

LOWER MORELAND TOWNSHIP SCHOOL DISTRICT

FINAL BUDGET

2023-24



BOARD OF SCHOOL DIRECTORS

Mrs. Camille Baker, President

Mr. Michael Berardi, Vice President

Mrs. Carole Natter, Secretary

Mr. Steve Geiger, Treasurer

Mr. Lance Wolbransky

Mr. Alan Steinberg

Dr. James Lee

Dr. John Butler

Ms. Jennifer Cannon

Dr. Scott Davidheiser, Superintendent of Schools

Mr. Mark McGuinn, Business Manager

Adopted June 20, 2023

**Lower Moreland Township
School District
2023/24 Budget
Overview**

2023/24 Budgeted Revenue	56,555,252
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	570,000
Fund Balance Appropriated to Balance the Budget	<u>968,000</u>
Total Revenues & Fund Balance	<u><u>58,293,252</u></u>
2023/24 Budgeted Expenditures	<u><u>59,907,459</u></u>
Shortfall	(1,614,207)
<u>Millage Calculation</u>	
Total Assessed Value (as of 5/1/23)	1,129,446,945
Multiply Collection Rate	96.3%
Divide by 1,000 (Property tax rate per \$1,000 of assessed value)	/ 1,000
Value of One Mill	1,087,657
Shortfall	1,614,207
Divide by Value of mill	/1,087,657
Additional Millage needed	<u>1.4841</u>
Current Millage Rate	38.4943
Add: Additional Millage	1.4841
New Millage Rate	39.9784
Percent Increase in Taxes	<u>3.86%</u>

Lower Moreland Township School District
2023/24 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
Lance Wolbransky	Board Member
Dr. James Lee	Board Member
Alan Steinberg	Board Member

Solicitors

Sweet, Stevens, Katz & Williams

Local Auditors

Maillie, 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
Lance Freeman	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

Robert Dominick	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

2023/2024 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, 2023 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

2023/2024 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/Director of Maintenance
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 4.1%)	(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
2023/2024 Budget

Current Shortfall	\$1,614,207
Allowable Percentage Increase	4.10%
Millage Equivalent (38.4943 * 4.1%)	1.5782
Millage Equivalent * Value of Mill = Allowable Shortfall	\$1,716,540
Total Needed Above Index	<u>(\$102,333)</u>
Less:	
Projected PDE Exceptions	
1. No Exceptions - 2023/24	0
2.	<u>0</u>
Total Exceptions	<u>0</u>
Total Still Needed Above Index & Exceptions	<u>(\$102,333)</u>
(negative number means budget is below index & exceptions)	
Millage Tax Rate Increase w/ Exceptions =	1.4841
Effective % Tax Rate Increase (needed to balance budget)=	3.8554%
NOTE 1: Maximum Tax Rate Increase as per Act 1:	4.0998%
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%	\$1,378,656
2023/24	4.10%	3.86% proposed final	\$1,716,570

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
2023/24	982,185.35	865,388.17	1,847,573.52	\$511

* - 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
2023/24	No Exceptions Sought-Act 1 Resolution	N/A	N/A	N/A

Lower Moreland Township School District
Analysis of New Expenditures
For the 2023/2024 Budget

Items Previously Discussed or Already Working in 2022/23

	Description	Salary	Benefits	Other	Total
1.	1.0 (FTE) Pine Road Teacher-enrollment	67,454	29,780	0	97,234
2.	Net Increase in Instructional Aides			135,500	135,500
3.	New Technology Secretarial Position	50,960	12,828		63,788
4.	Increase in Out of District Tuition			352,114	352,114
	Totals for previously discussed items	118,414	42,608	487,614	648,636

New Items for 2023/2024 Budget

	Description	Salary	Benefits	Other	Total
1.	5.0 (FTE) Teachers - 3 @ PR, 6th Grade, and Autistic Support	332,940	109,606		442,546
2.	Increasing 0.5 and 0.7 FTE Teachers to F/T	51,805	11,098		62,903
3.	Supervisor of Curriculum/Comm. Engagement	125,000	34,851		159,851
	Total for New Items	509,745	155,555	0	665,300
	Grand Totals	628,159	198,163	487,614	1,313,936

Lower Moreland Township School District
Summary of Budget Adjustments

Budget Reductions (Expenses)

1.	Teacher Resignation-Replacement (Salary/Benefits)	(82,285)
2.	Increased MCIU Tuition Costs	176,134
3.	Teacher Retirement-Replacement (Salary/Benefits)	(86,206)

Total Expense Adjustments	<u>7,643</u>
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Budget Reductions (Revenue)

1.	Social Security/Retirement Adjustments (Ref #1 above)	(11,093)
2.	Real Estate Tax Adjustments (Assessment Increases)	64,985
3.	State Property Tax Reduction Allocation Increase	10,838
4.	Social Security/Retirement Adjustments (Ref #3 above)	(11,092)

Total Revenue Adjustments	<u>53,638</u>
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Total Adjustments (Reductions/(Additions) to the Overall Shortfall)	<u>45,995</u>
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2023/24 TAX IMPACT

SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES

Assessed Value	17/18	18/19	19/20	20/21	21/22	22/23	23/24	Annual		Monthly
	RE Tax	RE Tax	RE Tax	RE Tax	RE Tax	RE Tax	RE Tax	Incr Amount	Incr Amount	
170,000	\$5,832.17	\$5,982.40	\$6,095.79	\$6,242.49	\$6,356.44	\$6,544.03	\$6,796.33	\$252.30	\$21.02	
180,000	\$6,175.24	\$6,334.31	\$6,454.37	\$6,609.69	\$6,730.34	\$6,928.97	\$7,196.11	\$267.14	\$22.26	
190,000	\$6,518.31	\$6,686.21	\$6,812.94	\$6,976.90	\$7,104.25	\$7,313.92	\$7,595.90	\$281.98	\$23.50	
200,000	\$6,861.38	\$7,038.12	\$7,171.52	\$7,344.10	\$7,478.16	\$7,698.86	\$7,995.68	\$296.82	\$24.73	
LMTSD AVG	\$7,204.45	\$7,390.03	\$7,530.10	\$7,711.31	\$7,852.07	\$8,083.80	\$8,395.46	\$311.66	\$25.97	
220,000	\$7,547.52	\$7,741.93	\$7,888.67	\$8,078.51	\$8,225.98	\$8,468.75	\$8,795.25	\$326.50	\$27.21	
230,000	\$7,890.59	\$8,093.84	\$8,247.25	\$8,445.72	\$8,599.88	\$8,853.69	\$9,195.03	\$341.34	\$28.45	
240,000	\$8,233.66	\$8,445.74	\$8,605.82	\$8,812.92	\$8,973.79	\$9,238.63	\$9,594.82	\$356.18	\$29.68	
250,000	\$8,576.73	\$8,797.65	\$8,964.40	\$9,180.13	\$9,347.70	\$9,623.58	\$9,994.60	\$371.02	\$30.92	

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
1999/00:	15.7872	2011/12:	29.5258	2023/24:	39.9784 FINAL
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		

2023/24 TAX IMPACT

SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES

Homestead Exclusion Reductions

Assessed Value	20/21 RE Tax	20/21 Exclusion	21/22 RE Tax	21/22 Exclusion	22/23 RE Tax	22/23 Exclusion	23/24 RE Tax	23/24 Exclusion	Annual Incr Amount	Monthly Incr Amount
170,000	\$6,242.49	(\$425.00)	\$6,356.44	(\$425.00)	\$6,544.03	(\$507.00)	\$6,796.33	(\$511.00)	\$248.30	\$20.69
180,000	\$6,609.69	(\$425.00)	\$6,730.34	(\$425.00)	\$6,928.97	(\$507.00)	\$7,196.11	(\$511.00)	\$263.14	\$21.93
190,000	\$6,976.90	(\$425.00)	\$7,104.25	(\$425.00)	\$7,313.92	(\$507.00)	\$7,595.90	(\$511.00)	\$277.98	\$23.16
200,000	\$7,344.10	(\$425.00)	\$7,478.16	(\$425.00)	\$7,698.86	(\$507.00)	\$7,995.68	(\$511.00)	\$292.82	\$24.40
LMTSD AVG	\$7,711.31	(\$425.00)	\$7,852.07	(\$425.00)	\$8,083.80	(\$507.00)	\$8,395.46	(\$511.00)	\$307.66	\$25.64
220,000	\$8,078.51	(\$425.00)	\$8,225.98	(\$425.00)	\$8,468.75	(\$507.00)	\$8,795.25	(\$511.00)	\$322.50	\$26.88
230,000	\$8,445.72	(\$425.00)	\$8,599.88	(\$425.00)	\$8,853.69	(\$507.00)	\$9,195.03	(\$511.00)	\$337.34	\$28.11
240,000	\$8,812.92	(\$425.00)	\$8,973.79	(\$425.00)	\$9,238.63	(\$507.00)	\$9,594.82	(\$511.00)	\$352.18	\$29.35
250,000	\$9,180.13	(\$425.00)	\$9,347.70	(\$425.00)	\$9,623.58	(\$507.00)	\$9,994.60	(\$511.00)	\$367.02	\$30.59

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 2023/24 as per PDE.

Millage Rates:

2020/21	36.7205
2021/22	37.3908
2022/23	38.4943
2023/24	39.9784 FINAL

Lower Moreland Township School District
2023/24 Budget
Informational Summary

Total 23/24 Budget - 59,907,459

Percent of Budget:

	<u>22/23</u>	<u>23/24</u>
Salaries	41.99%	41.82%
Benefits	25.47%	24.41%
Contracted Services	7.21%	7.47%
Other Purchased Services	12.30%	13.59%
Supplies/Equipment	4.35%	4.62%
Debt Service/Fund Transfers	8.49%	7.91%
Budgetary Reserve	0.19%	0.18%
TOTAL:	<u>100.00%</u>	<u>100.00%</u>

School Real Estate Tax Rate

2023/24: 39.9784 mills (1.4841 mill increase from 2022/23 rate)

FINAL

Total District Assessment	1,129,446,945
Revenue Generated Per Mil	1,087,657

Per Pupil Cost

Total Cost Per Pupil 23/24: \$22,420 *
(Grades K-12)

* - Total 23/24 budget divided by projected enrollment for 23/24

Approved Tuition Rate for 23/24: **

Elementary	\$14,510.04
Secondary	\$15,115.55

** - 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 23/24	2,672
22/23 Enrollment:	2,616

Lower Moreland Township School District
History of October 1st Enrollments

Year	10/1 Enrollment	Inc/(dec)	Percentage	Year	10/1 Enrollment	Inc/(dec)	Percentage
1995/96	1,473	N/A	N/A	2009/10	2,090	7	0.34%
1996/97	1,498	25	1.70%	2010/11	2,116	26	1.24%
1997/98	1,525	27	1.80%	2011/12	2,144	28	1.32%
1998/99	1,560	35	2.30%	2012/13	2,170	26	1.21%
1999/00	1,613	53	3.40%	2013/14	2,157	-13	-0.60%
2000/01	1,608	-5	-0.31%	2014/15	2,182	25	1.16%
2001/02	1,641	33	2.05%	2015/16	2,226	44	2.02%
2002/03	1,698	57	3.47%	2016/17	2,261	35	1.57%
2003/04	1,766	68	4.00%	2017/18	2,282	21	0.93%
2004/05	1,855	89	5.04%	2018/19	2,312	30	1.31%
2005/06	1,924	69	3.72%	2019/20	2,392	80	3.46%
2006/07	2,027	103	5.35%	2020/21	2,410	18	0.75%
2007/08	2,074	47	2.32%	2021/22	2,499	89	3.69%
2008/09	2,083	9	0.43%	2022/23	2,616	117	4.68%

Total Increase (28 years) 1,143

Total % Increase (28 Years) 77.60%

Average Percentage Increase 2.77%

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
2022/2023	2021/2022	\$ 14,510.04	\$ 15,115.55

Lower Moreland Township School District
2023/24 Budget
Object Expenditure Summary

Total 23/24 Budget - 59,907,459

<u>Expenditure Object</u>	<u>22/23</u>	<u>23/24</u>	<u>Dollar Variance</u>	<u>Percent Variance</u>
100 - Salaries	23,795,297	25,053,050	1,257,753	5.29%
200 - Benefits	14,435,651	14,620,542	184,891	1.28%
300 - Contracted Services	4,085,172	4,476,289	391,117	9.57%
400 - Purchased Property Services	1,459,000	1,496,160	37,160	2.55%
500 - Other Purchased Services	5,510,207	6,645,370	1,135,163	20.60%
600 - Supplies	1,952,667	2,168,743	216,076	11.07%
700 - Equipment	511,554	601,415	89,861	17.57%
800 - Other Objects (including Debt Interest)	1,644,767	1,978,747	333,980	20.31%
900 - Other Uses (including Debt Principal)	3,277,143	2,867,143	(410,000)	-12.51%
	<u>56,671,458</u>	<u>59,907,459</u>	<u>3,236,001</u>	<u>5.71%</u>

Notes:

- Objects are classified as per the Department of Education.

Lower Moreland Township School District
Summary of Fixed/Mandated Costs
2023/24 Budget

<u>Description</u>	<u>Projected Cost</u>	<u>Percentage of Budget</u>
Salaries	25,053,050	41.82%
Benefits	14,620,542	24.41%
Contracted Substitutes/Aides	2,735,055	4.57%
Contracted Security/Police	100,000	0.17%
Special Ed Tuition/Therapy	2,038,357	3.40%
Charter School Tuition	354,500	0.59%
Debt Service	4,518,103	7.54%
Vocational Education	428,289	0.71%
Transportation/Gasoline	3,853,880	6.43%
Janitorial/Grounds Contracts	682,000	1.14%
Contracted Custodians	65,000	0.11%
District Local Audit	30,000	0.05%
Intermediate Unit Services	33,000	0.06%
Insurance (Property/Liability)	<u>236,000</u>	<u>0.39%</u>
Total Mandated/Fixed Costs	<u><u>54,747,776</u></u>	<u><u>91.39%</u></u>
Total Budget to Date	<u><u>59,907,459</u></u>	

Note:

Costs that are not necessarily fixed and/or mandated but are essential to the operation of the District include electricity costs, fuel oil costs, telephone and postage costs, water/sewer costs, trash removal costs as well as maintenance and janitorial supplies/products/services that are needed to maintain a safe and clean environment for students. The estimated total of all of those costs is upwards of \$1,249,340

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 \$342,746

**Lower Moreland Township
School District
2023/24 Budget**

Expenditure Summary

		22/23 Budget	23/24 Budget	Dollar Variance	Percent Variance
1100	Regular Instruction	\$26,005,187	\$27,464,654	\$1,459,467	5.61%
1200	Special Education	\$8,484,253	\$9,157,119	\$672,866	7.93%
1300	Vocational Education	\$415,690	\$428,289	\$12,599	3.03%
1400	Other Instruction	\$150,906	\$169,974	\$19,068	12.64%
1500	Non Public Services	\$3,280	\$0	(\$3,280)	-100.00%
1600	Adult Education	\$20,900	\$20,900	\$0	0.00%
2100	Pupil Services	\$1,637,004	\$1,669,664	\$32,660	2.00%
2200	Instructional Staff Services	\$2,132,713	\$2,471,911	\$339,198	15.90%
2300	Administration	\$3,896,249	\$3,947,212	\$50,963	1.31%
2400	Pupil Health	\$478,333	\$535,911	\$57,578	12.04%
2500	Business Services	\$874,689	\$894,398	\$19,709	2.25%
2600	Plant Operations & Maintenance	\$2,636,703	\$2,666,413	\$29,710	1.13%
2700	Transportation	\$3,346,861	\$3,877,949	\$531,088	15.87%
2800	Central Services	\$873,148	\$987,638	\$114,490	13.11%
2900	Other Support Services	\$33,000	\$33,000	\$0	0.00%
3200	Student Activities	\$825,468	\$854,991	\$29,523	3.58%
3300	Community Services	\$123,221	\$99,333	(\$23,888)	-19.39%
5100	Debt Service	\$4,623,853	\$4,518,103	(\$105,750)	-2.29%
5200	Fund Transfers (Capital Projects)	\$0	\$0	\$0	0.00%
5900	Budgetary Reserve	\$110,000	\$110,000	\$0	0.00%
	Total	\$56,671,458	\$59,907,459	\$3,236,001	5.71%

- Salary and benefits represent 66.22% (\$39,673,592) of the total school district budget.

- The 23/24 proposed budget includes the following new positions:

- 4.0 (FTE) Pine Road grade level new positions.
- 1.0 (FTE) Technology Clerical position.
- 0.8 (FTE) Increased position from P/T to F/T.
- 1.0 (FTE) Murray Avenue grade level position.
- 1.0 (FTE) Murray Avenue Autistic Support position.
- 1.0 (FTE) Supervisor of Curriculum/Community Engagement position.
- The budget includes two (2.0) teacher retirements.

Lower Moreland Township School District

2023/24 Budget

Revenue Summary

	22/23 Budget	23/24 Budget	Dollar Variance	Percent Variance
Opening Balance *	1,053,567	1,738,000	684,433	64.96%
Local Revenue	44,249,238	46,107,812 **	1,858,574	4.20%
State Revenue	11,071,823	11,771,662	699,839	6.32%
Federal Revenue	296,830	289,985	(6,845)	-2.31%
Other Revenue	0	0	0	0.00%
Total	56,671,458	59,907,459	3,236,001	5.71%

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

** - includes a 1.4841 mill increase to current (22/23) millage rate of 38.4943 mills.

(New millage figure is 39.9784 mills - FINAL)

Opening Balance

- The total fund balance as of 7/1/22 was \$7,131,217 and at this time it is difficult to project ending fund balance for 22/23. The District allocated \$1,053,567 to balance the budget last year and has the option to utilize additional fund balance this year. For 2023/24, \$968,000 has been allocated from fund balance to offset curriculum allocations, and budgetary reserve. Also \$770,000 of fund balance will be used as follows: \$100,000 - PSERS Reserve, \$100,000 - Healthcare Reserve, and \$570,000 - Debt Service Reserve.

Local Revenue

- 93.73% of local sources is local current real estate tax.
- Total District assessment increased (0.28%).

State Revenue

- The basic subsidy is projected at 22/23 State budget total and the special education subsidy is assumed at the 22/23 levels as well. There are increases in Social Security and Retirement revenue due to increasing salaries. The Retirement rate was set at a lower rate by the Retirement Board. Also, there is an allocation of \$1,847,574 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**

2023/24 Budget

Salary Summary

Object Code 100

		22/23 Budget	% of Total	23/24 Budget	% of Total
1100	Regular Instruction	14,922,896	59.57%	15,827,705	63.18%
1200	Special Education	3,052,134	12.18%	3,161,037	12.62%
1300	Vocational Education	0	0.00%	0	0.00%
1400	Other Instruction	10,288	0.04%	21,727	0.09%
1600	Adult Education	0	0.00%	0	0.00%
2100	Pupil Services	1,994,025	7.96%	1,036,549	4.14%
2200	Instructional Staff Services	811,637	3.24%	971,359	3.88%
2300	Administration	2,001,299	7.99%	2,009,173	8.02%
2400	Pupil Health	290,101	1.16%	273,111	1.09%
2500	Business Services	492,478	1.97%	511,145	2.04%
2600	Plant Operations & Maintenance	343,459	1.37%	343,762	1.37%
2700	Transportation	19,237	0.08%	19,711	0.08%
2800	Central Services	456,743	1.82%	518,771	2.07%
3200	Student Activities	346,000	1.38%	354,000	1.41%
3300	Community Services	55,000	0.22%	5,000	0.02%
	Total	24,795,297	100.00%	25,053,050	100.00%

NOTE: - Salary costs represent 41.8% of the total 2023/24 budget.
 - Salary costs represent 43.7% of the total 2022/23 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**

2023/24 Budget

Benefits Summary

Object Code 200

	Category	22/23 Budget	23/24 Budget
211	Group Insurance Benefits	3,959,878	3,880,530
	Medical Insurance		
	Dental Insurance		
213	Life Insurance	68,184	71,648
219	Long-Term Disability Insurance	85,826	90,696
220	Social Security - employer share (7.65% of salaries/wages)	1,817,537	1,915,167
230	Retirement - employer share (35.26% of salaries/wages for 22/23)	8,334,376	8,482,651
240	Tuition Reimbursement	55,000	65,000
260	Worker's Compensation	114,850	114,850
Total		14,435,651	14,620,542

Note: Benefit costs represent 24.4% of the total 2023/24 budget.
 Benefit costs represent 25.5% of the total 2022/23 budget.

Further Facts:

- The medical insurance part of the budget had a net decrease due to staff changes and a change in healthcare plans.
- Life Insurance costs and Disability Insurance costs have fluctuated due to a total changes in salaries.
- The retirement rate is budgeted at 34.00%. The actual PSERS rate for 22/23 was was 35.26%. The percentage decrease in the rate is 3.6%.
- 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 2023/24

History		Projected	
School Year	Employer PSERS Rate	School Year	Employer PSERS Rate
2023/24	34.00%	2024/25	34.73%
2022/23	35.26%	2025/26	35.49%
2021/22	34.94%	2026/27	36.15%
2020/21	34.51%	2027/28	36.67%
2019/20	34.29%	2028/29	37.21%
2018/19	33.43%	2029/30	37.77%
2017/18	32.57%	2030/31	38.35%
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%
2022/23	1,124,520,535	2,924,510	1,127,445,045	0.253%

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 16/17	Actual 17/18	Actual 18/19	Actual 19/20	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24
Total General Fund Balance (7/1)	5,901,807	5,932,880	4,485,529	4,562,012	4,817,801	7,136,463	7,131,217	6,077,650
Prior Period Adjustment	0	0	0	0	0	0	0	0
Excess of Revenue Over Expenditures	31,073	(1,447,351)	76,483	255,789	2,245,677	(5,246)	(1,053,567)	(1,738,000)
Less:								
Committed for Future Medical Benefits	1,500,000	1,500,000	1,500,000	1,500,000	1,400,000	1,300,000	1,200,000	1,100,000
Committed for PSERS Costs	1,000,000	1,000,000	1,000,000	1,000,000	900,000	800,000	700,000	600,000
Reserved for Future Comp Ed Costs	0	0	0	0	250,000	250,000	250,000	250,000
Reserved for Debt Service	0	0	0	0	0	2,225,000	2,100,000	1,530,000
Total Committed Fund Balance	2,500,000	2,500,000	2,500,000	2,500,000	2,550,000	4,575,000	4,250,000	3,480,000
Total Uncommitted Fund Balance	3,432,880	1,985,529	2,062,012	2,317,801	4,513,478	2,556,217	1,827,650	859,650
Total General Fund Balance (6/30)	5,932,880	4,485,529	4,562,012	4,817,801	7,063,478	7,131,217	6,077,650	4,339,650
Total Fund Balance as a Percentage of Total Expenditures	12.60%	8.93%	9.01%	9.56%	13.54%	12.68%	10.72%	7.24%
Unreserved Fund Balance as a Percentage of Total Expenditures	7.29%	3.95%	4.07%	4.60%	8.65%	4.54%	3.22%	1.43%
Revenue	47,112,124	48,800,701	50,704,137	50,644,908	54,396,303	56,243,511	55,617,891	58,169,459
Expenditures	47,081,051	50,248,052	50,627,654	50,389,119	52,150,626	56,248,757	56,671,458	59,907,459
Excess of Revenue Over Expenditures	31,073	(1,447,351)	76,483	255,789	2,245,677	(5,246)	(1,053,567)	(1,738,000)

Lower Moreland Township School District
Building Allocation – Zero-Based Budgeting
2023/24 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>2023/24 Zero Based</u>	<u>2022/23 Zero Based</u>
Lower Moreland High School	\$213,000	\$182,350
Murray Avenue School	\$146,050	\$132,675
Pine Road Elementary School	\$203,975	\$203,493

This process will continue in future years.

Lower Moreland Township School District
Enrollment Projections

Grade	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Projection	2024/25 Projection	2025/26 Projection	2026/27 Projection	2027/28 Projection	2028/29 Projection	2029/30 Projection
K	146	125	150	155	141	126	129	155	158	161	165
1	178	164	177	168	189	172	153	157	188	192	196
2	178	186	191	193	183	206	186	166	171	204	209
3	153	191	205	213	216	204	229	208	185	190	228
4	180	158	198	214	223	225	213	239	217	194	199
5	178	186	163	215	226	235	237	225	252	229	204
6	182	177	201	180	230	241	250	253	239	269	244
7	227	186	194	212	190	242	254	264	267	252	283
8	198	229	191	211	220	197	251	263	273	276	261
9	205	203	223	197	215	224	200	255	268	278	281
10	190	210	201	226	199	217	225	202	257	269	280
11	195	203	213	205	228	201	219	227	204	259	272
12	182	192	192	227	212	236	207	226	235	210	267
Total	2392	2410	2499	2616	2672	2726	2753	2840	2914	2983	3089

Lower Moreland Township School District
Enrollment Projections
By Building

Building	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Projection	2024/25 Projection	2025/26 Projection	2026/27 Projection	2027/28 Projection	2028/29 Projection	2029/30 Projection
Pine Road	1013	1010	1084	1158	1178	1168	1147	1150	1171	1170	1201
Murray Avenue	607	592	586	603	640	680	755	780	779	797	788
High School	772	808	829	855	854	878	851	910	964	1016	1100
Total	2392	2410	2499	2616	2672	2726	2753	2840	2914	2983	3089

LOWER MORELAND TOWNSHIP SCHOOL DISTRICT

Projected Enrollments

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

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

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

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

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

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

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

ENROLLMENT PROJECTIONS

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

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

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

School Year	Births 6 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

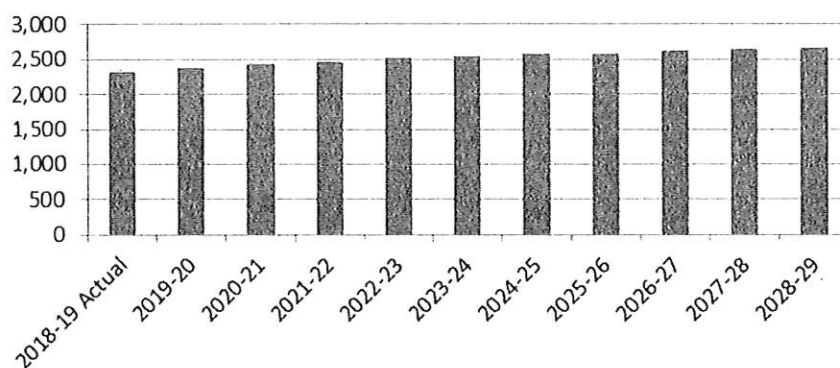
Source: FutureThink

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 19/20	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	\$ Incr/Decr	% Incr/Decr
<u>REGULAR INSTRUCTION</u>								
1100-100	Salaries	14,056,450	13,959,612	14,509,975	14,922,896	15,827,705	904,809	6.1%
1100-200	Empl Benefits	7,678,955	7,857,814	8,374,070	9,034,472	9,190,613	156,141	1.7%
1100-300	Purch Prof Svcs	636,665	912,388	952,309	731,850	798,350	66,500	9.1%
1100-400	Purch Prop Svcs	3,890	1,723	5,080	2,100	12,100	10,000	476.2%
1100-500	Other Services	410,081	451,381	409,012	322,000	354,500	32,500	10.1%
1100-600	Supplies	387,809	401,746	731,842	983,869	1,272,486	288,617	29.3%
1100-700	Property	12,160	120,696	2,759	5,700	5,700	0	0.0%
1100-800	Other Objects	103	(25)	459	2,300	3,200	900	39.1%
1100-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1100	23,186,113	23,705,335	24,985,506	26,005,187	27,464,654	1,459,467	5.6%
<u>SPECIAL EDUCATION</u>								
1200-100	Salaries	2,775,709	2,859,587	2,895,962	3,052,134	3,161,037	108,903	3.6%
1200-200	Empl Benefits	1,476,641	1,570,961	1,609,300	1,928,487	1,867,611	(60,876)	-3.2%
1200-300	Purch Prof Svcs	2,045,289	2,246,331	2,757,837	2,336,224	2,470,146	133,922	5.7%
1200-400	Purch Prop Svcs	4,727	4,848	4,444	5,000	4,000	(1,000)	-20.0%
1200-500	Other Services	888,391	1,190,025	1,346,479	1,116,270	1,620,857	504,587	45.2%
1200-600	Supplies	35,137	47,713	70,504	44,138	31,468	(12,670)	-28.7%
1200-700	Property	7,299	3,265	612	0	0	0	0.0%
1200-800	Other Objects	1,446	1,719	1,167	2,000	2,000	0	0.0%
1200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1200	7,234,639	7,924,449	8,686,305	8,484,253	9,157,119	672,866	7.9%
<u>VOCATIONAL EDUCATION</u>								
1300-500	Other Services	324,235	362,962	384,070	415,690	428,289	12,599	3.0%
	Total 1300	324,235	362,962	384,070	415,690	428,289	12,599	3.0%
<u>OTHER INSTRUCTION</u>								
1400-100	Salaries	1,570	0	2,989	10,288	21,727	11,439	111.2%
1400-200	Empl Benefits	666	0	1,470	2,396	3,533	1,137	47.5%
1400-300	Purch Prof Svcs	121,119	134,080	133,658	137,350	144,500	7,150	5.2%
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	75	1,324	872	214	(658)	-75.5%
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	123,355	134,155	139,441	150,906	169,974	19,068	12.6%

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 19/20	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	\$ 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	9,069	6,276	1,624	1,652	0	(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	285	2,800	368	1,628	0	(1,628)	-100.0%
1500-700	Property	4,876	0	0	0	0	0	0.0%
1500-800	Other Objects	0	0	0	0	0	0	0.0%
1500-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1500	14,230	9,076	1,992	3,280	0	(3,280)	-100.0%
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	8,257	0	6,924	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	278	0	116	900	900	0	0.0%
1600-700	Property	0	0	390	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	8,535	0	7,430	20,900	20,900	0	0.0%
	TOTAL 1000	30,891,107	32,135,977	34,204,744	35,080,216	37,240,936	2,160,720	6.2%
PUPIL SERVICES								
2100-100	Salaries	935,014	933,948	998,725	994,025	1,036,549	42,524	4.3%
2100-200	Empl Benefits	490,208	499,016	551,566	609,329	596,765	(12,564)	-2.1%
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	28,352	26,523	38,117	33,150	35,850	2,700	8.1%
2100-700	Property	0	0	0	0	0	0	0.0%
2100-800	Other Objects	2,535	0	400	500	500	0	0.0%
2100-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2100	1,456,109	1,459,487	1,588,808	1,637,004	1,669,664	32,660	2.0%
INSTRUCTIONAL SERVICES								
2200-100	Salaries	733,581	726,304	766,602	811,637	971,359	159,722	19.7%
2200-200	Empl Benefits	432,621	432,132	490,925	533,363	625,451	92,088	17.3%
2200-300	Purch Prof Svcs	204,091	141,349	204,162	208,339	218,382	10,043	4.8%
2200-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2200-500	Other Services	43,165	51,337	48,746	53,345	64,079	10,734	20.1%
2200-600	Supplies	9,124	6,766	20,096	32,100	8,100	(24,000)	-74.8%
2200-700	Property	356,971	652,031	1,097,684	491,679	582,290	90,611	18.4%
2200-800	Other Objects	1,658	473	752	2,250	2,250	0	0.0%
2200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2200	1,781,211	2,010,392	2,628,967	2,132,713	2,471,911	339,198	15.9%

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 19/20	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	\$ Incr/Decr	% Incr/Decr
ADMINISTRATION								
2300-100	Salaries	1,862,505	1,907,766	1,952,460	2,001,299	2,009,173	7,874	0.4%
2300-200	Empl Benefits	968,892	1,031,518	1,031,708	1,228,677	1,203,941	(24,736)	-2.0%
2300-300	Purch Prof Svcs	261,936	318,228	418,749	346,500	393,055	46,555	13.4%
2300-400	Purch Prop Svcs	63,232	64,622	58,320	67,000	67,000	0	0.0%
2300-500	Other Services	93,214	105,453	123,998	128,600	148,600	20,000	15.6%
2300-600	Supplies	25,233	25,628	37,050	29,760	29,760	0	0.0%
2300-700	Property	1,356	1,556	7,564	5,675	4,925	(750)	-13.2%
2300-800	Other Objects	71,899	36,150	39,567	88,738	90,758	2,020	2.3%
2300-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2300	3,348,267	3,490,921	3,669,416	3,896,249	3,947,212	50,963	1.3%
PUPIL HEALTH SERVICES								
2400-100	Salaries	272,371	310,881	265,248	290,101	273,111	(16,990)	-5.9%
2400-200	Empl Benefits	136,500	157,662	133,809	178,372	166,440	(11,932)	-6.7%
2400-300	Purch Prof Svcs	2,500	60,482	174,737	3,750	90,250	86,500	2306.7%
2400-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2400-500	Other Services	0	0	0	0	0	0	0.0%
2400-600	Supplies	7,497	5,140	5,101	6,110	6,110	0	0.0%
2400-700	Property	0	0	0	0	0	0	0.0%
2400-800	Other Objects	0	0	0	0	0	0	0.0%
2400-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2400	418,868	534,165	578,895	478,333	535,911	57,578	12.0%
BUSINESS SERVICES								
2500-100	Salaries	458,437	456,846	474,076	492,478	511,145	18,667	3.8%
2500-200	Empl Benefits	239,072	249,116	265,652	303,961	303,959	(2)	0.0%
2500-300	Purch Prof Svcs	23,973	24,692	24,692	25,500	26,544	1,044	4.1%
2500-400	Purch Prop Svcs	3,839	3,196	9,695	7,500	7,500	0	0.0%
2500-500	Other Services	12,526	12,623	14,002	19,000	19,000	0	0.0%
2500-600	Supplies	11,913	11,755	13,922	16,000	16,000	0	0.0%
2500-700	Property	2,954	3,485	6,961	7,500	7,500	0	0.0%
2500-800	Other Objects	1,180	875	1,994	2,750	2,750	0	0.0%
2500-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2500	753,894	762,588	810,994	874,689	894,398	19,709	2.3%
PLANT OPERATION & MAINTENANCE								
2600-100	Salaries	235,314	319,651	314,041	343,459	343,762	303	0.1%
2600-200	Empl Benefits	110,831	129,730	132,008	207,124	216,231	9,107	4.4%
2600-300	Purch Prof Svcs	122,178	119,653	28,865	65,000	65,000	0	0.0%
2600-400	Purch Prop Svcs	1,268,811	1,190,128	1,248,047	1,286,700	1,285,500	(1,200)	-0.1%
2600-500	Other Services	108,907	99,988	129,474	140,500	156,500	16,000	11.4%
2600-600	Supplies	523,390	657,462	520,815	586,840	592,340	5,500	0.9%
2600-700	Property	0	0	0	0	0	0	0.0%
2600-800	Other Objects	3,040	4,223	4,950	7,080	7,080	0	0.0%
	Total 2600	2,372,471	2,520,835	2,378,200	2,636,703	2,666,413	29,710	1.1%

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 19/20	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	\$ Incr/Decr	% Incr/Decr
<u>STUDENT TRANSPORTATION SERVICES</u>								
2700-100	Salaries	17,391	13,753	19,947	19,237	19,711	474	2.5%
2700-200	Empl Benefits	1,283	1,126	1,514	1,572	1,608	36	2.3%
2700-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
2700-400	Purch Prop Svcs	57	47,143	560	1,000	1,000	0	0.0%
2700-500	Other Services	2,718,564	2,642,448	3,403,930	3,208,302	3,733,880	525,578	16.4%
2700-600	Supplies	74,751	76,765	116,744	115,500	120,500	5,000	4.3%
2700-700	Property	0	0	0	1,000	1,000	0	0.0%
2700-800	Other Objects	0	0	559	250	250	0	0.0%
	Total 2700	2,812,046	2,781,235	3,543,254	3,346,861	3,877,949	531,088	15.9%
<u>CENTRAL SUPPORT SERVICES</u>								
2800-100	Salaries	389,710	388,563	435,634	456,743	518,771	62,028	13.6%
2800-200	Empl Benefits	197,758	185,901	212,701	252,709	294,116	41,407	16.4%
2800-300	Purch Prof Svcs	154,927	165,195	162,477	154,007	165,062	11,055	7.2%
2800-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2800-500	Other Services	1,091	0	2,541	1,750	1,750	0	0.0%
2800-600	Supplies	11,689	12,573	20,652	6,750	6,750	0	0.0%
2800-700	Property	0	0	0	0	0	0	0.0%
2800-800	Other Objects	553	617	295	1,189	1,189	0	0.0%
2800-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2800	755,728	752,849	834,300	873,148	987,638	114,490	13.1%
<u>OTHER SUPPORT SERVICES</u>								
2900-500	Other Services	32,410	31,831	31,479	33,000	33,000	0	0.0%
	Total 2900	32,410	31,831	31,479	33,000	33,000	0	0.0%
	TOTAL 2000	13,731,004	14,344,303	16,064,313	15,908,700	17,084,096	1,175,396	7.4%
<u>STUDENT ACTIVITIES</u>								
3200-100	Salaries	333,284	325,103	339,826	346,000	354,000	8,000	2.3%
3200-200	Empl Benefits	128,235	131,817	137,105	149,218	148,191	(1,027)	-0.7%
3200-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
3200-400	Purch Prop Svcs	83,297	34,290	34,574	89,700	119,060	29,360	32.7%
3200-500	Other Services	60,024	50,361	81,362	71,750	84,915	13,165	18.3%
3200-600	Supplies	47,191	79,645	34,283	87,800	41,015	(46,785)	-53.3%
3200-700	Property	0	0	0	0	0	0	0.0%
3200-800	Other Objects	59,370	47,888	99,111	81,000	107,810	26,810	33.1%
3200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 3200	711,401	669,104	726,261	825,468	854,991	29,523	3.6%

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 19/20	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	\$ Incr/Decr	% Incr/Decr
<u>COMMUNITY SERVICES</u>								
3300-100	Salaries	63,849	19,799	17,331	55,000	5,000	(50,000)	-90.9%
3300-200	Empl Benefits	6,079	1,771	1,101	5,971	2,083	(3,888)	-65.1%
3300-300	Purch Prof Svcs	43,273	35,138	66,933	55,000	85,000	30,000	54.5%
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	7,555	1,708	5,601	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	120,756	58,416	90,966	123,221	99,333	(23,888)	-19.4%
	TOTAL 3000	832,157	727,520	817,227	948,689	954,324	5,635	0.6%
<u>FACILITIES ACQUISITION</u>								
4000-100	Salaries	0	0	0	0	0	0	0.0%
4000-200	Empl Benefits	0	0	0	0	0	0	0.0%
4000-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
4000-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
4000-500	Other Services	0	0	0	0	0	0	0.0%
4000-600	Supplies	0	0	0	0	0	0	0.0%
4000-700	Property	0	0	0	0	0	0	0.0%
4000-800	Other Objects	0	0	0	0	0	0	0.0%
4000-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 4000	0	0	0	0	0	0	0.0%
	TOTAL 4000	0	0	0	0	0	0	0.0%
<u>OTHER FINANCING USES</u>								
5000-800	Other Objects	961,075	943,787	1,073,602	1,456,710	1,760,960	304,250	20.9%
5000-900	Other Uses	3,973,778	3,965,382	4,070,372	3,277,143	2,867,143	(410,000)	-12.5%
	Total 5000	4,934,853	4,909,169	5,143,974	4,733,853	4,628,103	(105,750)	-2.2%
	TOTAL 5000	4,934,853	4,909,169	5,143,974	4,733,853	4,628,103	(105,750)	-2.2%
	TOTAL EXPENSES	50,389,121	52,116,969	56,230,258	56,671,458	59,907,459	3,236,001	5.7%

Lower Moreland Township School District

2023/24 Budget

1100 Account - Regular Instruction

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	Dollar Increase/Decrease	Percent Increase/Decrease
1100-100	Salaries	13,959,612	14,509,975	14,922,896	15,827,705	904,809	6.1%
1100-200	Benefits	7,857,814	8,374,070	9,034,472	9,190,613	156,141	1.7%
1100-300	Purch Prof Serv.	912,388	952,309	731,850	798,350	66,500	9.1%
1100-400	Purch Prop Serv.	1,723	5,080	2,100	12,100	10,000	476.2%
1100-500	Other Services	451,381	409,012	322,000	354,500	32,500	10.1%
1100-600	Supplies	401,746	731,842	983,869	1,272,486	288,617	29.3%
1100-700	Property	120,696	2,759	5,700	5,700	0	0.0%
1100-800	Other Objects	(25)	459	2,300	3,200	900	39.1%
1100-900	Other Uses	0	0	0	0	0	0.0%
	Total 1100	23,705,335	24,985,506	26,005,187	27,464,654	1,459,467	5.6%

Budget Explanations

1100 - Regular Instruction

Highlights of Changes

100/200 Salaries/Benefits-

The increases denoted are a reflection of adding 5.8 (FTE) teaching positions over all three schools.

Budget Explanation

1100 - Regular Instruction

		2022/23 Budget	2023/24 Budget
<u>1100 - Regular Instruction</u>			
100	Salaries- Budgeted in this account are the following items:	14,922,896	15,827,705
	Pine Road Teachers		
	Murray Avenue Teachers		
	High School Teachers		
	Lead Teacher Costs		
	Federal Project Teacher Costs		
200	Benefits-	9,034,472	9,190,613
		22/23 Amount	23/24 Amount
	Health/Life/Disability Insurance	2,582,011	2,542,442
	Social Security	1,139,203	1,209,489
	Retirement	5,250,758	5,376,182
	Teacher Tuition	0	0
	Worker's Compensation	62,500	62,500
	Totals	<u>9,034,472</u>	<u>9,190,613</u>
300	Purchased Prof & Tech Services- Included in this account is an amount for contracted substitute services as well as student planning services.	731,850	798,350
400	Purchased Property Services- Budgeted to this account is an amount related to repair costs for classroom equipment located throughout all three schools.	2,100	12,100
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.	322,000	354,500

Budget Explanation

1100 - Regular Instruction

		2022/23 Budget	2023/24 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.	983,869	1,272,486																								
	<table><tr><td></td><td>22/23</td><td>23/24</td></tr><tr><td>Bldg</td><td>Amount</td><td>Amount</td></tr><tr><td>Pine Road Elem.</td><td>155,327</td><td>157,054</td></tr><tr><td>Murray Avenue</td><td>107,875</td><td>113,550</td></tr><tr><td>High School</td><td>105,650</td><td>124,575</td></tr><tr><td>Federal Projects</td><td>5,517</td><td>0</td></tr><tr><td>Curr-Special Alloc.</td><td>559,600</td><td>807</td></tr><tr><td>Total</td><td>933,969</td><td>395,986</td></tr></table>		22/23	23/24	Bldg	Amount	Amount	Pine Road Elem.	155,327	157,054	Murray Avenue	107,875	113,550	High School	105,650	124,575	Federal Projects	5,517	0	Curr-Special Alloc.	559,600	807	Total	933,969	395,986		
	22/23	23/24																									
Bldg	Amount	Amount																									
Pine Road Elem.	155,327	157,054																									
Murray Avenue	107,875	113,550																									
High School	105,650	124,575																									
Federal Projects	5,517	0																									
Curr-Special Alloc.	559,600	807																									
Total	933,969	395,986																									
	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>22/23</td><td>23/24</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>14,900</td><td>18,500</td></tr><tr><td>Curr-Special Alloc.</td><td>35,000</td><td>858,000</td></tr><tr><td>Total</td><td>49,900</td><td>876,500</td></tr></table>		22/23	23/24	Bldg	Amount	Amount	Pine Road Elem.	0	0	Murray Avenue	0	0	High School	14,900	18,500	Curr-Special Alloc.	35,000	858,000	Total	49,900	876,500					
	22/23	23/24																									
Bldg	Amount	Amount																									
Pine Road Elem.	0	0																									
Murray Avenue	0	0																									
High School	14,900	18,500																									
Curr-Special Alloc.	35,000	858,000																									
Total	49,900	876,500																									
700	Equipment- Budgeted in this account is an amount for requested instructional equipment as listed below:	5,700	5,700																								
	<table><tr><td></td><td>22/23</td><td>23/24</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>2,700</td><td>2,700</td></tr><tr><td>High School</td><td>3,000</td><td>3,000</td></tr><tr><td>Curr-Special Alloc.</td><td>0</td><td>0</td></tr><tr><td>Total</td><td>5,700</td><td>5,700</td></tr></table>		22/23	23/24	Bldg	Amount	Amount	Pine Road Elem.	0	0	Murray Avenue	2,700	2,700	High School	3,000	3,000	Curr-Special Alloc.	0	0	Total	5,700	5,700					
	22/23	23/24																									
Bldg	Amount	Amount																									
Pine Road Elem.	0	0																									
Murray Avenue	2,700	2,700																									
High School	3,000	3,000																									
Curr-Special Alloc.	0	0																									
Total	5,700	5,700																									
800	Other Objects- This account represents an amount for professional dues & fees for the instructional staff.	2,300	3,200																								
	TOTAL 1100	26,005,187	27,464,654																								

Lower Moreland Township School District

2023/24 Budget

1200 Account - Special Education

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	Dollar Increase/Decrease	Percent Increase/Decrease
1200-100	Salaries	2,859,587	2,895,962	3,052,134	3,161,037	108,903	3.6%
1200-200	Benefits	1,570,961	1,609,300	1,928,487	1,867,611	(60,876)	-3.2%
1200-300	Purch Prof Serv.	2,246,331	2,757,837	2,336,224	2,470,146	133,922	5.7%
1200-400	Purch Prop Serv.	4,848	4,444	5,000	4,000	(1,000)	-20.0%
1200-500	Other Services	1,190,025	1,346,479	1,116,270	1,620,857	504,587	45.2%
1200-600	Supplies	47,713	70,504	44,138	31,468	(12,670)	-28.7%
1200-700	Property	3,265	612	0	0	0	0.0%
1200-800	Other Objects	1,719	1,167	2,000	2,000	0	0.0%
1200-900	Other Uses	0	0	0	0	0	0.0%
	Total 1200	7,924,449	8,686,305	8,484,253	9,157,119	672,866	7.9%

Budget Explanations

1200 - Special Education

Highlights of Changes

- 500 Other Services-
The increase is a reflection of an increase in out of district student tuition students.

Budget Explanation

1200 - Special Education

			<u>2022/23</u> Budget	<u>2023/24</u> Budget
<u>1200 - Special Education</u>				
100	Salaries-		3,052,134	3,161,037
	Budgeted in this account are salary costs for Learning Support and Autistic Support teachers, Speech and Language teachers, Emotional Support teachers, Life Skills teachers and also Gifted Instructors. Additionally Autistic Instructors and aides are budgeted in this account. Also budgeted are amounts for elementary and secondary special education aides and personal care assistants. Lastly, the Director of Special Education and a support staff member are budgeted here.			
200	Benefits-		1,928,487	1,867,611
		22/23 <u>Amount</u>	23/24 <u>Amount</u>	
	Health/Life/Disability Insurance	599,268	531,490	
	Social Security	233,487	241,819	
	Retirement	1,076,182	1,074,752	
	Worker's Compensation	19,550	19,550	
	Totals	<u>1,928,487</u>	<u>1,867,611</u>	
300	Purchased Prof & Tech Services-		2,336,224	2,470,146
	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.			
400	Purchased Prop Services-			
	Included here is an amount for a copier lease funded through IDEA.		5,000	4,000
500	Other Purchased Services-		1,116,270	1,620,857
	Budgeted in this account is an amount for the following:			
		22/23 <u>Amount</u>	23/24 <u>Amount</u>	
	Staff Travel Costs	20,000	20,000	
	Tuition paid to approved private schools for special ed. students attending their schools.	783,451	1,035,181	
	Tuition paid to the Intermediate Unit for students attending their programs.	312,819	565,676	
		<u>1,116,270</u>	<u>1,620,857</u>	

Budget Explanation

1200 - Special Education

		<u>2022/23 Budget</u>	<u>2023/24 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.	44,138	31,468
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.	2,000	2,000
	TOTAL 1200	<u>8,484,253</u>	<u>9,157,119</u>

Lower Moreland Township School District

2023/24 Budget

1300 Account - Vocational Education

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	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	362,962	384,070	415,690	428,289	12,599	3.0%
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	362,962	384,070	415,690	428,289	12,599	3.0%

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

2023/24 Budget

1400 Account - Other Instructional Programs

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	Dollar Increase/Decrease	Percent Increase/Decrease
1400-100	Salaries	0	2,989	10,288	21,727	11,439	111.2%
1400-200	Benefits	0	1,470	2,396	3,533	1,137	47.5%
1400-300	Purch Prof Serv.	134,080	133,658	137,350	144,500	7,150	5.2%
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	75	1,324	872	214	(658)	-75.5%
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	134,155	139,441	150,906	169,974	19,068	12.6%

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

		2022/23 Budget	2023/24 Budget
<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-	2,396	2,333
		22/23 Amount	23/24 Amount
	Social Security	383	383
	Retirement	1,763	1,700
	Worker's Compensation	250	250
	Totals	<u>2,396</u>	<u>2,333</u>
300	Purchased Prof & Tech Services Budgeted in this account is the cost of non-district employees or an educational institution providing homebound instruction.	0	0
TOTAL 1430		<u>7,396</u>	<u>7,333</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.	5,288	16,727
200	Benefits-	2,396	1,200
		22/23 Amount	23/24 Amount
	Social Security	383	1,200
	Retirement	1,763	0
	Worker's Compensation	250	0
	Totals	<u>2,396</u>	<u>1,200</u>
300	Purchased Prof & Tech Services Budgeted in this account is the cost of non-district employees or an educational institution providing instruction outside the school day.	0	8,423

Budget Explanation

1400 - Other Instructional Programs

		<u>2022/23 Budget</u>	<u>2023/24 Budget</u>
600	Supplies- Included in this account is an amount for supplies for the administration of the federal program.	0	214
	TOTAL 1450	<u>5,288</u>	<u>26,564</u>

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.	137,350	136,077
500	Other Services- Budgeted to this account is an amount for conference expenses related to the Title I program.	0	0
600	Supplies- Included in this account is an amount for supplies for the administration of the federal programs.	872	0
	TOTAL 1490	<u>138,222</u>	<u>136,077</u>
	TOTAL 1400	<u><u>150,906</u></u>	<u><u>169,974</u></u>

Lower Moreland Township School District

2023/24 Budget

1500 Account - Non-Public Services

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	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.	6,276	1,624	1,652	0	(1,652)	-100.0%
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	2,800	368	1,628	0	(1,628)	-100.0%
1500-700	Property	0	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	9,076	1,992	3,280	0	(3,280)	-100.0%

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 in 22/23 but not in 23/24.

Budget Explanation

1500 - Non-Public Services

		<u>2022/23 Budget</u>	<u>2023/24 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.	1,652	0
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.	1,628	0
700	Property- The amount budgeted to this account reflects the cost of equipment needed for non-public schools.	0	0
TOTAL 1500		<u>3,280</u>	<u>0</u>
TOTAL 1500		<u><u>3,280</u></u>	<u><u>0</u></u>

Lower Moreland Township School District

2023/24 Budget

1600 Account - Adult Education Programs

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	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.	0	6,924	20,000	20,000	0	0.0%
1600-400	Purch Prop Serv.	0	0	0	0	0	0.0%
1600-500	Other Services	0	0	0	0	0	0.0%
1600-600	Supplies	0	116	900	900	0	0.0%
1600-700	Property	0	390	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	0	7,430	20,900	20,900	0	0.0%

Budget Explanations

1600 - Adult Education Programs

Highlights of Changes

Budget Explanation

1600 - Adult Education Programs

		<u>2022/23 Budget</u>	<u>2023/24 Budget</u>
<u>1600 - Adult Education</u>			
300	Purchased Prof & Tech Services- Budgeted in this account is the cost of non-district employees providing instruction for the Enrichment Program.	20,000	20,000
500	Other Purchased Services- Included in this account are amounts for postage and advertising for the Enrichment Program.	0	0
600	Supplies- Included in this account is an amount for supplies for the administration of the Enrichment Program.	900	900
700	Equipment- Budgeted in this account is the cost of equipment related to the Enrichment Program.	0	0
TOTAL 1600		<u>20,900</u>	<u>20,900</u>

Lower Moreland Township School District

2023/24 Budget

2100 Account - Pupil Services

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	Dollar Increase/Decrease	Percent Increase/Decrease
2100-100	Salaries	933,948	998,725	994,025	1,036,549	42,524	4.3%
2100-200	Benefits	499,016	551,566	609,329	596,765	(12,564)	-2.1%
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	26,523	38,117	33,150	35,850	2,700	8.1%
2100-700	Property	0	0	0	0	0	0.0%
2100-800	Other Objects	0	400	500	500	0	0.0%
2100-900	Other Uses	0	0	0	0	0	0.0%
	Total 2100	1,459,487	1,588,808	1,637,004	1,669,664	32,660	2.0%

Budget Explanations

2100 - Pupil Services

Highlights of Changes

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

Budget Explanation

2100 - Pupil Services

			2022/23 Budget	2023/24 Budget
<u>2111 - Supervision of Student Services</u>				
100	Salaries-		131,352	136,463
	Budgeted to this account are the salary costs of the following:			
	Supervisor of Student Services			
200	Benefits-		80,576	80,606
		22/23 <u>Amount</u>	23/24 <u>Amount</u>	
	Health/Life/Disability Insurance	23,713	23,270	
	Social Security	10,048	10,439	
	Retirement	46,315	46,397	
	Worker's Compensation	500	500	
	Totals	<u>80,576</u>	<u>80,606</u>	
TOTAL 2111			<u>211,928</u>	<u>217,069</u>

2120 - Guidance Services

100	Salaries-		746,655	780,812
	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-		455,847	443,837
		22/23 <u>Amount</u>	23/24 <u>Amount</u>	
	Health/Life/Disability Insurance	130,357	113,528	
	Social Security	57,120	59,732	
	Retirement	263,270	265,477	
	Worker's Compensation	5,100	5,100	
	Totals	<u>455,847</u>	<u>443,837</u>	

Budget Explanation

2100 - Pupil Services

		2022/23 Budget	2023/24 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.	26,650	29,350
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		1,229,652	1,254,499

2140 - Psychological Services

100	Salaries-			116,018	119,274
	Budgeted to this account are the salary costs of the following:				
	School Psychologist				
	Project ACCESS Clerical Salaries				
200	Benefits-			72,906	72,322
		22/23	23/24		
		<u>Amount</u>	<u>Amount</u>		
	Health/Life/Disability Insurance	23,023	22,545		
	Social Security	8,875	9,124		
	Retirement	40,908	40,553		
	Worker's Compensation	100	100		
	Totals	<u>72,906</u>	<u>72,322</u>		
500	Other Purchased Services-			0	0
	Included in this account is a budgeted amount for travel/conference expenses for the School Psychologist.				
600	Supplies-			6,500	6,500
	The amount budgeted represents supply needs for the clerical support for the Project ACCESS program as well as the MCIU services used to support the ACCESS program.				
800	Other Objects-			0	0
	Budgeted to this account is an amount for the cost of dues and fees for the operation of the psychologist's office.				
TOTAL 2140				<u>195,424</u>	<u>198,096</u>
TOTAL 2100				<u>1,637,004</u>	<u>1,669,664</u>

Lower Moreland Township School District

2023/24 Budget

2200 Account - Instructional Staff Services

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	Dollar Increase/Decrease	Percent Increase/Decrease
2200-100	Salaries	726,304	766,602	811,637	971,359	159,722	19.7%
2200-200	Benefits	432,132	490,925	533,363	625,451	92,088	17.3%
2200-300	Purch Prof Serv.	141,349	204,162	208,339	218,382	10,043	4.8%
2200-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2200-500	Other Services	51,337	48,746	53,345	64,079	10,734	20.1%
2200-600	Supplies	6,766	20,096	32,100	8,100	(24,000)	-74.8%
2200-700	Property	652,031	1,097,684	491,679	582,290	90,611	18.4%
2200-800	Other Objects	473	752	2,250	2,250	0	0.0%
2200-900	Other Uses	0	0	0	0	0	0.0%
	Total 2200	2,010,392	2,628,967	2,132,713	2,471,911	339,198	15.9%

Budget Explanations

2200 - Instructional Staff Services

Highlights of Changes

100/200 Salaries/Benefits-

The large increases shown is a reflection of the addition of a new Administrative position, Director of Curriculum/Community Engagement.

Budget Explanation

2200 - Instructional Staff Services

		<u>2022/23 Budget</u>	<u>2023/24 Budget</u>
<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.	184,955	191,670
200	Benefits-	110,626	116,668
	<div><div>22/23 <u>Amount</u></div><div>23/24 <u>Amount</u></div></div>		
	Health/Life/Disability Insurance	31,262	36,838
	Social Security	14,150	14,662
	Retirement	65,214	65,168
	Worker's Compensation	0	0
	Totals	<u>110,626</u>	<u>116,668</u>
600	Supplies- This account is used for A/V supplies used in the schools and is part of the building allocations.	2,100	2,100
700	Equipment- Budgeted here are amounts for A/V equipment as per building allocations.	900	10,900
TOTAL 2220		<u>298,581</u>	<u>321,338</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.	486,779	567,390
TOTAL 2240		<u>486,779</u>	<u>567,390</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	357,779	382,020
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Budget Explanation

2200 - Instructional Staff Services

		<u>2022/23</u> <u>Budget</u>	<u>2023/24</u> <u>Budget</u>
200	Benefits-	221,132	241,870
	<div style="display: flex; justify-content: space-between;"> 22/23 23/24 </div> <div style="display: flex; justify-content: space-between;"> <u>Amount</u> <u>Amount</u> </div> <div style="display: flex; justify-content: space-between;"> Health/Life/Disability Insurance 64,209 79,359 </div> <div style="display: flex; justify-content: space-between;"> Social Security 27,370 29,225 </div> <div style="display: flex; justify-content: space-between;"> Retirement 126,153 129,886 </div> <div style="display: flex; justify-content: space-between;"> Worker's Compensation 3,400 3,400 </div> <div style="display: flex; justify-content: space-between;"> Totals <u>221,132</u> <u>241,870</u> </div>		
300	Purchased Prof & Tech Services- The amount reflected includes an amount for a contracted library aide.	29,500	30,000
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:	39,595	47,535
	<div style="display: flex; justify-content: space-between;"> 22/23 23/24 </div> <div style="display: flex; justify-content: space-between;"> <u>Amount</u> <u>Amount</u> </div> <div style="display: flex; justify-content: space-between;"> Building 11,095 13,510 </div> <div style="display: flex; justify-content: space-between;"> Pine Road 4,400 4,400 </div> <div style="display: flex; justify-content: space-between;"> Murray Avenue 24,100 29,625 </div> <div style="display: flex; justify-content: space-between;"> High School <u>39,595</u> <u>47,535</u> </div>		
600	Supplies- Included with this account is a special curriculum allocation for updating the library collections in all three schools.	24,000	0
800	Dues/Fees- Included in this amount is an allocation for dues and fees for the school librarians.	250	250
TOTAL 2250		<u>672,256</u>	<u>701,675</u>

Budget Explanation

2200 - Instructional Staff Services

		<u>2022/23 Budget</u>	<u>2023/24 Budget</u>
<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. Also included is a Supervisor of Curriculum/Community Engagement (new in 23/24)	268,903	397,669
200	Benefits-	146,605	201,913
	<div><div>22/2323/24</div><div>AmountAmount</div><div>Health/Life/Disability Insurance29,51934,584</div><div>Social Security20,57130,422</div><div>Retirement94,815135,207</div><div>Worker's Compensation1,7001,700</div><div>Totals146,605201,913</div></div>		
300	Purchased Prof & Tech Services- Included in this amount is an allocation for contracted curriculum review services and online learning opportunities.	67,820	101,967
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.	6,000	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.	2,000	2,000
TOTAL 2260		<u>498,078</u>	<u>716,299</u>

Budget Explanation

2200 - Instructional Staff Services

		<u>2022/23 Budget</u>	<u>2023/24 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	65,000
300	Purchased Prof & Tech Services- Included in this account is an allocation for Staff Development as well translation services.	104,500	83,500
500	Other Purchased Services- Included in this amounts are allocations for travel costs related to the district's federal programs.	11,000	10,000
TOTAL 2270		<u>170,500</u>	<u>158,500</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.	6,519	2,915
500	Other Purchased Services- Included in this amounts are allocations for travel costs related to the district's federal programs.	0	3,794
		<u>6,519</u>	<u>6,709</u>
TOTAL 2280		<u><u>2,132,713</u></u>	<u><u>2,471,911</u></u>

Lower Moreland Township School District

2023/24 Budget

2300 Account - Administration

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	Dollar Increase/Decrease	Percent Increase/Decrease
2300-100	Salaries	1,907,766	1,952,460	2,001,299	2,009,173	7,874	0.4%
2300-200	Benefits	1,031,518	1,031,708	1,228,677	1,203,941	(24,736)	-2.0%
2300-300	Purch Prof Serv.	318,228	418,749	346,500	393,055	46,555	13.4%
2300-400	Purch Prop Serv.	64,622	58,320	67,000	67,000	0	0.0%
2300-500	Other Services	105,453	123,998	128,600	148,600	20,000	15.6%
2300-600	Supplies	25,628	37,050	29,760	29,760	0	0.0%
2300-700	Property	1,556	7,564	5,675	4,925	(750)	-13.2%
2300-800	Other Objects	36,150	39,567	88,738	90,758	2,020	2.3%
2300-900	Other Uses	0	0	0	0	0	0.0%
	Total 2300	3,490,921	3,669,416	3,896,249	3,947,212	50,963	1.3%

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>2022/23 Budget</u>	<u>2023/24 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	111,000	130,000
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.	124,250	144,250
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)	62,500	65,000
TOTAL 2310		<u>299,750</u>	<u>341,250</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
		22/23 <u>Amount</u>	23/24 <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

		<u>2022/23 Budget</u>	<u>2023/24 Budget</u>
	Included in this expense account is an allocation for amounts taken by the County of Montgomery (2%) on all real estate transfer taxes. Also included are costs associated with collecting earned income taxes (1.104%). 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.	4,000	4,000
	TOTAL 2330	<u>36,221</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.	70,000	70,000
	TOTAL 2350	<u>70,000</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.	288,641	300,795
200	Benefits-	182,894	182,158
		<u>22/23</u>	<u>23/24</u>
		<u>Amount</u>	<u>Amount</u>
	Health/Life/Disability Insurance	57,038	54,877
	Social Security	22,081	23,011
	Retirement	101,775	102,270
	Worker's Compensation	2,000	2,000
	Totals	<u>182,894</u>	<u>182,158</u>
300	Purchased Prof & Tech Services-	0	0

Budget Explanation

2300 - Administration

		<u>2022/23 Budget</u>	<u>2023/24 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.	3,000	3,000
600	Supplies- Included in the account are the costs of supplies and books related to the Superintendent's office.	9,000	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.	8,000	8,000
	TOTAL 2360	<u>495,535</u>	<u>506,953</u>

2370 - Community Relations Services

100	Salaries- Budgeted in this account is an amount for the Public Relations Specialist.	0	0
200	Benefits-	0	0
		<u>22/23 Amount</u>	<u>23/24 Amount</u>
	Social Security	0	0
	Retirement	0	0
	Totals	<u>0</u>	<u>0</u>
300	Purchased Prof & Tech Services- The amount budgeted in this account represents the amount to be paid for community relations services.	10,000	20,000

Budget Explanation

2300 - Administration

		<u>2022/23 Budget</u>	<u>2023/24 Budget</u>
600	Supplies- Included here are supply costs related to the community relations operations.	0	0
	TOTAL 2370	<u>10,000</u>	<u>20,000</u>

2380 - Principal's Office Services

100	Salaries-			1,465,030	1,489,155
	Budgeted in this account are the costs of salaries for the following personnel:				
	1 Principal (Pine Road)				
	1 Principal (Murray Avenue)				
	1 Principal (High School)				
	1 Athletic Director				
	4 Assistant Principals				
	7 Full-Time Clerical Personnel				
200	Benefits-			924,140	919,346
		22/23	23/24		
		<u>Amount</u>	<u>Amount</u>		
	Health/Life/Disability Insurance	288,695	292,313		
	Social Security	112,075	113,920		
	Retirement	516,570	506,313		
	Worker's Compensation	6,800	6,800		
	Totals	<u>924,140</u>	<u>919,346</u>		
300	Purchased Prof & Tech Services-			147,500	165,055
	The amount placed in this account reflect the cost 3 contracted greeters, and a security position at the high school.				
400	Purchased Property Services-			67,000	67,000
	Budgeted to this account is an amount for equipment lease charges related to the copy machines located throughout the district.				
500	Other Purchased Services-			100	100
	Budgeted to this account are amounts for travel/conference expenses for the principal's office.				
600	Supplies-			4,760	4,760
	Budgeted in this account is an amount for supplies and books related to				

Budget Explanation

2300 - Administration

		2022/23 Budget	2023/24 Budget
	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.	1,675	925
800	Other Objects- Budgeted in this account is an amount for professional membership dues and fees related to the principals' offices.	6,238	5,258
	TOTAL 2380	<u>2,616,443</u>	<u>2,651,599</u>

2390 - Office of Personnel Services

100	Salaries- Budgeted in this account is an amount for the Director of Human Resources/Public Relations and 0.5 FTE support staff member.	225,128	196,723
200	Benefits-	119,922	100,716
		22/23 Amount	23/24 Amount
	Health/Life/Disability Insurance	21,120	16,581
	Social Security	17,222	15,049
	Retirement	79,380	66,886
	Worker's Compensation	2,200	2,200
	Totals	<u>119,922</u>	<u>100,716</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.	1,250	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.	12,000	12,500
	TOTAL 2390	<u>368,300</u>	<u>321,189</u>

Budget Explanation

2300 - Administration

	<u>2022/23 Budget</u>	<u>2023/24 Budget</u>
TOTAL 2300	<u>3,896,249</u>	<u>3,947,212</u>

Lower Moreland Township School District

2023/24 Budget

2400 Account - Pupil Health Services

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	Dollar Increase/Decrease	Percent Increase/Decrease
2400-100	Salaries	310,881	265,248	290,101	273,111	(16,990)	-5.9%
2400-200	Benefits	157,662	133,809	178,372	166,440	(11,932)	-6.7%
2400-300	Purch Prof Serv.	60,482	174,737	3,750	90,250	86,500	100%+
2400-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2400-500	Other Services	0	0	0	0	0	0.0%
2400-600	Supplies	5,140	5,101	6,110	6,110	0	0.0%
2400-700	Property	0	0	0	0	0	0.0%
2400-800	Other Objects	0	0	0	0	0	0.0%
2400-900	Other Uses	0	0	0	0	0	0.0%
	Total 2400	534,165	578,895	478,333	535,911	57,578	12.0%

Budget Explanations

2400 - Pupil Health Services

Highlights of Changes

100/200 Salaries/Benefits-

The decrease in these accounts is a result of a reclassification of supplemental help to a contracted service.

300 Purch Prof Serv.-

The increase in this account is a result of a reclassification of supplemental help to a contracted service.

Budget Explanation

2400 - Pupil Health Services

		<u>2022/23</u> <u>Budget</u>	<u>2023/24</u> <u>Budget</u>
<u>2400 - Pupil Health Services</u>			
100	Salaries- This account is for the salaries of the following: 1 Nurse - Pine Road 1 Nurse - Murray Avenue 1 Nurse - High School Non-Public Nursing Aide Substitute Nurses	290,101	273,111
200	Benefits- 22/23 23/24 Amount Amount Health/Life/Disability Insurance 50,890 49,690 Social Security 22,192 20,892 Retirement 102,290 92,858 Worker's Compensation 3,000 3,000 Totals 178,372 166,440	178,372	166,440
300	Purchased Prof & Tech Services- Budgeted to this account are amounts for contracted medical services provided to the district as well as contracted nurses.	3,750	90,250
600	Supplies- This account is for the cost of medical supplies for the nurse's office.	6,110	6,110
800	Other Objects- The costs for nursing dues and fees are budgeted in this account.	0	0
TOTAL 2400		<u>478,333</u>	<u>535,911</u>

Lower Moreland Township School District

2023/24 Budget

2500 Account - Business Services

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	Dollar Increase/Decrease	Percent Increase/Decrease
2500-100	Salaries	456,846	474,076	492,478	511,145	18,667	3.8%
2500-200	Benefits	249,116	265,652	303,961	303,959	(2)	0.0%
2500-300	Purch Prof Serv.	24,692	24,692	25,500	26,544	1,044	4.1%
2500-400	Purch Prop Serv.	3,196	9,695	7,500	7,500	0	0.0%
2500-500	Other Services	12,623	14,002	19,000	19,000	0	0.0%
2500-600	Supplies	11,755	13,922	16,000	16,000	0	0.0%
2500-700	Property	3,485	6,961	7,500	7,500	0	0.0%
2500-800	Other Objects	875	1,994	2,750	2,750	0	0.0%
2500-900	Other Uses	0	0	0	0	0	0.0%
	Total 2500	762,588	810,994	874,689	894,398	19,709	2.3%

Budget Explanations

2500 - Business Services

Highlights of Changes

Budget Explanation

2500 - Business Services

		2022/23 Budget	2023/24 Budget																					
<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	492,478	511,145																					
200	Benefits-	303,961	303,959																					
	<table><tr><td></td><td>22/23</td><td>23/24</td></tr><tr><td></td><td>Amount</td><td>Amount</td></tr><tr><td>Health/Life/Disability Insurance</td><td>90,338</td><td>88,655</td></tr><tr><td>Social Security</td><td>37,675</td><td>39,123</td></tr><tr><td>Retirement</td><td>173,648</td><td>173,881</td></tr><tr><td>Worker's Compensation</td><td>2,300</td><td>2,300</td></tr><tr><td>Totals</td><td>303,961</td><td>303,959</td></tr></table>		22/23	23/24		Amount	Amount	Health/Life/Disability Insurance	90,338	88,655	Social Security	37,675	39,123	Retirement	173,648	173,881	Worker's Compensation	2,300	2,300	Totals	303,961	303,959		
	22/23	23/24																						
	Amount	Amount																						
Health/Life/Disability Insurance	90,338	88,655																						
Social Security	37,675	39,123																						
Retirement	173,648	173,881																						
Worker's Compensation	2,300	2,300																						
Totals	303,961	303,959																						
300	Purchased Prof & Tech Services Budgeted to this account is an amount for contracted computer software support.	25,500	26,544																					
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.	7,500	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.	19,000	19,000																					
600	Supplies- Included in this account are amounts for business office supplies and books/periodicals.	16,000	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		874,689	894,398																					

Lower Moreland Township School District

2023/24 Budget

2600 Account - Plant Operations & Maintenance

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	Dollar Increase/Decrease	Percent Increase/Decrease
2600-100	Salaries	319,651	314,041	343,459	343,762	303	0.1%
2600-200	Benefits	129,730	132,008	207,124	216,231	9,107	4.4%
2600-300	Purch Prof Serv.	119,653	28,865	65,000	65,000	0	0.0%
2600-400	Purch Prop Serv.	1,190,128	1,248,047	1,286,700	1,285,500	(1,200)	-0.1%
2600-500	Other Services	99,988	129,474	140,500	156,500	16,000	11.4%
2600-600	Supplies	657,462	520,815	586,840	592,340	5,500	0.9%
2600-700	Property	0	0	0	0	0	0.0%
2600-800	Other Objects	4,223	4,950	7,080	7,080	0	0.0%
2600-900	Other Uses	0	0	0	0	0	0.0%
	Total 2600	2,520,835	2,378,200	2,636,703	2,666,413	29,710	1.1%

Budget Explanations

2600 - Plant Operations & Maintenance

Highlights of Changes

- 500 Other Services-
The increase denoted is a result of higher insurance/liability costs for the District.

Budget Explanation

2600 - Plant Operations & Maintenance

			<u>2022/23</u> Budget	<u>2023/24</u> Budget
<u>2600 - Plant Operations & Maintenance</u>				
100	Salaries-		343,459	343,762
	This account is for the salaries of the following:			
	Full Time Custodial Staff			
	Maintenance Manager			
	Summer and Student Workers			
200	Benefits-		207,124	216,231
		<u>22/23</u> Amount	<u>23/24</u> Amount	
	Health/Life/Disability Insurance	66,525	79,454	
	Social Security	26,274	26,298	
	Retirement	110,525	106,679	
	Worker's Compensation	3,800	3,800	
	Totals	<u>207,124</u>	<u>216,231</u>	
300	Purch Prof Services-			
	Included here is an allocation for contracted custodial positions			
			65,000	65,000
400	Purchased Property Services-		1,286,700	1,285,500
	Included in this account are the following:			
		<u>22/23</u>	<u>23/24</u>	
	Trash Removal	33,000	34,500	
	Snow Removal	60,000	62,000	
	Custodial Contract	460,000	460,000	
	Grounds Contract	160,000	160,000	
	Maintenance Contract	0	0	
	District Maint. Projects	72,500	70,100	
	High School Maintenance	169,400	169,400	
	Murray Ave Maintenance	95,200	90,800	
	Pine Road Maintenance	142,100	143,200	
	Electric/Natural Gas	0	0	
	Water & Sewer Charges	94,500	95,500	
		<u>1,302,200</u>	<u>1,285,500</u>	

Budget Explanation

2600 - Plant Operations & Maintenance

		<u>2022/23</u>	<u>2023/24</u>
		<u>Budget</u>	<u>Budget</u>
500	Other Purchased Services-	140,500	156,500
	This account includes the following:		
	<u>22/23</u> <u>23/24</u>		
	Insurance 92,000 107,000		
	Telephone 46,000 46,500		
	Travel Costs 2,500 3,000		
	<u>140,500</u> <u>156,500</u>		
600	Supplies-	586,840	592,340
	This account includes an amount for the following:		
	<u>22/23</u> <u>23/24</u>		
	Custodial Supplies 43,370 43,370		
	Maintenance Supplies 190,970 190,970		
	Safe Schools Supplies 6,000 6,000		
	Electric/Natural Gas 341,500 347,000		
	Heating Oil 5,000 5,000		
	<u>586,840</u> <u>592,340</u>		
800	Other Objects-	7,080	7,080
	Budgeted to this account is an amount for dues and fees related to the plant and maintenance operations.		
	TOTAL 2600	<u>2,636,703</u>	<u>2,666,413</u>

Lower Moreland Township School District

2023/24 Budget

2700 Account - Student Transportation

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	Dollar Increase/Decrease	Percent Increase/Decrease
2700-100	Salaries	13,753	19,947	19,237	19,711	474	2.5%
2700-200	Benefits	1,126	1,514	1,572	1,608	36	2.3%
2700-300	Purch Prof Serv.	0	0	0	0	0	0.0%
2700-400	Purch Prop Serv.	47,143	560	1,000	1,000	0	0.0%
2700-500	Other Services	2,642,448	3,403,930	3,208,302	3,733,880	525,578	16.4%
2700-600	Supplies	76,765	116,744	115,500	120,500	5,000	4.3%
2700-700	Property	0	0	1,000	1,000	0	0.0%
2700-800	Other Objects	0	559	250	250	0	0.0%
2700-900	Other Uses	0	0	0	0	0	0.0%
	Total 2700	2,781,235	3,543,254	3,346,861	3,877,949	531,088	15.9%

Budget Explanations

2700 - Student Transportation

Highlights of Changes

- 500 Other Services-
The increase reflected is a result of increased costs for special education transportation as well as a large increase in the 1st year of the new First Student contract.

Budget Explanation

2700 - Student Transportation

		<u>2022/23 Budget</u>	<u>2023/24 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.	19,237	19,711
200	Benefits- Budgeted to this account is an amount for the cost of benefits related to the above salary costs.	1,572	1,608
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 and new for 23/24, FirstALT.	3,208,302	3,733,880
600	Supplies- Included in this account are amounts for repair parts and for gasoline purchases for district transportation vehicles.	115,500	120,500
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>3,346,861</u>	<u>3,877,949</u>

Lower Moreland Township School District

2023/24 Budget

2800 Account - Central Support Services

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	Dollar Increase/Decrease	Percent Increase/Decrease
2800-100	Salaries	388,563	435,634	456,743	518,771	62,028	13.6%
2800-200	Benefits	185,901	212,701	252,709	294,116	41,407	16.4%
2800-300	Purch Prof Serv.	165,195	162,477	154,007	165,062	11,055	7.2%
2800-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2800-500	Other Services	0	2,541	1,750	1,750	0	0.0%
2800-600	Supplies	12,573	20,652	6,750	6,750	0	0.0%
2800-700	Property	0	0	0	0	0	0.0%
2800-800	Other Objects	617	295	1,189	1,189	0	0.0%
2800-900	Other Uses	0	0	0	0	0	0.0%
	Total 2800	752,849	834,300	873,148	987,638	114,490	13.1%

Budget Explanations

2800 - Central Support Services

Highlights of Changes

100/200 Salaries/Benefits-
The increase shown is a result of an additional Technology Secretarial position being hired during the 2022/23 school year.

Budget Explanation

2800 - Central Support Services

		<u>2022/23 Budget</u>	<u>2023/24 Budget</u>																					
<u>2840 - Data Processing Services</u>																								
100	Salaries- Budgeted to this account are salaries of the following individuals: Director of Technology Technology Support Positions (3.0) Data Systems Specialist Networking Specialist Technology Secretary (new for 23/24)	456,743	518,771																					
200	Benefits- <table><tr><td></td><td>22/23</td><td>23/24</td></tr><tr><td></td><td><u>Amount</u></td><td><u>Amount</u></td></tr><tr><td>Health/Life/Disability Insurance</td><td>55,920</td><td>77,248</td></tr><tr><td>Social Security</td><td>34,941</td><td>39,686</td></tr><tr><td>Retirement</td><td>161,048</td><td>176,382</td></tr><tr><td>Worker's Compensation</td><td>800</td><td>800</td></tr><tr><td>Totals</td><td><u>252,709</u></td><td><u>294,116</u></td></tr></table>		22/23	23/24		<u>Amount</u>	<u>Amount</u>	Health/Life/Disability Insurance	55,920	77,248	Social Security	34,941	39,686	Retirement	161,048	176,382	Worker's Compensation	800	800	Totals	<u>252,709</u>	<u>294,116</u>	252,709	294,116
	22/23	23/24																						
	<u>Amount</u>	<u>Amount</u>																						
Health/Life/Disability Insurance	55,920	77,248																						
Social Security	34,941	39,686																						
Retirement	161,048	176,382																						
Worker's Compensation	800	800																						
Totals	<u>252,709</u>	<u>294,116</u>																						
300	Purchased Prof & Tech Services Included in this account are amounts for contracted internet access through MCIU and contracted services for software maintenance on the District's accounting and student software packages. Also included is an allocation for a contracted technology firm.	154,007	165,062																					
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		<u>873,148</u>	<u>987,638</u>																					
TOTAL 2800		<u>873,148</u>	<u>987,638</u>																					

Lower Moreland Township School District

2023/24 Budget

2900 Account - Other Support Services

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	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	31,831	31,479	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	31,831	31,479	33,000	33,000	0	0.0%

Budget Explanations

2900 - Other Support Services

500	<u>Other Purchased Services-</u>	<u>2022/23</u> Budget	<u>2023/24</u> Budget
	Budgeted to this account is an amount for the following MCIU services:		
	Curriculum/Legislative/Technology Information Serv.	\$33,000	\$33,000

Lower Moreland Township School District

2023/24 Budget

3200 Account - Student Activities

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	Dollar Increase/Decrease	Percent Increase/Decrease
3200-100	Salaries	325,103	339,826	346,000	354,000	8,000	2.3%
3200-200	Benefits	131,817	137,105	149,218	148,191	(1,027)	-0.7%
3200-300	Purch Prof Serv.	0	0	0	0	0	0.0%
3200-400	Purch Prop Serv.	34,290	34,574	89,700	119,060	29,360	32.7%
3200-500	Other Services	50,361	81,362	71,750	84,915	13,165	18.3%
3200-600	Supplies	79,645	34,283	87,800	41,015	(46,785)	-53.3%
3200-700	Property	0	0	0	0	0	0.0%
3200-800	Other Objects	47,888	99,111	81,000	107,810	26,810	33.1%
3200-900	Other Uses	0	0	0	0	0	0.0%
	Total 3200	669,104	726,261	825,468	854,991	29,523	3.6%

Budget Explanations

3200 - Student Activities

Highlights of Changes

- 400 Purch Prof Serv.-
The large increase is a reflection of increased costs for an athletic trainer.

Budget Explanation

3200 - Student Activities

		<u>2022/23</u> <u>Budget</u>	<u>2023/24</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.	134,000	140,000
200	Benefits-	58,149	58,960
		22/23 Amount	23/24 Amount
	Social Security	10,251	10,710
	Retirement	47,248	47,600
	Worker's Compensation	650	650
	Totals	58,149	58,960
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	6,950
500	Other Purchased Services- The amount budgeted reflects transportation costs for various student activities.	14,300	9,413
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	14,900
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	6,155
TOTAL 3210		235,784	236,378

Budget Explanation

3200 - Student Activities

		<u>2022/23</u> <u>Budget</u>	<u>2023/24</u> <u>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.	212,000	214,000																		
200	Benefits-	91,069	89,231																		
	<table><tr><td></td><td>22/23</td><td>23/24</td></tr><tr><td></td><td>Amount</td><td>Amount</td></tr><tr><td>Social Security</td><td>16,218</td><td>16,371</td></tr><tr><td>Retirement</td><td>74,751</td><td>72,760</td></tr><tr><td>Worker's Compensation</td><td>100</td><td>100</td></tr><tr><td>Totals</td><td>91,069</td><td>89,231</td></tr></table>		22/23	23/24		Amount	Amount	Social Security	16,218	16,371	Retirement	74,751	72,760	Worker's Compensation	100	100	Totals	91,069	89,231		
	22/23	23/24																			
	Amount	Amount																			
Social Security	16,218	16,371																			
Retirement	74,751	72,760																			
Worker's Compensation	100	100																			
Totals	91,069	89,231																			
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	112,110																		
500	Other Purchased Services- The amount budgeted reflects transportation costs for all student athletics.	57,450	75,502																		
600	Supplies- This account includes the cost of supplies for the administration of the student athletics program, submitted through the Athletic Director.	73,010	26,115																		
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	101,655																		
TOTAL 3250		<u>589,684</u>	<u>618,613</u>																		
TOTAL 3200		825,468	854,991																		

Lower Moreland Township School District

2023/24 Budget

3300 Account - Community Services

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	Dollar Increase/Decrease	Percent Increase/Decrease
3300-100	Salaries	19,799	17,331	55,000	5,000	(50,000)	-90.9%
3300-200	Benefits	1,771	1,101	5,971	2,083	(3,888)	-65.1%
3300-300	Purch Prof Serv.	35,138	66,933	55,000	85,000	30,000	54.5%
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	1,708	5,601	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	58,416	90,966	123,221	99,333	(23,888)	-19.4%

Budget Explanations

3300 - Community Services

Highlights of Changes

- 100/200 Salaries/Benefits-
The large decreases are a result of changing staffing from district employees to a contracted service.
- 300 Purch Prof Serv.-
The large increase is a result of changing staffing from district employees to a contracted service.

Budget Explanation

3300 - Community Relations

		<u>2022/23 Budget</u>	<u>2023/24 Budget</u>
<u>3300 - Community Relations</u>			
100	Salaries- Budgeted to this account is the cost of employees in the Kinderlinks program.	55,000	5,000
200	Benefits-	5,971	2,083
		22/23 <u>Amount</u>	23/24 <u>Amount</u>
	Health/Life/Disability Insurance	0	0
	Social Security	4,208	383
	Retirement	1,763	1,700
	Totals	<u>5,971</u>	<u>2,083</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.	55,000	85,000
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
TOTAL 3300		<u>123,221</u>	<u>99,333</u>

Lower Moreland Township School District

2023/24 Budget

5000 Account - Other Financing Uses

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	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	943,787	1,073,602	1,456,710	1,760,960	304,250	20.9%
5000-900	Other Uses	3,965,382	4,070,372	3,277,143	2,867,143	(410,000)	-12.5%
	Total 5000	4,909,169	5,143,974	4,733,853	4,628,103	(105,750)	-2.2%

Budget Explanations

5000 - Other Financing Uses

Highlights of Changes

Budget Explanation

5000 - Other Financing Uses

		<u>2022/23 Budget</u>	<u>2023/24 Budget</u>
<u>5100 - Debt Service</u>			
800	Other Objects- This account includes payment of interest on the following bond issues:	1,346,710	1,650,960
	Bond Issue	<u>22/23</u>	<u>23/24</u>
	2011 Bonds (QSCB Borrowing)	54,260	54,260
	2016 Bonds (refund part of 2009 Notes)	0	0
	2016A Bonds (refund rest-2009 Notes)	23,100	2,150
	2020 New Bond Issue	274,275	274,025
	2021A New Issue	337,200	674,400
	2021B Refund (refund 14/14A & 16)	657,875	556,375
	2022 New Issue	0	89,750
	Total	<u>1,346,710</u>	<u>1,650,960</u>
900	Other Financing Uses- This account includes payment of principal on the following bond issues:	3,277,143	2,867,143
	Bond Issue	<u>22/23</u>	<u>23/24</u>
	2011 Bonds (QSCB Borrowing)	137,143	137,143
	2016 Bonds (Refund part of 2009 Notes)	0	0
	2016A Bonds (Refund rest-2009 Notes)	1,880,000	215,000
	2020 New Bond Issue	5,000	5,000
	2021A New Issue	0	0
	2021B Refund (refund 14/14A & 16)	1,255,000	2,505,000
	2022 New Issue	0	5,000
	Total	<u>3,277,143</u>	<u>2,867,143</u>
	TOTAL 5100	<u>4,623,853</u>	<u>4,518,103</u>
<u>5200 - Fund Transfers</u>			
900	Other Financing Uses- Budgeted to this account is the amount to be transferred in support of the Capital Projects program.	0	0
	TOTAL 5200	<u>0</u>	<u>0</u>

Budget Explanation

5000 - Other Financing Uses

		<u>2022/23 Budget</u>	<u>2023/24 Budget</u>
<u>5900 - Budgetary Reserve</u>			
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	<u>110,000</u>	<u>110,000</u>
	TOTAL 5000	<u><u>4,733,853</u></u>	<u><u>4,628,103</u></u>

Lower Moreland School District
Debt Service Requirements

School Year	2011 QSCB	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
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	765,611	217,150	14,093,125	34,122,050	14,350,500	35,146,300	98,694,736

Principal Outstanding as of 6/30/24

2016A (Ref 2009 Notes)	0	2020 New Issue	9,120,000	2022 New Issue	24,140,000
2015 (ref 09AA/10)	0	2021A-New	22,010,000		
2011 QSCB	411,429	2021B-Ref 14/14A/16	9,725,000		

Total Principal Debt Outsta 65,406,429

BUDGET TO BUDGET COMPARISON - REVENUE (GENERAL FUND)

Acct Code	Description	Actual 19/20	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	\$ Incr/Decr	% Incr/Decr
<u>LOCAL SOURCES</u>								
6111	Current RE Tax	36,274,379	37,688,522	39,123,075	39,979,501	41,703,604	1,724,103	4.3%
6112	Interim RE Tax	64,806	473,234	353,219	100,000	75,000	(25,000)	-25.0%
6113	Utility RE Tax	34,755	38,514	39,307	39,000	40,000	1,000	2.6%
6151	Earned Income Tax	1,853,455	2,212,718	2,404,672	2,200,000	2,225,000	25,000	1.1%
6153	RE Transfer Tax	686,966	887,296	834,126	450,000	450,000	0	0.0%
6400	Delinquent Tax	513,763	1,254,664	443,796	750,000	500,000	(250,000)	-33.3%
6510	Interest on Inv	339,739	8,024	26,321	8,000	400,000	392,000	4900.0%
6830	Int Srce-Fed	352,422	493,214	428,804	346,537	348,208	1,671	0.5%
6910	Rentals	56,018	40,000	59,100	55,000	45,000	(10,000)	-18.2%
6940	Tuition	207,471	82,705	325,963	313,400	313,400	0	0.0%
6990	Misc Revenue	646	841	327	800	600	(200)	-25.0%
6991	Refund of Prior Year's Exp.	0	0	0	0	0	0	0.0%
6992	Energy Incentives/Rebates	17,802	6,630	19,992	7,000	7,000	0	0.0%
Total	Local Sources	40,402,222	43,186,362	44,058,702	44,249,238	46,107,812	1,858,574	4.2%
<u>STATE SOURCES</u>								
7110	Basic Education Funding	2,312,487	2,312,479	2,632,048	2,632,065	3,165,676	533,611	20.3%
7270	Special Ed	757,615	757,590	793,590	788,433	857,806	69,373	8.8%
7310	Transportation	426,983	432,284	395,469	425,000	425,000	0	0.0%
7320	Rental Reimb	307,965	203,290	237,691	155,000	129,000	(26,000)	-16.8%
7330	Med/Dental/Nurse Serv.	53,594	53,767	51,235	53,500	53,500	0	0.0%
7340	State Prop Tax Reduction	1,527,794	1,524,943	1,538,941	1,836,735	1,847,574	10,839	0.6%
7361	PCCD Grant	0	40,000	0	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	9,722	25,278	0	0	0	0	0.0%
7810	FICA Reimb	739,530	876,564	839,768	910,170	958,279	48,109	5.3%
7820	Retire Reimb	3,607,332	3,743,496	3,894,356	4,195,111	4,259,018	63,907	1.5%
7920	Technology Revenue	0	0	0	0	0	0	0.0%
Total	State Sources	9,818,831	10,045,500	10,458,907	11,071,823	11,771,662	699,839	6.3%
<u>FEDERAL SOURCES</u>								
8514	Title I	117,485	100,670	90,548	99,919	90,807	(9,112)	-9.1%
8200	PEMA Reimbursement	0	38,475	0	0	0	0	0.0%
8519	Title II-Teacher Quality	36,865	39,914	36,759	40,123	32,537	(7,586)	-18.9%
8570	Drug Free Schools	0	0	0	0	0	0	0.0%
8516	Title III-LEP Grant	28,187	36,741	40,288	39,788	49,641	9,853	24.8%
8519	Title IV	7,996	14,839	368	10,000	10,000	0	0.0%
8732	QSCB Revenue-Bonds	47,163	47,288	47,339	47,000	47,000	0	0.0%
8741	ESSER Covid Relief	0	79,831	28,648	0	0	0	0.0%
8743	ESSER II & III	0	121,145	427,209	0	0	0	0.0%
8749	PCCD-Covid 19 Grant	0	275,810	0	0	0	0	0.0%
8810	Project ACCESS	1,080	1,288	4,581	60,000	60,000	0	0.0%
Total	Federal Sources	238,776	756,001	675,740	296,830	289,985	(6,845)	-2.3%
<u>OTHER SOURCES</u>								
9200	Proceeds from L/T Financing	185,081	378,396	1,037,113	0	0	0	0.0%
9500	Refund of Prior Yr Expenses	0	0	0	0	0	0	0.0%
Total	Other Sources	185,081	378,396	1,037,113	0	0	0	0.0%
Total Revenue		50,644,910	54,366,259	56,230,462	55,617,891	58,169,459	2,551,568	4.6%

Lower Moreland Township School District

2023/24 Budget

6000 Account - Revenue from Local Sources

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	Dollar Increase/Decrease	Percent Increase/Decrease
6111	Current RE Tax	37,688,522	39,123,075	39,979,501	41,703,604	1,724,103	4.3%
6112	Interim RE Tax	473,234	353,219	100,000	75,000	(25,000)	-25.0%
6113	Utility RE Tax	38,514	39,307	39,000	40,000	1,000	2.6%
6151	Earned Inc. Tax	2,212,718	2,404,672	2,200,000	2,225,000	25,000	1.1%
6153	RE Transfer Tax	887,296	834,126	450,000	450,000	0	0.0%
6400	Delinquent Tax	1,254,664	443,796	750,000	500,000	(250,000)	-33.3%
6510	Interest Earnings	8,024	26,321	8,000	400,000	392,000	100%+
6800	Rev-Inter Sources	493,214	428,804	346,537	348,208	1,671	0.5%
6910	Rentals	40,000	59,100	55,000	45,000	(10,000)	-18.2%
6940	Tuition	82,705	325,963	313,400	313,400	0	0.0%
6990	Miscellaneous	841	327	800	600	(200)	-25.0%
6991	Refund-Prior Exp.	0	0	0	0	0	0.0%
6992	Energy Incentives	6,630	19,992	7,000	7,000	0	0.0%
	Total 6000	43,186,362	44,058,702	44,249,238	46,107,812	1,858,574	4.2%

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 increase denoted reflects the rapid rise of interest rates for investing purposes.

Budget Explanation

6000 - Local Revenue

		<u>2022/23 Budget</u>	<u>2023/24 Budget</u>
6111	Current Real Estate Taxes- The 2023/24 budgeted amount is based on an assessment total received from the County of Montgomery in the amount of \$1,126,200,833 (as of 2/1/23). 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, 2024 (if not paid by that date). For 2023/24 there is a reduction equal to the amount of gambling/Sterling Act funds the District is due to receive.	39,979,497	41,703,604
	1,126,522,435 Lower Moreland Assessment 2,924,510 Bryn Athyn Parcels included w/ Lower Moreland		
	<u>X</u> 39.9784 Mills		
Gross Yield	45,153,482		
Less:	(1,847,574) Dollar Value of Homestead Exclusions (3,615 parcels * \$12,784 exclusion * millage)		
Net Total	43,305,908		
	<u>X</u> 96.3% Collection Rate		
Total	<u>41,703,604</u>		
6112	Interim Real Estate Taxes (Act 544)- Interim tax bills are sent out throughout the school year for new construction/remodeling which increased the assessed value but did not appear on the original tax duplicate.	100,000	75,000
6113	Public Utility Realty Tax (Act 66)- The district receives reimbursement from the Commonwealth for public utility parcels within the district that are exempt from the local real estate tax. Each year the district must complete a report listing all public utility parcels within the district.	39,000	40,000

Budget Explanation

6000 - Local Revenue

		<u>2022/23 Budget</u>	<u>2023/24 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.	2,200,000	2,225,000
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.	450,000	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	500,000
6510	Interest Earnings- The district receives interest through the investment of General Fund money in certificates of deposit, savings accounts & interest bearing checking accounts	8,000	400,000
6800	Revenue from Intermediate Sources- The district budgets federal IDEA funds passed through the MCIU in revenue and expense categories.	346,537	348,208
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	45,000
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.	800	600
6992	Energy Incentives/Rebates- This account includes revenue received from the sale of solar energy credits.	7,000	7,000
TOTAL LOCAL REVENUE		<u>44,249,234</u>	<u>46,107,812</u>

Lower Moreland Township School District

2023/24 Budget

7000 Account - Revenue from State Sources

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	Dollar Increase/Decrease	Percent Increase/Decrease
7110	Basic Ed. Subsidy	2,312,479	2,632,048	2,632,065	3,165,676	533,611	20.3%
7140	Charter Schools	0	0	0	0	0	0.0%
7270	Special Education	757,590	793,590	788,433	857,806	69,373	8.8%
7299	Other Revenues	0	0	0	0	0	0.0%
7310	Transportation	432,284	395,469	425,000	425,000	0	0.0%
7320	Rental Reimb.	203,290	237,691	155,000	129,000	(26,000)	-16.8%
7330	Health Services	53,767	51,235	53,500	53,500	0	0.0%
7340	Property Tax Red.	1,524,943	1,538,941	1,836,735	1,847,574	10,839	0.6%
7361	PCCD Grant	40,000	0	0	0	0	0.0%
7500	Extra Grants	75,809	75,809	75,809	75,809	0	0.0%
7506	PS Smart Grant	25,278	0	0	0	0	0.0%
7810	FICA Reimb.	876,564	839,768	910,170	958,279	48,109	5.3%
7820	Retirement Reimb.	3,743,496	3,894,356	4,195,111	4,259,018	63,907	1.5%
7920	Technology Rev.	0	0	0	0	0	0.0%
	Total 7000	10,045,500	10,458,907	11,071,823	11,771,662	699,839	6.3%

Budget Explanations

7000 - State Revenue

Highlights of Changes

7110/7270 Basic Ed. Subsidy/Special Education Subsidy-

The increases shown reflect amounts equal to 2022/23 actual figures. The 2023/24 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.

Budget Explanation

7000 - State Revenue

		<u>2022/23 Budget</u>	<u>2023/24 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 23/24:	2,632,065	3,165,676
	<u>Amount</u>		
	- projected 22/23 figure	3,165,676	
	- 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>3,165,676</u>	
	NOTE: Lower Moreland's School District's MV/PI aid ratio is .3614. 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.	788,433	857,806

Budget Explanation

7000 - State Revenue

		2022/23 Budget	2023/24 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.	155,000	129,000
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.	53,500	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	1,836,735	1,847,574
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.	910,170	958,279
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 17.00% of district wages.	4,195,111	4,259,018
TOTAL STATE REVENUE		11,071,823	11,771,662

Lower Moreland Township School District

2023/24 Budget

8000 Account - Revenue from Federal Sources

Account Code	Description	Actual 20/21	Actual 21/22	Budget 22/23	Budget 23/24	Dollar Increase/Decrease	Percent Increase/Decrease
8200	PEMA Reimbursement	38,475	0	0	0	0	0.0%
8514	Title I	100,670	90,548	99,919	90,807	(9,112)	-9.1%
8516	Title III	36,741	40,288	39,788	49,641	9,853	24.8%
8519	Title IV	14,839	368	10,000	10,000	0	0.0%
8519	Title II-Teacher Quality	39,914	36,759	40,123	32,537	(7,586)	-18.9%
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	47,288	47,339	47,000	47,000	0	0.0%
8741	ESSER Covid Relief	79,831	28,648	0	0	0	0.0%
8743	ESSER II & III	121,145	427,209	0	0	0	0.0%
8749	PCCD-Covid 19 Grant	275,810	0	0	0	0	0.0%
8810	Project ACCESS	1,288	4,581	60,000	60,000	0	0.0%
	Total 8000	756,001	675,740	296,830	289,985	(6,845)	-2.3%

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 2022/23. (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

		2022/23 Budget	2023/24 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.	99,919	90,807
8516	Limited English Proficiency Grant (Title III) New for 2005/06, this grant is for ESL students.	39,788	49,641
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.	40,123	32,537
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>296,830</u>	<u>289,985</u>

Lower Moreland Township School District

2023/2024

Summary of Significant Accounting Policies

Reporting Entity

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

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

Basis of Presentation

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

a) Governmental Funds:

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

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

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

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

b) Proprietary Funds:

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

c) Fiduciary Funds:

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

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

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

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

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

Basis of Accounting

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

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

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

Modified Accrual Basis

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

(i) Property Taxes:

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

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

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

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

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

(v) Expenditures:

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

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

Accrual Basis of Accounting

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

Budgets

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

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

Encumbrances

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

Lower Moreland Township School District

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 2023/2024

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	<u>SUPPORT SERVICES - PUPIL PERSONNEL</u> Activities designed to assess and improve the well-being of students to supplement the teaching process and to meet the applicable provisions of Article XIII of the <u>Public School Code of 1949</u> , as amended, and Chapter 7 of the <u>State Board of Education Regulations</u> . Included in this sub function are activities designed to provide program coordination, consultation, and services to the pupil personnel staff of an LEA.
2111	<u>SUPERVISION OF STUDENT SERVICES</u> Activities associated with the director or head of Student Services, as well as, any immediate clerical staff.
2120	<u>GUIDANCE SERVICES</u> Activities involving counseling with students and parents, providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.
2130	<u>ATTENDANCE SERVICES</u> Activities such as prompt identification of patterns of nonattendance, promotion of improved attitudes toward attendance, analysis of causes of nonattendance, early action on problems of nonattendance, and enforcement of compulsory attendance laws.
2140	<u>PSYCHOLOGICAL SERVICES</u> Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services including psychological counseling for students, staff, and parents.
2210	<u>SUPERVISION OF EDUCATIONAL MEDIA SERVICES</u> Activities concerned with directing, managing and supervising educational media services.
2220	<u>AUDIOVISUAL SERVICES</u> Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs, and other similar materials, whether maintained separately or as part of an instructional materials center. Included are activities in the audiovisual center, TV studio, and related work-study areas, and the services provided by audiovisual personnel.

Function Code	Function Description
2250	<u>SCHOOL LIBRARY SERVICES</u> Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as part of an instructional materials center. Included here are the activities for planning the use of the library by students and instructing students in their use of library books and materials, whether maintained separately or as part of an instructional materials center or related work-study area.
2260	<u>INSTRUCTIONAL AND CURRICULUM DEVELOPMENT SERVICES</u> Designed to provide specialized curriculum assistance to teachers and/or LEAs in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.
2270	<u>INSTRUCTIONAL STAFF DEVELOPMENT SERVICES</u> Activities of an instructional staff development service designed to contribute to the professional or occupational growth and competence of members of the LEA instructional staff. These activities include workshops, demonstrations, and in-service courses. Included are costs for development staff members' salaries and benefits.
2310	<u>BOARD SERVICES</u> Those activities required to perform the duties of the Secretary/Clerk of the Board of Education and all members, excluding activities related to board treasurer responsibilities.
2330	<u>TAX ASSESSMENT AND COLLECTION SERVICES</u> Services rendered in connection with tax assessment and collection.
2350	<u>LEGAL SERVICES</u> Legal services provided to the LEA by law firms, attorneys, its solicitor and other legal personnel.
2360	<u>OFFICE OF THE SUPERINTENDENT (EXECUTIVE DIRECTOR) SERVICES</u> The activities performed by the superintendent, executive director and such assistants as deputy, associate, and assistant superintendents and executive directors, in general direction and management of the affairs of the LEA. This includes all personnel and materials in the Office of the chief executive officer. Activities of the offices of the deputy superintendents should be charged here unless the activities can be placed properly into a service area. In this case, they would be charged to service area direction in that service area.

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, on the grounds, and in the vicinity of schools.
2700	<u>STUDENT TRANSPORTATION SERVICES</u> It includes those activities concerned with the conveyance of students to and from school, as provided by State and Federal law. It includes transportation costs only for trips between home and school.
2800	<u>SUPPORT SERVICES - CENTRAL</u> Activities, other than general administration, which supports each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, and data processing services.
2900	<u>OTHER SUPPORT SERVICES</u> All other support services not classified elsewhere in the 2000 series.

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> <u>BUDGETARY RESERVE</u> 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	<u>BUILDINGS</u> Expenditures for acquiring new and existing buildings, building additions, remodeling and related professional services. Construction costs for new buildings, additions and remodeling include: All expenditures for general construction, legal fees and legal advertisements, installation of plumbing, heating, lighting, ventilating, and electrical system; architectural and engineering services, legal services, and travel expenses incurred in connection with construction; painting and other interior and exterior decorating; and any other cost incurred during the planning and construction.
750	<u>EQUIPMENT - ORIGINAL AND ADDITIONAL</u> Expenditures for original and additional equipment. Original and additional equipment acquisitions built into site or building are used only with the 4000 function. Other equipment acquisitions are coded according to the appropriate function.
760	<u>EQUIPMENT - REPLACEMENT</u> Expenditures for replacement equipment. Replacement acquisitions for equipment built into site or building are used only with the 4000 function. Other replacement equipment acquisitions are coded according to the appropriate function.
800	<u>OTHER OBJECTS</u> Amounts paid for goods and services not otherwise classified in objects 100 through 700.
810	<u>DUES AND FEES</u> Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.
830	<u>INTEREST</u> Expenditures for interest on notes, bonds and lease purchase agreements.
900	<u>OTHER FINANCING USES</u> This series of codes is used to classify transactions, which are not recorded, as expenditures to the LEA but require budgetary or accounting control. These include redemption of principal on long-term debt, authority obligations, and fund transfers. Used with governmental funds only.
910	<u>REDEMPTION OF PRINCIPAL</u> Outlays from current funds to retire principal of debt service, serial bonds and loans and lease-purchase agreements.
930	<u>FUND TRANSFERS</u> All transactions conveying money from one fund to another without recourse.

