21/22	22/23
		<u>Amount</u>	<u>Amount</u>
	Health/Life/Disability Insurance	303,225	288,695
	Social Security	110,909	112,075
	Retirement	506,556	516,570
	Worker's Compensation	6,800	6,800
	Totals	<u>927,490</u>	<u>924,140</u>
300	Purchased Prof & Tech Services- The amount placed in this account reflect the cost 3 contracted greeters, and a security position at the high school.	142,000	147,500
400	Purchased Property Services- Budgeted to this account is an amount for equipment lease charges related to the copy machines located throughout the district.	67,600	67,000
500	Other Purchased Services- Budgeted to this account are amounts for travel/conference expenses for the principal's office.	300	100
600	Supplies- Budgeted in this account is an amount for supplies and books related to	3,410	4,760

Budget Explanation

2300 - Administration

		<u>2021/22 Budget</u>	<u>2022/23 Budget</u>
	the operation of the principals' offices throughout the district.		
700	Equipment- Included in this account is an amount for equipment for use in the building principals' offices.	2,075	1,675
800	Other Objects- Budgeted in this account is an amount for professional membership dues and fees related to the principals' offices.	6,088	6,238
	TOTAL 2380	<u>2,598,754</u>	<u>2,616,443</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.	221,419	225,128
200	Benefits-	121,730	119,922
		21/22	22/23
		<u>Amount</u>	<u>Amount</u>
	Health/Life/Disability Insurance	25,236	21,120
	Social Security	16,937	17,222
	Retirement	77,357	79,380
	Worker's Compensation	2,200	2,200
	Totals	<u>121,730</u>	<u>119,922</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.	1,500	1,250
600	Supplies- Budgeted in this account is an amount for supplies and books related to the operation of the human resources office.	10,000	10,000
800	Other Objects- Budgeted in this account is an amount for professional membership dues and fees related to the human resources office.	11,000	12,000
	TOTAL 2390	<u>365,649</u>	<u>368,300</u>

Budget Explanation

2300 - Administration

	<u>2021/22 Budget</u>	<u>2022/23 Budget</u>
TOTAL 2300	<u>3,837,757</u>	<u>3,896,249</u>

Lower Moreland Township School District

2022/23 Budget

2400 Account - Pupil Health Services

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	Dollar Increase/ Decrease	Percent Increase/ Decrease
2400-100	Salaries	272,371	310,881	273,418	290,101	16,683	6.1%
2400-200	Benefits	136,500	157,662	163,173	178,372	15,199	9.3%
2400-300	Purch Prof Serv.	2,500	60,482	3,750	3,750	0	0.0%
2400-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2400-500	Other Services	0	0	0	0	0	0.0%
2400-600	Supplies	7,497	5,140	6,510	6,110	(400)	-6.1%
2400-700	Property	0	0	0	0	0	0.0%
2400-800	Other Objects	0	0	0	0	0	0.0%
2400-900	Other Uses	0	0	0	0	0	0.0%
	Total 2400	418,868	534,165	446,851	478,333	31,482	7.0%

Budget Explanations

2400 - Pupil Health Services

Highlights of Changes

100/200 Salaries/Benefits-

The increase in these accounts is a result of a resignation of a school nurse and a replacement cost that is higher on the salary scale.

Budget Explanation

2400 - Pupil Health Services

		<u>2021/22</u> <u>Budget</u>	<u>2022/23</u> <u>Budget</u>																					
<u>2400 - Pupil Health Services</u>																								
100	Salaries- This account is for the salaries of the following: 1.5 Nurses - Pine Road 1 Nurse - Murray Avenue 1 Nurse - High School Non-Public Nursing Aide Substitute Nurses	273,418	290,101																					
200	Benefits- <table><tr><td></td><td>21/22</td><td>22/23</td></tr><tr><td></td><td><u>Amount</u></td><td><u>Amount</u></td></tr><tr><td>Health/Life/Disability Insurance</td><td>43,724</td><td>50,890</td></tr><tr><td>Social Security</td><td>20,917</td><td>22,192</td></tr><tr><td>Retirement</td><td>95,532</td><td>102,290</td></tr><tr><td>Worker's Compensation</td><td>3,000</td><td>3,000</td></tr><tr><td>Totals</td><td><u>163,173</u></td><td><u>178,372</u></td></tr></table>		21/22	22/23		<u>Amount</u>	<u>Amount</u>	Health/Life/Disability Insurance	43,724	50,890	Social Security	20,917	22,192	Retirement	95,532	102,290	Worker's Compensation	3,000	3,000	Totals	<u>163,173</u>	<u>178,372</u>	163,173	178,372
	21/22	22/23																						
	<u>Amount</u>	<u>Amount</u>																						
Health/Life/Disability Insurance	43,724	50,890																						
Social Security	20,917	22,192																						
Retirement	95,532	102,290																						
Worker's Compensation	3,000	3,000																						
Totals	<u>163,173</u>	<u>178,372</u>																						
300	Purchased Prof & Tech Services- Budgeted to this account are amounts for contracted medical services provided to the district.	3,750	3,750																					
600	Supplies- This account is for the cost of medical supplies for the nurse's office.	6,510	6,110																					
800	Other Objects- The costs for nursing dues and fees are budgeted in this account.	0	0																					
TOTAL 2400		<u>446,851</u>	<u>478,333</u>																					

Lower Moreland Township School District

2022/23 Budget

2500 Account - Business Services

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	Dollar Increase/Decrease	Percent Increase/Decrease
2500-100	Salaries	458,437	456,846	474,979	492,478	17,499	3.7%
2500-200	Benefits	239,072	249,116	290,555	303,961	13,406	4.6%
2500-300	Purch Prof Serv.	23,973	24,692	25,250	25,500	250	1.0%
2500-400	Purch Prop Serv.	3,839	3,196	8,750	7,500	(1,250)	-14.3%
2500-500	Other Services	12,526	12,623	20,500	19,000	(1,500)	-7.3%
2500-600	Supplies	11,913	11,755	16,500	16,000	(500)	-3.0%
2500-700	Property	2,954	3,485	7,500	7,500	0	0.0%
2500-800	Other Objects	1,180	875	2,750	2,750	0	0.0%
2500-900	Other Uses	0	0	0	0	0	0.0%
	Total 2500	753,894	762,588	846,784	874,689	27,905	3.3%

Budget Explanations

2500 - Business Services

Highlights of Changes

Budget Explanation

2500 - Business Services

		2021/22	2022/23																					
		<u>Budget</u>	<u>Budget</u>																					
<u>2500 - Business Services</u>																								
100	Salaries- This account is for the salaries of the following: Business Manager Assistant Business Manager Administrative Assistant/Payroll Administrative Assistant/Accounts Payable Administrative Assistant/Purchasing/Attendance	474,979	492,478																					
200	Benefits-	290,555	303,961																					
	<table><tr><td></td><td>21/22</td><td>22/23</td></tr><tr><td></td><td><u>Amount</u></td><td><u>Amount</u></td></tr><tr><td>Health/Life/Disability Insurance</td><td>85,961</td><td>90,338</td></tr><tr><td>Social Security</td><td>36,336</td><td>37,675</td></tr><tr><td>Retirement</td><td>165,958</td><td>173,648</td></tr><tr><td>Worker's Compensation</td><td>2,300</td><td>2,300</td></tr><tr><td>Totals</td><td><u>290,555</u></td><td><u>303,961</u></td></tr></table>		21/22	22/23		<u>Amount</u>	<u>Amount</u>	Health/Life/Disability Insurance	85,961	90,338	Social Security	36,336	37,675	Retirement	165,958	173,648	Worker's Compensation	2,300	2,300	Totals	<u>290,555</u>	<u>303,961</u>		
	21/22	22/23																						
	<u>Amount</u>	<u>Amount</u>																						
Health/Life/Disability Insurance	85,961	90,338																						
Social Security	36,336	37,675																						
Retirement	165,958	173,648																						
Worker's Compensation	2,300	2,300																						
Totals	<u>290,555</u>	<u>303,961</u>																						
300	Purchased Prof & Tech Services Budgeted to this account is an amount for contracted computer software support.	25,250	25,500																					
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.	8,750	7,500																					
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.	20,500	19,000																					
600	Supplies- Included in this account are amounts for business office supplies and books/periodicals.	16,500	16,000																					
700	Equipment- Included in this account is an amount for replacement of equipment used in the business office.	7,500	7,500																					
800	Other Objects- Budgeted to this account is an amount for professional memberships and dues/fees related to the business office.	2,750	2,750																					
TOTAL 2500		<u>846,784</u>	<u>874,689</u>																					

Lower Moreland Township School District

2022/23 Budget

2600 Account - Plant Operations & Maintenance

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	Dollar Increase/ Decrease	Percent Increase/ Decrease
2600-100	Salaries	235,314	319,651	336,335	343,459	7,124	2.1%
2600-200	Benefits	110,831	129,730	215,799	207,124	(8,675)	-4.0%
2600-300	Purch Prof Serv.	122,178	119,653	65,000	65,000	0	0.0%
2600-400	Purch Prop Serv.	1,268,811	1,190,128	1,302,200	1,286,700	(15,500)	-1.2%
2600-500	Other Services	108,907	99,988	131,147	140,500	9,353	7.1%
2600-600	Supplies	523,390	657,462	626,740	586,840	(39,900)	-6.4%
2600-700	Property	0	0	0	0	0	0.0%
2600-800	Other Objects	3,040	4,223	7,080	7,080	0	0.0%
2600-900	Other Uses	0	0	0	0	0	0.0%
	Total 2600	2,372,471	2,520,835	2,684,301	2,636,703	(47,598)	-1.8%

Budget Explanations

2600 - Plant Operations & Maintenance

Highlights of Changes

- 600 Supplies-
The reduction denotes less materials to be used for Murray Avenue School as the District works towards the end of life of the building as well as projected lower energy costs due to early lock-in of rates.

Budget Explanation

2600 - Plant Operations & Maintenance

			<u>2021/22</u>	<u>2022/23</u>
			Budget	Budget
<u>2600 - Plant Operations & Maintenance</u>				
100	Salaries-		336,335	343,459
	This account is for the salaries of the following:			
	Full Time Custodial Staff			
	Maintenance Manager			
	Summer and Student Workers			
200	Benefits-		215,799	207,124
		<div> <div>21/22</div> <div>22/23</div> </div> <div> <div>Amount</div> <div>Amount</div> </div>		
	Health/Life/Disability Insurance	79,237	66,525	
	Social Security	25,729	26,274	
	Retirement	107,033	110,525	
	Worker's Compensation	3,800	3,800	
	Totals	<u>215,799</u>	<u>207,124</u>	
300	Purch Prof Services-			
	Included here is an allocation for contracted custodial positions		65,000	65,000
400	Purchased Property Services-		1,302,200	1,286,700
	Included in this account are the following:			
		<div>21/22</div> <div>22/23</div>		
	Trash Removal	30,000	33,000	
	Snow Removal	58,000	60,000	
	Custodial Contract	460,000	460,000	
	Grounds Contract	160,000	160,000	
	Maintenance Contract	0	0	
	District Maint. Projects	72,500	72,500	
	High School Maintenance	187,400	169,400	
	Murray Ave Maintenance	95,200	95,200	
	Pine Road Maintenance	145,100	142,100	
	Electric/Natural Gas	0	0	
	Water & Sewer Charges	94,000	94,500	
		<u>1,302,200</u>	<u>1,286,700</u>	

Budget Explanation

2600 - Plant Operations & Maintenance

		2021/22 Budget	2022/23 Budget
500	Other Purchased Services- This account includes the following:	131,147	140,500
		<u>21/22</u>	<u>22/23</u>
	Insurance	82,647	92,000
	Telephone	46,000	46,000
	Travel Costs	2,500	2,500
		<u>131,147</u>	<u>140,500</u>
600	Supplies- This account includes an amount for the following:	626,740	586,840
		<u>21/22</u>	<u>22/23</u>
	Custodial Supplies	43,370	43,370
	Maintenance Supplies	186,370	190,970
	Safe Schools Supplies	6,000	6,000
	Electric/Natural Gas	376,000	341,500
	Heating Oil	15,000	5,000
		<u>626,740</u>	<u>586,840</u>
800	Other Objects- Budgeted to this account is an amount for dues and fees related to the plant and maintenance operations.	7,080	7,080
		<u>2,684,301</u>	<u>2,636,703</u>
	TOTAL 2600		

Lower Moreland Township School District

2022/23 Budget

2700 Account - Student Transportation

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	Dollar Increase/Decrease	Percent Increase/Decrease
2700-100	Salaries	17,391	13,753	18,699	19,237	538	2.9%
2700-200	Benefits	1,283	1,126	1,530	1,572	42	2.7%
2700-300	Purch Prof Serv.	0	0	0	0	0	0.0%
2700-400	Purch Prop Serv.	57	47,143	1,000	1,000	0	0.0%
2700-500	Other Services	2,718,564	2,642,448	2,850,589	3,208,302	357,713	12.5%
2700-600	Supplies	74,751	76,765	110,500	115,500	5,000	4.5%
2700-700	Property	0	0	1,000	1,000	0	0.0%
2700-800	Other Objects	0	0	250	250	0	0.0%
2700-900	Other Uses	0	0	0	0	0	0.0%
	Total 2700	2,812,046	2,781,235	2,983,568	3,346,861	363,293	12.2%

Budget Explanations

2700 - Student Transportation

Highlights of Changes

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

Budget Explanation

2700 - Student Transportation

		<u>2021/22 Budget</u>	<u>2022/23 Budget</u>
<u>2700 - Student Transportation</u>			
100	Salaries- Budgeted to this account is an amount a bus aide(s) for a special education student.	18,699	19,237
200	Benefits- Budgeted to this account is an amount for the cost of benefits related to the above salary costs.	1,530	1,572
300	Purchased Prof & Tech Services- Included in this account are amounts for contracted transportation software support and/or transportation studies.	0	0
400	Purchased Property Services- Included in this account is an amount for the maintenance and repairs for district vehicles	1,000	1,000
500	Other Purchased Services- Budgeted in this account are amounts for student transportation from the district's outside contractor (First Student) as well as from the MCIU.	2,850,589	3,208,302
600	Supplies- Included in this account are amounts for repair parts and for gasoline purchases for district transportation vehicles.	110,500	115,500
700	Equipment- Budgeted here is an amount for replacement of transportation equipment.	1,000	1,000
800	Other Objects- Included in this account is an amount for professional dues and fees.	250	250
TOTAL 2700		<u>2,983,568</u>	<u>3,346,861</u>

Lower Moreland Township School District

2022/23 Budget

2800 Account - Central Support Services

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	Dollar Increase/Decrease	Percent Increase/Decrease
2800-100	Salaries	389,710	388,563	414,816	456,743	41,927	10.1%
2800-200	Benefits	197,758	185,901	224,493	252,709	28,216	12.6%
2800-300	Purch Prof Serv.	154,927	165,195	155,500	154,007	(1,493)	-1.0%
2800-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2800-500	Other Services	1,091	0	1,750	1,750	0	0.0%
2800-600	Supplies	11,689	12,573	6,750	6,750	0	0.0%
2800-700	Property	0	0	0	0	0	0.0%
2800-800	Other Objects	553	617	1,189	1,189	0	0.0%
2800-900	Other Uses	0	0	0	0	0	0.0%
	Total 2800	755,728	752,849	804,498	873,148	68,650	8.5%

Budget Explanations

2800 - Central Support Services

Highlights of Changes

100/200 Salaries/Benefits-

The increase shown is a result of an additional Technology Support Specialist being hired during the 2021/22 school year.

Budget Explanation

2800 - Central Support Services

		2021/22 Budget	2022/23 Budget																		
<u>2840 - Data Processing Services</u>																					
100	Salaries- Budgeted to this account are salaries of the following individuals: Director of Technology Technology Support Positions (3.0) Data Systems Specialist Networking Specialist	414,816	456,743																		
200	Benefits- <table><tr><td></td><td>21/22 Amount</td><td>22/23 Amount</td></tr><tr><td>Health/Life/Disability Insurance</td><td>47,023</td><td>55,920</td></tr><tr><td>Social Security</td><td>31,733</td><td>34,941</td></tr><tr><td>Retirement</td><td>144,937</td><td>161,048</td></tr><tr><td>Worker's Compensation</td><td>800</td><td>800</td></tr><tr><td>Totals</td><td>224,493</td><td>252,709</td></tr></table>		21/22 Amount	22/23 Amount	Health/Life/Disability Insurance	47,023	55,920	Social Security	31,733	34,941	Retirement	144,937	161,048	Worker's Compensation	800	800	Totals	224,493	252,709	224,493	252,709
	21/22 Amount	22/23 Amount																			
Health/Life/Disability Insurance	47,023	55,920																			
Social Security	31,733	34,941																			
Retirement	144,937	161,048																			
Worker's Compensation	800	800																			
Totals	224,493	252,709																			
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.	155,500	154,007																		
500	Other Purchased Services- Budgeted here is an amount for travel/conference expenses for the Technology department.	1,750	1,750																		
600	Supplies- Budgeted to this account are supply needs for the operation of the district's computer/data processing operations.	6,750	6,750																		
800	Other Objects- Included within this account are professional dues and fees related to the operation of the Technology department.	1,189	1,189																		
TOTAL 2840		804,498	873,148																		
TOTAL 2800		804,498	873,148																		

Lower Moreland Township School District

2022/23 Budget

2900 Account - Other Support Services

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	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	32,410	31,831	33,000	33,000	0	0.0%
2900-600	Supplies	0	0	0	0	0	0.0%
2900-700	Property	0	0	0	0	0	0.0%
2900-800	Other Objects	0	0	0	0	0	0.0%
2900-900	Other Uses	0	0	0	0	0	0.0%
	Total 2900	32,410	31,831	33,000	33,000	0	0.0%

Budget Explanations

2900 - Other Support Services

500 **Other Purchased Services-**

2021/22	2022/23
Budget	Budget

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

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

2022/23 Budget

3200 Account - Student Activities

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	Dollar Increase/Decrease	Percent Increase/Decrease
3200-100	Salaries	333,284	325,103	344,000	346,000	2,000	0.6%
3200-200	Benefits	128,235	131,817	147,260	149,218	1,958	1.3%
3200-300	Purch Prof Serv.	0	0	0	0	0	0.0%
3200-400	Purch Prop Serv.	83,297	34,290	89,700	89,700	0	0.0%
3200-500	Other Services	60,024	50,361	71,600	71,750	150	0.2%
3200-600	Supplies	47,191	79,645	47,800	87,800	40,000	83.7%
3200-700	Property	0	0	0	0	0	0.0%
3200-800	Other Objects	59,370	47,888	81,000	81,000	0	0.0%
3200-900	Other Uses	0	0	0	0	0	0.0%
	Total 3200	711,401	669,104	781,360	825,468	44,108	5.6%

Budget Explanations

3200 - Student Activities

Highlights of Changes

600 Supplies-

Included for 2022/23 is an allocation for football supplies to start up a Middle School program.

Budget Explanation

3200 - Student Activities

		<u>2021/22</u> <u>Budget</u>	<u>2022/23</u> <u>Budget</u>
<u>3210 - Student Activities</u>			
100	Salaries- Budgeted to this account is the cost of supplemental contracts for Student Activities as per the teacher contract.	133,000	134,000
200	Benefits-	57,295	58,149
		21/22 Amount	22/23 Amount
	Social Security	10,175	10,251
	Retirement	46,470	47,248
	Worker's Compensation	650	650
	Totals	57,295	58,149
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		233,930	235,784

Budget Explanation

3200 - Student Activities

		<u>2021/22 Budget</u>	<u>2022/23 Budget</u>
<u>3250 - Student Athletics</u>			
100	Salaries- Budgeted to this account is the cost of supplemental contracts for Student Athletics as per the teacher contract as well as the salaries for the district-run summer sports camp counselors.	211,000	212,000
200	Benefits-	89,965	91,069
	<div style="display: flex; justify-content: space-around;"> <div>21/22 Amount</div> <div>22/23 Amount</div> </div>		
	Social Security	16,142	16,218
	Retirement	73,723	74,751
	Worker's Compensation	100	100
	Totals	<u>89,965</u>	<u>91,069</u>
400	Purchased Property Services- Budgeted to this account is an amount for refurbishing and/or repairs to athletic equipment. These amounts were submitted through the Athletic Director. Also included are costs for athletic training services.	82,600	82,600
500	Other Purchased Services- The amount budgeted reflects transportation costs for all student athletics.	57,300	57,450
600	Supplies- This account includes the cost of supplies for the administration of the student athletics program, submitted through the Athletic Director.	33,010	73,010
800	Other Objects- Budgeted to this account is an amount for the costs of dues and fees and officials' fees related to the student athletics program.	73,555	73,555
TOTAL 3250		<u>547,430</u>	<u>589,684</u>
TOTAL 3200		<u>781,360</u>	<u>825,468</u>

Lower Moreland Township School District

2022/23 Budget

3300 Account - Community Services

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	Dollar Increase/Decrease	Percent Increase/Decrease
3300-100	Salaries	63,849	19,799	55,000	55,000	0	0.0%
3300-200	Benefits	6,079	1,771	5,955	5,971	16	0.3%
3300-300	Purch Prof Serv.	43,273	35,138	52,500	55,000	2,500	4.8%
3300-400	Purch Prop Serv.	0	0	0	0	0	0.0%
3300-500	Other Services	0	0	0	0	0	0.0%
3300-600	Supplies	7,555	1,708	7,250	7,250	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	120,756	58,416	120,705	123,221	2,516	2.1%

Budget Explanations

3300 - Community Services

Highlights of Changes

Budget Explanation

3300 - Community Relations

		<u>2021/22 Budget</u>	<u>2022/23 Budget</u>
<u>3300 - Community Relations</u>			
100	Salaries- Budgeted to this account is the cost of employees in the Kinderlinks program.	55,000	55,000
200	Benefits-	5,955	5,971
	<div style="display: flex; justify-content: space-around;"> <div>21/22 Amount</div> <div>22/23 Amount</div> </div>		
	Health/Life/Disability Insurance	0	0
	Social Security	4,208	4,208
	Retirement	1,747	1,763
	Totals	<u>5,955</u>	<u>5,971</u>
300	Purchased Prof & Tech Services Included in this account are amounts for contracted services for the Kinderlinks Director as well as a few contracted aides for the Kinderlinks program.	52,500	55,000
500	Other Services- This account reflects a Title V Federal Program allocation for printing and binding services.	0	0
600	Supplies- Included with this account are amounts for supplies for the Kinderlinks program.	7,250	7,250
		<hr/>	<hr/>
TOTAL 3300		<u><u>120,705</u></u>	<u><u>123,221</u></u>

Lower Moreland Township School District

2022/23 Budget

5000 Account - Other Financing Uses

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	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	961,075	943,787	987,042	1,456,710	469,668	47.6%
5000-900	Other Uses	3,973,778	3,965,382	3,737,143	3,277,143	(460,000)	-12.3%
	Total 5000	4,934,853	4,909,169	4,724,185	4,733,853	9,668	0.2%

Budget Explanations

5000 - Other Financing Uses

Highlights of Changes

Budget Explanation

5000 - Other Financing Uses

		<u>2021/22</u>	<u>2022/23</u>																																	
		<u>Budget</u>	<u>Budget</u>																																	
<u>5100 - Debt Service</u>																																				
800	Other Objects- This account includes payment of interest on the following bond issues:	877,042	1,346,710																																	
	<table><tr><td>Bond Issue</td><td><u>21/22</u></td><td><u>21/22</u></td></tr><tr><td>2011 Bonds (QSCB Borrowing)</td><td>54,260</td><td>54,260</td></tr><tr><td>2014 Bonds (refund of 2009/2009A)</td><td>42,750</td><td>0</td></tr><tr><td>2014A Bonds - new issue</td><td>231,850</td><td>0</td></tr><tr><td>2015 Bonds (refund of 2009AA & 2010)</td><td>16,100</td><td>0</td></tr><tr><td>2016 Bonds (refund part of 2009 Notes)</td><td>189,657</td><td>0</td></tr><tr><td>2016A Bonds (refund rest-2009 Notes)</td><td>67,900</td><td>23,100</td></tr><tr><td>2020 New Bond Issue</td><td>274,525</td><td>274,275</td></tr><tr><td>2021A New Issue</td><td>0</td><td>337,200</td></tr><tr><td>2021B Refund (refund 14/14A & 16)</td><td>0</td><td>657,875</td></tr><tr><td>Total</td><td><u>877,042</u></td><td><u>1,346,710</u></td></tr></table>	Bond Issue	<u>21/22</u>	<u>21/22</u>	2011 Bonds (QSCB Borrowing)	54,260	54,260	2014 Bonds (refund of 2009/2009A)	42,750	0	2014A Bonds - new issue	231,850	0	2015 Bonds (refund of 2009AA & 2010)	16,100	0	2016 Bonds (refund part of 2009 Notes)	189,657	0	2016A Bonds (refund rest-2009 Notes)	67,900	23,100	2020 New Bond Issue	274,525	274,275	2021A New Issue	0	337,200	2021B Refund (refund 14/14A & 16)	0	657,875	Total	<u>877,042</u>	<u>1,346,710</u>		
Bond Issue	<u>21/22</u>	<u>21/22</u>																																		
2011 Bonds (QSCB Borrowing)	54,260	54,260																																		
2014 Bonds (refund of 2009/2009A)	42,750	0																																		
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2020 New Bond Issue	274,525	274,275																																		
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2021B Refund (refund 14/14A & 16)	0	657,875																																		
Total	<u>877,042</u>	<u>1,346,710</u>																																		
900	Other Financing Uses- This account includes payment of principal on the following bond issues:	3,737,143	3,277,143																																	
	<table><tr><td>Bond Issue</td><td><u>21/22</u></td><td><u>21/22</u></td></tr><tr><td>2011 Bonds (QSCB Borrowing)</td><td>137,143</td><td>137,143</td></tr><tr><td>2014 Bonds (refund of 2009/2009A)</td><td>700,000</td><td>0</td></tr><tr><td>2014A Bonds - new issue</td><td>1,045,000</td><td>0</td></tr><tr><td>2015 Bonds (refund of 2009AA & 2010)</td><td>805,000</td><td>0</td></tr><tr><td>2016 Bonds (Refund part of 2009 Notes)</td><td>5,000</td><td>0</td></tr><tr><td>2016A Bonds (Refund rest-2009 Notes)</td><td>1,040,000</td><td>1,880,000</td></tr><tr><td>2020 New Bond Issue</td><td>5,000</td><td>5,000</td></tr><tr><td>2021A New Issue</td><td>0</td><td>0</td></tr><tr><td>2021B Refund (refund 14/14A & 16)</td><td>0</td><td>1,255,000</td></tr><tr><td>Total</td><td><u>3,737,143</u></td><td><u>3,277,143</u></td></tr></table>	Bond Issue	<u>21/22</u>	<u>21/22</u>	2011 Bonds (QSCB Borrowing)	137,143	137,143	2014 Bonds (refund of 2009/2009A)	700,000	0	2014A Bonds - new issue	1,045,000	0	2015 Bonds (refund of 2009AA & 2010)	805,000	0	2016 Bonds (Refund part of 2009 Notes)	5,000	0	2016A Bonds (Refund rest-2009 Notes)	1,040,000	1,880,000	2020 New Bond Issue	5,000	5,000	2021A New Issue	0	0	2021B Refund (refund 14/14A & 16)	0	1,255,000	Total	<u>3,737,143</u>	<u>3,277,143</u>		
Bond Issue	<u>21/22</u>	<u>21/22</u>																																		
2011 Bonds (QSCB Borrowing)	137,143	137,143																																		
2014 Bonds (refund of 2009/2009A)	700,000	0																																		
2014A Bonds - new issue	1,045,000	0																																		
2015 Bonds (refund of 2009AA & 2010)	805,000	0																																		
2016 Bonds (Refund part of 2009 Notes)	5,000	0																																		
2016A Bonds (Refund rest-2009 Notes)	1,040,000	1,880,000																																		
2020 New Bond Issue	5,000	5,000																																		
2021A New Issue	0	0																																		
2021B Refund (refund 14/14A & 16)	0	1,255,000																																		
Total	<u>3,737,143</u>	<u>3,277,143</u>																																		
TOTAL 5100		<u>4,614,185</u>	<u>4,623,853</u>																																	
<u>5200 - Fund Transfers</u>																																				
900	Other Financing Uses- Budgeted to this account is the amount to be transferred in	0	0																																	

Budget Explanation

5000 - Other Financing Uses

	2021/22 Budget	2022/23 Budget
support of the Capital Projects program.		
TOTAL 5200	0	0

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.		
	TOTAL 5900	110,000	110,000
	TOTAL 5000	4,724,185	4,733,853

Lower Moreland School District
Debt Service Requirements

School Year	2011 QSCB	2015-Ref 2009AA & 2010	2016A - Ref Rest of 09 Notes	2020 New Issue	2021-Series A New Money	2021-Series B Ref (14/14A/16)	2022 New Issue	Total Debt Service
2022-23	191,403		1,903,100	279,275	674,400	1,912,875	0	4,961,053
2023-24	191,403		217,150	279,025	674,400	3,561,375	94,750	5,018,103
2024-25	191,403			278,775	674,400	3,723,250	804,425	5,672,253
2025-26	191,403			278,525	674,400	1,763,250	804,275	3,711,853
2026-27	191,403			278,275	674,400	1,767,250	804,125	3,715,453
2027-28				278,075	674,400	1,767,250	803,975	3,523,700
2028-29				277,925	674,400	1,768,125	803,825	3,524,275
2029-30				568,350	1,361,775		1,410,375	3,340,500
2030-31				564,275	1,368,050		1,410,625	3,342,950
2031-32				564,975	1,365,550		1,410,550	3,341,075
2032-33				565,375	1,367,375		1,407,650	3,340,400
2033-34				565,475	1,368,450		1,408,650	3,342,575
2034-35				565,275	1,363,850		1,413,350	3,342,475
2035-36				564,775	1,368,500		1,411,750	3,345,025
2036-37				563,975	1,367,325		1,408,950	3,340,250
2037-38				562,875	1,370,325		1,409,850	3,343,050
2038-39				561,475	1,367,500		1,413,875	3,342,850
2039-40				564,700	1,368,850		1,411,350	3,344,900
2040-41				562,550	1,369,300		1,408,075	3,339,925
2041-42				565,025	1,368,850		1,408,975	3,342,850
2042-43				562,125	1,367,500		1,413,900	3,343,525
2043-44				563,850	1,365,250		1,412,850	3,341,950
2044-45				565,125	1,367,025		1,410,900	3,343,050
2045-46				565,950	1,367,750		1,408,050	3,341,750
2046-47				566,325	1,367,425		1,409,225	3,342,975
2047-48				566,250	1,366,050		1,409,350	3,341,650
2048-49				565,725	1,363,625		1,413,350	3,342,700
2049-50				564,750	1,365,075		1,411,225	3,341,050
2050-51				563,325	1,370,250		1,408,050	3,341,625
2051-52							3,339,350	3,339,350
TOTAL	957,014	0	2,120,250	14,372,400	34,796,450	16,263,375	38,485,650	106,995,139

Principal Outstanding as of 6/30/23

2016A (Ref 2015)	215,000	2020 New Issue	9,125,000	2022 New Issue	24,145,000
2015 (ref 09AA)	0	2021A-New	22,010,000		
2011 QSCB	548,572	2021B-Ref 14/14A/16	12,230,000		

Total Principal 68,273,572

BUDGET TO BUDGET COMPARISON - REVENUE (GENERAL FUND)

Acct Code	Description	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	\$ Incr/Decr	% Incr/Decr
LOCAL SOURCES								
6111	Current RE Tax	35,696,882	36,274,379	37,688,522	38,763,230	39,979,501	1,216,271	3.1%
6112	Interim RE Tax	60,655	64,806	473,234	165,000	100,000	(65,000)	-39.4%
6113	Utility RE Tax	37,811	34,755	38,514	38,000	39,000	1,000	2.6%
6151	Earned Income Tax	1,930,585	1,853,455	2,212,718	1,910,000	2,200,000	290,000	15.2%
6153	RE Transfer Tax	527,717	686,966	887,296	475,000	450,000	(25,000)	-5.3%
6400	Delinquent Tax	1,103,768	513,763	1,254,664	750,000	750,000	0	0.0%
6510	Interest on Inv	457,528	339,739	8,024	10,000	8,000	(2,000)	-20.0%
6830	Int Srce-Fed	372,022	352,422	493,214	359,683	346,537	(13,146)	-3.7%
6910	Rentals	57,000	56,018	40,000	55,000	55,000	0	0.0%
6940	Tuition	322,251	207,471	82,705	313,400	313,400	0	0.0%
6980	Rev - Comm Svc	0	0	0	0	0	0	0.0%
6990	Misc Revenue	798	646	841	1,000	800	(200)	-20.0%
6991	Refund of Prior Year's Exp.	0	0	0	0	0	0	0.0%
6992	Energy Incentives/Rebates	3,910	17,802	6,630	7,000	7,000	0	0.0%
Total	Local Sources	40,570,926	40,402,222	43,186,362	42,847,313	44,249,238	1,401,925	3.3%
STATE SOURCES								
7110	Basic Education Funding	2,234,152	2,312,487	2,312,479	2,312,483	2,632,065	319,582	13.8%
7140	Charter School Reimburs.	0	0	0	0	0	0	0.0%
7270	Special Ed	723,559	757,615	757,590	757,615	788,433	30,818	4.1%
7299	Other State Revenues	0	0	0	0	0	0	0.0%
7310	Transportation	425,654	426,983	432,284	425,000	425,000	0	0.0%
7320	Rental Reimb	293,425	307,965	203,290	170,000	155,000	(15,000)	-8.8%
7330	Med/Dental/Nurse Serv.	53,346	53,594	53,767	53,000	53,500	500	0.9%
7340	State Prop Tax Reduction	1,564,409	1,527,794	1,524,943	1,538,941	1,836,735	297,794	19.4%
7361	PCCD Grant	25,000	0	40,000	0	0	0	0.0%
7500	Extra Grants	75,809	75,809	75,809	75,809	75,809	0	0.0%
7506	PA Smart Grant	0	9,722	25,278	0	0	0	0.0%
7810	FICA Reimb	775,730	739,530	876,564	878,100	910,170	32,070	3.7%
7820	Retire Reimb	3,379,232	3,607,332	3,743,496	4,010,562	4,195,111	184,549	4.6%
7920	Technology Revenue	0	0	0	0	0	0	0.0%
Total	State Sources	9,550,316	9,818,831	10,045,500	10,221,510	11,071,823	850,313	8.3%
FEDERAL SOURCES								
8514	Title I	110,708	117,485	100,670	86,052	99,919	13,867	16.1%
8200	PEMA Reimbursement	0	0	38,475	0	0	0	0.0%
8519	Title II-Teacher Quality	35,708	36,865	39,914	36,320	40,123	3,803	10.5%
8570	Drug Free Schools	0	0	0	0	0	0	0.0%
8516	Title III-LEP Grant	30,154	28,187	36,741	33,861	39,788	5,927	17.5%
8519	Title IV	7,165	7,996	14,839	10,000	10,000	0	0.0%
8708	Fiscal Stabilization-ARRA	0	0	0	0	0	0	0.0%
8709	Ed Jobs Funding	0	0	0	0	0	0	0.0%
8732	QSCB Revenue-Bonds	46,987	47,163	47,288	47,000	47,000	0	0.0%
8741	ESSER Covid Relief	0	0	79,831	0	0	0	0.0%
8743	ESSER II & III	0	0	121,145	0	0	0	0.0%
8749	PCCD-Covid 19 Grant	0	0	275,810	0	0	0	0.0%
8810	Project ACCESS	1,017	1,080	1,288	60,000	60,000	0	0.0%
Total	Federal Sources	231,739	238,776	756,001	273,233	296,830	23,597	8.6%

BUDGET TO BUDGET COMPARISON - REVENUE (GENERAL FUND)

Acct Code	Description	Actual 18/19	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	\$ Incr/Decr	% Incr/Decr
	<u>OTHER SOURCES</u>							
9200	Proceeds from L/T Financing	351,155	185,081	378,396	0	0	0	0.0%
9500	Refund of Prior Yr Expenses	0	0	0	0	0	0	0.0%
Total	Other Sources	351,155	185,081	378,396	0	0	0	0.0%
	Total Revenue	50,704,137	50,644,910	54,366,259	53,342,056	55,617,891	2,275,835	4.3%

Lower Moreland Township School District

2022/23 Budget

6000 Account - Revenue from Local Sources

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	Dollar Increase/ Decrease	Percent Increase/ Decrease
6111	Current RE Tax	36,274,379	37,688,522	38,763,230	39,979,501	1,216,271	3.1%
6112	Interim RE Tax	64,806	473,234	165,000	100,000	(65,000)	-39.4%
6113	Utility RE Tax	34,755	38,514	38,000	39,000	1,000	2.6%
6151	Earned Inc. Tax	1,853,455	2,212,718	1,910,000	2,200,000	290,000	15.2%
6153	RE Transfer Tax	686,966	887,296	475,000	450,000	(25,000)	-5.3%
6400	Delinquent Tax	513,763	1,254,664	750,000	750,000	0	0.0%
6510	Interest Earnings	339,739	8,024	10,000	8,000	(2,000)	-20.0%
6800	Rev-Inter Sources	352,422	493,214	359,683	346,537	(13,146)	-3.7%
6910	Rentals	56,018	40,000	55,000	55,000	0	0.0%
6940	Tuition	207,471	82,705	313,400	313,400	0	0.0%
6990	Miscellaneous	646	841	1,000	800	(200)	-20.0%
6991	Refund-Prior Exp.	0	0	0	0	0	0.0%
6992	Energy Incentives	17,802	6,630	7,000	7,000	0	0.0%
	Total 6000	40,402,222	43,186,362	42,847,313	44,249,238	1,401,925	3.2%

Budget Explanations

6000 - Local Revenue

Highlights of Changes

- 6112 Interim Tax-
The decrease is a reflection of interim taxes being reset after all new homes have settled.
- 6151 Earned Income Tax-
The increase is based on recent history of collections.
- 6153 RE Transfer Tax-
The decrease is a result of a projection of less turnover of homes and because the new developments will be built out.
- 6510 Interest Earnings-
The decrease denoted reflects the crash of interest rates for investing purposes.

Budget Explanation

6000 - Local Revenue

		<u>2021/22 Budget</u>	<u>2022/23 Budget</u>
6111	Current Real Estate Taxes- The 2022/23 budgeted amount is based on an assessment total received from the County of Montgomery in the amount of \$1,126,200,833 (as of 4/6/2022). The assessed valuation is multiplied by the millage rate to show the gross yield of real estate tax. Historically, the district receives about 96.3% of that amount as current real estate taxes. Receipt of 96.3% 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, 2023 (if not paid by that date). For 2022/23 there is a reduction equal to the amount of gambling/Sterling Act funds the District is due to receive.	38,763,230	39,979,501
	1,123,276,193 Lower Moreland Assessment 2,924,640 Bryn Athyn Parcels included w/ Lower Moreland		
	<u>X</u> 38.4943 Mills		
Gross Yield	43,352,313		
Less:	(1,836,735) Dollar Value of Homestead Exclusions (3,620 parcels * \$13,131 exclusion * millage)		
Net Total	41,515,578		
	<u>X</u> 96.3% Collection Rate		
Total	<u>39,979,501</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.	165,000	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.	38,000	39,000

Budget Explanation

6000 - Local Revenue

		<u>2021/22 Budget</u>	<u>2022/23 Budget</u>
6151	Earned Income Tax- The District levies a 1% tax on earned income of residents of Lower Moreland Township. The total earned income tax is 1%, but it is shared equally with the Township of Lower Moreland.	1,910,000	2,200,000
6153	Real Estate Transfer Tax (Act 511)- The district receives one-half percent on the transfer price of real property within the district. The total transfer tax is one percent, but it is equally shared by the township and the district.	475,000	450,000
6400	Delinquent Taxes- All real estate tax bills dated July 1 which are not paid by January 15 are listed on a report completed by the local tax collector and turned over to the Portnoff Law Associates in mid January for collection. Portnoff Law Associates collects the tax and then remits same to the district as delinquent tax.	750,000	750,000
6510	Interest Earnings- The district receives interest through the investment of General Fund money in certificates of deposit, savings accounts & interest bearing checking accounts	10,000	8,000
6800	Revenue from Intermediate Sources- The district budgets federal IDEA funds passed through the MCIU in revenue and expense categories.	359,683	346,537
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.	313,400	313,400
6990	Miscellaneous Revenue- This account includes any local revenue received which cannot be classified to any of the above accounts.	1,000	800
6992	Energy Incentives/Rebates- This account includes revenue received from the sale of solar energy credits.	7,000	7,000
TOTAL LOCAL REVENUE		<u>42,847,313</u>	<u>44,249,238</u>

Lower Moreland Township School District

2022/23 Budget

7000 Account - Revenue from State Sources

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	Dollar Increase/Decrease	Percent Increase/Decrease
7110	Basic Ed. Subsidy	2,312,487	2,312,479	2,312,483	2,632,065	319,582	13.8%
7140	Charter Schools	0	0	0	0	0	0.0%
7270	Special Education	757,615	757,590	757,615	788,433	30,818	4.1%
7299	Other Revenues	0	0	0	0	0	0.0%
7310	Transportation	426,983	432,284	425,000	425,000	0	0.0%
7320	Rental Reimb.	307,965	203,290	170,000	155,000	(15,000)	-8.8%
7330	Health Services	53,594	53,767	53,000	53,500	500	0.9%
7340	Property Tax Red.	1,527,794	1,524,943	1,538,941	1,836,735	297,794	19.4%
7361	PCCD Grant	0	40,000	0	0	0	0.0%
7500	Extra Grants	75,809	75,809	75,809	75,809	0	0.0%
7506	PS Smart Grant	9,722	25,278	0	0	0	0.0%
7810	FICA Reimb.	739,530	876,564	878,100	910,170	32,070	3.7%
7820	Retirement Reimb.	3,607,332	3,743,496	4,010,562	4,195,111	184,549	4.6%
7920	Technology Rev.	0	0	0	0	0	0.0%
	Total 7000	9,818,831	10,045,500	10,221,510	11,071,823	850,313	8.3%

Budget Explanations

7000 - State Revenue

Highlights of Changes

- 7110 Basic Ed. Subsidy-
The increase shown reflects an amount equal to 2021/22 actual figures. The 2022/23 State Budget is not expected to pass before the passage of the District's budget.
- 7320 Rental Reimb-
The large decrease relates to decreased debt service payments for projects with a lower reimbursement percentage than in previous years.
- 7340 Property Tax Red.-
The increase is a reflection in a large increase in gambling proceeds distributed to all districts.

Budget Explanation

7000 - State Revenue

		<u>2021/22 Budget</u>	<u>2022/23 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 22/23:	2,312,483	2,632,065
	<u>Amount</u>		
	- projected 21/22 figure	2,632,065	
	- State share phase in (includes poverty, size, and ELL supplements as well as geographical prize differences) (Stimulus funds included).	0	
	- minimum increase	0	
	Total	<u>2,632,065</u>	
	NOTE: Lower Moreland's School District's MV/PI aid ratio is .3337. 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.	757,615	788,433

Budget Explanation

7000 - State Revenue

		2021/22 Budget	2022/23 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	425,000	425,000
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.	170,000	155,000
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.	53,000	53,500
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	1,538,941	1,836,735
7500	Extra Grants- The allocation denoted represents the amount for the PA Ready to Learn Block Grant.	75,809	75,809
7810	Social Security Payments- The district currently pays the Commonwealth's portion of FICA and the Commonwealth reimburses the district for payments made. The reimbursement received from the state is coded to this account. The Commonwealth's portion is 3.825% of district wages.	878,100	910,170
7820	Retirement Payments- The district pays the Commonwealth's portion of retirement and the Commonwealth reimburses the district for payments made. The reimbursement received from the state is coded to this account. The Commonwealth's portion is 17.47% of district wages.	4,010,562	4,195,111
TOTAL STATE REVENUE		10,221,510	11,071,823

Lower Moreland Township School District

2022/23 Budget

8000 Account - Revenue from Federal Sources

Account Code	Description	Actual 19/20	Actual 20/21	Budget 21/22	Budget 22/23	Dollar Increase/Decrease	Percent Increase/Decrease
8200	PEMA Reimbursement	0	38,475	0	0	0	0.0%
8514	Title I	117,485	100,670	86,052	99,919	13,867	16.1%
8516	Title III	28,187	36,741	33,861	39,788	5,927	17.5%
8519	Title IV	7,996	14,839	10,000	10,000	0	0.0%
8519	Title II-Teacher Quality	36,865	39,914	36,320	40,123	3,803	10.5%
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	47,163	47,288	47,000	47,000	0	0.0%
8741	ESSER Covid Relief	0	79,831	0	0	0	0.0%
8743	ESSER II & III	0	121,145	0	0	0	0.0%
8749	PCCD-Covid 19 Grant	0	275,810	0	0	0	0.0%
8810	Project ACCESS	1,080	1,288	60,000	60,000	0	0.0%
	Total 8000	238,776	756,001	273,233	296,830	23,597	8.6%

Budget Explanations

8000 - Federal Revenue

Highlights of Changes

All All projected federal project grants have been budgeted for on both the revenue and expenditure sides of the budget. If there are shortfalls in any revenue categories, they will be offset by a reduction in federal expenditures. The figures are based on actual program budgets from 2018/19. (Budgeting separately for the Title IV program was new for 2018/19).

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

Budget Explanation

8000 - Federal Revenue

		2021/22 Budget	2022/23 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.	86,052	99,919
8516	Limited English Proficiency Grant (Title III) New for 2005/06, this grant is for ESL students.	33,861	39,788
8519	Student Support & Academic Enrichment Grant (Title IV)- The Title IV grant can be used for Well-Rounded Education, Safe & Healthy Students, or the Effective Use of Technology.	10,000	10,000
8519	Title II - Teacher Quality The district receives funds from the Federal government to improve teacher quality and funds the District ESL teacher through this program.	36,320	40,123
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.	47,000	47,000
8810	Project ACCESS This program reimburses the District for expenditures of medically eligible children for special education program expenditures.	60,000	60,000
TOTAL FEDERAL REVENUE		<u>273,233</u>	<u>296,830</u>

Lower Moreland Township School District

2022/2023

Summary of Significant Accounting Policies

Reporting Entity

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

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

Basis of Presentation

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

a) Governmental Funds:

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

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

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

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

b) Proprietary Funds:

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

c) Fiduciary Funds:

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

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

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

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

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

Basis of Accounting

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

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

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

Modified Accrual Basis

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

(i) Property Taxes:

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

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

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

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

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

(v) Expenditures:

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

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

Accrual Basis of Accounting

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

Budgets

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

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

Encumbrances

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

Lower Moreland Township School District

Classification of Revenue and Expenditures

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

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

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

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

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

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

LOWER MORELAND TOWNSHIP SCHOOL DISTRICT

BUDGET 2022/2023

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.
1500	<u>NON-PUBLIC SERVICES</u> Activities for students attending a school established by an agency other than the State, a subdivision of the State, or the Federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services. Attendance, social work, health services, and transportation are classified to the applicable 2000 support services function for nonpublic schools.
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.

Function Code	Function Description
2100	<p><u>SUPPORT SERVICES - PUPIL PERSONNEL</u></p> <p>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.</p>
2111	<p><u>SUPERVISION OF STUDENT SERVICES</u></p> <p>Activities associated with the director or head of Student Services, as well as, any immediate clerical staff.</p>
2120	<p><u>GUIDANCE SERVICES</u></p> <p>Activities involving counseling with students and parents, providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.</p>
2130	<p><u>ATTENDANCE SERVICES</u></p> <p>Activities such as prompt identification of patterns of nonattendance, promotion of improved attitudes toward attendance, analysis of causes of nonattendance, early action on problems of nonattendance, and enforcement of compulsory attendance laws.</p>
2140	<p><u>PSYCHOLOGICAL SERVICES</u></p> <p>Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services including psychological counseling for students, staff, and parents.</p>
2210	<p><u>SUPERVISION OF EDUCATIONAL MEDIA SERVICES</u></p> <p>Activities concerned with directing, managing and supervising educational media services.</p>
2220	<p><u>AUDIOVISUAL SERVICES</u></p> <p>Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs, and other similar materials, whether maintained separately or as part of an instructional materials center. Included are activities in the audiovisual center, TV studio, and related work-study areas, and the services provided by audiovisual personnel.</p>

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

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

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

LISTING OF OBJECT CODE DEFINITIONS

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

Object Code	Object Description
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.
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.

Object Code	Object Description
720	<p><u>BUILDINGS</u></p> <p>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.</p>
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>All transactions conveying money from one fund to another without recourse.</p>