



# Lower Merion Board of School Directors

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PROPOSED FINAL 2022-23 BUDGET PRESENTATION

April 25, 2022





LOWER MERION  
SCHOOL DISTRICT

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# OUR DISTRICT WELCOMES

students of all races, ethnicities and nationalities  
students with diverse abilities  
students who are LGBT  
students of all family structures  
students who are English language learners  
students of all religions  
students from all socio-economic backgrounds  
students of all body types

...YOU



## Safe, Supportive, Inclusive

Lower Merion School District is committed to providing a safe, supportive and inclusive learning environment for all students and employees.

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# STRATEGIC PLAN / PATHWAYS



## ALL-FORWARD STRATEGIC PATHWAYS FOR LOWER MERION SCHOOL DISTRICT

The District recently launched a new strategic plan, created with the input of thousands of stakeholders, including students, staff, parents, alumni and community members. Called “**All Forward**”, the plan embraces a collective, intentional, positive approach to change. Rather than a tactical guide with step-by-step instructions, the plan serves as the District’s strategic compass for the next five years and beyond.

During the plan’s development, a steering committee of community members developed **five** “bold statements of strategic intent” to provide the framework of the plan. Now that the plan has been approved and we are transforming words into action, the bold statements will serve as our “strategic pathways.”

These pathways indicate our direction as a school community and represent a shift from where we are today in how we define student success, develop curriculum, support professional learning, engage students, and partner with the community. The intent of the plan is not to solve a 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.

1

### REDEFINING SUCCESS

Transform how 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.

#### HOW WE’LL DO IT

##### MEANINGFUL GROWTH METRICS

Expanded metrics for development will include social, emotional and physical wellness, creativity, critical thinking, engagement and innovation.

##### EXPANDED REPORTING STRATEGIES

Reporting procedures will be expanded and individualized to provide a more comprehensive, nuanced view of student performance.

##### BALANCED ASSESSMENTS

A variety of assessment practices will provide deeper, more holistic indicators of growth.

##### RELEVANT REQUIREMENTS

Graduation requirements will reflect a variety of relevant courses and experiences and promote meaningful student learning.

2

### TRANSFORMATIVE CURRICULUM

Shift from content area silos to a connected curriculum that prepares students to transfer knowledge and thinking strategies across disciplines.

#### HOW WE’LL DO IT

##### LEARNING BEYOND SCHOOL

Emerging technology and more flexible, fluid schedules will enable student learning experiences to extend beyond the “traditional” classroom and facilitate deeper curricular explorations, individualized learning and teacher creativity.

##### INQUIRY-DRIVEN EDUCATION

Inquiry will be embedded across the curriculum to facilitate greater student engagement and comprehension.

##### CONNECTED CURRICULUM

The integration of literacy, science, technology, engineering, art and math in all content areas will yield a more connected, relevant curriculum.

##### CULTURAL PROFICIENCY

Culturally-proficient teaching and learning practices will help ensure that the diversity of our students is reflected in the curriculum, informs instruction, strengthens educational outcomes and supports the elimination of achievement gaps.

##### LOCAL IMPACT, GLOBAL PRESENCE

Service learning opportunities will be expanded K-12, culminating in senior year experience. All students will have the opportunity to engage with students from other countries and cultures through virtual formats, travel and exchange programs.

3

### A COMMITMENT TO PROFESSIONAL LEARNING

Transform professional learning from a top-down model to one that honors and harnesses our educators’ collective wisdom.

#### HOW WE’LL DO IT

##### LEARNING BY DOING

Professional learning opportunities will be embedded during the school day, allowing for more peer-to-peer observation, exploration and collaboration.

##### REVISED LEARNING CALENDAR

The professional learning calendar will be revised and streamlined to focus on key areas of emphasis in support of the strategic plan.

##### LEADERSHIP EXCELLENCE

The capacity of educator-leaders will be expanded through dedicated leadership development program, mentorship and training.

##### COLLABORATIVE LEARNING

Professional Learning Communities (PLCs) will enable professionals to collaborate, extend their knowledge and refine their practice.

4

### STUDENT-DRIVEN SCHOOLS

Adjust our system from one characterized by heavily-prescribed requirements to one that affords more self-directed goal setting and positive risk taking – where students navigate their own learning in close partnership with professionals.

#### HOW WE’LL DO IT

##### GROWTH MINDSET

Students will engage in learning experiences at all levels that reinforce and stimulate confidence in their capacity for growth.

##### PERSONAL EXPLORATION

Students will have greater individual opportunities to pursue areas of interest within the structured framework of a given lesson or subject and through expanded enrichment opportunities.

##### STUDENT GOAL-SETTING

Protocols will be developed for student goal-setting and self-reflection so that each student has a greater understanding of their individual progress and development.

##### STUDENT VOICE

Opportunities for students to provide direct feedback and share their voices will be expanded across the District and in classroom.

5

### A SPIRIT OF COMMUNITY

Transform our approach to community outreach from one that is less coordinated to one that strategically leverages and maximizes community resources to strengthen our schools.

#### HOW WE’LL DO IT

##### STRATEGIC PARTNERSHIPS

Students and staff will benefit from expanded partnerships with businesses, community organizations, higher education and alumni that enrich the educational experience and stimulate innovation.

##### ALUMNI ENGAGEMENT

The District will launch a strategic alumni engagement and development program to maintain and maximize life-long connections to LMSD schools and strengthen District resources.

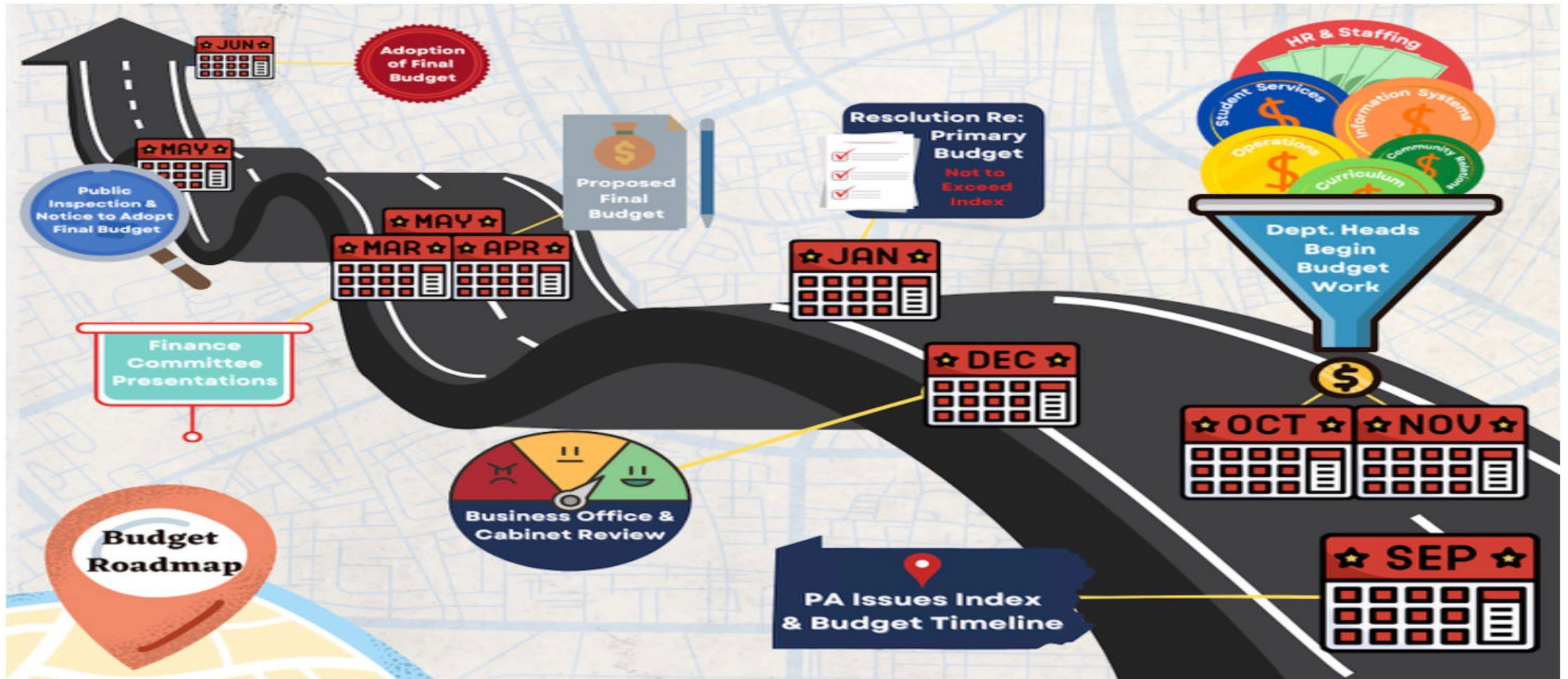
##### COMMUNITY CONNECTIONS

Enhanced communications and opportunities for community feedback will strengthen community trust and support for school programs and practices.

##### LEVERAGING THE BRAND

The District will leverage its expertise and reputation for excellence to create innovative, revenue-generating programs for audiences beyond the school community.

# Budget Roadmap





# Budget Calendar – 2022-23

March 23 Finance Committee Meeting - Operations Presentation

April 20 Finance Committee Meeting - Student Services Presentation

April 25 Proposed Final Budget Approval

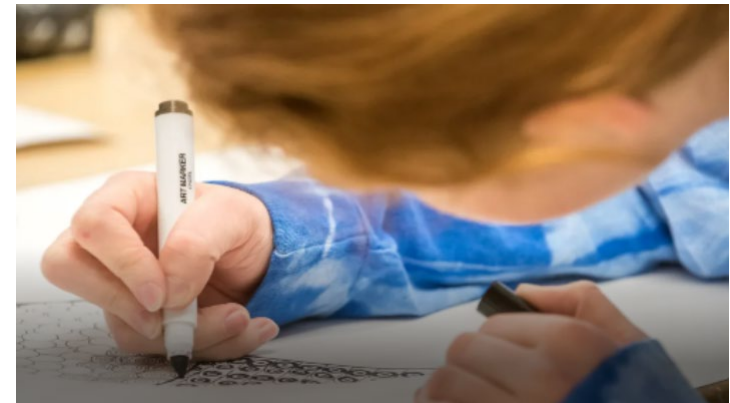
April 27 Finance Committee Meeting - Staffing and Information Systems Presentation

May 11 Finance Committee Meeting - Curriculum Presentation

May 24 Public Inspection deadline of Proposed Final Budget

May 29 Public Notice of Intent deadline to adopt 2022-23 Budget

June 13 Final Budget Approval/Adoption



# Some Important Highlights

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- The District did not file a Preliminary Budget with the state this year.
- Resolution adopted certifying millage rate will not exceed 3.4% index.
- A Preliminary Budget is associated with the request to apply for exceptions, which is not part of this year's financial plan.
- Our use of fund balance to balance the budget will remain at \$0 in the (2022-23) budget.
- We continue to have challenges due to a number of factors contributing to growing expenses.
- We continue to plan both for near and long term goals.



# What's New?

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- Black Rock Middle School Opening
- Expanding Technical High School Course Offerings
- Additional Social/Emotional Wellness Services
- Additional Academic Support
- Reimagining K-4 & 5-8 Experience



# Curriculum Focus Areas

ALL FORWARD  
STRATEGIC PATHWAYS FOR  
LOWER MERION SCHOOL DISTRICT

## Three Areas of Focus:

- Transformative Curriculum
- Student-Driven Schools
- Redefining Success

Supported by:  
Professional Learning  
Spirit of Community





# Factors Impacting the 2022-23 Budget

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## Black Rock Middle School Opening September 2022 (11<sup>th</sup> LMSD School)

- New Staff
- Building Operating Expenses
- Extracurricular Activities



# Factors Impacting the Budget (con't)

**Ongoing Curricular Priority Goals**



- MTSS (Multi-tiered Systems of Support)
- Equity & Access
- K-8 Reimagination & Development

- Cultural Proficiency
- Effective Instructional Technology Integration
- Assessment Literacy and Data Analysis

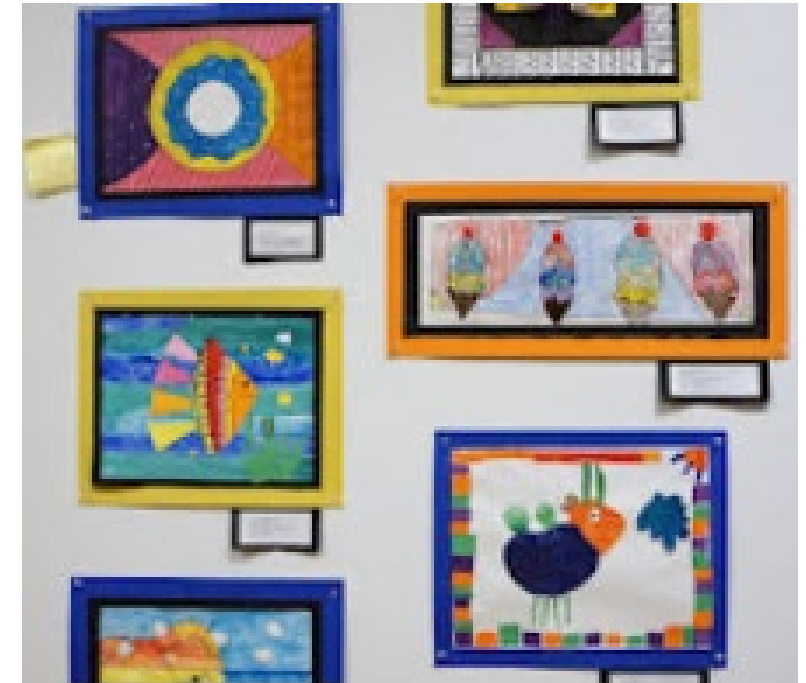


# Factors Impacting the Budget (con't)

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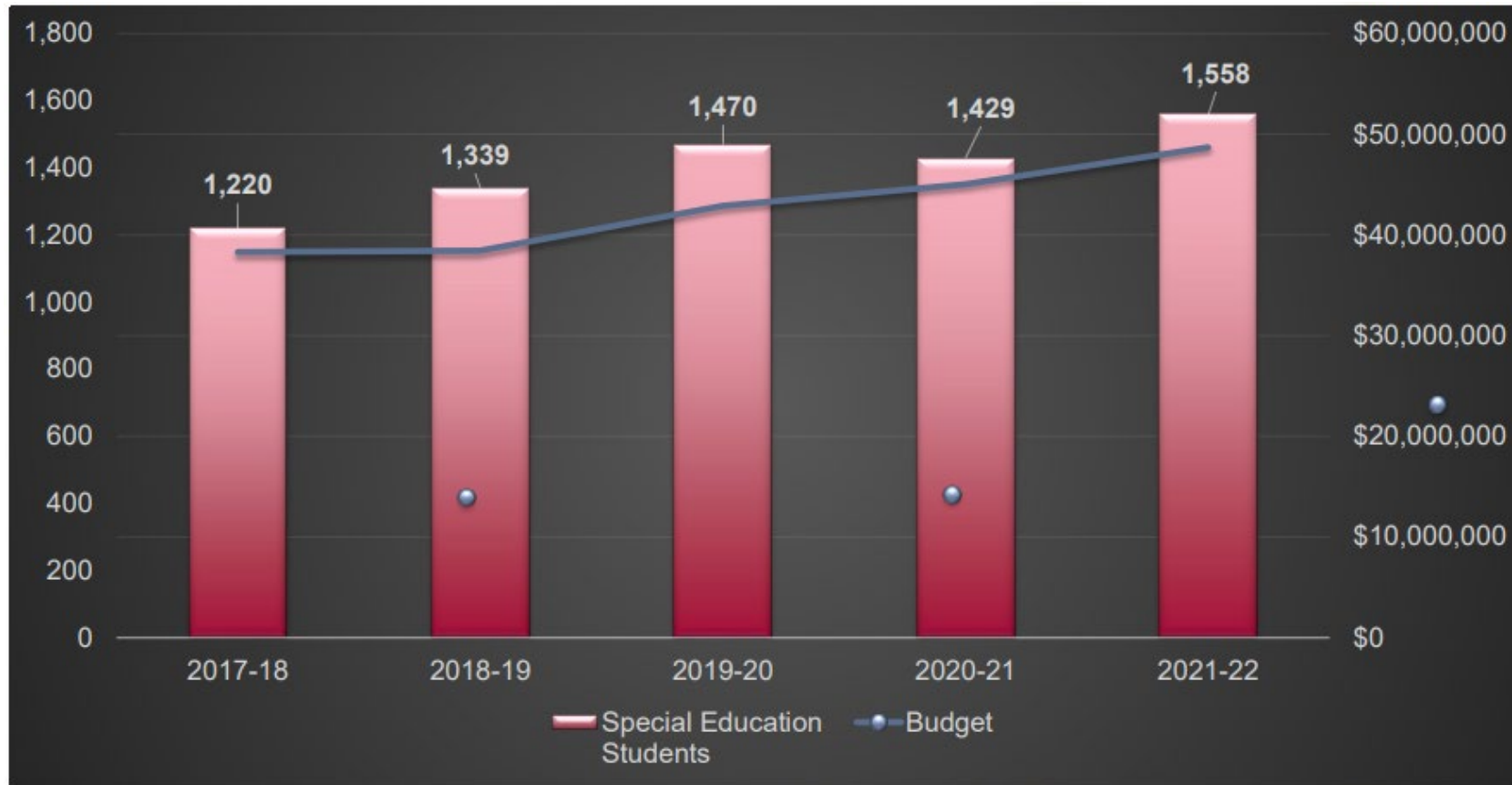
## Increased Student Needs/Supports

- Social/Emotional Wellness
- Student Services
- Expanding Technical High School Offerings



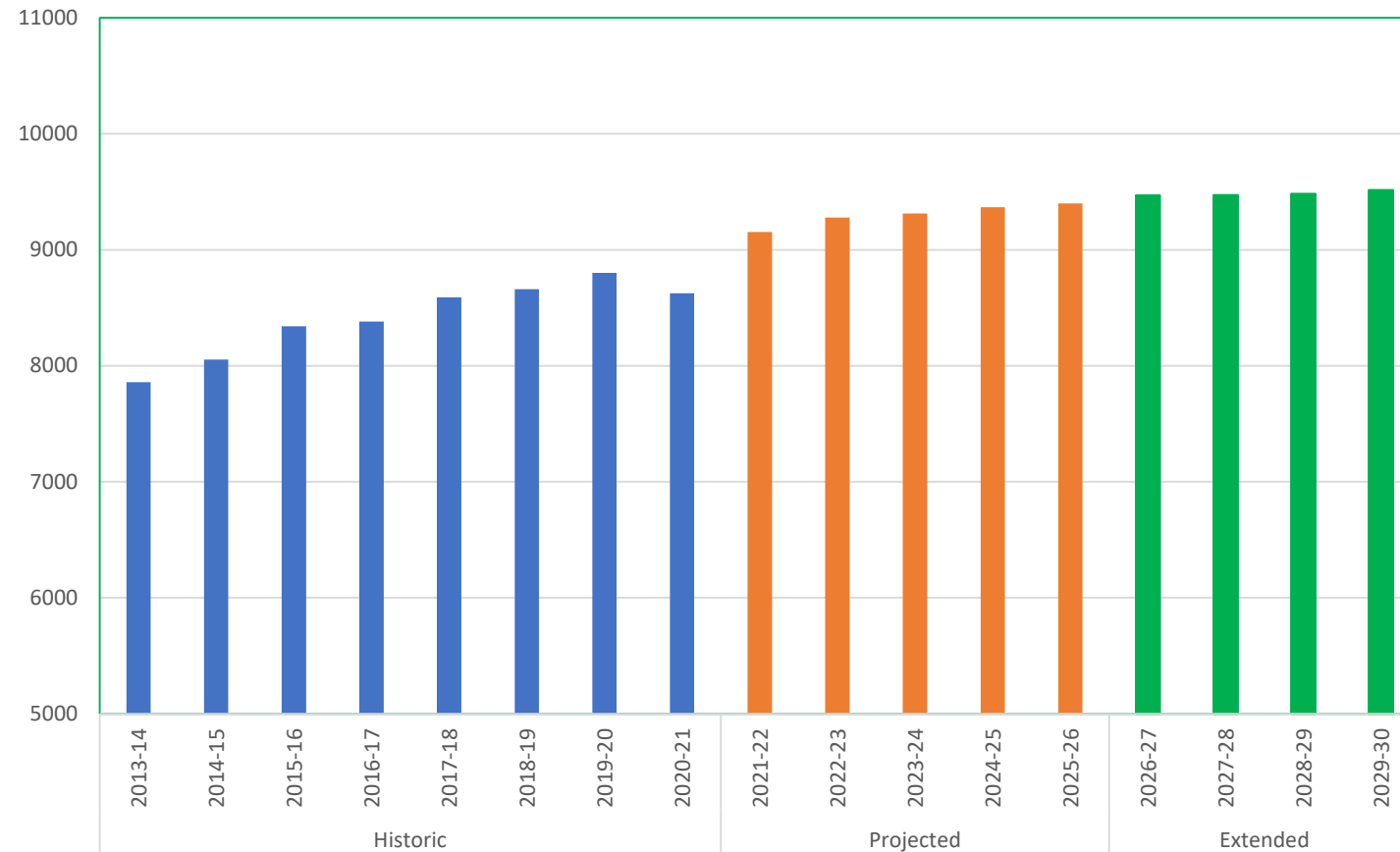


# Students Receiving Special Education Services



# District-wide Enrollment Projections K-12

## Pre-COVID

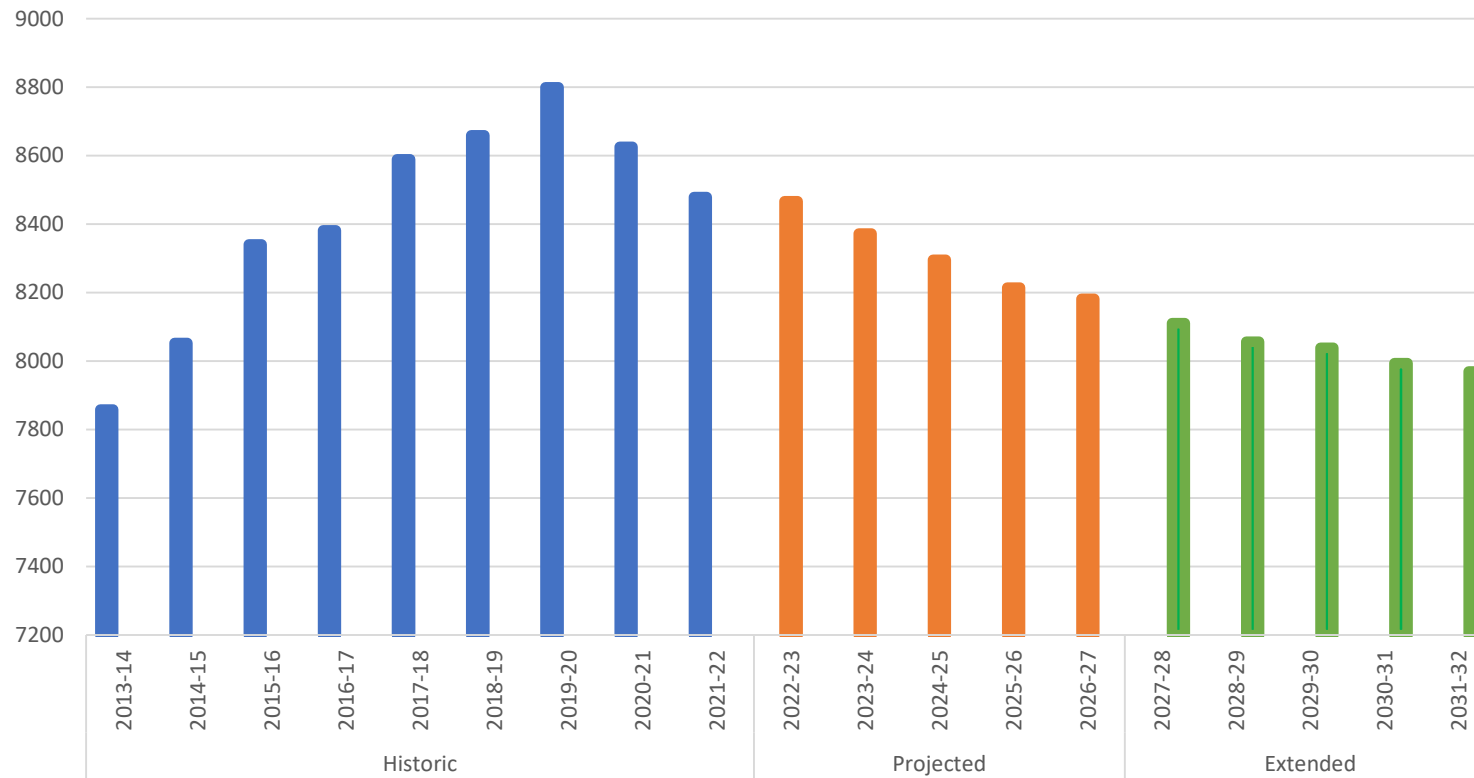


Historic	2013-14	7859
	2014-15	8053
	2015-16	8341
	2016-17	8382
	2017-18	8590
	2018-19	8660
	2019-20	8800
	2020-21	8626
Projected	2021-22	9152
	2022-23	9278
	2023-24	9314
	2024-25	9367
	2025-26	9400
	2026-27	9469
Extended	2027-28	9474
	2028-29	9483
	2029-30	9515

Source of Data: Montgomery County Planning Commission 2019 Enrollment Projection Update



# District-wide Enrollment Projections K-12 Post-COVID



Historic	2013-14	7859
	2014-15	8053
	2015-16	8341
	2016-17	8382
	2017-18	8590
	2018-19	8660
	2019-20	8800
	2020-21	8626
Projected	2021-22	8479
	2022-23	8467
	2023-24	8373
	2024-25	8296
	2025-26	8215
	2026-27	8182
Extended	2027-28	8111
	2028-29	8057
	2029-30	8039
	2030-31	7994
	2031-32	7970

Source: Statistical Forecasting LLC Demographic Study for Lower Merion School District, March 2022



# 2022-23 Projected Personnel Needs



Professional Positions			
Level	Schools	Position	FTE
MIDDLE	BRMS	Professional staff to support realignment and reimagination of middle level student experience: Math (0.6 FTE), Art (1.0 FTE), Music (2.0 FTE), Leadership (1.0 FTE), Library (0.4 FTE)	5
	BRMS	Professional staff to support realignment and student needs: Social Worker (1.0 FTE), School Nurse (1.0 FTE), School Psychologist (1.0 FTE), Coordinator School Culture/Climate (1.0 FTE)	4
	WVMS	Professional staff to support realignment and reimagination of middle level student experience: Art (1.0 FTE), Health/PE (0.24)	1.24
	<b>Total</b>		<b>10.24</b>
ALL	ALL	Professional staff to support student needs: Social Worker (1.0 FTE)	1
	ALL	Professional staff to support ELD students (0.3 FTE)	0.3
	ALL	Professional staff to support speech/language needs of students (1.1 FTE)	1.1
	ALL	Professional staff to support special education students (3.0 FTE)	3
	<b>Total</b>		<b>5.4</b>
Support Staff Positions			
SUPPORT STAFF	Operations	Custodial staff to support BRMS	6.5
	Secretarial	Secretarial staff to support BRMS	3
	Campus Aides	Campus Aides to support BRMS	2
	Nutritional Svcs	Nutritional Services staff to support BRMS	6
	Tech/Info Tech	Information Tech Support to support MS	2
	<b>Total</b>		<b>19.5</b>
	Transportation	Bus Drivers	5
	<b>Total</b>		<b>5</b>
	Student Services	Instructional Assistants to fill anticipated needs	3
	<b>Total</b>		<b>3</b>
Administrative Positions			
Level	School/Dept	Position	FTE
ADMIN	BRMS	Principal	0.5
	BRMS	Assistant Principal	1
	<b>Total</b>		<b>1.5</b>
<b>Total</b>			<b>44.64</b>

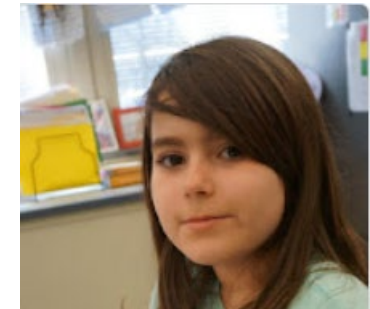


# 2022-23 Budget Highlights

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## Uncertain Issues

- Current and Future tax revenues/state and federal funding
- State Budget – Governor presented the Proposed Commonwealth Budget in February
- Inflation/Rising Costs affecting:
  - Energy
  - Employment
  - Supplies
- Current Supply Chain Issues
- Pending Budget Litigation



# Financial Impact of Millage Uncertainty

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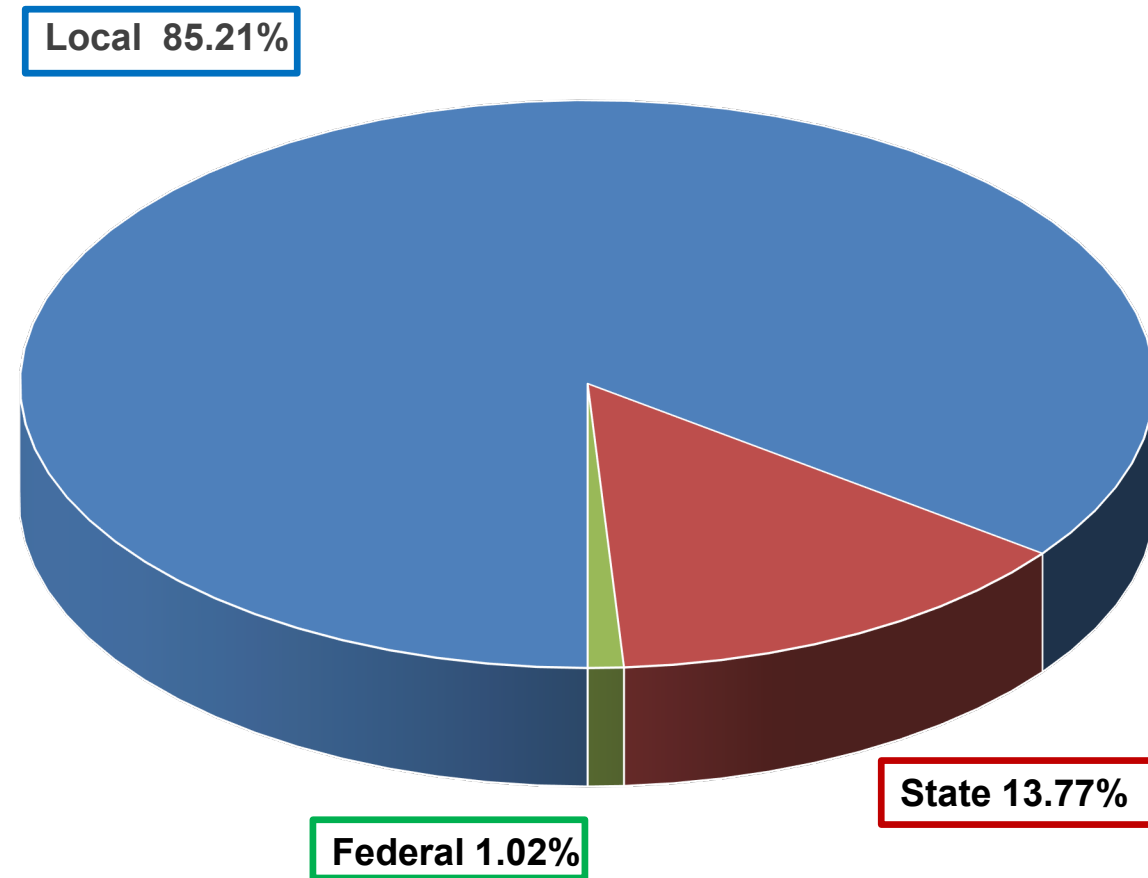
Current Unassigned Fund Balance	\$ 1,441,589
Assigned Fund Balance (Segregated for Litigation-for 6 years)	\$ 26,000,000+

For each year that we don't have resolution to budget litigation, we segregate \$4+ million. 2022-23 segregated funds are not reflected above. The District will need to segregate another \$4+ million.





# Where the Money Comes From



<b>Anticipated Revenue</b>		
	<b>Final Budget</b>	<b>Proposed Final Budget</b>
<b>Description</b>	<b>2021-22</b>	<b>2022-23</b>
Fund Balance Funds Designated as a Revenue	-	-
<b><u>Local Sources</u></b>		
Current Real Estate Taxes	236,243,710	240,976,213
Interim Real Estate Taxes	1,000,000	1,200,000
Public Utility Realty Tax	220,000	220,000
Local Services Tax	220,000	220,000
Realty Transfer Taxes	4,050,000	4,350,000
Delinquent Real Estate Taxes	3,600,000	3,600,000
Interest Income	250,000	1,000,000
Tuition - Summer Programs	50,000	100,000
IU Federal Funds	1,530,000	1,500,000
Misc. Other Local Sources	390,000	410,000
<b>Total Local Sources</b>	<b>247,553,710</b>	<b>253,576,213</b>

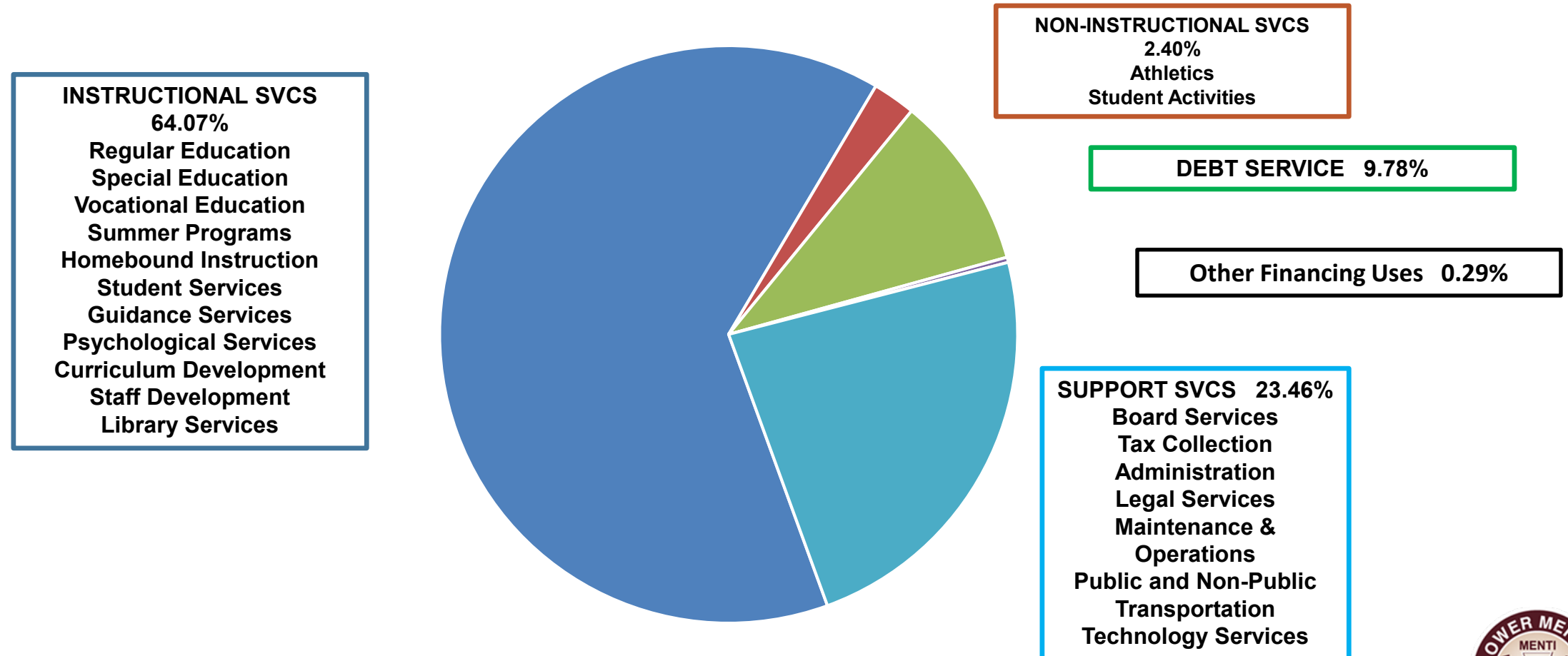


	<b>Final Budget 2021-22</b>	<b>Proposed Final Budget 2022-23</b>
<b>Anticipated Revenue (cont'd)</b>		
<b><u>State Sources</u></b>		
Basic Education Funding-Formula	4,176,672	4,462,899
Basic Education Funding-Social Security	5,240,000	5,420,000
Special Education Subsidy	3,050,177	3,269,513
Transportation Subsidy	2,000,000	1,800,000
Revenue for Retirement	24,130,000	25,170,000
State Property Tax Reduction Allocation	3,473,794	-
Health Services Subsidies	250,000	250,000
Rental & Sinking Fund Reimbursement	250,000	250,000
Misc. Other State Subsidies	340,611	365,611
<b>Total State Sources</b>	<b>42,911,254</b>	<b>40,988,023</b>
<b><u>Federal Sources</u></b>	<b>2,197,000</b>	<b>3,033,134</b>
<b>Total Revenue</b>	<b>292,661,964</b>	<b>297,597,370</b>
<b>Total Revenue and Designated Fund Balance</b>	<b>292,661,964</b>	<b>297,597,370</b>





# How Does The Money Support Our Children?



<b>DESCRIPTION</b>	<b>Final Budget 2021-22</b>	<b>Proposed Final Budget 2022-23</b>
100 Salaries	138,209,304	144,662,763
200 Benefits	85,937,937	90,929,178
300 Purchased Professional & Technical Svcs (IU svcs, consultants, etc)	9,617,889	9,521,649
400 Purchased Property Svcs (utilities, repair work, leases, etc)	2,725,208	2,743,761
500 Other Purchased Svcs (tuition payments to charters, special ed, vo-tech, general insurance, contracted transportation)	11,719,375	13,329,868
600 Supplies (general supplies, books, software licenses, energy, etc)	13,166,373	13,340,960
700 Property (equipment)	182,590	157,304
800/900 Other Objects/Uses	30,303,288	30,304,991
Budget Reserve	800,000	800,000
	<b>292,661,964</b>	<b>305,790,474</b>
Tax Monies required to balance the Budget		8,193,104
Budgeted Mill Value	7,785,516	7,829,801
Additional Increase in Mills Required		1.0464
Total Mills	30.7768	31.8232
Mills Increase		3.40%
Budget Expenditure Increase		4.49%

# Real Estate Tax Change

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Median Household Assessment	\$250,680
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2021-22 Real Estate Tax mill rate	30.7768
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Face amount of 2021-22 Real Estate Tax	7,715
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2022-23 Real Estate Tax mill rate	31.8232
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Face amount of 2022-23 Real Estate Tax	7,977
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<b>Tax Increase</b>	<b>\$262</b>
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Median household assessments provided by Montgomery Co. Board of Assessments



# Next Steps

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April 25 Proposed Final Budget Approval

April 27 Finance Committee Meeting - Staffing and Information Systems Presentation

May 11 Finance Committee Meeting - Curriculum Presentation

May 16 Regular Business Board Meeting

June 13 Final Budget Approval/Adoption







# QUESTIONS?

