

Lower Merion Board of School Directors



PROPOSED FINAL 2023-24 BUDGET PRESENTATION

MAY 15, 2023

Budget Overview



- This 2023-24 Budget overview 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.
- Lower Merion, along with all school districts in Pennsylvania follow the [Chart of Accounts for PA Local Education Agencies](#) to classify revenues and expenditures.

LMSD Has Experienced Significant Changes since 2020



Remote Learning Guide

Lower Merion High School

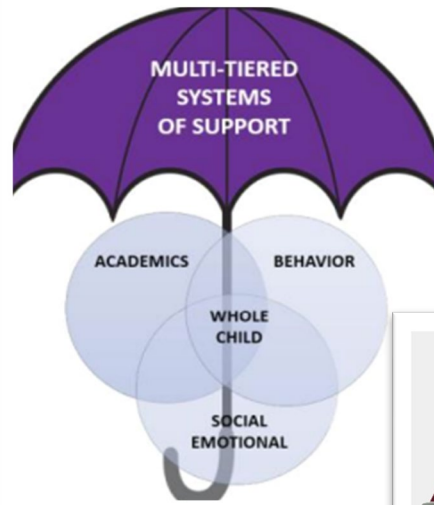
Dear Students and Families,

Please play the welcome video below for the 2020-21 school year. We know this virtual format will require some flexibility among our students and teachers/staff as we all adapt to remote learning. Please refer to this email to help guide you/your student through this learning experience. Introduction video below:.....



2020-21 LMHS REMOTE LEARNING GUIDE

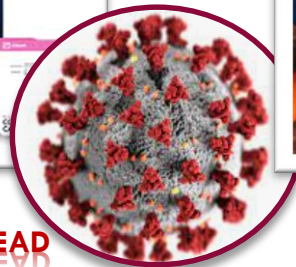
Hybrid Learning Guide for LMHS Students & Families



SAVE THE DATE FOR LMSD VACCINE CLINIC



FULL-DAY KINDERGARTEN



LISTEN LEARN LEAD

Phases of Crisis Management: Pandemic Recovery

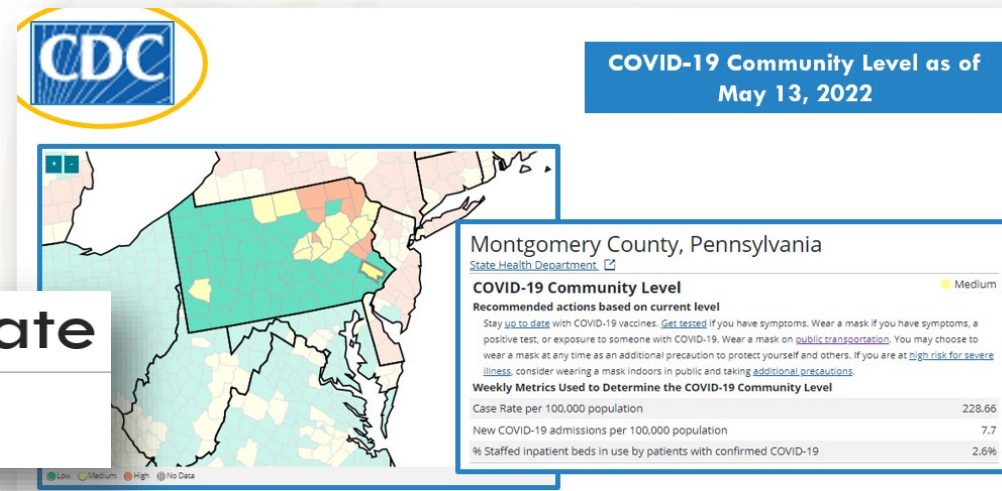


	PREPARED- NESS	PROTECTION	PREVENTION/ MITIGATION	RESPONSE	RECOVERY
What is it?	Strategy, Planning, and Assessment	Physical Safety and Readiness	Psychological Safety; Identification and Intervention	Reaction in the Moment	Recovery, Review and Assessment
When does it happen?	 Usually before an incident			 Usually after an incident	

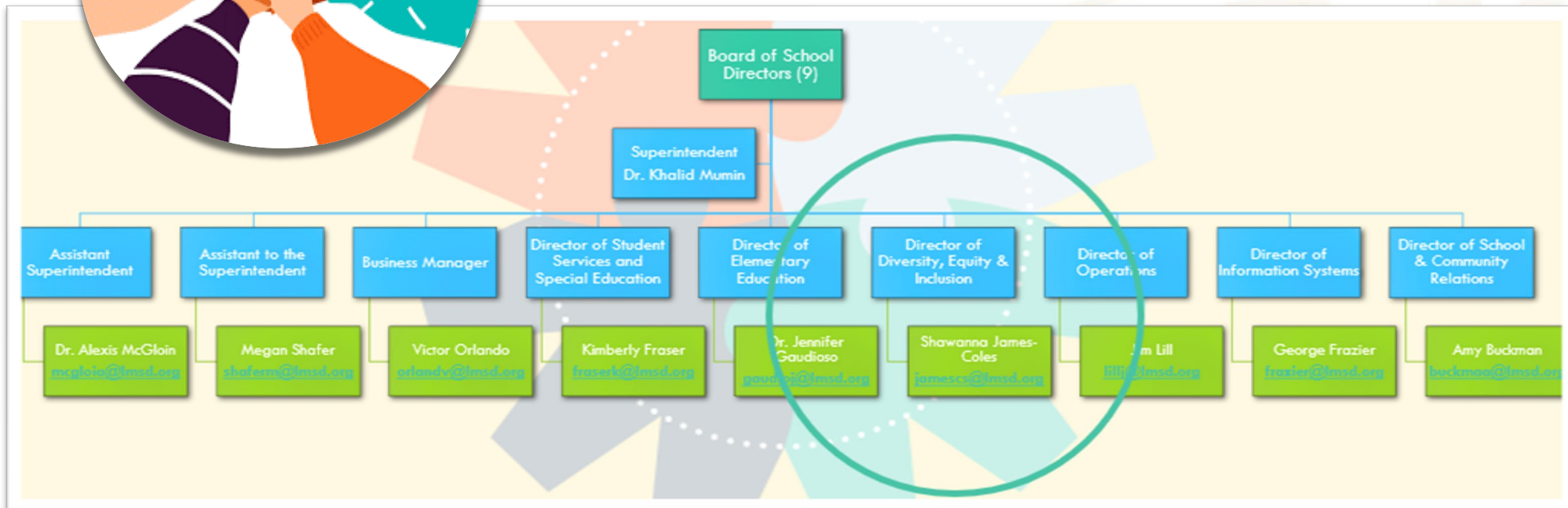
Health and Safety Update

PRESENTED TO LMSD BOARD OF SCHOOL DIRECTORS

MAY 16, 2022



Diversity, Equity, Inclusivity & Belonging

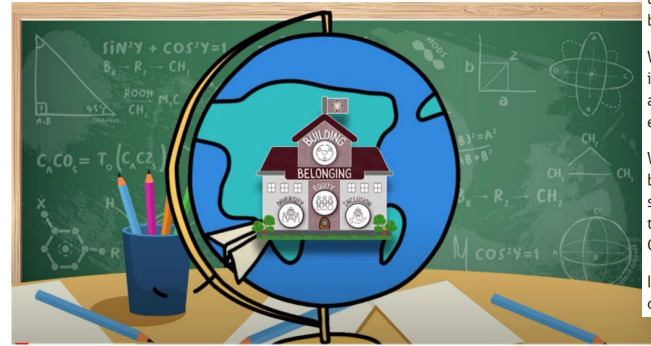


This work is urgent, and we will always be learning.
We will make mistakes and own our responsibility for corrective action.
Our efforts will be tireless, and we will not stop.
Equity & Inclusion Lens Guide © 2019 by Nonprofit Association of Oregon

Diversity, Equity, Inclusivity & Belonging



What do the students have to say?



LMSD Reporting Form

The Lower Merion School District strives to create a community where every student, parent/guardian, and staff member feels valued and safe. Concerns or conduct that violate community expectations - including, but not limited to, behavior that may cause experiences of feeling discriminated against, harassed, and/or bullied - may be reported in a variety of ways.

We encourage attempts to address issues with the individual(s) directly involved, particularly if the matter involves an employee of the District. This contact could be made via email or phone. If the matter involves another student, your student's teacher or counselor may be a good starting point. They can be reached by email or phone.

We understand that sometimes you may not be comfortable taking that first step. And sometimes, you may not be able to resolve the matter at that level. If that's the case, you may report directly to a school administrator, such as a principal or assistant principal, by email, phone or by completing the form below (also referred to as the "LMSD Reporting Form"). This form will be routed to the school's administrative team as well as the District's Office of Equity and Compliance.

If you have a concern that you would like to report directly to the Office of Equity and Compliance, please contact 610-645-1928 or baskerla@lmsd.org.



Black Rock Middle School & K-8 Realignment



"Normal" Year Transitions	22-23 Transitions
<ul style="list-style-type: none">• 5th to MS• 8th to HS	<ul style="list-style-type: none">• 4th & 5th to MS• 4th, 5th, 6th, 7th (PWES & GLES) to MS• 8th to HS
Approx. 1,360 students	Approx. 2,525 students
Few staff	Over 200 staff

K-8 Reimagined: A Few K-4 Highlights



Pathway to PBL

LMSD STRATEGIC PLAN

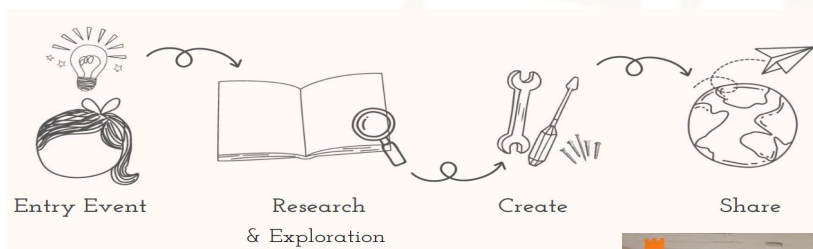
K-4 RE-IMAGINING COMMITTEE

SCHEDULING SUBCOMMITTEE

SOCIAL EMOTIONAL LEARNING SUBCOMMITTEE

TRANSFORMATIVE CURRICULUM SUBCOMMITTEE

Authentic Community Connections



Exploring STEM



1. Persisting

Stick to it!
Persevering in task through to completion; remaining focused. Looking for ways to reach your goal when stuck. Not giving up.

Third Graders practice persistence through coding.



LISTEN LEARN LEAD

K-8 Reimagined: A Few 5-8 Highlights



What is an integrated block?

A three period block of time where teachers can flex the length of the periods and combine or extend learning experiences for students.

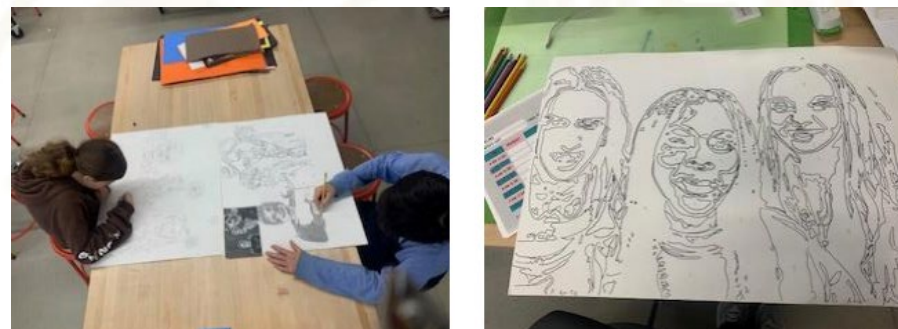
The Science of Baking Bread

Students learned about **Fermentation** in yeast during science class. In **FCS** they took their knowledge to the kitchen and **prepared bread from scratch** using homemade bread **dough fermented with dry-active yeast**. In addition to practicing **cooking skills** like kneading, **key science vocabulary** demonstrated in the food lab included: **Fermentation**, **Anaerobic respiration**, **bi-product**, **glucose**, **carbon dioxide**, **ATP (energy)**, **dormancy**.



Responsive Team Meetings & Poetry

Teams ran **responsive team meetings** to boost lagging post-pandemic communication skills. They studied how to **identify nonverbal emotions** as expressed through universal facial features and **evaluated global links** between color and emotion.



K-8 Reimagined: A Few 5-8 Highlights



Study Skills - Grade 5

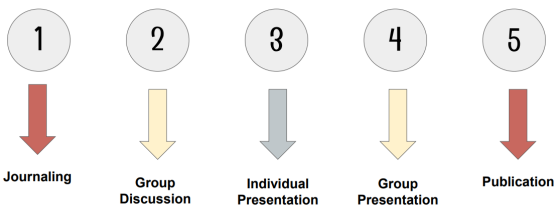
Touchpoints of Executive Functioning Skills:

- Organizational systems
- Time management
- Working memory
- Metacognition
- Schedules & routines
- Planning & prioritizing

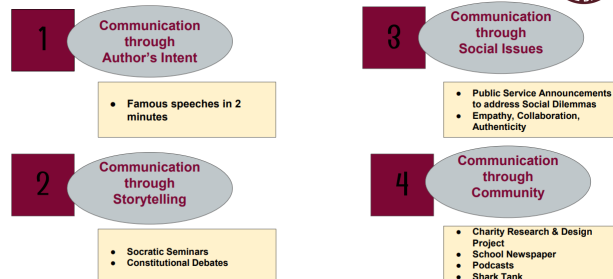
- Mindfulness-based stress reduction
- Growth mindset
- School-based supports
- Learning styles

- Goal setting
- Reflection
- Communication
- Group Work

Presentations - Grade 6



Communications - Grades 7 & 8



Leadership - Grades 5-8

5-8 Leadership Overview	
5th Grade - Leadership & Team Dynamics <p>The fifth grade course relies on movement-based activities to teach students a variety of skills such as teamwork, conflict resolution, honesty, responsibility, persistence, effective listening, communication, and decision making. Students learn about these skills through lessons, before being given the opportunity to practice them in a supportive classroom environment.</p>	
<p>5.2.5.B. Identify behaviors that promote cooperation among individuals.</p> <p>5.2.5.C. Explain why individuals become involved in leadership and public service.</p> <p>13.3.3.B. Explain the importance of working cooperatively with others at both home and school to complete a task.</p> <p>13.3.3.C. Identify effective group interaction strategies, such as, but not limited to: building consensus, communicating effectively, establishing ground rules, listening to others.</p> <p>13.2.5.A. Apply appropriate speaking and listening techniques.</p>	
6th Grade - Leadership & Identity <p>The sixth grade course focuses on helping students explore their identity in order to make connections, foster meaningful relationships, and have a positive impact on the school climate. The class integrates the ideas of service-learning, collaboration, storytelling, and the CASTLE principles through a variety of mediums. Students demonstrate their learning through creative projects, discussion, and practical application.</p>	
<p>11.2.6.A. Contrast the solutions reached through the use of a simple decision making process that includes analyzing consequences of alternative solutions against easy decision making methods.</p> <p>PA.CRS.6-8.B.1. Understand that empathy and perspective-taking fosters relationship building.</p> <p>11.2.6.C. Classify the components of effective teamwork and leadership.</p> <p>PA.CRS.6-8.B.2. Interact with others, demonstrating respect, cooperation, and acceptance.</p> <p>PA.CRS.6-8.B.4. Identify conflict resolution skills.</p> <p>PA.CRS.6-8.A.2. Explain one's own strengths, needs and preferences specific to context.</p>	
7th Grade - Leadership Dynamics <p>The seventh grade course teaches students about forms of intelligence, growth mindset, habit formation, the more concrete Habits of Mind, self-reflection, and personal growth. These skills are organized into five units using the CASEL Framework. Students apply their learning through collaborative hands-on projects, discussion, and 21st Century presentation methods. They are able to impact school culture through service-learning focused on supporting local organizations.</p>	
<p>CC.1.5.7.A. Engage effectively as a range of collaborative discussions, on grade-level topics, texts, and issues, building on others' ideas and expressing their own clearly.</p> <p>CC.1.5.7.F. Include multimedia components and visual displays in presentations to clarify claims & findings & emphasize salient points.</p> <p>CC.1.4.7.S. Draw evidence from literary or informational texts to support analysis, reflection, and research, applying grade-level reading standards for literature and literacy acquisition.</p> <p>CC.1.4.7.V. Conduct short research projects to answer a question, drawing on several sources and generating additional related, focused questions for further research and investigation.</p>	
8th Grade - Leadership for Community <p>The eighth grade course utilizes engaging activities, hands-on projects, and real-world case studies to teach students about the various leadership styles, habit formation, the more abstract Habits of Mind, and stress management. These skills are organized into five units using the CASEL Framework. The goal of the service-learning element is to help students engage with community stakeholders to address a need and effect meaningful change through action and advocacy.</p>	
<p>5.2.8.C. Describe the role of political leadership and public service.</p> <p>13.1.8.F. Analyze the relationship of school subjects, extracurricular activities, and community experiences to career preparation.</p> <p>13.3.8.B. Analyze the role of each participant's contribution in a team setting.</p> <p>CC.1.2.8.L. Read and comprehend literary nonfiction and informational text on grade level, reading independently and proficiently.</p> <p>CC.1.5.8.A. Engage effectively as a range of collaborative discussions, on grade-level topics, texts, and issues, building on others' ideas and expressing their own clearly.</p>	

Student Voice, Wellness, and Rights/Responsibilities



Policy No.:
Section:
Title:
Date Adopted:

Lower Merion School District

153
PROGRAMS
STUDENT VOTER ENGAGEMENT
1/23/23

153 STUDENT VOTER ENGAGEMENT

In recognition of the critical importance of civic engagement, the Lower Merion Board of School Directors (the “Board”) broadly supports and encourages non-partisan voter registration and engagement for District students. In accordance with law and the vision of the Board, the District’s non-partisan support of student voter participation shall include the following:

- Provision of students and families with accessible information regarding voter registration.
- Engagement with local non-partisan organizations involved in voter registration to ensure voter registration guides and materials are available in our high schools.
- Support for in-school civic education opportunities and year-round voter registration initiatives.
- Support for District schools’ efforts to offer opportunities for student engagement with civic participation outside the classroom on local, state, and federal levels.

The Superintendent or designee shall develop and issue Administrative Regulations implementing this Policy, consistent with the general guidelines outlined above and in accordance with applicable law, to promote student voter registration and engagement in District high schools.

No.:
Section:
Title:
Date Adopted:

Lower Merion School District

STUDENTS
STUDENT WELLNESS
#/#/#

STUDENT WELLNESS

Purpose

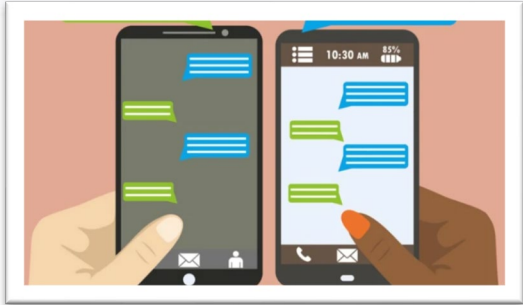
The Lower Merion School District is committed to a multidimensional approach to wellness in our community. Wellness, as we consider it, is both a sustained state and an ongoing, active process, rather than a single point in time. Wellness includes a sense of physical, emotional, and social fulfillment.

Equity is part of this multidimensional framework. Our commitment to wellness requires that we provide a safe, supportive, and inclusive learning environment through equitable access to educational programs and activities (see Policy/AR 101 - Equity). These features of our system are designed to foster a sense of belonging for all members of our school communities, which is a critical component of overall student wellness.

Why is this important? When we consider wellness as a holistic concept, we are better positioned to understand the relationship between various dimensions of wellness and their impact on student social, emotional, and academic growth. We want to foster student agency, and to create an environment in which developmentally appropriate opportunities to exercise that agency empower students to take ownership of their own wellness. This is critical not only to their experience in this community, but to their quality of life as they move into the next phase of their lives after they graduate.

With this understanding, we also are able to implement practices in service of overall student wellness by positioning resources – including funding, programs, policies, initiatives, and supports – to target those needs on personal and systemic levels. It is imperative that these include both proactive efforts to promote student wellness as well as responsive measures to address individual, group, or district-level needs.

Student Voice, Wellness, and Rights/Responsibilities



CDC Survey Shows Youth Are Struggling

March 9, 2023



IES **NCES** National Center for Education Statistics ≡ MENU Search Go

More than 80 Percent of U.S. Public Schools Report Pandemic Has Negatively Impacted Student Behavior and Socio-Emotional Development
July 6, 2022

Other Challenges and Opportunities



Things To Keep In Mind

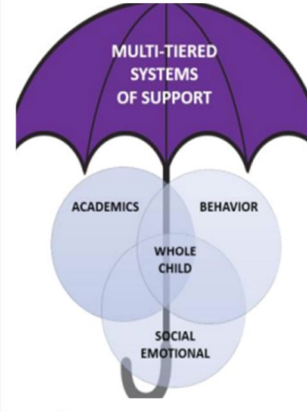
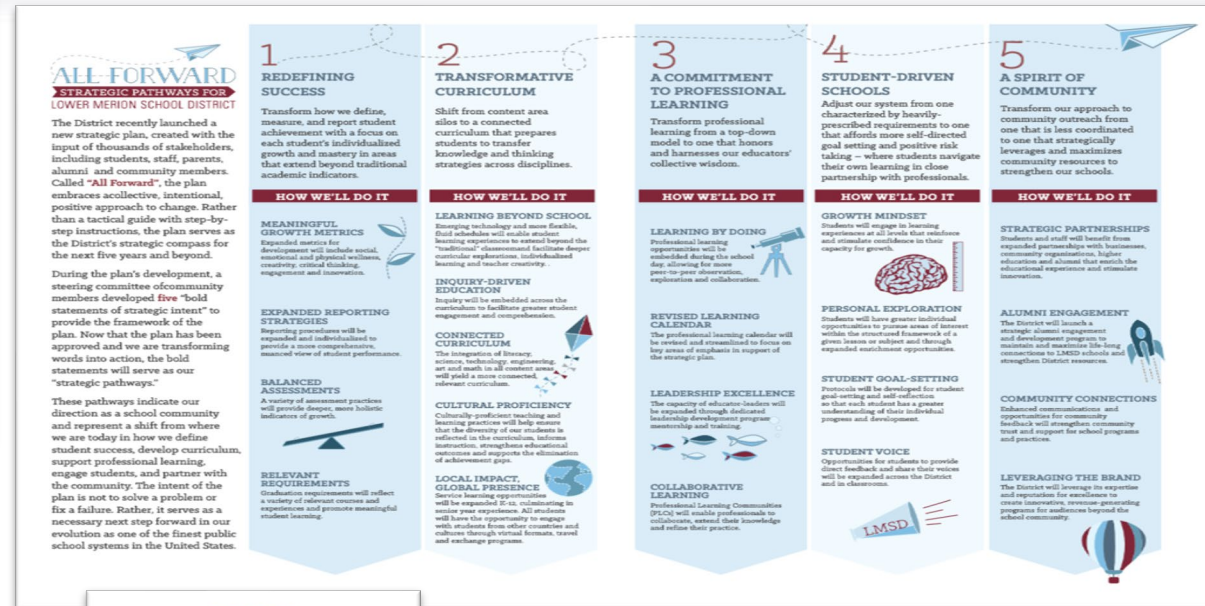


- We essentialized and prioritized areas of our curriculum.
- Students participated in different learning platforms.
- There were more demonstrations and fewer hands-on experiences.
- There was less group work and collaboration within daily lessons due to spacing constraints.
- There were disruptions to the continuity of learning for all students. **e.g.** Grade 3 students in this presentation were in Grade 1 during the 2020 Multi-platform year.

#PANeedsTeachers:
Addressing Pennsylvania's
Teacher Shortage Crisis
Through Systemic Solutions



LISTEN LEARN LEAD



CHALLENGE SUCCESS
Transform the Student Experience

Penn GSE
GRADUATE SCHOOL OF EDUCATION
UNIVERSITY OF PENNSYLVANIA

Some Important Budget Highlights



- The District did not file a Preliminary Budget with the state this year.
- Resolution adopted certifying millage rate will not exceed 4.1% Act 1 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 be \$4,000,000 in the (2023-24) budget for the tax credit required by the budget litigation settlement.
- 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.



Budget Calendar – 2023-24

April 19 Finance Committee Meeting – Staffing/Personnel, Instructional Programs, Student Services

April 26 Finance Committee Meeting – Non-Instructional Support Programs and Services

May 10 Finance Committee Meeting – Reserves/Fund Balance, Capital Reserve Transfer, and Budget Follow Ups

May 15 Proposed Final Budget Approval

May 21 Public Inspection deadline of Proposed Final Budget

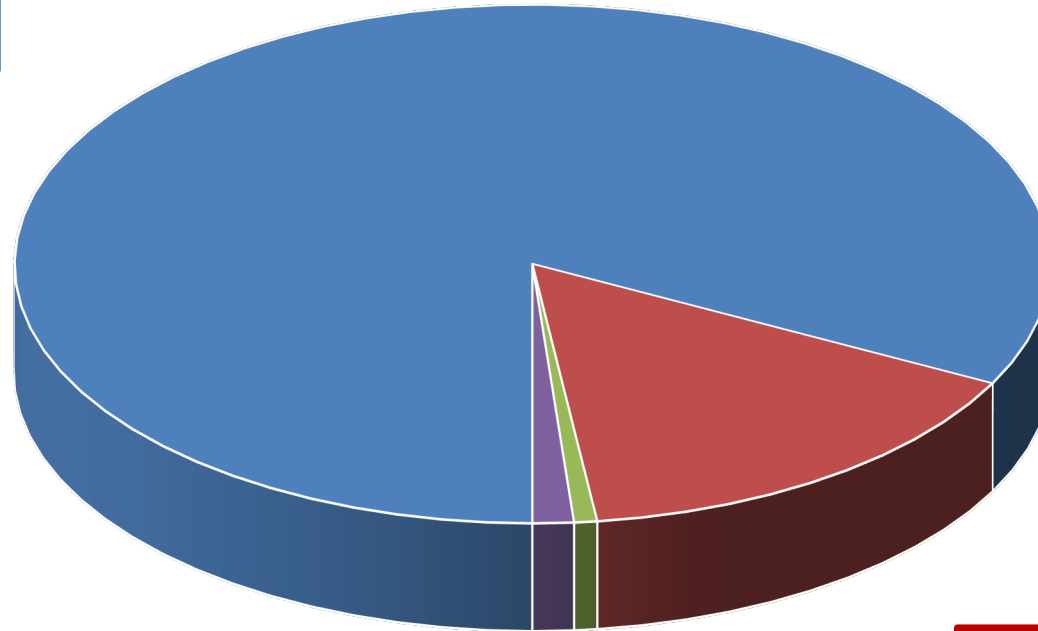
June 9 Public Notice of Intent deadline to adopt 2023-24 Budget

June 20 Final Budget Approval/Adoption

Where the Money Comes From



Local 82.62%



State 15.38%

Fund Balance 1.28%

Federal 0.72%

Anticipated Revenue



	Final Budget	Proposed Final Budget
Description	2022-23	2023-24
Fund Balance for Budget Litigation Tax Credit	-	4,000,000
<u>Local Sources</u>		
Current Real Estate Taxes	240,570,551	238,348,500
Interim Real Estate Taxes	1,400,000	1,500,000
Public Utility Realty Tax	230,000	235,000
Local Services Tax	220,000	225,000
Realty Transfer Taxes	5,400,000	4,750,000
Delinquent Real Estate Taxes	4,000,000	3,500,000
Interest Income	1,500,000	6,000,000
Tuition - Summer Programs	100,000	185,000
IU Federal Funds	1,500,000	1,700,000
Misc. Other Local Sources	413,803	862,154
Total Local Sources	255,334,354	257,305,654

Anticipated Revenue (cont'd)



	Final Budget 2022-23	Proposed Final Budget 2023-24
<u>State Sources</u>		
Basic Education Funding-Formula	4,731,284	5,369,410
Basic Education Funding-Social Security	5,410,000	5,771,000
Special Education Subsidy	3,336,724	3,395,156
Transportation Subsidy	1,800,000	1,650,000
Revenue for Retirement	25,060,000	25,729,000
State Property Tax Reduction Allocation	4,378,611	4,378,611
Health Services Subsidies	250,000	250,000
Rental & Sinking Fund Reimbursement	250,000	280,000
Misc. Other State Subsidies	365,611	1,084,073
Total State Sources	45,582,230	47,907,250
<u>Federal Sources</u>	3,033,134	2,231,000
Total Revenue	303,949,718	307,443,904
Total Revenue and Designated Fund Balance	303,949,718	311,443,904

2023-24

Budgeted Expenditures by Function



1000 Instruction

- 1100 Regular Educational Programs
- 1200 Special Educational Programs
- 1300 Vocational Education
- 1400 Other Instructional & Summer Programs
- 1500 Nonpublic Schools

2000 Support Services

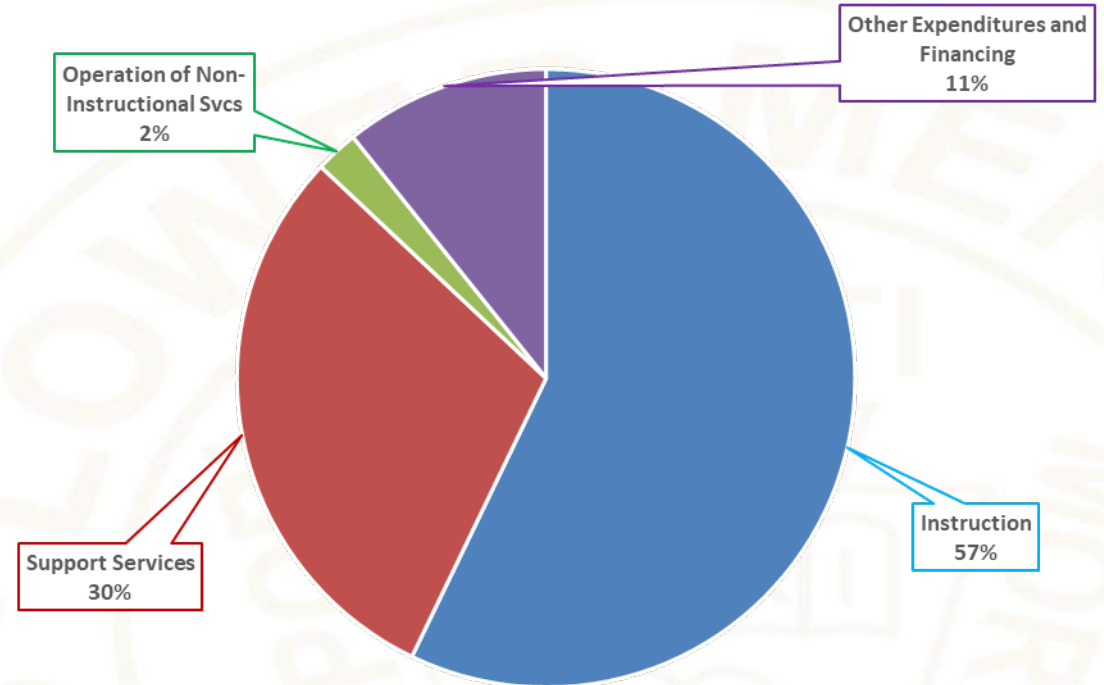
- 2100 Students
- 2200 Instructional Staff
- 2300 Administration
- 2400 Pupil Health
- 2500 Business
- 2600 Operations & Maintenance
- 2700 Student Transportation
- 2800 Central
- 2900 Other Support Services

3000 Operation of Non-Instructional Svcs

- 3200 Student Activities
- 3300 Community Services

5000 Other Expenditures and Financing Uses

- 5100 Debt Services/Other Expend.
- 5200 Interfund Transfers-Out
- 5900 Budgetary Reserve



Total = \$320,695,916

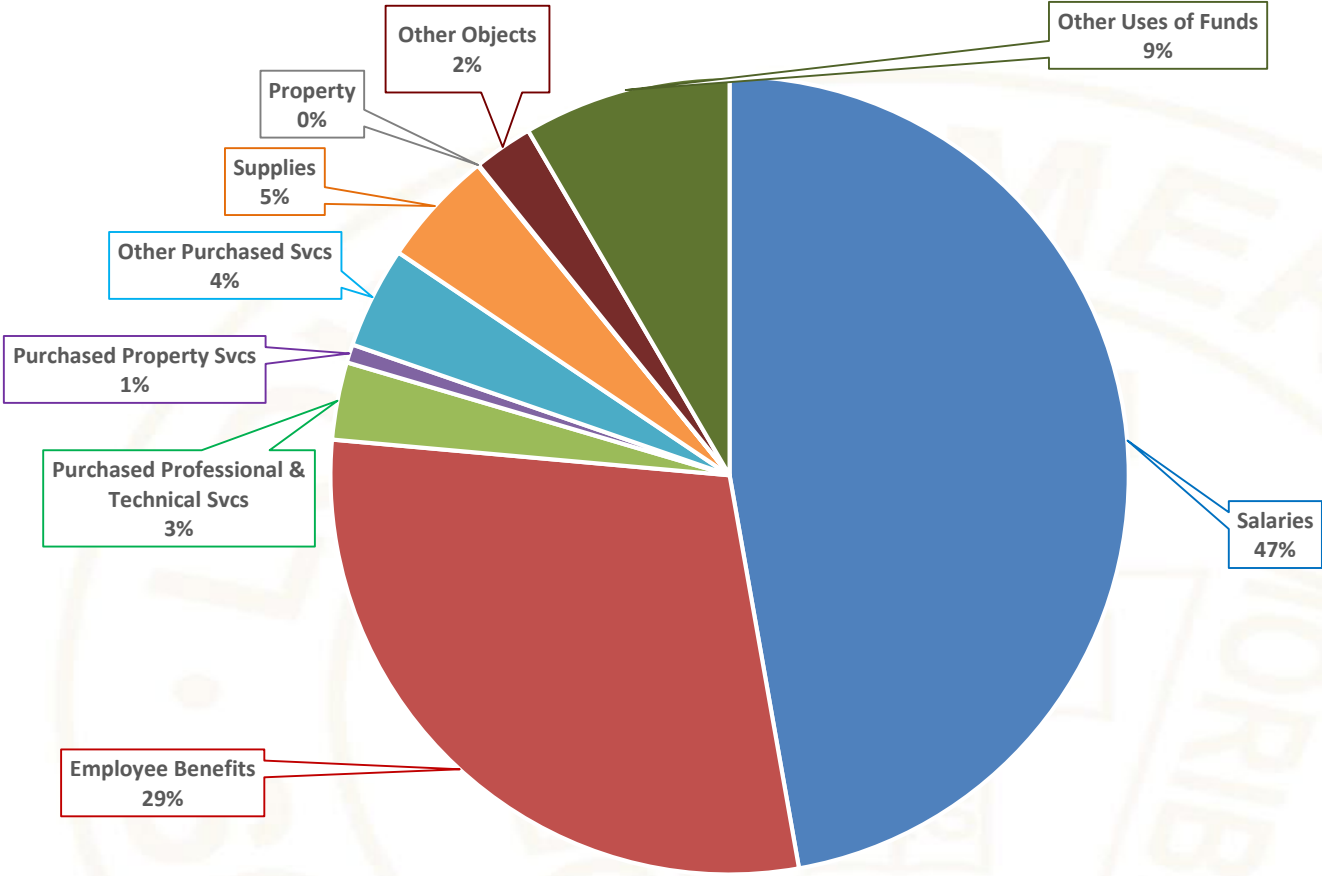
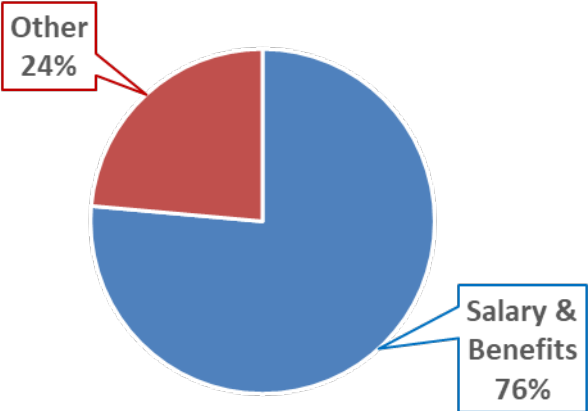
2023-24

Budgeted Expenditures by Object



Objects:

- 100 Salaries
- 200 Employee Benefits
- 300 Purchased Professional and Technical Svcs
- 400 Purchased Property Svcs
- 500 Other Purchased Svcs
- 600 Supplies
- 700 Property
- 800 Other Objects
- 900 Other Uses of Funds



Anticipated Expenditures



DESCRIPTION	Final Budget 2022-23	Proposed Final Budget 2023-24
100 Salaries	140,769,006	151,420,915
200 Benefits	88,772,179	93,678,557
300 Purchased Professional & Technical Svcs (IU svcs, consultants, etc)	9,829,354	10,068,028
400 Purchased Property Svcs (utilities, repair work, etc)	2,436,056	2,383,151
500 Other Purchased Svcs (tuition payments to charters, special ed, vo-tech, general insurance, contracted transportation)	12,839,868	13,196,526
600 Supplies (general supplies, books, technology, energy, etc)	13,340,960	15,125,333
700 Property (equipment)	157,304	120,000
800 Other Objects	8,457,991	7,711,800
900 Other Uses of Funds	27,347,000	26,991,606
	303,949,718	320,695,916
Tax Monies required to balance the Budget		9,252,012
Budgeted Mill Value	7,709,483	7,772,840
Additional Increase in Mills Required		1.1903
Total Mills	31.2045	32.3948
Mills Increase		3.82%
Budget Expenditure Increase		5.51%

Information provided at the time of this presentation is subject to change.

Real Estate Tax Change



Median Household Assessment		\$250,680
2022-23 Real Estate Tax mill rate	31.2045	
Face amount of 2022-23 Real Estate Tax		7,822
2023-24 Real Estate Tax mill rate	32.3948	
Face amount of 2023-24 Real Estate Tax		8,121
	Tax Increase	\$298

Median household assessments provided by Montgomery Co. Board of Assessments

Next Steps



- May 15 Proposed Final Budget Approval
- May 21 Public Inspection deadline of Proposed Final Budget
- June 9 Public Notice of Intent deadline to adopt 2023-24 Budget
- June 20 Final Budget Approval/Adoption

Questions?





TAX REBATES FOR QUALIFYING SENIORS AND OTHER CITIZENS

MAY 15, 2023

PA State Property Tax\Rent Rebate Program



- Claimant must have owned/occupied a home in PA during the period for which the rebate is being claimed
- Claimant must have rented/occupied in PA during the period for which the rebate is being claimed:
 - a home
 - apartment
 - nursing home or similar residence

And be:

- age of 65 or older
- claimant under age 65, but spouse is over age 65
- widows/widowers age 50-64
- disabled age 18-64

PA State Property Tax\Rent Rebate Program (cont'd)



Income Levels	Maximum		Maximum	
	*Renters	Rebate	Homeowners	Standard Rebate
0-8,000	Y	\$650	Y	\$650
8,001-15,000	Y	\$500	Y	\$500
15,001-18,000	N		Y	\$300
18,001-35,000	N		Y	\$250
* Lesser of the maximum rebate amount or 20% of rent paid				

Property tax rebates are increased by an additional 50 percent for senior households, so long as those households have incomes under \$30,000 and pay more than 15 percent of income in property taxes.

PA State Property Tax\Rent Rebate Program for Lower Merion School District Residents



Owners & Renters

Household Income		Base Number	Amount	Supplement Number	Amount	Total Amount
\$0-\$8,000		76	42,496.00	20	6,500.00	48,996.00
\$8,001-\$15,000		120	60,000.00	75	18,750.00	78,750.00
\$15,001-\$18,000		30	8,800.00	27	4,050.00	12,850.00
\$18,001-\$35,000		150	37,500.00	81	10,125.00	47,625.00
Total		376	148,796.00	203	39,425.00	188,221.00

Owners

Household Income	Maximum Standard Rebate	Base Number	Amount	Supplement Number	Amount	Total Amount
\$0-\$8,000	\$650	24	14,915.00	20	6,500.00	21,415.00
\$8,001-\$15,000	\$500	81	40,500.00	75	18,750.00	59,250.00
\$15,001-\$18,000	\$300	30	8,800.00	27	4,050.00	12,850.00
\$18,001-\$35,000	\$250	150	37,500.00	81	10,125.00	47,625.00
		285	101,715.00	203	39,425.00	141,140.00

Renters

Household Income	Maximum Rebate	Total Number	Amount
\$0-\$8,000	\$650	52	27,581.00
\$8,001-\$15,000	\$500	39	19,500.00
		91	47,081.00

Other School Districts and Potential Impact for LMSD Residents



Other School Districts With Tax Rebate Programs

<u>Montgomery County S/D</u>	<u>% of Rebate</u>
ABINGTON	25%
HATBORO-HORHAM	25%
UPPER MERION	25%
METHACTON	30%
NORRISTOWN	30%
PERKOIMEN VALLEY	30%
WISSAHICKON	30%
SPRING-FORD AREA	50%
COLONIAL	75%
NORTH PENN	75%
UPPER DUBLIN	100%

LMSD Residents

Potential Rebate Based Upon % of PA Tax Rent Rebate Program

25%	30%	50%	75%	100%
12,249.00	14,698.80	24,498.00	36,747.00	48,996.00
19,687.50	23,625.00	39,375.00	59,062.50	78,750.00
3,212.50	3,855.00	6,425.00	9,637.50	12,850.00
11,906.25	14,287.50	23,812.50	35,718.75	47,625.00
47,055.25	56,466.30	94,110.50	141,165.75	188,221.00

Potential Rebate Based Upon % of PA Tax Rebate Program Only

25%	30%	50%	75%	100%
5,353.75	6,424.50	10,707.50	16,061.25	21,415.00
14,812.50	17,775.00	29,625.00	44,437.50	59,250.00
3,212.50	3,855.00	6,425.00	9,637.50	12,850.00
11,906.25	14,287.50	23,812.50	35,718.75	47,625.00
35,285.00	42,342.00	70,570.00	105,855.00	141,140.00

Potential Rebate Based Upon % of PA Rent Rebate Program Only

25%	30%	50%	75%	100%
6,895.25	8,274.30	13,790.50	20,685.75	27,581.00
4,875.00	5,850.00	9,750.00	14,625.00	19,500.00
11,770.25	14,124.30	23,540.50	35,310.75	47,081.00

Firefighter Tax Rebate



Borough/Township Real Estate Taxes Paid in 2022 - 100% Refunded in 2023

	<u># of Qualified Firefighters</u>	<u>Amount Refunded</u>
Narberth Borough	14	25,443.02
Lower Merion Township	45	39,748.00
Total	59	65,191.02

Lower Merion School District Taxes Paid in 2022 - Potential Impact of Refunding 100%

	<u># of Qualified Firefighters</u>	<u>Amount Refunded</u>
Narberth Borough	14	76,103.93
Lower Merion Township	45	286,890.21
Total	59	362,994.14

Lower Merion School District Taxes Paid in 2022 - Potential Impact of Refunding 50%

	<u># of Qualified Firefighters</u>	<u>Amount Refunded</u>
Narberth Borough	14	38,051.97
Lower Merion Township	45	143,445.11
Total	59	181,497.07

Lower Merion School District Taxes Paid in 2022 - Potential Impact of Refunding 25%

	<u># of Qualified Firefighters</u>	<u>Amount Refunded</u>
Narberth Borough	14	19,025.98
Lower Merion Township	45	71,722.55
Total	59	90,748.54

Lower Merion School District Taxes Paid in 2022 - Potential Impact of Refunding up to \$1,000

	<u># of Qualified Firefighters</u>	<u>Amount Refunded</u>
Narberth Borough	14	14,000.00
Lower Merion Township	45	45,000.00
Total	59	59,000.00

Lower Merion School District Taxes Paid in 2022 - Potential Impact of Refunding up to \$500

	<u># of Qualified Firefighters</u>	<u>Amount Refunded</u>
Narberth Borough	14	7,000.00
Lower Merion Township	45	22,500.00
Total	59	29,500.00