

Lower Merion School District



2021-2022 Proposed Budget

**Lower Merion School District
2021-22 Budget Book
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Lower Merion School District

District Officials

Board of School Directors

Ms. Lucy Klain - President
Dr. Melissa Gilbert - Vice President
Ms. Laurie Actman
Mr. Ben Driscoll
Ms. Debra Finger
Ms. Shayna Kalish
Mr. Peter Lee
Mr. Shawn Mooring
Ms. Subha Robinson

Ms. Denise LaPera, Secretary (non-voting)
Mr. Christopher Stoffere, Treasurer (non-voting)

Administration

Superintendent of Schools

Mr. Robert Copeland

Assistant Superintendent of Schools

Dr. Alexis McGloin

Business Manager

Mr. Victor Orlando

Assistant to the Superintendent for District Administration

Ms. Megan Shafer

Director of Student Services and Special Education

Ms. Kimberly Fraser

Director of K-12 Curriculum/Instruction & Professional Learning

Dr. Jennifer Gaudio

Director of Operations

Mr. James Lill

Director of Information Systems

Mr. George Frazier

Human Resources Manager

Ms. Felicity Hanks

Director of School and Community Relations

Ms. Amy Buckman

Harriton High School

Mr. Scott Weinstein, Principal

Lower Merion High School

Mr. Sean Hughes, Principal

Bala Cynwyd Middle School

Ms. Sarah Stout, Principal

Welsh Valley Middle School

Mr. Christopher Hall, Principal

Belmont Hills Elementary School

Ms. Robin Klaiber, Principal

Cynwyd Elementary School

Dr. Daniel Martino, Principal

Gladwyne Elementary School

Ms. Veronica Ellers, Principal

Merion Elementary School

Dr. Toby Albanese

Penn Valley Elementary School

Mr. Scott Mitchell, Principal

Penn Wynne Elementary School

Mr. Shawn Bernatowicz

MESSAGE FROM THE SUPERINTENDENT

To the Lower Merion School District Community,

I am pleased to present to you the 2021-2022 Lower Merion School District Budget Book. This document contains detailed information about the budgeting process, revenues and expenditures, and specific line items in the 2021-2022 District budget. The program budget section (see page 35) offers a more detailed look at budgeting for each major program, function and service. This information is intended to provide taxpayers with a better understanding of how and where their tax dollars are spent to support students.

The 2021-2022 budget is the result of an extensive, year-long public budgeting process and reflects public input received through a variety of forums, including regular Board meetings, public budget presentations, committee meetings and community comments. This year, the District's Finance Committee hosted a series of detailed, in-depth presentations on key areas of the budget, including curriculum and instruction, facilities, transportation, staffing and student services. The District also developed online and video resources related to the budget, which can be found in the budget section of the District website

One of the unique challenges the District faces with regard to budgeting is unprecedented enrollment growth. While the pandemic has slowed that growth, only one other district in the Commonwealth has been impacted more. We also continue to face uncertainties in the budgeting process related to current and future tax revenues, the state budget and pending budget litigation. Fixed costs, including salaries, benefits and debt service, continue to be key drivers of the budget, with the instructional program accounting for two-thirds of the entire budget (see page 30 for budget summary).

The 2021-2022 budget reflects the District's commitment to fiscal responsibility and preserving the quality of the LMSD experience. The 2.0% tax increase, a full percentage below the cap set by the Commonwealth, is among the lowest increases in the past 30 years. It is necessary to maintain existing programs and cover new costs related to enrollment growth and state and Federal mandates, including rising retirement and special education costs. The District will continue to review all areas of the budget to identify opportunities for cost savings and greater efficiencies. This year, we anticipate savings in our insurance plans, utilities costs and operations purchasing, and expect increased revenues related to staff retirements and to increased proceeds from real estate transfer taxes, and new construction in the Township.

Construction is well underway for the District's new middle school, which will help relieve crowding at all six elementary schools and the two existing middle schools. The new school, which is set to open in September 2022, will serve students in grades 5-8 from Gladwyne and Penn Wynne elementary schools. All LMSD elementary schools will transition to serve students in grades K-4 and the existing middle schools will service students in grades 5-8 as well.

We are grateful to the community for its steadfast support of public education. This support is critical to the effective, ongoing implementation of our ambitious strategic plan, All Forward, and the numerous annual accomplishments of our students and staff (see pages 87-96). An environment of fiscal stability provides an important foundation for the success of our schools. Perhaps most important is the community's passion for and commitment to providing opportunities for children to learn, lead and achieve.

Thank you for your continued support of our schools.

Sincerely,
Robert L. Copeland
Superintendent of Schools

FUNDING PUBLIC EDUCATION IN LOWER MERION

The Pennsylvania Constitution requires the State Legislature to *“provide for the maintenance and support of a thorough and efficient system of public education to serve the needs of the Commonwealth.”* In order to fulfill this responsibility, the state has established a system of local public school districts. The state also created the Pennsylvania Department of Education (PDE) to administer school laws and to help school districts carry out their educational programs.

The primary responsibility for the activities of a school district lies with the locally elected school board. While local control has a strong tradition in Pennsylvania, the school board must direct the affairs of the school district within the framework of the Pennsylvania School Code, other state laws, and various regulations and standards. These regulations and standards are established primarily by the PDE, the State Board of Education, the Pennsylvania State Legislature, other state agencies, and independent groups that help to set accounting and financial standards.

As part of its responsibilities, the local school board adopts a budget, collects revenue, expends funds, executes related responsibilities, and makes numerous other decisions in the interest of providing a sound program of education for the district's students. All school district finances start with a budget. In making budgetary decisions, the school board must balance a variety of competing interests and choose between what it finds necessary for a quality educational program and what it and its taxpayers can afford. The board is accountable to its citizenry for all its activities through a system of financial reports and audits, public and state oversight, and, of course, the election process.

State law requires that each Pennsylvania school district prepare an annual budget. The budget has two equally important parts:

- A spending plan for the programs and services designed to achieve the district's educational goals and objectives.
- The financing plan to meet the district's expected costs for these programs and services. The financing plan outlines the financial resources needed by the district, including the taxes that must be levied.

Many households and businesses also develop budgets. However, a school budget differs in that it is a legal document which sets limits on how much a district can spend for various purposes throughout the year and which provides for other financial controls and accountability. Those controls and accountability are fundamentally important because school districts use public funds. Action taken in obtaining and spending these funds is part of the public trust given by citizens to their elected officials.

Because the budget is the fundamental document from which all other aspects of the district's financial operation are measured, the development, adoption and execution of the budget are year-long processes. The budget process can be broken down into various parts forming a cycle that repeats itself from year to year.

The final adoption of the budget process is considered so important that the Pennsylvania State Legislature requires specific actions in conjunction with the budgetary appropriation and control process. Some of these are:

- A proposed budget must be prepared at least 30 days before final adoption using forms provided by PDE
- The proposed budget must be available for public inspection at least 20 days before the board meets to vote on its adoption
- There must be at least 10 days' notice to the public before the board takes final action to adopt the budget
- The budget must be voted on at a public meeting
- The budget must be approved by an affirmative vote of at least five of the nine board members
- The approved budget must be submitted to PDE within 15 days of its adoption

In 2006 the legislature approved Act 1. This act modified the budget approval process and added an additional budget approval. Now school districts must approve a preliminary budget at least 90 days prior to the primary election. After the preliminary budget is approved, a school district must also follow the above budget process for the approval of the proposed and final budgets.

The school board is also responsible for meeting the requirements of specific programs and/or grants, and these requirements in turn influence the board's decisions. In addition, local needs that the board believes are of critical importance are generally included in the budget. The budget becomes a process that must strike a balance between which programs to include and how much can be spent to pay for them - and particularly the amount of taxes that can be levied.

Although the school board has the ultimate responsibility for budget adoption and compliance, the day-to-day execution of the budget relies upon a number of participants. Key among these is the superintendent, the chief executive officer of the district. Often the individual most familiar with the financial implications of the budget is the district's chief financial officer, normally its business manager. Others within the school district administration, including principals, staff and teachers, are needed to make the budget a viable working document. The public plays a role as well: it is the citizens, through the election process, who select board members to be directly responsible for the oversight of financial affairs of the district.

The budget, by necessity, is based on a series of estimates of future revenues and expenditures. It is not uncommon for actual revenues and expenditures to differ from the estimates. Therefore, it is usually necessary to make changes as the year progresses. These often take the form of transfers from one account to another. Such transfers, under the Pennsylvania School Code, can only take place after the first three months of the fiscal year and can only be made with the approval of the board. There is also a provision in the School Code that allows the board to change the budget in an emergency situation that threatens the life or safety of school district children, staff, or others. In this case, if the budget does not have enough funding in reserve, the code authorizes the board to secure temporary loans to address the emergency.

Throughout the year a district's finances are closely monitored and evaluated for conformance to the budget. As a further control, all invoices payable by the district must be approved by the board.

In summary, the budget is both a financial plan to help achieve the educational goals of the district and a control mechanism to ensure that the policy objectives determined by the board (and, indirectly, the electorate) are achieved.

Determining the Budget

The budget must strike a balance among the three principal forces in the budgeting process:

- Educational Programs
- Overall Spending
- Financial Resources



Which one of these factors is the controlling force? In the view of some of the participants, educational programs may be the most important consideration, to others it might be overall spending or the realities of limited financial resources. But no single factor consistently and uniformly drives the budget process in all districts. Nonetheless, the budget must bring these primary factors together and balance them in a coherent plan.

Various factors affect budgetary decisions. On the expenditure side, these may include:

- Enrollment and enrollment trends (whether it is growing or declining)
- Staffing, including size, length of service, and educational level
- Policies on class size
- Collective bargaining agreements
- Building age, energy efficiency, and space capacity requirements
- Special education programs
- Busing requirements for both public and non-public students
- Technology programs and infrastructure
- Health programs
- Extracurricular activities
- Other required programs

The budget must develop and bring together all of these factors to provide a coherent plan. Choices must be made between educational requirements and available funding. There are always competing interests.

The budget process for the 2021-22 school year began in late summer. Development consists of zero based budgeting and program budgeting. Throughout the fall, administrators reviewed historical data and future needs to develop their budgets. In November and December the Superintendent's Cabinet and other administrators met to review their budget submissions, and a personnel reconciliation on current and future staffing needs was conducted. Subsequently budget review meetings were conducted with cabinet members to further refine their budgets. A final review of personnel needs will be performed in the spring, prior to final budget adoption.

On the revenue side, influencing factors include:

- Assessed value of real estate
- Various state subsidies
- Federal and state grants
- Funds available from prior years

Other factors may have a major bearing, particularly on real estate tax revenue. These include property assessments (including appeals) and state legislation such as Act 50, the Clean and Green program, the Keystone Opportunity Zone (KOZ) program, and the Local Economic Revitalization Tax Assistance Act (LERTA).

Where Does the Money Come From for Public Schools?

Pennsylvania's public school districts receive their funds from two primary sources: local sources - mainly local taxes - and the state government. Relatively small amounts come from the federal government and miscellaneous sources. School districts may also use money left over from prior years. According to the Pennsylvania Boards Association, study of 2018-19, Pennsylvania's school districts receive 57.8% of their revenues from local sources, 37.5% from the state, and 4.7% from federal and other revenues. Lower Merion School District (LMSD) receives 84.59% of our revenues from local sources, 14.66% from the state and 0.75% from federal and other revenues. Local taxes are the

primary source of local revenues for school districts and generally produce more than half of the total district revenues. A relatively small portion of local revenues comes from sources other than taxes.

Statewide, most people pay some form of local taxes to their school district. These include the real estate tax, the earned income/net profits tax and a mixture of other non-property taxes. LMSD does not impose an earned income/net profits tax. The real estate tax is our primary income source.

The Commonwealth also provides funds for a number of other programs and services using a variety of reimbursement mechanisms. These programs include career and technical education; certain medical, dental, nursing, and related health services; driver education; homebound instruction; adult literacy; school food services; education of educationally deprived children; and dropout prevention.

Real estate tax is the major source of tax revenue for school districts and used by all Pennsylvania districts. It is levied on the land and buildings owned by individuals and businesses. The real estate tax rate is determined by the school board. The real estate tax has a potential yield, or the amount a district expects to receive from the tax. The yield is equivalent to the base multiplied by the rate. For the individual taxpayer, the tax bill is calculated in the same fashion.

The county assessment office sets the base by placing an assessed value for taxation purposes on each property in the district. A uniform tax millage rate is then levied by the school district against the value of each property. One mill is equivalent to \$1 of tax for each \$1,000 of value. The millage rate multiplied by the sum of the values of all properties (known as the district's assessed valuation) produces the potential tax revenue of the district. The actual revenue varies due to multiple factors, including discounts and uncollected taxes. For individual taxpayers the millage multiplied by the assessed value of their property produces the owner's tax bill. The LMSD millage rate for 2020-21 was 30.1734 mills. For a property with an assessment of \$100,000 the tax bill was \$3,017.34. The new proposed millage rate for 2021-22 is 30.7768 mills. The new tax bill for that same property with an assessment of \$100,000 will be \$3,077.68, an increase of \$60.34.

LMSD does not impose an earned income tax. In most other school districts an earned income tax (the largest of the non-property taxes) is levied on the wages, salaries, commissions, net profits, and other compensation of those who reside in a district. Income from interest and dividends is not taxable. This tax applies to employed individuals, unincorporated business owners, partnerships, etc., and is normally withheld from workers' paychecks.

The real estate transfer tax (one of the larger sources of non-property taxes) is imposed when someone sells an item of real estate. The tax is based on the selling price of the property and is paid at the time of title transfer. Generally, when interest rates are low, more property sales occur and transfer tax revenue is higher. For the 2021-22 Budget we are budgeting \$4,050,000 in real estate transfer tax revenues.

Revenues at the local level also include investment income. Interest earnings and other revenue generated from investments can be quite significant. The national economic climate has a major impact on investment income rates. The 2021-22 Budget includes total interest income budget of \$250,000, substantially less than previous years, due to decline in market conditions prior to and throughout the COVID-19 pandemic.

Other sources of local income include rentals of school facilities, tuition payments, receipts from the sale of materials and supplies, and other miscellaneous sources.

State and Federal Revenue Sources

The state's appropriation for Basic Education Funding (BEF) is the largest subsidy provided by the Commonwealth to its 500 public school districts to help meet instruction costs. It has been the largest single appropriation in the Commonwealth's Budget each year. LMSD has budgeted \$4,176,672 for BEF.

In addition to the BEF subsidy, the Commonwealth provides funding to school districts to help offset a variety of costs including educating exceptional children, transporting children between home and school (including eligible non-public students), and half of the employer's share of retirement and Social Security payments for public school personnel.

The 2021-22 Budget includes the following state subsidies:

\$3,050,177 - Special Education
2,000,000 - Transportation
5,240,000 - Social Security
24,130,000 - Retirement

How Do Schools Spend the Money?

School districts spend money for their day-to-day needs (such as salaries, books, and utilities for buildings) as well as longer-term needs (such as new buildings and the repair or expansion of older buildings, including the repayment of borrowed funds for these and other purposes).

The state requires school districts to account for their spending in two ways. First, they must identify spending based on why the expenditures are made. There are five educational cost categories known as functions. The functions include the following:

- Instruction
- Support services
- Non-instructional services
- Facilities acquisition, construction and improvement services
- Other financing uses

Second, school districts record spending according to what they purchase. These costs provide a different perspective on spending. The various things school districts may purchase include salaries, benefits, purchased professional services, contracted repairs or rentals, supplies, and expenditures for facilities. These are known as objects of expenditure. Salaries and benefits represent the largest portion of this type of spending.

Why Do School Costs Vary?

Variation in Expenditures

The data for expenditures both by function and by object indicates a relatively wide range in spending on a per-student basis from district to district throughout the state. These ranges reflect in part the diversity of Pennsylvania's socio-economic, geographic, and demographic factors as well as the urban, suburban, and rural mix among school districts. In addition, the educational process is very labor-intensive, and as a result most school district costs are related to personnel. Thus, the variation in salaries and benefits paid throughout the state is reflected in the aggregate and per-student expenditures of each school district.

In addition, Lower Merion offers a high quality of programs which have been recognized at national, state and local levels for their achievements. Please refer to the School District Highlights, Points of Pride and Program Highlights sections later in this book for more detailed information.

Within this context, some of the specific factors that cause cost variations from district to district encompass the following major areas:

Salaries and Benefits

- Collective Bargaining Contracts - State law sets the guidelines for districts to negotiate and enter into collective bargaining agreements with their employees for wages, benefits, and working conditions. Because each district negotiates with its employees independently and each district is subject to a different mix of characteristics, variations will result from district to district with respect to pay rates, benefit levels, etc.
- Service and Educational Level of Employees - Generally speaking, employees with more years of service receive higher compensation than those with fewer years of service. Similarly, employees who have higher educational levels tend to receive higher wages than those with lower levels of education. Therefore, districts with an employee mix that has relatively more years of service and a higher educational level will tend to have higher personnel costs, all other factors being equal.
- Labor Market Conditions - School districts located in areas where general wage rates tend to be high may need to pay higher rates of compensation to attract qualified employees. Similarly, in areas where there is a scarcity of teachers and other personnel, districts may also need to pay higher wages than those districts with an adequate labor pool. This factor may also be influenced by a rapid change in the district's enrollment. Such an increase in enrollment may force a district to pay higher wages to attract teachers from outside the district's normal labor pool.
- Student/Teacher Ratio - All things being equal, those districts with a lower student/teacher ratio will employ more teachers than would be the case if more students were assigned to each teacher. Consequently, in districts with lower student/teacher ratios, personnel costs will generally be higher.
- Grade Level Mix - As a general rule the cost of educating high school students tends to be greater than at the elementary level. Districts with a student enrollment weighted toward high school students will tend to be relatively more costly than those with more students at the elementary level.

Special Education

One of the major cost areas for most school districts deals with special education. Variables from district to district within this area include:

- Number of students enrolled in special education relative to the total district enrollment.
- Types of special education programs to be provided. There can be a wide range in the cost of these programs depending on the nature of the services required by the students.
- Degree to which special education programs can be provided within the local district versus purchasing the services from a non-district source.

Transportation

- Geographic size of the district
- Population groupings and density of students related to bus routes
- Proportion of students in the district that need to be bused
- Urban, suburban, rural nature of the district
- Number of schools and their configuration in relationship to population density and district policy on the maximum length of travel time for an individual student
- Number of non-public students who must be bused by the district, especially to schools up to ten miles beyond the district's limits
- Availability of vendors to provide transportation services as an alternative to the district operating its own buses
- Fuel cost variances throughout the state

Building and Equipment Costs

- Age, quality, and efficiency of buildings
- Ability to adapt building space to changes in the educational program including use for special educational programs and computer technology

- Need for new buildings because of enrollment growth or outdated structures - these can vary significantly from district to district
- Mechanical and heating efficiency especially in high energy cost environments often related to the age of the system

How Do School Districts Account for Their Money?

In order to evaluate their financial status, all school districts must track and analyze their revenues, expenditures, assets, liabilities, fund balances and related financial activities. The state established a standard accounting system for these purposes.

School districts, like businesses, use their accounting system to keep track of financial activities. In addition, they must assure the public that public monies are received and spent in keeping with legal requirements and the adopted budget. The accounting system provides the framework to achieve this goal.

In order to measure and control the legal and budgeted activities properly, separate accounting funds are set up. An accounting fund is a set of self-balancing accounts used for a legally defined or prescribed purpose. Each fund is accounted for as if it was a separate business, with most activities accounted for in the General Fund. Districts might have additional funds for capital projects, debt service, food service and others. At the end of the fiscal year the district prepares an Annual Financial Report (AFR). This is a document that the school district must submit to the state. A number of financial statements and supporting documents make up the AFR. The most important ones include the balance sheet, statement of net position and statement of activities.

The financial statements and, in particular, fund balances give helpful information on the financial position of the district and can help answer a variety of questions, particularly if comparisons are made from one year to another. In addition, they can help to identify trends from year to year.

How Can Taxpayers Be Sure the Numbers are Accurate?

The school district's financial transactions are audited, or examined by an independent auditor, to determine their accuracy. There are three main audits:

- A financial audit (required by the Pennsylvania School Code) is used to determine whether the financial statements produced by the school district fairly represent the district's financial position and operations. Certified Public Accountants (CPAs) perform this audit in all Pennsylvania districts, except Philadelphia, where the City Comptroller assumes this responsibility. The report is available on the Budget Information page of the District website at www.lmsd.org
- The Pennsylvania Auditor General performs another key audit to verify that school districts received the proper allocation of state funds and followed state rules and regulations.
- Federal grant programs require a separate audit to verify that the federal funds were received and spent according to established rules and regulations.

School districts in Pennsylvania operate under specific accounting rules determined by the Labor, Education and Community Services (LECS) Comptroller's Office that are based on a number of sources including the Pennsylvania School Code and other state laws. The accounting rules also follow nationally established guidelines often referred to as Generally Accepted Accounting Principles (GAAP). There are a number of different sources for GAAP, but the primary source is the Governmental Accounting Standards Board (GASB).

The requirement for accountability of school districts for the spending of public funds has led to the concept of fund accounting. The use of individual funds as required by the Pennsylvania School Code and GAAP permits close control of such district spending.

Public Money Also Helps Non-Public School Students

Public school districts are financially responsible for various services provided to non-public school students as required by state law.

The level of spending will differ by district and is based on its characteristics including the number of non-public students serviced by the district. The primary areas of spending for non-public students include transportation; health services; remedial reading, math instruction, psychological evaluation, counseling and services for students with speech, hearing or visual impairments; career and technical education which enables non-public students to attend public vocational/technical schools for training in areas such as business, trade, technical and health careers; special education; and other programs.

Important Terms and Concepts:

New Construction and Reconstruction of School Buildings

The Pennsylvania School Code requires that school districts provide necessary grounds and suitable buildings so that every student will have proper and healthful accommodations. Generally, the determination of what constitutes "necessary grounds and suitable buildings" is left to the determination of the local school board.

PDE is directly involved in any significant school construction projects for which state reimbursement is requested. Major factors on state reimbursements are:

- The Commonwealth will not reimburse for any alteration to a school building that is less than 20 years old or that has had a reimbursable project within the last 20 years unless a variance is requested and approved by the PDE
- The state also requires a district-wide facility study prepared by the district to justify the project
- Any renovations must not have a cost that is less than 20% of the replacement value of the existing facility unless a variance is requested and approved by the PDE
- The amount of state reimbursement for construction depends, in general, upon the number of students, the type of facility (elementary, secondary, etc.), the construction costs, and the relative wealth of the district

In order to protect public funds and to ensure competitive prices, state law requires competitive bidding for certain school construction projects whether or not state reimbursement is sought.

Because of growing concerns on the magnitude of dollars expended for school construction, the Legislature passed Act 34 in 1973. This law incorporated into the Pennsylvania School Code a requirement that school districts hold public hearings and request comments and suggestions from the public with respect to new construction or substantial additions to existing structures. Act 34, also called the Taj Mahal Act, does not apply to alterations of existing structures.

School District Bonds

In some cases, especially for major construction projects such as a new school, borrowing from a bank may not be feasible or even desirable. School districts generally will issue government bonds for major construction projects. A bond is a written promise that the borrower will pay back a specified amount with interest at a fixed-rate to the lender at a certain time in the future. The interest is usually paid in equal time frames, which are described on the bond. For school districts, interest payments are generally paid twice a year with some of the principal, or the base amount borrowed, paid annually. Issuing bonds enables a school district to:

- Borrow large amounts of funds usually at a relatively low interest rate compared with borrowing from a bank
- Specify the time frame for the borrowing (usually for a long period - legally up to 40 years)
- Determine within limits the amount of annual payments
- Design other factors to tailor the bond issue to the district's needs

A bond rating is a grade given to bonds that indicates their credit quality. Private, independent rating services, such as Moody's, Standard and Poor and Fitch provide these evaluations of a bond issuer's financial strength, or its ability to pay a bond's principal and interest in a timely fashion. Bond ratings are expressed as letters ranging from Aaa to C ("junk"), which is the lowest grade.

Recently Moody's Investor Services reviewed and assigned a rating of Aaa to LMSD. We are one of a very select group of municipal organizations with this rating. In their report Moody's cited the strengths of the school district to be a large tax base with above-average wealth levels, strong reserve and equity levels and limited dependence on state aid. This rating assures the community that our bonds are of the highest quality and should receive the lowest rates available.

Issuing bonds is a complex procedure that generally takes at least eight weeks. The sale requires using financial advisors, underwriters, school district's counsel, and bond counsel (attorneys versed in tax and other implications of bond financing). A series of financial documents including a Preliminary Official Statement (POS), similar to a prospectus in the private sector, is prepared and circulated to the potential buyers. The state also must approve the bond sale. Ultimately, the school board is responsible for incurring either bank or bonded debt.

School Fund Balance

An important concept used in government accounting and reflected on the district's Annual Financial Report (AFR) is "fund balance." Fund balance is a measure of net financial assets, which is similar but not identical to equity or accumulated savings. The fund balance is equal to financial assets less financial liabilities. Deposits are your assets and the bills you owe are your liabilities. What is left over is generally considered your available balance, or what is left for spending.

A common misconception is that fund balance is a cash account, and therefore corresponds to the district's bank balance. As discussed above, fund balance represents the fund's total assets minus its liabilities (what a fund owns minus what it owes). Cash is an asset, but it usually is not a fund's only asset. The fund may also have liabilities, such as an accounts payable amount due a supplier that could result in a decrease in fund cash when they are paid.

Districts with adequate and healthy fund balances can address short-term and long-term needs, demonstrate financial stability and preserve or enhance bond ratings, thereby lowering debt issuance costs.

Act 48 of 2003 regarding limitation on fund balance, prohibits a school district from increasing real estate taxes for a school year unless the school district has adopted a budget for such school that includes an estimated ending unreserved, undesignated (unassigned) fund balance which is not more than 8 percent of the total budgeted expenditures. For the 2021-22 budget, LMSD's estimated ending unassigned fund balance as a percentage of total budgeted expenditures is 0.21 percent.

In March 2009, the Governmental Accounting Standards Board (GASB) released GASB Statement #54 – Fund Balance Reporting and Governmental Fund Type Definitions. The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2010.

The fund balance classifications established by GASB Statement #54 are: non-spendable, restricted, committed, assigned and unassigned. Non-spendable are amounts that cannot be spent because they are either (1) not in a spendable form

or (2) legally or contractually required to remain intact. Restricted is part of fund balance that is restricted to be spent for a specific purpose.

It is important to recognize that there is often a portion of the fund balance for a school district that is committed and can only be used for specific purposes as a result of formal action by the school's highest level of authority (in most cases this would be the school board). Assigned reflects the school's *intent* to use the money for a specific purpose but is not considered restricted or committed. Unlike committed fund balances, assigned fund balances can be changed without formal action and do not need to be designated by the board. The unassigned portion of the fund balance can be used for any future district spending. Good financial practices suggest that districts maintain an adequate unassigned fund balance to cover district emergencies or other contingencies.

Financial statements and the fund balance provide valuable information on the financial activities and position of a school district. In general, a negative unassigned fund balance means the district's financial obligations are greater than its resources, and additional resources (possibly taxes) will be required to meet this gap. Similarly, a positive but decreasing unassigned fund balance must be reviewed by district officials in order to make sure there will be sufficient funds to meet future needs.

BUDGET OVERVIEW

The Proposed 2021-22 Budget for the Lower Merion School District (LMSD) is the educational financing plan for the children of Lower Merion. It is a spending plan that supports our extensive curriculum and learning community.

The total 2021-22 general fund budget is proposed at \$292,661,964 requiring a real estate tax rate of 30.7768. The new mill rate represents an increase of 0.6034 mills, or a tax rate increase of 2.0% over last year's millage rate.

In Pennsylvania all school budgets must be balanced. This means that the revenues must equal or exceed the expenditures. The revenue side of the budget is divided into four categories: local sources, state sources, Federal sources and money used as revenue from the fund balance. In the LMSD, local revenue sources represents approximately 85% of total revenue. The majority of local revenue comes from one source--real estate tax, totaling \$236,243,710 which relies on property values. There are no earned income tax or "nuisance" taxes, such as per capita tax, levied in the school district.

In prior years other local revenues have been relatively constant and could readily be projected. Generally, when interest rates are lower, real estate transfer taxes are higher. Our real estate transfer tax is projected to be \$4,050,000, which is a \$550,000 increase from the prior year's budget. Interest rates on investments are extremely low, therefore investment income projection to remain at \$250,000 in the 2021-22 budget.

State revenue sources come from Commonwealth of Pennsylvania appropriations. Approximately 14% of our revenues come from the Commonwealth. The state uses an aid ratio or wealth factor as a major component in most subsidies. In the eyes of the Commonwealth, LMSD is a well-resourced school district and, therefore, our subsidies will be lower than financially-poorer school districts.

The state legislature passed a \$40.8 billion interim budget for 2021-22, which includes:

- Basic Education Funding (BEF) increase of \$300 million
- Special Education Funding (SEF) increase of \$50 million
- Ready to Learn Block Grant
- Pupil transportation
- Pre-K Counts, HeadStart increase of \$30 million
- CTCs
- Early Intervention increase of \$11 million

Since uncertainty exists regarding the Commonwealth budget, the District's budget does not reflect the impact of these proposals.

Federal revenue sources, which usually are based upon a wealth factor, represent less than 1% of our budget. To balance the budget LMSD has only one revenue source it can adjust, and that is the local real estate tax millage. The local real estate tax is calculated by multiplying a property's assessment times the millage rate. Property assessments only change when a county-wide reassessment occurs, an individual property is improved or a property assessment is revised due to an assessment appeal.

Total general fund expenditures are \$292,661,964. Education is a labor intensive industry. Salaries and fringe benefit cost account for 77% of expenditures. Pension cost accounts for the major increase in fringe benefit costs for next school year. PSERS employer contribution rate was certified to increase 0.43%, from 34.51% to 34.94% for fiscal year 2021-22. According to the latest PSERS projections, the employer contribution rate will reach to 38.17% in fiscal year ending 2028.

The 2021-22 budget incorporates 6.6 new positions to meet student needs based upon enrollment projections and school district data. Of the new positions, 4.6 are professionals, 0.5 administrative, and 1.5 are support positions. Total cost is approximately \$800,000.

The district has segregated monies received as a result of exceptions approved by the Pennsylvania Department of Education for the 2016-17 tax year pending the resolution of the appeal of the Montgomery County Court of Common Pleas Order of August 29, 2016 and any proceedings on remand or otherwise in relation to the August 29, 2016 Order, and has supplemented this amount with monies in the 2017-18, 2018-19, 2019-20, 2020-21, and 2021-22 tax millage attributable to these exceptions from the 2016-17 tax increase. The monies in this account may not be released by the administration without further action taken by the Board at a public meeting.

Enrollment

LMSD is one of the fastest-growing districts in Pennsylvania. Since 2010, LMSD has had the eighth-fastest enrollment growth rate (nearly 20%) in the Commonwealth with nearly 1,400 additional students according to the Pennsylvania Department of Education. As the 2020-21 school year opened, enrollment in the District was more than 8,600 students.

In the fall of 2019, the District shared results of an independently-conducted enrollment study with updated demographic information from the Montgomery County Planning Commission (MCPC). MCPC projected 9,152 students for the 2021-22 school year, which may be impacted by the COVID-19 pandemic. These reports are available on the Enrollment Growth page of the District's website at <https://www.lmsd.org/enrollment-planning>

Staffing

Overview

The District is a multifaceted organization serving more than 8,600 students, 17,000 parents and guardians, and a growing community of over 60,000 residents. First and foremost, the District is committed to delivering high quality educational, co-curricular and extra-curricular experiences in a safe and welcoming environment. Beyond an education system, the District provides many other services, most of which are mandated. For example:

- The District transports over 9,000 students daily to 123 different schools, accumulating over 1.5 million annual miles, over 300+ days a year, maintaining and repairing 178 vehicles.
- Pre-pandemic, the District served 3,260 meals per day and currently manages a free and reduced lunch program serving over 1,000 students. We began offering free meals to students in the middle of March, 2020. Since then, we have served approximately 246,235 free meals, including both breakfast and lunch. Nutritional Services will continue to provide free meals to students during the summer and for the 2021-22 school year.
- The District provides health services to over 15,000 students in 10 public, 20 non-public, and home-school settings. In a typical school year, health staff serve over 40,000 student visits for illness, more than 8,500 for injury in the public schools alone; 1,650 students in public schools with chronic health conditions (asthma, seizure disorders, life threatening allergies, diabetes, etc.) and nearly 1,100 in non-public schools with such chronic health conditions; 16,448 doses of medication administered in public schools; 13,444 screened for vision, 6,063 screened for hearing, and 2,055 for scoliosis.
- The District supports and services over 11,250 instructional devices for staff and students, with over 16,926 total devices managed on the network, with 667 repairs between July 2020 and April 2021. In 2020-21, help desk requests increased by 40%.
- In 2018-19 the District managed nearly 10,000 hours of scheduled facility use by community groups and other organizations. The total between September 2019 and March 2020 was approximately 5,900 hours.
- The District creates, reviews, and distributes tens of thousands of notices, articles, and calendar updates annually. In 2020 the School and Community Relations Department developed the COVID-19 Reporting Healthline for families to communicate with LMSD Health Services, instituted the COVID19 information pages and dashboard on the District website and communicated more than 400 case notifications to the school community.
- With over 76% of the District's budget devoted to salaries and benefits, the District places value on the individuals who provide high quality instruction, services, and experiences to our community's students and families. Currently, LMSD employees over 1,560 full- and part-time regular employees, which, generally, fall into one of the following categories:
 - Administrative Staff (such as the superintendent and business manager, principals and assistant principals, supervisors and directors)
 - Professional Staff (such as teachers, counselors, school psychologists, school nurses, speech therapists)
 - Support Staff (such as secretaries, aides, custodians, bus drivers, computer technicians, mechanics)

In addition, the District hires individuals to serve in stipend-based or temporary positions, such as the following:

- Coaches and Activity Sponsors (such as the coaches and assistant coaches that support our 118 athletic teams and more than 100 different clubs/activities at the high school level)
- Temporary/Seasonal Employment (35-40 per season, such as additional custodial support that supports our summer school building cleaning process)
- Substitutes (such as teachers who work on a "per diem" basis to cover another teacher's absence)
- Independent Contractors (such as experts who are used intermittently to support specialized behavior needs)

Staffing levels are generally driven by formulae and needs. For example, District class size guidelines dictate the number of sections and, therefore, number of teachers needed at the elementary level. In other cases, Pennsylvania school law prescribes staffing numbers, such as in the case of special education classes. On the support side, custodial and maintenance staffing levels are predicated on square footage, usage and systems analysis using customary industry standards. The number of bus drivers is driven by bus capacity, routing requirements and the number of buses in our fleet.

The following sections provide greater detail regarding the number of employees staffed in each job category of employment:

Administrative Staff

Personal Service Contract Administrators

Five District-level administrators have individual employment agreements for a specified term, which are negotiated directly with the Board of School Directors. For the 2021-22 school year, these positions include:

Superintendent	1
Assistant Superintendent	1
Business Manager	1
Assistant to the Superintendent for District Administration	1
Human Resources Manager	1
Total	5

District- and Building-Level Administrators

The other administrative leaders in the District are included in one of two categories: (1) educational leaders, for whom a specific education-related certification is required, and (2) leaders supporting educational programs, for whom a specific education-related certification is generally not required. Among other priority areas, our educational leaders are responsible for the supervision of staff; the instruction, safety, and wellness of students; as well as the development and implementation of long-term strategic planning goals. Our leaders supporting educational programs serve a range of critical roles such as overseeing our communications and community engagement efforts, heading our operations department, and running our nutrition services operations.

Administrator salaries and benefits are established through a meet-and-discuss process with the Lower Merion Organization of School Administrators as required under Pennsylvania law.

A breakdown of our administrators under each category:

Educational Leaders

Director, Student Services	1
Lead Supervisor, Clinical Services & Gifted Education	1
Lead Supervisor, Special Education Grades K-3	1
Lead Supervisor, School Health Services & Student Safety	1
Supervisor, Special Education Grades 4-6	1
Supervisor, Special Education Grades 7-9	1
Supervisor, Special Education Grades 10-12+	1
Supervisor, K-12 Counseling, Testing, Holistic Supports	1
Director, Elementary Education	1
Supervisor, Elementary STEM, Health & Phys. Ed.	1

Supervisor, Elementary Literacy, Soc. Studies, Librarians, Art & Music; Federal Programs (Title I & III)	1
Supervisor, Secondary STEM, Health & Phys. Ed, and Family/Consumer Science	1
Supervisor, Secondary Humanities	1
Special Assistant, Program Evaluation	1
Principal, Elementary	6
Assistant Principal, Elementary	4.5
Principal, Middle School	3.5
Assistant Principal, Middle School	4
Principal, High School	2
Assistant Principal, High School	7
Athletic Director, High School	2
Director, Information Systems	1
Total	44.0

Leaders Supporting the Education Program

Director, Operations	1
Assistant Director, Operations	1
Project Manager	1
Supervisor, Utilities	1
Supervisor, Safety/Security/Custodians	1
Supervisor, Transportation	1
Foreman (Custodial, Operations, Grounds, Transportation)	5
Director, Nutritional Services	1
Assistant Director, Nutritional Services	1
Director, School & Community Relations	1
Assistant Business Manager	1
Hiring Manager	1
Supervisor of Compensation & Benefits	1
Supervisor of Employee Relations	1
Human Resource Specialist	3
Executive Assistant (Superintendent, Assistant Superintendent, Business Manager, Asst. to the Superintendent/District Admin)	5
Supervisor, Technology Operations	1
Contract Specialist	1
Total	28

Professional Staff

All members of the District's professional staff are required to hold the educational certification appropriate to their assigned instructional content area(s). The certification requirements are set forth in a series of Certification and Staffing Policy Guidelines (CSPG) issued by Pennsylvania Department of Education. For example, an individual holding a valid Pennsylvania Physics certification is qualified to teach physics courses in grades 7 through 12. Elementary classroom teachers, certified in Elementary Education, are responsible for teaching content to support all of the standards except art, music, physical education, and foreign languages. Specialists are also employed to instruct in specified disciplines and support student instructional/academic needs. While the majority of the members of the professional staff are classroom

teachers, other critical professional roles include guidance counselors, school nurses, speech therapists, school psychologists, social workers, educational technology specialists, and librarians.

The Lower Merion Education Association represents the District’s professional staff, which means that the collective bargaining agreement between the District and LMEA (the “CBA”) sets forth the compensation and benefit frameworks for these employees. In addition, the contract establishes other terms and conditions of employment such as the length of the work day and work year.

The following chart indicates the number of staff members, grouped generally by area of certification. For the purpose of this calculation, the full-time equivalency or “FTE” number represents the proportional amount of time an employee who is not full-time works relative to a full-time employee as set forth in the CBA. For example, the FTE of a teacher that works 2.5 days out of a five-day workweek is .5 FTE.

Professional Staff	FTE
ESL Teacher	12.2
Gifted Support Teacher	19.6
Instructional Support Teacher	5.5
Librarian	8
Math Specialist	9.4
Psychologist	12
Reading Specialist	24.5
School Counselor	29
School Culture	6.5
School Nurse	14
Social Worker - Home and School	5
Special Area Teacher (Art, Music, PE, etc.)	72.09
Special Education Teachers	107.93
Speech Therapist	15.47
Subject Area Teacher (Math, Biology, Elementary, etc)	472.30
Total	813.49

Support Staff

Members of the support staff provide services in a variety of important roles across the District ranging from direct support for students (such as our instructional and behavior aides, staff nurses, and campus aides) to our teams that support our vast array of instructional technology tools and equipment as well as our facilities and grounds. Our support staff are also members of the Lower Merion Education Association, which means that the collective bargaining agreement between the District and LMEA (the “CBA”) sets forth the compensation and benefit frameworks and well as other terms and conditions of employment for these employees.

The following charts provide an accounting of support staff by type and title of position. For the purpose of this calculation, the full-time equivalency or “FTE” number represents the proportional amount of time an employee who is not full-time works relative to a full-time employee as set forth in the CBA.

Support Staff	Job Title	FTE
AIDES	BEHAVIOR AIDE	10
	CAMPUS AIDE	20
	HEAD CAMPUS AIDE	2
	INSTRUCTIONAL AIDE	171
	JOB COACH	2.52
	LIBRARY AIDE	8
	STAFF NURSE	14
	CAFETERIA RECESS AIDE EL (hourly)	28
	CAFETERIA RECESS AIDE MS (hourly)	8
	PT STAFF NURSE (hourly)	2
	SPORTS AIDE (hourly)	2
AIDES Total		267.52
BUILDINGS AND GROUNDS	GROUNDSKEEPER	8
	HEAD GROUNDSKEEPER	1
	LABORER	1
	LEAD B&G	2
	NIGHT SKILLED BLDG CRAFTS	2
	SKILLED BUILDING CRAFTSMAN	13
BUILDINGS AND GROUNDS Total		27
CUSTODIAL SERVICES	DAY CUSTODIAN	9
	HEAD CUSTODIAN/SHIPPER	11
	LEAD CUSTODIAN	3
	NIGHT CUSTODIAN	32
	NIGHT CUSTODIAN - HS	15
	PT DAY CUSTODIAN (Hourly)	1
	PT NIGHT CUSTODIAN (Hourly)	7
	WEEKEND CUSTODIAN-DAY (Hourly)	2
	WEEKEND CUSTODIAN-NIGHT (Hourly)	1
CUSTODIAL SERVICES Total		81
NUTRITIONAL SERVICES	COMPLEX MANAGER	2
	ES CAFETERIA MANAGER	6
	MS CAFETERIA MANAGER	2
	HOURLY FOOD SERVICE ASSOC	27
NUTRITIONAL SERVICES Total		37
SECRETARIES	10 MNTH SECRETRAY 190	10
	195 DAY SECRETARY	17
	12 MO SECRETARY	11
	CLERK TYPIST	1
	DISTRICT ADMIN SECRETARY	18
	ELEMENTARY SECRETARY	6
	EXECUTIVE SECRETARY	4
	PT CLERK TYPIST 10 MONTH	1
	SR DISTR ADMIN SECRETARY	13
SECRETARIES Total		81

TECHNOLOGY	DATABASE ANALYST	2
	DESKTOP TECHNICIAN	3
	IT SUPPORT TECH	5
	IT SUPPORT TECH HIGH SCH	2
	NETWORK TECHNICIAN	3
	VIDEO TECHNICIAN	2
	WEBMASTER	1
	TECHNOLOGY Total	18
TRANSPORTATION	12 MO DRIVER	1
	ASST ROUTE COORDINATOR	2
	BUS DRIVER FOOD SERVICE	1
	BUS MECHANIC	5
	LEAD BUS MECHANIC	1
	BUS AIDE - REGULAR DRAW	4
	BUS DRIVER	94
	BUS DRIVER - REGULAR DRAW	24
	FOOD SERVICE DRIVER	1
	PT BUS AIDE	18
	PARKING LOT ATTENDANT	1
	TRANSPORTATION Total	152
Support Total		663.52

New Staffing Recommendations for 2021-22

The staffing changes recommended for 2021-22 include the addition of 0.5 FTE administrator for the new middle school, 4.6 FTE teachers/professional staff, and 1.5 FTE Support Staff.

Teachers/Professional Staff

We are recommending that 4.6 professional positions be included in the budget. We will only fill the positions which are justified by increased enrollment per the staffing guidelines, program needs, and/or student course selection.

- Elementary Special Education Teacher (1.0 FTE)
- Classroom Teachers (English, Math, social Studies) to support high school teaming model (2.6 FTE)
- Technology Integration Teacher to support middle school curriculum (1.0)

Support Staff

- Instructional Aide: The special education at LMSD is a highly inclusive program. The IEPs for special education students often include the support of an instructional aide, behavior aide, or job coach so that the level of inclusiveness can be maximized. One reserve position (1.0 FTE) is included in the budget to support these needs and will only be filled if the student's documented needs cannot be met by existing staff.
- Custodian: The District is recommending the addition of a (0.5 FTE) custodian position.

Administrative Staff

- Middle School Principal: The District is recommending the addition of a middle school principal in preparation of opening the new middle school, currently under construction, in September 2022.

Mandated Programs

In recent years, LMSD has had to increase staff to provide mandated programs and services. Mandates, particularly special education, have had a significant impact on staffing and, consequently, the budget. District psychologists continue to respond to evaluation requests for students who attend our schools, as well as the increased requests for services from resident students who attend non-public schools. Once identified, Individual Educational Programs (IEPs) dictate the number of professionals and support employees (instructional aides) that must be employed.

The nature of the IEP process may require adding staff after the start of the school year to appropriately implement a modified IEP or a program for a new student. When such a situation occurs, extensive data is secured to assess each student's needs and determine if there is a way to meet the student's needs within the current staffing configuration.

Staffing to provide special education supports and related services represent a growing segment of the overall staffing budget. School districts are required to meet the needs of students that require special education supports and related services, requiring staffing levels be driven by student needs as documented in their Individualized Education Programs rather than enrollment. In order to ensure that students garner meaningful educational benefit from their IEPs and to assist in providing for continued student achievement, the District examines class size, caseload size and the type and level of programming offered on an annual basis – all of which have a direct impact on staffing.

Additional professionals have been employed using federal and state grants to meet the needs of students who would benefit from additional instruction in the areas of reading and mathematics. These additional reading and math teachers address the specific needs of students who have yet to consistently demonstrate proficiency on standardized assessments. These specialists work with students and classroom teachers as part of the District's overall plan to address student achievement.

Employee Benefits

Healthcare Benefits

Healthcare benefits account for about 27% of our employee benefit costs. To help control and reduce these costs, we formed the Southeastern Pennsylvania Schools Trust (SEPaST) with other school districts. As a member of SEPaST, our medical benefits are self-insured, which is a cost containment measure to control this expenditure. SEPaST is committed to exploring ways of reducing future costs. For the 2021-22 fiscal year our healthcare benefits are projected to be an 8.1 percent decrease from 2020-21 costs. Employee benefits are a function of contract negotiations. The LMEA Contract and the LMOSA Agreement include provisions for employees to contribute a percentage of their premium based on the health plan they choose.

School districts in the Commonwealth of Pennsylvania participate in a state-administered pension program. Under the program, contributions are made by each of three parties - the school district, the state and the employee. All full-time employees of the school district, and part-time employees who meet certain minimum employment requirements, participate in the program.

Future Retirement Rate Projections

In 2002-03 the actuary for the Pennsylvania School Employees Retirement Systems (PSERS) recommended a rate increase with the total contribution rate for employers to be set at 5.64%. Because this was not a popular political decision in Harrisburg, that rate was reduced by state legislature to 1.15%. In 2003-04 the rate increased to 3.77%. Because the recommended rate increase did not take effect in July 2002, as originally planned, school districts and the state have been under paying the amount they should have been paying to the fund. This under payment will result in higher rates in future years. The General Assembly realized that their decision to delay the rate increase could have dramatic effects on future budgets. To modify this effect, Act 40 of 2003 was passed in December 2003. This Act

instituted changes that would help slow the trend of increases in pension obligations. A major factor of the Act changed the amortization period for unfunded liabilities from 10 years to 30 years and established a contribution rate floor of 4%. For the 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21 budget periods the rates were 4.76%, 4.78%, 5.64%, 8.65%, 12.36%, 16.93%, 21.40%, 25.84%, 30.03%, 32.57%, 33.43%, 34.29% and 34.51% respectively. The PSERS board has certified the official employer contribution rate for 2021-22 at 34.94%.

The state legislature and the Pennsylvania Department of Education (PDE) have realized that we are facing a pension crisis. On November 23, 2010, the state legislature enacted Act 120. Benefits earned by new members will be almost entirely funded by the member and new pension liabilities will grow at a lower rate. The benefit reductions contained in this legislation will only impact individuals who become new members of PSERS on or after July 1, 2011. Still, the employer contribution rate remains high for the foreseeable future as the existing debt still needs to be paid off. Each school district pays the total rate and is then reimbursed one-half of the payment as a subsidy by the state.

Act 5, signed into law on June 12, 2017, establishes new pension plan design options for future members of the State Employees' Retirement System (SERS) and the Public School Employees' Retirement System (PSERS). The new design will offer three options for new employees hired on or after July 1, 2019; either one of two side-by-side hybrid defined benefit (DB)/defined contribution (DC) plans or a stand-alone DC plan. The provisions below address the law as it applies to members of PSERS.

- Option 1 (Default Hybrid): A side-by-side DB/DC hybrid with a 1.25% multiplier for the DB component. This is the default plan if no election is made by the employee within 90 days. School employees become members of a new Class T-G.
- Option 2 (Alternative Hybrid): A side-by-side DB/DC hybrid with a 1% multiplier for the DB component. School employees become members of a new Class T-H.
- Option 3: Defined Contribution Plan

Historically, PSERS has made a large amount of investment income. Only time will tell how much the System can offset future projected rate increases with future investment income.

Debt Service

In 1998 the LMSD began a very aggressive capital program. When the program is complete, every school building will be upgraded to be flexible and meet modern standards. Several years of planning and public meetings preceded the actual construction. To fund the program the LMSD has issued several bond issues, 1998, 2002, 2003, 2006, 2006A, 2007 and 2009. The 2002, 2003 and 2006A issues were all partial refunding of the 1998 Issue to take advantage of very low interest rates and save the LMSD money. Likewise, in 2012, the 2002 and 2003 issues were refunded, and in 2015 a partial refunding of the 2007 bond was also conducted. In 2016 the district also refunded Series A of 2006 and the remaining bonds of the Series of 2007. Refunding an issue is very similar to a homeowner refinancing a mortgage. The new middle school project has resulted in an increase in debt service. In 2019 the District refunded 2013 and 2014 issues. Also, the District converted 2009 Series A and B bonds from a weekly to a fixed rate mode, as well as terminating the Interest Rate Swap Agreement. The Board issued a 2019 bond that funded approximately \$30,000,000 as the first financing phase of the new middle school project. The Board issued a 2020 bond that funded approximately \$62,000,000 as the final financing phase of the new middle school project. In 2021 the District refunded Series A of 2012 bonds resulted in debt service savings.

Recently Moody's Investor Services reviewed and assigned a rating of Aaa to LMSD. We are one of a very select group of municipal organizations with this rating. In their report Moody's cited the strengths of the school district to be a large tax base with above average wealth levels, strong reserve and equity levels and limited dependence on state aid. This rating assures the community that our bonds are of the highest quality and should receive the lowest rates available.

REVENUE AND FUNDING SOURCES

LEAs (school districts, intermediate units and area vocational-technical schools) receive revenue from a variety of local, state, and federal sources. These sources are used to provide instruction and adjunct support services consistent with Article III of Pennsylvania's Constitution's which requires the "the General Assembly shall provide for the maintenance and support of a thorough and efficient system of public education to serve the needs of the Commonwealth."

Revenues are derived from the following sources:

Local Funding

Revenue from local sources is the amount of money produced within the boundaries of the LEA and available to the LEA for its use. It includes tax revenues and other intergovernmental revenues collected by another governmental unit, local tax collector or agent of the LEA (net of collection fees). Shared revenues are revenues levied and/or collected by another governmental unit, and shared with the LEA in proportion to the amount collected on behalf of the LEA. Local source revenues also include investment income, student activity revenues, rental receipts, and tuition received from other LEAs or patrons. The Public School Code of 1949 as amended, and the Local Tax Enabling Act of 1965 as amended, empower school districts with the authority to levy and collect such taxes for the purposes of providing public education. Below are the list of local revenue sources:

Current Real Estate Taxes

Revenue received from taxes assessed and upon real property

Interim Real Estate Taxes

Taxes levied under Act 544 of 1952 (Section 677.1) on new construction not appearing on the tax duplicate.

Public Utility Realty Tax

Revenue received under terms of the Public Utility Realty Tax Act (Act 66 of 1970). Lands and structures owned by public utilities and used in providing their services are subject to state taxation under Act 66 of 1970. The state then collects and distributes a prescribed sum among local taxing authorities, and that payment of state tax shall be in lieu of local taxes upon utility realty.

Current Act 511 Local Services Tax

Revenue received under Act 511 and Act 7 of 2007 for flat rate assessment of local services taxes. The local services tax is levied on resident and non-resident individuals employed within the taxing district for the privilege of engaging in an occupation. The school district receives \$5 of the \$52 levied.

Real Estate Transfer Tax

Revenue received under Act 511 for percentage assessment on the transfer price of real property within the jurisdiction of the LEA.

Delinquent Taxes

Revenue received from taxes assessed and levied upon real property, which have become delinquent.

Earnings on Investments

Revenue from holdings invested for earning purposes.

Revenues from District Activities

Revenue from patrons of a school-sponsored activity, such as a concert or athletic event.

Federal Revenue from Intermediary Sources

Revenue received through an entity acting as an agent of the Federal Government.

Rentals

Revenues from the rental of school property which is being used for school purposes, and the net earnings from rents and leases of school property that is not being used for school purposes, but is being held for future use or disposal.

Contributions/Donations/Grants from Private Sources

Contributions, donations and grants from private sources are revenues from philanthropic foundations, private individuals or organizations for which no repayment or service is expected.

Tuition from Patrons

Revenue received from patrons for education provided by the LEA.

Refunds and other Miscellaneous Revenue

Revenue from local sources not classified elsewhere.

	Actual Revenue 2018-19	Actual Revenue 2019-20	Budget Revenue 2020-21	Budget Revenue 2021-22
Local Sources				
Current Real Estate Taxes	218,436,470	224,826,597	230,173,196	236,243,710
Interim Real Estate Taxes	1,091,820	956,410	500,000	1,000,000
Public Utility Realty Tax	218,614	204,883	218,000	220,000
Local Services Tax	210,719	233,778	213,000	220,000
Realty Transfer Taxes	4,586,521	3,726,646	3,500,000	4,050,000
Delinquent Real Estate Taxes	3,508,379	2,676,403	3,750,000	3,600,000
Interest Income	3,475,003	2,320,480	250,000	250,000
Tuition - Summer Programs	30,103	28,895	170,000	80,000
IU Federal Funds	1,431,872	1,437,017	1,300,000	1,530,000
Misc. Other Local Sources	479,523	657,218	360,000	360,000
Total Local Sources	233,469,025	237,068,327	240,434,196	247,553,710

State Funding

The state funding streams include two types of funding: subsidies and grants. Subsidies are payments to schools based on various student counts, local wealth, or formulas determined by legislation. Grants are funding streams that are competitive and may require the schools to complete applications and demonstrate a need for the funds. This revenue includes items such as: basic instructional and operational subsidies, specific educational program subsidies, non-educational program subsidies, state reimbursements for school employee benefits, nonpublic program funding, and vocational training.

The following is a summary of some of the major sources of state funding and may not be applicable to all LEAs:

Basic Education Funding

The largest education subsidy program that the Commonwealth administers is the Basic Education Funding subsidy. The Basic Education Funding is distributed to all of the Commonwealth's public school districts. The formula is complex, and provides a level of financial support to ensure that a minimum program of education is provided at each public school district.

Pupil Transportation

The Commonwealth is required by Section 2543 of the School Code to reimburse LEAs for transportation of children between home and school. The Commonwealth funds LEAs for a portion of the cost of transporting public, non-public, and charter school children.

Social Security Contributions

Pursuant to Section 8329 of Part 24, the Pennsylvania Consolidated Statutes, LEAs are reimbursed for a percentage, not to be less than one-half of the employers' share of the social security tax per employee.

Public School Employees' Retirement Contributions

The Commonwealth reimburses LEAs for a portion of the employers' share of contributions to the Public School Employees' Retirement System (PSERS). The payments are made in accordance with Section 8535 of Part 24 of the Pennsylvania Consolidated Statutes.

Special Education

Special Education programs are provided for exceptional children. The term "exceptional" includes both disabled and intellectually gifted children. School districts are required to provide special education classes for all school-aged students residing in their district. The funding formula for the school district operated special education programs is based on a factor multiplied by the average daily membership. There is also funding available for schools that experience extraordinary costs associated with special education programs, for intermediate units, and for the costs associated with the Cordero lawsuit. The Special Education subsidy formula payments are established by Section 2509.5 of the School Code.

Authority Rentals and Sinking Funds

When a school district undertakes a major construction project and seeks reimbursement from the Commonwealth, a process known as PlanCon is initiated. PlanCon is an acronym for Planning and Construction Workbook.

The Division of School Facilities in the Pennsylvania Department of Education reviews proposed school building projects including their plans and specifications, enrollments, building utilization and building condition. The Division also calculates state reimbursement for qualified school construction projects, and reviews and approves the financing for reimbursable projects. They are also responsible for approving reimbursement for charter school facility leases.

Tuition for Orphans and Children Placed in Private Homes

Revenue received from the Commonwealth of PA as tuition for children who are orphans and/or children placed in private homes by the court. Payments are made in accordance with Section 1305 and 1306 of the Public School Code.

Health Services

Revenue received from the Commonwealth of PA for health service expenditures. Payments are made in accordance with Section 2505.1 of the Public School Code and include revenue for medical, dental, nurse and Act 25 health services.

State Property Tax Reduction Allocation

Revenue received from the Commonwealth of PA designated for school district property tax reduction. Payments are made in accordance with section 505 of Special Session Act 1 of 2006.

State Sources	Actual Revenue 2018-19	Actual Revenue 2019-20	Budget 2020-21	Budget 2021-22
Basic Education Funding Subsidy	3,992,357	4,176,672	4,176,646	4,176,672
Special Education Subsidy	3,138,952	3,200,177	3,044,498	3,050,177
Transportation Subsidy	2,437,840	2,274,943	2,000,000	2,000,000
Revenue for Social Security Payment	4,578,464	4,743,306	5,150,000	5,240,000
Revenue for Retirement	20,667,853	21,837,204	23,000,000	24,130,000
State Property Tax Reduction Allocation	3,473,709	3,473,584	3,474,000	3,473,794
Health Services Subsidies	244,100	246,676	250,000	250,000
Rental & Sinking Fund Reimbursement	248,920	274,800	200,000	250,000
Misc. Other State Subsidies	384,138	399,203	65,000	340,611
Total State Sources	39,166,334	40,626,565	41,360,144	42,911,254

Federal Funding

Federal funding available to schools can come from a number of sources. Some of the federal funding sources are subsidies while others are competitive grants that require completion of applications.

Federal revenues have a Catalog of Federal Domestic Assistance (CFDA) number attached to each program and could be received from the federal government, state government, local government or other interim sources.

NCLB, Title I – Improving the Academic Achievement of the Disadvantaged

Revenue received for the education of disadvantaged children under NCLB, Title I.

NCLB, Title II – Preparing, Training and Recruiting High Quality Teachers and Principals

Revenue received for the education of children under NCLB Title II. Improving Teacher Quality, and Eisenhower Professional Development (list not all inclusive) are samples of funding.

School based ACCESS Medicaid Reimbursement Program (SBAP)

SBAP is an MA program that reimburses school entities for direct, eligible health-related services including transportation. These services are provided to MA enrolled, special needs students, and reimbursement claims are processed through Public Consulting Group.

Medical Assistance Reimbursement for Administrative Claiming Program

The Administrative Claiming Program reimburses LEAs for the costs associated with administrative Medicaid-related activities. These funds also include the partial reimbursement that schools receive on behalf of the service fees paid to Public Consulting Group and Sivic Solutions Group for the processing of their SBAP claims. Payments for SBAP Administrative Claiming are received from the Department of Public Welfare.

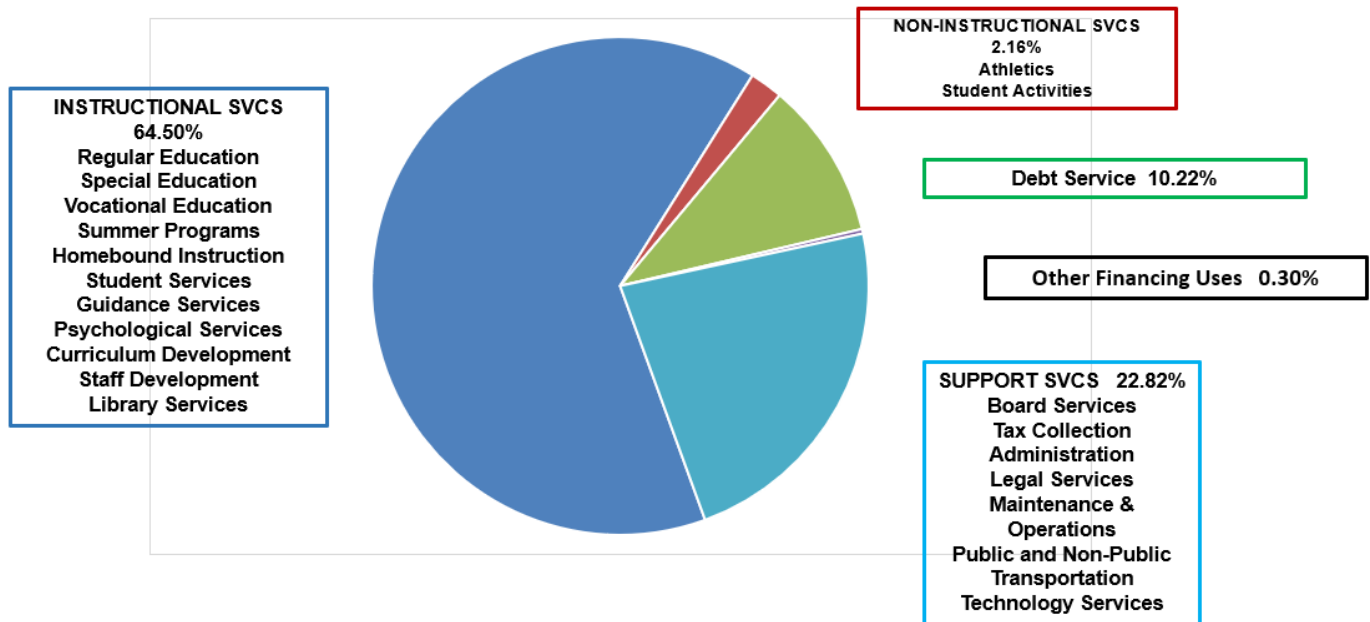
Federal Sources	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	315,246	333,388	300,000	300,000
NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	156,243	134,944	145,000	145,000
NCLB, Title III-Language Instruction for Limited English Proficient and Immigrant Students	16,873	45,608	57,000	57,000
NCLB, Title IV - 21st Century School	17,841	27,214	20,000	20,000
School-Based Access Medicaid Reimbursement Program Reimbursements	1,432,489	924,987	985,000	985,000
Other PA Restricted Federal Grants-in-Aid	250	-	-	-
Other CARES Act Funding	-	-	-	650,000
Medical Assistance Reimbursement for Administrative Claiming Program	43,696	41,794	35,000	40,000
Total Federal Sources	1,982,639	1,507,935	1,542,000	2,197,000

Other Financing Sources

Zero school Fund Balance is being used to balance revenues and expenditures for 2021-22.

SUMMARY OF TOTAL 2021-22 BUDGET

The Proposed 2021-22 Budget for the Lower Merion School District (LMSD) is the educational financing plan for the children of Lower Merion. It is a spending plan that supports our extensive curriculum and learning community. Below is a chart that illustrates how the majority of the district's funds are allocated towards instructional services.



The state requires school districts to account for their spending in two main classifications. First, they must identify spending based on why the expenditures are made (function). Second, school districts record spending according to what they purchase (object).

Functions

The **function** describes the activities for which a service or material is acquired. Functions are classified into five broad categories described below. Pennsylvania's school districts spend most of their funds on classroom instruction activities. These are known as instruction costs and include the salaries and benefits of teachers, supplies, books, certain maintenance costs and contracted services, and equipment.

The function **Instruction Costs (1000)** is subdivided into specific areas as described below:

- **Regular instruction programs** involve educating students in grades kindergarten through 12.
- **Special education** supports and related services are provided to eligible school-aged students whose parents/guardians reside in the District. School-aged students may be found eligible for special education supports and related services as a child with a disability. Disabilities delineated under relevant law and regulations include autism, deaf-blind, deaf, development delay, emotionally disturbed, hearing impaired, intellectually disabled, multiply disabled, orthopedically impaired, other health impaired, specifically learning disabled, speech and language impaired, traumatically brain injured, visually impaired. The District provides supports and services for its children with disabilities through programs directly operated by the District or contracted through intermediate units or other providers.
- **Career and technical (vocational) education programs** are designed to prepare individuals for employment in various occupational fields including agriculture, business, distribution, health, home economics, and other endeavors. They are provided directly by a school district through an in-house program or by an area vocational technical school.

- **Other instructional programs** may include summer school, homebound instruction, and alternative education programs.
- **Community Education** - Select districts across the Commonwealth offer support to students attending an institution of higher education. This usually takes the form of support to a local community college.

The function **Support Services (2000)** includes services designed to directly aid and benefit students (student personnel services); services which assist and support the instructional staff in carrying out the educational process; administrative services; student health services; business and related services; operation and maintenance of school buildings and grounds; student transportation; central support services; and other support services. After instruction costs, support services are the second largest functional area of school spending.

The function **Support Services** is subdivided into the following categories:

- **Student Personnel Services** are designed to directly aid and benefit students. These include guidance services (such as counseling and placement); monitoring and enforcing attendance requirements; identifying students with psychological difficulties and providing services to them; aiding children with speech and hearing difficulties; providing social services; and maintaining school attendance and related records.
- **Support Services** assist and support the instructional staff in carrying out the educational process. These activities include providing hardware and software for instructional programs; computer-assisted instruction; school library services; curriculum development services; staff development services and related costs.
- **Administrative Support Services** include those activities related to the school board; the superintendent; tax assessment and collection; legal services; principals; and various other administrative activities costs.
- **Health Services** include medical, dental, nursing, and related services provided to both public and non-public students, as required by state law.
- **Business Services** include financial accounting and reporting, budgeting, payroll, purchasing, printing, and related activities.
- **Operation and Maintenance of Plant Services** include the cost of purchasing, maintaining, repairing, replacing equipment and providing heat and power for the physical buildings and grounds of the school district. It involves 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.
- **Student Transportation Services** include the cost to a school district of transporting its students to and from school. State law also requires that districts provide transportation services to resident non-public school students to schools up to ten miles beyond the boundaries of the school district. The state specifically reimburses districts for a portion of these costs. Districts most often provide student transportation using district-owned equipment or by contracting with a vendor, but they can also use public transportation services, when it is available.
- **Central Support Services** include planning research, human resources, data processing and related services.
- **Other Support Services** include anything else not classified above.

The function **Non-instructional Services (3000)** includes those activities concerned with providing non-instructional services to students, staff or community. For most school budgets, student activities and community services account for the majority of the money spent in this function. The sub-breakdowns of this function are the following:

- **Food Services** are those activities concerned with providing food to students and staff in schools. Most school districts operate a separate Food Service Fund for these expenditures.
- **Student Activities** include school sponsored activities under the guidance and control of the school district staff.
- **Community Services** include activities concerned with providing community services to students, staff and community participants.
- **Scholarships and Awards** are for amounts associated with awards or scholarships not specified to be accounted for in other areas.

The function **Facilities Acquisition, Construction and Improvement Services (4000)** is used to record capital expenditures to purchase land, buildings, service systems and built-in equipment. Generally, school districts will maintain a separate Capital Fund for these expenditures.

The function **Other Expenditures and Financing Uses (5000)** includes payments for long-term debt, fund transfers and the budget reserve. A homeowner making mortgage payments to a bank is similar to a school district making payments for long term debt.

The General Fund is the primary operating fund for school districts. Generally, a school district will maintain several other funds. Examples of the other funds are the following:

- Capital Projects
- Food Service
- Capital Reserve
- Student Activities

Transfers to the above funds are recorded in this function series.

The school budget is a spending plan for programs and services. It is a sound management practice to provide for operating contingencies through a **Budget Reserve**. Experience indicates that there are certain variables over which control is impossible regardless of the care with which the budget is prepared. These variables include unpredictable changes in costs of goods and services, and the occurrences of events which are vaguely perceptible during the time of budget preparation, but which nevertheless, may require expenditures by the school district during the year for which the budget is being prepared.

The following chart summarizes the school district's 2021-22 budget by function:

SUMMARY OF BUDGET BY FUNCTION					
Function Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Final	2021-22 Final
1000	Instruction				
	Regular Education Programs	100,139,182	105,943,503	113,878,090	115,591,956
	Special Programs	42,176,030	46,820,005	50,060,512	52,949,900
	Vocational Education	368,200	477,128	425,000	475,000
	Other Instructional Programs	1,193,939	1,077,478	1,298,280	1,493,596
	Total Instruction	143,877,351	154,318,114	165,661,882	170,510,452
2000	Support Services				
	Support Services - Students	9,822,851	10,319,355	11,006,007	11,002,745
	Support Services - Instructional Staff	6,319,290	6,361,098	7,294,810	7,250,556
	Support Services - Administration	14,122,306	14,943,664	15,194,632	15,495,777
	Support Services - Student Health	3,670,182	4,026,267	4,665,499	4,130,548
	Support Services - Business	1,776,236	1,408,603	1,545,092	1,370,971
	Operation and Maintenance of Plant Services	19,207,154	20,401,468	20,860,267	20,927,202
	Student Transportation Services	13,757,903	13,983,416	16,810,262	16,140,404
	Support Services - Central	6,572,768	7,872,415	8,029,112	7,798,730
	Other Support Services	679,196	651,108	942,367	934,435
	Total Support Services	75,927,885	79,967,394	86,348,048	85,051,368
3000	Operation of Non-Instructional Services				
	Student Activities and Athletics	5,390,326	5,056,594	5,921,192	6,041,309
	Community Services	237,467	183,515	254,200	267,300
	Total Non-Instructional Services	5,627,794	5,240,109	6,175,392	6,308,609
5000	Other Expenditures and Financing Uses				
	Debt Service	25,348,754	26,510,857	28,982,373	29,919,535
	Interfund Transfers	37,065,769	13,159,764	62,000	72,000
	Refund of Prior Year's Revenues		6,588		
	Budgetary Reserve	-	-	800,000	800,000
	Total Other Expenditures and Financing	62,414,523	39,677,209	29,844,373	30,791,535
	Total	287,847,553	279,202,826	288,029,695	292,661,964

Objects

The object is the service or commodity obtained as the result of a specific expenditure. There are nine major object categories.

Personnel Services - Salaries (100) are 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.

Personnel Services - Employee Benefits (200) are 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, are part of the cost of personnel services.

Purchased Professional and Technical Services (300) require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, therapists, accountants, tax collectors etc.

Purchased Property Services (400) are intended to operate, repair, maintain, and rent property owned and/or used by the LEA. These services are performed by persons other than LEA employees.

Other Purchased Services (500) are 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, such as student transportation, insurance, advertising, printing, postage and tuition to other educational agencies.

Supplies (600) are material items of an expendable nature that are consumed, worn out, or deteriorate in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Included are items such as office and classroom supplies, textbooks, furniture and technology related supplies.

Property (700) describes the acquisition of fixed/capital assets, including expenditures for land or existing buildings and improvements of grounds; initial equipment; additional equipment and replacement of equipment.

Other Objects (800) are expenditures not otherwise classified in objects 100 through 700. Included are professional dues and fees, and interest payments on long-term debt.

Other Uses of Funds (900) classified transactions which record redemption of principal on long-term debt, authority obligations, fund transfers, and transfers to component units (as defined by GASB Statement #14).

Education is a labor intensive industry. In the 2021-22 budget the salaries and benefits total \$224,147,241 which account for 77% of expenditures. The remaining seven object codes account for \$68,514,723, which is 23% of expenditures.

The chart below summarizes the school district's 2021-22 budget by object:

SUMMARY OF BUDGET BY OBJECT					
Object Code	Description	2018-19 Actual	2019-20 Actual	2020-21 Final	2021-22 Final
100	Salaries	124,175,509	127,832,127	135,709,590	138,209,304
200	Benefits	69,834,527	77,426,988	86,739,967	85,937,937
300	Purchased Professional Services	7,477,061	8,212,715	8,091,104	9,617,889
400	Purchased Property Services	2,999,115	2,743,079	2,829,707	2,725,208
500	Other Purchased Services	9,290,071	10,175,652	11,222,326	11,719,375
600	Supplies	10,614,497	12,141,793	13,066,218	13,166,373
700	Property	364,441	651,356	203,000	182,590
800	Other Objects	8,611,563	8,039,351	9,035,783	10,576,288
900	Other Uses of Funds	54,480,769	31,979,764	21,132,000	20,527,000
	Total	287,847,553	279,202,826	288,029,695	292,661,964

EXPENDITURES - PROGRAM BUDGETING

This section of the budget book offers a more detailed look at budgeting for each major program and service. The following pages include narrative program budget descriptions accompanied by charts with specific line items and budgeted costs for 2021-22. This information is intended to provide taxpayers with a better understanding of how and where their tax dollars are spent to support students.

Key areas included in this section are: K-12 Instructional Programs, Support Services, Special Education, Athletics, Activities, Community Services, School and Central Administration, Information Systems, Operations, Transportation, Other Expenditures and Financing Uses.

Instructional Programs

General Education includes all those activities dealing directly with the interaction between teachers and students, and related costs, which can be directly attributed to a program of instruction. Activities are 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.

Below are more details regarding specific programs under general education and the instructional levels where they are offered.

Elementary Level

As a child's first exposure to structured learning, the elementary school experience is a critically important one. Our priority is to engage and excite children about their entire school experience. Building strong academic and social skills during the pivotal K-5 years provides a pathway for long-term success. The emphasis is on providing foundational skills in each core academic area, encouraging curiosity and exploration, fostering academic confidence and enthusiasm and delivering an appropriate balance of individual and group learning settings. To help ensure competence and genuine engagement in learning, our elementary school program emphasizes active learning experiences in a nurturing and supportive environment.

The goals of elementary curriculum and instruction are contextualized within the broader District goals supporting equity, diversity, inclusivity and belonging. Curriculum and instruction are designed to be inclusive, culturally responsive, and anchored in highly effective practices that support the success of all students. Curriculum, instruction, and assessment practices are intended to identify and address any opportunity and achievement gaps and build student foundational skills to support future learning.

Curricular experiences across all areas are designed to align with the goals of the District Strategic Plan, *All Forward*. To that end, the Strategic Pathways of the plan guide curricular and instructional decisions. The Transformative Curriculum pathway of the Strategic Plan charts a course for instruction that is inquiry-based, student-driven, culturally responsive, dynamic, and engaging to students. The Redefining Success pathway challenges transformation in the ways that we define, measure, and report student achievement with a focus on each student's individualized growth and mastery in areas that extend beyond traditional academic indicators. The Student-Driven Pathway promotes curriculum and instructional design that fosters more student self-directed goal setting and positive risk taking within safe learning environments across the K-12 continuum. The Spirit of Community Pathway proudly contextualizes our schools within the broader community with whom we partner to support students. In design of student curricular experiences, we value family and community engagement that will strengthen and support the student experience during the LMSD years and beyond. Finally, it is with the commitment to the Professional Learning pathway of the District Strategic Plan that curriculum and instruction advances toward realization of the ideals of the Strategic Plan and the District equity

goals. The descriptions below briefly summarize the program elements in place to support student learning and advance *All Forward* at the elementary level.

Elementary Literacy

Journeys, published by Houghton Mifflin Harcourt, is one of the several reading resources used to meet the diverse needs of our K-5 students. This research-based program is primarily used for whole group instruction. Leveled readers published by Literacy Footprints are used for guided/flexible group instruction. Students self-select books for independent reading. All five critical strands of reading (phonemic awareness, phonics, vocabulary, comprehension and fluency) are integrated in the daily reading skills and strategies.

All lessons utilize the most effective instructional approaches that current research has identified and current standards require. A rich collection of award-winning thoughtfully selected literary genres which include fiction, poetry, nonfiction, and informational writing in a magazine format are used to engage students.

There is a systematic and ongoing assessment system to inform teachers of the strengths and needs of their students.

Elementary Mathematics

The District utilizes the Investigations math program as the core resource in grades K-5 to support the District math curriculum. Investigations was carefully designed around key ideas to invite all K-5 students into mathematics where sense making is the heart of the work.

The goal of Investigations is to integrate mathematical practices such as problem solving, modeling and communication as well as to develop computational fluency by which a student can develop a deep understanding of math and demonstrate flexibility in the methods they employ. Further, they are asked to explain their methods and produce accurate answers. Typically, the number of problems presented are fewer than that of traditional instruction to give students more time to reason, build and test theories, try multiple solutions, and make connections. Presentation of their outcomes is done both orally and in writing giving students the chance to organize their thinking and open a dialogue with their teacher and peers.

Investigations was chosen as the core resource (by teachers and administrators) to support the Lower Merion School District math curriculum in 2009 and meets and often exceeds the Pennsylvania State Standards. In addition, Investigations is a coherent and focused K-5 mathematics program that implements the philosophy and content described by the Common Core State Standards (CCSS). The thoughtful implementation of the program began in 2009 with only two modules (Measurement and Geometry) being implemented in grades K-5. In 2010, K-2 implemented the program fully with grades 3 to 5 adding the data module to the existing two modules. In 2011, grades 3 to 5 implemented the program in its entirety with the addition of the number units.

DreamBox Learning, an online math program, is used in grades K-4 to further build problem solving strategies and develop math fluency. Driven by intelligent adaptive learning technology, DreamBox dynamically adjusts to students' actions, meeting them at the right level—with personalized instruction that promotes student decision making and strategy development in real-time. The intelligent adaptive learning technology tracks each student interaction and evaluates the strategies used to solve problems. It then immediately adjusts the lesson and the level of difficulty, scaffolding, sequencing, number of hints, and pacing as appropriate. This allows students, whether struggling, at grade level, or advanced, to progress at a pace that best benefits them and deepen conceptual understanding.

Exact Path, an online math program used in grade 5, combines adaptive diagnostic assessments with individualized learning pathways to promote growth in math. This online program also tailors learning to each student's academic goals with personalized instruction.

Elementary Science

Grades 1 to 5

The district utilizes the FOSS (Full Option Science System) Science program in grades 1 to 5 to develop and deepen students' understanding of concepts related to Life Science, Earth and Space Science and Physical Science. FOSS is a research-based science curriculum for grades K–8 developed at the Lawrence Hall of Science, University of California at Berkeley. FOSS is also an ongoing research project dedicated to improving the learning and teaching of science. The FOSS project began over 20 years ago during a time of growing concern that our nation was not providing young students with an adequate science education. The FOSS program materials are designed to meet the challenge of providing meaningful science education for all students in diverse American classrooms and to prepare them for life in the 21st century. Development of the FOSS program was, and continues to be, guided by advances in the understanding of how children think and learn.

Kindergarten

Project STEM is an interdisciplinary inquiry-based learning opportunity for Lower Merion School District kindergarten students. In partnership with the Riverbend Environmental Education Center, children are immersed in exploration and hands-on inquiry of nature and habitats to foster STEM education and an appreciation of their environment and the world around them. Direct experiences with nature provide relevant learning that equips students with critical thinking, creative approaches, and problem-solving skills.

Grades K-5 STEM

Engineering is Elementary, a supplementary inquiry-based curriculum, is also utilized to integrate engineering with the science content in grades 1 to 5. It provides real-world engineering challenges to boost 21st-century skills like creativity and collaboration.

Makerspaces, also within all schools, provide powerful contexts and opportunities for students to learn and develop new skills. Makerspace learning empowers students, helping them to shift from being passive consumers of information and products to active creators and innovators. Maker education provides students an opportunity to collaborate, explore their own interests; learn to use tools and materials, both physical and virtual; develop creative projects and solve authentic problems.

Coding and STEM resources such as Ozobot, micro:bit, Sphero, Edison, Code-a-pillar, Bee-Bot, Makey Makey and littleBits provide students the opportunity to learn about programming and transform digital learning skills. These resources empower students to become inventors, problems solvers and creative thinkers.

Elementary Social Studies

Social Studies in Grades 1 through 5 curricula is presented to students by focusing on specific elements / and themes at each grade level. The following summarizes the main topics that are covered during each grade. Students are introduced to the basic elements of social studies with emphasis on their relationships with their peers, their school, families, community, and the world around them. In each grade level students have an opportunity to choose a self-selected research project. Students learn about:

Grade 1

Maps, history, and the rights and responsibilities of citizens. They continue their investigation of the world using the family as a point of comparison.

Grade 2

Communities, citizenship, functions of government, civics, geography, and the history and economics of our country will be investigated. How communities and cultures develop and change over time, and how citizens can impact a community.

Grade 3

Types of communities, cultures and global geography. The goal is to expand the students' understanding of their own communities and cultures and how they relate and connect to other parts of the world.

Grade 4

The impact of people, places and events that shape our state of Pennsylvania and the United States. The difference between bias and facts and recognizing each individual's role as local and global citizens.

Grade 5

The impact of people, places and events that shape our nation beginning with the introduction of people and lands before European exploration. By applying what they know from civics, geography and economics, and developing a sense of history, students learn the principles, and systems that shaped this country's founding.

Elementary Computers

The elementary school technology education program encompasses the introduction of technology, and the integration of educational applications, programs and online resources in the learning process. Students learn to utilize and appropriately maintain devices including tablets and laptops and gain a foundation for digital citizenship. Students in kindergarten and first grade have access to iPads for instructional purposes and students in grades 2-5 use Chromebooks.

Elementary Core Instruction (Literacy, Math, Science, Social Studies, Computers, Extended Kindergarten)	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	29,855,730	32,113,267	34,297,250	34,853,031
Other Expenditures				
Dues, Fees And Other Costs	5,602	548	10,850	10,950
Other Purchased Services	826	939	1,300	800
Purchased Professional & Technical Services	156,358	275,957	600	501,600
Purchased Property Services	54,653	48,671	66,200	70,600
Supplies	860,298	910,893	946,573	969,668
Supplies & Equipment	-	-	-	-
Total Other Expenditures	1,077,737	1,237,008	1,025,523	1,553,618
Total Expenditures	30,933,467	33,350,275	35,322,773	36,406,649

Elementary World Language

World language is an essential component of the student experience in Lower Merion. Instruction begins in first grade and continues through high school.

The World Language Program focuses on communication within the cultural context of the language being studied. The major goals are as follows:

- Communicate in the target language through speaking, writing, listening, reading
- Gain knowledge and understanding of other cultures
- Connect with other disciplines to acquire a deeper insight into one's own language and culture
- Participate in multilingual communities and global societies

The ability to communicate with respect and cultural understanding in more than one language is an essential element of global competence. This competence is developed and demonstrated by investigating the world, recognizing and weighing perspectives, acquiring and applying disciplinary and interdisciplinary knowledge, communicating ideas, and taking action. Global competence is fundamental to the experience of learning languages whether in classrooms, through virtual connections, or via everyday experiences.

Language learning is an important means to communicate and interact in multilingual communities at home and around the world. This interaction develops the disposition to explore the perspectives behind the products and practices of a culture and to value such intercultural experiences. (from the American Council on the Teaching of Foreign Languages)

Language instruction emphasizes communication and the context in which it happens, rather than on any one skill in isolation. Students focus on developing interpersonal, interpretive, and presentational communication skills that include listening, reading, writing, and speaking. Instruction and assessment, to the greatest extent possible, are mode based, reflect real world communication in the target language and utilize authentic materials whenever possible.

Language offerings in the Elementary Schools:

Students study either French or Spanish in Grades 1-5 depending on the school they attend. Students learn French or Spanish starting in first grade. Students are engaged in second language instruction 2-3 times per week. In FLES, the main focus is on understanding and speaking. Visuals, manipulatives, and integration of cultural topics are a crucial part of the FLES classroom. A typical class includes songs, rhymes, games, play-acting, and other physical activities.

Elementary World Language	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	1,283,128	1,404,706	1,574,885	1,299,484
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services				
Supplies	5,684	1,172	10,550	16,610
Supplies & Equipment				
Total Other Expenditures	5,684	1,172	10,550	16,610
Total Expenditures	1,288,812	1,405,878	1,585,435	1,316,094

Elementary Physical Education/Health

The K-5 physical education program is to develop students' fundamental movement skills within a variety of developmentally appropriate games, sports, dance, and lifetime recreational activities that will help them develop and maintain a healthy, active lifestyle. Personal and social responsibility, self-directed learning, and problem-solving skills are also reinforced throughout the K-5 physical education curriculum.

Elementary Physical Education/Health	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	1,214,093	1,290,867	1,367,410	1,384,988
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services				
Supplies	29,877	24,355	19,207	21,456
Supplies & Equipment	-		-	
Total Other Expenditures	29,877	24,355	19,207	21,456
Total Expenditures	1,243,970	1,315,223	1,386,617	1,406,444

Elementary Art

The elementary school art program provides students with new ways of seeing themselves and the world. In the supportive, respectful environment of our art classes, students are encouraged to express their ideas and come to understand the visions of their classmates and of professional artists. They are taught the language of aesthetics and how to think critically about the art that surrounds them. Students work hands on using a variety of tools and materials and learn that art is all around them. They also learn and practice the process of creation and engage in the many decisions that lead to a work of art.

Elementary Art	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	1,040,429	1,072,289	1,219,820	1,246,478
Other Expenditures				
Dues, Fees And Other Costs	1,935			
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services				
Supplies	11,296	38,212	31,500	39,172
Supplies & Equipment				
Total Other Expenditures	13,231	38,212	31,500	39,172
Total Expenditures	1,053,660	1,110,502	1,251,320	1,285,650

Elementary Music

Elementary music teachers use a variety of interactive resources to engage students in learning and to support personalized learning and feedback. Our music teachers - each one a talented musician - emphasize all aspects

of the music experience, rather than focus primarily on performance. Students become critical listeners as they refine their appreciation of music and critical thinkers as they examine the socio-cultural context of the music they hear and play. They learn the discipline of practice and experience the rewards of contributing to a collaborative effort. Students are encouraged to stretch their creativity through a variety of activities where they compose, arrange, and improvise. This is done vocally, instrumentally, through movement, and also using technology at times. Our students are given a wide range of opportunities to participate in musical performances and activities and are encouraged to push their limits and grow as musicians.

The core program resource is Interactive Music (Savvas), a digital, comprehensive, vibrant, engaging platform aligned to the National Standards for Music Education and the PA State Standards. Beyond the core curriculum, co-curricular instruction also effectively integrates a variety of technology resources to personalize student learning. The resources advance the goals of the District strategic plan with student-driven customizations that align with the individual skills-based nature of music instruction. Interactive resources engage students and allow nuanced capturing of student performances for teachers to assess student growth and provide individualized feedback and instruction to nurture and support young musicians.

K-5 Music	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	1,817,122	1,821,628	1,963,811	1,998,172
Other Expenditures				
Dues, Fees And Other Costs	-	(100)	-	-
Other Purchased Services				
Purchased Professional & Technical Services	1,206	600	1,000	-
Purchased Property Services	5,607	2,946	8,500	8,500
Supplies	25,178	28,373	49,549	65,453
Supplies & Equipment	-	-	13,000	-
Total Other Expenditures	31,991	31,820	72,049	73,953
Total Expenditures	1,849,113	1,853,447	2,035,860	2,072,125

Elementary ELD – English Language Development

The Lower Merion School District's ELD program identifies students who may need ELD services and appropriately places them in ELD and classroom programs that best meet their growing needs. ELD support is provided to strengthen all domains of English language acquisition. Accommodations and interventions are created for all classes to ensure an equitable education of the English learner. The ELD department maintains ongoing records of student progress that informs teachers on the best approaches for providing each student with rich academic and linguistic learning experiences.

K-5 English as a Second Language	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	936,791	1,053,913	1,331,413	1,427,567
Other Expenditures				
Dues, Fees And Other Costs	1,014		-	
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services	-	-	500	500
Supplies	8,168	8,548	24,421	31,156
Supplies & Equipment				
Total Other Expenditures	9,182	8,548	24,921	31,656
Total Expenditures	945,972	1,062,461	1,356,334	1,459,223

Secondary Level

The goals of secondary curriculum and instruction are contextualized within the broader District goals supporting equity, diversity, inclusivity and belonging. Curriculum and instruction are designed to be inclusive, culturally responsive, and anchored in highly effective practices that support the success of all students. Curriculum, instruction, and assessment practices are intended to identify and address any opportunity and achievement gaps and build student foundational skills to support future learning.

Curricular experiences across all areas are designed to align with the goals of the District Strategic Plan, *All Forward*. To that end, the Strategic Pathways of the plan guide curricular and instructional decisions. The Transformative Curriculum pathway of the Strategic Plan charts a course for instruction that is inquiry-based, student-driven, culturally responsive, dynamic, and engaging to students. The Redefining Success pathway challenges transformation in the ways that we define, measure, and report student achievement with a focus on each student's individualized growth and mastery in areas that extend beyond traditional academic indicators. The Student-Driven Pathway promotes curriculum and instructional design that fosters more student self-directed goal setting and positive risk taking within safe learning environments across the K-12 continuum. The Spirit of Community Pathway proudly contextualizes our schools within the broader community with whom we partner to support students. In design of student curricular experiences, we value family and community engagement that will strengthen and support the student experience during the LMSD years and beyond. Finally, it is with the commitment to the Professional Learning pathway of the District Strategic Plan that curriculum and instruction advances toward realization of the ideals of the Strategic Plan and the District equity goals. The descriptions below briefly summarize the program elements in place to support student learning and advance *All Forward* at the secondary level.

The middle school years are a time of extraordinary social, emotional, physical and academic growth for students. Our focus is on creating a safe, supportive learning environment where students can explore their interests and passions as they navigate the journey from early adolescence to young adulthood.

The core middle school academic program includes language arts, mathematics, science, social studies, world languages, music, fine and practical arts, technology, health and physical education. As part of the District's emphasis on interdisciplinary, project-based learning at the middle school level, both Bala Cynwyd and Welsh Valley offer themed,

year-long, interdisciplinary programs in all three grades. Students also develop important practical and technical skills, including research and study skills and a strong foundation in technology.

Both Harriton and Lower Merion high schools offer a rigorous, personalized program of studies designed to prepare all students to achieve post-high school goals. At the heart of the program is a classic liberal arts curriculum that provides a broad foundation for learning, balanced with opportunities for independent study and in-depth exploration. Students may choose from more than 200 distinct and varied courses, from the introductory to college level. Harriton's International Baccalaureate Diploma program provides additional options for highly motivated students.

At the conclusion of their high school careers, all students engage in a "Senior Project." This self-directed, experiential capstone course enables students to explore a topic of interest and serves to illustrate the skills and knowledge gained during their years in Lower Merion School District.

Secondary General Instruction	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	4,474,618	4,696,861	5,833,988	5,842,302
Other Expenditures				
Dues, Fees And Other Costs	8,510	90,850	1,901	1,901
Other Purchased Services	102,848	67,315	250,750	100,750
Purchased Professional & Technical Services	77,447	-	47,500	571,700
Purchased Property Services	93,718	78,319	92,100	48,500
Supplies	347,802	414,720	380,550	426,079
Supplies & Equipment	12,860	10,784	28,000	28,000
Total Other Expenditures	643,185	661,989	800,801	1,176,930
Total Expenditures	5,117,803	5,358,850	6,634,789	7,019,232

Middle School and High School English/Language Arts

The English/Language Arts curriculum provides student-centered, interactive opportunities for students to read, write, talk, ask questions, listen, research, and think critically. In service of becoming increasingly sophisticated readers and writers, students read from a wide range of genres and from a diverse slate of authors for various purposes and audiences. In addition to studying texts as a part of whole class instruction, students also explore individual interests through literature circles and independent reading. In all reading contexts, students focus on close reading skills as well as thematic reading skills as they comprehend and analyze text. In addition to reading, students have multiple opportunities to hone their writers' voice by crafting a minimum of four PLC-aligned guaranteed writing experiences each year along with other teacher-specific writing assignments. Students receive direct instruction, support, and feedback related to each of the five writing domains: focus, content, organization, style, and conventions throughout their secondary experience.

The High School English program has been structurally revised over the last five years. The 9th grade English program was redesigned in 2016 around the focusing question: What constitutes community? The updated reading list includes increasingly diverse authors and characters, and the course itself includes authentic research and presentation opportunities. While 9th and 10th grade students experience a core English course, 11th and 12th grade students select their English course from eight options based on their interest. To create robust choice in the 11th and 12th grade English experience, three new courses were created between 2017 and 2019. The Bryn Mawr Film Institute provided support in the development of a Film and Literature course. A professor from Penn with an expertise in critical race theory

provided support in the development of a Voices in African-American Literature course. The 10th grade English program is currently in the process of being redesigned. Extensive work around building a culture of reading, including student self-selected independent reading, continues. Additional work related to alignment of print and film resources in the very popular Film and Literature course will be forthcoming.

The Middle School English/Language Arts program focuses on recognizing multiple literary elements and drawing textually-supported conclusions about the relationship between and among those elements. Teachers of 6th, 7th, and 8th grade English/Language Arts courses are in the process of determining common texts that every student in a particular grade level will experience during whole class instruction. Teachers are also working to build text sets of four to seven titles that students may experience in literature circle groups. Work around building a culture of reading, including student self-selected independent reading and literature circles, mirrors the discussions of the high school. Representation has been and continues to be central to text discussions. The sequence for instruction and assessment related to grammar and conventions in grades 6-9 was revisited and a digital resource for student practice and assessment on conventions, No Red Ink, was purchased. This work will be refined during the upcoming academic year. On-going areas for revision and refinement include the redesign 6th grade non-fiction and biography units, the consideration of core texts and the development of a literature circle unit in 7th grade, and the determination of core texts, along with complimentary reading and writing experiences, in 8th grade.

Middle and High School Media/Library Collection

Media literacy and information-navigating skills are learned within the context of what students are studying. Teacher-librarian-media specialists work in partnership with content-area teachers and support structured, controlled, guided or free inquiry as best meets learners' needs. Teacher-librarian-media specialists provide instruction and support to users of each school's digital collection, including ProQuest Academic Databases, ProQuest Historical Newspapers, e-Library, Culture Grams, JStor, ABC-CLIO, Gale, and World Book Online. Most recently, District libraries joined the MackinVIA Consortium, which has allowed for the digital circulation of fiction texts while libraries were physically closed. Teacher-librarian-media specialists also curate and manage each library's print collection in ways that invite students to read for pleasure not just for assignments, that cultivate reading community, and that showcase not simply warehouses text. Teacher-librarian-media specialist supports spaces that are collaborative, creative, and communal.

Middle and High School Literacy

The middle and high school reading curriculum is designed for students who benefit from additional support in their comprehension and analysis of text. This curriculum includes services that support the development of students' literacy practices within and across academic contexts, providing them the support they need to develop as readers and writers. In grades 7-12, these courses are taken concurrently with a student's English/Language Arts course. On-going refinement of the 6th grade literacy support curriculum is on-going. While the secondary literacy teams utilize assessment data from district-purchased digital resources such as the Degrees of Reading Power (DRP) assessment or Newsela's Dashboard, the team continues to investigate the possibility of LLI (Teal), as well as other resources, as a supplement to core curriculum.

Secondary Literacy	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	8,886,516	9,559,944	9,845,745	9,787,111
Other Expenditures				
Dues, Fees And Other Costs	175	173	1,175	1,350
Other Purchased Services				
Purchased Professional & Technical Services	-	1,650	-	500
Purchased Property Services	-	-	250	250
Supplies	110,119	171,508	379,382	367,640
Supplies & Equipment				
Total Other Expenditures	110,294	173,330	380,807	369,740
Total Expenditures	8,996,810	9,733,274	10,226,552	10,156,851

Middle School Mathematics

The LMSD middle school mathematics curriculum is designed to use a problem-based approach with concrete models. Courses help students to develop various strategies to solve problems and to recognize the connections between concepts. There is an emphasis on the Mathematical Practices and Growth Mindset. These concepts and ideas are woven throughout the courses through the use of multiple representations and understanding the meaning of a solution rather than just solving problems. Our materials are aligned to exceed the expectations set forth by the state to best ensure student success on the various state assessments. There are multiple opportunities for students to accelerate in math during the middle years, culminating in the ability for students to begin our newly implemented Integrated Mathematics courses.

High School Mathematics

As students enter high school, they will further their exploration of mathematics through our newly implemented Integrated Mathematics sequence of courses. Students are able to choose courses designed to give them a solid foundation for post-secondary acceptance or to explore our most challenging courses that will engage them in thinking more deeply about various mathematical topics. Students who follow the recommended course sequence will be poised to explore a variety of mathematics electives that will help them achieve their future aspirations.

Students who engage in the most rigorous courses of study through Advanced Placement, International Baccalaureate, and Honors offerings experience high levels of success as demonstrated in the outcomes of the exams associated with those courses. This level of preparation has enabled LMSD students to regularly pursue post-secondary training in the STEM (Science, Technology, Engineering, and Math) fields at the most prestigious institutions across the country.

Secondary Math	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	8,073,375	8,338,724	8,811,523	9,138,847
Other Expenditures				
Dues, Fees And Other Costs	253	232	480	770
Other Purchased Services				
Purchased Professional & Technical Services	50	50	-	-
Purchased Property Services				
Supplies	117,989	148,387	44,870	95,275
Supplies & Equipment				
Total Other Expenditures	118,292	148,669	45,350	96,045
Total Expenditures	8,191,667	8,487,393	8,856,873	9,234,892

Middle School Science

The middle school science program builds on an excellent foundation in which students develop strong questioning, reasoning, and scientific literacy skills. The curricular program goes beyond the coverage of academic standards and taps into student strengths in technology, creative expression, and communication to ensure that the whole student is engaged in the learning process. The Next Generation Science Standards (NGSS) and PA state standards are embedded within each year of middle school Science. When students enter the rigors of the high school Science program, they are well-positioned to deeply explore core offerings in biology, chemistry and physics. The vitality and breadth of the District's science programs is evidenced by the extraordinary levels of student participation and success in science-focused academic clubs and competitions like Science Olympiad.

High School Science

The high school science program builds on an excellent middle school foundation in which students develop strong questioning, reasoning, and scientific literacy skills. Similarly, the high school curricular program also goes beyond the coverage of academic standards and taps into student strengths in technology, creative expression, and communication to ensure that the whole student is engaged in the learning process. Most students choose to enroll in at least one high-level science elective during their senior year. The vitality and breadth of the District's high school science programs is evidenced by the continued participation and success in science-focused academic clubs and competitions. For example, Harriton's Science Olympiad team is a perennial state champion.

Students who engage in the most rigorous courses of study through Advanced Placement, International Baccalaureate, and Honors offerings experience high levels of success as demonstrated in the outcomes of the exams associated with those courses. This level of preparation has enabled LMSD students to regularly pursue post-secondary training in the STEM (Science, Technology, Engineering, and Math) fields at the most prestigious institutions across the country.

Secondary Science	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	8,054,795	8,012,160	8,514,121	8,704,540
Other Expenditures				
Dues, Fees And Other Costs	95	165	-	-
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services	725	4,372	1,000	1,000
Supplies	235,832	99,320	246,760	156,100
Supplies & Equipment				
Total Other Expenditures	236,652	103,857	247,760	157,100
Total Expenditures	8,291,447	8,116,017	8,761,881	8,861,640

Middle School and High School Social Studies

The Social Studies Curriculum guides students to examine issues, past and present, from a variety of perspectives, often beyond those presented in textbooks with a focus on what we have been calling, "teaching history with a question mark." Social Studies courses require students to read and analyze complex primary and secondary source materials, acquire increasingly sophisticated vocabulary, research purposefully from a variety of sources, write expository essays that successfully inform, analyze, explain, and argue, make cogent, insightful presentations, and listen purposefully. The completion of a research paper is a requirement of the four major secondary social studies courses.

The High School Social Studies experience includes the addition of multiple new courses in recent years, specifically AP Human Geography, Global Citizenship, and Black Excellence: The Politics, Economics, and Culture of an American People as well as the sunseting of two courses that had not been offered in multiple years due to lack of student interest. The Global Studies 1 and 2 textbook, *Voyages*, was renewed digitally. New print and digital textbooks in AP, Honors, and College Preparatory Psychology courses were adopted. New print and digital textbooks, along with the interactive digital visual tool, *Project Imagine*, were adopted in US History. In lieu of a textbook, the Global Citizenship courses continues to use students' community service experiences, which are organized in partnership with The Impact Center, as a course resource. The high school social studies departments embedded and/or amplified anti-racist instructional practices in the Global Studies, US History, and Government courses. The Middle School Social Studies curriculum invested in the renewal of TCI digital resources for 6th grade social studies and has invested in the purchase of new print and digital HMH materials for 7th and 8th grade. Support for anti-racist resources and training continues to be a priority.

Resources related to document-based questioning through the DBQ Project were provided in recent years and will continue to be provided. Copies of the book *Stamped*, by Jason Reynolds and Ibram X. Kendi, were purchased for every 8th grade student and guaranteed common social studies lessons are in the process of being developed. Next year 6th grade social studies will include a four-day lesson on the African kingdom of Aksum for which materials continue to be developed. This summer middle school social studies teachers will have an opportunity to embed or amplify anti-racist practices in their respective curricula.

Secondary Social Studies/Humanities	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	6,704,907	7,070,842	7,415,275	7,408,589
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services	-	-	100	100
Purchased Professional & Technical Services				
Purchased Property Services				
Supplies	335,548	216,944	364,800	118,800
Supplies & Equipment				
Total Other Expenditures	335,548	216,944	364,900	118,900
Total Expenditures	7,040,455	7,287,785	7,780,175	7,527,489

Middle School Family & Consumer Science

The middle school Family & Consumer Science experience creates a foundation of practical skills for all students by giving them exposure to curricular programming in textiles, culinary arts, family and financial education. Issues of preparation, safety and short-term and long-range planning are woven throughout the curriculum. One of the most rewarding experiences in Family and Consumer Sciences is sharing one's creations for the enjoyment of others.

High School Family & Consumer Science

The high school Family & Consumer Science elective program gives students a meaningful, concentrated experience in culinary arts, textiles, family and financial education. Issues of preparation, safety and short-term and long-range planning are woven throughout the curriculum. The high school FACS program can be an important springboard for students who may want to pursue any of these areas professionally by giving them differentiated learning opportunities that match their interest and ability levels.

One of the most rewarding experiences in Family and Consumer Sciences is sharing one's creations for the enjoyment of others. On a regular basis, the culinary classes create set-up venues in which others can come in and share in their creative experiences.

Secondary Family/Consumer Science	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	1,116,377	1,171,713	1,233,486	1,292,852
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services	2,237	2,058	5,500	4,500
Supplies	34,613	40,451	62,626	35,105
Supplies & Equipment				
Total Other Expenditures	36,850	42,509	68,126	39,605
Total Expenditures	1,153,227	1,214,223	1,301,612	1,332,457

Middle School Technology and Engineering Education

The comprehensive middle school technology and engineering program is designed to build on the PA Standards for Science, Technology, and Engineering Education and the International Standards for Technological and Engineering Literacy and covers the principles concerning understanding, applying, and evaluating technology use in a variety of settings including computation, automation, biotechnologies, the built environment, transportation, communication, and power/energy. Through independent and team projects, students use written and verbal communication to present ideas and projects and make use of the most relevant digital and physical tools and machines.

High School Technology and Engineering Education

The high school technology and engineering program features a variety of rigorous, elective courses that encourage students to engage in a focused examination of technology and engineering related skills and concepts. From the Foundations of Engineering and Design to Architecture and Robotics courses, students think creatively, develop unique design solutions, and learn to formulate and present their ideas individually and in teams. Throughout these courses, students make use of relevant software, hardware, and various materials and process to design solutions to challenging problems to improve their community and the world at large.

Many of our students at the secondary level demonstrate a further commitment to exploring technology, design, and engineering through co-curricular technology and engineering programs. The Technology Student Association (TSA) clubs at the four schools are the largest clubs in the District. TSA students compete in regional, statewide and national contests and consistently return with numerous individual and team awards. In recent years, LMSD students have been elected to leadership positions at the regional, state and national levels of the TSA organization. High School students also have the opportunity to compete at the regional, state, and national levels through the robotics club. The robotics club participates in either the FIRST Robotics Competition or the VEX Robotics Competition. Students have an opportunity to work alongside skilled mentors from the community, design and build complex robotic systems, and be part of the largest robotics competition in the world.

Secondary Tech Ed/Computers	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	1,847,601	1,855,728	1,829,234	1,930,925
Other Expenditures				
Dues, Fees And Other Costs	540	540	-	1,000
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services	750	2,305	3,100	3,100
Supplies	105,900	81,740	116,165	128,657
Supplies & Equipment	-		-	
Total Other Expenditures	107,190	84,585	119,265	132,757
Total Expenditures	1,954,791	1,940,313	1,948,499	2,063,682

Secondary World Language

World language is an essential component of the student experience in Lower Merion. Instruction begins in first grade and continues through high school.

The World Language Program focuses on communication within the cultural context of the language being studied. The major goals are to:

1. Comprehend a range of texts, media, and audio sources.
2. Communicate with varied audiences/purposes while displaying cultural understanding.
3. Expand vocabulary and accuracy with conventions of the target language in order to communicate.
4. Take risks with language in order to share stories, ideas, and points of view.
5. Investigate global and local issues. Seek deeper understanding, sound evidence, and perspective through critical thinking.
6. Understand the power of language and culture to transform lives and provide insight into the experiences of others.

Global competence is vital to successful interactions among diverse groups of people locally, nationally, and internationally. This diversity continues to grow as people move from city to city and country to country. Global competence and second language acquisition are critical skills for successful participation in the global economy as well as participation in global problem solving, diverse communities, and for personal growth and development. *(from the American Council on the Teaching of Foreign Languages)*

Language instruction emphasizes communication and the context in which it happens, rather than on any one skill in isolation. Students focus on developing interpersonal, interpretive, and presentational communication skills that include listening, reading, writing, and speaking. Instruction and assessment, to the greatest extent possible, are modes based, reflect real world communication in the target language and utilize authentic materials whenever possible.

World Language offerings in the Middle Schools:

Students continue with their elementary school language in sixth grade. In 7th and 8th grade students study French, Spanish or Latin as a core subject.

World Language offerings in the High Schools:

At the high school level, students have the opportunity to study Spanish, French, Latin and Japanese. The Spanish, French, and Latin programs offer college preparatory, honors, Advanced Placement, and International Baccalaureate options. High School Spanish, French and Latin courses are offered from Level I-VI. Japanese is offered through Level II Honors.

Secondary World Language	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	5,810,528	6,237,330	6,579,672	6,639,931
Other Expenditures				
Dues, Fees And Other Costs	2,450	795	2,000	1,000
Other Purchased Services				
Purchased Professional & Technical Services	1,000	800	600	-
Purchased Property Services				
Supplies	41,628	170,621	49,063	33,150
Supplies & Equipment				
Total Other Expenditures	45,078	172,216	51,663	34,150
Total Expenditures	5,855,606	6,409,546	6,631,335	6,674,081

Middle School Physical Education/Health

The middle school health programs provide a continuum of experiences in both health and physical education that are based on state and national standards and incorporate best practices in instruction. The physical education curriculum emphasizes healthy living through movement (kinesthetic) and fitness. Our instructors model activities that students can incorporate into their daily lives while teaching them the principles that make the activities effective for maintaining healthy bodies. The health curriculum guides students in healthy, personal decision-making with a focus on nutrition, personal hygiene, body systems, adolescence and gender identity, interpersonal relationships, sexuality, mental health and drugs and alcohol.

High School Physical Education/Health

The high school health programs provide a continuum of experiences in both health and physical education that are based on state and national standards and incorporate best practices in instruction.

The physical education curriculum emphasizes healthy living through movement (kinesthetic) and fitness. Our instructors model activities that students can incorporate into their daily lives while teaching them the principles that make the activities effective for maintaining healthy bodies. Our 9th grade PE classes offer an introduction to a variety of physical activities that students may select as semester offerings in grades 10-12. Offerings in grades 10-12 include Pilates/yoga, self-defense, strength training, racquet sports and team sports.

The health curriculum guides students in healthy, personal decision making with a focus on nutrition, interpersonal relationships, sexuality, mental health and drugs and alcohol.

Secondary Physical Education/Health	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	3,220,970	3,250,887	3,468,336	3,419,384
Other Expenditures				
Dues, Fees And Other Costs				1,000
Other Purchased Services				
Purchased Professional & Technical Services	600		-	
Purchased Property Services				
Supplies	31,775	24,171	44,450	25,200
Supplies & Equipment				
Total Other Expenditures	32,375	24,171	44,450	26,200
Total Expenditures	3,253,345	3,275,058	3,512,786	3,445,584

Middle School Art

The middle school art program provides students with new ways of seeing themselves and the world. In the supportive, respectful environment of our art classes, students are encouraged to express their ideas and come to understand the visions of their classmates and of professional artists. They are taught the language of aesthetics and how to think critically about the art that surrounds them. They also learn and practice the process of creation and engage in the many decisions that lead to a work of art.

High School Art

The high school art program provides students with the 21st century skills required to be successful in the age of information. The program builds a foundation of physical skills and artistic process in order to foster students' informed and meaningful commentary of their world. Students will develop myriad skills in a supportive and respectful

environment: including, but not limited to, critical thinking, creativity, collaboration, communication, information/media/technology literacy, flexibility, leadership, initiative, productivity, and social skills.

Secondary Art	2018-19	2019-20	202-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	2,113,350	2,274,748	2,394,110	2,374,346
Other Expenditures				
Dues, Fees And Other Costs	-	-	200	200
Other Purchased Services				
Purchased Professional & Technical Services	1,123	1,191	-	1,500
Purchased Property Services	1,030	1,213	3,300	3,800
Supplies	76,869	81,438	109,513	114,300
Supplies & Equipment	5,250	-	-	-
Total Other Expenditures	84,271	83,842	113,013	119,800
Total Expenditures	2,197,621	2,358,590	2,507,123	2,494,146

Middle and High School Music

Lower Merion Music offers a wide variety of musical experiences for students, both ensemble-based and classroom-based. Musical course offerings include both performance and non-performance classes. Students participate in a number of ensembles including Concert Band, Choir, and Symphony Orchestra. In addition to the large ensembles, students also have the opportunity to perform in smaller chamber groups such as Brass Ensemble, Chorale, String Chamber Ensembles, Saxophone Quartet, Percussion Ensemble, and in extracurricular ensembles such as Jazz Band and *a cappella* ensembles. Lower Merion's musical ensembles regularly receive excellent and superior ratings at adjudicated festivals. Individual student musicians are regularly chosen for participation in PMEA District, Region, and All-State Festivals.

Our music teachers - each one a talented musician - emphasize all aspects of the music experience. Students become critical listeners as they refine their appreciation of music and critical thinkers as they examine the socio-cultural context of the music they hear and play. They learn the discipline of practice and experience the rewards of contributing to a collaborative effort. Our students are provided a wide range of musical experiences, including performances, and are encouraged to push their limits and grow as musicians.

Middle school music students have the opportunity to participate in both general education and co-curricular music, both designed to nurture interests, appreciation, and skills. Large ensembles such as Band, Choir, and Orchestra allow students to learn and develop expressive and technical skills. The music program is also designed to engage students across a wide continuum of musical interests including choral, band, orchestra, and beyond, integrating classes and topics such as music technology and general music. Integration of digital music platforms supports personalized feedback and instruction to support individual growth and development of young musicians.

High school students have the opportunity to explore, develop, and further hone their skills both in performance-based classes and academic-based experiences. Large ensembles such as Concert Band, Concert Choir, and Symphony Orchestra allow students to further their expressive and technical skills. In addition to ensemble and performance-based experiences offered, theory and technology classes allow students who do not fit into the traditional school ensembles a place to make and create music throughout their high school experience. Specialized classes such as Electronic Piano Lab, Music Theory, Music & Modern Culture, and Music Production & Technology that engage students in musical analysis, composition, and

performance. Effective integration of digital music platforms continues to enable teachers to tailor instruction and feedback to varied levels of musical development for high school students.

Secondary Music	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	2,033,771	2,073,795	2,133,187	2,118,579
Other Expenditures				
Dues, Fees And Other Costs	13,676	7,744	5,804	5,804
Other Purchased Services	-	-	-	-
Purchased Professional & Technical Services	800	400	2,000	800
Purchased Property Services	8,328	21,604	15,100	13,300
Supplies	103,326	135,891	131,494	84,897
Supplies & Equipment	-	19,530	-	-
Total Other Expenditures	126,130	185,170	154,398	104,801
Total Expenditures	2,159,901	2,258,965	2,287,585	2,223,380

Middle School and High School ELD – English Language Development

The Lower Merion School District's English Language Development program identifies students who need ELD services and support through the use of the World-Class Instructional Design and Assessment Screener. Once identified, students are appropriately placed in ELD support classes and content area programs according to their proficiency levels and their academic need. Accommodations and interventions are created for all classes to ensure an equitable education of the English learner through collaboration between the content area teachers and the ESL specialist. Language expectations are established for each English learner to focus their language learning on meeting grade-level academic content standards and pushing them to progress through the stages of language acquisition. Ongoing records of student language progress are maintained and used to inform teachers on the best approaches for providing each student with rich academic and linguistic learning experiences. Our Limited English Proficiency follows a pull-out model that focuses on strengthening the four domains of English language acquisition-reading, writing, listening, and speaking. We implement the World-Class Instructional Design and Assessment English Language Development Limited English Proficiency Standards Framework to connect language development to academic content area learning. The ELD department regularly progress monitors, collaborates with classroom teachers, and adjusts supports as needed. The ELD program uses research-based resources to strengthen language skills and help prepare our students for college, career and civic lives.

Secondary English as a Second Language	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	638,174	543,221	713,480	601,802
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services				
Supplies	8,038	11,758	9,975	11,394
Supplies & Equipment				
Total Other Expenditures	8,038	11,758	9,975	11,394
Total Expenditures	646,212	554,979	723,455	613,196

Middle School Interdisciplinary Programs

Bala Cynwyd Middle School

eVOLVE is an interdisciplinary program for 6th grade students. eVOLVE's mission is to empower students to explore the evolution of academic, societal, and personal topics through the acquisition and application of skills, experiential learning, guided investigations, and regular reflection. The ultimate goal of the eVOLVE program is to foster a confident sense of self as a capable lifelong learner. Each individual is a responsible member of a dynamic close community, enjoying and learning from each other.

The eVOLVE program partially compacts the 6th-grade's science and social studies curricular concepts over the course of the school year. Throughout this time students alternate between science and history, providing more focused learning. Additionally, students work through two inquiry units that are highly structured with skill lessons, but open to student choice of topics. Language arts skills (reading and writing) are taught and practiced throughout the entire school year.

Communiqué is an interdisciplinary program that teaches the same seventh-grade curriculum as all other seventh-grade teams, through alternative strategies and assessments. The program integrates language arts, social studies, science, health, art, and music into the theme of communications. Integration is project-based and content-driven through the use of videography, photography, publishing, advertising, journalism, technology, research, and experiential learning. Communiqué provides students with hands-on experiences that naturally lend themselves to all students' various learning styles.

Welsh Valley Middle School

ARTiFACTS is a two-teacher interdisciplinary program for 6th grade students that incorporates the fine arts, theater, music and technology into the curriculum. By investigating the past and exploring the present, students will engage in purposeful dialogue about how their actions will influence the future. The ARTiFACTS program will help students create real world connections to the 6th grade curriculum. The team of 48 students analyze relationships between seemingly unconnected materials and draw connections across disciplines.

Waterbound is a two-teacher interdisciplinary program for 7th grade students which takes a unique approach while teaching the traditional 7th grade curriculum. It is a rigorous academic program with activities designed to appeal to all types of learning styles. Graduates will enter 8th grade with the same knowledge and material covered in the traditional program. The team of 48 students are regularly challenged, and many opportunities are given to pursue areas of interest in greater depth.

VIEWPOINTS is a two-teacher interdisciplinary program for 8th grade students which takes a unique approach while teaching the traditional eighth grade curriculum through the lens of social justice, solidarity and action. Students consider history and current events from multiple viewpoints, allowing students to see themselves represented in what they are learning. Students are regularly challenged and will have many opportunities to pursue areas of interest in greater depth. A team of 48 students make up the VIEWPOINTS class, allowing for individualized feedback during independent learning, projects and activities.

Middle School Interdisciplinary	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	1,884,749	2,087,493	2,184,056	2,217,873
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services				
Purchased Professional & Technical Services	-		-	
Purchased Property Services				
Supplies	14,904	10,295	10,300	7,300
Supplies & Equipment				
Total Other Expenditures	14,904	10,295	10,300	7,300
Total Expenditures	1,899,653	2,097,787	2,194,356	2,225,173

High School Business Education

The District offers a well-developed business education program for students at Harriton High School and Lower Merion High School. The variety of courses prepare students for the future whether it be in post-secondary study or in the workplace by developing collaboration skills, improving communication and organization, promoting self-confidence, building problem solving skills, enhancing critical thinking and fostering creativity and entrepreneurial thinking. Students in the business education program are offered the following courses: Foundations of Business, Entrepreneurship, Advanced Entrepreneurship, Sports & Entertainment Marketing, Multimedia and Web Design, Video Production, Advanced Video Production and Television Broadcasting.

Through the University of the Sciences-Lower Merion School District Dual Enrollment Program, juniors and are provided the opportunity to participate in a realistic college forum with on-site academic support at each high school. High school business teachers help students establish a collaborative academic bridge from high school to college and facilitate students' preparedness for a college environment. The dual enrollment courses are taught by certified college professors. Students who are admitted for UScience credit and successfully complete the two-year program, will earn 11 college credits.

The business education program is supported by co-curricular offerings that include Future Business Leaders of America (FBLA National Competitions) and Distributive Education Clubs of America (DECA International Competitions). FBLA helps high school students prepare for careers in business through academic competitions (Competitive Events), leadership development, and educational programs and DECA (Competitive Events) prepares emerging leaders and entrepreneurs in marketing, finance, hospitality and management in high schools and colleges around the globe.

High School Business Ed	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	716,642	734,722	766,430	885,677
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services				
Supplies	2,575	16,616	18,800	7,940
Supplies & Equipment				
Total Other Expenditures	2,575	16,616	18,800	7,940
Total Expenditures	719,217	751,338	785,230	893,617

High School Senior Project: Grade 12

The Senior Project is an individualized experience-based research project centered on a student's interest. The project develops, evolves, and is given structure during the school year. As part of the project, students are given the opportunity to spend three weeks during May, (the experiential phase), in the community building relationships with adults, directing their own learning, and expanding their research all centered around their chosen interest. Students are supported in this effort by faculty that teach field research tools and serve as individual advisors. A mentor guides the student's learning during the experiential phase. As a culminating event, each student is responsible to present what he or she learned from their project to a designated panel.

Goals of Project:

- To help students to transition from high school to their post high school experience.
- To provide students an opportunity to explore an interest and organize a project.
- To provide students an opportunity to acquire field research skills and cultivate attitudes and dispositions for self-directed learning.
- To provide students an opportunity to reflect on and document their process of learning.

High School Senior Project	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	61,681	58,051	60,095	34,624
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services	-	-	-	-
Purchased Professional & Technical Services				
Purchased Property Services				
Supplies	1,000	-	100	100
Supplies & Equipment				
Total Other Expenditures	1,000	-	100	100
Total Expenditures	62,681	58,051	60,195	34,724

POWER Scholars Program: Harriton High School*(Partnering for Opportunity, Wisdom, Esteem in Responsibility)*

POWER provides a forum that is safe and healthy for African American students to voice their ideas, differences, goals, along with celebrating their cultural heritage. In POWER, students have the opportunity to dialogue about the importance of receiving a rigorous and well-rounded education through high-level and rigorous course work. In POWER, students gain an awareness of the support services available to them that will help prepare them for college, a career, and civic participation beyond high school. In addition to providing various supports, the course will seek to have students develop a Scholarly Identity while exposing them to a yearly curriculum designed around the following Rites of Passage; The Rite of Birth, Rite to Adulthood, Rite to Connection/Relationships and the Rite to Mentorship.

Becton Scholars Program: Lower Merion High School

Through the systemic support of student achievement initiatives like Lower Merion High School's Becton Scholars program, seminar students in grades 9-12 may more effectively address the following Lower Merion School District Strategic Plan Pathways: Redefining Success; Student-Driven Schools; Spirit of Community.

The Becton Scholars Program is an academic excellence program designed to help cultivate the academic and leadership potential of students of Black and Latin descent, grades 9 through 12. All lessons, activities, and experiences are designed with the aim of encouraging and preparing students to increase participation in Honors and AP courses throughout high school; as well as enhance their college preparedness skills.

The Becton Scholars Seminar has five essential goals:

1. To enhance the overall community for African American and Latino students through providing an enhancement of academic, historical and social/networking skills.
2. Generate opportunities for students to participate actively in service-learning/social justice experiences to develop civic/leadership skills, build higher order academic skills, and strengthen relationships.
3. Increase the number of African American and Latino students successfully completing and retaining advanced courses throughout their high school career.
4. To provide and ensure access to a viable instructional experience that better prepares students for college, career and to become productive and contributing citizens.
5. To increase historical perspectives and knowledge.

High School HHS Power and LMHS Becton Scholars	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	320,883	380,506	389,251	289,650
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services				
Supplies	1,067	1,694	2,000	2,500
Supplies & Equipment				
Total Other Expenditures	1,067	1,694	2,000	2,500
Total Expenditures	321,950	382,201	391,251	292,150

International Baccalaureate (IB): Grades 11-12

Established in 1968, the International Baccalaureate Diploma Program (IBDP) offers students the opportunity to earn an internationally recognized high school diploma. In 2000, Harrington High School was authorized as an IB World School in 2000 with our first IB cohort graduated in 2003. Designed originally for families that are internationally mobile, it is this credential which allows the children of families living outside of their homeland to return home or proceed to the country of their choice for university studies. The presence of the IB Diploma Program in the Lower Merion School District makes our schools very appealing to international families as they relocate to the greater Philadelphia area; they become our students and neighbors and enrich our community for everyone.

The IBDP experience is world-renowned for its academic caliber, supporting educational philosophy, and preparation for university studies, making it a very attractive curricular option for all students, whether their families are internationally mobile or not.

Like most programs leading to the award of a diploma, the IB Diploma Program requires completion of distribution requirements: a literature class in the language of the student's native fluency, a language acquisition class, a human sciences class, an experimental science class, a mathematics class, and either an art or an elective class. In addition to these six courses, students engage in the metacognitive class of Theory of Knowledge, they research an area of their own choosing and write an Extended Essay of approximately 4,000 words, and they engage in community-based learning experiences through CAS (Creativity, Activity, Service). All subjects, Theory of Knowledge, and the Extended Essay are evaluated against rigorous international criteria, making IB Diploma recipients very appealing to competitive universities throughout the world.

High School HHS IB Program	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	2,280,171	2,347,147	2,394,048	2,210,902
Other Expenditures				
Dues, Fees And Other Costs	11,950	11,650	12,000	12,000
Other Purchased Services	26,037	-	-	-
Purchased Professional & Technical Services	79,744	51,113	65,000	68,000
Purchased Property Services				
Supplies	8,187	6,203	13,031	10,031
Supplies & Equipment				
Total Other Expenditures	125,918	68,966	90,031	90,031
Total Expenditures	2,406,089	2,416,113	2,484,079	2,300,933

INSTRUCTIONAL SUPPORT PROGRAMS

Summer Programs

The District offers a variety of K-12 summer programs, enabling students to enrich their school-based learning experiences throughout the year. Several programs are available for students at the elementary and secondary levels to improve social skills, provide extra support in reading and mathematics, and make the summer fun. At the high school level, students have the opportunity to earn advanced credit in a variety of courses. Additionally, the District provides summer orientation programs for eighth grade students to support their transition to high school.

S.P.I.E.S. (PreK-5)

Since 1993 SPIES has been providing exceptional summer educational services to students who may need additional support in reading, writing, or mathematics at the elementary level. Its goal is to continue to support the mission and vision of LMSD by creating a bridge of learning that extends beyond the traditional school year.

- The SPIES program will expand this year and be offered for free to families. Priority will be given to economically disadvantaged students and students identified as benefiting from academic support in reading and/or math.
- Groups, facilitated by Lower Merion School District employees, will be a maximum of 15 students in order to provide as much individualized attention as possible.
- Throughout the course of the program, the *enjoy your summer* component of SPIES is fulfilled through a variety of assemblies and periodic visits from the various mascots of Lower Merion School District Schools.
- During a typical day, students begin with a morning meeting in which teachers build a sense of community.
- Students receive daily literacy instruction using a guided reading model. Depending on the grade level, teachers utilize a variety of resources and engage the students in word work, read alouds, and phonemic awareness building activities. Math specialists provide mathematics instruction.
- Additionally, students have Art and STEM once a week.
- All students are provided a free lunch and engage in a recess period.

YES Academy (Rising 7th and 8th Graders)

YES Academy (Youth Experiencing Success)

The Youth Experiencing Success (YES) Academy is designed for rising seventh and eighth grade students to enhance awareness, knowledge, and appreciation of the middle school curriculum through hands-on experiences. This four-week program will help students prepare for the upcoming school year in a supportive learning environment.

YES Academy will enhance awareness, knowledge and appreciation of the curriculum through hands-on experiences. The program is designed to capture interest, foster enjoyment of learning from within, and build self-esteem by helping students develop a strong sense of self-confidence. Students will have the opportunity to reinforce basic skills in reading, writing, science and math; practice study skills; learn organizational strategies; and develop test-taking strategies in a supportive learning environment.

Bridge (Rising 9th Graders)

Started in 2008, the 8th -9thgrade Bridge Program is designed to help incoming freshmen make a successful transition to high school. The program is offered to students who may need support in navigating the transition to High School and/or may need additional organizational support. The student participants in the program learned important study and organizational skills, toured the high school, practiced reading their schedules and finding their classes, and met some of their counselors, administrators, and ninth grade teachers. Student mentors facilitated team-building activities in small groups to help students get to know one another as well as gain a connection with the school and students.

Math Bridge for Rising 5th Graders to Math 6

The Summer Math Bridge Program is a virtual program that provides support to rising 5th grade students who qualify to take Math 6 in grade five. There is in person support provided one day a week. The program is designed to ensure that students are fully prepared to enter Math 6 by addressing the essential Math 5 skills and competencies that are the

prerequisites for this course. Students must successfully complete the Summer Math Bridge program in order to take the Math 6 course in grade 5.

Math Bridge for Rising 6th Graders to Math 7/8

The Summer Math Bridge Program is a virtual program that provides support to rising 6th grade students (in grade level math) who qualify to take Math 7/8 in grade 6. There is in person support provided one day a week. The program is designed to ensure that students are fully prepared to enter Pre-Algebra by addressing the essential Math 6 skills and competencies that are the prerequisites for this course. Students must successfully complete the Summer Math Bridge program in order to take the Math 7/8 course in grade 6.

Summer Math 8 for Rising 8th Graders to Integrated Math I

The 8th grade summer school enrichment course, offered virtually through Summer School, allows students who successfully complete the course to take Integrated Math I in 8th grade. The course is open to grade 7 students who have not previously accelerated in math. Virtual and face-to-face support is offered two days a week by an LMSD teacher. Students must successfully complete the Summer School course in order to take the Integrated Math I course in the fall.

Middle School Summer STEM

The purpose of this newly created middle school STEM program is to expose a targeted group of students to computer science and engineering activities to help steer them towards taking multiple Computer Science and Engineering courses in High School. Middle School Summer Stem is comprised of two different programs running simultaneously. The first program instructs students in coding/programming while the second is focused on engineering. The project-based sessions focus on race car camp and building and programming a computer.

Middle School Summer Stem targets rising 8th graders who have expressed an interest in STEM specials through 8th grade choice or who have demonstrated a talent/interest in the STEM fields with priority given to students of color and underrepresented groups.

i-TAS (Individualized Tutoring for Academic Success)

The goal of the newly created i-TAS is to close identified learning gaps through pre-teaching and reteaching. It will also offer individualized or small group support in Math and English/Language Arts in order to extend and/or deepen learner engagement during the summer, provide flexibility for learners to engage in academic work during summer months, build academic confidence, and minimize the stigma of participating in a summer support program.

Individualized Tutoring for Academic Success (i-TAS) provides individualized or small group instruction, focusing on learner interests, needs, and strengths, while building a trusting relationship between tutor and learner. LMSD plans to offer a face-to-face i-TAS and a virtual i-TAS to specific students based on their needs.

Summer School (Grades 6-12)

Students who are seeking to accelerate (accelerated learning) or need to repeat a course in which the student was not successful (credit recovery) are eligible to participate in the Lower Merion School District summer school program.

Courses are for students currently enrolled in grades 6-12 seeking the following options:

- Credit Recovery – to make up a course which a student failed during the regular school year (Free this year through CARES)
- Accelerated Learning – to earn advanced credit in a subject to create more flexibility in a student's schedule to take additional advanced courses, and to better balance their academic course load during the following school year.

SMART (Rising 9th Graders)

SMART supports students entering 9th grade in developing critical independent thinking, reasoning, and comprehension skills and helps students to navigate their required summer reading, to develop strategies for successfully engaging the challenging content of the 9th grade Global Studies & Biology textbooks, and to acquire study and organizational strategies in all subjects.

Writeln

Writeln is a summer enrichment program offered by LMSD. Twenty rising 8th-12th grade students from across the four secondary schools spend two weeks in a supportive environment writing in their favorite genres and receiving feedback from teachers and peers in person and online. The goal of the program is to help students see themselves as writers with individual voices, unique in their manner of expression, and to provide them with both a writing community and audience for their writing.

During Writeln, students engage in generative, imaginative exercises and write in a variety of modes. They also receive ongoing, extensive feedback from instructors and each another. Many former Writeln participants have gone on to become Writing Fellows in the high schools.

Summer Programs	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	624,993	623,764	627,678	716,791
Other Expenditures				
Dues, Fees And Other Costs	332	-	350	400
Other Purchased Services	785		-	-
Purchased Professional & Technical Services	17,170	16,050	15,000	17,000
Purchased Property Services				
Supplies	14,172	26,018	10,350	61,321
Supplies & Equipment				
Total Other Expenditures	32,459	42,068	25,700	78,721
Total Expenditures	657,452	665,831	653,378	795,512

Other Instructional Programs

Other instructional programs may include the one-to-one tutoring initiative, homebound instruction, charter schools and alternative or residential education programs mentioned in the chart below. Career and technical (vocational) education programs are designed to prepare individuals for employment in various occupational fields including agriculture, business, distribution, health, home economics, and other endeavors. They are provided directly by a school district through an in-house program or by an area vocational technical school.

Non-Public School, Charter School, Residential Placement, Adjudicated Placement, Homebound Instruction, Alternative and VoTech Instruction	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	432,894	340,437	505,939	641,669
Other Expenditures				
Dues, Fees And Other Costs	4,475	3,865	4,000	4,000
Other Purchased Services	997,022	1,105,853	1,191,400	1,336,200
Purchased Professional & Technical Services	27,202	58,951	333,948	320,093
Purchased Property Services				
Supplies	4,310	57,135	500	500
Supplies & Equipment				
Total Other Expenditures	1,033,009	1,225,803	1,529,848	1,660,793
Total Expenditures	1,465,903	1,566,241	2,035,787	2,302,462

SUPPORT SERVICES

Provides administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts for the fulfillment of the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves. Activities are 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 Public School Code of 1949, as amended, and Chapter 7 of the State Board of Education Regulations.

Below are more detailed descriptions of these services and how they impact the school district's budget.

Guidance Services

The *School Counseling team* consists of 9 counselors at the elementary level, 8 counselors at the middle level, 11 counselors at the high school level and 2 additional counselors dedicated to career and college access supports. The School Counseling team is committed to providing all students with a comprehensive school counseling program which systematically addresses the three areas of academic, career, and personal/social development as guided by the American School Counseling Association and Pennsylvania School Counseling Association standards. In doing so, we assist students in exploring, planning, and realizing their individual interests, abilities, and goals, thus helping them to reach their full potential as productive members of society.

Throughout the K-12 span of supports, there are common elements of the curriculum. At each level, the curriculum is composed of lessons designed to teach children specific skills that are developmentally appropriate.

Some examples of the skills taught through developmental guidance lessons at each level include:

Elementary

- Empathy building including listening and recognizing other's feelings
- Impulse control such as using breathing and other self-calming strategies
- Steps toward problem solving like brainstorming and choosing a solution

Middle School

- Understanding the Cycle of Bullying - the bully, victim, and the bystander
- Sexual Harassment Prevention strategies such as assertive communication
- Self-discovery through *Naviance* (technology resource for college and career readiness) including a learning styles inventory

High School

- Self-discovery through *Naviance* including Career Interest Inventories
- Understanding standardized testing, mid-term and final preparation, and importance of transcript and GPA
- Career and college readiness skills like budgeting time and adjusting to more independence

At the secondary level, counselors also provide support through academic advising, personal/social counseling, and career/college counseling. Academic Advising includes using data and collaboration with teachers to help students define and develop educational plans through course selection, advising students on high school programs and academic curriculum, and using resources to help students identify and access academic supports. Personal/Social Counseling includes stress management, conflict resolution, crisis intervention, substance use counseling, grief counseling or any other direct services designed to meet students' immediate needs and concerns. Career/College Counseling includes using career interest and personality style inventories to help students identify strengths, providing opportunities to learn about post high school options and providing support for the college application process.

The Counseling budget also reflects *professional/technical services* to support the district's testing program such as Universal screening for gifted at the elementary level and PSAT College Board Testing fee (Grades 10 and 11). *General*

Supplies reflect materials used in delivering lessons for programs such as Second Step, No Place For Hate, Safe Kids, Responsive Classroom, and Love and Logic. The District also provides resources to parents through a parent lending library.

	2018-19	2019-20	2020-21	2021-22
Guidance	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	4,851,866	5,045,779	5,348,561	5,386,256
Other Expenditures				
Dues, Fees And Other Costs	2,364	2,077	644	642
Other Purchased Services	1,587	73	800	300
Purchased Professional & Technical Services	19,028	20,480	25,575	27,630
Purchased Property Services	4,196	2,626	6,300	6,300
Supplies	51,879	54,540	63,903	69,188
Supplies & Equipment				
Total Other Expenditures	79,054	79,797	97,222	104,060
Total Expenditures	4,930,920	5,125,576	5,445,783	5,490,316

Health Services

The Health Services team is composed of certified school nurses, staff nurses and consultants (dentist and physician). Direct services provided to students include: nursing assessment, diagnosis and treatment; management and control of acute and chronic disease; monitoring of immunization status and implementation of immunization programs; administration of medication and skilled nursing procedures; development of Individualized Health Care Plans as needed for individual students. In addition to providing direct services to students, school nurses promote health and risk reduction and plan and coordinate ongoing, comprehensive health care programs and services for students in collaboration with families and treating medical professionals. Nurses support students with a range of medical needs including those students who are medically fragile and require support during transportation and throughout the school day. Nursing support is often required for field trips and athletic events to support student need. The budget reflects the cost of supporting 2 field trips per school day with nursing support. Nurses also provide direct support to students with disabilities participating in community-based instruction at the high school level.

Professional services provided by consultants include services required by the Pennsylvania Department of Health (DOH) and Pennsylvania Department of Education (PDE), which include mandated health screenings including Hearing Screenings (grades K, 1, 2, 3, 7 and 11), Vision Screening (annually in all grades), Growth Screening (annually in all grades), and Scoliosis Screening (grades 6 and 7). They also conduct pre-employment physical exams of all support personnel and annual bus driver and other CDL driver Department of Transportation required exams including drug screenings. They provide consultation for policy regarding health and safety issues, provide expertise and act as resource around student health issues including review of student health and medical records as needed, review IEPs as required for ACCESS Program reimbursement, and consult with Human Resources regarding individual employee health issues.

Maintaining equipment and replenishing general supplies is an annual cost. Equipment such as Audiometers, scales, first aid emergency kits, AEDs and replacement batteries, and health room supplies are reflected within equipment and general supplies.

In addition to the services provided to students within our schools, LMSD is required to provide health service supports to twenty non-public schools that fall within the boundaries of our school district.

	2018-19	2019-20	2020-21	2021-22
Health Services	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	3,565,107	3,903,239	4,382,872	3,914,791
Other Expenditures				
Dues, Fees And Other Costs	708	-	340	340
Other Purchased Services	2,070	804	870	870
Purchased Professional & Technical Services	55,403	43,393	185,510	130,250
Purchased Property Services	1,019	509	7,175	2,975
Supplies	45,875	78,321	88,732	81,322
Supplies & Equipment				
Total Other Expenditures	105,075	123,027	282,627	215,757
Total Expenditures	3,670,182	4,026,267	4,665,499	4,130,548

Clinical Services

The Clinical Services team consists of school psychologists, school social workers, and mental health counselors to provide ongoing support to students within all ten of our schools. There is a full-time school psychologist assigned to every school, as well as two additional school psychologists to provide support to students in district schools as well as enrolled students placed in schools outside of LMSD. LMSD School Psychologists are highly qualified, skilled professionals who support students and families in many ways beyond the evaluation process. School Psychologists provide expert support when immediate crisis intervention is required and provide ongoing support to teams in developing appropriate individualized plans for students (IEPs, 504s, Positive Behavior Support Plans, and Crisis Response Plans). There are five school social workers to support K-12 and there are three mental health counselors who provide support at the middle and high school levels. School social workers support students during the school day and assist families in accessing community-based services.

A significant portion of the clinical budget is required for student evaluations, which must be led by a school psychologist. Per federal and state regulations, the District has a Child Find responsibility, which requires the District to identify, locate and evaluate all children with disabilities through age 21, regardless of the severity of their disabilities. This obligation to identify all children who may need special education services includes children who attend non-public schools. Parents/guardians residing in the District may request an evaluation to determine special education eligibility of their child attending one of our schools. In addition to these Child Find activities, the District fulfills its Child Find responsibilities for students who reside within the boundaries of the District, but attend non-public schools. This process begins when a parent/guardian registers a child in the District and requests an evaluation of the child to determine special education eligibility. As part of our Child Find responsibilities, the District's School Age Transition Team (SATT) assesses the educational needs of students transitioning from early intervention programs and also consults with local pre-schools regarding the educational needs of incoming students. In addition, the educational needs of students attending District schools are monitored by each school's Achievement Team. The Clinical team members play a central role in these processes and services.

General supplies must be replenished annually to support the evaluation process. *Materials* required for the evaluation, such as assessment books, test protocols/scoring booklets, and rating scales, remain an annual cost. In addition, technology is required to support with the evaluation process with computerized scoring programs.

	2018-19	2019-20	2020-21	2021-22
Clinical Services	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	1,993,150	2,079,438	2,384,079	2,320,285
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services	41,952	35,073	51,000	46,000
Purchased Professional & Technical Services	210,212	403,179	349,068	352,950
Purchased Property Services				
Supplies	48,159	47,280	66,968	79,800
Supplies & Equipment				
Total Other Expenditures	300,323	485,531	467,036	478,750
Total Expenditures	2,293,473	2,564,969	2,851,115	2,799,035

Library Services

The school library program is at the core of effective learning and plays a vital role in collaborative planning, curriculum development, and developing 21st century learners. Serving all grade levels, ages and content areas, the program has a unique outlook on the needs and abilities of all the members of the school's learning community. The school library is an accessible, enjoyable, welcoming place for students and staff to find books, resources and materials in all formats on a wide variety of cultures that promotes a love of reading and lifelong learning. School librarians support both students and teachers in their understanding and use of scholarly databases. Additionally, it is a center for author and illustrator visits that enrich the experiences of our young readers and writers. The mission of the school library media program is to ensure that students and staff are effective users of ideas and information.

	2018-19	2019-20	2020-21	2021-22
Library Services	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	2,459,330	2,564,198	2,580,755	2,476,328
Other Expenditures				
Dues, Fees And Other Costs	376	385	1,000	1,000
Other Purchased Services				
Purchased Professional & Technical Services	1,400	6,860	5,410	5,410
Purchased Property Services	-	116	1,900	2,500
Supplies	183,530	218,667	196,858	280,638
Supplies & Equipment	-	-	-	-
Total Other Expenditures	185,306	226,028	205,168	289,548
Total Expenditures	2,644,636	2,790,226	2,785,923	2,765,876

Staff Development Services

Costs associated with the professional development and training of the certified instructional staff for public and non-public education, including activities such as tuition reimbursement, conference fees, workshop registration fees, consultant/contracted service fees, curriculum development seminar costs, teacher induction program costs, mentor stipends, and applicable travel and subsistence costs.

	2018-19	2019-20	2020-21	2021-22
Staff Development	Actual	Budget	Budget	Budget
Salaries & Personnel Costs	459,334	438,343	681,422	555,003
Other Expenditures				
Dues, Fees And Other Costs	6,827	5,813	20,528	19,908
Other Purchased Services	41,668	40,439	104,832	86,216
Purchased Professional & Technical Services	268,257	321,061	518,513	458,857
Purchased Property Services				
Supplies	20,537	15,333	31,365	40,015
Supplies & Equipment				
Total Other Expenditures	337,289	382,646	675,238	604,996
Total Expenditures	796,623	820,989	1,356,660	1,159,999

Other Support Services

Includes cafeteria recess aides that service the elementary and middle school levels. Also shown here are Montgomery County Intermediate membership services fees.

	2018-19	2019-20	2020-21	2021-22
Other Support Services	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	536,129	505,734	787,367	784,435
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services	143,066	145,375	155,000	150,000
Purchased Professional & Technical Services				
Purchased Property Services				
Supplies				
Supplies & Equipment				
Total Other Expenditures	143,066	145,375	155,000	150,000
Total Expenditures	679,195	651,109	942,367	934,435

SPECIAL EDUCATION SUPPORTS AND SERVICES

General

Special Education supports and related services are provided to eligible school-aged students who reside with their parents/guardians within the District. School-aged students may be found eligible for special education and related services as a child with a disability. Disabilities delineated under relevant law and regulations include Autism, deaf-blind/deaf, developmental delay, emotionally disturbed, hearing impaired, intellectually disabled, multiply disabled, orthopedic impairment, other health impairment, specific learning disability, speech and language impairment, traumatic brain injury, and visual impairment. The Lower Merion School District has a long-standing commitment to the inclusion of students requiring specially-designed instruction within the general education environment to the extent appropriate for the individual child. Students with disabilities participate in general education across all ten schools. This strong commitment begins with the IEP team's determination of the individual strengths and needs of each student and the supports necessary for the student to access the general education curriculum and make meaningful progress.

The Special Education team consists of highly qualified special education teachers and paraprofessional staff including instructional assistants, personal care assistants, behavior aides, and job coaches. Behavior specialists and related service providers also support our students with special needs. Related service providers include speech language therapists, physical therapists, occupational therapists, vision specialists, hearing specialists, and orientation and mobility specialists.

Level	# of students receiving Special Education services	# of Special Education teachers
Elementary	559	44
Middle	398	31
High	474	36

**Data from December 1, 2020 Child Count reporting*

There are 209 Instructional Assistants (including 2.5 job coaches and 13 Behavior Aides), 19 Speech & Language Therapists and 4 Behavior Specialists supporting our students K-12. Supplies include progress monitoring tools, resources to supplement the general education curriculum, resources to support instruction on IEP goals and remediation of skills, and assistive technology. Extended School Year services may also be necessary for eligible students.

Academic Support

Each school within the District provides Learning Support (LS) for students determined to be eligible for special education services and in need of LS due to his/her identified disability. The amount of time a student receives LS varies according to the individual student's educational need(s) as documented in the student's Evaluation/Reevaluation Report and recommended by the student's IEP team. The range of support available extends from Full Time (receiving special education services for 80% or more of the school day), Supplemental (receiving special education services for more than 20% and less than 80% of the school day) to Itinerant (receiving special education services for 20% or less of the school day). The services provided to the student and the goals established for the year are documented on the student's Individualized Education Program (IEP).

Emotional Support

The District provides Emotional Support (ES) for students determined to be eligible for special education services and in need of ES due to his/her identified disability. The amount of time a student receives ES varies according to the individual student's educational need(s) as documented in the student's Evaluation/Reevaluation Report and recommended by the student's IEP team. The range of support available extends from Full Time (receiving special education services for 80% or more of the school day), Supplemental (receiving special education services for more than

20% and less than 80% of the school day) to Itinerant (receiving special education services for 20% or less of the school day). When an eligible student from any of the District's schools requires a higher percentage of ES services, those services may be provided at the age-appropriate school where the program is located (i.e., Merion Elementary School, Bala Cynwyd Middle School, Welsh Valley Middle School, Harriton High School and Lower Merion High School). An itinerant level of Emotional Support is available at all of the District's schools with participation in the general education classroom to the maximum extent appropriate for the individual student. In addition to the emotional support provided by teachers, paraprofessionals, psychologists, counselors, and/or social workers, students receiving ES receive a rigorous academic program within the Least Restricted Environment (LRE). Students may also participate in affective counseling groups.

Staff working with students with emotional needs receive additional training in the areas of classroom management, positive behavioral support and crisis prevention/intervention (CP/I). Interagency collaboration occurs to coordinate services available to students from community-based providers and school staff. Parents are provided assistance with accessing community-based mental health services.

Life Skills Support

The District provides Life Skills Support (LSS) for students determined to be eligible for special education services and in need of specially-designed instruction in the areas of independent living, vocational skills, and functional academics. Eligible students participate in a full time or supplemental program that provides instruction in the areas of self-care, social competencies for success, language development, perceptual motor development and sensory input. The program instructs the students in an educational setting that will allow them to navigate their community with a sense of independence. Students receive related services as determined by their individual needs, which may include physical and/or occupational therapy, speech/language therapy, and or nursing services. Students are included with age and grade level peers as determined by the IEP team to be appropriate.

The LSS program at the high school level expands upon these educational opportunities to increase independent skills outside of a traditional school environment. High school students eligible for LSS utilize a fully furnished apartment on site to promote skill development in all area of independent living. Regularly scheduled community-based experiences occur to promote skill development in the areas of transportation, shopping, banking, etc. Job coaches support student success in community-based work experiences.

Autistic Support:

The District provides Autistic Support (AS) for students determined to be eligible for special education services and in need of AS due to his/her identified disability. The amount of time a student receives AS varies according to the individual student's educational need(s) as documented in the student's Evaluation/Reevaluation Report and recommended by the student's IEP team. The range of support available extends from Full Time (receiving special education services for 80% or more of the school day), Supplemental (receiving special education services for more than 20% and less than 80% of the school day) to Itinerant (receiving special education services for 20% or less of the school day). Autistic Support services are provided within all of our District schools. Students represent the entire spectrum of Autism, from students functioning within the gifted range of intelligence to students with significant cognitive challenges.

Behavioral supports are an essential component to the Autistic Support services. Behavior Specialists are an integral part of the IEP team for students in AS programs within the District. Behavior Specialists assist with the Functional Behavior Assessment process and the development and implementation of Positive Behavior Support Plans that contribute to the successful education of students with autism in the least restrictive environment.

Social skills training also is an important aspect of the AS program that assists with students' success in the community. This training is provided to facilitate the student's acquisition, generalization, and mastery of social skills needed across current and future environments. In addition to students, parents and staff are taught a common vocabulary to

reinforce "expected" behaviors and discourage "unexpected" behaviors for successful social interactions. Social skills training has contributed significantly to the successful inclusion of students in general education programs at all schools.

Students with severe autism or with significant cognitive challenges also have access to life skills training for living independently in the community, which may include participating in community-based activities to promote skill development in the areas of transportation, shopping, recreation; practicing self-help skills within the high school's apartment; or participating in community-based work experiences with the supervision and support of job coaches.

Out of District Placements:

The District provides educational programs in the least restrictive environment within District schools for the majority of students; however, there is a small number of students residing in the District whose unique educational needs require more intensive services than can be provided within the District. For each of these students, an out of district educational program that appropriately meets his/her educational needs is secured and the student's progress monitored through the Student Services Department. A District team works collaboratively with the staff at the non-district school, the student, and the parents/guardians to ensure the student continues to progress in the least restrictive environment appropriate for his/her needs, and that the student returns to programming within District schools when appropriate. Currently there are 40 students who receive special education services through an out of district placement. Placements range in cost from \$25,000 to \$125,000+ depending upon the needs of the individual student, the specific type of program offered, and the amount of supports including related services required to appropriately support the student.

	2018-19	2019-20	2020-21	2021-22
Student Services - Special Education	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	31,362,134	34,672,269	37,564,453	39,395,762
Other Expenditures				
Dues, Fees And Other Costs	-	-	-	-
Other Purchased Services	3,853,562	5,337,945	4,835,971	5,246,544
Purchased Professional & Technical Services	2,978,158	2,701,999	3,095,934	3,702,827
Purchased Property Services	469	-	5,100	7,141
Supplies	254,608	176,707	318,300	322,455
Supplies & Equipment	-	-	-	11,590
Total Other Expenditures	7,086,796	8,216,650	8,255,305	9,290,557
Total Expenditures	38,448,930	42,888,919	45,819,758	48,686,319

	2018-19	2019-20	2020-21	2021-22
Student Services - Special Education Gifted	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	3,706,912	3,912,685	4,173,029	4,218,657
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services			300	300
Purchased Professional & Technical Services	5,800	2,850	21,500	3,050
Purchased Property Services				
Supplies	14,388	15,551	45,925	41,574
Supplies & Equipment				
Total Other Expenditures	20,188	18,401	67,725	44,924
Total Expenditures	3,727,100	3,931,086	4,240,754	4,263,581

ATHLETICS

Consistent with the District's overall philosophy and purpose, the primary goal of the high school athletic program is to provide a competitive arena where student-athletes can display their talents, enhance their physical wellness and skills, and gain a greater technical and tactical understanding and appreciation of their chosen sport while working as a team towards common goals. Within the athletic program, it is expected that all participants display a competitive spirit, outstanding sportsmanship, and exemplary character throughout the year, on and off the field of play. The athletic program should be a positive component of the student-athlete's educational experience.

Participation in the athletic program is considered a privilege extended by the high school, through the Board of School Directors, to students who choose to participate. Participation in this program requires a commitment by the student-athlete of his/her time, energy and loyalty, as well as an acceptance of coaches' decisions, training techniques, and expectations. Student-athletes should willingly assume all responsibilities and obligations that are inherent and unique to the program. Student-athletes must understand and appreciate that they not only represent themselves during competition, but also their teammates, their school, the Lower Merion community, and a proud tradition of athletics at Lower Merion High School.

The high school athletic programs offer a wide range of teams at various levels in which the students may choose to participate. (Example listed below)

Fall	Winter	Spring
Cheerleading	Basketball	Baseball
Cross Country	Ice Hockey	Crew
Field Hockey	Indoor Track & Field	Outdoor Track & Field
Football	Squash	Softball
Golf (Coed)	Swimming & Diving	Tennis (Boys)
Soccer	Wrestling	Ultimate
Tennis (Girls)		Volleyball (Boys)
Volleyball (Girls)		Lacrosse (Boys)
Water Polo		Lacrosse (Girls)
Sailing		Unified Sports

The total number of coaches involved in the coaching of Lower Merion School District high school student athletes is 159. Their salaries are determined in the LMEA Contract and may vary based on an extra stipend given for up to four years of continuous service in a position.

The 2021-22 high school athletic budget will support the purchase of new or replacement team uniforms, allow for expansion of teams needed for increasing enrollment numbers, replacement of old or unsafe player equipment provided by the school district or associated with the various venues for practice or competition.

Interscholastic athletics in middle school begin in the 7th grade, with teams participating as members of the Delaware County Middle School League. The league, governed by the Pennsylvania Interscholastic Athletic Association (PIAA), is a non-seasonal championship, goal-oriented league. There are no standings of teams and value is placed on team play and sportsmanship. Several competition "club" sports are not governed by the league, including ice hockey and squash.

The sports program at the middle school is designed to promote an enriching and rewarding athletic experience for all students involved. We will make every effort to include all students who come out for any particular sport. In certain

situations, however, there may be a need to have "limited rosters." This decision would be based on the number of current students interested in a specific sport and the "ideal" number of participants in that sport to provide a safe and enriching athletic experience for each student athlete. Student safety will also play a role in the determination of an "ideal" number for a specific sport. The administration and athletic department will evaluate these situations on a season-by-season, team-by-team basis.

The middle school athletic programs offer a number of teams at the 7th and 8th grade level in which the students may choose to participate. (Example listed below)

Fall	Winter	Spring
Volleyball (Girls)	Basketball (Girls & Boys)	Baseball
Cross Country	Wrestling	Outdoor Track & Field
Field Hockey		Softball
Football		Tennis (Boys)
Tennis (Girls)		Lacrosse (Girls)
Soccer (Girls & Boys)		Lacrosse (Boys)

School Sponsored Athletics	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	2,415,983	2,420,799	2,553,288	2,589,285
Other Expenditures				
Dues, Fees And Other Costs	45,111	36,087	43,250	40,600
Other Purchased Services	237,056	153,596	238,050	237,150
Purchased Professional & Technical Services	270,397	249,806	379,557	379,014
Purchased Property Services	126,579	93,464	106,702	107,702
Supplies	307,278	360,651	295,525	371,935
Supplies & Equipment	-	-	-	-
Total Other Expenditures	986,421	893,604	1,063,084	1,136,401
Total Expenditures	3,402,404	3,314,402	3,616,372	3,725,686

STUDENT ACTIVITIES

Lower Merion School District recognizes the value of student engagement in co-curricular activities beyond the regular school day. Funds are allocated to instructional support programs such as Enrichment and to co-curricular programs that allow students to explore academic and non-academic interests. (Examples listed below).

High School Activities:

Academic Decathlon	Latin Club	Flower Show	Chamber Choir	Service League	Sailing Club
Amnesty International	Spanish Cultural Club	GSA	Pep Band	Speech Club	FBLA
Art Forum	Dance Team	Enrichment	National Honor Society	Stage Crew	Best Buddies
buildOn	Debate Team	LMHS TV	PLAYERS	Student Council	Friendship Club
Chess Club	Dolphin	Math Club	Reach Out	TSA	NSBE
Asian Cultural Club	Drill Team	Merionite	S.A.D.D	DAWGMA	Aeronautics Club
French Cultural Club	Environmental Club	Mock Trial	Science Olympiad	World Affairs/Model UN	No Place for Hate
Israel Cultural Club	Film & Photography Club	Jazz Band	School Store	Yearbook	Yoga Club
SAGE	Programming/Coding Club	Culinary Club	Kindness Club	Inspire Club	ASL
BARK	Care for Cancer	CREI/BSU	Inside Out	Culture Club-Italian	I Will Breathe-LM
Inspire	Kindness Club	Lean On Me	Lemon Club	Level the Playing Field	One Love
Physics Club	Pink Lemonade Challenge	STEM Builds	Public Health Club	Black Student Union	84 Days
Italian Club	Lucy Belle Rainbow				

The total number of paid sponsors involved in the oversight of Lower Merion School District high school students involved in co-curricular activities is 133. Their salaries are determined in the LMEA Contract and may vary based on an extra stipend given for up to four years of continuous service in a position.

The 2021-22 high school co-curricular supports the salary compensation for advisors and has allocated appropriate funds to meet the needs of clubs and school sponsored activities in conjunction with the fundraising efforts of individual organizations. These funds are reimbursed into school based accounts on an as needed basis. Funding for an organization such as theatre, which sells tickets to performances, helps to offset costs not covered by ticket sales or fundraising activities. School funds also support after school enrichment programs that are accessible to all students.

The middle school community is dedicated to helping students achieve success in the classroom and outside the walls of regular instruction. The middle schools aim to help students explore opportunities by providing a multitude activity before the school day begins, and after it has concluded. Funds allocated by the district help to offset the cost for items such as registration fees, dues, and supplies. These funds also compensate the dedicated club sponsors, who organize events, trips, meeting time, and travel (examples below).

Middle School Activities:

Student Government	TSA	Science Olympiad	GLIST
MathCounts	School Store	Fall Play	Winter Musical
BC Applause	Junior Thespian Society	Yearbook Committee	Stage Crew
Tech Crew	Homework Club	Newspaper Club	Reading Olympics
BuildOn	Talent Show	Gamers Club	Anime Club
Jazz Band	Geography Bee	Model UN	Cross Country
Debate Club	Stock Market Club	Morning Announcements	Cheerleading
Winter Running Club	Cross Country	Chess Club	Diversity Club
WV TLC	All Gender & Sexualties Alliance (GSA)	Creative Writing Club	Literary Art Magazine

Elementary students also have the opportunity to participate in a variety of extracurricular activities, such as clubs, instrumental music, intramural sports, etc. Students have a wide range of activities to choose from which help to foster their growth outside of their academic requirements and the opportunity to socialize and work cooperatively in settings outside the regular classroom, providing them with a sense of community and involvement.

School Sponsored Student Activities	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	1,941,864	1,710,177	2,248,795	2,238,473
Other Expenditures				
Dues, Fees And Other Costs	5,864	5,316	12,000	14,000
Other Purchased Services	21,293	21,604	30,000	27,500
Purchased Professional & Technical Services	4,400	550	-	-
Purchased Property Services				
Supplies	14,502	4,546	14,025	35,650
Supplies & Equipment				
Total Other Expenditures	46,059	32,015	56,025	77,150
Total Expenditures	1,987,923	1,742,192	2,304,820	2,315,623

COMMUNITY SERVICES

Lower Merion School District supports the curricular, extra-curricular and community use of a centralized natatorium. The pool is used daily from the opening of school through the end of the school year. Scheduling of the pool is balanced between daily curricular use Monday through Friday during school hours, extra-curricular use between the middle of November and the middle of March both before and after school, and community use Monday through Sunday before, during and after school throughout the school year. The District recognizes the utilization of the natatorium develops our students in the area of water safety and allows those that wish to pursue swimming as a lifelong healthy activity the ability to advance either through curricular offerings or participation on the swimming and diving team. The District also recognizes that the pool is an important link between itself and the community as the use by the community ranges from Lower Merion Aquatic Club through open lap swim for community based pool members.

The allocation in the budget represents the annual expense of operating the pool through the contract with IM Pools. The budget also sets aside money for lifeguard and supervisory costs for coverage during all times the pools is in use and repairs or replacements needed to the pool and pool equipment.

Also included in this function are fees for crossing guards throughout the district to assist students in safely arriving and leaving school each day.

	2018-19	2019-20	2020-21	2021-22
Community Services	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	-		-	
Other Expenditures				
Dues, Fees And Other Costs	-		-	
Other Purchased Services	-		-	
Purchased Professional & Technical Services	229,398	174,745	243,000	256,100
Purchased Property Services	1,165	4,662	5,000	5,000
Supplies	6,904	4,108	6,200	6,200
Supplies & Equipment	-		-	
Total Other Expenditures	237,467	183,515	254,200	267,300
Total Expenditures	237,467	183,515	254,200	267,300

SCHOOL ADMINISTRATION

Activities concerned with directing and managing the operation of the district's 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 the school district, as well as clerical staff for these activities.

School Administration Elementary and Secondary	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	10,554,680	11,120,868	11,828,144	11,907,806
Other Expenditures				
Dues, Fees And Other Costs	9,717	9,885	10,750	12,350
Other Purchased Services	64,200	36,281	65,950	62,650
Purchased Professional & Technical Services	7,739	6,034	2,000	2,000
Purchased Property Services	117,499	71,394	120,850	131,025
Supplies	219,103	152,710	185,074	208,389
Supplies & Equipment	-			
Total Other Expenditures	418,258	276,305	384,624	416,414
Total Expenditures	10,972,938	11,397,174	12,212,768	12,324,220

CENTRAL ADMINISTRATION

Activities that support other administrative and instructional functions including planning research, human resources, data processing and community and school relations. Administrative support services also include those activities related to the school board; the superintendent; tax assessment and collection; legal services and various other administrative activities costs. Business Services include financial accounting and reporting, budgeting, payroll, purchasing, printing, and related activities.

Administrative staffing details are on pp. 17 and 18.

Central Administration	2018-19	2019-20	2020-21	2021-22
Superintendent's Office, School Board, Legal Services, Negotiation Services, Tax Collector Services, Student Services, Educational Services, Community Relations, Business Office, Research and Planning, Staffing Services, Attendance Services	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	9,303,403	9,399,151	10,108,479	10,260,262
Other Expenditures				
Dues, Fees And Other Costs	545,045	159,361	187,838	174,938
Other Purchased Services	124,198	105,147	191,345	183,970
Purchased Professional & Technical Services	1,813,017	2,137,093	1,355,830	1,313,970
Purchased Property Services	39,328	29,965	34,400	38,000
Supplies	457,484	385,726	675,082	741,548
Supplies & Equipment	-	670	-	-
Total Other Expenditures	2,979,072	2,817,961	2,444,495	2,452,426
Total Expenditures	12,282,475	12,217,112	12,552,974	12,712,688

INFORMATION SYSTEMS

The Information Systems Department will focus its 2021-22 budget on instructional technology, such as the K-12 one to one student device program; data-center server hardware replacement; annual costs associated with hardware and software maintenance, cybersecurity, and compliance; replacing client equipment; and other related annual expenses, such as telecommunications and Internet access services.

Foremost, 53% of the Information Systems Department's budget will support the K-12 one to one student device program, as well as other instructional technology programs. The one to one device program provides Apple iPads to kindergarten and first grade students; Dell Chromebooks to second grade through seventh grade students; and Apple MacBook Air laptops to all eighth grade through twelfth grade students. The students are permitted to use the issued devices throughout the academic day, as well as off of campus.

Focus during the upcoming budget year will be given to replacing the data-center server hardware that hosts the District's virtualized server computers. In an effort to reduce electric consumption necessary to support a medium size enterprise data-center, the District's Information Systems Department virtualized much of its server hardware needs. Although the District's data-center host approximately 190 servers, those servers are virtualized on ten physical hardware server computers. The virtualization of servers increases the efficiency of the physical server hardware, while reducing the need for electric to operate the hardware and, more importantly, reduce the electric necessary to cool a large number of physical hardware servers running in the data-center. The 190 virtual servers hosted by the ten physical servers provide instructional, administrative, and infrastructure resources.

A large portion of the Information Systems Department's budget is dedicated to maintaining the day to day operations of the District's technology resources and infrastructure. Examples of operational costs are annual software licenses for products such as Microsoft Office and PowerSchool Student Information System, as well as maintenance support for critical systems and communications equipment, such as the District's phone system. During the 2021-22 fiscal year, it is anticipated that 17% of the Information Systems Department's budget will be used for annual hardware and software maintenance costs. Another ongoing maintenance cost concerns telecommunications, Internet access, and the District's fiber optic metropolitan area network. An estimated 3% of the Information Systems Department's budget will be spent maintaining these services.

The Information Systems Department is charged with the security of the District's technology infrastructure, data, and end-user devices. During the 2021-22 fiscal year, it is anticipated that 9% of the Information Systems Department's budget will be used for the maintenance of cybersecurity products, such as firewall, endpoint anti-virus, and security managed services. Additionally, 3% of the Information Systems Department budgeted has been designated for compliance product maintenance.

In addition to the cost incurred for maintenance and support of existing hardware and software, 7% of the Information Systems Department budget will be dedicated to replacing equipment reaching the end of its life cycle. The remainder of the Information Systems Department's budget will be expended on new initiatives, personnel overtime, outsource services, training, and supplies.

Data Processing Services	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	2,815,582	2,908,285	3,261,771	3,343,758
Other Expenditures				
Dues, Fees And Other Costs	1,915	270	-	-
Other Purchased Services	171,971	147,834	267,508	249,525
Purchased Professional & Technical Services	182,816	288,947	308,559	321,638
Purchased Property Services	445,935	248,137	280,050	261,035
Supplies	1,207,923	2,492,877	1,950,065	1,661,498
Supplies & Equipment	-	-	-	11,000
Total Other Expenditures	2,010,559	3,178,065	2,806,182	2,504,696
Total Expenditures	4,826,141	6,086,350	6,067,953	5,848,454

Instructional Technology Software and Hardware	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs				
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services	16,298	12,710	17,000	19,000
Supplies	1,722,775	2,328,378	2,665,567	2,922,357
Supplies & Equipment				
Total Other Expenditures	1,739,073	2,341,088	2,682,567	2,941,357
Total Expenditures	1,739,073	2,341,088	2,682,567	2,941,357

OPERATION AND MAINTENANCE OF PLANT SERVICES

Operation and Maintenance of Plant Services includes buildings and grounds, utilities, and custodial services at all District properties. This includes the ten schools as well as the District Administration Office and the support buildings located at Matsonford Road, Rock Hill Road and Belmont Avenue. In total, there are 1.8 million square feet of building space in the District. Also included is maintenance of the pavement, landscaping, playing fields and lawn areas of our properties, which total approximately 256 acres. There are 29 multi-use playing fields, 2 artificial surface playing fields, four running tracks (two artificial surface) and 18 tennis courts as well as approximately 20 acres of paved areas most of which is parking and driveways.

Operation and Maintenance of Plant Services is dedicated to providing safe, secure, clean, high quality and well-maintained facilities to support the educational and co-curricular programs of the District every day.

The most significant challenge for the operation and maintenance of facilities is enrollment growth. We have been proactive in anticipating and planning for facilities changes required by an increasing number of students. Major capital projects, temporary classrooms or minor changes to increase the utilization of existing facilities have been implemented in response to recent enrollment growth in our District.

We have adopted a pro-active program to maintain existing facilities by monitoring life safety and major building systems to extend their useful life. We have been successful in executing a program of regular preventive maintenance, especially for HVAC, building facades, and roofing systems. Older equipment that was inefficient or at the end of its useful life have been replaced. This has contributed to reducing energy consumption and improving indoor air quality.

We respond quickly to maintenance issues, fixing things that break. On-going maintenance programs are developed based on anticipated problems and needs. Our planning and execution of various repairs and upgrades take into consideration the need to minimize their impact on education, co-curricular programs, and community use.

Over the past 7 years, the District has implemented a series of energy saving projects, most notably in lighting upgrades; replacement of old boilers with high efficiency natural gas fired condensing boilers; and replacement of outdated chillers with more efficient systems. The lighting in the Cynwyd Elementary School parking garage and in almost every gymnasium, with the exception of the high schools, has been upgraded to more efficient fluorescent and LED lighting with controls designed to minimize consumption. We have added lighting controls to almost all school hallways and have added timers or sensors to other low occupancy spaces.

The District has been successful in reducing major utilities costs – natural gas and electricity – through careful management of use and by taking advantage of recent utility market trends. We employ building automation systems to schedule and implement temperature set-backs. Our two high schools have centralized lighting control systems that allow for similar management and incorporate controls for occupancy and daylight harvesting. Buildings are equipped with electric service meters that provide real-time data. Our ability to monitor and manage electrical consumption further reduces our utility costs.

LMSD considers playing fields, especially at the high school level, to be educational facilities with equal importance to classrooms. We maintain a proactive maintenance program to insure the safest and best natural turf fields possible. Playing fields, and green space in general, are at a premium in our area. We work cooperatively with the Lower Merion Township Parks and Recreation Department to make our facilities available to community organizations. The District assists with the maintenance of outdoor Township facilities that we regularly use, but do not own. The success of the District's secondary co-curricular athletic programs depends on this partnership with Lower Merion Township.

The District continues to implement and improve its award-winning green cleaning program, first introduced in 2009. The goal of the program is to create a healthy indoor environment conducive to learning. We clean more effectively

using fewer chemicals and improved equipment and methods such as ionized water and micro-fiber mops. Supervisors continue to implement new products and equipment to improve overall performance. One such improvement has been the introduction of a new 3M floor finish which eliminates the need for annual floor stripping and application of new finish. This has been implemented at most of the school buildings and has reduced the cost of summer cleaning. We continually evaluate technologies and products that will allow us to reduce labor and materials costs while maintaining our high standards of care. Additionally, custodial supervisors regularly review staffing requirements as we add educational space and facilities to address enrollment growth. Proper and efficient custodial staffing is provided at all times to ensure clean and healthy conditions within our school buildings.

Operations & Maintenance of Plant Services	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	11,980,292	12,536,870	13,835,787	13,806,922
Other Expenditures				
Dues, Fees And Other Costs	6,493	3,236	4,300	4,300
Other Purchased Services	1,321,298	1,419,864	1,449,000	1,561,000
Purchased Professional & Technical Services	1,041,000	1,438,508	1,082,000	1,130,000
Purchased Property Services	1,905,558	1,946,331	1,780,180	1,775,480
Supplies	2,650,330	2,561,663	2,597,000	2,523,500
Supplies & Equipment	302,183	494,997	112,000	126,000
Total Other Expenditures	7,226,862	7,864,598	7,024,480	7,120,280
Total Expenditures	19,207,154	20,401,468	20,860,267	20,927,202

TRANSPORTATION

Transportation serves over 9,000 students and approximately 123 schools daily. The Transportation Department currently travels to the 10 District public schools, 85 non-public schools and 28 special needs schools. 43 schools are located within Lower Merion Township and Narberth Borough and 80 schools are located outside these boundaries. 29 buses provide 51 daily midday runs in support of half-day Kindergarten at the District's elementary schools. 18 buses provide 36 late (after-school) runs daily for middle and high school students. Transportation is provided to many after school programs and community work programs. In the 2019-2020 school year, the department provided 1,026 sports and field trips. Many of these trips required more than one vehicle. Transportation is provided to students attending District summer programs. District buses collectively travel 1.5 million miles per year and the Transportation Department operates more than 300 days each year.

The Transportation Department has collaborated with numerous departments within LMSD to develop and review potential start time changes at the District's elementary, middle, and high schools. Feasibility, logistics, and cost implications have been analyzed for multiple scenarios. The Administration continues to provide this information to the School Board as they evaluate various options.

Lower Merion School District will continue to provide safe, high quality, and efficient transportation services to public and non-public school students. The District continues to utilize and expand our shuttle/transfer system for non-public schools. According to industry experts, a shuttle/transfer system is the most effective way to serve geographically dispersed schools with varying enrollment. However, the system is very complex and logistically challenging. As a result, very few school districts have been able to replicate it. This system captures the benefits of grouping students together on the first route based on geography, and then on the second route based on the location of their destination school or home. These two geographies are often dissimilar, thus, routes designed in the traditional way can result in vastly under-utilized vehicles. We also work with contractors to provide transportation to smaller specialized schools that are attended by 1 to 5 students. Our relationship with contractors allows the Department to utilize smaller, more cost-efficient vehicles and avoid the situation where 72 passenger buses are transporting only 2 or 3 students.

Our participation in the MCIU Energy Consortium has allowed the department to "lock in" favorable diesel and gasoline prices for the 2020-21 school year. Our continued use of CNG (compressed natural gas) in over half of our fleet is both economical and environmentally responsible. In 2021 the Department was recognized by Eastern Pennsylvania Alliance for Clean Transportation with their Environmental Excellence Award. The Environmental Excellence Award is presented to an organization who exemplifies vision and environmental stewardship, and has been a staunch supporter of EP-ACT and AFV technologies.

Safety continues to be the overriding focus of the Department. Our new driver and driver recertification training programs far exceed mandated state minimums. The Department has hired 24 new drivers since 2019 and continues to seek qualified candidates. We believe in a proactive approach to training where new hires get extensive exposure to school bus driving before being allowed to drive alone. Our driver training is individualized and includes classroom, time with an instructor, a period on the bus observing the route, and finally, driving the bus with a mentor on board.

Student Transportation Services	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Budget	Budget
Salaries & Personnel Costs	10,619,982	11,626,537	13,256,512	12,483,104
Other Expenditures				
Dues, Fees And Other Costs	2,382	3,015	4,000	3,300
Other Purchased Services	2,138,633	1,538,347	2,388,150	2,429,500
Purchased Professional & Technical Services	27,336	29,612	53,000	53,000
Purchased Property Services	220,928	171,677	269,500	215,000
Supplies	827,164	518,272	789,100	950,500
Supplies & Equipment	44,148	125,376	50,000	6,000
Total Other Expenditures	3,260,591	2,386,300	3,553,750	3,657,300
Total Expenditures	13,880,573	14,012,837	16,810,262	16,140,404

OTHER EXPENDITURES AND FINANCING USES

Other Expenditures and Financing Uses include payments for long-term debt, fund transfers and the budget reserve. A homeowner making mortgage payments to a bank is similar to a school district making payments for long term debt.

Transfers to funds other than the general fund are recorded in the function Other Expenditures and Financing Uses.

The school budget is a spending plan for programs and services. It is a sound management practice to provide for operating contingencies through a Budget Reserve. Experience indicates that there are certain variables over which control is impossible regardless of the care with which the budget is prepared. These variables include unpredictable changes in costs of goods and services, and the occurrences of events which are vaguely perceptible during the time of budget preparation, but which nevertheless, may require expenditures by the school district during the year for which the budget is being prepared.

Other Expenditures and Financing Uses	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
Debt Service				
Other Objects	7,933,754	7,690,857	7,912,373	9,464,535
Other Uses of Funds	17,415,000	18,820,000	21,070,000	20,455,000
Refund Prior Year Receipts	-	6,588	-	-
Interfund Transfers - Out				
Other Uses of Funds	37,065,769	13,159,764	62,000	72,000
Budgetary Reserve				
Other Objects	-	-	800,000	800,000
Total Other Expenditures and Financing Uses	62,414,523	39,677,209	29,844,373	30,791,535

CAPITAL RESERVE PROGRAM

Capital Outlay and Equipment provide the necessary infrastructure improvements to replace capital items as they reach the end of their useful lives. Included are building systems, school buses, and information systems infrastructure.

For many years the District has incorporated replacement of major building systems and equipment into a five-year facilities improvement plan, funded from Capital Reserve. This has allowed us to replace such things as boilers, chillers, roofs, pavements, artificial surface running tracks and playing fields as they approach the end of their useful lives and avoid catastrophic failures. Many of the major building systems installed in the District's expansion and renovation program from the late 1990's have reached their end of life and must be replaced.

Projects proposed for the 2021-22 year and estimated costs are:

Fire Panel Replacement – WV	\$ 64,249
Roof & Masonry Restoration - CN	1,032,100
BAS Upgrades – GL	199,767
Fire Panel Replacement – GL	24,053
Replace Water Heaters – LM	111,266
BAS Upgrades – PW	95,854
Roof Restoration – BH	1,195,000
Replace Chiller – PW	190,000
Grandstand Restoration – LM	1,309,400
Replace Stadium Sound System – LM	57,765
Masonry Façade Restoration – PW	139,500
Parking Lot – Drayton Lane & Haverford Road – PW	382,200
Install Conduits at Stadium – LM	63,000
Roof Replacement – 55 RHR	<u>103,580</u>
	\$ <u>4,967,734</u>

NOTE: BAS – Building Automation System (heating and cooling system controls)

The District maintains a regular program of replacing school buses as they reach the point where age and maintenance costs indicate that it is prudent to do so. During the 2020-21 fiscal year, the District ordered 18 replacement buses at a cost of \$2,223,122. For 2021-22, the plan is to replace 18 buses for an estimated cost of \$2,400,000.

Information systems infrastructure is maintained in a similar fashion. The District's systems, network, and the components that support them, such as servers, switches, and routers are critical to the educational program and to overall secure, reliable, and efficient operations. Telephone and email communications, video distribution, Internet access, building automation and security, and other mission critical technology services depend on a reliable system and network infrastructure. The administrative functions of the district also rely heavily on the information systems infrastructure for the use of information management systems dedicated to personnel, financial, maintenance, and transportation operations.

Information Systems proposed projects and estimated costs for the 2021-22 year are:

Board Room A/V	\$ 52,000
Projectors for Lower Merion High School	<u>698,000</u>
	\$ <u>750,000</u>

STRATEGIC PLAN

Lower Merion School District (LMSD) submitted its current strategic plan ***All Forward: Strategic Pathways for Lower Merion School District*** on November 17, 2014. The plan was the result of many months of information gathering, analysis and careful thought and planning. It incorporates feedback from thousands of community members, including students, teachers, alumni, parents, and local residents.

When the planning process began, stakeholders had the opportunity to think big, be bold and share their greatest hopes and aspirations for our schools. ***All Forward*** differs greatly from previous LMSD strategic plans, both in content and structure. Rather than a tactical guide with step-by-step instructions, the plan serves as a strategic compass for the District.

The Plan was designed to be actionable, inspirational and accessible to all members of our school community. Five “bold statements of strategic intent,” now known as “strategic pathways,” provide the framework of our plan. These pathways: 1. Redefining Success; 2. Transformative Curriculum; 3. A Commitment to Professional Learning; 4. Student Driven Schools and 5. A Spirit of Community, represent where we want to be as a school community and indicate a shift from where we’ve been to where we want to be in defining student success, developing curriculum, supporting professional learning, engaging students and partnering with our community. It is important to note that the plan is not intended to solve a specific problem or fix a failure. Rather, it serves as a necessary next step forward in our evolution as one of the finest public school systems in the United States.

As a community, we are transforming strategy into action, building on existing practices and programs in our schools that reflect the direction of the plan and encouraging the development of innovative prototypes to stimulate progress and growth. Systemic change takes time, reflection and revision and extensive communication. There are ongoing opportunities for community members to learn about, discuss and take ownership of the plan and provide feedback.

The LMSD strategic plan embraces a collective, intentional, positive approach to change. It is driven by our belief in continuous improvement and an unyielding passion for high-quality public education. It represents our commitment to the children of Lower Merion and Narberth now and forever.

SCHOOL DISTRICT HIGHLIGHTS

STUDENT ACHIEVEMENT

LMSD Five Year History

Scholastic Aptitude Scores and

SAT Reading, Writing & Math Averages	2016	2017	2018	2019	2020
Lower Merion District	1779	1224	1260	1251	1249
PA	1487	1071	1086	1082	1078
National	1484	1060	1060	1059	1051

In 2017, the scores are based on two categories: Evidence-Based Reading & Writing and Mathematics, when in past years, 3 scores were used: Critical Reading, Mathematics, and Writing.

National Merit Scholars Test

National Merit Scholarship Qualifying Test Class of	2016	2017	2018*	2019	2020*
Semifinalists	22	19	18	31	28
Commended	48	34	31	43	48

*2018 Nine National Hispanic Recognition Program eligible students

*2020 Two National Hispanic Recognition Program eligible students

PSSA Scores

LMSD Grades 4, 8, 11 Four Year View of Achievement 2017-2020 Pennsylvania System of School Assessment (PSSA) % of Student at Each Level

ENGLISH LANGUAGE ARTS

GRADE 4 ELA	2017	2018	2019	2020
Advanced	65%	57%	60%	Test not given due to Covid-19
Proficient	27%	31%	30%	
Basic	6%	11%	9%	
Below Basic	2%	2%	2%	

PSSA Scores

LMSD Grades 4, 8, 11 Four Year View of Achievement 2017-2020 Pennsylvania System of School Assessment (PSSA) % of Student at Each Level

ENGLISH LANGUAGE ARTS CONTINUED

GRADE 8 ELA	2017	2018	2019	2020
Advanced	33%	26%	34%	Test not given due to Covid-19
Proficient	51%	58%	49%	
Basic	12%	15%	14%	
Below Basic	4%	2%	3%	

KEYSTONE LITERATURE EXAM (Best Scores of the Junior Class)	2017	2018	2019	2020
Advanced	18%	27%	29%	Reporting interrupted due to Covid-19
Proficient	74%	65%	67%	
Basic	6%	6%	3%	
Below Basic	2%	2%	1%	

MATH

GRADE 4 MATH	2017	2018	2019	2020
Advanced	58%	51%	57%	Test not given due to Covid-19
Proficient	28%	28%	28%	
Basic	10%	15%	11%	
Below Basic	4%	7%	4%	

GRADE 8 MATH	2017	2018	2019	2020
Advanced	23%	22%	26%	Test not given due to Covid-19
Proficient	38%	32%	38%	
Basic	26%	30%	22%	
Below Basic	13%	16%	14%	

Keystone Algebra 1 Exam (Best Scores of the Junior Class)	2017	2018	2019	2020
Advanced	39%	41%	52%	Reporting interrupted due to Covid-19
Proficient	43%	42%	36%	
Basic	14%	14%	10%	
Below Basic	4%	3%	2%	

Data Source: www.education.pa.gov/DataAndReporting/Assessments/Pages/default.aspx. Percentages may not add to 100% due to rounding.

RECOGNITIONS

Lower Merion School District takes pride in the national, state, and local recognition its schools receive for its programs and achievements. The Pennsylvania Department of Education has recognized for excellence all of our eligible schools. Additionally, six of our schools - Cynwyd, Merion, and Penn Wynne Elementary Schools; Bala Cynwyd and Welsh Valley Middle Schools; and Harriton High School - have been awarded the prestigious Blue Ribbon Award from the United States Department of Education. Both Harriton High School and Bala Cynwyd Middle School have won the award twice.

LMSD RECENT HIGHLIGHTS AND ACHIEVEMENTS

- Niche ranked LMSD as the #1 School District in Montgomery County, with the District and all ten of its school receiving grades of A+. LMSD was ranked as the #4 School District in the Commonwealth of Pennsylvania by Niche. *Main Line Today* ranked Lower Merion and Harriton as the #1 and #2 public high schools in Montgomery County. And US News ranked both high schools in the top 15 in the state.
- The National Merit Scholarship Competition named 33 LMSD students as Semifinalists and 39 LMSD students as Commended Scholars. 24 students from Lower Merion High School and nine students from Harriton High School were named National Merit Finalists. Seven LMSD students won National Merit Scholarships.
- LMSD earned a *Best Communities for Music Education* (BCME) designation from The NAMM Foundation for its outstanding commitment to music education. The BCME distinction is awarded to districts that demonstrate outstanding achievement in efforts to provide music access and education to all students. This is the eleventh consecutive year the District has earned this prestigious accolade.
- Lower Merion High School's Science Olympiad team won the 2021 State Championship, with Harriton's team coming in a close second. The two teams will comprise Pennsylvania's delegation to the national competition.
- Penn Valley Elementary School won the 2020 "Go for the Green Education Award" from the Lower Merion Township Environmental Advisory Council for the school's efforts to plant a grove of native redbud trees on the school campus.
- Lower Merion High School math teacher William Hawkins won the 2020 Edyth May Sliffe Award from the MAA American Mathematics Competitions for his outstanding work motivating students.
- Lower Merion High School's Alex Zhang was named a top-300 scholar in the 80th Annual Regeneron Science Talent Search (STS) – the nation's oldest and most prestigious science and mathematics competition for high school seniors.
- Eleven Harriton and Lower Merion high school students had their writing, artwork and photography on the subject of resilience featured in "appendx," the literary magazine of the University of Pennsylvania's Perelman School of Medicine.
- Three Harriton High School artists were among the 1% of students to earn national recognition in the 2021 Scholastic Art and Writing Awards. At the Regional level, Harriton students won 40 awards across a wide range of categories, including six Gold Keys, 13 Silver Keys and 21 Honorable Mentions.
- Five Harriton High School students were chosen from among 1400 business students across Pennsylvania to compete in the DECA International Competition and one student, finished in the international Top Ten. DECA is an organization for Emerging Business Leaders and Entrepreneurs, in which more than 20,000 students from 22 countries compete.

- Lower Merion High School's boys' tennis team won the PIAA 3A State championship. The LMHS girls' soccer and boys' cross county teams won Central Athletic League championships. The boys' basketball team won the PIAA District 1 championship. Wrestler Jack Lledo won the Central League, District 1 and Southeast Regional championships.
- Twenty students from Lower Merion and Harriton high schools were selected to perform as members of the Pa. Music Educators Association (PMEA) District 11 music ensembles.
- Lower Merion High School senior Thea Kerekes, founding president of the Philadelphia chapter of Helping the Hungry Virtually, was featured in a segment on the local news for her philanthropic work.
- Harriton High School sophomore Anna Welsh donated \$11,000 from "Little Bags by Anna" to Tree House Books to stock the organization's mobile library and support childhood literacy in Philadelphia.
- To support students during virtual instruction, more than 100 students from Lower Merion and Harriton high schools set up a free tutoring service, scheduling and providing hundreds of hours of supplemental instruction, homework support, friendship and mentoring for more than 60 younger students from throughout the District.
- High school students participating the LMSD Speakers Series and SAGE (Students Advocating for General Equality) Conference were able to hear from and ask questions of the Brookings Institution's Dr. Fiona Hill, Philadelphia Councilwoman Helen Gym and international disability rights activist Judith Heumann. Students also questioned state legislators at the School Board's annual Legislative Forum.

SERVICES

While LMSD is a public school system that is funded primarily through property tax dollars, from a business perspective it operates like a mid-sized company. Did you know the District provides the following?

- Free textbooks for all students (on average a textbook costs \$65)
- One to one computer program for all students K-12
- Numerous extracurricular and community service opportunities for all students
- Employs approximately 1,500 professional, non-instructional, and support staff
- After School Academic Enrichment Program for grades 4 and 5 students
- A well-subscribed summer school program—run for all school-aged children who reside in the District
- Extended Day Kindergarten Program

Safe Schools

- Safe, secure schools with warm, friendly environments for all students
- Security access for all visitors to all elementary schools
- Identification badges required
- Campus Aides--assigned to secondary schools

PROGRAM HIGHLIGHTS

District programs that focus on students make Lower Merion School District the special place it is. The highlights below demonstrate that the Strategic Plan and the District's Mission and Vision statements are living and working documents. Examples include:

- College Style Help Centers in High Schools
- IB – International Baccalaureate Diploma Program

- A comprehensive offering of Advanced Placement (AP) courses
- University of the Arts Dual Enrollment Program
- Virtual High School online courses
- Brandywine Virtual Academy courses
- Summer Literacy Opportunities: Young Readers/Young Writers and Write In
- Summer Math and Reading Tutorial (SMART) Programs
- Annual Art Shows
- One-to-one laptop program
- Blended Classroom Instruction
- Community Celebration Days
- Writing Centers
- Mathematics Labs at the Middle and High Schools
- Interdisciplinary Senior Project
- Bullying Prevention Programs
- Suburban/Urban Collaboration (Partner's Program)
- Before and After school programs—intramural, clubs, theater
- Technology and Engineering courses
- Pre-engineering courses
- Middle School Interdisciplinary Programs
- Mentoring Programs
- Career Symposiums
- One of the most extensive athletic programs in Pennsylvania
- Residency program to destinations such as: National Liberty Museum, Barnes Foundation, Academy of Natural Sciences, National Constitution Center and Franklin Institute
- Foreign Language in the Elementary Schools (FLES) – begins in Grade 1
- Developmental Guidance Program
- Elementary and middle school Autistic Support Programs
- Comprehensive Emotional and Learning Support Programs at all levels
- Life Skills Programs
- Full range of services—speech and language therapy, occupational therapy, physical therapy, and applied behavioral analysis
- Specialized reading programs such as SRA and Wilson for identified students
- K-12 building-based Literacy Specialists
- Mathematics Support teachers to provide student support
- Partnerships with the Barnes Foundation, Lower Merion Historical Society, Harriton Plantation and Pennsylvania Writing and Literature Project
- Outstanding music and art programs – jazz bands, small ensembles, choruses, vocal groups, orchestras, bands, studio art, ceramics, and jewelry-making
- Dynamic K-12 curriculum development cycle

- Comprehensive Assessment System
- State-of-the-art technology to enhance and enrich instructional delivery and student experiences
- Extensive professional development programs
- Extensive range of secondary course offerings in core areas, the arts, technology, special area subjects, as well as an IB diploma program
- Becton Scholars and POWER Scholars Programs designed for additional support for students of color

MANDATES

LMSD is required to comply with many state and federal mandates. The following is a sample listing of several common state and/or federal mandates we deal with daily:

- Special Education requirements:
 - Individual education programs (to allow students to make meaningful educational progress at no cost to families)
 - Related services (including but not limited to) speech/language therapy, occupational therapy, physical therapy, psychological services and counseling, orientation and mobility, nursing services and special transportation
 - Child Find obligation, which requires the District to identify, locate and evaluate all children with disabilities through age 21, regardless of the severity of their disabilities)
 - Full continuum of services to meet students' educational needs, including out of district placements when required by individual students)
 - Least Restrictive Environment (LRE) students with disabilities receive their education, to the maximum extent appropriate, with nondisabled peers
 - Postsecondary Transition planning, supports, and services
 - Extended School Year for Eligible Students
 - Staffing (student/teacher ratios) in special education
- Gifted Education
 - Child Find obligation
 - GIFTED Individual Education Plans (GIEP)
 - Services aligned to state standards
 - Range of K-12 service options, including enrichment, independent study, and acceleration depending on the appropriateness for individual student strengths
 - Professional and family learning opportunities provided
 - Staffing (student/teacher ratios) in gifted education
- Health Screenings
- Services for non-public school students
- Strategic Planning – every six years
- Induction program for new teachers
- Professional development/Act 48 tracking
- Every Child Succeeds Act
- English as a Second Language (ESL) program
- Student assessments
- Support students below proficient
- Transport all students who reside in the District to public, private and parochial schools

GOAL AREAS

Goals for Lower Merion School District

- ✓ Curriculum
- ✓ Student Achievement
- ✓ Achievement Gap
- ✓ Holistic Needs of Students
- ✓ Facilities
- ✓ Communications

Additional State Mandated Goals

- ✓ Mathematics & Reading
- ✓ Participation in State Assessments
- ✓ Student Attendance
- ✓ Graduation
- ✓ Chapter 4 – Curricular Requirement

❶ Curriculum: Integrated, Coherent, Culturally Proficient, Rigorous and Relevant

Strategy: Develop and implement an integrated, coherent, culturally proficient and rigorous curriculum with relevant instruction and assessment framework.

- **Communicate & Monitor Curriculum**
- **Curriculum Alignment**
- **Collaboration**

- Expanding our District-wide capacity for using data to guide instruction and curricular revisions K-12.
- Establishing consistent processes to implement 'Consensus mapping' of the curriculum to identify the content, skills, assessments & resources in each grade level and course.
- Aligning curriculum and assessments in elementary math reading and writing.
- Completing the development of aligned high school final exams in the core curricular areas.
- Reviewing curricula to establish a more aligned curriculum at each middle school.
- Alignment of curriculum and goals for GIEP's with PA Core Standards K-12.
- Research based reading, writing, math and science programs aligned to PA Core Standards have been implemented in K-5.

❷ Student Achievement

Strategy: To sustain and increase the number of students achieving at the proficient and advanced levels in the PSSA across all grade levels and content areas.

- **Identify measures of success**
- **Increase standardized assessment scores for students in identified groups**

- Establishing an infrastructure to assist teachers and administrators with data collection and analysis processes at the elementary, middle, and high school grade levels.
- Establishing longitudinal data on students' progress in reading, writing, and math with access through a web-based portal.
- Facilitating data analysis training in support of achievement teams and all staff K-12.
- Reviewing of student data to identify students with gifted potential.
- After School Program for grades 4 and 5 students.

④ Achievement Gap

Strategy: To significantly decrease and/or eliminate the achievement gap for all African American students, and for other groups of students where data show that gaps exist.

- Identify/address the academic achievement needs of African American students and other students in identified groups
 - Increase enrollment in higher level courses of African American students and other students in identified groups
 - Increase number of African American students and other students in identified groups attending and graduating from higher education institutions
 - Increase SAT and ACT scores for African American students and other students in identified groups
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- Conduct monthly meetings for 50 Cultural Proficiency Cadre members.
 - Conduct professional development on culturally proficient strategies for administrators.
 - Coordinate attendance for teachers, building administrators, curriculum team members, and school counselors to attend Delaware Valley Minority Consortium (DVMSAC) workshops that focus on diversity and culturally proficient teaching strategies.
 - Provide student advocacy and parental support for high school students.
 - Work with staff and community agencies to provide adult mentors for students who are experiencing academic difficulties.
 - Designed a week-long summer transition to high school program for students in need of support.
 - Expanded instructional focus of new teacher orientation to include issues of cultural identity.
 - Targeted recruitment for the IB program.
 - Supported the development of student support programs and activities including Day of Service, CRAYONS, and Cross-Age Mentors.
 - Revised the format of the CARE meetings and offered the Parents as Leaders course.
 - Developed and completed the Road Map to Success.
 - Review and revise current screening and child find procedures for gifted identification.
 - Committed 1:1 District tutors for students in need of additional support in the areas of Math, Literacy and Science.

④ Holistic Needs of Students

Strategy: To further the goal of creatively developing a school and community environment that recognizes and addresses the holistic needs of our students, i.e., mental health, character, citizenship, self-worth, etc.

- Student Stress and Mental Health
 - Student Character and Citizenship
 - Students' Sense of Self-Worth and Belonging
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- Initiated reviews of school counseling services in cooperation with Interschool Council (ISC), CARE and external consultants.
 - Revised Policy 245 on Self-Harming Behaviors
 - Conducted training on issues of student identity
 - Surveyed teachers, administrators and counselors on school-to-school transition

- Revised the CST model to the district-wide Achievement Team Model
 - Incorporated more data use
 - Included parents earlier in the dialogue
 - Formalized action plans and data collection
 - Established a monitoring process
- Expanded role of the Welcoming Schools Committee
 - Revised registration forms
- The Safe2Say Something program establish a system through which people may make anonymous reports of behaviors that present concerns in public and nonpublic schools. The centerpiece of the Safe2Say program is a school safety tool for students, staff, parents, and communities to anonymously report unsafe, potentially harmful, dangerous, violent or criminal activities in a school entity or the threat of such activities in a school entity.

⑤ Facilities

Strategy: Provide Facilities to Insure High Quality Educational Programs While Reducing Impact on the Environment

- Both high schools are certified at the LEED Gold level.
- LMSD has established a Comprehensive Environmental Impact Reduction Policy that seeks to reduce our impact on the environment while educating our students in the importance of environmental stewardship at all ages, in accordance with relevant academic standards.
- Annual Update of Five Year Facilities Improvement Plan to address major maintenance and repair projects as well as other important District goals such as security.
- LMSD has implemented a Green Cleaning program at the two new high schools and extended it to all schools. The program emphasizes cleaning for health and reducing the impact of cleaning methods and products on students and staff as well as the environment.
- Developing our ability to increase energy awareness and conservation remains our biggest challenge. We track energy consumption and have benchmarked all our buildings using the EPA Energy Star benchmarking process. However, there is not widespread awareness of where we stand and how we can improve through behavior modification. We have retained a consultant to assist us in implementing such a program that will focus on recruiting existing groups such as the Green Council and environmental clubs to bring about a cultural change. It will be tied to curriculum goals – preparing our students to be ready for the 21st Century challenges of citizenship in a world of increasingly scarce resources.
- LMSD remains committed to the use of alternative fueled vehicles and continues to modernize its fleet of CNG powered school buses.

⑥ Communications

Strategy: To create open communication channels for all district stakeholders including parents, students, community members, staff, and board members.

- **Access to Communication Technology by all District Stakeholders**
- **Creating an atmosphere where stakeholders know their voices are heard**

Sharing information across the District

- Created Staff/Parent Affinity Sections of website
- Expanded school-specific content on website
- Established District-Wide Community Service Coordination
- Provided Strategic Communication support for Achievement Gap initiatives
- Initiated Thursday Folders “Go Green”
- Established an Elementary Family Resource section of the district website
- Established an Elementary Links section of the district website (for students)
- Brochures are on the District website describing the grades K-5 curriculum
- Created the Tech Tutor program at the elementary level to support teacher’s technology needs
- Created a new section of the website with resources on Inclusivity and Belonging

Strategic Plan effective August 2015

Following are the statements of intent for the new Strategic Plan that was approved by the School Board on November 17, 2014:

1. Redefining Success

LMSD’s definition of success incorporates creativity, critical thinking, love of learning, and innovation for each and every child to encourage globally aware and engaged students. We reach far beyond standardized test scores, embracing and celebrating the many ways in which students demonstrate individual growth.

2. Transformative Curriculum

LMSD offers a transformative interdisciplinary curriculum that is student-driven and fosters innovation and positive risk-taking. It transcends Standards, is inquiry-based, and connects the classroom to the world. Our curriculum encompasses diverse perspectives, promotes global awareness, and makes use of culturally responsive teaching and learning practices. This dynamic, adaptable curriculum provides vertically and horizontally aligned curricular experiences, ensuring every student learns from the connections across subject areas and receives a comprehensive and balanced education. Subject material is relevant to the world our children will enter in college and as adults. Innovation is the rule and not the exception.

3. Commitment of Professional Learning

LMSD is a community that values educators and the critical role they play in ensuring our students’ success. We trust our professionals and seek to support their perpetual growth and development through collaborative professional learning opportunities rooted in self-reflection and inquiry. We believe in providing resources to staff that encourage a culture of engagement, innovation, and exploration.

4. Student-Driven Schools

LMSD students engage in navigating their own learning and growth in close partnership with our professionals. We create an environment where students value self-reflection and inquiry and play a central role in identifying their passions and achieving their goals. We nurture and celebrate the individual strengths of our students and help them to develop competencies that ensure their success beyond the LMSD experience.

5. Spirit of Community

LMSD takes pride in being a central part of the community. We value the diverse, dynamic talents of every member of our community and their enduring support for public education. We honor this spirit through consistent outreach and the creation of meaningful relationships to promote experiential learning, ongoing service, and engagement that will strengthen and support the student experience during the LMSD years and beyond.