

# LOWER MORELAND TOWNSHIP SCHOOL DISTRICT

## FINAL BUDGET 2025-26



### BOARD OF SCHOOL DIRECTORS

Dr. James Lee, President

Dr. John Butler, Vice President

Ms. Alexandra Darion, Secretary

Mr. Frank McKee, Treasurer

Mr. Michael Berardi

Ms. Amanda Blanton

Ms. Jennifer Cannon

Mrs. Camille Baker

Mr. Steve Geiger

Dr. Dennis Best, Superintendent of Schools

Mr. Mark McGuinn, Business Manager

Adopted June 17, 2025

**Lower Moreland Township  
School District  
2025/26 Budget  
Overview**

2025/26 Budgeted Revenue	64,414,400
Restricted Fund Balance Usage - PSERS	0
Committed Fund Balance Usage - Healthcare	0
Committed Fund Balance Usage - Comp. Educ.	0
Fund Balance Appropriated to Balance the Budget	0
Total Revenues & Fund Balance	64,414,400
2025/26 Budgeted Expenditures	66,796,228
Shortfall	(2,381,828)
<b><u>Millage Calculation</u></b>	
Total Assessed Value (as of 3/3/25)	1,129,534,570
Multiply Collection Rate	96.6%
Divide by 1,000 (Property tax rate per \$1,000 of assessed value)	/ 1,000
Value of One Mill	1,091,130
Shortfall	2,381,828
Divide by Value of mill	/1,091,130
<b>Additional Millage needed</b>	<b>2.1829</b>
Current Millage Rate	41.5798
Add: Additional Millage	2.1829
New Millage Rate	43.7627
<b>Percent Increase in Taxes</b>	<b>5.25%</b>

**Lower Moreland Township School District  
2025/26 Budget  
Profile of Our District**

**Board of School Directors**

Dr. James Lee	President
Dr. John Butler	Vice-President
Alexandra Darion	Secretary
Frank McKee	Treasurer
Michael Berardi	Board Member
Amanda Blanton	Board Member
Jennifer Cannon	Board Member
Camille Baker	Board Member
Steve Geiger	Board Member

**Solicitors**

Sweet, Stevens, Katz & Williams

**Local Auditors**

Maillie, LLP.

**Administration**

Dr. Dennis Best	Superintendent
Dr. Julie Henrich	Assistant Superintendent
Mark McGuinn	Business Manager
Maureen Donahue	Assistant Business Manager
Frank Giordano	Director of Special Education & Student Services
Prakash Patel	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
Scott Cole	Director of Teaching, Learning & Community Engagement

**Building Principals**

William Miles	Lower Moreland High School
Jennifer Dilks	Lower Moreland Middle School
Erin Stroup	Murray Avenue School
Kaitlyn McMullan	Pine Road Elementary School

**Assistant Principals**

Megan Zeh	Lower Moreland High School
Justin Thomas	Lower Moreland High School
Matt Heiland	Lower Moreland Middle School
Shaquina Spraggans	Murray Avenue School
Nancy Bradley	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**

### **2025/2026 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, 2025 is approximately \$3,700,000. The board authorizes the uses of this fund to maintain proper controls. In June of 2025, the School Board authorized use of approximately \$3,000,000 for:

1. RTU Replacement (Pine Road ES) & Pool Dehumidification Unit Replacement (LMMS)
2. Fire Alarm System Replacements (Murray Ave School & Pine Road ES)
3. Building Controls Network Upgrade (Murray Ave School)
4. Chiller Plant (Murray Ave School)

## Lower Moreland Township School District

### 2025/2026 Budget Schedule

<u>Month(s)</u>	<u>Description</u>	<u>Responsibility</u>
December/January	Building Allocations (Zero Based Budgeting Model)	Business Manager/Building Principals
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	Asst. Superintendent/Director of Teaching & Learning
October/December	Salary/Benefits Review	Business Manager
December/January	New Position(s)	Administrative Team
December	Authorize to Seek Exception For Special Education	(Work Session & Regular Meeting)
January/February	Budget Review/Preliminary Budget	(Work Session & Regular Meeting)
February-May	Refine Budget	Superintendent/Business Manager
April/May	Proposed 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**  
**2025/2026 Budget**

Current Shortfall	\$2,381,828
Allowable Percentage Increase	<b>4.00%</b>
Millage Equivalent (41.5798 * 4.0%)	1.6632
Millage Equivalent * Value of Mill = Allowable Shortfall	\$1,814,767
<b>Total Needed Above Index</b>	<b><u>\$567,061</u></b>
Less:	
Projected PDE Exceptions	
1. Special Education Exception	(933,602)
2.	<u>0</u>
Total Exceptions	<u>(933,602)</u>
<b>Total Still Needed Above Index &amp; Exceptions</b>	<b><u>(\$366,541)</u></b>
(negative number means budget is below index & exceptions)	
Millage Tax Rate Increase w/ Exceptions =	2.1829
<b>Effective % Tax Rate Increase (needed to balance budget)=</b>	<b>5.2499%</b>
NOTE 1: <b>Maximum Tax Rate</b> Increase as per Act 1: (with Exception)	6.0578%
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%	\$2,308,386
2025/26	4.00%	5.25% final	\$1,814,767

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
2025/26	1,327,145.93	973,305.97	2,300,451.90	N/A

\* - 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
		<u>1,320,622</u>	<u>1,167,712</u>	<u>152,910</u>
2008/09	Maintenance of Local Revenues	829,407	829,407	0
	Grandfathered Debt	988,126	216,548	771,578
		<u>1,817,533</u>	<u>1,045,955</u>	<u>771,578</u>
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
		<u>500,842</u>	<u>399,488</u>	<u>101,354</u>
2010/11	Special Education	464,770	464,770	0
	Maintenance of Local Revenues	223,659	223,659	0
		<u>688,429</u>	<u>688,429</u>	<u>0</u>
2011/12	Retirement	322,693	307,857	14,836
		<u>322,693</u>	<u>307,857</u>	<u>14,836</u>
2012/13	Special Education	139,309	139,309	0
	Retirement	333,433	283,614	49,819
		<u>472,742</u>	<u>422,923</u>	<u>49,819</u>
2013/14	Retirement	404,758	403,532	1,226
		<u>404,758</u>	<u>403,532</u>	<u>1,226</u>
2014/15	Retirement	342,297	0	342,297
2015/16	Special Education	252,189	197,856	54,333
	Retirement	374,447	0	374,447
		<u>626,636</u>	<u>197,856</u>	<u>428,780</u>
2016/17	Special Education	467,892	178,660	289,232
	Retirement	331,412	0	331,412
		<u>799,304</u>	<u>178,660</u>	<u>620,644</u>
2017/18	Special Education	383,486	164,346	219,140
	Retirement	166,109	0	166,109
		<u>549,595</u>	<u>164,346</u>	<u>385,249</u>
2018/19	Special Education	88,578	63,524	25,054
	Retirement	7,270	0	7,270
		<u>95,848</u>	<u>63,524</u>	<u>32,324</u>
2019/20	Special Education	144,265	0	144,265
	Retirement	8,459	0	8,459
		<u>152,724</u>	<u>0</u>	<u>152,724</u>
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
2025/26	Special Education (proposed final)	933,602	567,061	366,541

**Lower Moreland Township School District  
Analysis of New Expenditures  
For the 2025/2026 Budget**

Items Previously Discussed or Already Working in 2024/25

Description	Salary	Benefits	Other	Total
1. Special Education Teacher (Pine Road)	62,857	13,198		76,055
2. LMMS Night Custodian			65,000	65,000
Totals for previously discussed items	<u>62,857</u>	<u>13,198</u>	<u>0</u>	<u>141,055</u>

New Items for 2025/2026 Budget

Description	Salary	Benefits	Other	Total
1. Special Educ Aides/Behavioral Serv. Increase			425,125	425,125
2. Special Educ Out of District Tuition Increase			118,726	118,726
3. Curriculum Initiatives (Data Warehouse, etc.)			153,282	153,282
4. Tax Collector Bond (once every 4 years)			25,000	25,000
5. Transportation/Gasoline Increases			343,350	343,350
Total for New Items	<u>0</u>	<u>0</u>	<u>1,065,483</u>	<u>1,065,483</u>
Grand Totals	<u><u>62,857</u></u>	<u><u>13,198</u></u>	<u><u>1,065,483</u></u>	<u><u>1,206,538</u></u>

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

**Budget Reductions (Expenses)**

1.	SEIU Healthcare Adjustment	(6,396)
2.	Athletic Official's Fees Adjustments	6,878
3.	Net Effect of Pine Road change from Dean/IST to Asst. Principal	15,272
4.	2nd Look Healthcare Renewal Reduction	(38,442)
5.	Out of District Tuition Reduction	(43,680)
6.	Net Effect of Murray Avenue change from Dean/IST to Asst. Principal	(7,285)
7.	Teacher Resignation/Replacement	(5,836)
8.	Property/Umbrella/Auto Insurance Package Reductions	(2,200)
9.	Teacher Retirement/Replacement	(87,945)
10.	Building Budget Reductions	(13,405)
11.	Two (2) Teacher Resignations/Replacements	(13,719)
12.	Teacher Resignation/Replacement	(45,829)
Total Expense Adjustments		(242,587)

**Budget Reductions (Revenue)**

1.	January 2025 Assessment Change	6,422
2.	Social Security/Retirement Adj related to #3 Expense increase (above)	1,636
3.	Basic Subsidy Increase (using 25/26 Governor's Budget)	46,193
4.	Special Educ Subsidy Increase (using 25/26 Governor's Budget)	88,284
5.	Cyber Charter School Reduction (using 25/26 Governor's Budget)	(20,000)
6.	February 2025 Assessment Change	24,871
7.	Increase in Real Estate Collection Percentage (96.6%)	44,882
8.	Increase in Transportation Subsidy	75,000
9.	Increase in Miscellaneous Revenue (BusPatrol)	24,650
10.	Social Security/Retirement Adj related to #7 Expense increase (above)	683
11.	Property Tax Allocation Adjustment with RE Taxes (net effect)	7,365
12.	Out of District Tuition Increase	45,000
13.	Social Security/Retirement Adjustment- #9 & 11 (above)	(15,044)
14.	Re Transfer Tax Adjustment (based on history)	50,000
15.	One Time Adjustment-Transfer Taxes (over 55 Development)	622,500
16.	One Time Adjustment-Interim Taxes (over 55 Development)	688,757
Total Revenue Adjustments		1,691,199

Total Adjustments (Reductions/(Additions) to the Overall Shortfall)	1,933,786
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# 2025/26 TAX IMPACT

## SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES

Assessed Value	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Annual	Monthly
	RE Tax	RE Tax	RE Tax	RE Tax	RE Tax	RE Tax	RE Tax	Incr Amount	Incr Amount
170,000	\$6,095.79	\$6,242.49	\$6,356.44	\$6,544.03	\$6,796.33	\$7,068.57	\$7,439.66	\$371.09	\$30.92
180,000	\$6,454.37	\$6,609.69	\$6,730.34	\$6,928.97	\$7,196.11	\$7,484.36	\$7,877.29	\$392.92	\$32.74
190,000	\$6,812.94	\$6,976.90	\$7,104.25	\$7,313.92	\$7,595.90	\$7,900.16	\$8,314.91	\$414.75	\$34.56
200,000	\$7,171.52	\$7,344.10	\$7,478.16	\$7,698.86	\$7,995.68	\$8,315.96	\$8,752.54	\$436.58	\$36.38
<b>LMTSD AVG</b>	<b>\$7,530.10</b>	<b>\$7,711.31</b>	<b>\$7,852.07</b>	<b>\$8,083.80</b>	<b>\$8,395.46</b>	<b>\$8,731.76</b>	<b>\$9,190.17</b>	<b>\$458.41</b>	<b>\$38.20</b>
220,000	\$7,888.67	\$8,078.51	\$8,225.98	\$8,468.75	\$8,795.25	\$9,147.56	\$9,627.79	\$480.24	\$40.02
230,000	\$8,247.25	\$8,445.72	\$8,599.88	\$8,853.69	\$9,195.03	\$9,563.35	\$10,065.42	\$502.07	\$41.84
240,000	\$8,605.82	\$8,812.92	\$8,973.79	\$9,238.63	\$9,594.82	\$9,979.15	\$10,503.05	\$523.90	\$43.66
250,000	\$8,964.40	\$9,180.13	\$9,347.70	\$9,623.58	\$9,994.60	\$10,394.95	\$10,940.68	\$545.73	\$45.48

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:	41.5798
2001/02:	17.8855	2013/14:	30.9354	2025/26:	43.7627 <b>FINAL</b>
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		

# 2025/26 TAX IMPACT

## SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES

### Homestead Exclusion Reductions

Assessed Value	22/23	22/23	23/24	23/24	24/25	24/25	25/26	25/26	25/26	Annual	Monthly
	RE Tax	Exclusion	RE Tax	Exclusion	RE Tax	Exclusion	RE Tax	Exclusion	Incr Amount	Incr Amount	
170,000	\$6,544.03	(\$507.00)	\$6,796.33	(\$511.00)	\$7,068.57	(\$572.00)	\$7,439.66	(\$631.00)	\$312.09	\$312.09	\$26.01
180,000	\$6,928.97	(\$507.00)	\$7,196.11	(\$511.00)	\$7,484.36	(\$572.00)	\$7,877.29	(\$631.00)	\$333.92	\$333.92	\$27.83
190,000	\$7,313.92	(\$507.00)	\$7,595.90	(\$511.00)	\$7,900.16	(\$572.00)	\$8,314.91	(\$631.00)	\$355.75	\$355.75	\$29.65
200,000	\$7,698.86	(\$507.00)	\$7,995.68	(\$511.00)	\$8,315.96	(\$572.00)	\$8,752.54	(\$631.00)	\$377.58	\$377.58	\$31.47
<b>LMTSD AVG</b>	<b>\$8,083.80</b>	<b>(\$507.00)</b>	<b>\$8,395.46</b>	<b>(\$511.00)</b>	<b>\$8,731.76</b>	<b>(\$572.00)</b>	<b>\$9,190.17</b>	<b>(\$631.00)</b>	<b>\$399.41</b>	<b>\$399.41</b>	<b>\$33.28</b>
220,000	\$8,468.75	(\$507.00)	\$8,795.25	(\$511.00)	\$9,147.56	(\$572.00)	\$9,627.79	(\$631.00)	\$421.24	\$421.24	\$35.10
230,000	\$8,853.69	(\$507.00)	\$9,195.03	(\$511.00)	\$9,563.35	(\$572.00)	\$10,065.42	(\$631.00)	\$443.07	\$443.07	\$36.92
240,000	\$9,238.63	(\$507.00)	\$9,594.82	(\$511.00)	\$9,979.15	(\$572.00)	\$10,503.05	(\$631.00)	\$464.90	\$464.90	\$38.74
250,000	\$9,623.58	(\$507.00)	\$9,994.60	(\$511.00)	\$10,394.95	(\$572.00)	\$10,940.68	(\$631.00)	\$486.73	\$486.73	\$40.56

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

**Exclusion Note: This analysis incorporates homestead exclusion dollars for 2025/26.**

Millage Rates:

2020/21	36.7205
2021/22	37.3908
2022/23	38.4943
2023/24	39.9784
2024/25	41.5798
2025/26	44.4805 <b>Final</b>

Lower Moreland Township School District  
2025/26 Budget  
Informational Summary

**Total 25/26 Budget - 66,796,228**

**Percent of Budget:**

	<u>24/25</u>	<u>25/26</u>
Salaries	40.44%	41.26%
Benefits	23.92%	25.15%
Contracted Services	8.01%	9.08%
Other Purchased Services	13.09%	13.67%
Supplies/Equipment	4.75%	3.70%
Debt Service/Fund Transfers	9.62%	6.97%
Budgetary Reserve	0.17%	0.16%
<b>TOTAL:</b>	<u>100.00%</u>	<u>100.00%</u>

**School Real Estate Tax Rate**

2025/26: 43.7627 mills (2.1829 mill increase from 2024/25 rate)

**FINAL**

Total District Assessment	1,129,534,570
Revenue Generated Per Mil	1,091,130

**Per Pupil Cost**

Total Cost Per Pupil 25/26: (Grades K-12)	\$25,840 *
----------------------------------------------	------------

\* - Total 25/26 budget divided by projected enrollment for 25/26

Approved Tuition Rate for 25/26: \*\*

Elementary	\$16,036.05
Secondary	\$16,540.23

\*\* - 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 25/26	2,585
24/25 Enrollment:	2,572

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%	2024/25	2,572	(20)	-0.77%

Total Increase (30 years) 1,099  
 Total % Increase (30 Years) 74.61%  
 Average Percentage Increase 2.57%

**Lower Moreland Township School District**  
**State Tuition Rates**

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<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
2024/2025	2023/2024	\$ 16,036.05	\$ 16,540.23

Lower Moreland Township School District  
2025/26 Budget  
Object Expenditure Summary

**Total 25/26 Budget - 66,796,228**

<b><u>Expenditure Object</u></b>	<u>24/25</u>	<u>25/26</u>	<u>Dollar</u> <u>Variance</u>	<u>Percent</u> <u>Variance</u>
100 - Salaries	26,381,781	27,560,651	1,178,870	4.47%
200 - Benefits	15,604,968	16,798,450	1,193,482	7.65%
300 - Contracted Services	5,226,717	6,067,103	840,386	16.08%
400 - Purchased Property Services	1,761,760	1,915,527	153,767	8.73%
500 - Other Purchased Services	6,777,799	7,214,780	436,981	6.45%
600 - Supplies	2,412,887	1,807,723	(605,164)	-25.08%
700 - Equipment	684,596	665,572	(19,024)	-2.78%
800 - Other Objects (including Debt Interest)	2,914,375	3,134,279	219,904	7.55%
900 - Other Uses (including Debt Principal)	3,472,143	1,632,143	(1,840,000)	-52.99%
	<u>65,237,026</u>	<u>66,796,228</u>	<u>1,559,202</u>	<u>2.39%</u>

Notes:

- Objects are classified as per the Department of Education.

**Lower Moreland Township School District  
Summary of Fixed/Mandated Costs  
2025/26 Budget**

<u>Description</u>	<u>Projected Cost</u>	<u>Percentage of Budget</u>
Salaries	27,560,651	41.26%
Benefits	16,798,450	25.15%
Contracted Substitutes/Aides	3,666,274	5.49%
Contracted Security/Police	225,000	0.34%
Special Ed Tuition/Therapy	2,111,072	3.16%
Charter School Tuition	363,750	0.54%
Debt Service	4,370,328	6.54%
Vocational Education	429,202	0.64%
Transportation/Gasoline	4,248,718	6.36%
Janitorial/Grounds Contracts	840,000	1.26%
Contracted Custodians	130,000	0.19%
District Local Audit	45,000	0.07%
Intermediate Unit Services	34,000	0.05%
Insurance (Property/Liability)	319,400	0.48%
<b>Total Mandated/Fixed Costs</b>	<b><u>61,141,845</u></b>	<b><u>91.53%</u></b>
<b>Total Budget to Date</b>	<b><u>66,796,228</u></b>	

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 \$1,691,430

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 \$401,695.

If these two cost groups are included with the \$61,141,845 of costs noted above, the percentage of costs jumps to 94.67%.

**Lower Moreland Township  
School District  
2025/26 Budget**

**Expenditure Summary**

	24/25 Budget	25/26 Budget	Dollar Variance	Percent Variance
1100 Regular Instruction	\$28,712,117	\$28,984,542	\$272,425	0.95%
1200 Special Education	\$9,749,968	\$10,679,455	\$929,487	9.53%
1300 Vocational Education	\$423,518	\$429,202	\$5,684	1.34%
1400 Other Instruction	\$198,293	\$213,949	\$15,656	7.90%
1500 Non Public Services	\$424	\$7,798	\$7,374	1739.15%
1600 Adult Education	\$20,900	\$20,900	\$0	0.00%
2100 Pupil Services	\$1,756,506	\$1,885,072	\$128,566	7.32%
2200 Instructional Staff Services	\$2,761,803	\$2,828,522	\$66,719	2.42%
2300 Administration	\$4,493,643	\$5,444,731	\$951,088	21.17%
2400 Pupil Health	\$686,820	\$723,865	\$37,045	5.39%
2500 Business Services	\$929,170	\$955,178	\$26,008	2.80%
2600 Plant Operations & Maintenance	\$3,301,343	\$3,572,831	\$271,488	8.22%
2700 Transportation	\$3,930,170	\$4,274,605	\$344,435	8.76%
2800 Central Services	\$1,104,767	\$1,198,074	\$93,307	8.45%
2900 Other Support Services	\$33,000	\$34,000	\$1,000	3.03%
3200 Student Activities	\$905,228	\$946,719	\$41,491	4.58%
3300 Community Services	\$115,328	\$116,457	\$1,129	0.98%
5100 Debt Service	\$6,004,028	\$4,370,328	(\$1,633,700)	-27.21%
5200 Fund Transfers (Capital Projects)	\$0	\$0	\$0	0.00%
5900 Budgetary Reserve	\$110,000	\$110,000	\$0	0.00%
<b>Total</b>	<b>\$65,237,026</b>	<b>\$66,796,228</b>	<b>\$1,559,202</b>	<b>2.39%</b>

- Salary and benefits represent 66.41% (\$44,359,101) of the total school district budget.

- The 25/26 proposed budget includes the following new positions:

- 1.0 New Pine Road Special Education Teacher

- Revamping Dean/IST positions to Assistant Principals at Murray Avenue and Pine Road Elementary

**Lower Moreland Township  
School District**

**2025/26 Budget**

**Revenue Summary**

	24/25 Budget	25/26 Budget	Dollar Variance	Percent Variance
Opening Balance *	3,129,845	0	(3,129,845)	-100.00%
Local Revenue	48,798,856	52,441,708 **	3,642,852	7.47%
State Revenue	12,685,351	13,765,122	1,079,771	8.51%
Federal Revenue	622,974	589,398	(33,576)	-5.39%
Other Revenue	0	0	0	0.00%
Total	65,237,026	66,796,228	1,559,202	2.39%

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

\*\* - includes a 2.1829 mill increase to current (24/25) millage rate of 41.5798 mills.

(New millage figure is 43.7627 mills - FINAL)

**Opening Balance**

- The total fund balance as of 7/1/24 was \$5,179,870 and at this time it is difficult to project ending fund balance for 24/25. The District allocated \$3,129,845 to balance the budget last year and has the option to utilize additional fund balance this year. For 2024/25, there has been no fund balance allocated to balance the budget but rather, budgeted expenditures match budgeted revenue.

**Local Revenue**

- 86.82% of local sources is local current real estate tax.
- Total District assessment increased (0.05%).

**State Revenue**

- The basic subsidy is projected at 25/26 State budget total and the special education subsidy is assumed at the 25/26 levels as well. There are increases in Social Security and Retirement revenue due to increasing salaries. The Retirement rate was set at a higher rate by the Retirement Board. Also, there is an allocation of \$2,300,452 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**

**2025/26 Budget**

**Salary Summary**

Object Code 100

	24/25 Budget	% of Total	25/26 Budget	% of Total
1100 Regular Instruction	16,374,745	59.41%	16,677,149	60.51%
1200 Special Education	3,406,367	12.36%	3,666,948	13.31%
1300 Vocational Education	0	0.00%	0	0.00%
1400 Other Instruction	51,045	0.19%	56,389	0.20%
1600 Adult Education	0	0.00%	0	0.00%
2100 Pupil Services	1,085,756	3.94%	1,149,441	4.17%
2200 Instructional Staff Services	1,073,117	3.89%	1,016,864	3.69%
2300 Administration	2,138,593	7.76%	2,662,878	9.66%
2400 Pupil Health	345,402	1.25%	355,914	1.29%
2500 Business Services	530,431	1.92%	551,368	2.00%
2600 Plant Operations & Maintenance	414,576	1.50%	429,393	1.56%
2700 Transportation	20,391	0.07%	21,400	0.08%
2800 Central Services	577,358	2.09%	599,407	2.17%
3200 Student Activities	359,000	1.30%	367,000	1.33%
3300 Community Services	5,000	0.02%	6,500	0.02%
<b>Total</b>	<b>26,381,781</b>	<b>100.00%</b>	<b>27,560,651</b>	<b>100.00%</b>

NOTE: - Salary costs represent 41.3% of the total 2025/26 budget.  
 - Salary costs represent 40.3% of the total 2024/25 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**

**2025/26 Budget**

**Benefits Summary**

Object Code 200

	Category	24/25 Budget	25/26 Budget
211	Group Insurance Benefits	4,334,230	5,009,322
	Medical Insurance		
	Dental Insurance		
213	Life Insurance	75,329	81,135
219	Long-Term Disability Insurance	95,285	100,008
220	Social Security - employer share (7.65% of salaries/wages)	2,015,259	2,103,484
230	Retirement - employer share (34.00% of salaries/wages for 25/26)	8,895,015	9,315,451
240	Tuition Reimbursement	75,000	75,000
260	Worker's Compensation	114,850	114,050
Total		15,604,968	16,798,450

Note: Benefit costs represent 25.1% of the total 2025/26 budget.  
Benefit costs represent 23.8% of the total 2024/25 budget.

Further Facts:

- The medical insurance part of the budget had a net increase due to new positions and an over 19% 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 34.00%. The actual PSERS rate for 24/25 was 33.90%. The percentage increase in the rate is 0.29%.
- Tuition costs are budgeted to same due to history and Act 48 implications.
- Worker's Compensation remained the same due in most part to the District's participation in the School Districts Insurance Consortium (SDIC) whose rates are favorable overall due to the consortium relationship of all of it's members.

Lower Moreland Township School District  
 History of Public Schools Employees' Retirement System Rates  
 1989/90 through 2025/26

<b>History</b>		<b>Projected</b>	
School Year	PSERS Rate	School Year	PSERS Rate
2025/26	34.00%	2026/27	34.72%
2024/25	33.90%	2027/28	35.26%
2023/24	34.00%	2028/29	35.85%
2022/23	35.26%	2029/30	36.49%
2021/22	34.94%	2030/31	37.10%
2020/21	34.51%	2031/32	37.59%
2019/20	34.29%	2032/33	38.51%
2018/19	33.43%		
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%
2024/25	1,125,317,150	3,437,540	1,128,754,690	0.017%

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 18/19	Actual 19/20	Actual 20/21	Actual 21/22	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26
Total General Fund Balance (7/1)	4,485,529	4,562,012	4,817,801	7,136,463	7,131,217	7,134,893	5,179,870	2,050,025
Prior Period Adjustment	0	0	0	0	0	0	0	0
Excess of Revenue Over Expenditures	76,483	255,789	2,245,677	(5,246)	3,676	(1,955,023)	(3,129,845)	0
Less:								
Committed for Future Medical Benefits	1,500,000	1,500,000	1,400,000	1,300,000	1,200,000	1,100,000	825,000	425,000
Committed for PSERS Costs	1,000,000	1,000,000	900,000	800,000	700,000	600,000	400,000	200,000
Reserved for Future Comp Ed Costs	0	0	250,000	250,000	250,000	250,000	75,000	0
Reserved for Debt Service	0	0	0	2,225,000	2,100,000	1,530,000	0	0
Total Committed Fund Balance	2,500,000	2,500,000	2,550,000	4,575,000	4,250,000	3,480,000	1,300,000	625,000
Total Uncommitted Fund Balance	2,062,012	2,317,801	4,513,478	2,556,217	2,884,893	1,699,870	750,025	1,425,025
Total General Fund Balance (6/30)	4,562,012	4,817,801	7,063,478	7,131,217	7,134,893	5,179,870	2,050,025	2,050,025
Total Fund Balance as a Percentage of Total Expenditures	9.01%	9.56%	13.54%	12.68%	12.18%	8.24%	3.14%	3.07%
Unreserved Fund Balance as a Percentage of Total Expenditures	4.07%	4.60%	8.65%	4.54%	4.92%	2.70%	1.15%	2.13%
Revenue	50,704,137	50,644,908	54,396,303	56,243,511	58,584,261	60,930,999	62,107,181	66,796,228
Expenditures	50,627,654	50,389,119	52,150,626	56,248,757	58,580,585	62,886,022	65,237,026	66,796,228
Excess of Revenue Over Expenditures	76,483	255,789	2,245,677	(5,246)	3,676	(1,955,023)	(3,129,845)	0

Lower Moreland Township School District  
Building Allocation – Zero-Based Budgeting  
2025/26 Budget Year

Starting with the 2019/20 budget year, the Lower Moreland Township School District implemented a zero-based budgeting model for building allocations for all three buildings. In previous years, each building was assigned a per 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 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 began operating four (4) schools.

<u>School</u>	<u>2025/26 Zero Based</u>	<u>2024/25 Zero Based</u>
Lower Moreland High School	\$213,505	\$209,635
Lower Moreland Middle School	\$171,956	\$187,411
Murray Avenue School	\$168,896	\$124,174
Pine Road Elementary School	\$172,599	\$162,913

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.

Lower Moreland Township School District Enrollment Projections, 2023-24 Update

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 21/22	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	\$ Incr/Decr	% Incr/Decr
<b><u>REGULAR INSTRUCTION</u></b>								
1100-100	Salaries	14,509,975	14,985,543	15,614,716	16,374,745	16,677,149	302,404	1.8%
1100-200	Empl Benefits	8,374,070	9,088,268	9,056,054	9,629,283	10,175,212	545,929	5.7%
1100-300	Purch Prof Svcs	952,309	1,249,433	1,371,748	1,049,399	1,155,545	106,146	10.1%
1100-400	Purch Prop Svcs	5,080	1,822	8,726	10,900	12,200	1,300	11.9%
1100-500	Other Services	409,012	370,919	387,071	382,500	363,750	(18,750)	-4.9%
1100-600	Supplies	731,842	686,465	1,134,516	1,244,315	593,611	(650,704)	-52.3%
1100-700	Property	2,759	2,619	5,457	19,300	5,400	(13,900)	-72.0%
1100-800	Other Objects	459	975	1,991	1,675	1,675	0	0.0%
1100-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1100	24,985,506	26,386,044	27,580,279	28,712,117	28,984,542	272,425	0.9%
<b><u>SPECIAL EDUCATION</u></b>								
1200-100	Salaries	2,895,962	2,981,029	3,154,081	3,406,367	3,666,948	260,581	7.6%
1200-200	Empl Benefits	1,609,300	1,725,816	1,725,767	2,017,072	2,229,459	212,387	10.5%
1200-300	Purch Prof Svcs	2,757,837	3,057,090	3,670,556	2,705,784	3,092,241	386,457	14.3%
1200-400	Purch Prop Svcs	4,444	3,569	3,348	3,500	3,500	0	0.0%
1200-500	Other Services	1,346,479	1,821,119	1,820,385	1,569,026	1,644,072	75,046	4.8%
1200-600	Supplies	70,504	75,416	50,875	46,219	41,235	(4,984)	-10.8%
1200-700	Property	612	1,239	7,775	0	0	0	0.0%
1200-800	Other Objects	1,167	934	10,376	2,000	2,000	0	0.0%
1200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1200	8,686,305	9,666,212	10,443,163	9,749,968	10,679,455	929,487	9.5%
<b><u>VOCATIONAL EDUCATION</u></b>								
1300-500	Other Services	384,070	415,690	428,290	423,518	429,202	5,684	1.3%
	Total 1300	384,070	415,690	428,290	423,518	429,202	5,684	1.3%
<b><u>OTHER INSTRUCTION</u></b>								
1400-100	Salaries	2,989	15,487	36,131	51,045	56,389	5,344	10.5%
1400-200	Empl Benefits	1,470	4,343	11,741	4,728	4,133	(595)	-12.6%
1400-300	Purch Prof Svcs	133,658	127,745	87,229	142,520	152,830	10,310	7.2%
1400-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
1400-500	Other Services	0	0	0	0	0	0	0.0%
1400-600	Supplies	1,324	34	3,507	0	597	597	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	139,441	147,609	138,608	198,293	213,949	15,656	7.9%

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

Acct Code	Description	Actual 21/22	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	\$ Incr/Decr	% Incr/Decr
<b><u>NON-PUBLIC SERVICES</u></b>								
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	1,624	0	0	0	7,048	7,048	100.0%
1500-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
1500-500	Other Services	0	0	0	0	0	0	0.0%
1500-600	Supplies	368	1,858	237	0	750	750	100.0%
1500-700	Property	0	0	0	424	0	(424)	-100.0%
1500-800	Other Objects	0	0	0	0	0	0	0.0%
1500-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 1500	1,992	1,858	237	424	7,798	7,374	100%+
<b><u>ADULT EDUCATION</u></b>								
1600-100	Salaries	0	0	0	0	0	0	0.0%
1600-200	Empl Benefits	0	0	0	0	0	0	0.0%
1600-300	Purch Prof Svcs	6,924	10,607	14,970	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	116	277	190	900	900	0	0.0%
1600-700	Property	390	475	229	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	7,430	11,359	15,389	20,900	20,900	0	0.0%
	TOTAL 1000	34,204,744	36,628,772	38,605,966	39,105,220	40,335,846	1,230,626	3.1%
<b><u>PUPIL SERVICES</u></b>								
2100-100	Salaries	998,725	1,012,235	1,020,141	1,085,756	1,149,441	63,685	5.9%
2100-200	Empl Benefits	551,566	562,915	556,018	629,130	693,311	64,181	10.2%
2100-300	Purch Prof Svcs	0	0	29,735	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	38,117	37,429	34,565	41,120	41,620	500	1.2%
2100-700	Property	0	0	0	0	0	0	0.0%
2100-800	Other Objects	400	1,040	675	500	700	200	40.0%
2100-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2100	1,588,808	1,613,619	1,641,134	1,756,506	1,885,072	128,566	7.3%
<b><u>INSTRUCTIONAL SERVICES</u></b>								
2200-100	Salaries	766,602	722,649	933,438	1,073,117	1,016,864	(56,253)	-5.2%
2200-200	Empl Benefits	490,925	515,556	622,722	723,293	725,587	2,294	0.3%
2200-300	Purch Prof Svcs	204,162	204,665	270,195	218,497	371,549	153,052	70.0%
2200-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2200-500	Other Services	48,746	46,327	62,800	99,428	61,550	(37,878)	-38.1%
2200-600	Supplies	20,096	51,539	3,924	6,000	6,000	0	0.0%
2200-700	Property	1,097,684	525,873	312,214	639,368	644,872	5,504	0.9%
2200-800	Other Objects	752	2,150	1,235	2,100	2,100	0	0.0%
2200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2200	2,628,967	2,068,759	2,206,528	2,761,803	2,828,522	66,719	2.4%

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

Acct Code	Description	Actual 21/22	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	\$ Incr/Decr	% Incr/Decr
<b><u>ADMINISTRATION</u></b>								
2300-100	Salaries	1,952,460	1,916,290	2,039,466	2,138,593	2,662,878	524,285	24.5%
2300-200	Empl Benefits	1,031,708	1,094,673	1,114,380	1,285,570	1,605,309	319,739	24.9%
2300-300	Purch Prof Svcs	418,749	545,899	490,762	616,172	661,904	45,732	7.4%
2300-400	Purch Prop Svcs	58,320	87,387	85,382	70,000	73,000	3,000	4.3%
2300-500	Other Services	123,998	140,466	149,438	196,850	263,150	66,300	33.7%
2300-600	Supplies	37,050	24,251	82,541	34,760	36,510	1,750	5.0%
2300-700	Property	7,564	6,428	2,480	17,004	6,800	(10,204)	-60.0%
2300-800	Other Objects	39,567	124,908	133,831	134,694	135,180	486	0.4%
2300-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2300	3,669,416	3,940,302	4,098,280	4,493,643	5,444,731	951,088	21.2%
<b><u>PUPIL HEALTH SERVICES</u></b>								
2400-100	Salaries	265,248	246,964	266,788	345,402	355,914	10,512	3.0%
2400-200	Empl Benefits	133,809	125,225	162,547	228,558	248,001	19,443	8.5%
2400-300	Purch Prof Svcs	174,737	91,858	108,420	103,750	108,750	5,000	4.8%
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	5,101	5,638	11,450	9,110	11,200	2,090	22.9%
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	578,895	469,685	549,205	686,820	723,865	37,045	5.4%
<b><u>BUSINESS SERVICES</u></b>								
2500-100	Salaries	474,076	492,272	512,418	530,431	551,368	20,937	3.9%
2500-200	Empl Benefits	265,652	286,157	286,690	319,445	323,060	3,615	1.1%
2500-300	Purch Prof Svcs	24,692	27,009	26,544	26,544	27,000	456	1.7%
2500-400	Purch Prop Svcs	9,695	3,322	3,957	7,500	7,500	0	0.0%
2500-500	Other Services	14,002	15,888	3,359	19,000	19,000	0	0.0%
2500-600	Supplies	13,922	16,631	19,728	16,000	17,000	1,000	6.3%
2500-700	Property	6,961	9,418	0	7,500	7,500	0	0.0%
2500-800	Other Objects	1,994	1,772	1,809	2,750	2,750	0	0.0%
2500-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2500	810,994	852,469	854,505	929,170	955,178	26,008	2.8%
<b><u>PLANT OPERATION &amp; MAINTENANCE</u></b>								
2600-100	Salaries	314,041	303,763	319,892	414,576	429,393	14,817	3.6%
2600-200	Empl Benefits	132,008	140,377	156,010	279,067	276,058	(3,009)	-1.1%
2600-300	Purch Prof Svcs	28,865	57,264	55,879	65,000	145,000	80,000	100%+
2600-400	Purch Prop Svcs	1,248,047	1,135,825	1,305,504	1,546,000	1,691,280	145,280	9.4%
2600-500	Other Services	129,474	130,063	145,662	170,750	171,500	750	0.4%
2600-600	Supplies	520,815	596,476	711,478	814,510	848,150	33,640	4.1%
2600-700	Property	0	0	92,185	0	0	0	0.0%
2600-800	Other Objects	4,950	5,823	1,298	11,440	11,450	10	0.1%
	Total 2600	2,378,200	2,369,591	2,787,908	3,301,343	3,572,831	271,488	8.2%

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

Acct Code	Description	Actual 21/22	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	\$ Incr/Decr	% Incr/Decr
<b><u>STUDENT TRANSPORTATION SERVICES</u></b>								
2700-100	Salaries	19,947	19,055	19,439	20,391	21,400	1,009	4.9%
2700-200	Empl Benefits	1,514	1,414	1,414	1,660	1,737	77	4.6%
2700-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
2700-400	Purch Prop Svcs	560	653	583	1,000	1,000	0	0.0%
2700-500	Other Services	3,403,930	3,177,660	4,442,597	3,765,369	4,098,718	333,349	8.9%
2700-600	Supplies	116,744	175,062	166,516	140,500	150,500	10,000	7.1%
2700-700	Property	0	0	0	1,000	1,000	0	0.0%
2700-800	Other Objects	559	305	0	250	250	0	0.0%
	Total 2700	3,543,254	3,374,149	4,630,549	3,930,170	4,274,605	344,435	8.8%
<b><u>CENTRAL SUPPORT SERVICES</u></b>								
2800-100	Salaries	435,634	469,818	510,614	577,358	599,407	22,049	3.8%
2800-200	Empl Benefits	212,701	250,785	255,704	335,169	360,492	25,323	7.6%
2800-300	Purch Prof Svcs	162,477	150,883	165,278	179,051	225,236	46,185	25.8%
2800-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
2800-500	Other Services	2,541	1,564	566	1,750	1,750	0	0.0%
2800-600	Supplies	20,652	157,796	34,219	10,250	10,000	(250)	-2.4%
2800-700	Property	0	0	0	0	0	0	0.0%
2800-800	Other Objects	295	793	295	1,189	1,189	0	0.0%
2800-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 2800	834,300	1,031,639	966,676	1,104,767	1,198,074	93,307	8.4%
<b><u>OTHER SUPPORT SERVICES</u></b>								
2900-500	Other Services	31,479	31,192	32,348	33,000	34,000	1,000	3.0%
	Total 2900	31,479	31,192	32,348	33,000	34,000	1,000	3.0%
	TOTAL 2000	16,064,313	15,751,405	17,767,133	18,997,222	20,916,878	1,919,656	10.1%
<b><u>STUDENT ACTIVITIES</u></b>								
3200-100	Salaries	339,826	352,310	349,935	359,000	367,000	8,000	2.2%
3200-200	Empl Benefits	137,105	137,372	122,246	149,915	153,384	3,469	2.3%
3200-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
3200-400	Purch Prop Svcs	34,574	102,773	115,881	122,860	127,047	4,187	3.4%
3200-500	Other Services	81,362	94,390	108,631	116,608	128,088	11,480	9.8%
3200-600	Supplies	34,283	40,092	29,636	40,953	42,400	1,447	3.5%
3200-700	Property	0	0	0	0	0	0	0.0%
3200-800	Other Objects	99,111	94,713	112,711	115,892	128,800	12,908	11.1%
3200-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 3200	726,261	821,650	839,040	905,228	946,719	41,491	4.6%

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

Acct Code	Description	Actual 21/22	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	\$ Incr/Decr	% Incr/Decr
<b><u>COMMUNITY SERVICES</u></b>								
3300-100	Salaries	17,331	5,236	6,913	5,000	6,500	1,500	30.0%
3300-200	Empl Benefits	1,101	3,235	3,579	2,078	2,707	629	30.3%
3300-300	Purch Prof Svcs	66,933	105,859	76,386	100,000	100,000	0	0.0%
3300-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
3300-500	Other Services	0	0	0	0	0	0	0.0%
3300-600	Supplies	5,601	5,014	5,208	8,250	7,250	(1,000)	-12.1%
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	90,966	119,344	92,086	115,328	116,457	1,129	1.0%
	TOTAL 3000	817,227	940,994	931,126	1,020,556	1,063,176	42,620	4.2%
<b><u>FACILITIES ACQUISITION</u></b>								
4000-100	Salaries	0	0	0	0	0	0	0.0%
4000-200	Empl Benefits	0	0	0	0	0	0	0.0%
4000-300	Purch Prof Svcs	0	0	0	0	0	0	0.0%
4000-400	Purch Prop Svcs	0	0	0	0	0	0	0.0%
4000-500	Other Services	0	0	0	0	0	0	0.0%
4000-600	Supplies	0	0	0	0	0	0	0.0%
4000-700	Property	0	0	0	0	0	0	0.0%
4000-800	Other Objects	0	0	0	0	0	0	0.0%
4000-900	Other Uses	0	0	0	0	0	0	0.0%
	Total 4000	0	0	0	0	0	0	0.0%
	TOTAL 4000	0	0	0	0	0	0	0.0%
<b><u>OTHER FINANCING USES</u></b>								
5000-800	Other Objects	1,073,602	1,381,215	1,684,276	2,641,885	2,848,185	206,300	7.8%
5000-900	Other Uses	4,070,372	3,853,897	3,871,821	3,472,143	1,632,143	(1,840,000)	-53.0%
	Total 5000	5,143,974	5,235,112	5,556,097	6,114,028	4,480,328	(1,633,700)	-26.7%
	TOTAL 5000	5,143,974	5,235,112	5,556,097	6,114,028	4,480,328	(1,633,700)	-26.7%
	TOTAL EXPENSES	56,230,258	58,556,283	62,860,322	65,237,026	66,796,228	1,559,202	2.4%

Lower Moreland Township School District

2025/26 Budget

1100 Account - Regular Instruction

Account Code	Description	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	Dollar Increase/Decrease	Percent Increase/Decrease
1100-100	Salaries	14,985,543	15,614,716	16,374,745	16,677,149	302,404	1.8%
1100-200	Benefits	9,088,268	9,056,054	9,629,283	10,175,212	545,929	5.7%
1100-300	Purch Prof Serv.	1,249,433	1,371,748	1,049,399	1,155,545	106,146	10.1%
1100-400	Purch Prop Serv.	1,822	8,726	10,900	12,200	1,300	11.9%
1100-500	Other Services	370,919	387,071	382,500	363,750	(18,750)	-4.9%
1100-600	Supplies	686,465	1,134,516	1,244,315	593,611	(650,704)	-52.3%
1100-700	Property	2,619	5,457	19,300	5,400	(13,900)	-72.0%
1100-800	Other Objects	975	1,991	1,675	1,675	0	0.0%
1100-900	Other Uses	0	0	0	0	0	0.0%
	Total 1100	26,386,044	27,580,279	28,712,117	28,984,542	272,425	0.9%

**Budget Explanations**

**1100 - Regular Instruction**

**Highlights of Changes**

200 Benefits-  
Contributing to the large increase in benefits is a healthcare renewal percentage of 19%.

600/700 Supplies/Property-  
The decreases shown are a reflection of a small curriculum renewal for 2025/2026 as compared to 2024/25.

## Budget Explanation

### 1100 - Regular Instruction

		2024/25 Budget	2025/26 Budget																					
<b><u>1100 - Regular Instruction</u></b>																								
100	Salaries- Budgeted in this account are the following items:	16,374,745	16,677,149																					
	Pine Road Teachers																							
	Murray Avenue Teachers																							
	Middle School Teachers																							
	High School Teachers																							
	Lead Teacher Costs																							
	Federal Project Teacher Costs																							
200	Benefits-	9,629,283	10,175,212																					
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center; border-bottom: 1px solid black;">24/25 Amount</th> <th style="text-align: center; border-bottom: 1px solid black;">25/26 Amount</th> </tr> </thead> <tbody> <tr> <td style="padding-left: 20px;">Health/Life/Disability Insurance</td> <td style="text-align: right;">2,774,537</td> <td style="text-align: right;">3,181,020</td> </tr> <tr> <td style="padding-left: 20px;">Social Security</td> <td style="text-align: right;">1,250,558</td> <td style="text-align: right;">1,273,168</td> </tr> <tr> <td style="padding-left: 20px;">Retirement</td> <td style="text-align: right;">5,541,688</td> <td style="text-align: right;">5,658,524</td> </tr> <tr> <td style="padding-left: 20px;">Teacher Tuition</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="padding-left: 20px;">Worker's Compensation</td> <td style="text-align: right;">62,500</td> <td style="text-align: right;">62,500</td> </tr> <tr> <td style="padding-left: 20px;">Totals</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">9,629,283</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">10,175,212</td> </tr> </tbody> </table>		24/25 Amount	25/26 Amount	Health/Life/Disability Insurance	2,774,537	3,181,020	Social Security	1,250,558	1,273,168	Retirement	5,541,688	5,658,524	Teacher Tuition	0	0	Worker's Compensation	62,500	62,500	Totals	9,629,283	10,175,212		
	24/25 Amount	25/26 Amount																						
Health/Life/Disability Insurance	2,774,537	3,181,020																						
Social Security	1,250,558	1,273,168																						
Retirement	5,541,688	5,658,524																						
Teacher Tuition	0	0																						
Worker's Compensation	62,500	62,500																						
Totals	9,629,283	10,175,212																						
300	Purchased Prof & Tech Services- Included in this account is an amount for contracted substitute services as well as student planning services.	1,049,399	1,155,545																					
400	Purchased Property Services- Budgeted to this account is an amount related to repair costs for classroom equipment located throughout all three schools.	10,900	12,200																					
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.	382,500	363,750																					

## Budget Explanation

### 1100 - Regular Instruction

2024/25  
Budget

2025/26  
Budget

600      Supplies- 1,244,315 593,611  
 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.

<u>Bldg</u>	<u>24/25</u> Amount	<u>25/26</u> Amount
Pine Road Elem.	120,317	127,289
Murray Avenue	100,876	143,391
Middle School	122,677	136,956
High School	118,750	120,600
Federal Projects	15,750	4,000
Curr-Special Alloc.	0	3,800
<b>Total</b>	<b>478,370</b>	<b>536,036</b>

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:

<u>Bldg</u>	<u>24/25</u> Amount	<u>25/26</u> Amount
Pine Road Elem.	1,000	1,000
Murray Avenue	0	0
Middle School	0	0
High School	15,100	21,575
Curr-Special Alloc.	749,845	35,000
<b>Total</b>	<b>765,945</b>	<b>57,575</b>

700      Equipment- 19,300 5,400  
 Budgeted in this account is an amount for requested instructional equipment as listed below:

<u>Bldg</u>	<u>24/25</u> Amount	<u>25/26</u> Amount
Pine Road Elem.	0	0
Murray Avenue	0	0
Middle School	16,300	4,400
High School	3,000	1,000
Curr-Special Alloc.	0	0
<b>Total</b>	<b>19,300</b>	<b>5,400</b>

## Budget Explanation

### 1100 - Regular Instruction

		2024/25 Budget	2025/26 Budget
800	Other Objects- This account represents an amount for professional dues & fees for the instructional staff.	1,675	1,675
	TOTAL 1100	<u>28,712,117</u>	<u>28,984,542</u>

Lower Moreland Township School District

2025/26 Budget

1200 Account - Special Education

Account Code	Description	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	Dollar Increase/Decrease	Percent Increase/Decrease
1200-100	Salaries	2,981,029	3,154,081	3,406,367	3,666,948	260,581	7.6%
1200-200	Benefits	1,725,816	1,725,767	2,017,072	2,229,459	212,387	10.5%
1200-300	Purch Prof Serv.	3,057,090	3,670,556	2,705,784	3,092,241	386,457	14.3%
1200-400	Purch Prop Serv.	3,569	3,348	3,500	3,500	0	0.0%
1200-500	Other Services	1,821,119	1,820,385	1,569,026	1,644,072	75,046	4.8%
1200-600	Supplies	75,416	50,875	46,219	41,235	(4,984)	-10.8%
1200-700	Property	1,239	7,775	0	0	0	0.0%
1200-800	Other Objects	934	10,376	2,000	2,000	0	0.0%
1200-900	Other Uses	0	0	0	0	0	0.0%
	Total 1200	9,666,212	10,443,163	9,749,968	10,679,455	929,487	9.5%

**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 Pine Road at Pine Road Elementary School for Autistic Support.

## Budget Explanation

### 1200 - Special Education

	2024/25 Budget	2025/26 Budget																		
<b><u>1200 - Special Education</u></b>																				
100 Salaries- Budgeted in this account are salary costs for Learning Support and Autistic Support teachers, Speech and Language teachers, Emotional Support teachers, Life Skills teachers and also Gifted Instructors. Additionally, District Paraprofessionals are budgeted in this account. Lastly, the Director of Special Education and a support staff member are budgeted here.	3,406,367	3,666,948																		
200 Benefits-	2,017,072	2,229,459																		
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center; border-bottom: 1px solid black;">24/25 Amount</th> <th style="width: 20%; text-align: center; border-bottom: 1px solid black;">25/26 Amount</th> </tr> </thead> <tbody> <tr> <td>Health/Life/Disability Insurance</td> <td style="text-align: right;">582,177</td> <td style="text-align: right;">682,627</td> </tr> <tr> <td>Social Security</td> <td style="text-align: right;">260,586</td> <td style="text-align: right;">280,522</td> </tr> <tr> <td>Retirement</td> <td style="text-align: right;">1,154,759</td> <td style="text-align: right;">1,246,760</td> </tr> <tr> <td>Worker's Compensation</td> <td style="text-align: right;">19,550</td> <td style="text-align: right;">19,550</td> </tr> <tr> <td>Totals</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">2,017,072</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">2,229,459</td> </tr> </tbody> </table>		24/25 Amount	25/26 Amount	Health/Life/Disability Insurance	582,177	682,627	Social Security	260,586	280,522	Retirement	1,154,759	1,246,760	Worker's Compensation	19,550	19,550	Totals	2,017,072	2,229,459	
	24/25 Amount	25/26 Amount																		
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Social Security	260,586	280,522																		
Retirement	1,154,759	1,246,760																		
Worker's Compensation	19,550	19,550																		
Totals	2,017,072	2,229,459																		
300 Purchased Prof & Tech Services- Budgeted in this account is the cost of educational services provided by an outside agency including occupational & physical therapy services as well as contracted Psychologist services. Also included are costs of instructional aides through various agencies, Wilson tutors and Behavioral Specialists.	2,705,784	3,092,241																		
400 Purchased Prop Services- Included here is an amount for a copier lease funded through IDEA.	3,500	3,500																		
500 Other Purchased Services- Budgeted in this account is an amount for the following:	1,569,026	1,644,072																		
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center; border-bottom: 1px solid black;">24/25 Amount</th> <th style="width: 20%; text-align: center; border-bottom: 1px solid black;">25/26 Amount</th> </tr> </thead> <tbody> <tr> <td>Staff Travel Costs</td> <td style="text-align: right;">20,500</td> <td style="text-align: right;">20,500</td> </tr> <tr> <td>Tuition paid to approved private schools for special ed. students attending their schools.</td> <td style="text-align: right;">987,871</td> <td style="text-align: right;">1,068,572</td> </tr> <tr> <td>Tuition paid to the Intermediate Unit for students attending their programs.</td> <td style="text-align: right;">560,655</td> <td style="text-align: right;">555,000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">1,569,026</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">1,644,072</td> </tr> </tbody> </table>		24/25 Amount	25/26 Amount	Staff Travel Costs	20,500	20,500	Tuition paid to approved private schools for special ed. students attending their schools.	987,871	1,068,572	Tuition paid to the Intermediate Unit for students attending their programs.	560,655	555,000		1,569,026	1,644,072				
	24/25 Amount	25/26 Amount																		
Staff Travel Costs	20,500	20,500																		
Tuition paid to approved private schools for special ed. students attending their schools.	987,871	1,068,572																		
Tuition paid to the Intermediate Unit for students attending their programs.	560,655	555,000																		
	1,569,026	1,644,072																		

## Budget Explanation

### 1200 - Special Education

		<u>2024/25 Budget</u>	<u>2025/26 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.	46,219	41,235
700	Equipment- The amount budgeted to this account reflects the cost of equipment needed for special education classrooms.	0	0
800	Other Objects- Professional dues & fees for the special education staff.	2,000	2,000
	TOTAL 1200	<u>9,749,968</u>	<u>10,679,455</u>

Lower Moreland Township School District

2025/26 Budget

1300 Account - Vocational Education

Account Code	Description	Actual 22/23	Budget 23/24	Budget 24/25	Budget 25/26	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	415,690	428,290	423,518	429,202	5,684	1.3%
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	415,690	428,290	423,518	429,202	5,684	1.3%

**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

2025/26 Budget

1400 Account - Other Instructional Programs

Account Code	Description	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	Dollar Increase/Decrease	Percent Increase/Decrease
1400-100	Salaries	15,487	36,131	51,045	56,389	5,344	10.5%
1400-200	Benefits	4,343	11,741	4,728	4,133	(595)	-12.6%
1400-300	Purch Prof Serv.	127,745	87,229	142,520	152,830	10,310	7.2%
1400-400	Purch Prop Serv.	0	0	0	0	0	0.0%
1400-500	Other Services	0	0	0	0	0	0.0%
1400-600	Supplies	34	3,507	0	597	597	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	147,609	138,608	198,293	213,949	15,656	7.9%

**Budget Explanations**

**1400 - Other Instructional Programs**

**Highlights of Changes**

100/200 Salaries/Benefits-

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

## Budget Explanation

### 1400 - Other Instructional Programs

	<u>2024/25 Budget</u>	<u>2025/26 Budget</u>															
<b><u>1430 - Homebound Instruction</u></b>																	
100 Salaries- Budgeted to this account is an amount for the cost of salaries related to homebound instruction.	5,000	5,000															
200 Benefits-	2,328	2,333															
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 25%; text-align: center;"><u>24/25 Amount</u></th> <th style="width: 25%; text-align: center;"><u>25/26 Amount</u></th> </tr> </thead> <tbody> <tr> <td>Social Security</td> <td style="text-align: right;">383</td> <td style="text-align: right;">383</td> </tr> <tr> <td>Retirement</td> <td style="text-align: right;">1,695</td> <td style="text-align: right;">1,700</td> </tr> <tr> <td>Worker's Compensation</td> <td style="text-align: right;">250</td> <td style="text-align: right;">250</td> </tr> <tr> <td>Totals</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">2,328</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">2,333</td> </tr> </tbody> </table>		<u>24/25 Amount</u>	<u>25/26 Amount</u>	Social Security	383	383	Retirement	1,695	1,700	Worker's Compensation	250	250	Totals	2,328	2,333	
	<u>24/25 Amount</u>	<u>25/26 Amount</u>															
Social Security	383	383															
Retirement	1,695	1,700															
Worker's Compensation	250	250															
Totals	2,328	2,333															
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	7,328	7,333															
<b><u>1450 - Programs Outside of the School Day</u></b>																	
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.	46,045	51,389															
200 Benefits-	2,400	1,800															
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 25%; text-align: center;"><u>24/25 Amount</u></th> <th style="width: 25%; text-align: center;"><u>25/26 Amount</u></th> </tr> </thead> <tbody> <tr> <td>Social Security</td> <td style="text-align: right;">2,400</td> <td style="text-align: right;">1,800</td> </tr> <tr> <td>Retirement</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Worker's Compensation</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Totals</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">2,400</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">1,800</td> </tr> </tbody> </table>		<u>24/25 Amount</u>	<u>25/26 Amount</u>	Social Security	2,400	1,800	Retirement	0	0	Worker's Compensation	0	0	Totals	2,400	1,800	
	<u>24/25 Amount</u>	<u>25/26 Amount</u>															
Social Security	2,400	1,800															
Retirement	0	0															
Worker's Compensation	0	0															
Totals	2,400	1,800															
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.	1,000	0															

## Budget Explanation

### 1400 - Other Instructional Programs

	<u>2024/25 Budget</u>	<u>2025/26 Budget</u>
600 Supplies- Included in this account is an amount for supplies for the administration of the federal program.	0	597
TOTAL 1450	<u>49,445</u>	<u>53,786</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.	141,520	152,830
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>141,520</u>	<u>152,830</u>
TOTAL 1400	<u><u>198,293</u></u>	<u><u>213,949</u></u>

Lower Moreland Township School District

2025/26 Budget

1500 Account - Non-Public Services

Account Code	Description	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	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.	0	0	0	7,048	7,048	100.0%
1500-400	Purch Prop Serv.	0	0	0	0	0	0.0%
1500-500	Other Services	0	237	0	0	0	0.0%
1500-600	Supplies	1,858	0	0	750	750	100.0%
1500-700	Property	0	0	424	0	(424)	-100.0%
1500-800	Other Objects	0	0	0	0	0	0.0%
1500-900	Other Uses	0	0	0	0	0	0.0%
	Total 1500	1,858	237	424	7,798	7,374	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>2024/25 Budget</u>	<u>2025/26 Budget</u>
<b><u>1500 - Non-Public Services</u></b>			
300	Purchased Prof & Tech Services- This amount represents amounts allocated to non-public schools through the Title IV federal programs.	0	7,048
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	750
700	Property- The amount budgeted to this account reflects the cost of equipment needed for non-public schools.	424	0
	TOTAL 1500	<u>424</u>	<u>7,798</u>
	TOTAL 1500	<u><u>424</u></u>	<u><u>7,798</u></u>

Lower Moreland Township School District

2025/26 Budget

1600 Account - Adult Education Programs

Account Code	Description	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	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.	10,607	14,970	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	277	190	900	900	0	0.0%
1600-700	Property	475	229	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	11,359	15,389	20,900	20,900	0	0.0%

**Budget Explanations**

**1600 - Adult Education Programs**

Highlights of Changes

## Budget Explanation

### 1600 - Adult Education Programs

		<u>2024/25</u> <u>Budget</u>	<u>2025/26</u> <u>Budget</u>
<b><u>1600 - Adult Education</u></b>			
300	Purchased Prof & Tech Services- Budgeted in this account is the cost of non-district employees providing instruction for the Enrichment Program.	20,000	20,000
500	Other Purchased Services- Included in this account are amounts for postage and advertising for the Enrichment Program.	0	0
600	Supplies- Included in this account is an amount for supplies for the administration of the Enrichment Program.	900	900
700	Equipment- Budgeted in this account is the cost of equipment related to the Enrichment Program.	0	0
	TOTAL 1600	<u>20,900</u>	<u>20,900</u>

Lower Moreland Township School District

2025/26 Budget

2100 Account - Pupil Services

Account Code	Description	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	Dollar Increase/Decrease	Percent Increase/Decrease
2100-100	Salaries	1,012,235	1,020,141	1,085,756	1,149,441	63,685	5.9%
2100-200	Benefits	562,915	556,018	629,130	693,311	64,181	10.2%
2100-300	Purch Prof Serv.	0	29,735	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	37,429	34,565	41,120	41,620	500	1.2%
2100-700	Property	0	0	0	0	0	0.0%
2100-800	Other Objects	1,040	675	500	700	200	40.0%
2100-900	Other Uses	0	0	0	0	0	0.0%
	Total 2100	1,613,619	1,641,134	1,756,506	1,885,072	128,566	7.3%

**Budget Explanations**

**2100 - Pupil Services**

**Highlights of Changes**

200 Benefits-  
 Contributing to the large increase in benefits is a healthcare renewal percentage of 19%.

## Budget Explanation

### 2100 - Pupil Services

		<u>2024/25</u> <u>Budget</u>	<u>2025/26</u> <u>Budget</u>
<b><u>2111 - Supervision of Student Services</u></b>			
100	Salaries- Budgeted to this account are the salary costs of the following:  Supervisor of Student Services	141,982	147,660
200	Benefits-	84,902	91,847
		24/25	25/26
		<u>Amount</u>	<u>Amount</u>
	Health/Life/Disability Insurance	25,408	29,847
	Social Security	10,862	11,296
	Retirement	48,132	50,204
	Worker's Compensation	500	500
	Totals	<u>84,902</u>	<u>91,847</u>
	TOTAL 2111	<u>226,884</u>	<u>239,507</u>
<b><u>2120 - Guidance Services</u></b>			
100	Salaries- 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	821,705	876,275
200	Benefits-	468,767	520,050
		24/25	25/26
		<u>Amount</u>	<u>Amount</u>
	Health/Life/Disability Insurance	122,248	149,981
	Social Security	62,860	67,035
	Retirement	278,559	297,934
	Worker's Compensation	5,100	5,100
	Totals	<u>468,767</u>	<u>520,050</u>

## Budget Explanation

### 2100 - Pupil Services

		<u>2024/25 Budget</u>	<u>2025/26 Budget</u>
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.	34,620	35,120
800	Other Objects- Budgeted to this account is an amount for the cost of dues and fees related to the guidance department.	500	700
	TOTAL 2120	<u>1,325,592</u>	<u>1,432,145</u>

### 2140 - Psychological Services

100	Salaries- Budgeted to this account are the salary costs of the following:  School Psychologist Project ACCESS Clerical Salaries	122,069	125,506																		
200	Benefits- <table style="margin-left: 40px;"><thead><tr><th></th><th style="text-align: right;"><u>24/25 Amount</u></th><th style="text-align: right;"><u>25/26 Amount</u></th></tr></thead><tbody><tr><td>Health/Life/Disability Insurance</td><td style="text-align: right;">24,642</td><td style="text-align: right;">29,041</td></tr><tr><td>Social Security</td><td style="text-align: right;">9,338</td><td style="text-align: right;">9,601</td></tr><tr><td>Retirement</td><td style="text-align: right;">41,381</td><td style="text-align: right;">42,672</td></tr><tr><td>Worker's Compensation</td><td style="text-align: right;">100</td><td style="text-align: right;">100</td></tr><tr><td>Totals</td><td style="text-align: right;"><u>75,461</u></td><td style="text-align: right;"><u>81,414</u></td></tr></tbody></table>		<u>24/25 Amount</u>	<u>25/26 Amount</u>	Health/Life/Disability Insurance	24,642	29,041	Social Security	9,338	9,601	Retirement	41,381	42,672	Worker's Compensation	100	100	Totals	<u>75,461</u>	<u>81,414</u>	75,461	81,414
	<u>24/25 Amount</u>	<u>25/26 Amount</u>																			
Health/Life/Disability Insurance	24,642	29,041																			
Social Security	9,338	9,601																			
Retirement	41,381	42,672																			
Worker's Compensation	100	100																			
Totals	<u>75,461</u>	<u>81,414</u>																			
500	Other Purchased Services- Included in this account is a budgeted amount for travel/conference expenses for the School Psychologist.	0	0																		
600	Supplies- The amount budgeted represents supply needs for the clerical support for the Project ACCESS program as well as the MCIU services used to support the ACCESS program.	6,500	6,500																		
800	Other Objects- Budgeted to this account is an amount for the cost of dues and fees for the operation of the psychologist's office.	0	0																		
	TOTAL 2140	<u>204,030</u>	<u>213,420</u>																		
	TOTAL 2100	<u>1,756,506</u>	<u>1,885,072</u>																		

Lower Moreland Township School District

2025/26 Budget

2200 Account - Instructional Staff Services

Account Code	Description	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	Dollar Increase/Decrease	Percent Increase/Decrease
2200-100	Salaries	722,649	933,438	1,073,117	1,016,864	(56,253)	-5.2%
2200-200	Benefits	515,556	622,722	723,293	725,587	2,294	0.3%
2200-300	Purch Prof Serv.	204,665	270,195	218,497	371,549	153,052	70.0%
2200-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2200-500	Other Services	46,327	62,800	99,428	61,550	(37,878)	-38.1%
2200-600	Supplies	51,539	3,924	6,000	6,000	0	0.0%
2200-700	Property	525,873	312,214	639,368	644,872	5,504	0.9%
2200-800	Other Objects	2,150	1,235	2,100	2,100	0	0.0%
2200-900	Other Uses	0	0	0	0	0	0.0%
	Total 2200	2,068,759	2,206,528	2,761,803	2,828,522	66,719	2.4%

**Budget Explanations**

**2200 - Instructional Staff Services**

**Highlights of Changes**

- 300 Purch Prop Serv.-  
The increase shown is a reflection of a curriculum initiative and the planned purchase of a new data warehouse program.

## Budget Explanation

### 2200 - Instructional Staff Services

		<u>2024/25</u> <u>Budget</u>	<u>2025/26</u> <u>Budget</u>																		
<b><u>2220 - Audio Visual Services</u></b>																					
100	Salaries- The amount budgeted to this account represents the salary costs of the two (2.0) District Technology Integrator/Instructional Coaches.	197,657	211,385																		
200	Benefits-	131,133	145,888																		
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;"><u>24/25</u> <u>Amount</u></th> <th style="text-align: center;"><u>25/26</u> <u>Amount</u></th> </tr> </thead> <tbody> <tr> <td>Health/Life/Disability Insurance</td> <td style="text-align: right;">49,006</td> <td style="text-align: right;">57,847</td> </tr> <tr> <td>Social Security</td> <td style="text-align: right;">15,121</td> <td style="text-align: right;">16,171</td> </tr> <tr> <td>Retirement</td> <td style="text-align: right;">67,006</td> <td style="text-align: right;">71,870</td> </tr> <tr> <td>Worker's Compensation</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Totals</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">131,133</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">145,888</td> </tr> </tbody> </table>		<u>24/25</u> <u>Amount</u>	<u>25/26</u> <u>Amount</u>	Health/Life/Disability Insurance	49,006	57,847	Social Security	15,121	16,171	Retirement	67,006	71,870	Worker's Compensation	0	0	Totals	131,133	145,888		
	<u>24/25</u> <u>Amount</u>	<u>25/26</u> <u>Amount</u>																			
Health/Life/Disability Insurance	49,006	57,847																			
Social Security	15,121	16,171																			
Retirement	67,006	71,870																			
Worker's Compensation	0	0																			
Totals	131,133	145,888																			
600	Supplies- This account is used for A/V supplies used in the schools and is part of the building allocations.	0	0																		
700	Equipment- Budgeted here are amounts for A/V equipment as per building allocations.	6,000	6,000																		
TOTAL 2220		334,790	363,273																		

### 2240 - Technology Commitment

700	Equipment- The amount allocated in this account is part of the district's technology commitment to maintain the level of technological equipment throughout the school district.	629,368	633,078
TOTAL 2240		629,368	633,078

### 2250 - School Library Services

100	Salaries- The amount budgeted to this account represents the salary costs of the following personnel:	465,422	538,139
	<ul style="list-style-type: none"> <li>One (1) Pine Road Librarian</li> <li>One (1) Murray Avenue Librarian</li> <li>One (1) Middle School Librarian</li> <li>One (1) High School Librarian</li> </ul>		

## Budget Explanation

### 2200 - Instructional Staff Services

		<u>2024/25</u>	<u>2025/26</u>
		Budget	Budget
	Secondary Library Aide		
200	Benefits-	292,337	358,835
		24/25	25/26
		<u>Amount</u>	<u>Amount</u>
	Health/Life/Disability Insurance	95,554	131,301
	Social Security	35,605	41,168
	Retirement	157,778	182,966
	Worker's Compensation	3,400	3,400
	Totals	<u>292,337</u>	<u>358,835</u>
300	Purchased Prof & Tech Services- The amount reflected includes an amount for a contracted library aide.	31,500	32,000
400	Purchased Property Services- This account is used for repair/maintenance for library equipment.	0	0
500	Purchased Prof & Tech Services- Coded to this account are the costs of supplies, books, and periodicals for use in the schools' libraries. Funds were requested by building principals as follows:	64,155	56,550
		24/25	25/26
		<u>Amount</u>	<u>Amount</u>
	Building		
	Pine Road	10,515	11,800
	Murray Avenue	6,790	7,000
	Middle School	13,250	7,250
	High School	33,600	30,500
	Total	<u>64,155</u>	<u>56,550</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- Included in this amount is an allocation for dues and fees for the school librarians.	100	100
TOTAL 2250		<u>853,514</u>	<u>985,624</u>

## Budget Explanation

### 2200 - Instructional Staff Services

	<u>2024/25 Budget</u>	<u>2025/26 Budget</u>
<b><u>2260 - Instruction &amp; Curriculum Development Services</u></b>		
100 Salaries- Budgeted to this account are salary amounts for the Director of Curriculum and Community Engagement as well as the clerical support for that position. In addition curriculum writing by teachers is also included in this account.	410,038	267,340
200 Benefits-	224,823	145,864
	24/25	25/26
	<u>Amount</u>	<u>Amount</u>
Health/Life/Disability Insurance	52,752	32,816
Social Security	31,368	20,452
Retirement	139,003	90,896
Worker's Compensation	1,700	1,700
Totals	<u>224,823</u>	<u>145,864</u>
300 Purchased Prof & Tech Services- Included in this amount is an allocation for contracted curriculum review services, online learning opportunities and a data warehouse.	102,394	210,876
500 Other Purchased Services- Budgeted to this account are allocations for travel related to the curriculum development program.	5,000	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>754,255</u>	<u>641,080</u>

## Budget Explanation

### 2200 - Instructional Staff Services

		<u>2024/25 Budget</u>	<u>2025/26 Budget</u>
<b><u>2270 - Staff Development Services</u></b>			
200	Benefits- Due to a re-classification by PDE, all teacher tuition is now coded here.	75,000	75,000
300	Purchased Prof & Tech Services- Included in this account is an allocation for Staff Development as well translation services.	83,500	128,673
500	Other Purchased Services- Included in this amounts are allocations for travel costs related to the district's federal programs.	23,500	0
	TOTAL 2270	<u>182,000</u>	<u>203,673</u>
<b><u>2280 - Non Public Staff Development Services</u></b>			
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.	1,103	0
500	Other Purchased Services- Included in this amounts are allocations for travel costs related to the district's federal programs.	6,773	0
700	Property- Budgeted to this account is a allocation for new and replacement equipment for the Non Public Schools as per a federal grant.	0	1,794
	TOTAL 2280	<u>7,876</u>	<u>1,794</u>
	TOTAL 2200	<u><u>2,761,803</u></u>	<u><u>2,828,522</u></u>

Lower Moreland Township School District

2025/26 Budget

2300 Account - Administration

Account Code	Description	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	Dollar Increase/Decrease	Percent Increase/Decrease
2300-100	Salaries	1,916,290	2,039,466	2,138,593	2,662,878	524,285	24.5%
2300-200	Benefits	1,094,673	1,114,380	1,285,570	1,605,309	319,739	24.9%
2300-300	Purch Prof Serv.	545,899	490,762	616,172	661,904	45,732	7.4%
2300-400	Purch Prop Serv.	87,387	85,382	70,000	73,000	3,000	4.3%
2300-500	Other Services	140,466	149,438	196,850	263,150	66,300	33.7%
2300-600	Supplies	24,251	82,541	34,760	36,510	1,750	5.0%
2300-700	Property	6,428	2,480	17,004	6,800	(10,204)	-60.0%
2300-800	Other Objects	124,908	133,831	134,694	135,180	486	0.4%
2300-900	Other Uses	0	0	0	0	0	0.0%
	Total 2300	3,940,302	4,098,280	4,493,643	5,444,731	951,088	21.2%

**Budget Explanations**

**2300 - Administration**

**Highlights of Changes**

100/200 Salaries/Benefits-

The large increases reflect two (2) new Assistant Principal positions, one at Murray Avenue School and one at Pine Road Elementary School. These positions were previously included in the budget at Dean/IST positions in the 1100 function.

## Budget Explanation

### 2300 - Administration

	<u>2024/25 Budget</u>	<u>2025/26 Budget</u>
<b><u>2310 - School Board Services</u></b>		
300 Purchased Prof & Tech Services- Budgeted to this account are the costs of the following items: - District's Annual Local Audit - School District Appraisals/Updates - Tax Collector Audit & GASB 45 Services - School Security Services/School Resource Officers (2)	256,248	270,000
400 Purchased Property Services- Budgeted in this account is an amount for repairs and maintenance of district-wide equipment.	0	0
500 Other Purchased Services- Budgeted to this account are advertising costs for board/committee meetings and bid advertisements required of the board secretary by school code. Also included is liability insurance costs of the school district.	192,350	231,150
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)	110,250	110,250
TOTAL 2310	560,848	613,400

### 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
	24/25      25/26	
	<u>Amount</u> <u>Amount</u>	
Social Security	1,721	1,721
Retirement	0	0
Totals	1,721	1,721

## Budget Explanation

### 2300 - Administration

	<u>2024/25 Budget</u>	<u>2025/26 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.	15,000	15,000
500 Other Purchased Services- The cost of the bonding insurance for the district's tax collector.	0	25,000
600 Supplies- Budgeted to this account are the supply costs of the tax collection operation.	5,000	5,000
TOTAL 2330	<u>44,221</u>	<u>69,221</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.	85,000	100,000
TOTAL 2350	<u>85,000</u>	<u>100,000</u>

### 2360 - Office of the Superintendent Services

100 Salaries- Budgeted to this account are the salary costs of the Superintendent, an Assistant Superintendent, and 1.00 (FTE) support staff.		325,462	517,135
200 Benefits-		190,251	290,628
	24/25	25/26	
	<u>Amount</u>	<u>Amount</u>	
Health/Life/Disability Insurance	53,021	73,241	
Social Security	24,898	39,561	
Retirement	110,332	175,826	
Worker's Compensation	2,000	2,000	
Totals	<u>190,251</u>	<u>290,628</u>	

## Budget Explanation

### 2300 - Administration

	<u>2024/25 Budget</u>	<u>2025/26 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	5,000
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>539,713</u>	<u>833,763</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
	24/25	25/26
	<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.	25,000	26,000

## Budget Explanation

### 2300 - Administration

	<u>2024/25 Budget</u>	<u>2025/26 Budget</u>
600 Supplies- Included here are supply costs related to the community relations operations.	0	0
TOTAL 2370	<u>25,000</u>	<u>26,000</u>

### 2380 - Principal's Office Services

100 Salaries- Budgeted in this account are the costs of salaries for the following personnel:	1,586,142	1,910,574																		
1 Principal (Pine Road)																				
1 Principal (Murray Avenue)																				
1 Principal (Middle School)																				
1 Principal (High School)																				
1 Athletic Director																				
5 Assistant Principals (2 new for 25/26)																				
8 Full-Time Clerical Personnel																				
200 Benefits-	989,422	1,202,390																		
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="text-align: right; width: 35%;"><u>24/25 Amount</u></th> <th style="text-align: right; width: 35%;"><u>25/26 Amount</u></th> </tr> </thead> <tbody> <tr> <td>Health/Life/Disability Insurance</td> <td style="text-align: right;">323,578</td> <td style="text-align: right;">399,754</td> </tr> <tr> <td>Social Security</td> <td style="text-align: right;">121,341</td> <td style="text-align: right;">146,174</td> </tr> <tr> <td>Retirement</td> <td style="text-align: right;">537,703</td> <td style="text-align: right;">649,662</td> </tr> <tr> <td>Worker's Compensation</td> <td style="text-align: right;">6,800</td> <td style="text-align: right;">6,800</td> </tr> <tr> <td>Totals</td> <td style="text-align: right; border-top: 1px solid black;"><u>989,422</u></td> <td style="text-align: right; border-top: 1px solid black;"><u>1,202,390</u></td> </tr> </tbody> </table>		<u>24/25 Amount</u>	<u>25/26 Amount</u>	Health/Life/Disability Insurance	323,578	399,754	Social Security	121,341	146,174	Retirement	537,703	649,662	Worker's Compensation	6,800	6,800	Totals	<u>989,422</u>	<u>1,202,390</u>	
	<u>24/25 Amount</u>	<u>25/26 Amount</u>																		
Health/Life/Disability Insurance	323,578	399,754																		
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Retirement	537,703	649,662																		
Worker's Compensation	6,800	6,800																		
Totals	<u>989,422</u>	<u>1,202,390</u>																		
300 Purchased Prof & Tech Services- The amount placed in this account reflect the cost 4 contracted greeters, and a security position at the high school.	234,924	250,904																		
400 Purchased Property Services- Budgeted to this account is an amount for equipment lease charges related to the copy machines located throughout the district.	70,000	73,000																		
500 Other Purchased Services- Budgeted to this account are amounts for travel/conference expenses for the principal's office.	250	750																		

## Budget Explanation

### 2300 - Administration

		<u>2024/25 Budget</u>	<u>2025/26 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.	8,760	10,510
700	Equipment- Included in this account is an amount for equipment for use in the building principals' offices.	13,004	2,800
800	Other Objects- Budgeted in this account is an amount for professional membership dues and fees related to the principals' offices.	3,944	4,430
	TOTAL 2380	<u>2,906,446</u>	<u>3,455,358</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.	204,489	212,669																		
200	Benefits-	104,176	110,570																		
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;"><u>24/25 Amount</u></th> <th style="width: 20%; text-align: center;"><u>25/26 Amount</u></th> </tr> </thead> <tbody> <tr> <td>Health/Life/Disability Insurance</td> <td style="text-align: right;">17,011</td> <td style="text-align: right;">19,794</td> </tr> <tr> <td>Social Security</td> <td style="text-align: right;">15,643</td> <td style="text-align: right;">16,269</td> </tr> <tr> <td>Retirement</td> <td style="text-align: right;">69,322</td> <td style="text-align: right;">72,307</td> </tr> <tr> <td>Worker's Compensation</td> <td style="text-align: right;">2,200</td> <td style="text-align: right;">2,200</td> </tr> <tr> <td>Totals</td> <td style="text-align: right;"><u>104,176</u></td> <td style="text-align: right;"><u>110,570</u></td> </tr> </tbody> </table>		<u>24/25 Amount</u>	<u>25/26 Amount</u>	Health/Life/Disability Insurance	17,011	19,794	Social Security	15,643	16,269	Retirement	69,322	72,307	Worker's Compensation	2,200	2,200	Totals	<u>104,176</u>	<u>110,570</u>		
	<u>24/25 Amount</u>	<u>25/26 Amount</u>																			
Health/Life/Disability Insurance	17,011	19,794																			
Social Security	15,643	16,269																			
Retirement	69,322	72,307																			
Worker's Compensation	2,200	2,200																			
Totals	<u>104,176</u>	<u>110,570</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>2024/25 Budget</u>	<u>2025/26 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>332,415</u>	<u>346,989</u>
	<u>4,493,643</u>	<u>5,444,731</u>
TOTAL 2300		

Lower Moreland Township School District

2025/26 Budget

2400 Account - Pupil Health Services

Account Code	Description	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	Dollar Increase/Decrease	Percent Increase/Decrease
2400-100	Salaries	246,964	266,788	345,402	355,914	10,512	3.0%
2400-200	Benefits	125,225	162,547	228,558	248,001	19,443	8.5%
2400-300	Purch Prof Serv.	91,858	108,420	103,750	108,750	5,000	4.8%
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	5,638	11,450	9,110	11,200	2,090	22.9%
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	469,685	549,205	686,820	723,865	37,045	5.4%

**Budget Explanations**

**2400 - Pupil Health Services**

**Highlights of Changes**

- 200 Benefits-  
Contributing to the large increase in benefits is a healthcare renewal percentage of 19%.

## Budget Explanation

### 2400 - Pupil Health Services

	<u>2024/25 Budget</u>	<u>2025/26 Budget</u>
<b><u>2400 - Pupil Health Services</u></b>		
100 Salaries- This account is for the salaries of the following:	345,402	355,914
1 Nurse - Pine Road		
1 Nurse - Murray Avenue		
1 Nurse - Middle School		
1 Nurse - High School		
Non-Public Nursing Aide		
Substitute Nurses		
200 Benefits-	228,558	248,001
	24/25	25/26
	<u>Amount</u>	<u>Amount</u>
Health/Life/Disability Insurance	82,045	96,762
Social Security	26,423	27,228
Retirement	117,090	121,011
Worker's Compensation	3,000	3,000
Totals	<u>228,558</u>	<u>248,001</u>
300 Purchased Prof & Tech Services- Budgeted to this account are amounts for contracted medical services provided to the district as well as contracted nurses.	103,750	108,750
600 Supplies- This account is for the cost of medical supplies for the nurse's office.	9,110	11,200
800 Other Objects- The costs for nursing dues and fees are budgeted in this account.	0	0
TOTAL 2400	<u>686,820</u>	<u>723,865</u>

Lower Moreland Township School District

2025/26 Budget

2500 Account - Business Services

Account Code	Description	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	Dollar Increase/Decrease	Percent Increase/Decrease
2500-100	Salaries	492,272	512,418	530,431	551,368	20,937	3.9%
2500-200	Benefits	286,157	286,690	319,445	323,060	3,615	1.1%
2500-300	Purch Prof Serv.	27,009	26,544	26,544	27,000	456	1.7%
2500-400	Purch Prop Serv.	3,322	3,957	7,500	7,500	0	0.0%
2500-500	Other Services	15,888	3,359	19,000	19,000	0	0.0%
2500-600	Supplies	16,631	19,728	16,000	17,000	1,000	6.3%
2500-700	Property	9,418	0	7,500	7,500	0	0.0%
2500-800	Other Objects	1,772	1,809	2,750	2,750	0	0.0%
2500-900	Other Uses	0	0	0	0	0	0.0%
	Total 2500	852,469	854,505	929,170	955,178	26,008	2.8%

**Budget Explanations**

**2500 - Business Services**

**Highlights of Changes**

## Budget Explanation

### 2500 - Business Services

<u>2500 - Business Services</u>		<u>2024/25</u> <u>Budget</u>	<u>2025/26</u> <u>Budget</u>
100	Salaries- This account is for the salaries of the following: Business Manager Assistant Business Manager Administrative Assistant/Payroll Administrative Assistant/Accounts Payable Administrative Assistant/Purchasing	530,431	551,368
200	Benefits-	319,445	323,060
		24/25	25/26
		<u>Amount</u>	<u>Amount</u>
	Health/Life/Disability Insurance	96,751	91,115
	Social Security	40,578	42,180
	Retirement	179,816	187,465
	Worker's Compensation	2,300	2,300
	Totals	<u>319,445</u>	<u>323,060</u>
300	Purchased Prof & Tech Services Budgeted to this account is an amount for contracted computer software support.	26,544	27,000
400	Purchased Property Services- Included in this account is an amount for the lease and annual maintenance contract for the copiers and other office equipment in the district/business office.	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	17,000
700	Equipment- Included in this account is an amount for replacement of equipment used in the business office.	7,500	7,500
800	Other Objects- Budgeted to this account is an amount for professional memberships and dues/fees related to the business office.	2,750	2,750
	TOTAL 2500	<u>929,170</u>	<u>955,178</u>

Lower Moreland Township School District

2025/26 Budget

2600 Account - Plant Operations & Maintenance

Account Code	Description	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	Dollar Increase/Decrease	Percent Increase/Decrease
2600-100	Salaries	303,763	319,892	414,576	429,393	14,817	3.6%
2600-200	Benefits	140,377	156,010	279,067	276,058	(3,009)	-1.1%
2600-300	Purch Prof Serv.	57,264	55,879	65,000	145,000	80,000	100%+
2600-400	Purch Prop Serv.	1,135,825	1,305,504	1,546,000	1,691,280	145,280	9.4%
2600-500	Other Services	130,063	145,662	170,750	171,500	750	0.4%
2600-600	Supplies	596,476	711,478	814,510	848,150	33,640	4.1%
2600-700	Property	0	92,185	0	0	0	0.0%
2600-800	Other Objects	5,823	1,298	11,440	11,450	10	0.1%
2600-900	Other Uses	0	0	0	0	0	0.0%
	Total 2600	2,369,591	2,787,908	3,301,343	3,572,831	271,488	8.2%

**Budget Explanations**

**2600 - Plant Operations & Maintenance**

**Highlights of Changes**

- 300 Purch Prof Serv.-  
A major factor in the large increase in the inclusion of a Middle School Night Custodian to cover night events. This position was added in the 24/25 school year.

## Budget Explanation

### 2600 - Plant Operations & Maintenance

		<u>2024/25</u>	<u>2025/26</u>																																										
		Budget	Budget																																										
<b><u>2600 - Plant Operations &amp; Maintenance</u></b>																																													
100	Salaries- This account is for the salaries of the following:  Full Time Custodial Staff Maintenance Manager Summer and Student Workers	414,576	429,393																																										
200	Benefits-  <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;"><u>24/25</u></th> <th style="text-align: center;"><u>25/26</u></th> </tr> <tr> <th></th> <th style="text-align: center;">Amount</th> <th style="text-align: center;">Amount</th> </tr> </thead> <tbody> <tr> <td>Health/Life/Disability Insurance</td> <td style="text-align: right;">111,637</td> <td style="text-align: right;">104,480</td> </tr> <tr> <td>Social Security</td> <td style="text-align: right;">31,999</td> <td style="text-align: right;">32,690</td> </tr> <tr> <td>Retirement</td> <td style="text-align: right;">131,631</td> <td style="text-align: right;">135,088</td> </tr> <tr> <td>Worker's Compensation</td> <td style="text-align: right;">3,800</td> <td style="text-align: right;">3,800</td> </tr> <tr> <td>Totals</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">279,067</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">276,058</td> </tr> </tbody> </table>		<u>24/25</u>	<u>25/26</u>		Amount	Amount	Health/Life/Disability Insurance	111,637	104,480	Social Security	31,999	32,690	Retirement	131,631	135,088	Worker's Compensation	3,800	3,800	Totals	279,067	276,058	279,067	276,058																					
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Worker's Compensation	3,800	3,800																																											
Totals	279,067	276,058																																											
300	Purch Prof Services- Included here is an allocation for contracted custodial positions	65,000	145,000																																										
400	Purchased Property Services- Included in this account are the following:  <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;"><u>24/25</u></th> <th style="text-align: center;"><u>25/26</u></th> </tr> </thead> <tbody> <tr> <td>Trash Removal</td> <td style="text-align: right;">46,500</td> <td style="text-align: right;">53,000</td> </tr> <tr> <td>Snow Removal</td> <td style="text-align: right;">65,000</td> <td style="text-align: right;">68,000</td> </tr> <tr> <td>Custodial Contract</td> <td style="text-align: right;">615,000</td> <td style="text-align: right;">640,000</td> </tr> <tr> <td>Grounds Contract</td> <td style="text-align: right;">165,000</td> <td style="text-align: right;">200,000</td> </tr> <tr> <td>Maintenance Contract</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>District Maint. Projects</td> <td style="text-align: right;">78,200</td> <td style="text-align: right;">83,200</td> </tr> <tr> <td>High School Maintenance</td> <td style="text-align: right;">51,300</td> <td style="text-align: right;">80,480</td> </tr> <tr> <td>Murray Ave Maintenance</td> <td style="text-align: right;">102,500</td> <td style="text-align: right;">102,500</td> </tr> <tr> <td>Middle School Maintenance</td> <td style="text-align: right;">150,300</td> <td style="text-align: right;">187,600</td> </tr> <tr> <td>Pine Road Maintenance</td> <td style="text-align: right;">133,200</td> <td style="text-align: right;">137,500</td> </tr> <tr> <td>Electric/Natural Gas</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Water &amp; Sewer Charges</td> <td style="text-align: right;">139,000</td> <td style="text-align: right;">139,000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">1,546,000</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">1,691,280</td> </tr> </tbody> </table>		<u>24/25</u>	<u>25/26</u>	Trash Removal	46,500	53,000	Snow Removal	65,000	68,000	Custodial Contract	615,000	640,000	Grounds Contract	165,000	200,000	Maintenance Contract	0	0	District Maint. Projects	78,200	83,200	High School Maintenance	51,300	80,480	Murray Ave Maintenance	102,500	102,500	Middle School Maintenance	150,300	187,600	Pine Road Maintenance	133,200	137,500	Electric/Natural Gas	0	0	Water & Sewer Charges	139,000	139,000		1,546,000	1,691,280	1,546,000	1,691,280
	<u>24/25</u>	<u>25/26</u>																																											
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## Budget Explanation

### 2600 - Plant Operations & Maintenance

		<u>2024/25</u> <u>Budget</u>	<u>2025/26</u> <u>Budget</u>
500	Other Purchased Services- This account includes the following:	170,750	171,500
		<u>24/25</u>	<u>25/26</u>
	Insurance	107,750	108,500
	Telephone	60,000	60,000
	Travel Costs	3,000	3,000
		<u>170,750</u>	<u>171,500</u>
600	Supplies- This account includes an amount for the following:	814,510	848,150
		<u>24/25</u>	<u>25/26</u>
	Custodial Supplies	45,540	46,380
	Maintenance Supplies	215,970	218,770
	Safe Schools Supplies	8,000	8,000
	Electric/Natural Gas	540,000	570,000
	Heating Oil	5,000	5,000
		<u>814,510</u>	<u>848,150</u>
800	Other Objects- Budgeted to this account is an amount for dues and fees related to the plant and maintenance operations.	11,440	11,450
		<u>3,301,343</u>	<u>3,572,831</u>
	TOTAL 2600		

Lower Moreland Township School District

2025/26 Budget

2700 Account - Student Transportation

Account Code	Description	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	Dollar Increase/Decrease	Percent Increase/Decrease
2700-100	Salaries	19,055	19,439	20,391	21,400	1,009	4.9%
2700-200	Benefits	1,414	1,414	1,660	1,737	77	4.6%
2700-300	Purch Prof Serv.	0	0	0	0	0	0.0%
2700-400	Purch Prop Serv.	653	583	1,000	1,000	0	0.0%
2700-500	Other Services	3,177,660	4,442,597	3,765,369	4,098,718	333,349	8.9%
2700-600	Supplies	175,062	166,516	140,500	150,500	10,000	7.1%
2700-700	Property	0	0	1,000	1,000	0	0.0%
2700-800	Other Objects	305	0	250	250	0	0.0%
2700-900	Other Uses	0	0	0	0	0	0.0%
	Total 2700	3,374,149	4,630,549	3,930,170	4,274,605	344,435	8.8%

**Budget Explanations**

**2700 - Student Transportation**

**Highlights of Changes**

- 500 Other Services-  
The increase reflected is a factor of increased, contracted out of district routes and contracted bus services increases.

## Budget Explanation

### 2700 - Student Transportation

		<u>2024/25</u> <u>Budget</u>	<u>2025/26</u> <u>Budget</u>
<b><u>2700 - Student Transportation</u></b>			
100	Salaries- Budgeted to this account is an amount a bus aide(s) for a special education student.	20,391	21,400
200	Benefits- Budgeted to this account is an amount for the cost of benefits related to the above salary costs.	1,660	1,737
300	Purchased Prof & Tech Services- Included in this account are amounts for contracted transportation software support and/or transportation studies.	0	0
400	Purchased Property Services- Included in this account is an amount for the maintenance and repairs for district vehicles	1,000	1,000
500	Other Purchased Services- Budgeted in this account are amounts for student transportation from the district's outside contractor (First Student) as well as from the MCIU and new for 23/24, FirstALT.	3,765,369	4,098,718
600	Supplies- Included in this account are amounts for repair parts and for gasoline purchases for district transportation vehicles.	140,500	150,500
700	Equipment- Budgeted here is an amount for replacement of transportation equipment.	1,000	1,000
800	Other Objects- Included in this account is an amount for professional dues and fees.	250	250
	TOTAL 2700	<u>3,930,170</u>	<u>4,274,605</u>

Lower Moreland Township School District

2025/26 Budget

2800 Account - Central Support Services

Account Code	Description	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	Dollar Increase/Decrease	Percent Increase/Decrease
2800-100	Salaries	469,818	510,614	577,358	599,407	22,049	3.8%
2800-200	Benefits	250,785	255,704	335,169	360,492	25,323	7.6%
2800-300	Purch Prof Serv.	150,883	165,278	179,051	225,236	46,185	25.8%
2800-400	Purch Prop Serv.	0	0	0	0	0	0.0%
2800-500	Other Services	1,564	566	1,750	1,750	0	0.0%
2800-600	Supplies	157,796	34,219	10,250	10,000	(250)	-2.4%
2800-700	Property	0	0	0	0	0	0.0%
2800-800	Other Objects	793	295	1,189	1,189	0	0.0%
2800-900	Other Uses	0	0	0	0	0	0.0%
	Total 2800	1,031,639	966,676	1,104,767	1,198,074	93,307	8.4%

**Budget Explanations**

**2800 - Central Support Services**

**Highlights of Changes**

300 Purch Prof Serv-

The increase shown is a result of an additional Technology Support contracts for the district.

## Budget Explanation

### 2800 - Central Support Services

		<u>2024/25 Budget</u>	<u>2025/26 Budget</u>																		
<b><u>2840 - Data Processing Services</u></b>																					
100	Salaries- Budgeted to this account are salaries of the following individuals:  Director of Technology Technology Support Positions (4.0) Data Systems Specialist Networking Specialist Technology Secretary	577,358	599,407																		
200	Benefits-	335,169	360,492																		
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;"><u>24/25 Amount</u></th> <th style="width: 20%; text-align: center;"><u>25/26 Amount</u></th> </tr> </thead> <tbody> <tr> <td>Health/Life/Disability Insurance</td> <td style="text-align: right;">94,477</td> <td style="text-align: right;">110,839</td> </tr> <tr> <td>Social Security</td> <td style="text-align: right;">44,168</td> <td style="text-align: right;">45,855</td> </tr> <tr> <td>Retirement</td> <td style="text-align: right;">195,724</td> <td style="text-align: right;">203,798</td> </tr> <tr> <td>Worker's Compensation</td> <td style="text-align: right;">800</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Totals</td> <td style="text-align: right;"><u>335,169</u></td> <td style="text-align: right;"><u>360,492</u></td> </tr> </tbody> </table>		<u>24/25 Amount</u>	<u>25/26 Amount</u>	Health/Life/Disability Insurance	94,477	110,839	Social Security	44,168	45,855	Retirement	195,724	203,798	Worker's Compensation	800	0	Totals	<u>335,169</u>	<u>360,492</u>		
	<u>24/25 Amount</u>	<u>25/26 Amount</u>																			
Health/Life/Disability Insurance	94,477	110,839																			
Social Security	44,168	45,855																			
Retirement	195,724	203,798																			
Worker's Compensation	800	0																			
Totals	<u>335,169</u>	<u>360,492</u>																			
300	Purchased Prof & Tech Services Included in this account are amounts for contracted internet access through MCIU and contracted services for software maintenance on the District's accounting and student software packages. Also included is an allocation for a contracted technology firm.	179,051	225,236																		
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.	10,250	10,000																		
800	Other Objects- Included within this account are professional dues and fees related to the operation of the Technology department.	1,189	1,189																		
	TOTAL 2840	<u>1,104,767</u>	<u>1,198,074</u>																		
	TOTAL 2800	<u>1,104,767</u>	<u>1,198,074</u>																		

Lower Moreland Township School District

2025/26 Budget

2900 Account - Other Support Services

Account Code	Description	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	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	31,192	32,348	33,000	34,000	1,000	3.0%
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%
	<b>Total 2900</b>	<b>31,192</b>	<b>32,348</b>	<b>33,000</b>	<b>34,000</b>	<b>1,000</b>	<b>3.0%</b>

**Budget Explanations**

**2900 - Other Support Services**

**500 Other Purchased Services-**

2024/25 Budget      2025/26 Budget

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

Curriculum/Legislative/Technology Information Serv.      \$33,000      \$34,000

Lower Moreland Township School District

2025/26 Budget

3200 Account - Student Activities

Account Code	Description	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	Dollar Increase/Decrease	Percent Increase/Decrease
3200-100	Salaries	352,310	349,935	359,000	367,000	8,000	2.2%
3200-200	Benefits	137,372	122,246	149,915	153,384	3,469	2.3%
3200-300	Purch Prof Serv.	0	0	0	0	0	0.0%
3200-400	Purch Prop Serv.	102,773	115,881	122,860	127,047	4,187	3.4%
3200-500	Other Services	94,390	108,631	116,608	128,088	11,480	9.8%
3200-600	Supplies	40,092	29,636	40,953	42,400	1,447	3.5%
3200-700	Property	0	0	0	0	0	0.0%
3200-800	Other Objects	94,713	112,711	115,892	128,800	12,908	11.1%
3200-900	Other Uses	0	0	0	0	0	0.0%
	Total 3200	821,650	839,040	905,228	946,719	41,491	4.6%

**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

		<u>2024/25</u>	<u>2025/26</u>																		
		Budget	Budget																		
<b><u>3210 - Student Activities</u></b>																					
100	Salaries- Budgeted to this account is the cost of supplemental contracts for Student Activities as per the teacher contract.	142,000	145,000																		
200	Benefits-	59,651	61,043																		
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th style="text-align: center; border-bottom: 1px solid black;">24/25</th> <th style="text-align: center; border-bottom: 1px solid black;">25/26</th> </tr> <tr> <th></th> <th style="text-align: center; border-bottom: 1px solid black;">Amount</th> <th style="text-align: center; border-bottom: 1px solid black;">Amount</th> </tr> </thead> <tbody> <tr> <td style="padding-left: 20px;">Social Security</td> <td style="text-align: right;">10,863</td> <td style="text-align: right;">11,093</td> </tr> <tr> <td style="padding-left: 20px;">Retirement</td> <td style="text-align: right;">48,138</td> <td style="text-align: right;">49,300</td> </tr> <tr> <td style="padding-left: 20px;">Worker's Compensation</td> <td style="text-align: right;">650</td> <td style="text-align: right;">650</td> </tr> <tr> <td style="padding-left: 20px;">Totals</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">59,651</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">61,043</td> </tr> </tbody> </table>		24/25	25/26		Amount	Amount	Social Security	10,863	11,093	Retirement	48,138	49,300	Worker's Compensation	650	650	Totals	59,651	61,043		
	24/25	25/26																			
	Amount	Amount																			
Social Security	10,863	11,093																			
Retirement	48,138	49,300																			
Worker's Compensation	650	650																			
Totals	59,651	61,043																			
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.	15,382	21,520																		
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.	15,400	15,425																		
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	6,555																		
TOTAL 3210		245,538	256,493																		

## Budget Explanation

### 3200 - Student Activities

	<u>2024/25 Budget</u>	<u>2025/26 Budget</u>
<b><u>3250 - Student Athletics</u></b>		
100 Salaries- Budgeted to this account is the cost of supplemental contracts for Student Athletics as per the teacher contract as well as the salaries for the district-run summer sports camp counselors.	217,000	222,000
200 Benefits-	90,264	92,341
	24/25      25/26	
	<u>Amount</u> <u>Amount</u>	
Social Security	16,601	16,983
Retirement	73,563	75,258
Worker's Compensation	100	100
Totals	<u>90,264</u>	<u>92,341</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.	115,910	120,097
500 Other Purchased Services- The amount budgeted reflects transportation costs for all student athletics.	101,226	106,568
600 Supplies- This account includes the cost of supplies for the administration of the student athletics program, submitted through the Athletic Director.	25,553	26,975
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.	109,737	122,245
TOTAL 3250	<u>659,690</u>	<u>690,226</u>
TOTAL 3200	<u>905,228</u>	<u>946,719</u>

Lower Moreland Township School District

2025/26 Budget

3300 Account - Community Services

Account Code	Description	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	Dollar Increase/Decrease	Percent Increase/Decrease
3300-100	Salaries	5,236	6,913	5,000	6,500	1,500	30.0%
3300-200	Benefits	3,235	3,579	2,078	2,707	629	30.3%
3300-300	Purch Prof Serv.	105,859	76,386	100,000	100,000	0	0.0%
3300-400	Purch Prop Serv.	0	0	0	0	0	0.0%
3300-500	Other Services	0	0	0	0	0	0.0%
3300-600	Supplies	5,014	5,208	8,250	7,250	(1,000)	-12.1%
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	119,344	92,086	115,328	116,457	1,129	1.0%

**Budget Explanations**

**3300 - Community Services**

Highlights of Changes

## Budget Explanation

### 3300 - Community Relations

		<u>2024/25</u>	<u>2024/25</u>																		
		Budget	2025/26																		
<b><u>3300 - Community Relations</u></b>																					
100	Salaries- Budgeted to this account is the cost of employees in the Kinderlinks program.	5,000	6,500																		
200	Benefits-	2,078	2,707																		
	<table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"></th> <th style="text-align: center; border-bottom: 1px solid black;">24/25</th> <th style="text-align: center; border-bottom: 1px solid black;">25/26</th> </tr> <tr> <th style="text-align: left;"></th> <th style="text-align: center; border-bottom: 1px solid black;">Amount</th> <th style="text-align: center; border-bottom: 1px solid black;">Amount</th> </tr> </thead> <tbody> <tr> <td style="padding-left: 20px;">Health/Life/Disability Insurance</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td style="padding-left: 20px;">Social Security</td> <td style="text-align: center;">383</td> <td style="text-align: center;">497</td> </tr> <tr> <td style="padding-left: 20px;">Retirement</td> <td style="text-align: center;">1,695</td> <td style="text-align: center;">2,210</td> </tr> <tr> <td style="padding-left: 20px;">Totals</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">2,078</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">2,707</td> </tr> </tbody> </table>		24/25	25/26		Amount	Amount	Health/Life/Disability Insurance	0	0	Social Security	383	497	Retirement	1,695	2,210	Totals	2,078	2,707		
	24/25	25/26																			
	Amount	Amount																			
Health/Life/Disability Insurance	0	0																			
Social Security	383	497																			
Retirement	1,695	2,210																			
Totals	2,078	2,707																			
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.	100,000	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.	8,250	7,250																		
	TOTAL 3300	115,328	116,457																		

Lower Moreland Township School District

2025/26 Budget

5000 Account - Other Financing Uses

Account Code	Description	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	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	1,381,215	1,684,276	2,641,885	2,848,185	206,300	7.8%
5000-900	Other Uses	3,853,897	3,871,821	3,472,143	1,632,143	(1,840,000)	-53.0%
	Total 5000	5,235,112	5,556,097	6,114,028	4,480,328	(1,633,700)	-26.7%

**Budget Explanations**

**5000 - Other Financing Uses**

Highlights of Changes

## Budget Explanation

### 5000 - Other Financing Uses

		<u>2024/25 Budget</u>	<u>2025/26 Budget</u>
<b><u>5100 - Debt Service</u></b>			
800	Other Objects- This account includes payment of interest on the following bond issues:	2,531,885	2,738,185
	Bond Issue	<u>24/25</u>	<u>25/26</u>
	2011 Bonds (QSCB Borrowing)	54,260	54,260
	2020 New Bond Issue	273,775	273,525
	2021A New Issue	674,400	674,400
	2021B Refund (refund 14/14A & 16)	403,250	283,250
	2022 New Issue	799,425	799,275
	2023 New Issue	326,775	653,475
	Total	<u><u>2,531,885</u></u>	<u><u>2,738,185</u></u>
900	Other Financing Uses- This account includes payment of principal on the following bond issues:	3,472,143	1,632,143
	Bond Issue	<u>24/25</u>	<u>25/26</u>
	2011 Bonds (QSCB Borrowing)	137,143	137,143
	2020 New Bond Issue	5,000	5,000
	2021A New Issue	0	0
	2021B Refund (refund 14/14A & 16)	3,320,000	1,480,000
	2022 New Issue	5,000	5,000
	2023 New Issue	5,000	5,000
	Total	<u><u>3,472,143</u></u>	<u><u>1,632,143</u></u>
	TOTAL 5100	<u><u>6,004,028</u></u>	<u><u>4,370,328</u></u>
<b><u>5200 - Fund Transfers</u></b>			
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><u>0</u></u>	<u><u>0</u></u>
<b><u>5900 - Budgetary Reserve</u></b>			

## Budget Explanation

### 5000 - Other Financing Uses

		<u>2024/25</u> <u>Budget</u>	<u>2025/26</u> <u>Budget</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.	<u>110,000</u>	<u>110,000</u>
	TOTAL 5900	<u>110,000</u>	<u>110,000</u>
	TOTAL 5000	<u>6,114,028</u>	<u>4,480,328</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
2025-26	191,403	278,525	674,400	1,763,250	804,275	658,475	4,370,328
2026-27	164,273	278,275	674,400	1,767,250	804,125	658,325	4,346,648
2027-28		278,075	674,400	1,767,250	803,975	860,100	4,383,800
2028-29		277,925	674,400	1,768,125	803,825	861,450	4,385,725
2029-30		568,350	1,361,775		1,410,375	996,700	4,337,200
2030-31		564,275	1,368,050		1,410,625	992,825	4,335,775
2031-32		564,975	1,365,550		1,410,550	993,075	4,334,150
2032-33		565,375	1,367,375		1,407,650	997,200	4,337,600
2033-34		565,475	1,368,450		1,408,650	995,200	4,337,775
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	4,338,950
<b>TOTAL</b>	<b>355,676</b>	<b>13,535,325</b>	<b>32,773,250</b>	<b>7,065,875</b>	<b>37,586,475</b>	<b>25,910,875</b>	<b>117,227,476</b>

Principal Outstanding as of 6/30/26

2016A (Ref 2009 Notes)	0	2020 New Issue	9,110,000	2022 New Issue	24,130,000
2015 (ref 09AA/10)	0	2021A-New	22,010,000	2023 New Issue	15,170,000
2011 QSCB	137,143	2021B-Ref 14/14A/16	4,925,000		

Total Principal Debt Outstanding 75,482,143

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

Acct Code	Description	Actual 21/22	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	\$ Incr/Decr	% Incr/Decr
<b><u>LOCAL SOURCES</u></b>								
6111	Current RE Tax	39,123,075	40,161,823	41,869,938	43,289,417	45,528,590	2,239,173	5.2%
6112	Interim RE Tax	353,219	203,461	56,095	100,000	788,757	688,757	100%+
6113	Utility RE Tax	39,307	41,329	38,606	38,500	40,000	1,500	3.9%
6151	Earned Income Tax	2,404,672	2,449,099	2,521,853	2,500,000	2,550,000	50,000	2.0%
6153	RE Transfer Tax	834,126	632,936	467,929	650,000	1,272,500	622,500	95.8%
6400	Delinquent Tax	443,796	411,119	777,924	600,000	600,000	0	0.0%
6510	Interest on Inv	26,321	895,457	1,294,556	850,000	850,000	0	0.0%
6830	Int Srce-Fed	428,804	349,650	556,749	405,139	376,461	(28,678)	-7.1%
6910	Rentals	59,100	55,400	26,150	45,000	45,000	0	0.0%
6940	Tuition	325,963	272,302	305,150	313,400	358,400	45,000	14.4%
6990	Misc Revenue	327	369	323	400	25,000	24,600	100%+
6991	Refund of Prior Year's Exp.	0	0	0	0	0	0	0.0%
6992	Energy Incentives/Rebates	19,992	4,717	11,887	7,000	7,000	0	0.0%
Total	Local Sources	44,058,702	45,477,662	47,927,160	48,798,856	52,441,708	3,642,852	7.5%
<b><u>STATE SOURCES</u></b>								
7110	Basic Education Funding	2,632,048	3,165,078	3,456,727	3,456,929	3,854,823	397,894	11.5%
7140	Charter School Reimburse.	0	0	0	0	0	0	0.0%
7270	Special Ed	793,590	1,007,780	1,064,726	914,459	1,090,032	175,573	19.2%
7310	Transportation	395,469	500,621	516,900	475,000	575,000	100,000	21.1%
7320	Rental Reimb	237,691	198,105	154,003	145,000	75,000	(70,000)	-48.3%
7330	Med/Dental/Nurse Serv.	51,235	53,144	55,390	53,500	54,500	1,000	1.9%
7340	State Prop Tax Reduction	1,538,941	1,836,736	1,847,574	2,083,839	2,300,452	216,613	10.4%
7361	PCCD Grant	0	273,382	131,865	0	0	0	0.0%
7500	Extra Grants	75,809	75,809	75,809	75,809	75,809	0	0.0%
7506	PA Smart Grant	0	0	0	0	0	0	0.0%
7810	FICA Reimb	839,768	852,234	897,517	1,009,103	1,054,195	45,092	4.5%
7820	Retire Reimb	3,894,356	4,082,567	4,134,714	4,471,712	4,685,311	213,599	4.8%
7920	Technology Revenue	0	0	0	0	0	0	0.0%
Total	State Sources	10,458,907	12,045,456	12,335,225	12,685,351	13,765,122	1,079,771	8.5%
<b><u>FEDERAL SOURCES</u></b>								
8514	Title I	90,548	98,470	210,219	229,424	196,010	(33,414)	-14.6%
8200	PEMA Reimbursement	0	0	0	0	0	0	0.0%
8519	Title II-Teacher Quality	36,759	33,748	34,179	44,354	40,336	(4,018)	-9.1%
8570	Drug Free Schools	0	0	0	0	0	0	0.0%
8516	Title III-LEP Grant	40,288	47,914	48,670	50,022	46,262	(3,760)	-7.5%
8519	Title IV	368	10,843	10,401	10,000	17,366	7,366	73.7%
8690	Ukrainian National Grant	0	0	17,615	0	0	0	0.0%
8732	QSCB Revenue-Bonds	47,339	47,815	47,339	47,000	47,250	250	0.5%
8741	ESSER Covid Relief	28,648	0	0	0	0	0	0.0%
8743	ESSER II & III	427,209	402,573	25,179	0	0	0	0.0%
8749	PCCD-Covid 19 Grant	0	0	0	0	0	0	0.0%
8752	ESSER Set Aside Grants	0	10,659	37,832	0	0	0	0.0%
8810	Project ACCESS	4,581	2,247	1,083	242,174	242,174	0	0.0%
Total	Federal Sources	675,740	654,269	432,517	622,974	589,398	(33,576)	-5.4%
<b><u>OTHER SOURCES</u></b>								
9200	Proceeds from L/T Financing	1,037,113	386,916	215,406	0	0	0	0.0%
9500	Refund of Prior Yr Expenses	0	0	0	0	0	0	0.0%
Total	Other Sources	1,037,113	386,916	215,406	0	0	0	0.0%
<b>Total Revenue</b>		<b>56,230,462</b>	<b>58,564,303</b>	<b>60,910,309</b>	<b>62,107,181</b>	<b>66,796,228</b>	<b>4,689,047</b>	<b>7.5%</b>

Lower Moreland Township School District

2025/26 Budget

6000 Account - Revenue from Local Sources

Account Code	Description	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	Dollar Increase/Decrease	Percent Increase/Decrease
6111	Current RE Tax	40,161,823	41,869,938	43,289,417	45,528,590	2,239,173	5.2%
6112	Interim RE Tax	203,461	56,095	100,000	788,757	688,757	100%+
6113	Utility RE Tax	41,329	38,606	38,500	40,000	1,500	3.9%
6151	Earned Inc. Tax	2,449,099	2,521,853	2,500,000	2,550,000	50,000	2.0%
6153	RE Transfer Tax	632,936	467,929	650,000	1,272,500	622,500	95.8%
6400	Delinquent Tax	411,119	777,924	600,000	600,000	0	0.0%
6510	Interest Earnings	895,457	1,294,556	850,000	850,000	0	0.0%
6800	Rev-Inter Sources	349,650	556,749	405,139	376,461	(28,678)	-7.1%
6910	Rentals	55,400	26,150	45,000	45,000	0	0.0%
6940	Tuition	272,302	305,150	313,400	358,400	45,000	14.4%
6990	Miscellaneous	369	323	400	25,000	24,600	100%+
6991	Refund-Prior Exp.	0	0	0	0	0	0.0%
6992	Energy Incentives	4,717	11,887	7,000	7,000	0	0.0%
	<b>Total 6000</b>	<b>45,477,662</b>	<b>47,927,160</b>	<b>48,798,856</b>	<b>52,441,708</b>	<b>3,642,852</b>	<b>7.5%</b>

**Budget Explanations**

**6000 - Local Revenue**

**Highlights of Changes**

6112/6153 Interim Taxes/RE Transfer Taxes-

The large increase denoted reflects the phase in of the over 55 housing development at Philmont CC. These lines are budgeted higher for 25/26 only and will be replaced by increased RE Taxes once these properties fully settle.



## Budget Explanation

### 6000 - Local Revenue

		<u>2024/25 Budget</u>	<u>2025/26 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.	2,500,000	2,550,000
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.	650,000	1,272,500
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.	600,000	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	850,000	850,000
6800	Revenue from Intermediate Sources- The district budgets federal IDEA funds passed through the MCIU in revenue and expense categories.	405,139	376,461
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	358,400
6990	Miscellaneous Revenue- This account includes any local revenue received which cannot be classified to any of the above accounts.	400	25,000
6992	Energy Incentives/Rebates- This account includes revenue received from the sale of solar energy credits.	7,000	7,000
	<b>TOTAL LOCAL REVENUE</b>	<u><u>48,798,856</u></u>	<u><u>52,441,708</u></u>

Lower Moreland Township School District

2025/26 Budget

7000 Account - Revenue from State Sources

Account Code	Description	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	Dollar Increase/Decrease	Percent Increase/Decrease
7110	Basic Ed. Subsidy	3,165,078	3,456,727	3,456,929	3,854,823	397,894	11.5%
7140	Charter Schools	0	0	0	0	0	0.0%
7270	Special Education	1,007,780	1,064,726	914,459	1,090,032	175,573	19.2%
7299	Other Revenues	0	0	0	0	0	0.0%
7310	Transportation	500,621	516,900	475,000	575,000	100,000	21.1%
7320	Rental Reimb.	198,105	154,003	145,000	75,000	(70,000)	-48.3%
7330	Health Services	53,144	55,390	53,500	54,500	1,000	1.9%
7340	Property Tax Red.	1,836,736	1,847,574	2,083,839	2,300,452	216,613	10.4%
7361	PCCD Grant	273,382	131,865	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.	852,234	897,517	1,009,103	1,054,195	45,092	4.5%
7820	Retirement Reimb.	4,082,567	4,134,714	4,471,712	4,685,311	213,599	4.8%
7920	Technology Rev.	0	0	0	0	0	0.0%
	<b>Total 7000</b>	<b>12,045,456</b>	<b>12,335,225</b>	<b>12,685,351</b>	<b>13,765,122</b>	<b>1,079,771</b>	<b>8.5%</b>

**Budget Explanations**

**7000 - State Revenue**

**Highlights of Changes**

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

The increases shown reflect amounts equal to 2025/26 budgeted State figures.

## Budget Explanation

### 7000 - State Revenue

		<u>2024/25</u> <u>Budget</u>	<u>2025/26</u> <u>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 25/26:	3,456,929	3,854,823
	<u>Amount</u>		
	- projected 25/26 figure	3,854,823	
	- 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><u>3,854,823</u></u>	
	NOTE: Lower Moreland's School District's MV/PI aid ratio is .3820. 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.	914,459	1,090,032

## Budget Explanation

### 7000 - State Revenue

		<u>2024/25</u> <u>Budget</u>	<u>2025/26</u> <u>Budget</u>
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	475,000	575,000
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.	145,000	75,000
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	54,500
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	2,083,839	2,300,452
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.	1,009,103	1,054,195
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.	4,471,712	4,685,311
	TOTAL STATE REVENUE	<u>12,685,351</u>	<u>13,765,122</u>

Lower Moreland Township School District

2025/26 Budget

8000 Account - Revenue from Federal Sources

Account Code	Description	Actual 22/23	Actual 23/24	Budget 24/25	Budget 25/26	Dollar Increase/Decrease	Percent Increase/Decrease
8200	PEMA Reimbursement	0	0	0	0	0	0.0%
8514	Title I	98,470	210,219	229,424	196,010	(33,414)	-14.6%
8516	Title III	47,914	48,670	50,022	46,262	(3,760)	-7.5%
8519	Title IV	10,843	10,401	10,000	17,366	7,366	73.7%
8519	Title II-Teacher Quality	33,748	34,179	44,354	40,336	(4,018)	-9.1%
8570	Drug Free Schools	0	0	0	0	0	0.0%
8690	Ukrainian Nat'l Grant	0	17,615	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	47,815	47,339	47,000	47,250	250	0.5%
8741	ESSER Covid Relief	0	0	0	0	0	0.0%
8743	ESSER II & III	402,573	25,179	0	0	0	0.0%
8749	ESSER Set Aside	10,659	37,832	0	0	0	0.0%
8810	Project ACCESS	2,247	1,083	242,174	242,174	0	0.0%
	<b>Total 8000</b>	<b>654,269</b>	<b>432,517</b>	<b>622,974</b>	<b>589,398</b>	<b>(33,576)</b>	<b>-5.4%</b>

**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 2024/25 (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

		2024/25 Budget	2025/26 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.	229,424	196,010
8516	Limited English Proficiency Grant (Title III) New for 2005/06, this grant is for ESL students.	50,022	46,262
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	17,366
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.	44,354	40,336
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	47,250
8810	Project ACCESS This program reimburses the District for expenditures of medically eligible children for special education program expenditures.	242,174	242,174
	TOTAL FEDERAL REVENUE	<u>622,974</u>	<u>589,398</u>

## Lower Moreland Township School District

2025/2026

### Summary of Significant Accounting Policies

#### Reporting Entity

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

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

#### Basis of Presentation

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

##### a) Governmental Funds:

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

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

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

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

b) Proprietary Funds:

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

c) Fiduciary Funds:

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

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

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

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

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

## **Basis of Accounting**

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

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

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

## **Modified Accrual Basis**

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

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

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

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

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

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

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

(v) Expenditures:

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

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

### **Accrual Basis of Accounting**

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

### **Budgets**

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

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

**Encumbrances**

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

## **Lower Moreland Township School District**

### **Classification of Revenue and Expenditures**

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

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

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

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

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

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

## LOWER MORELAND TOWNSHIP SCHOOL DISTRICT

### BUDGET 2025/2026

#### GLOSSARY OF TERMS

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

##### ACCOUNTING SYSTEM

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

##### ACCOUNT CLASSIFICATION

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

##### ACCRUAL BASIS

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

##### ACCRUE

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

##### APPROPRIATION

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

##### ASSESSED VALUATION

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

### BOARD OF SCHOOL DIRECTORS

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

### BOND

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

### BUDGET

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

### CAPITAL RESERVE

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

### COST PER PUPIL

See **CURRENT EXPENDITURES PER PUPIL.**

### CURRENT EXPENDITURES PER PUPIL

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

### DEBT

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

### DEBT SERVICE

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

### ESTIMATED REVENUE

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

### EXPENDITURES

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

### FISCAL YEAR

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

### FUNCTION

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

### FUND

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

### FUND BALANCE

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

### FUND, GENERAL

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

### FUND, SPECIAL REVENUE

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

### LEA

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

### LEVY

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

### MILL

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

### OBJECT

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

### SCHOOL

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

### SCHOOL, ELEMENTARY

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

### SCHOOL, MIDDLE

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

### SCHOOL, HIGH

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

### SCHOOL, VOCATION

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

### TAXES

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

## GLOSSARY - APPENDIX A

### LISTING OF MAJOR FUNCTION CODE DEFINITIONS

<u>Function Code</u>	<u>Function Description</u>
1100	<u>REGULAR PROGRAMS - ELEMENTARY/SECONDARY</u> Activities designed to provide grades K-12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.
1200	<u>SPECIAL PROGRAMS - ELEMENTARY/SECONDARY</u> Activities designed primarily to deal with students having special needs. The Special Programs include pre-kindergarten, kindergarten, elementary, and secondary services for the gifted and talented, mentally retarded, physically handicapped, emotionally disturbed, culturally different, students with learning disabilities, autistic students, and/or special programs for other types of students.
1390	<u>OTHER VOCATIONAL EDUCATION PROGRAMS</u> Included in this account is the amount paid by an LEA to another LEA for vocational education training of students.
1430	<u>HOMEBOUND INSTRUCTION</u> Activities that provide Homebound Instruction to students in accordance with Section 2510.1 of the Public School Code.
1490	<u>ADDITIONAL OTHER INSTRUCTIONAL PROGRAMS</u> Instructional programs applicable to but not listed elsewhere in the 1400 series of accounts.
1500	<u>NON-PUBLIC SERVICES</u> Activities for students attending a school established by an agency other than the State, a subdivision of the State, or the Federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services. Attendance, social work, health services, and transportation are classified to the applicable 2000 support services function for nonpublic schools.
1690	<u>ADULT EDUCATION PROGRAMS</u> Other adult education programs such as General Equivalency Diploma (GED), Adult Basis Education, and Standard Evening High School Programs.

Function Code	Function Description
2100	<p><u>SUPPORT SERVICES - PUPIL PERSONNEL</u></p> <p>Activities designed to assess and improve the well-being of students to supplement the teaching process and to meet the applicable provisions of Article XIII of the <u>Public School Code of 1949</u>, as amended, and Chapter 7 of the <u>State Board of Education Regulations</u>. Included in this sub function are activities designed to provide program coordination, consultation, and services to the pupil personnel staff of an LEA.</p>
2111	<p><u>SUPERVISION OF STUDENT SERVICES</u></p> <p>Activities associated with the director or head of Student Services, as well as, any immediate clerical staff.</p>
2120	<p><u>GUIDANCE SERVICES</u></p> <p>Activities involving counseling with students and parents, providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.</p>
2130	<p><u>ATTENDANCE SERVICES</u></p> <p>Activities such as prompt identification of patterns of nonattendance, promotion of improved attitudes toward attendance, analysis of causes of nonattendance, early action on problems of nonattendance, and enforcement of compulsory attendance laws.</p>
2140	<p><u>PSYCHOLOGICAL SERVICES</u></p> <p>Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services including psychological counseling for students, staff, and parents.</p>
2210	<p><u>SUPERVISION OF EDUCATIONAL MEDIA SERVICES</u></p> <p>Activities concerned with directing, managing and supervising educational media services.</p>
2220	<p><u>AUDIOVISUAL SERVICES</u></p> <p>Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs, and other similar materials, whether maintained separately or as part of an instructional materials center. Included are activities in the audiovisual center, TV studio, and related work-study areas, and the services provided by audiovisual personnel.</p>

Function	Function
<u>Code</u>	<u>Description</u>
2250	<p data-bbox="358 268 789 304"><u>SCHOOL LIBRARY SERVICES</u></p> <p data-bbox="358 304 1438 604">Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as part of an instructional materials center. Included here are the activities for planning the use of the library by students and instructing students in their use of library books and materials, whether maintained separately or as part of an instructional materials center or related work-study area.</p>
2260	<p data-bbox="358 642 1295 678"><u>INSTRUCTIONAL AND CURRICULUM DEVELOPMENT SERVICES</u></p> <p data-bbox="358 678 1438 825">Designed to provide specialized curriculum assistance to teachers and/or LEAs in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.</p>
2270	<p data-bbox="358 863 1105 898"><u>INSTRUCTIONAL STAFF DEVELOPMENT SERVICES</u></p> <p data-bbox="358 898 1438 1087">Activities of an instructional staff development service designed to contribute to the professional or occupational growth and competence of members of the LEA instructional staff. These activities include workshops, demonstrations, and in-service courses. Included are costs for development staff members' salaries and benefits.</p>
2310	<p data-bbox="358 1125 626 1161"><u>BOARD SERVICES</u></p> <p data-bbox="358 1161 1438 1272">Those activities required to perform the duties of the Secretary/Clerk of the Board of Education and all members, excluding activities related to board treasurer responsibilities.</p>
2330	<p data-bbox="358 1310 1065 1346"><u>TAX ASSESSMENT AND COLLECTION SERVICES</u></p> <p data-bbox="358 1346 1198 1381">Services rendered in connection with tax assessment and collection.</p>
2350	<p data-bbox="358 1419 613 1455"><u>LEGAL SERVICES</u></p> <p data-bbox="358 1455 1438 1535">Legal services provided to the LEA by law firms, attorneys, its solicitor and other legal personnel.</p>
2360	<p data-bbox="358 1572 1382 1608"><u>OFFICE OF THE SUPERINTENDENT (EXECUTIVE DIRECTOR) SERVICES</u></p> <p data-bbox="358 1608 1438 1860">The activities performed by the superintendent, executive director and such assistants as deputy, associate, and assistant superintendents and executive directors, in general direction and management of the affairs of the LEA. This includes all personnel and materials in the Office of the chief executive officer. Activities of the offices of the deputy superintendents should be charged here unless the activities can be placed properly into a service area. In this case, they would be charged to service area direction in that service area.</p>

Function Code	Function Description
2370	<u>COMMUNITY RELATIONS SERVICES</u> The activities and programs developed and operated system wide for betterment of school/community relations.
2380	<u>OFFICE OF THE PRINCIPAL SERVICES</u> Those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school, evaluation of the staff members of the school, assignment of duties of staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of LEA. It includes clerical staff for these activities.
2390	<u>HUMAN RESOURCES</u> Any activity for the recruitment and administration of all personnel related policies and procedures.
2400	<u>SUPPORT SERVICES - PUPIL HEALTH</u> Physical and mental health services, which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nurse services.
2500	<u>SUPPORT SERVICES - BUSINESS</u> Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA.
2600	<u>OPERATION AND MAINTENANCE OF PLANT SERVICES</u> The activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, 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.

<u>Object Code</u>	<u>Object Description</u>
300	<p><u>PURCHASED PROFESSIONAL AND TECHNICAL SERVICES</u>  Services, which by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.</p>
400	<p><u>PURCHASED PROPERTY SERVICES</u>  Services purchased to operate, repair, maintain, and rent property owned and/or used by the LEA. These services are performed by persons other than LEA employees.</p>
500	<p><u>OTHER PURCHASED SERVICES</u>  Amounts paid for services not provided by LEA personnel but rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services.</p>
600	<p><u>SUPPLIES</u>  Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex unity or substances.</p>
610	<p><u>GENERAL SUPPLIES</u>  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>  Expenditures for bulk oil purchases normally used for heating.</p>
630	<p><u>FOOD</u>  Amounts paid for food/catering costs.</p>
640	<p><u>BOOKS AND PERIODICALS</u>  Expenditures for books, textbooks and periodicals prescribed and available for general use, including any reference books. This category includes the cost of workbooks, textbook binding or repairs, as well as textbooks, which are purchased to be resold or rented. Also, recorded here are costs of binding or other repairs to school library books.</p>
700	<p><u>PROPERTY</u>  Expenditures for the acquisition of fixed assets, including expenditures for land or existing buildings and improvements of grounds; initial equipment; additional equipment; and replacement of equipment.</p>

<u>Object Code</u>	<u>Object Description</u>
720	<p><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.</p>
750	<p><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.</p>
760	<p><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.</p>
800	<p><u>OTHER OBJECTS</u> Amounts paid for goods and services not otherwise classified in objects 100 through 700.</p>
810	<p><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.</p>
830	<p><u>INTEREST</u> Expenditures for interest on notes, bonds and lease purchase agreements.</p>
900	<p><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.</p>
910	<p><u>REDEMPTION OF PRINCIPAL</u> Outlays from current funds to retire principal of debt service, serial bonds and loans and lease-purchase agreements.</p>
930	<p><u>FUND TRANSFERS</u> All transactions conveying money from one fund to another without recourse.</p>

