

LOWER MORELAND TOWNSHIP SCHOOL DISTRICT

FINAL BUDGET 2024-25



BOARD OF SCHOOL DIRECTORS

Dr. James Lee, President

Dr. John Butler, Vice President

Mrs. Camille Baker, Secretary

Mr. Steve Geiger, Treasurer

Mr. Michael Berardi

Ms. Amanda Blanton

Ms. Jennifer Cannon

Ms. Alexandra Darion

Mr. Frank McKee

Dr. Scott Davidheiser, Superintendent of Schools

Mr. Mark McGuinn, Business Manager

Adopted June 18, 2024

**Lower Moreland Township
School District
2024/25 Budget
Overview**

2024/25 Budgeted Revenue	60,362,458
Restricted Fund Balance Usage - PSERS	200,000
Committed Fund Balance Usage - Healthcare	275,000
Restricted Fund Balance Usage - Debt Service	1,530,000
Committed Fund Balance Usage - Comp. Educ.	175,000
Fund Balance Appropriated to Balance the Budget	<u>949,845</u>
Total Revenues & Fund Balance	<u><u>63,492,303</u></u>
2024/25 Budgeted Expenditures	<u><u>65,237,026</u></u>
Shortfall	(1,744,723)
<u>Millage Calculation</u>	
Total Assessed Value (as of 5/1/24)	1,128,992,660
Multiply Collection Rate	96.5%
Divide by 1,000 (Property tax rate per \$1,000 of assessed value)	/ 1,000
Value of One Mill	1,089,478
Shortfall	1,744,723
Divide by Value of mill	/1,089,478
Additional Millage needed	<u>1.6014</u>
Current Millage Rate	39.9784
Add: Additional Millage	1.6014
New Millage Rate	41.5798
Percent Increase in Taxes	<u>4.01%</u>

Lower Moreland Township School District
2024/25 Budget
Profile of Our District

Board of School Directors

Dr. James Lee	President
Dr. John Butler	Vice-President
Camille Baker	Secretary
Steve Geiger	Treasurer
Michael Berardi	Board Member
Amanda Blanton	Board Member
Jennifer Cannon	Board Member
Alexandra Darion	Board Member
Frank McKee	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 High School
Jennifer Dilks	Lower Moreland Middle School
Scott Cole	Murray Avenue School
Kaitlyn McMullan	Pine Road Elementary School

Assistant Principals

Megan Zeh	Lower Moreland High School
Justin Thomas	Lower Moreland High School
Erin Stroup	Lower Moreland Middle School

Dean/IST Positions

Jennifer McGuigan	Murray Avenue School
Julia Antoni	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 (beginning with 2024/25)

Pine Road Elementary School – Grades K-3
3737 Pine Road
Huntingdon Valley, PA 19006

Murray Avenue School – Grades 4-6
2551 Murray Avenue
Huntingdon Valley, PA 19006

Lower Moreland Middle School – Grades 7-8
555 Red Lion Road
Huntingdon Valley, PA 19006

Lower Moreland High School – Grades 9-12
545 Red Lion Road
Huntingdon Valley, PA 19006

Administrative Offices

Murray Avenue School
2551 Murray Avenue
Huntingdon Valley, PA 19006
(215) 938-0270

Lower Moreland Township School District

2024/2025 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, 2024 is approximately \$3,200,000. The board authorizes the uses of this fund to maintain proper controls.

Lower Moreland Township School District

2024/2025 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)	
December/January	“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 5.3%)	(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
2024/2025 Budget

Current Shortfall	\$1,744,723
Allowable Percentage Increase	5.30%
Millage Equivalent (39.9784 * 5.3%)	2.1188
Millage Equivalent * Value of Mill = Allowable Shortfall	\$2,308,386
Total Needed Above Index	<u>(\$563,663)</u>
Less:	
Projected PDE Exceptions	
1. No Exceptions - 2024/25	0
2.	<u>0</u>
Total Exceptions	<u>0</u>
Total Still Needed Above Index & Exceptions	<u>(\$563,663)</u>
(negative number means budget is below index & exceptions)	
Millage Tax Rate Increase w/ Exceptions =	1.6014
Effective % Tax Rate Increase (needed to balance budget)=	4.0057%
NOTE 1: Maximum Tax Rate Increase as per Act 1:	5.3000%
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%	3.97%	\$1,716,570
2024/25	5.30%	4.01% final	\$2,308,386

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
2024/25	1,189,161.70	894,677.79	2,083,839.49	\$572

* - 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
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
2024/25	No Exceptions Sought-Act 1 Resolution	N/A	N/A	N/A

Lower Moreland Township School District
Analysis of New Expenditures
For the 2024/2025 Budget

Items Previously Discussed or Already Working in 2023/24

	Description	Salary	Benefits	Other	Total
1.					0
	Totals for previously discussed items	0	0	0	0

New Items for 2024/2025 Budget

	Description	Salary	Benefits	Other	Total
1.	4.0 (FTE) Teaching Positions due to move to 4th building	271,780	91,536		363,316
2.	New Custodian, Tech Position, and Secretary	136,879	66,951		203,830
3.	Greeter/Additional School Resource Officer			110,624	110,624
4.	4th Bldg Costs (electric/water/insurance, etc.)			625,854	625,854
5.	Technology Costs - 4th Building			107,875	107,875
6.	(2) Dean/IST Positions	135,890	45,768		181,658
	Total for New Items	544,549	204,255	844,353	1,593,157
	Grand Totals	544,549	204,255	844,353	1,593,157

Lower Moreland Township School District
Summary of Budget Adjustments

Budget Reductions (Expenses)

1.	Reduction of Instructional Aides	(168,150)
2.		0
3.		0

Total Expense Adjustments	<u>(168,150)</u>
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Budget Reductions (Revenue)

1.	May 2024 Assessment Change	4,995
2.	State Property Tax Reduction Allocation Increase	8,017
3.		0
4.		0

Total Revenue Adjustments	<u>13,012</u>
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Total Adjustments (Reductions/(Additions) to the Overall Shortfall)	<u><u>181,162</u></u>
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2024/25 TAX IMPACT

SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES

Assessed Value	18/19	19/20	20/21	21/22	22/23	23/24	24/25	Annual		Monthly	
	RE Tax	RE Tax	RE Tax	RE Tax	RE Tax	RE Tax	RE Tax	Incr Amount	Incr Amount	Incr Amount	
170,000	\$5,982.40	\$6,095.79	\$6,242.49	\$6,356.44	\$6,544.03	\$6,796.33	\$7,068.57	\$272.24		\$22.69	
180,000	\$6,334.31	\$6,454.37	\$6,609.69	\$6,730.34	\$6,928.97	\$7,196.11	\$7,484.36	\$288.25		\$24.02	
190,000	\$6,686.21	\$6,812.94	\$6,976.90	\$7,104.25	\$7,313.92	\$7,595.90	\$7,900.16	\$304.27		\$25.36	
200,000	\$7,038.12	\$7,171.52	\$7,344.10	\$7,478.16	\$7,698.86	\$7,995.68	\$8,315.96	\$320.28		\$26.69	
LMTSD AVG	\$7,390.03	\$7,530.10	\$7,711.31	\$7,852.07	\$8,083.80	\$8,395.46	\$8,731.76	\$336.29		\$28.02	
220,000	\$7,741.93	\$7,888.67	\$8,078.51	\$8,225.98	\$8,468.75	\$8,795.25	\$9,147.56	\$352.31		\$29.36	
230,000	\$8,093.84	\$8,247.25	\$8,445.72	\$8,599.88	\$8,853.69	\$9,195.03	\$9,563.35	\$368.32		\$30.69	
240,000	\$8,445.74	\$8,605.82	\$8,812.92	\$8,973.79	\$9,238.63	\$9,594.82	\$9,979.15	\$384.34		\$32.03	
250,000	\$8,797.65	\$8,964.40	\$9,180.13	\$9,347.70	\$9,623.58	\$9,994.60	\$10,394.95	\$400.35		\$33.36	

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
2000/01:	16.6019	2012/13:	30.0403	2024/25:	41.5718 FINAL
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		

2024/25 TAX IMPACT

SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES

Homestead Exclusion Reductions

Assessed Value	21/22 RE Tax	21/22 Exclusion	22/23 RE Tax	22/23 Exclusion	23/24 RE Tax	23/24 Exclusion	24/25 RE Tax	24/25 Exclusion	Annual Incr Amount	Monthly Incr Amount
170,000	\$6,356.44	(\$425.00)	\$6,544.03	(\$507.00)	\$6,796.33	(\$511.00)	\$7,068.57	(\$572.00)	\$211.24	\$17.60
180,000	\$6,730.34	(\$425.00)	\$6,928.97	(\$507.00)	\$7,196.11	(\$511.00)	\$7,484.36	(\$572.00)	\$227.25	\$18.94
190,000	\$7,104.25	(\$425.00)	\$7,313.92	(\$507.00)	\$7,595.90	(\$511.00)	\$7,900.16	(\$572.00)	\$243.27	\$20.27
200,000	\$7,478.16	(\$425.00)	\$7,698.86	(\$507.00)	\$7,995.68	(\$511.00)	\$8,315.96	(\$572.00)	\$259.28	\$21.61
LMTSD AVG	\$7,852.07	(\$425.00)	\$8,083.80	(\$507.00)	\$8,395.46	(\$511.00)	\$8,731.76	(\$572.00)	\$275.29	\$22.94
220,000	\$8,225.98	(\$425.00)	\$8,468.75	(\$507.00)	\$8,795.25	(\$511.00)	\$9,147.56	(\$572.00)	\$291.31	\$24.28
230,000	\$8,599.88	(\$425.00)	\$8,853.69	(\$507.00)	\$9,195.03	(\$511.00)	\$9,563.35	(\$572.00)	\$307.32	\$25.61
240,000	\$8,973.79	(\$425.00)	\$9,238.63	(\$507.00)	\$9,594.82	(\$511.00)	\$9,979.15	(\$572.00)	\$323.34	\$26.94
250,000	\$9,347.70	(\$425.00)	\$9,623.58	(\$507.00)	\$9,994.60	(\$511.00)	\$10,394.95	(\$572.00)	\$339.35	\$28.28

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

Exclusion Note: This analysis assumes the taxpayer homestead exclusion dollars for 2024/25 as per PDE.

Millage Rates:

2020/21	36.7205
2021/22	37.3908
2022/23	38.4943
2023/24	39.9784
2024/25	41.5798 (Final)

Lower Moreland Township School District
2024/25 Budget
Informational Summary

Total 24/25 Budget - 65,237,026

Percent of Budget:

	<u>23/24</u>	<u>24/25</u>
Salaries	41.82%	40.44%
Benefits	24.41%	23.92%
Contracted Services	7.47%	8.01%
Other Purchased Services	13.59%	13.09%
Supplies/Equipment	4.62%	4.75%
Debt Service/Fund Transfers	7.91%	9.62%
Budgetary Reserve	0.18%	0.17%
TOTAL:	<u>100.00%</u>	<u>100.00%</u>

School Real Estate Tax Rate

2024/25: 41.5798 mills (1.6014 mill increase from 2023/24 rate)

FINAL

Total District Assessment	1,128,992,660
Revenue Generated Per Mil	1,089,478

Per Pupil Cost

Total Cost Per Pupil 24/25: (Grades K-12)	\$24,909 *
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* - Total 24/25 budget divided by projected enrollment for 24/25

Approved Tuition Rate for 24/25: **

Elementary	\$15,535.72
Secondary	\$14,750.49

** - 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 24/25	2,619
23/24 Enrollment:	2,592

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	2010/11	2,116	26	1.24%
1996/97	1,498	25	1.70%	2011/12	2,144	28	1.32%
1997/98	1,525	27	1.80%	2012/13	2,170	26	1.21%
1998/99	1,560	35	2.30%	2013/14	2,157	(13)	-0.60%
1999/00	1,613	53	3.40%	2014/15	2,182	25	1.16%
2000/01	1,608	-5	-0.31%	2015/16	2,226	44	2.02%
2001/02	1,641	33	2.05%	2016/17	2,261	35	1.57%
2002/03	1,698	57	3.47%	2017/18	2,282	21	0.93%
2003/04	1,766	68	4.00%	2018/19	2,312	30	1.31%
2004/05	1,855	89	5.04%	2019/20	2,392	80	3.46%
2005/06	1,924	69	3.72%	2020/21	2,410	18	0.75%
2006/07	2,027	103	5.35%	2021/22	2,499	89	3.69%
2007/08	2,074	47	2.32%	2022/23	2,616	117	4.68%
2008/09	2,083	9	0.43%	2023/24	2,592	(24)	-0.92%
2009/10	2,090	7	0.34%				

Total Increase (29 years)	1,119
Total % Increase (29 Years)	75.97%
Average Percentage Increase	2.62%

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
2023/2024	2022/2023	\$ 15,535.72	\$ 14,750.49

Lower Moreland Township School District
2024/25 Budget
Object Expenditure Summary

Total 24/25 Budget - 65,237,026

<u>Expenditure Object</u>	<u>23/24</u>	<u>24/25</u>	<u>Dollar Variance</u>	<u>Percent Variance</u>
100 - Salaries	25,053,050	26,381,781	1,328,731	5.30%
200 - Benefits	14,620,542	15,604,968	984,426	6.73%
300 - Contracted Services	4,476,289	5,226,717	750,428	16.76%
400 - Purchased Property Services	1,496,160	1,761,760	265,600	17.75%
500 - Other Purchased Services	6,645,370	6,777,799	132,429	1.99%
600 - Supplies	2,168,743	2,412,887	244,144	11.26%
700 - Equipment	601,415	684,596	83,181	13.83%
800 - Other Objects (including Debt Interest)	1,978,747	2,914,375	935,628	47.28%
900 - Other Uses (including Debt Principal)	2,867,143	3,472,143	605,000	21.10%
	<u>59,907,459</u>	<u>65,237,026</u>	<u>5,329,567</u>	<u>8.90%</u>

Notes:

- Objects are classified as per the Department of Education.

**Lower Moreland Township School District
Summary of Fixed/Mandated Costs
2024/25 Budget**

<u>Description</u>	<u>Projected Cost</u>	<u>Percentage of Budget</u>
Salaries	26,381,781	40.34%
Benefits	15,604,968	23.86%
Contracted Substitutes/Aides	3,128,299	4.78%
Contracted Security/Police	221,248	0.34%
Special Ed Tuition/Therapy	1,986,026	3.04%
Charter School Tuition	382,500	0.58%
Debt Service	6,004,028	9.18%
Vocational Education	423,518	0.65%
Transportation/Gasoline	3,905,369	5.97%
Janitorial/Grounds Contracts	845,000	1.29%
Contracted Custodians	65,000	0.10%
District Local Audit	35,000	0.05%
Intermediate Unit Services	33,000	0.05%
Insurance (Property/Liability)	<u>279,850</u>	<u>0.43%</u>
Total Mandated/Fixed Costs	<u>59,295,587</u>	<u>90.66%</u>
Total Budget to Date	<u>65,237,026</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 \$1,580,510

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 \$485,783

If these two cost groups are included with the \$59,463,737 of costs noted above, the percentage of costs jumps to 94.06%.

**Lower Moreland Township
School District
2024/25 Budget**

Expenditure Summary

		23/24 Budget	24/25 Budget	Dollar Variance	Percent Variance
1100	Regular Instruction	\$27,464,654	\$28,712,117	\$1,247,463	4.54%
1200	Special Education	\$9,157,119	\$9,749,968	\$592,849	6.47%
1300	Vocational Education	\$428,289	\$423,518	(\$4,771)	-1.11%
1400	Other Instruction	\$169,974	\$198,293	\$28,319	16.66%
1500	Non Public Services	\$0	\$424	\$424	100.00%
1600	Adult Education	\$20,900	\$20,900	\$0	0.00%
2100	Pupil Services	\$1,669,664	\$1,756,506	\$86,842	5.20%
2200	Instructional Staff Services	\$2,471,911	\$2,761,803	\$289,892	11.73%
2300	Administration	\$3,947,212	\$4,493,643	\$546,431	13.84%
2400	Pupil Health	\$535,911	\$686,820	\$150,909	28.16%
2500	Business Services	\$894,398	\$929,170	\$34,772	3.89%
2600	Plant Operations & Maintenance	\$2,666,413	\$3,301,343	\$634,930	23.81%
2700	Transportation	\$3,877,949	\$3,930,170	\$52,221	1.35%
2800	Central Services	\$987,638	\$1,104,767	\$117,129	11.86%
2900	Other Support Services	\$33,000	\$33,000	\$0	0.00%
3200	Student Activities	\$854,991	\$905,228	\$50,237	5.88%
3300	Community Services	\$99,333	\$115,328	\$15,995	16.10%
5100	Debt Service	\$4,518,103	\$6,004,028	\$1,485,925	32.89%
5200	Fund Transfers (Capital Projects)	\$0	\$0	\$0	0.00%
5900	Budgetary Reserve	\$110,000	\$110,000	\$0	0.00%
	Total	\$59,907,459	\$65,237,026	\$5,329,567	8.90%

- Salary and benefits represent 64.36% (\$41,986,749) of the total school district budget.

- The 24/25 proposed budget includes the following new positions:

- 1.0 New Librarian (4th School)
- 1.0 New Technology Teacher (4th School)
- 1.0 New Learning Support Teacher (4th School)
- 1.0 New Nurse (4th School)
- 1.0 Secretary Nurse (4th School)
- 2.0 (FTE) Dean/IST positions
- 1.0 New School Resource Officer
- 1.0 New Technology Support Position (4th School)
- 1.0 New Greeter (4th School)
- 1.0 New Custodian (4th School)
- The budget includes one (1.0) teacher retirement.

**Lower Moreland Township
School District**

2024/25 Budget

Revenue Summary

	23/24 Budget	24/25 Budget	Dollar Variance	Percent Variance
Opening Balance *	1,738,000	3,129,845	1,391,845	80.08%
Local Revenue	46,107,812	48,798,856 **	2,691,044	5.84%
State Revenue	11,771,662	12,685,351	913,689	7.76%
Federal Revenue	289,985	622,974	332,989	114.83%
Other Revenue	0	0	0	0.00%
Total	59,907,459	65,237,026	5,329,567	8.90%

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

** - includes a 1.6014 mill increase to current (23/24) millage rate of 39.9784 mills.

(New millage figure is 41.5798 mills - FINAL)

Opening Balance

- The total fund balance as of 7/1/23 was \$7,134,893 and at this time it is difficult to project ending fund balance for 23/24. The District allocated \$1,738,000 to balance the budget last year and has the option to utilize additional fund balance this year. For 2024/25, \$949,845 has been allocated from fund balance to offset debt service, curriculum allocations, and budgetary reserve. Also \$2,180,000 of fund balance will be used as follows: \$200,000 - PSERS Reserve, \$275,000 - Healthcare Reserve, \$1,530,000 - Debt Service Reserve and \$175,000 Compensated Education Reserve.

Local Revenue

- 88.71% of local sources is local current real estate tax.
- Total District assessment increased (0.13%).

State Revenue

- The basic subsidy is projected at 23/24 State budget total and the special education subsidy is assumed at the 23/24 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 \$2,083,839 for property tax reductions from gambling proceeds and Sterling Act credits.

Federal Revenue

- Federal program revenue increased based on previous years' allocations as well as a projected increase in Access Revenue.

**Lower Moreland Township
School District**

2024/25 Budget

Salary Summary

Object Code 100

		23/24 Budget	% of Total	24/25 Budget	% of Total
1100	Regular Instruction	15,827,705	59.99%	16,374,745	62.07%
1200	Special Education	3,161,037	11.98%	3,406,367	12.91%
1300	Vocational Education	0	0.00%	0	0.00%
1400	Other Instruction	21,727	0.08%	51,045	0.19%
1600	Adult Education	0	0.00%	0	0.00%
2100	Pupil Services	1,036,549	3.93%	1,085,756	4.12%
2200	Instructional Staff Services	971,359	3.68%	1,073,117	4.07%
2300	Administration	2,009,173	7.62%	2,138,593	8.11%
2400	Pupil Health	273,111	1.04%	345,402	1.31%
2500	Business Services	511,145	1.94%	530,431	2.01%
2600	Plant Operations & Maintenance	343,762	1.30%	414,576	1.57%
2700	Transportation	19,711	0.07%	20,391	0.08%
2800	Central Services	518,771	1.97%	577,358	2.19%
3200	Student Activities	354,000	1.34%	359,000	1.36%
3300	Community Services	5,000	0.02%	5,000	0.02%
	Total	25,053,050	100.00%	26,381,781	100.00%

NOTE: - Salary costs represent 40.3% of the total 2024/25 budget.
- Salary costs represent 41.8% of the total 2023/24 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**

2024/25 Budget

Benefits Summary

Object Code 200

	Category	23/24 Budget	24/25 Budget
211	Group Insurance Benefits	3,880,530	4,334,230
	Medical Insurance		
	Dental Insurance		
213	Life Insurance	71,648	75,329
219	Long-Term Disability Insurance	90,696	95,285
220	Social Security - employer share (7.65% of salaries/wages)	1,915,167	2,015,259
230	Retirement - employer share (33.90% of salaries/wages for 24/25)	8,482,651	8,895,015
240	Tuition Reimbursement	65,000	75,000
260	Worker's Compensation	114,850	114,850
Total		14,620,542	15,604,968

Note: Benefit costs represent 23.8% of the total 2024/25 budget.
 Benefit costs represent 24.4% of the total 2023/24 budget.

Further Facts:

- The medical insurance part of the budget had a net increase due to new positions and an over 12% increase in the healthcare renewal rates.
- Life Insurance costs and Disability Insurance costs have fluctuated due to a total changes in salaries.
- The retirement rate is budgeted at 33.9%. The actual PSERS rate for 23/24 was was 34.00%. The percentage decrease in the rate is 0.29%.
- Tuition costs are budgeted to increase 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 2024/25

History		Projected	
School Year	PSERS Rate	School Year	PSERS Rate
2024/25	33.90%	2025/26	34.72%
2023/24	34.00%	2026/27	35.41%
2022/23	35.26%	2027/28	35.94%
2021/22	34.94%	2028/29	36.53%
2020/21	34.51%	2029/30	37.15%
2019/20	34.29%	2030/31	37.78%
2018/19	33.43%	2031/32	38.26%
2017/18	32.57%		
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%
2023/24	1,125,643,520	2,924,510	1,128,568,030	0.100%

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 17/18	Actual 18/19	Actual 19/20	Actual 20/21	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25
Total General Fund Balance (7/1)	5,932,880	4,485,529	4,562,012	4,817,801	7,136,463	7,131,217	7,134,893	5,396,893
Prior Period Adjustment	0	0	0	0	0	0	0	0
Excess of Revenue Over Expenditures	(1,447,351)	76,483	255,789	2,245,677	(5,246)	3,676	(1,738,000)	(3,129,845)
Less:								
Committed for Future Medical Benefits	1,500,000	1,500,000	1,500,000	1,400,000	1,300,000	1,200,000	1,100,000	825,000
Committed for PSERS Costs	1,000,000	1,000,000	1,000,000	900,000	800,000	700,000	600,000	400,000
Reserved for Future Comp Ed Costs	0	0	0	250,000	250,000	250,000	250,000	75,000
Reserved for Debt Service	0	0	0	0	2,225,000	2,100,000	1,530,000	0
Total Committed Fund Balance	2,500,000	2,500,000	2,500,000	2,550,000	4,575,000	4,250,000	3,480,000	1,300,000
Total Uncommitted Fund Balance	1,985,529	2,062,012	2,317,801	4,513,478	2,556,217	2,884,893	1,916,893	967,048
Total General Fund Balance (6/30)	4,485,529	4,562,012	4,817,801	7,063,478	7,131,217	7,134,893	5,396,893	2,267,048
Total Fund Balance as a Percentage of Total Expenditures	8.93%	9.01%	9.56%	13.54%	12.68%	12.18%	9.01%	3.48%
Unreserved Fund Balance as a Percentage of Total Expenditures	3.95%	4.07%	4.60%	8.65%	4.54%	4.92%	3.20%	1.48%
Revenue	48,800,701	50,704,137	50,644,908	54,396,303	56,243,511	58,584,261	58,169,459	62,107,181
Expenditures	50,248,052	50,627,654	50,389,119	52,150,626	56,248,757	58,580,585	59,907,459	65,237,026
Excess of Revenue Over Expenditures	(1,447,351)	76,483	255,789	2,245,677	(5,246)	3,676	(1,738,000)	(3,129,845)

Lower Moreland Township School District
Building Allocation – Zero-Based Budgeting
2024/25 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. Note that starting in 2024/25, the District will operate four (4) schools.

<u>School</u>	<u>2024/25 Zero Based</u>	<u>2023/24 Zero Based</u>
Lower Moreland High School	\$209,635	\$213,000
Lower Moreland Middle School	\$187,411	\$0
Murray Avenue School	\$124,174	\$146,050
Pine Road Elementary School	\$162,913	\$203,975

This process will continue in future years.

Projected Enrollments

Figures 27, 28, 29, and 30 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 2028 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. Option 2 uses a higher birth estimate based on anticipated changes in

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
2024-25	63	110	186	178	197	207	224	235	226	185	217	216	199	230	2,610
2025-26	88	154	130	202	195	204	218	236	245	233	188	218	220	202	2,644
2026-27	88	154	182	141	221	202	214	230	247	252	237	189	222	223	2,715
2027-28	78	136	182	197	155	229	213	226	240	254	257	238	193	225	2,744
2028-29	80	140	161	197	217	161	241	224	236	247	258	258	243	196	2,777
2029-30	80	140	166	175	217	224	169	254	234	243	251	259	263	246	2,840
2030-31	80	140	166	179	192	224	236	178	265	241	247	252	264	267	2,850
2031-32	80	140	166	179	197	199	236	249	186	273	245	248	257	268	2,841
2032-33	80	140	166	179	197	204	209	249	260	191	278	246	253	261	2,831
2033-34	80	140	166	179	197	204	214	221	260	267	195	279	251	256	2,827

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
2024-25	63	110	186	178	197	207	224	235	226	185	217	216	199	230	2,610
2025-26	88	154	130	202	195	204	218	236	245	233	188	218	220	202	2,644
2026-27	88	154	182	141	221	202	214	230	247	252	237	189	222	223	2,715
2027-28	78	136	182	197	155	229	213	226	240	254	257	238	193	225	2,744
2028-29	82	143	161	197	217	161	241	224	236	247	258	258	243	196	2,781
2029-30	84	147	170	175	217	224	169	254	234	243	251	259	263	246	2,851
2030-31	87	152	174	184	192	224	236	178	265	241	247	252	264	267	2,875
2031-32	91	159	180	188	202	199	236	249	186	273	245	248	257	268	2,889
2032-33	96	168	188	195	207	209	209	249	260	191	278	246	253	261	2,912
2033-34	102	178	199	204	214	214	220	221	260	267	195	279	251	256	2,956

* 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.

age cohort demographics and makes the increases incremental. Option 3 includes housing and its impact in terms of school age children. Option 4 expands on the the higher birth estimates from Option 2 and makes adjustments to account for an housing adjustment to include all potential development. It's unlikely that all expected increase in housing construction compared to the last six years. These development will happen, but all options are included here for your information adjustments account for public and private school choice along with the type of going forward.

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
2024-25	63	111	187	178	198	208	225	236	227	186	217	216	199	231	2,619
2025-26	88	154	131	202	195	204	218	236	246	233	189	218	220	202	2,649
2026-27	88	154	182	141	221	202	214	230	247	252	237	189	222	223	2,714
2027-28	78	136	182	197	155	229	212	226	240	253	257	238	193	225	2,742
2028-29	82	147	162	197	217	161	241	224	236	247	258	258	243	196	2,787
2029-30	84	150	174	175	217	225	169	254	234	243	251	259	263	246	2,861
2030-31	87	156	178	188	192	225	236	178	266	241	247	252	264	267	2,890
2031-32	91	163	184	193	207	199	236	249	186	273	245	248	257	268	2,908
2032-33	96	171	193	200	212	214	209	249	260	191	278	246	253	261	2,937
2033-34	102	182	203	209	219	219	225	221	260	267	195	279	251	256	2,986

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
2024-25	63	135	187	179	198	208	225	236	227	186	218	216	199	231	2,645
2025-26	88	144	160	202	196	204	218	237	246	233	189	218	220	202	2,668
2026-27	88	169	170	172	221	202	214	230	246	252	237	189	222	223	2,748
2027-28	78	138	200	183	189	229	212	226	240	253	257	238	193	225	2,783
2028-29	82	147	164	218	202	197	241	224	236	247	258	258	243	196	2,830
2029-30	84	150	174	177	239	209	207	254	234	243	251	259	263	246	2,908
2030-31	87	156	178	188	195	248	220	218	266	241	247	252	264	267	2,939
2031-32	91	163	184	193	207	202	260	232	227	273	245	248	257	268	2,960
2032-33	96	171	193	200	212	214	212	274	242	234	278	246	253	261	2,990
2033-34	102	182	203	209	219	219	225	224	286	249	238	279	251	256	3,041

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

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 20/21	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	\$ Incr/Decr	% Incr/Decr
<u>REGULAR INSTRUCTION</u>								
1100-100	Salaries	13,959,612	14,509,975	14,985,543	15,827,705	16,374,745	547,040	3.5%
1100-200	Empl Benefits	7,857,814	8,374,070	9,088,268	9,190,613	9,629,283	438,670	4.8%
1100-300	Purch Prof Svcs	912,388	952,309	1,249,433	798,350	1,049,399	251,049	31.4%
1100-400	Purch Prop Svcs	1,723	5,080	1,822	12,100	10,900	(1,200)	-9.9%
1100-500	Other Services	451,381	409,012	370,919	354,500	382,500	28,000	7.9%
1100-600	Supplies	401,746	731,842	686,465	1,272,486	1,244,315	(28,171)	-2.2%
1100-700	Property	120,696	2,759	2,619	5,700	19,300	13,600	238.6%
1100-800	Other Objects	(25)	459	975	3,200	1,675	(1,525)	-47.7%
1100-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1100	23,705,335	24,985,506	26,386,044	27,464,654	28,712,117	1,247,463	4.5%
<u>SPECIAL EDUCATION</u>								
1200-100	Salaries	2,859,587	2,895,962	2,981,029	3,161,037	3,406,367	245,330	7.8%
1200-200	Empl Benefits	1,570,961	1,609,300	1,725,816	1,867,611	2,017,072	149,461	8.0%
1200-300	Purch Prof Svcs	2,246,331	2,757,837	3,057,090	2,470,146	2,705,784	235,638	9.5%
1200-400	Purch Prop Svcs	4,848	4,444	3,569	4,000	3,500	(500)	-12.5%
1200-500	Other Services	1,190,025	1,346,479	1,821,119	1,620,857	1,569,026	(51,831)	-3.2%
1200-600	Supplies	47,713	70,504	75,416	31,468	46,219	14,751	46.9%
1200-700	Property	3,265	612	1,239	0	0	0	0.0%
1200-800	Other Objects	1,719	1,167	934	2,000	2,000	0	0.0%
1200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1200	7,924,449	8,686,305	9,666,212	9,157,119	9,749,968	592,849	6.5%
<u>VOCATIONAL EDUCATION</u>								
1300-500	Other Services	362,962	384,070	415,690	428,289	423,518	(4,771)	-1.1%
	Total 1300	362,962	384,070	415,690	428,289	423,518	(4,771)	-1.1%
<u>OTHER INSTRUCTION</u>								
1400-100	Salaries	0	2,989	15,487	21,727	51,045	29,318	134.9%
1400-200	Empl Benefits	0	1,470	4,343	3,533	4,728	1,195	33.8%
1400-300	Purch Prof Svcs	134,080	133,658	127,745	144,500	142,520	(1,980)	-1.4%
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	75	1,324	34	214	0	(214)	-100.0%
1400-700	Property	0	0	0	0	0	0	0.0%
1400-800	Other Objects	0	0	0	0	0	0	0.0%
1400-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1400	134,155	139,441	147,609	169,974	198,293	28,319	16.7%

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 20/21	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	\$ 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	6,276	1,624	0	0	0	0	0.0%
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	2,800	368	1,858	0	0	0	0.0%
1500-700	Property	0	0	0	0	424	424	100%+
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	9,076	1,992	1,858	0	424	424	100%+
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	0	6,924	10,607	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	0	116	277	900	900	0	0.0%
1600-700	Property	0	390	475	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	0	7,430	11,359	20,900	20,900	0	0.0%
	TOTAL 1000	32,135,977	34,204,744	36,628,772	37,240,936	39,105,220	1,864,284	5.0%
PUPIL SERVICES								
2100-100	Salaries	933,948	998,725	1,012,235	1,036,549	1,085,756	49,207	4.7%
2100-200	Empl Benefits	499,016	551,566	562,915	596,765	629,130	32,365	5.4%
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	26,523	38,117	37,429	35,850	41,120	5,270	14.7%
2100-700	Property	0	0	0	0	0	0	0.0%
2100-800	Other Objects	0	400	1,040	500	500	0	0.0%
2100-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2100	1,459,487	1,588,808	1,613,619	1,669,664	1,756,506	86,842	5.2%
INSTRUCTIONAL SERVICES								
2200-100	Salaries	726,304	766,602	722,649	971,359	1,073,117	101,758	10.5%
2200-200	Empl Benefits	432,132	490,925	515,556	625,451	723,293	97,842	15.6%
2200-300	Purch Prof Svcs	141,349	204,162	204,665	218,382	218,497	115	0.1%
2200-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2200-500	Other Services	51,337	48,746	46,327	64,079	99,428	35,349	55.2%
2200-600	Supplies	6,766	20,096	51,539	8,100	6,000	(2,100)	-25.9%
2200-700	Property	652,031	1,097,684	525,873	582,290	639,368	57,078	9.8%
2200-800	Other Objects	473	752	2,150	2,250	2,100	(150)	-6.7%
2200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2200	2,010,392	2,628,967	2,068,759	2,471,911	2,761,803	289,892	11.7%

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 20/21	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	\$ Incr/Decr	% Incr/Decr
ADMINISTRATION								
2300-100	Salaries	1,907,766	1,952,460	1,916,290	2,009,173	2,138,593	129,420	6.4%
2300-200	Empl Benefits	1,031,518	1,031,708	1,094,673	1,203,941	1,285,570	81,629	6.8%
2300-300	Purch Prof Svcs	318,228	418,749	545,899	393,055	616,172	223,117	56.8%
2300-400	Purch Prop Svcs	64,622	58,320	87,387	67,000	70,000	3,000	4.5%
2300-500	Other Services	105,453	123,998	140,466	148,600	196,850	48,250	32.5%
2300-600	Supplies	25,628	37,050	24,251	29,760	34,760	5,000	16.8%
2300-700	Property	1,556	7,564	6,428	4,925	17,004	12,079	245.3%
2300-800	Other Objects	36,150	39,567	124,908	90,758	134,694	43,936	48.4%
2300-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2300	3,490,921	3,669,416	3,940,302	3,947,212	4,493,643	546,431	13.8%
PUPIL HEALTH SERVICES								
2400-100	Salaries	310,881	265,248	246,964	273,111	345,402	72,291	26.5%
2400-200	Empl Benefits	157,662	133,809	125,225	166,440	228,558	62,118	37.3%
2400-300	Purch Prof Svcs	60,482	174,737	91,858	90,250	103,750	13,500	15.0%
2400-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2400-500	Other Services	0	0	0	0	0	0	0.0%
2400-600	Supplies	5,140	5,101	5,638	6,110	9,110	3,000	49.1%
2400-700	Property	0	0	0	0	0	0	0.0%
2400-800	Other Objects	0	0	0	0	0	0	0.0%
2400-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2400	534,165	578,895	469,685	535,911	686,820	150,909	28.2%
BUSINESS SERVICES								
2500-100	Salaries	456,846	474,076	492,272	511,145	530,431	19,286	3.8%
2500-200	Empl Benefits	249,116	265,652	286,157	303,959	319,445	15,486	5.1%
2500-300	Purch Prof Svcs	24,692	24,692	27,009	26,544	26,544	0	0.0%
2500-400	Purch Prop Svcs	3,196	9,695	3,322	7,500	7,500	0	0.0%
2500-500	Other Services	12,623	14,002	15,888	19,000	19,000	0	0.0%
2500-600	Supplies	11,755	13,922	16,631	16,000	16,000	0	0.0%
2500-700	Property	3,485	6,961	9,418	7,500	7,500	0	0.0%
2500-800	Other Objects	875	1,994	1,772	2,750	2,750	0	0.0%
2500-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2500	762,588	810,994	852,469	894,398	929,170	34,772	3.9%
PLANT OPERATION & MAINTENANCE								
2600-100	Salaries	319,651	314,041	303,763	343,762	414,576	70,814	20.6%
2600-200	Empl Benefits	129,730	132,008	140,377	216,231	279,067	62,836	29.1%
2600-300	Purch Prof Svcs	119,653	28,865	57,264	65,000	65,000	0	0.0%
2600-400	Purch Prop Svcs	1,190,128	1,248,047	1,135,825	1,285,500	1,546,000	260,500	20.3%
2600-500	Other Services	99,988	129,474	130,063	156,500	170,750	14,250	9.1%
2600-600	Supplies	657,462	520,815	596,476	592,340	814,510	222,170	37.5%
2600-700	Property	0	0	0	0	0	0	0.0%
2600-800	Other Objects	4,223	4,950	5,823	7,080	11,440	4,360	61.6%
	Total 2600	2,520,835	2,378,200	2,369,591	2,666,413	3,301,343	634,930	23.8%

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 20/21	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	\$ Incr/Decr	% Incr/Decr
<u>STUDENT TRANSPORTATION SERVICES</u>								
2700-100	Salaries	13,753	19,947	19,055	19,711	20,391	680	3.4%
2700-200	Empl Benefits	1,126	1,514	1,414	1,608	1,660	52	3.2%
2700-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
2700-400	Purch Prop Svcs	47,143	560	653	1,000	1,000	0	0.0%
2700-500	Other Services	2,642,448	3,403,930	3,177,660	3,733,880	3,765,369	31,489	0.8%
2700-600	Supplies	76,765	116,744	175,062	120,500	140,500	20,000	16.6%
2700-700	Property	0	0	0	1,000	1,000	0	0.0%
2700-800	Other Objects	0	559	305	250	250	0	0.0%
	Total 2700	2,781,235	3,543,254	3,374,149	3,877,949	3,930,170	52,221	1.3%
<u>CENTRAL SUPPORT SERVICES</u>								
2800-100	Salaries	388,563	435,634	469,818	518,771	577,358	58,587	11.3%
2800-200	Empl Benefits	185,901	212,701	250,785	294,116	335,169	41,053	14.0%
2800-300	Purch Prof Svcs	165,195	162,477	150,883	165,062	179,051	13,989	8.5%
2800-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2800-500	Other Services	0	2,541	1,564	1,750	1,750	0	0.0%
2800-600	Supplies	12,573	20,652	157,796	6,750	10,250	3,500	51.9%
2800-700	Property	0	0	0	0	0	0	0.0%
2800-800	Other Objects	617	295	793	1,189	1,189	0	0.0%
2800-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2800	752,849	834,300	1,031,639	987,638	1,104,767	117,129	11.9%
<u>OTHER SUPPORT SERVICES</u>								
2900-500	Other Services	31,831	31,479	31,192	33,000	33,000	0	0.0%
	Total 2900	31,831	31,479	31,192	33,000	33,000	0	0.0%
	TOTAL 2000	14,344,303	16,064,313	15,751,405	17,084,096	18,997,222	1,913,126	11.2%
<u>STUDENT ACTIVITIES</u>								
3200-100	Salaries	325,103	339,826	352,310	354,000	359,000	5,000	1.4%
3200-200	Empl Benefits	131,817	137,105	137,372	148,191	149,915	1,724	1.2%
3200-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
3200-400	Purch Prop Svcs	34,290	34,574	102,773	119,060	122,860	3,800	3.2%
3200-500	Other Services	50,361	81,362	94,390	84,915	116,608	31,693	37.3%
3200-600	Supplies	79,645	34,283	40,092	41,015	40,953	(62)	-0.2%
3200-700	Property	0	0	0	0	0	0	0.0%
3200-800	Other Objects	47,888	99,111	94,713	107,810	115,892	8,082	7.5%
3200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 3200	669,104	726,261	821,650	854,991	905,228	50,237	5.9%

BUDGET TO BUDGET COMPARISON - EXPENDITURES (GENERAL FUND)

Acct Code	Description	Actual 20/21	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	\$ Incr/Decr	% Incr/Decr
<u>COMMUNITY SERVICES</u>								
3300-100	Salaries	19,799	17,331	5,236	5,000	5,000	0	0.0%
3300-200	Empl Benefits	1,771	1,101	3,235	2,083	2,078	(5)	-0.2%
3300-300	Purch Prof Svcs	35,138	66,933	105,859	85,000	100,000	15,000	17.6%
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	1,708	5,601	5,014	7,250	8,250	1,000	13.8%
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	58,416	90,966	119,344	99,333	115,328	15,995	16.1%
	TOTAL 3000	727,520	817,227	940,994	954,324	1,020,556	66,232	6.9%
<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	943,787	1,073,602	1,381,215	1,760,960	2,641,885	880,925	50.0%
5000-900	Other Uses	3,965,382	4,070,372	3,853,897	2,867,143	3,472,143	605,000	21.1%
	Total 5000	4,909,169	5,143,974	5,235,112	4,628,103	6,114,028	1,485,925	32.1%
	TOTAL 5000	4,909,169	5,143,974	5,235,112	4,628,103	6,114,028	1,485,925	32.1%
	TOTAL EXPENSES	52,116,969	56,230,258	58,556,283	59,907,459	65,237,026	5,329,567	8.9%

Lower Moreland Township School District

2024/25 Budget

1100 Account - Regular Instruction

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	Dollar Increase/Decrease	Percent Increase/Decrease
1100-100	Salaries	14,509,975	14,985,543	15,827,705	16,374,745	547,040	3.5%
1100-200	Benefits	8,374,070	9,088,268	9,190,613	9,629,283	438,670	4.8%
1100-300	Purch Prof Serv.	952,309	1,249,433	798,350	1,049,399	251,049	31.4%
1100-400	Purch Prop Serv.	5,080	1,822	12,100	10,900	(1,200)	-9.9%
1100-500	Other Services	409,012	370,919	354,500	382,500	28,000	7.9%
1100-600	Supplies	731,842	686,465	1,272,486	1,244,315	(28,171)	-2.2%
1100-700	Property	2,759	2,619	5,700	19,300	13,600	238.6%
1100-800	Other Objects	459	975	3,200	1,675	(1,525)	-47.7%
1100-900	Other Uses	0	0	0	0	0	0.0%
	Total 1100	24,985,506	26,386,044	27,464,654	28,712,117	1,247,463	4.5%

Budget Explanations

1100 - Regular Instruction

Highlights of Changes

100/200 Salaries/Benefits-

The increases denoted are a reflection of adding 1.0 (FTE) teaching position at the Murray Avenue School as well as normal wage/benefit increases for teachers.

300 Purch Prof Serv.-

The increase denoted is a result of additional substitute services projected to be needed and also an increase in Title I aides that needed to be budgeted for.

Budget Explanation

1100 - Regular Instruction

		2023/24 Budget	2024/25 Budget																					
<u>1100 - Regular Instruction</u>																								
100	Salaries- Budgeted in this account are the following items: Pine Road Teachers Murray Avenue Teachers Middle School Teachers High School Teachers Lead Teacher Costs Federal Project Teacher Costs	15,827,705	16,374,745																					
200	Benefits- <table><tr><td></td><td>23/24 Amount</td><td>24/25 Amount</td></tr><tr><td>Health/Life/Disability Insurance</td><td>2,542,442</td><td>2,774,537</td></tr><tr><td>Social Security</td><td>1,209,489</td><td>1,250,558</td></tr><tr><td>Retirement</td><td>5,376,182</td><td>5,541,688</td></tr><tr><td>Teacher Tuition</td><td>0</td><td>0</td></tr><tr><td>Worker's Compensation</td><td>62,500</td><td>62,500</td></tr><tr><td>Totals</td><td>9,190,613</td><td>9,629,283</td></tr></table>		23/24 Amount	24/25 Amount	Health/Life/Disability Insurance	2,542,442	2,774,537	Social Security	1,209,489	1,250,558	Retirement	5,376,182	5,541,688	Teacher Tuition	0	0	Worker's Compensation	62,500	62,500	Totals	9,190,613	9,629,283	9,190,613	9,629,283
	23/24 Amount	24/25 Amount																						
Health/Life/Disability Insurance	2,542,442	2,774,537																						
Social Security	1,209,489	1,250,558																						
Retirement	5,376,182	5,541,688																						
Teacher Tuition	0	0																						
Worker's Compensation	62,500	62,500																						
Totals	9,190,613	9,629,283																						
300	Purchased Prof & Tech Services- Included in this account is an amount for contracted substitute services as well as student planning services.	798,350	1,049,399																					
400	Purchased Property Services- Budgeted to this account is an amount related to repair costs for classroom equipment located throughout all three schools.	12,100	10,900																					
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.	354,500	382,500																					

Budget Explanation

1100 - Regular Instruction

		2023/24 Budget	2024/25 Budget
600	Supplies-	1,272,486	1,244,315
	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.		

	23/24 Amount	24/25 Amount
<u>Bldg</u>		
Pine Road Elem.	157,054	120,317
Murray Avenue	113,550	100,876
Middle School	0	122,677
High School	124,575	118,750
Federal Projects	0	15,750
Curr-Special Alloc.	807	0
Total	<u>395,986</u>	<u>478,370</u>

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

	23/24 Amount	24/25 Amount
<u>Bldg</u>		
Pine Road Elem.	0	1,000
Murray Avenue	0	0
Middle School	0	0
High School	18,500	15,100
Curr-Special Alloc.	858,000	749,845
Total	<u>876,500</u>	<u>765,945</u>

700	Equipment-	5,700	19,300
	Budgeted in this account is an amount for requested instructional equipment as listed below:		

	23/24 Amount	24/25 Amount
<u>Bldg</u>		
Pine Road Elem.	0	0
Murray Avenue	2,700	0
Middle School	0	16,300
High School	3,000	3,000
Curr-Special Alloc.	0	0
Total	<u>5,700</u>	<u>19,300</u>

Budget Explanation

1100 - Regular Instruction

		2023/24 Budget	2024/25 Budget
800	Other Objects-	3,200	1,675
	This account represents an amount for professional dues & fees for the instructional staff.		
	TOTAL 1100	<u>27,464,654</u>	<u>28,712,117</u>

Lower Moreland Township School District

2024/25 Budget

1200 Account - Special Education

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	Dollar Increase/Decrease	Percent Increase/Decrease
1200-100	Salaries	2,895,962	2,981,029	3,161,037	3,406,367	245,330	7.8%
1200-200	Benefits	1,609,300	1,725,816	1,867,611	2,017,072	149,461	8.0%
1200-300	Purch Prof Serv.	2,757,837	3,057,090	2,470,146	2,705,784	235,638	9.5%
1200-400	Purch Prop Serv.	4,444	3,569	4,000	3,500	(500)	-12.5%
1200-500	Other Services	1,346,479	1,821,119	1,620,857	1,569,026	(51,831)	-3.2%
1200-600	Supplies	70,504	75,416	31,468	46,219	14,751	46.9%
1200-700	Property	612	1,239	0	0	0	0.0%
1200-800	Other Objects	1,167	934	2,000	2,000	0	0.0%
1200-900	Other Uses	0	0	0	0	0	0.0%
	Total 1200	8,686,305	9,666,212	9,157,119	9,749,968	592,849	6.5%

Budget Explanations

1200 - Special Education

Highlights of Changes

100/200 Salaries/Benefits-

The increases denoted are a reflection of adding 1.0 (FTE) teaching position at the High School for Learning Support and an addition of another Speech and Language Specialist and the normal wage/benefit increases for teachers.

Budget Explanation

1200 - Special Education

			<u>2023/24</u> <u>Budget</u>	<u>2024/25</u> <u>Budget</u>
<u>1200 - Special Education</u>				
100	Salaries-		3,161,037	3,406,367
	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 aides are budgeted in this account. Lastly, the Director of Special Education and a support staff member are budgeted here.			
200	Benefits-		1,867,611	2,017,072
		23/24 <u>Amount</u>	24/25 <u>Amount</u>	
	Health/Life/Disability Insurance	531,490	582,177	
	Social Security	241,819	260,586	
	Retirement	1,074,752	1,154,759	
	Worker's Compensation	19,550	19,550	
	Totals	<u>1,867,611</u>	<u>2,017,072</u>	
300	Purchased Prof & Tech Services-		2,470,146	2,705,784
	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 various agencies, Wilson tutors and Behavioral Specialists.			
400	Purchased Prop Services-			
	Included here is an amount for a copier lease funded through IDEA.		4,000	3,500
500	Other Purchased Services-		1,620,857	1,569,026
	Budgeted in this account is an amount for the following:			
		23/24 <u>Amount</u>	24/25 <u>Amount</u>	
	Staff Travel Costs	20,000	20,500	
	Tuition paid to approved private schools for special ed. students attending their schools.	1,035,181	987,871	
	Tuition paid to the Intermediate Unit for students attending their programs.	565,676	560,655	
		<u>1,620,857</u>	<u>1,569,026</u>	

Budget Explanation

1200 - Special Education

		<u>2023/24 Budget</u>	<u>2024/25 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.	31,468	46,219
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.	<u>2,000</u>	<u>2,000</u>
	TOTAL 1200	<u><u>9,157,119</u></u>	<u><u>9,749,968</u></u>

Lower Moreland Township School District

2024/25 Budget

1300 Account - Vocational Education

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	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	384,070	415,690	428,289	423,518	(4,771)	-1.1%
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	384,070	415,690	428,289	423,518	(4,771)	-1.1%

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

2024/25 Budget

1400 Account - Other Instructional Programs

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	Dollar Increase/Decrease	Percent Increase/Decrease
1400-100	Salaries	2,989	15,487	21,727	51,045	29,318	134.9%
1400-200	Benefits	1,470	4,343	3,533	4,728	1,195	33.8%
1400-300	Purch Prof Serv.	133,658	127,745	144,500	142,520	(1,980)	-1.4%
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	1,324	34	214	0	(214)	-100.0%
1400-700	Property	0	0	0	0	0	0.0%
1400-800	Other Objects	0	0	0	0	0	0.0%
1400-900	Other Uses	0	0	0	0	0	0.0%
	Total 1400	139,441	147,609	169,974	198,293	28,319	16.7%

Budget Explanations

1400 - Other Instructional Programs

Highlights of Changes

100/200 Salaries/Benefits-

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

		2023/24 Budget	2024/25 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-	2,333	2,328
		23/24	24/25
		<u>Amount</u>	<u>Amount</u>
	Social Security	383	383
	Retirement	1,700	1,695
	Worker's Compensation	250	250
	Totals	<u>2,333</u>	<u>2,328</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>7,333</u>	<u>7,328</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.	16,727	46,045
200	Benefits-	1,200	2,400
		23/24	24/25
		<u>Amount</u>	<u>Amount</u>
	Social Security	1,200	2,400
	Retirement	0	0
	Worker's Compensation	0	0
	Totals	<u>1,200</u>	<u>2,400</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.	8,423	1,000

Budget Explanation

1400 - Other Instructional Programs

		<u>2023/24 Budget</u>	<u>2024/25 Budget</u>
600	Supplies- Included in this account is an amount for supplies for the administration of the federal program.	214	0
	TOTAL 1450	<u>26,564</u>	<u>49,445</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.	136,077	141,520
500	Other Services- Budgeted to this account is an amount for conference expenses related to the Title I program.	0	0
600	Supplies- Included in this account is an amount for supplies for the administration of the federal programs.	0	0
	TOTAL 1490	<u>136,077</u>	<u>141,520</u>
	TOTAL 1400	<u><u>169,974</u></u>	<u><u>198,293</u></u>

Lower Moreland Township School District

2024/25 Budget

1500 Account - Non-Public Services

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	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.	1,624	0	0	0	0	0.0%
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	368	1,858	0	0	0	0.0%
1500-700	Property	0	0	0	424	424	100%+
1500-800	Other Objects	0	0	0	0	0	0.0%
1500-900	Other Uses	0	0	0	0	0	0.0%
	Total 1500	1,992	1,858	0	424	424	100%+

Budget Explanations

1500 - Other Instructional Programs

Highlights of Changes

- 700 Property-
These amounts represent amounts allocated to non-public schools through the Title IV federal program in 24/25 but not in 23/24.

Budget Explanation

1500 - Non-Public Services

		<u>2023/24 Budget</u>	<u>2024/25 Budget</u>
<u>1500 - Non-Public Services</u>			
300	Purchased Prof & Tech Services- This amount represents amounts allocated to non-public schools through the Title IV federal programs.	0	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.	0	0
700	Property- The amount budgeted to this account reflects the cost of equipment needed for non-public schools.	0	424
	TOTAL 1500	<u>0</u>	<u>424</u>
	TOTAL 1500	<u><u>0</u></u>	<u><u>424</u></u>

Lower Moreland Township School District

2024/25 Budget

1600 Account - Adult Education Programs

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	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.	6,924	10,607	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	116	277	900	900	0	0.0%
1600-700	Property	390	475	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	7,430	11,359	20,900	20,900	0	0.0%

Budget Explanations

1600 - Adult Education Programs

Highlights of Changes

Budget Explanation

1600 - Adult Education Programs

		<u>2023/24 Budget</u>	<u>2024/25 Budget</u>
<u>1600 - Adult Education</u>			
300	Purchased Prof & Tech Services- Budgeted in this account is the cost of non-district employees providing instruction for the Enrichment Program.	20,000	20,000
500	Other Purchased Services- Included in this account are amounts for postage and advertising for the Enrichment Program.	0	0
600	Supplies- Included in this account is an amount for supplies for the administration of the Enrichment Program.	900	900
700	Equipment- Budgeted in this account is the cost of equipment related to the Enrichment Program.	0	0
		<hr/>	<hr/>
	TOTAL 1600	<u>20,900</u>	<u>20,900</u>

Lower Moreland Township School District

2024/25 Budget

2100 Account - Pupil Services

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	Dollar Increase/Decrease	Percent Increase/Decrease
2100-100	Salaries	998,725	1,012,235	1,036,549	1,085,756	49,207	4.7%
2100-200	Benefits	551,566	562,915	596,765	629,130	32,365	5.4%
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	38,117	37,429	35,850	41,120	5,270	14.7%
2100-700	Property	0	0	0	0	0	0.0%
2100-800	Other Objects	400	1,040	500	500	0	0.0%
2100-900	Other Uses	0	0	0	0	0	0.0%
	Total 2100	1,588,808	1,613,619	1,669,664	1,756,506	86,842	5.2%

Budget Explanations

2100 - Pupil Services

Highlights of Changes

- 600 Supplies-
The increase is a result of a increase in needs guidance departments for all 4 schools as per the zero-based budgeting allocations.

Budget Explanation

2100 - Pupil Services

			2023/24 Budget	2024/25 Budget
<u>2111 - Supervision of Student Services</u>				
100	Salaries-		136,463	141,982
	Budgeted to this account are the salary costs of the following:			
	Supervisor of Student Services			
200	Benefits-		80,606	84,902
		23/24 <u>Amount</u>	24/25 <u>Amount</u>	
	Health/Life/Disability Insurance	23,270	25,408	
	Social Security	10,439	10,862	
	Retirement	46,397	48,132	
	Worker's Compensation	500	500	
	Totals	80,606	84,902	
TOTAL 2111			217,069	226,884

2120 - Guidance Services

100	Salaries-		780,812	821,705
	Budgeted to this account are the salary costs of the following:			
	1.00 (FTE) Pine Road Guidance Counselor -			
	1.00 (FTE) Murray Avenue Guidance Counselor			
	1.00 (FTE) Middle School Guidance Counselor -			
	4.00 (FTE) High School Guidance Counselors -			
	High School Clerical Guidance Salaries - 2.0 (FTE)			
	Summer Guidance Work			
200	Benefits-		443,837	468,767
		23/24 <u>Amount</u>	24/25 <u>Amount</u>	
	Health/Life/Disability Insurance	113,528	122,248	
	Social Security	59,732	62,860	
	Retirement	265,477	278,559	
	Worker's Compensation	5,100	5,100	
	Totals	443,837	468,767	

Budget Explanation

2100 - Pupil Services

		2023/24 Budget	2024/25 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.	29,350	34,620
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		1,254,499	1,325,592

2140 - Psychological Services

100	Salaries-			119,274	122,069
	Budgeted to this account are the salary costs of the following:				
	School Psychologist				
	Project ACCESS Clerical Salaries				
200	Benefits-			72,322	75,461
		23/24	24/25		
		<u>Amount</u>	<u>Amount</u>		
	Health/Life/Disability Insurance	22,545	24,642		
	Social Security	9,124	9,338		
	Retirement	40,553	41,381		
	Worker's Compensation	100	100		
	Totals	<u>72,322</u>	<u>75,461</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>198,096</u>	<u>204,030</u>
	TOTAL 2100			1,669,664	1,756,506

Lower Moreland Township School District

2024/25 Budget

2200 Account - Instructional Staff Services

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	Dollar Increase/Decrease	Percent Increase/Decrease
2200-100	Salaries	766,602	722,649	971,359	1,073,117	101,758	10.5%
2200-200	Benefits	490,925	515,556	625,451	723,293	97,842	15.6%
2200-300	Purch Prof Serv.	204,162	204,665	218,382	218,497	115	0.1%
2200-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2200-500	Other Services	48,746	46,327	64,079	99,428	35,349	55.2%
2200-600	Supplies	20,096	51,539	8,100	6,000	(2,100)	-25.9%
2200-700	Property	1,097,684	525,873	582,290	639,368	57,078	9.8%
2200-800	Other Objects	752	2,150	2,250	2,100	(150)	-6.7%
2200-900	Other Uses	0	0	0	0	0	0.0%
	Total 2200	2,628,967	2,068,759	2,471,911	2,761,803	289,892	11.7%

Budget Explanations

2200 - Instructional Staff Services

Highlights of Changes

100/200 Salaries/Benefits-

The increases shown reflect, in part, the addition of an additional librarian to staff the 4th school, which in this case is the Murray Avenue School.

Budget Explanation

2200 - Instructional Staff Services

			<u>2022/23</u>	<u>2024/25</u>
			<u>Budget</u>	<u>Budget</u>
<u>2220 - Audio Visual Services</u>				
100	Salaries-		191,670	197,657
	The amount budgeted to this account represents the salary costs of the two (2.0) District Technology Integrator/Instructional Coaches.			
200	Benefits-		116,668	131,133
		23/24 24/25		
		<u>Amount</u> <u>Amount</u>		
	Health/Life/Disability Insurance	36,838 49,006		
	Social Security	14,662 15,121		
	Retirement	65,168 67,006		
	Worker's Compensation	0 0		
	Totals	<u>116,668 131,133</u>		
600	Supplies-		2,100	0
	This account is used for A/V supplies used in the schools and is part of the building allocations.			
700	Equipment-		10,900	6,000
	Budgeted here are amounts for A/V equipment as per building allocations.			
TOTAL 2220			<u>321,338</u>	<u>334,790</u>

2240 - Technology Commitment

700	Equipment-	567,390	629,368
	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.		
	TOTAL 2240	567,390	629,368

2250 - School Library Services

100	Salaries-		382,020	465,422
	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) Middle School Librarian			
	One (1) High School Librarian			

Budget Explanation

2200 - Instructional Staff Services

			<u>2022/23 Budget</u>	<u>2024/25 Budget</u>
	Secondary Library Aide			
200	Benefits-		241,870	292,337
		23/24 24/25		
		<u>Amount Amount</u>		
	Health/Life/Disability Insurance	79,359 95,554		
	Social Security	29,225 35,605		
	Retirement	129,886 157,778		
	Worker's Compensation	3,400 3,400		
	Totals	<u>241,870 292,337</u>		
300	Purchased Prof & Tech Services-		30,000	31,500
	The amount reflected includes an amount for a contracted library aide.			
400	Purchased Property Services-		0	0
	This account is used for repair/maintenance for library equipment.			
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:		47,535	64,155
		23/24 24/25		
		<u>Amount Amount</u>		
	Building			
	Pine Road	13,510 10,515		
	Murray Avenue	4,400 6,790		
	Middle School	0 13,250		
	High School	<u>29,625 33,600</u>		
	Total	<u>47,535 64,155</u>		
600	Supplies-			
	Included with this account is a special curriculum allocation for updating the library collections in all three schools.		0	0
800	Dues/Fees-		250	100
	Included in this amount is an allocation for dues and fees for the school librarians.			
			<u>701,675</u>	<u>853,514</u>
	TOTAL 2250			

Budget Explanation

2200 - Instructional Staff Services

		<u>2022/23 Budget</u>	<u>2024/25 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.	397,669	410,038
200	Benefits-	201,913	224,823
	<div><div>23/2424/25</div><div>AmountAmount</div><div>Health/Life/Disability Insurance34,58452,752</div><div>Social Security30,42231,368</div><div>Retirement135,207139,003</div><div>Worker's Compensation1,7001,700</div><div>Totals201,913224,823</div></div>		
300	Purchased Prof & Tech Services- Included in this amount is an allocation for contracted curriculum review services and online learning opportunities.	101,967	102,394
500	Other Purchased Services- Budgeted to this account are allocations for travel related to the curriculum development program.	2,750	5,000
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>716,299</u>	<u>754,255</u>

Budget Explanation

2200 - Instructional Staff Services

		<u>2022/23 Budget</u>	<u>2024/25 Budget</u>
<u>2270 - Staff Development Services</u>			
200	Benefits- Due to a re-classification by PDE, all teacher tuition is now coded here.	65,000	75,000
300	Purchased Prof & Tech Services- Included in this account is an allocation for Staff Development as well translation services.	83,500	83,500
500	Other Purchased Services- Included in this amounts are allocations for travel costs related to the district's federal programs.	10,000	23,500
TOTAL 2270		<u>158,500</u>	<u>182,000</u>

2280 - Non Public Staff Development Services

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.	2,915	1,103
500	Other Purchased Services- Included in this amounts are allocations for travel costs related to the district's federal programs.	3,794	6,773
		<u>6,709</u>	<u>7,876</u>
TOTAL 2280		<u>2,471,911</u>	<u>2,761,803</u>

Lower Moreland Township School District

2024/25 Budget

2300 Account - Administration

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	Dollar Increase/Decrease	Percent Increase/Decrease
2300-100	Salaries	1,952,460	1,916,290	2,009,173	2,138,593	129,420	6.4%
2300-200	Benefits	1,031,708	1,094,673	1,203,941	1,285,570	81,629	6.8%
2300-300	Purch Prof Serv.	418,749	545,899	393,055	616,172	223,117	56.8%
2300-400	Purch Prop Serv.	58,320	87,387	67,000	70,000	3,000	4.5%
2300-500	Other Services	123,998	140,466	148,600	196,850	48,250	32.5%
2300-600	Supplies	37,050	24,251	29,760	34,760	5,000	16.8%
2300-700	Property	7,564	6,428	4,925	17,004	12,079	245.3%
2300-800	Other Objects	39,567	124,908	90,758	134,694	43,936	48.4%
2300-900	Other Uses	0	0	0	0	0	0.0%
	Total 2300	3,669,416	3,940,302	3,947,212	4,493,643	546,431	13.8%

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 and an additional School Resource Officer (SRO).

Budget Explanation

2300 - Administration

		<u>2023/24 Budget</u>	<u>2024/25 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 Officers (2)	130,000	256,248
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.	144,250	192,350
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)	65,000	110,250
TOTAL 2310		<u>341,250</u>	<u>560,848</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
		<u>23/24</u>	<u>24/25</u>
		<u>Amount</u>	<u>Amount</u>
	Social Security	1,721	1,721
	Retirement	0	0
	Totals	<u>1,721</u>	<u>1,721</u>

Budget Explanation

2300 - Administration

		<u>2023/24 Budget</u>	<u>2024/25 Budget</u>
300	Purchased Prof & Tech Services- Included in this expense account is an allocation for amounts taken by the County of Montgomery (2%) on all real estate transfer taxes. Also included are costs associated with collecting earned income taxes (1.104%). 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.	8,000	15,000
500	Other Purchased Services- The cost of the bonding insurance for the district's tax collector.	0	0
600	Supplies- Budgeted to this account are the supply costs of the tax collection operation.	4,000	5,000
		<hr/>	<hr/>
	TOTAL 2330	<u>36,221</u>	<u>44,221</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	85,000
		<hr/>	<hr/>
	TOTAL 2350	<u>70,000</u>	<u>85,000</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.	300,795	325,462
200	Benefits-	182,158	190,251
		<u>23/24</u>	<u>24/25</u>
		<u>Amount</u>	<u>Amount</u>
	Health/Life/Disability Insurance	54,877	53,021
	Social Security	23,011	24,898
	Retirement	102,270	110,332
	Worker's Compensation	2,000	2,000
	Totals	<u>182,158</u>	<u>190,251</u>

Budget Explanation

2300 - Administration

		<u>2023/24 Budget</u>	<u>2024/25 Budget</u>
300	Purchased Prof & Tech Services- The amount placed in this account reflect the cost of contracted clerical substitutes.	0	0
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>506,953</u>	<u>539,713</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>23/24</u>	<u>24/25</u>
		<u>Amount</u>	<u>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.	20,000	25,000

Budget Explanation

2300 - Administration

		<u>2023/24 Budget</u>	<u>2024/25 Budget</u>
600	Supplies- Included here are supply costs related to the community relations operations.	0	0
	TOTAL 2370	<u>20,000</u>	<u>25,000</u>

2380 - Principal's Office Services

100	Salaries-			1,489,155	1,586,142
	Budgeted in this account are the costs of salaries for the following personnel:				
	1 Principal (Pine Road)				
	1 Principal (Murray Avenue)				
	1 Principal (Middle School)				
	1 Principal (High School)				
	1 Athletic Director				
	4 Assistant Principals				
	8 Full-Time Clerical Personnel				
200	Benefits-			919,346	989,422
		23/24	24/25		
		<u>Amount</u>	<u>Amount</u>		
	Health/Life/Disability Insurance	292,313	323,578		
	Social Security	113,920	121,341		
	Retirement	506,313	537,703		
	Worker's Compensation	6,800	6,800		
	Totals	<u>919,346</u>	<u>989,422</u>		
300	Purchased Prof & Tech Services-			165,055	234,924
	The amount placed in this account reflect the cost 4 contracted greeters, and a security position at the high school.				
400	Purchased Property Services-			67,000	70,000
	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	250
	Budgeted to this account are amounts for travel/conference expenses for the principal's office.				

Budget Explanation

2300 - Administration

		<u>2023/24 Budget</u>	<u>2024/25 Budget</u>
600	Supplies- Budgeted in this account is an amount for supplies and books related to the operation of the principals' offices throughout the district.	4,760	8,760
700	Equipment- Included in this account is an amount for equipment for use in the building principals' offices.	925	13,004
800	Other Objects- Budgeted in this account is an amount for professional membership dues and fees related to the principals' offices.	5,258	3,944
	TOTAL 2380	<u>2,651,599</u>	<u>2,906,446</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.	196,723	204,489
200	Benefits-	100,716	104,176
		<u>23/24</u>	<u>24/25</u>
		<u>Amount</u>	<u>Amount</u>
	Health/Life/Disability Insurance	16,581	17,011
	Social Security	15,049	15,643
	Retirement	66,886	69,322
	Worker's Compensation	2,200	2,200
	Totals	<u>100,716</u>	<u>104,176</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

Budget Explanation

2300 - Administration

		<u>2023/24 Budget</u>	<u>2024/25 Budget</u>
800	Other Objects-	12,500	12,500
	Budgeted in this account is an amount for professional membership dues and fees related to the human resources office.		
	TOTAL 2390	<u>321,189</u>	<u>332,415</u>
		<u>3,947,212</u>	<u>4,493,643</u>
	TOTAL 2300		

Lower Moreland Township School District

2024/25 Budget

2400 Account - Pupil Health Services

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	Dollar Increase/Decrease	Percent Increase/Decrease
2400-100	Salaries	265,248	246,964	273,111	345,402	72,291	26.5%
2400-200	Benefits	133,809	125,225	166,440	228,558	62,118	37.3%
2400-300	Purch Prof Serv.	174,737	91,858	90,250	103,750	13,500	15.0%
2400-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2400-500	Other Services	0	0	0	0	0	0.0%
2400-600	Supplies	5,101	5,638	6,110	9,110	3,000	49.1%
2400-700	Property	0	0	0	0	0	0.0%
2400-800	Other Objects	0	0	0	0	0	0.0%
2400-900	Other Uses	0	0	0	0	0	0.0%
	Total 2400	578,895	469,685	535,911	686,820	150,909	28.2%

Budget Explanations

2400 - Pupil Health Services

Highlights of Changes

100/200 Salaries/Benefits-
The increase in these accounts is a result of a need for an additional FT nurse at the 4th school.

300 Purch Prof Serv.-
The increase shown reflects a need for additional contracted nursing services.

Budget Explanation

2400 - Pupil Health Services

		<u>2023/24</u>	<u>2024/25</u>
		<u>Budget</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 - Middle School 1 Nurse - High School Non-Public Nursing Aide Substitute Nurses	273,111	345,402
200	Benefits- 23/24 24/25 Amount Amount Health/Life/Disability Insurance 49,690 82,045 Social Security 20,892 26,423 Retirement 92,858 117,090 Worker's Compensation 3,000 3,000 Totals 166,440 228,558	166,440	228,558
300	Purchased Prof & Tech Services- Budgeted to this account are amounts for contracted medical services provided to the district as well as contracted nurses.	90,250	103,750
600	Supplies- This account is for the cost of medical supplies for the nurse's office.	6,110	9,110
800	Other Objects- The costs for nursing dues and fees are budgeted in this account.	0	0
TOTAL 2400		<u>535,911</u>	<u>686,820</u>

Lower Moreland Township School District

2024/25 Budget

2500 Account - Business Services

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	Dollar Increase/Decrease	Percent Increase/Decrease
2500-100	Salaries	474,076	492,272	511,145	530,431	19,286	3.8%
2500-200	Benefits	265,652	286,157	303,959	319,445	15,486	5.1%
2500-300	Purch Prof Serv.	24,692	27,009	26,544	26,544	0	0.0%
2500-400	Purch Prop Serv.	9,695	3,322	7,500	7,500	0	0.0%
2500-500	Other Services	14,002	15,888	19,000	19,000	0	0.0%
2500-600	Supplies	13,922	16,631	16,000	16,000	0	0.0%
2500-700	Property	6,961	9,418	7,500	7,500	0	0.0%
2500-800	Other Objects	1,994	1,772	2,750	2,750	0	0.0%
2500-900	Other Uses	0	0	0	0	0	0.0%
	Total 2500	810,994	852,469	894,398	929,170	34,772	3.9%

Budget Explanations

2500 - Business Services

Highlights of Changes

Budget Explanation

2500 - Business Services

		2023/24 Budget	2024/25 Budget
2500 - Business Services			
100	Salaries- This account is for the salaries of the following: Business Manager Assistant Business Manager Administrative Assistant/Payroll Administrative Assistant/Accounts Payable Administrative Assistant/Purchasing	511,145	530,431
200	Benefits-	303,959	319,445
	<div><div>23/24 Amount</div><div>24/25 Amount</div></div>		
	Health/Life/Disability Insurance	88,655	96,751
	Social Security	39,123	40,578
	Retirement	173,881	179,816
	Worker's Compensation	2,300	2,300
	Totals	303,959	319,445
300	Purchased Prof & Tech Services Budgeted to this account is an amount for contracted computer software support.	26,544	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		894,398	929,170

Lower Moreland Township School District

2024/25 Budget

2600 Account - Plant Operations & Maintenance

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	Dollar Increase/Decrease	Percent Increase/Decrease
2600-100	Salaries	314,041	303,763	343,762	414,576	70,814	20.6%
2600-200	Benefits	132,008	140,377	216,231	279,067	62,836	29.1%
2600-300	Purch Prof Serv.	28,865	57,264	65,000	65,000	0	0.0%
2600-400	Purch Prop Serv.	1,248,047	1,135,825	1,285,500	1,546,000	260,500	20.3%
2600-500	Other Services	129,474	130,063	156,500	170,750	14,250	9.1%
2600-600	Supplies	520,815	596,476	592,340	814,510	222,170	37.5%
2600-700	Property	0	0	0	0	0	0.0%
2600-800	Other Objects	4,950	5,823	7,080	11,440	4,360	61.6%
2600-900	Other Uses	0	0	0	0	0	0.0%
	Total 2600	2,378,200	2,369,591	2,666,413	3,301,343	634,930	23.8%

Budget Explanations

2600 - Plant Operations & Maintenance

Highlights of Changes

All

All

The increases shown incorporate increased personnel, services, and supplies for a 4th school.

Budget Explanation

2600 - Plant Operations & Maintenance

		<u>2023/24</u> Budget	<u>2024/25</u> Budget
<u>2600 - Plant Operations & Maintenance</u>			
100	Salaries- This account is for the salaries of the following: Full Time Custodial Staff Maintenance Manager Summer and Student Workers	343,762	414,576
200	Benefits-	216,231	279,067
		<u>23/24</u> Amount	<u>24/25</u> Amount
	Health/Life/Disability Insurance	79,454	111,637
	Social Security	26,298	31,999
	Retirement	106,679	131,631
	Worker's Compensation	3,800	3,800
	Totals	<u>216,231</u>	<u>279,067</u>
300	Purch Prof Services- Included here is an allocation for contracted custodial positions	65,000	65,000
400	Purchased Property Services- Included in this account are the following:	1,285,500	1,546,000
		<u>23/24</u>	<u>24/25</u>
	Trash Removal	34,500	46,500
	Snow Removal	62,000	65,000
	Custodial Contract	460,000	615,000
	Grounds Contract	160,000	165,000
	Maintenance Contract	0	0
	District Maint. Projects	70,100	78,200
	High School Maintenance	169,400	51,300
	Murray Ave Maintenance	90,800	102,500
	Middle School Maintenance	0	150,300
	Pine Road Maintenance	143,200	133,200
	Electric/Natural Gas	0	0
	Water & Sewer Charges	95,500	139,000
		<u>1,285,500</u>	<u>1,546,000</u>

Budget Explanation

2600 - Plant Operations & Maintenance

		<u>2023/24</u> <u>Budget</u>	<u>2024/25</u> <u>Budget</u>
500	Other Purchased Services- This account includes the following:	156,500	170,750
	<u>23/24</u> <u>24/25</u>		
	Insurance 107,000 107,750		
	Telephone 46,500 60,000		
	Travel Costs 3,000 3,000		
	<u>156,500</u> <u>170,750</u>		
600	Supplies- This account includes an amount for the following:	592,340	814,510
	<u>23/24</u> <u>24/25</u>		
	Custodial Supplies 43,370 45,540		
	Maintenance Supplies 190,970 215,970		
	Safe Schools Supplies 6,000 8,000		
	Electric/Natural Gas 347,000 540,000		
	Heating Oil 5,000 5,000		
	<u>592,340</u> <u>814,510</u>		
800	Other Objects- Budgeted to this account is an amount for dues and fees related to the plant and maintenance operations.	7,080	11,440
		<u> </u>	<u> </u>
	TOTAL 2600	<u>2,666,413</u>	<u>3,301,343</u>

Lower Moreland Township School District

2024/25 Budget

2700 Account - Student Transportation

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	Dollar Increase/Decrease	Percent Increase/Decrease
2700-100	Salaries	19,947	19,055	19,711	20,391	680	3.4%
2700-200	Benefits	1,514	1,414	1,608	1,660	52	3.2%
2700-300	Purch Prof Serv.	0	0	0	0	0	0.0%
2700-400	Purch Prop Serv.	560	653	1,000	1,000	0	0.0%
2700-500	Other Services	3,403,930	3,177,660	3,733,880	3,765,369	31,489	0.8%
2700-600	Supplies	116,744	175,062	120,500	140,500	20,000	16.6%
2700-700	Property	0	0	1,000	1,000	0	0.0%
2700-800	Other Objects	559	305	250	250	0	0.0%
2700-900	Other Uses	0	0	0	0	0	0.0%
	Total 2700	3,543,254	3,374,149	3,877,949	3,930,170	52,221	1.3%

Budget Explanations

2700 - Student Transportation

Highlights of Changes

- 600 Supplies-
The increase reflected is a result of increased costs for fuel for transportation services.

Lower Moreland Township School District

2024/25 Budget

2800 Account - Central Support Services

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	Dollar Increase/Decrease	Percent Increase/Decrease
2800-100	Salaries	435,634	469,818	518,771	577,358	58,587	11.3%
2800-200	Benefits	212,701	250,785	294,116	335,169	41,053	14.0%
2800-300	Purch Prof Serv.	162,477	150,883	165,062	179,051	13,989	8.5%
2800-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2800-500	Other Services	2,541	1,564	1,750	1,750	0	0.0%
2800-600	Supplies	20,652	157,796	6,750	10,250	3,500	51.9%
2800-700	Property	0	0	0	0	0	0.0%
2800-800	Other Objects	295	793	1,189	1,189	0	0.0%
2800-900	Other Uses	0	0	0	0	0	0.0%
	Total 2800	834,300	1,031,639	987,638	1,104,767	117,129	11.9%

Budget Explanations

2800 - Central Support Services

Highlights of Changes

100/200 Salaries/Benefits-

The increase shown is a result of an additional Technology Support position to be housed in the 4th school.

Budget Explanation

2800 - Central Support Services

		2023/24 Budget	2024/25 Budget																		
<u>2840 - Data Processing Services</u>																					
100	Salaries- Budgeted to this account are salaries of the following individuals: Director of Technology Technology Support Positions (4.0) Data Systems Specialist Networking Specialist Technology Secretary	518,771	577,358																		
200	Benefits- <table><tr><td></td><td>23/24 Amount</td><td>24/25 Amount</td></tr><tr><td>Health/Life/Disability Insurance</td><td>77,248</td><td>94,477</td></tr><tr><td>Social Security</td><td>39,686</td><td>44,168</td></tr><tr><td>Retirement</td><td>176,382</td><td>195,724</td></tr><tr><td>Worker's Compensation</td><td>800</td><td>800</td></tr><tr><td>Totals</td><td>294,116</td><td>335,169</td></tr></table>		23/24 Amount	24/25 Amount	Health/Life/Disability Insurance	77,248	94,477	Social Security	39,686	44,168	Retirement	176,382	195,724	Worker's Compensation	800	800	Totals	294,116	335,169	294,116	335,169
	23/24 Amount	24/25 Amount																			
Health/Life/Disability Insurance	77,248	94,477																			
Social Security	39,686	44,168																			
Retirement	176,382	195,724																			
Worker's Compensation	800	800																			
Totals	294,116	335,169																			
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.	165,062	179,051																		
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	10,250																		
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		987,638	1,104,767																		
TOTAL 2800		987,638	1,104,767																		

Lower Moreland Township School District

2024/25 Budget

2900 Account - Other Support Services

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	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	31,479	31,192	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	31,479	31,192	33,000	33,000	0	0.0%

Budget Explanations

2900 - Other Support Services

500	<u>Other Purchased Services-</u>	2023/24	2024/25
		Budget	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

2024/25 Budget

3200 Account - Student Activities

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	Dollar Increase/Decrease	Percent Increase/Decrease
3200-100	Salaries	339,826	352,310	354,000	359,000	5,000	1.4%
3200-200	Benefits	137,105	137,372	148,191	149,915	1,724	1.2%
3200-300	Purch Prof Serv.	0	0	0	0	0	0.0%
3200-400	Purch Prop Serv.	34,574	102,773	119,060	122,860	3,800	3.2%
3200-500	Other Services	81,362	94,390	84,915	116,608	31,693	37.3%
3200-600	Supplies	34,283	40,092	41,015	40,953	(62)	-0.2%
3200-700	Property	0	0	0	0	0	0.0%
3200-800	Other Objects	99,111	94,713	107,810	115,892	8,082	7.5%
3200-900	Other Uses	0	0	0	0	0	0.0%
	Total 3200	726,261	821,650	854,991	905,228	50,237	5.9%

Budget Explanations

3200 - Student Activities

Highlights of Changes

- 500 Other Services-
The large increase is a reflection of increased costs for activities/athletics transportation.

Budget Explanation

3200 - Student Activities

		2023/24 <u>Budget</u>	2024/25 <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.	140,000	142,000
200	Benefits-	58,960	59,651
		23/24 <u>Amount</u>	24/25 <u>Amount</u>
	Social Security	10,710	10,863
	Retirement	47,600	48,138
	Worker's Compensation	650	650
	Totals	<u>58,960</u>	<u>59,651</u>
400	Purchased Property Services- Included with this account are amounts for repairs/maintenance and other services related to student activity programs. These amounts are submitted through the Athletic Director.	6,950	6,950
500	Other Purchased Services- The amount budgeted reflects transportation costs for various student activities.	9,413	15,382
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.	14,900	15,400
800	Other Objects- Budgeted to this account is an amount for the costs of dues and fees related to the student activities program.	6,155	6,155
TOTAL 3210		<u>236,378</u>	<u>245,538</u>

Budget Explanation

3200 - Student Activities

		2023/24 <u>Budget</u>	2024/25 <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.	214,000	217,000
200	Benefits-	89,231	90,264
		23/24 <u>Amount</u>	24/25 <u>Amount</u>
	Social Security	16,371	16,601
	Retirement	72,760	73,563
	Worker's Compensation	100	100
	Totals	<u>89,231</u>	<u>90,264</u>
400	Purchased Property Services- Budgeted to this account is an amount for refurbishing and/or repairs to athletic equipment. These amounts were submitted through the Athletic Director. Also included are costs for athletic training services.	112,110	115,910
500	Other Purchased Services- The amount budgeted reflects transportation costs for all student athletics.	75,502	101,226
600	Supplies- This account includes the cost of supplies for the administration of the student athletics program, submitted through the Athletic Director.	26,115	25,553
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.	101,655	109,737
TOTAL 3250		<u>618,613</u>	<u>659,690</u>
TOTAL 3200		<u>854,991</u>	<u>905,228</u>

Lower Moreland Township School District

2024/25 Budget

3300 Account - Community Services

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	Dollar Increase/Decrease	Percent Increase/Decrease
3300-100	Salaries	17,331	5,236	5,000	5,000	0	0.0%
3300-200	Benefits	1,101	3,235	2,083	2,078	(5)	-0.2%
3300-300	Purch Prof Serv.	66,933	105,859	85,000	100,000	15,000	17.6%
3300-400	Purch Prop Serv.	0	0	0	0	0	0.0%
3300-500	Other Services	0	0	0	0	0	0.0%
3300-600	Supplies	5,601	5,014	7,250	8,250	1,000	13.8%
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	90,966	119,344	99,333	115,328	15,995	16.1%

Budget Explanations

3300 - Community Services

Highlights of Changes

- 300 Purch Prof Serv.-
The large increase is a result of additional staffing costs for a contracted service.

Budget Explanation

3300 - Community Relations

		<u>2023/24 Budget</u>	<u>2024/25 Budget</u>
<u>3300 - Community Relations</u>			
100	Salaries- Budgeted to this account is the cost of employees in the Kinderlinks program.	5,000	5,000
200	Benefits-	2,083	2,078
		23/24	24/25
		<u>Amount</u>	<u>Amount</u>
	Health/Life/Disability Insurance	0	0
	Social Security	383	383
	Retirement	1,700	1,695
	Totals	<u>2,083</u>	<u>2,078</u>
300	Purchased Prof & Tech Services Included in this account are amounts for contracted services for the Kinderlinks Director as well as aides for the Kinderlinks program.	85,000	100,000
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	8,250
		<u> </u>	<u> </u>
	TOTAL 3300	<u>99,333</u>	<u>115,328</u>

Lower Moreland Township School District

2024/25 Budget

5000 Account - Other Financing Uses

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	Dollar Increase/ Decrease	Percent Increase/ Decrease
5000-100	Salaries	0	0	0	0	0	0.0%
5000-200	Benefits	0	0	0	0	0	0.0%
5000-300	Purch Prof Serv.	0	0	0	0	0	0.0%
5000-400	Purch Prop Serv.	0	0	0	0	0	0.0%
5000-500	Other Services	0	0	0	0	0	0.0%
5000-600	Supplies	0	0	0	0	0	0.0%
5000-700	Property	0	0	0	0	0	0.0%
5000-800	Other Objects	1,073,602	1,381,215	1,760,960	2,641,885	880,925	50.0%
5000-900	Other Uses	4,070,372	3,853,897	2,867,143	3,472,143	605,000	21.1%
	Total 5000	5,143,974	5,235,112	4,628,103	6,114,028	1,485,925	32.1%

Budget Explanations

5000 - Other Financing Uses

Highlights of Changes

Budget Explanation

5000 - Other Financing Uses

		<u>2023/24</u> <u>Budget</u>	<u>2024/25</u> <u>Budget</u>
<u>5100 - Debt Service</u>			
800	Other Objects- This account includes payment of interest on the following bond issues:	1,650,960	2,531,885
	Bond Issue	23/24	24/25
	2011 Bonds (QSCB Borrowing)	54,260	54,260
	2016A Bonds (refund rest-2009 Notes)	2,150	0
	2020 New Bond Issue	274,025	273,775
	2021A New Issue	674,400	674,400
	2021B Refund (refund 14/14A & 16)	556,375	403,250
	2022 New Issue	89,750	799,425
	2023 New Issue	0	326,775
	Total	<u>1,650,960</u>	<u>2,531,885</u>
900	Other Financing Uses- This account includes payment of principal on the following bond issues:	2,867,143	3,472,143
	Bond Issue	23/24	24/25
	2011 Bonds (QSCB Borrowing)	137,143	137,143
	2016A Bonds (Refund rest-2009 Notes)	215,000	0
	2020 New Bond Issue	5,000	5,000
	2021A New Issue	0	0
	2021B Refund (refund 14/14A & 16)	2,505,000	3,320,000
	2022 New Issue	5,000	5,000
	2023 New Issue	0	5,000
	Total	<u>2,867,143</u>	<u>3,472,143</u>
	TOTAL 5100	<u>4,518,103</u>	<u>6,004,028</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

		2023/24 Budget	2024/25 Budget
<u>5900 - Budgetary Reserve</u>			
800	Other Objects- The budgetary reserve is budgeted to provide for a contingency amount for unanticipated or emergency expenses during the year. All transfers from this account must be approved by the Board of Directors.	110,000	110,000
TOTAL 5900		<u>110,000</u>	<u>110,000</u>
TOTAL 5000		<u><u>4,628,103</u></u>	<u><u>6,114,028</u></u>

**Lower Moreland School District
Debt Service Requirements**

School Year	2011 QSCB	2020 New Issue	2021-Series A New Money	2021-Series B Ref (14/14A/16)	2022 New Issue	2023 New Issue	Total Debt Service
2024-25	191,403	278,775	674,400	3,723,250	804,425	658,625	5,672,253
2025-26	191,403	278,525	674,400	1,763,250	804,275	658,475	3,711,853
2026-27	164,273	278,275	674,400	1,767,250	804,125	658,325	3,688,323
2027-28		278,075	674,400	1,767,250	803,975	860,100	3,523,700
2028-29		277,925	674,400	1,768,125	803,825	861,450	3,524,275
2029-30		568,350	1,361,775		1,410,375	996,700	3,340,500
2030-31		564,275	1,368,050		1,410,625	992,825	3,342,950
2031-32		564,975	1,365,550		1,410,550	993,075	3,341,075
2032-33		565,375	1,367,375		1,407,650	997,200	3,340,400
2033-34		565,475	1,368,450		1,408,650	995,200	3,342,575
2034-35		565,275	1,363,850		1,413,350	992,200	4,334,675
2035-36		564,775	1,368,500		1,411,750	993,075	4,338,100
2036-37		563,975	1,367,325		1,408,950	997,575	4,337,825
2037-38		562,875	1,370,325		1,409,850	995,700	4,338,750
2038-39		561,475	1,367,500		1,413,875	992,575	4,335,425
2039-40		564,700	1,368,850		1,411,350	991,200	4,336,100
2040-41		562,550	1,369,300		1,408,075	996,600	4,336,525
2041-42		565,025	1,368,850		1,408,975	995,900	4,338,750
2042-43		562,125	1,367,500		1,413,900	994,200	4,337,725
2043-44		563,850	1,365,250		1,412,850	996,400	4,338,350
2044-45		565,125	1,367,025		1,410,900	992,500	4,335,550
2045-46		565,950	1,367,750		1,408,050	992,500	4,334,250
2046-47		566,325	1,367,425		1,409,225	991,300	4,334,275
2047-48		566,250	1,366,050		1,409,350	993,800	4,335,450
2048-49		565,725	1,363,625		1,413,350	994,900	4,337,600
2049-50		564,750	1,365,075		1,411,225	994,600	4,335,650
2050-51		563,325	1,370,250		1,408,050	992,900	4,334,525
2051-52					3,339,350	999,600	3,339,350
TOTAL	547,079	13,814,100	33,447,650	10,789,125	38,390,900	26,569,500	113,886,779

Principal Outstanding as of 6/30/25

2016A (Ref 2009 Notes)	0	2020 New Issue	9,115,000	2022 New Issue	24,135,000
2015 (ref 09AA/10)	0	2021A-New	22,010,000	2023 New Issue	15,175,000
2011 QSCB	274,286	2021B-Ref 14/14A/16	6,405,000		

Total Principal Debt Outstanding 77,114,286

BUDGET TO BUDGET COMPARISON - REVENUE (GENERAL FUND)

Acct Code	Description	Actual 20/21	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	\$ Incr/Decr	% Incr/Decr
<u>LOCAL SOURCES</u>								
6111	Current RE Tax	37,688,522	39,123,075	40,161,823	41,703,604	43,289,417	1,585,813	3.8%
6112	Interim RE Tax	473,234	353,219	203,461	75,000	100,000	25,000	33.3%
6113	Utility RE Tax	38,514	39,307	41,329	40,000	38,500	(1,500)	-3.8%
6151	Earned Income Tax	2,212,718	2,404,672	2,449,099	2,225,000	2,500,000	275,000	12.4%
6153	RE Transfer Tax	887,296	834,126	632,936	450,000	650,000	200,000	44.4%
6400	Delinquent Tax	1,254,664	443,796	411,119	500,000	600,000	100,000	20.0%
6510	Interest on Inv	8,024	26,321	895,457	400,000	850,000	450,000	112.5%
6830	Int Srce-Fed	493,214	428,804	349,650	348,208	405,139	56,931	16.3%
6910	Rentals	40,000	59,100	55,400	45,000	45,000	0	0.0%
6940	Tuition	82,705	325,963	272,302	313,400	313,400	0	0.0%
6990	Misc Revenue	841	327	369	600	400	(200)	-33.3%
6991	Refund of Prior Year's Exp.	0	0	0	0	0	0	0.0%
6992	Energy Incentives/Rebates	6,630	19,992	4,717	7,000	7,000	0	0.0%
Total	Local Sources	43,186,362	44,058,702	45,477,662	46,107,812	48,798,856	2,691,044	5.8%
<u>STATE SOURCES</u>								
7110	Basic Education Funding	2,312,479	2,632,048	3,165,078	3,165,676	3,456,929	291,253	9.2%
7270	Special Ed	757,590	793,590	1,007,780	857,806	914,459	56,653	6.6%
7310	Transportation	432,284	395,469	500,621	425,000	475,000	50,000	11.8%
7320	Rental Reimb	203,290	237,691	198,105	129,000	145,000	16,000	12.4%
7330	Med/Dental/Nurse Serv.	53,767	51,235	53,144	53,500	53,500	0	0.0%
7340	State Prop Tax Reduction	1,524,943	1,538,941	1,836,736	1,847,574	2,083,839	236,265	12.8%
7361	PCCD Grant	40,000	0	273,382	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	25,278	0	0	0	0	0	0.0%
7810	FICA Reimb	876,564	839,768	852,234	958,279	1,009,103	50,824	5.3%
7820	Retire Reimb	3,743,496	3,894,356	4,082,567	4,259,018	4,471,712	212,694	5.0%
7920	Technology Revenue	0	0	0	0	0	0	0.0%
Total	State Sources	10,045,500	10,458,907	12,045,456	11,771,662	12,685,351	913,689	7.8%
<u>FEDERAL SOURCES</u>								
8514	Title I	100,670	90,548	98,470	90,807	229,424	138,617	152.7%
8200	PEMA Reimbursement	38,475	0	0	0	0	0	0.0%
8519	Title II-Teacher Quality	39,914	36,759	33,748	32,537	44,354	11,817	36.3%
8570	Drug Free Schools	0	0	0	0	0	0	0.0%
8516	Title III-LEP Grant	36,741	40,288	47,914	49,641	50,022	381	0.8%
8519	Title IV	14,839	368	10,843	10,000	10,000	0	0.0%
8732	QSCB Revenue-Bonds	47,288	47,339	47,815	47,000	47,000	0	0.0%
8741	ESSER Covid Relief	79,831	28,648	0	0	0	0	0.0%
8743	ESSER II & III	121,145	427,209	402,573	0	0	0	0.0%
8749	PCCD-Covid 19 Grant	275,810	0	0	0	0	0	0.0%
8752	ESSER Set Aside Grants	0	0	10,659	0	0	0	0.0%
8810	Project ACCESS	1,288	4,581	2,247	60,000	242,174	182,174	303.6%
Total	Federal Sources	756,001	675,740	654,269	289,985	622,974	332,989	114.8%
<u>OTHER SOURCES</u>								
9200	Proceeds from L/T Financing	378,396	1,037,113	386,916	0	0	0	0.0%
9500	Refund of Prior Yr Expenses	0	0	0	0	0	0	0.0%
Total	Other Sources	378,396	1,037,113	386,916	0	0	0	0.0%
Total Revenue		54,366,259	56,230,462	58,564,303	58,169,459	62,107,181	3,937,722	6.8%

Lower Moreland Township School District

2024/25 Budget

6000 Account - Revenue from Local Sources

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	Dollar Increase/Decrease	Percent Increase/Decrease
6111	Current RE Tax	39,123,075	40,161,823	41,703,604	43,289,417	1,585,813	3.8%
6112	Interim RE Tax	353,219	203,461	75,000	100,000	25,000	33.3%
6113	Utility RE Tax	39,307	41,329	40,000	38,500	(1,500)	-3.8%
6151	Earned Inc. Tax	2,404,672	2,449,099	2,225,000	2,500,000	275,000	12.4%
6153	RE Transfer Tax	834,126	632,936	450,000	650,000	200,000	44.4%
6400	Delinquent Tax	443,796	411,119	500,000	600,000	100,000	20.0%
6510	Interest Earnings	26,321	895,457	400,000	850,000	450,000	112.5%
6800	Rev-Inter Sources	428,804	349,650	348,208	405,139	56,931	16.3%
6910	Rentals	59,100	55,400	45,000	45,000	0	0.0%
6940	Tuition	325,963	272,302	313,400	313,400	0	0.0%
6990	Miscellaneous	327	369	600	400	(200)	-33.3%
6991	Refund-Prior Exp.	0	0	0	0	0	0.0%
6992	Energy Incentives	19,992	4,717	7,000	7,000	0	0.0%
	Total 6000	44,058,702	45,477,662	46,107,812	48,798,856	2,691,044	5.8%

Budget Explanations

6000 - Local Revenue

Highlights of Changes

- 6510 Interest Earnings-
The large increase denoted reflects the high interest rates for investing purposes.

Budget Explanation

6000 - Local Revenue

		<u>2023/24 Budget</u>	<u>2024/25 Budget</u>
6111	Current Real Estate Taxes- The 2024/25 budgeted amount is based on an assessment total received from the County of Montgomery in the amount of \$1,128,992,660 (as of 5/1/24). The assessed valuation is multiplied by the millage rate to show the gross yield of real estate tax. Historically, the district receives about 96.5% of that amount as current real estate taxes. Receipt of 96.5% 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, 2025 (if not paid by that date). For 2024/25 there is a reduction equal to the amount of gambling/Sterling Act funds the District is due to receive.	41,703,604	43,289,417
	1,126,068,150 Lower Moreland Assessment 2,924,510 Bryn Athyn Parcels included w/ Lower Moreland		
	X 41.5798 Mills		
Gross Yield	46,943,289		
Less:	(2,083,839) Dollar Value of Homestead Exclusions (3,643 parcels * \$13,757 exclusion * millage)		
Net Total	44,859,450		
	X 96.5% Collection Rate		
Total	43,289,417		
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.	75,000	100,000
6113	Public Utility Realty Tax (Act 66)- The district receives reimbursement from the Commonwealth for public utility parcels within the district that are exempt from the local real estate tax. Each year the district must complete a report listing all public utility parcels within the district.	40,000	38,500

Budget Explanation

6000 - Local Revenue

		<u>2023/24 Budget</u>	<u>2024/25 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.	2,225,000	2,500,000
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	650,000
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.	500,000	600,000
6510	Interest Earnings- The district receives interest through the investment of General Fund money in certificates of deposit, savings accounts & interest bearing checking accounts	400,000	850,000
6800	Revenue from Intermediate Sources- The district budgets federal IDEA funds passed through the MCIU in revenue and expense categories.	348,208	405,139
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.	45,000	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.	600	400
6992	Energy Incentives/Rebates- This account includes revenue received from the sale of solar energy credits.	7,000	7,000
	TOTAL LOCAL REVENUE	<u>46,107,812</u>	<u>48,798,856</u>

Lower Moreland Township School District

2024/25 Budget

7000 Account - Revenue from State Sources

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	Dollar Increase/Decrease	Percent Increase/Decrease
7110	Basic Ed. Subsidy	2,632,048	3,165,078	3,165,676	3,456,929	291,253	9.2%
7140	Charter Schools	0	0	0	0	0	0.0%
7270	Special Education	793,590	1,007,780	857,806	914,459	56,653	6.6%
7299	Other Revenues	0	0	0	0	0	0.0%
7310	Transportation	395,469	500,621	425,000	475,000	50,000	11.8%
7320	Rental Reimb.	237,691	198,105	129,000	145,000	16,000	12.4%
7330	Health Services	51,235	53,144	53,500	53,500	0	0.0%
7340	Property Tax Red.	1,538,941	1,836,736	1,847,574	2,083,839	236,265	12.8%
7361	PCCD Grant	0	273,382	0	0	0	0.0%
7500	Extra Grants	75,809	75,809	75,809	75,809	0	0.0%
7506	PS Smart Grant	0	0	0	0	0	0.0%
7810	FICA Reimb.	839,768	852,234	958,279	1,009,103	50,824	5.3%
7820	Retirement Reimb.	3,894,356	4,082,567	4,259,018	4,471,712	212,694	5.0%
7920	Technology Rev.	0	0	0	0	0	0.0%
	Total 7000	10,458,907	12,045,456	11,771,662	12,685,351	913,689	7.8%

Budget Explanations

7000 - State Revenue

Highlights of Changes

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

The increases shown reflect amounts equal to 2023/24 actual figures. The 2024/25 State Budget is not expected to pass before the passage of the District's budget.

Budget Explanation

7000 - State Revenue

		<u>2023/24 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 24/25:	3,165,676	3,456,929
	<u>Amount</u>		
	- projected 23/24 figure	3,456,929	
	- 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>3,456,929</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.	857,806	914,459

Budget Explanation

7000 - State Revenue

		2023/24 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	475,000
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.	129,000	145,000
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	1,847,574	2,083,839
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.	958,279	1,009,103
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.	4,259,018	4,471,712
TOTAL STATE REVENUE		11,771,662	12,685,351

Lower Moreland Township School District

2024/25 Budget

8000 Account - Revenue from Federal Sources

Account Code	Description	Actual 21/22	Actual 22/23	Budget 23/24	Budget 24/25	Dollar Increase/Decrease	Percent Increase/Decrease
8200	PEMA Reimbursement	0	0	0	0	0	0.0%
8514	Title I	90,548	98,470	90,807	229,424	138,617	152.7%
8516	Title III	40,288	47,914	49,641	50,022	381	0.8%
8519	Title IV	368	10,843	10,000	10,000	0	0.0%
8519	Title II-Teacher Quality	36,759	33,748	32,537	44,354	11,817	36.3%
8570	Drug Free Schools	0	0	0	0	0	0.0%
8708	Fiscal Stab.-ARRA	0	0	0	0	0	0.0%
8709	ARRA-Ed Jobs Funding	0	0	0	0	0	0.0%
8732	QSCB Revenue	47,339	47,815	47,000	47,000	0	0.0%
8741	ESSER Covid Relief	28,648	0	0	0	0	0.0%
8743	ESSER II & III	427,209	402,573	0	0	0	0.0%
8749	ESSER Set Aside	0	10,659	0	0	0	0.0%
8810	Project ACCESS	4,581	2,247	60,000	242,174	182,174	303.6%
	Total 8000	675,740	654,269	289,985	622,974	332,989	114.8%

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 2023/24. (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

		2023/24 Budget	2024/25 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.	90,807	229,424
8516	Limited English Proficiency Grant (Title III) New for 2005/06, this grant is for ESL students.	49,641	50,022
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.	32,537	44,354
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	242,174
TOTAL FEDERAL REVENUE		<u>289,985</u>	<u>622,974</u>

Lower Moreland Township School District

2024/2025

Summary of Significant Accounting Policies

Reporting Entity

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

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

Basis of Presentation

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

a) Governmental Funds:

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

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

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

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

b) Proprietary Funds:

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

c) Fiduciary Funds:

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

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

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

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

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

Basis of Accounting

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

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

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

Modified Accrual Basis

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

(i) Property Taxes:

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

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

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

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

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

(v) Expenditures:

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

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

Accrual Basis of Accounting

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

Budgets

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

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

Encumbrances

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

Lower Moreland Township School District

Classification of Revenue and Expenditures

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

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

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

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

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

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

LOWER MORELAND TOWNSHIP SCHOOL DISTRICT

BUDGET 2024/2025

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> BUDGETARY RESERVE is not an expenditure function or account. It is strictly a budgetary account.

LISTING OF OBJECT CODE DEFINITIONS

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

Object Code	Object Description
300	<p><u>PURCHASED PROFESSIONAL AND TECHNICAL SERVICES</u></p> <p>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.</p>
400	<p><u>PURCHASED PROPERTY SERVICES</u></p> <p>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.</p>
500	<p><u>OTHER PURCHASED SERVICES</u></p> <p>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.</p>
600	<p><u>SUPPLIES</u></p> <p>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.</p>
610	<p><u>GENERAL SUPPLIES</u></p> <p>Expenditures for all supplies (other than those listed below) acquired for the operation of the LEA, including freight and cartage.</p>
624	<p><u>OIL</u></p> <p>Expenditures for bulk oil purchases normally used for heating.</p>
630	<p><u>FOOD</u></p> <p>Amounts paid for food/catering costs.</p>
640	<p><u>BOOKS AND PERIODICALS</u></p> <p>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.</p>
700	<p><u>PROPERTY</u></p> <p>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.</p>

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.