



Lower Merion School District



2019-2020
Final Budget



**Lower Merion School District
2019-20 Budget Book
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Lower Merion School District

District Officials

Board of School Directors

Dr. Melissa Gilbert - President
Ms. Subha Robinson - Vice President
Ms. Laurie Actman
Mr. Ben Driscoll
Ms. Diane DiBonaventuro
Mr. David Federman
Ms. Debra Finger
Ms. Virginia Pollard
Dr. Robin Vann Lynch

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

Administration

Superintendent of Schools

Mr. Robert Copeland

Assistant Superintendent of Schools

Dr. Scott Eveslage

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

Mr. Brian Cote

Director of Operations

Mr. James Lill

Director of Information Systems

Ms. George Frazier

Human Resources Manager

Ms. Amira Ibrahim

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

Principal TBD

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 2019-20 Lower Merion School District Budget Book. This document contains detailed information about the school district budgeting process, revenues and expenditures, and specific line items in the 2019-20 school 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 2019-20 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 workshops, 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. No other school district in the Commonwealth has been impacted more by enrollment growth over the past eight years than Lower Merion. 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 2019-20 budget reflects the District's commitment to fiscal responsibility and preserving the quality of the LMSD experience. The **2.3%** tax increase 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, personnel (salaries and benefits) 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 improved interest rates and additional Federal funds. Some increased revenues will, however, be offset by anticipated reduction in state transportation subsidies.

The Lower Merion School District expects to see significant enrollment growth over the next several years. As such, we are planning to meet that growth with the addition of a new middle school in 2022. Thanks to sound financial planning and prudent use of fund balance, we will be able to purchase all of the necessary land through cash available funds. However, we do expect to issue bonds for the construction of the actual school building. As such, we are ensuring that our long-range fiscal house is in order as we anticipate the future needs of a growing district.

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 83-95). 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 2019-20 school year began in late summer. Zero based budgeting and program budgeting are used in developing the budget. 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 2017-18, Pennsylvania's school districts receive 57.6% of their revenues from local sources, 38% from the state, and 4.4% from federal and other revenues. Lower Merion School District (LMSD) receives 84.55% of our revenues from local sources, 14.36% from the state and 1.09% 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 2018-19 was 28.7477 mills. For a property with an assessment of \$100,000 the tax bill was \$2,874.77. The new proposed millage rate for 2019-20 is 29.4088 mills. The new tax bill for that same property with an assessment of \$100,000 will be \$2,940.88, an increase of \$66.11.

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 source 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. Housing sales have increased recently, but are sometimes selling for a lower price than prior to the economy downturn in 2008. For the 2019-20 Budget we are budgeting \$4,000,000 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 2019-20 Budget includes total interest income budget of \$2,500,000, which is an increase from the previous year.

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 \$3,992,490 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 2019-20 Budget includes the following state subsidies:

\$2,979,328 - Special Education
2,425,000 - Transportation
4,875,000 - Social Security
22,000,000 - 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 2019-20 budget, LMSD's unassigned fund balance is approximately 6.5 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 2019-20 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 2019-20 general fund budget is proposed at \$280,076,847 requiring a real estate tax rate of 29.4088. The new mill rate represents an increase of .6611 mills, or a tax rate increase of 2.30% 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 \$223,664,665 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 \$4,000,000, which is a \$300,000 increase from the prior year's budget. Interest rates on investments continue to be relatively low but we have seen market conditions improve. Therefore, investment income is projected to increase to \$2,500,000 in the 2019-20 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.

On February 5, 2019 Governor Wolf presented his proposed a \$34.15 billion budget, providing a 2.8% increase in total funding from the current fiscal year. At this time we don't know how much, if any, of his proposed budget will be approved by the legislature. The proposal includes:

- \$200 million increase for Basic Education Funding (BEF)
- \$50 million increase for Special Education Funding (SEF)
- \$260 million from Ready to Learn Block Grant funds to Basic Education Funding
- \$45 million for school safety and security
- Level funding for pupil transportation (\$549 million)
- \$15 million increase for Early Intervention, targeted to Intermediate Units.
- \$50 million increase to early education spread between Pre-K Counts HeadStart.
- \$10 million increase to CTCs
- PlanCon funded at \$10 million, covering only lease reimbursements for projects already in the PlanCon process. There is no money for new projects.

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 \$280,076,847. Education is a labor intensive industry. Salaries and fringe benefit cost account for 76% 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 2.86%, from 33.43% to 34.29% for fiscal year 2019-20. According to the latest PSERS projections, the employer contribution rate will reach to 36.30% in fiscal year ending 2024.

The 2019-20 budget incorporates 30.3 new positions to meet student needs based upon enrollment projections and school district data. Of the new positions, 1 are administrators, 19.8 are professionals and 9.5 are support positions. Total cost is approximately \$2.8 million.

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, and 2019-20 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 2008, LMSD has had the second-fastest enrollment growth rate (more than 21%) in the Commonwealth and the largest growth by total number of students (nearly 1500 additional students) according to the Pennsylvania Department of Education. As the 2018-19 school year opened, enrollment in the District was nearly 8700 students. The last time LMSD enrolled this many students, the District operated 15 schools (ten K-6 elementary schools, three 7-9 junior high schools and two 10-12 senior high schools).

In the fall of 2018, the District shared the results of two independently-conducted enrollment studies. One report was presented by Sundance Associates, a demographic consulting firm located in Cherry Hill, New Jersey. The second report included updated demographic information from the Montgomery County Planning Commission (MCPC). 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 almost 8700 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 9,650 students daily to 125 different schools, accumulating over 1.5 million annual miles.
- The District serves 3,250 meals per day and manages a free and reduced lunch program serving just over 1,000 students.
- The District provides health services to over 13,500 students in 10 public, 20 non-public, and home-school settings.
- The District supports and services over 11,300 instructional devices for staff and students.
- The District coordinates and oversees over 13,000 hours of scheduled facility use by community groups and other organizations.
- The District recruits, hires, and manages over 1,550 full and part-time staff members.
- The District creates, reviews, and distributes tens of thousands of notices, articles, and calendar updates annually.

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 1,550 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 121 athletic teams and 104 different clubs/activities at the high school level)
- Temporary/Seasonal Employment (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 2019-20 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, K-12 Curriculum/Instruction & Professional Learning	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
Principal, Middle School	2
Assistant Principal, Middle School	4

Principal, High School	2
Assistant Principal, High School	7
Athletic Director, High School	2
Director, Information Systems	1
Total	42

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
Assistant Director, Human Resources	1
Hiring Manager	1
Benefits Specialist	1
Human Resource Specialist	3
Executive Assistant (Superintendent, Assistant Superintendent, Business Manager, Asst. to the Superintendent/District Admin)	5
Supervisor, Technology Operations	1
Total	27

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	10.4
Gifted Support Teacher	22.5
Instructional Support Teacher	6
Librarian	10
Math Specialist	10
Psychologist	11
Reading Specialist	25.1
School Counselor	28.6
School Culture	2
School Nurse	13
Social Worker - Home and School	5
Special Area Teacher (Art, Music, PE, etc.)	71.99
Special Education Teachers	103.6
Speech Therapist	16.4
Subject Area Teacher (Elementary, Math, Biology, etc.)	463.3
Total	798.89

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	15
	Campus Aide	19
	Head Campus Aide	2
	Instructional Aide	175
	Job Coach	2.52
	Library Aide	11
	Staff Nurse	15
	Cafeteria Recess Aide ES (Hourly)	29
	Cafeteria Recess Aide MS (Hourly)	11
	PT Staff Nurse (Hourly)	3
	Sports Aide (Hourly)	2
	Aides Total	284.52

Buildings And Grounds	Groundskeeper	8
	Head Groundskeeper	1
	Laborer	1
	Lead B&G	2
	Night Skilled Bldg Crafts	3
	Skilled Building Craftsman	12
Buildings And Grounds Total		27
Custodial Services	Day Custodian	8
	Head Custodian/Shipper	11
	Lead Custodian	3
	Night Custodian	33
	Night Custodian - HS	15
	Pt Day Custodian (Hourly)	2
	Pt Night Custodian (Hourly)	6
	Weekend Custodian - Day (Hourly)	2
	Weekend Custodian - Night (Hourly)	2
Custodial Services Total		82
Nutritional Services	Assistant Complex Manager	2
	Complex Manager	2
	ES Cafeteria Manager	6
	MS Cafeteria Manager	2
	Hourly Food Service Assoc.	31
Nutritional Services Total		43
Secretaries	10 Mo Elem Secretary 190	9
	10 Mo Secretary	17
	12 Mo Secretary	11
	Clerk Typist	2
	District Admin Secretary	18
	Elementary Secretary	6
	Executive Secretary	4
	PT Clerk Typist 10 Month	1
	Sr. District Admin Secretary	11
Secretaries Total		79
Technology	Database Analyst	2
	Desktop Technician	3
	IT Support Tech	3
	IT Support Tech HS	2
	Network Technician	3
	Video Technician	2
	Webmaster	1
Technology Total		16

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 (Hourly)	9
	Bus Driver (Hourly)	86
	Bus Driver - Regular Draw (Hourly)	35
	Food Service Driver (Hourly)	1
	Parking Lot Attendant (Hourly)	1
	Pt Bus Aide (Hourly)	17
Transportation Total		159
Support Total		690.52

New Staffing Recommendations for 2019-20

The staffing changes recommended for 2019-20 include the addition of 20.3 FTE teachers/professional staff, 8.0 FTE Support Staff, and 1.0 FTE Administrative Staff.

Teachers/Professional Staff

We are recommending that 20.3 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.

- Classroom Teachers to support enrollment growth at elementary level (1.5 FTE)
- Autistic, Emotional, & Learning Support Teachers to support incoming student needs (3.5 FTE)
- English Language Development Teacher to meet student needs (1.0 FTE)
- Classroom Teacher (English) to support middle school teaming model (1.0 FTE)
- World Language Teachers (Latin & Spanish) to accommodate student choice/enrollment (3.5 FTE)
- Science Teacher (Biology/Chemistry) to accommodate student choice in multiple sciences (1.0 FTE)
- Social Studies Teacher to accommodate student choice/enrollment (1.0 FTE)
- Increase Instructional Support & Math Support Teachers FTE to support student needs (1.7 FTE)
- Increase Instrumental Music Teacher FTE to support student choice (0.1 FTE)
- NOW and Communications Teachers to initiate programming at WVMS & HHS (3.0 FTE)
- College Access Counselor to support growing enrollment (1.0 FTE)
- Certified School Nurse to support needs in non-public schools (1.0 FTE)
- Speech Therapist to support growing student needs (1.0 FTE)

Support Staff

- Instructional Aides: 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. Three reserve positions (3.0 FTE) are 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. It is assumed that these aides will be Instructional Aides; however, IEPs may require that the services be provided by Behavior Aides or Job Coaches instead. In addition, two Instructional Aide positions (2.0 FTE) are recommended to support the initiation of the NOW and Communications programs at WVMS and HHS.
- Bus Drivers: As a result of increasing enrollment, the District is recommending the addition of three bus driver positions (3.0 FTE).

Administrative Staff

- **Contract/Procurement Specialist:** In order to support increasing student and staff population as well as managing the complexity of the resources and vendors serving the school populations, a contract/procurement specialist (1.0 FTE) is recommended to serve as a liaison between and among the Business, Technology, Curriculum, and Student Services offices. The individual would be responsible for managing contracts with vendors from identification of products, through negotiations, and implementation. The District anticipates cost savings through increasing efficiencies in the process and reducing reliance on outside counsel for product and contract review.

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 29% 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 2019-20 fiscal year our healthcare benefits are projected to be a 4.4 percent decrease from 2018-19 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 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18 and 2018-19 budget periods the rates were 7.13%, 4.76%, 4.78%, 5.64%, 8.65%, 12.36%, 16.93%, 21.40%, 25.84%, 30.03%, 32.57% and 33.43% respectively. The PSERS board has certified the official employer contribution rate for 2019-20 at 34.29%.

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. Current PSERS employer projections are slated to continue increasing peaking at 36.30% in fiscal year ending 2024. 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 proposed new middle school project will result in an increase in debt service.

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.

Local Sources	Revenue after 2017-18 tax increase	Actual Revenue 2017-18	Revenue after 2018-19 tax increase	Revenue after 2019-20 tax increase
Current Real Estate Taxes	210,569,830	211,977,240	217,677,074	223,664,665
Interim Real Estate Taxes	301,000	1,767,944	600,000	800,000
Public Utility Realty Tax	220,000	210,165	210,000	218,000
Local Services Tax	205,000	214,683	210,000	212,000
Realty Transfer Taxes	3,250,000	4,874,399	3,700,000	4,000,000
Delinquent Real Estate Taxes	3,600,000	3,907,109	3,600,000	3,750,000
Interest Income	425,000	2,029,117	1,150,000	2,500,000
Tuition - Summer Programs	200,000	176,640	30,000	170,000
IU Federal Funds	1,200,000	1,254,849	1,265,000	1,250,000
Misc. Other Local Sources	107,500	353,916	295,000	235,000
Total Local Sources	220,078,330	226,766,061	228,737,074	236,799,665

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	Budget 2017-18	Actual Revenue 2017-18	Budget 2018-19	Budget 2019-20
Basic Education Funding Subsidy	3,794,830	3,885,527	3,892,946	3,992,490
Special Education Subsidy	2,932,363	3,113,706	2,961,349	2,979,328
Transportation Subsidy	2,200,000	2,483,613	2,400,000	2,425,000
Revenue for Social Security Payment	4,700,000	4,397,116	4,800,000	4,875,000
Revenue for Retirement	20,000,000	19,337,805	21,000,000	22,000,000
State Property Tax Reduction Allocation	3,473,683	3,473,683	3,473,709	3,473,583
Health Services Subsidies	250,000	241,614	250,000	250,000
Rental & Sinking Fund Reimbursement	200,000	197,490	200,000	200,000
Misc. Other State Subsidies	20,000	288,963	25,000	25,000
Total State Sources	37,570,876	37,419,517	39,003,004	40,220,401

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.

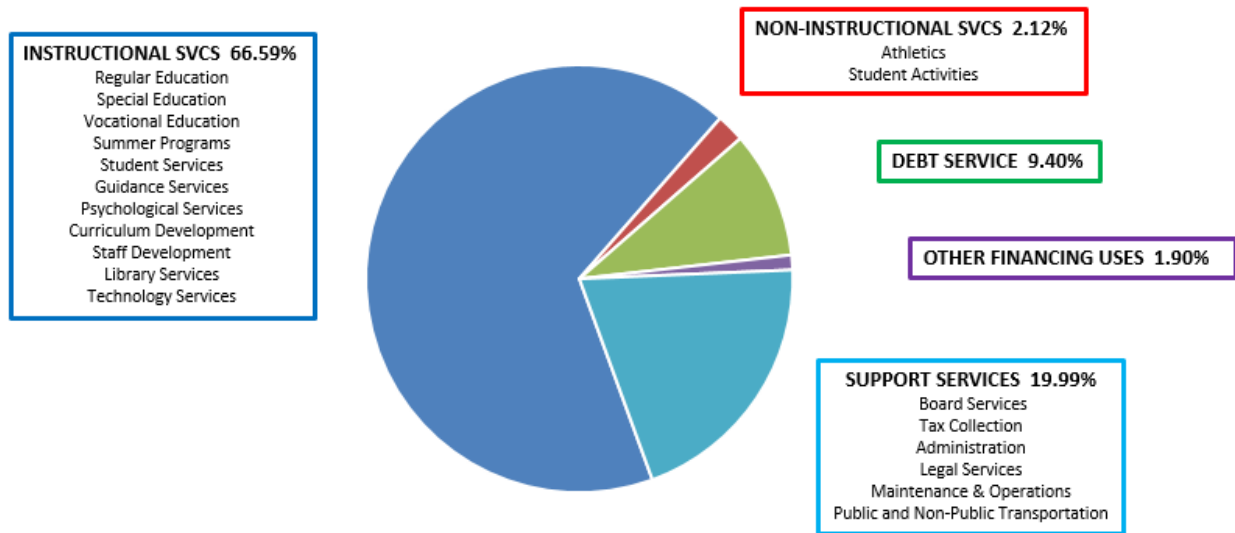
Federal Sources	2017-18 Budget	2017-18 Actual	2018-19 Budget	2019-20 Budget
NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	280,000	303,603	300,000	300,000
NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	145,000	163,522	145,000	145,000
NCLB, Title III-Language Instruction for Limited English Proficient and Immigrant Students	-	-	-	57,000
NCLB, Title IV - 21st Century School		10,000	-	20,000
School-Based Access Medicaid Reimbursement Program Reimbursements	730,000	1,754,916	983,679	985,000
Other PA Restricted Federal Grants-in-Aid	-	100	-	-
Medical Assistance Reimbursement for Administrative Claiming Program	30,000	39,246	30,000	30,000
Total Federal Sources	1,185,000	2,271,386	1,458,679	1,537,000

Other Financing Sources

School Fund Balance of \$1,519,781.00 is being used to balance revenues and expenditures for 2019-20.

SUMMARY OF TOTAL 2019-20 BUDGET

The Proposed 2019-20 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 chart below summarizes the school district's 2019-20 budget by function:

SUMMARY OF BUDGET BY FUNCTION					
Function Code	Description	2017-18 Final	2017-18 Actual	2018-19 Final	2019-20 Finals
1000	Instruction				
	Regular Education Programs	104,870,665	100,003,884	107,346,353	111,897,442
	Special Programs	47,344,037	41,768,332	46,267,537	47,082,093
	Vocational Education	525,000	513,398	525,000	525,000
	Other Instructional Programs	982,045	887,416	1,091,398	1,269,048
	Total Instruction	153,721,747	143,173,031	155,230,288	160,773,583
2000	Support Services				
	Support Services - Students	10,531,477	9,671,186	10,483,188	10,671,526
	Support Services - Instructional Staff	7,243,765	6,380,967	7,121,169	7,301,578
	Support Services - Administration	13,315,483	14,147,505	13,976,539	14,303,478
	Support Services - Student Health	3,936,994	3,690,495	4,098,061	4,366,015
	Support Services - Business	1,346,454	1,289,468	1,328,577	1,841,103
	Operation and Maintenance of Plant Services	19,411,239	20,943,657	18,924,950	19,762,079
	Student Transportation Services	13,609,008	13,510,947	14,392,298	14,870,779
	Support Services - Central	6,584,176	6,283,567	6,794,810	7,819,112
	Other Support Services	741,751	655,105	692,068	779,339
	Total Support Services	76,720,347	76,572,895	77,811,660	81,715,009
3000	Operation of Non-Instructional Services				
	Student Activities and Athletics	5,503,443	5,062,934	5,552,721	5,695,179
	Community Services	215,000	219,108	220,000	248,000
	Total Non-Instructional Services	5,718,443	5,282,043	5,772,721	5,943,179
5000	Other Expenditures and Financing Uses				
	Debt Service	26,058,124	25,672,444	26,057,398	26,331,792
	Interfund Transfers	2,186,756	15,756,552	22,187,482	4,513,284
	Budgetary Reserve	800,000	-	800,000	800,000
	Total Other Expenditures and Financing	29,044,880	41,428,996	49,044,880	31,645,076
	Total	265,205,417	266,456,964	287,859,549	280,076,847

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 2018-19 budget the salaries and benefits total \$205,600,239 which account for 71% of expenditures. The remaining seven object codes account for \$82,259,310, which is 29% of expenditures.

The chart below summarizes the school district's 2019-20 budget by object:

SUMMARY OF BUDGET BY OBJECT					
Object Code	Description	2017-18 Final	2017-18 Actual	2018-19 Final	2019-20 Final
100	Salaries	124,630,887	118,890,392	129,832,743	132,268,403
200	Benefits	79,821,183	75,584,599	75,767,496	80,700,668
300	Purchased Professional Services	7,012,107	7,180,972	7,605,468	8,430,160
400	Purchased Property Services	2,533,703	4,540,311	2,851,192	2,770,850
500	Other Purchased Services	10,508,379	9,034,705	10,713,766	10,471,968
600	Supplies	11,209,992	9,507,178	11,483,216	12,672,539
700	Property	197,459	86,123	339,420	479,579
800	Other Objects	12,625,931	9,351,132	9,663,766	8,849,396
900	Other Uses of Funds	16,665,776	32,281,552	39,602,482	23,433,284
	Total	265,205,417	266,456,964	287,859,549	280,076,847

EXPENDITURES - PROGRAM BUDGETING

This year the District has added a new section to the budget book that offers a more detailed look at budgeting for each major program and service. The following pages include a narrative program budget descriptions accompanied by charts with specific line items and budgeted costs for 2017-18. 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.

Elementary Literacy

Journeys, published by Houghton Mifflin Harcourt, is the core reading resource used to meet the diverse needs of our K-5 students.

This research-based program has been designed with a balance of shared (whole group instruction), guided (small flexible group instruction), and 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. It has a rich collection of award-winning thoughtfully selected literary genres which include fiction, poetry, nonfiction, and informational writing in a magazine format to engage students.

There is a systematic and ongoing assessment system to inform teachers of the strengths and needs of their students. The technology component supports instruction in the classroom and provides opportunities for students to log on and read from home as well.

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, and was extensively field-tested in a wide variety of classrooms.

The goal of Investigations is 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.

Elementary Science

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. Two kits will be implemented in the 2012-13 school year with the third kit being added during the 2013-14 school year. 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 youngsters think and learn.

Science is an active enterprise, made active by our human capacity to think. Scientific knowledge advances when scientists observe objects and events, think about how they relate to what is known, test their ideas in logical ways, and generate explanations that integrate the new information into the established order. Thus the scientific enterprise is both what we know (content) and how we come to know it (process). The best way for students to appreciate the scientific enterprise, learn important scientific concepts, and develop the ability to think critically is to actively construct ideas through their own inquiries, investigations, and analyses. The FOSS program was created to engage students in these processes as they explore the natural world.

Elementary Social Studies

Children Helping and Nurturing Growth in the Environment

“Project CHANGE” accomplishes this goal by helping our students realize that they are citizens who are active participants in their community by:

- Helping them understand that change is part of everyday life.
- Teaching them to observe using all the senses, data collection, research, predicting, critical thinking, creative freedom, sensitivity and current event discussion.
- Involving the use of art, music, math, geography, science, and technology to explain how and why the environment changes with the seasons.

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.

Elementary Core Instruction (Literacy, Math, Science, Social Studies, Computers, Extended Kindergarten)	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	32,845,260	30,486,068	33,132,497	33,525,028
Other Expenditures				
Dues, Fees And Other Costs	6,450	2,619	3,450	10,300
Other Purchased Services	2,750	998	2,600	1,850
Purchased Professional & Technical Services	3,730	17,172	9,030	15,605
Purchased Property Services	82,097	55,198	74,600	64,000
Supplies	930,029	1,025,494	863,431	1,039,041
Supplies & Equipment	31,000	0	0	0
Total Other Expenditures	1,056,056	1,101,481	953,111	1,130,796
Total Expenditures	33,901,316	31,587,549	34,085,608	34,655,824

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 contributes an important means to communicate and interact in order to participate 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)*

The four skills of listening, reading, writing and speaking have been reorganized into language modes. The three modes consist of interpersonal, interpretive and presentational. The modes place the primary emphasis on the purpose of communication and the context in which it happens, rather than on any one skill in isolation. Instruction and assessment will, to the greatest extent possible, reflect real world communication in the target language, will use as many authentic materials as possible, and will be modes based.

Language offerings in the Elementary Schools:

Grades 1-5: Students study either French or Spanish depending on the school they attend.

Elementary World Language	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	1,465,244	1,441,736	1,510,702	1,468,827
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services				
Supplies	9,550	3,218	9,850	11,400
Supplies & Equipment				
Total Other Expenditures	9,550	3,218	9,850	11,400
Total Expenditures	1,474,794	1,444,954	1,520,552	1,480,227

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	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	1,317,234	1,213,189	1,234,039	1,278,705
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services				
Supplies	12,300	8,193	12,300	15,679
Supplies & Equipment	0	0	0	9,178
Total Other Expenditures	12,300	8,193	12,300	24,857
Total Expenditures	1,329,534	1,221,382	1,246,339	1,303,562

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. They also learn and practice the process of creation and engage in the many decisions that lead to a work of art.

Elementary Art	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	1,152,062	1,126,424	1,165,078	1,209,337
Other Expenditures				
Dues, Fees And Other Costs	4,115	2,190	4,315	0
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services				
Supplies	28,000	22,350	28,000	48,900
Supplies & Equipment				
Total Other Expenditures	32,115	24,540	32,315	48,900
Total Expenditures	1,184,177	1,150,963	1,197,393	1,258,237

Elementary Music

Students have multiple opportunities to engage in at least three different types of writing each year, building their authorial voices with the support and guidance of teachers. 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. 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.

K-5 Music	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	1,879,434	1,887,683	1,917,900	2,059,917
Other Expenditures				
Dues, Fees And Other Costs	0	100	100	0
Other Purchased Services				
Purchased Professional & Technical Services	700	300	700	700
Purchased Property Services	5,900	2,836	6,260	8,500
Supplies	35,800	29,749	34,330	49,925
Supplies & Equipment	5,000	0	7,901	0
Total Other Expenditures	47,400	32,984	49,291	59,125
Total Expenditures	1,926,834	1,920,668	1,967,191	2,119,042

Elementary ELD – English Language Development

The Lower Merion School District's ELD program identifies students who may be in need of ELD services and appropriately places them in ELD and classroom programs that best meet their growing needs. 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	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	937,474	826,005	943,274	972,482
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services	0	0	0	2,500
Supplies	11,280	9,654	9,435	19,602
Supplies & Equipment				
Total Other Expenditures	11,280	9,654	9,435	22,102
Total Expenditures	948,754	835,659	952,709	994,584

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.

When sixth graders arrive at middle school, they gather for the first time with peers from other LMSD elementary schools. New faces, new academic and co-curricular opportunities and a different building signal certain transition. Key to easing this transition is a teaming model that creates smaller learning units within each grade and an advisory system that connects small groups of students with a faculty advisor. Teams are led by groups of teachers from across subject areas who work collaboratively throughout the year to support individual student needs in the classroom. Advisory groups meet regularly to discuss relevant themes and topics, including time management, study/social skills, preparing for high school, community service, peer mentoring, etc.

With the guidance of a highly talented and dedicated staff and the structure of a rigorous, multi-disciplinary curriculum, students enjoy an individualized experience that prepares them to advance through their schooling as independent thinkers and compassionate, responsible global citizens.

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	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	5,175,533	4,550,396	5,958,994	5,730,724
Other Expenditures				
Dues, Fees And Other Costs	4,401	1,665	1,501	1,901
Other Purchased Services	15,570	14,039	51,038	100,750
Purchased Professional & Technical Services	69,330	83,637	42,530	44,530
Purchased Property Services	74,900	77,416	108,300	80,300
Supplies	307,702	378,522	310,617	357,636
Supplies & Equipment	53,500	37,642	27,500	28,000
Total Other Expenditures	525,403	592,920	541,486	613,117
Total Expenditures	5,700,936	5,143,316	6,500,480	6,343,841

Middle School Literacy

English/Language Arts classes are student-centered and interactive opportunities for students to read, write, talk, ask questions, listen, research, and think critically. The focus is on how students can become better readers and writers. Students read from a wide range of genres, including classics and contemporary works, and they write in a variety of modes for various purposes and audiences. They explore topics of individual interest as well as those which will provide them with a context for understanding the literary canon. Students have multiple opportunities to engage in at least three different types of writing each year, building their authorial voices with the support and guidance of teachers.

High School Literacy

Lower Merion School District English teachers embrace their responsibility to ensure that students master the skills of close reading and meaningful writing. They are also passionate about the role that literature can and should play in their students' lives as a vehicle for cultural appreciation and intellectual growth. Students read from a wide range of genres, including classics and contemporary works, and they write in a variety of modes for various purposes and audiences. They explore topics of individual interest as well as those which will provide them with a context for understanding the literary canon.

High school English classes are student-centered and interactive opportunities for students to read, write, talk, ask questions, listen, research, and think critically. Coursework is fast-paced and rigorous, with a focus on preparing the student for writing at the college level.

Secondary Literacy	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	8,813,317	8,845,551	9,362,799	9,768,839
Other Expenditures				
Dues, Fees And Other Costs	1,175	858	1,175	1,175
Other Purchased Services				
Purchased Professional & Technical Services	1,200	1,787	0	-
Purchased Property Services	2,100	0	0	-
Supplies	188,021	118,671	235,554	243,520
Supplies & Equipment				
Total Other Expenditures	192,496	121,315	236,729	244,695
Total Expenditures	9,005,813	8,966,867	9,599,528	10,013,534

Middle School Mathematics

The LMSD middle school curriculum is designed to use a problem-based approach with concrete models. Courses help students to develop multiple strategies to solve problems and to recognize the connections between concepts. The pre-algebra and Algebra 1 curricula deliver traditionally rigorous algebraic content using a problem-based approach. Materials are aligned to exceed expectations set forth by the state to ensure student success on the Keystone Exam. There are strong threads woven throughout the courses on multiple representations and the meaning of a solution.

High School Mathematics

As students enter high school, they are able to choose courses designed to give them a solid foundation for post-secondary preparation or to choose more challenging courses that will engage them in thinking more deeply about 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 the Advanced Placement, International Baccalaureate, and Honors Program experience high levels of success as demonstrated in the outcomes of 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 in the country.

Secondary Math	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	8,164,479	7,951,879	8,225,626	8,860,071
Other Expenditures				
Dues, Fees And Other Costs	2,270	286	480	480
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services				
Supplies	209,371	163,534	128,620	120,566
Supplies & Equipment				
Total Other Expenditures	211,641	163,820	129,100	121,046
Total Expenditures	8,376,120	8,115,699	8,354,726	8,981,117

Middle School Science

The middle school science program builds on an excellent elementary 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. 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.

High School Science

The high school science program builds on an excellent elementary and middle school 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. 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. Most students choose to enroll in a high-level elective in their senior year.

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. For example, all four LMSD secondary schools annually qualify for the state Science Olympiad and Harriton's team is a perennial state champion.

Secondary Science	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	7,509,466	7,648,007	8,135,704	8,607,337
Other Expenditures				
Dues, Fees And Other Costs	0	55	0	-
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services	3,000	400	3,000	3,000
Supplies	124,124	138,129	268,866	129,850
Supplies & Equipment				
Total Other Expenditures	127,124	138,584	271,866	132,850
Total Expenditures	7,636,590	7,786,591	8,407,570	8,740,187

Middle School Social Studies

Teachers guide students to examine issues, past and present, from a variety of perspectives beyond those presented in textbooks. They model and encourage the close reading of authentic primary documents. They model and teach research and writing skills for a variety of purposes and audiences and strategies for effective speaking and debate. Social studies teachers seek to guide students to become critical thinkers who can ask the right questions, find the information to answer those questions, and present their thinking in meaningful ways.

High School Humanities

Teachers guide students to examine issues, past and present, from a variety of perspectives beyond those presented in textbooks. They model and encourage the close reading of authentic primary documents. They model and teach research and writing skills for a variety of purposes and audiences and strategies for effective speaking and debate. Social studies teachers seek to guide students to become critical thinkers who can ask the right questions, find the information to answer those questions, and present their thinking in meaningful ways.

Secondary Social Studies/Humanities	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	6,508,306	6,537,193	6,628,476	7,185,687
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services	0	0	100	100
Purchased Professional & Technical Services				
Purchased Property Services				
Supplies	42,300	37,238	506,650	244,070
Supplies & Equipment				
Total Other Expenditures	42,300	37,238	506,750	244,170
Total Expenditures	6,550,606	6,574,431	7,135,226	7,429,857

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. On a regular basis, the culinary classes create set-up venues in which others can come in and share in their creative experiences.

High School Family & Consumer Science

The high school 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.

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Secondary Family/Consumer Science	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	1,139,699	1,106,385	1,171,468	1,210,992
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services	5,300	2,850	6,950	6,500
Supplies	42,571	27,680	53,763	69,676
Supplies & Equipment				
Total Other Expenditures	47,871	30,530	60,713	76,176
Total Expenditures	1,187,570	1,136,916	1,232,181	1,287,168

Middle School Technology

The comprehensive middle school program is designed to build on the PA Standards for Science, Technology, and Engineering Education and the National Educational Technology Standards and covers the principles concerning understanding, applying, and evaluating technology use in a variety of settings including medical, communication, transportation, and construction applications. Through independent and team projects, students use written and verbal communication to present ideas and projects and make use of the most relevant software packages and hardware systems.

Many of our students at the secondary level demonstrate a further commitment to exploring technology through co-curricular technology programs. The Technology Student Association (TSA) clubs at the four schools are the most popular clubs in the District. Students compete in statewide and national contests and consistently return with numerous individual and team awards. In recent years, LMSD students have been elected to lead the national TSA organization.

High School Technology

The high school program features a variety of rigorous, elective courses that encourage students to engage in a more focused examination of technological applications. From the foundations of engineering and design to advanced architecture and robotics, students think creatively, develop unique design solutions and learn to formulate and present

their ideas individually and in teams. During the process, they make use of the most relevant software packages and hardware systems.

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Middle School Computers

The middle school technology education program courses allow students to explore a wide range of technological systems. Students design and create solutions to challenges and explore careers associated within the related science, technology, and engineering fields. Technological problem-solving skills are developed through the use of hands-on activities, and open-ended projects and design challenges.

High School Computers

The high school technology education program builds on the foundations gained in middle school, offering students the opportunity to gain deeper knowledge and more refined skills to be productive in a sophisticated, technological world. Both high schools are a 1:1 school where each student has access to their own laptop.

Secondary Tech Ed/Computers	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	1,906,956	1,803,110	1,681,507	1,912,189
Other Expenditures				
Dues, Fees And Other Costs	8,000	540	3,200	1,500
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services	1,200	-	1,200	2,600
Supplies	131,669	96,178	104,461	112,589
Supplies & Equipment	-	-	-	15,499
Total Other Expenditures	140,869	96,718	108,861	132,188
Total Expenditures	2,047,825	1,899,828	1,790,368	2,044,377

Middle School 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 contributes an important means to communicate and interact in order to participate 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)*

The four skills of listening, reading, writing and speaking have been reorganized into language modes. The three modes consist of interpersonal, interpretive and presentational. The modes place the primary emphasis on the purpose of communication and the context in which it happens, rather than on any one skill in isolation. Instruction and assessment will, to the greatest extent possible, reflect real world communication in the target language, will use as many authentic materials as possible, and will be modes based.

Language offerings in the Middle Schools:

Grades 6-8: Students continue with their elementary school language in sixth grade. In 7th and 8th grade students study French, Spanish or Latin.

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Language offerings in the High Schools:

Grades 9-12: 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 and AP options. Japanese is offered as an honors course through level 2.

Secondary World Language	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	6,192,659	5,700,895	5,798,842	6,424,945
Other Expenditures				
Dues, Fees And Other Costs	2,250	810	2,000	2,000
Other Purchased Services				
Purchased Professional & Technical Services	-	200	-	1,100
Purchased Property Services				
Supplies	244,763	217,323	58,383	185,163
Supplies & Equipment				
Total Other Expenditures	247,013	218,333	60,383	188,263
Total Expenditures	6,439,672	5,919,228	5,859,225	6,613,208

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, interpersonal relationships, sexuality, mental health and drugs and alcohol.

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Secondary Physical Education/Health	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	3,375,513	3,208,234	3,325,160	3,435,923
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services				
Supplies	102,466	101,870	31,250	39,441
Supplies & Equipment				
Total Other Expenditures	102,466	101,870	31,250	39,441
Total Expenditures	3,477,979	3,310,104	3,356,410	3,475,364

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.

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Secondary Art	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	2,220,022	2,170,382	2,254,864	2,316,356
Other Expenditures				
Dues, Fees And Other Costs	200	-	200	200
Other Purchased Services				
Purchased Professional & Technical Services	-	-	-	2,500
Purchased Property Services	1,800	822	4,800	3,300
Supplies	69,829	74,452	75,448	111,441
Supplies & Equipment	-	-	17,321	-
Total Other Expenditures	71,829	75,274	97,769	117,441
Total Expenditures	2,291,851	2,245,657	2,352,633	2,433,797

Middle School Music

Students have multiple opportunities to engage in at least three different types of writing each year, building their authorial voices with the support and guidance of teachers. 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. 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.

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Secondary Music	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	2,157,843	2,117,348	2,155,114	2,166,353
Other Expenditures				
Dues, Fees And Other Costs	5,604	7,685	5,604	5,804
Other Purchased Services	-	654	-	-
Purchased Professional & Technical Services	-	800	2,500	2,000
Purchased Property Services	16,600	10,216	13,100	29,150
Supplies	66,152	62,013	90,261	159,787
Supplies & Equipment	43,328	6,960	19,499	15,902
Total Other Expenditures	131,684	88,328	130,964	212,643
Total Expenditures	2,289,527	2,205,676	2,286,078	2,378,996

Middle School ELD – English Language Development

The Lower Merion School District's ELD program identifies students who may be in need of ELD services and appropriately places them in ELD and classroom programs that best meet their growing needs. 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.

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Secondary English as a Second Language	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	429,414	435,073	709,074	567,389
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services				
Supplies	16,560	14,594	7,050	6,887
Supplies & Equipment				
Total Other Expenditures	16,560	14,594	7,050	6,887
Total Expenditures	445,974	449,667	716,124	574,276

Middle School Interdisciplinary Programs

Bala Cynwyd Middle School

The **eVOLVE** class will dedicate an entire 10-week quarter to the 6th grade curriculum content, condensing the essential information for both science and history. Time will be spent focusing on each curriculum's overarching understandings in a variety of ways: hands-on experiments, group activities, video conferences, speakers, multimedia presentations, field trips, class discussions, and direct instruction. While the science and history curricula are compacted, language arts classes continue throughout the year, providing instruction of skills – reading, writing, listening, speaking, researching, thinking, planning and organizing, as well as working independently and with others - are introduced and practiced throughout the year. Everything evolves. What was once simple has grown increasingly complex over time. Issues, science and technology, and the arts define and shape societies. For the remainder of the year, eVOLVE students exercise choice, exploring topics of interest within the quarter's theme. The first theme is teacher-selected; the second, chosen by students. Students identify, evaluate and understand perspectives related to their topic. Each quarter's studies culminate in student projects that are relevant in our changing world.

Communiqué is an elective program that teaches the same seventh-grade curriculum as all other seventh-grade teams, but implements alternative strategies and assessments. The program integrates language arts, social studies, science, health, art, and music into the theme of communications. Integration will be 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

The **Points of View Program** covers the same 8th grade curriculum as all other 8th grade teams. Our thematic approach ensures that in each of the four core content areas, students will view local, national, and global issues through the lens of social justice. This program is simply a team with a theme! The focus is on not only getting ready for high school, but also questioning some big ideas along the way!

ARTiFACTS is an interdisciplinary program 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 students will analyze relationships between seemingly unconnected materials and draw connections across disciplines.

Waterbound is a two person team 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. Students are regularly challenged, and many opportunities are given to pursue areas of interest in greater depth.

Middle School Interdisciplinary	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	2,560,724	2,145,002	2,114,781	2,415,003
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services				
Purchased Professional & Technical Services	-	800	-	-
Purchased Property Services				
Supplies	7,500	35,380	25,850	13,150
Supplies & Equipment				
Total Other Expenditures	7,500	36,180	25,850	13,150
Total Expenditures	2,568,224	2,181,183	2,140,631	2,428,153

High School Business Education

The District offers a well-developed business education program for students at Lower Merion High School and Harriton High School. Students in the business education program are offered the following courses: Information Technology, Foundations of Business, Entrepreneurship, Advanced Entrepreneurship, Video Production, Advanced Video Production, Web Design, Television Broadcasting and Sports & Entertainment Marketing.

Through a partnership with Pennsylvania State University (PSU) Brandywine, seniors at Harriton High School have the opportunity to take undergraduate business courses on campus. The Penn State program will be ending at the conclusion of the 2018-2019 school year. Starting in the 2019-2020 school year, junior and seniors will have the opportunity to enroll in the dual enrollment program offered by the University of the Sciences.

High School Business Ed	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	702,287	659,674	701,245	744,626
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services				
Supplies	7,800	523	7,800	18,800
Supplies & Equipment				
Total Other Expenditures	7,800	523	7,800	18,800
Total Expenditures	710,087	660,197	709,045	763,426

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. An outside facilitator 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	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	201,073	95,887	79,075	63,302
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services	0	127	0	-
Purchased Professional & Technical Services				
Purchased Property Services				
Supplies	1,000	0	1,000	100
Supplies & Equipment				
Total Other Expenditures	1,000	127	1,000	100
Total Expenditures	202,073	96,014	80,075	63,402

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.

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 2015-18 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 Hispanic descent, grades 9 thru 12. All lessons, activities, service opportunities 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.

Becton Scholars Mentoring

The Becton Buddies program consists of Lower Merion High School students who travel to Penn Wynne twice weekly throughout the school year to lend a helping hand to their younger district counterparts during RARE or Homework Club.

High School HHS Power and LMHS Becton Scholars	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	324,805	329,968	358,003	338,230
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services				
Supplies	4,100	1,789	4,100	2,000
Supplies & Equipment				
Total Other Expenditures	4,100	1,789	4,100	2,000
Total Expenditures	328,905	331,757	362,103	340,230

International Baccalaureate (IB): Grades 11-12

The Lower Merion School District offers a wide array of academic options to challenge and meet the needs of all of our students. The International Baccalaureate (IB) Program is one such option for juniors and seniors. The IB Program, leading to an internationally recognized high school diploma, is designed to meet the needs of academically successful, highly motivated students. It is a District-wide offering hosted by Harriton High School, one of only 616 high schools in the United States authorized to deliver the IB curriculum.

The International Baccalaureate Program is a comprehensive and rigorous two-year curriculum for high school students beginning in the junior year. Based on the educational pattern of no single country, it is the deliberate compromise between the specialization required in some national systems and the breadth preferred in others. The general objectives of the International Baccalaureate are to provide students with a balanced education, to facilitate geographic and cultural mobility, and to promote international understanding through a shared academic experience. The Diploma Program requires a comprehensive and integrated study in six subject areas, an extended essay (4,000 word thesis of original research), the Theory of Knowledge course, and CAS (Creativity, Activity, and Service to the community). The last three components link the academic studies to broader learning experiences, educating the whole person. In the more than 50 years since its founding, the IB Program has become a symbol of academic integrity and intellectual promise. The student who satisfies its demands demonstrates a strong commitment to learning, both in the mastery of subject content and in the development of the skills and discipline necessary for success in a competitive world. The International Baccalaureate (IB) is headquartered in Geneva, with Global Centers in Bethesda, Den Haag, and Singapore. The Global Centers are supported by additional regional offices in Vancouver and Buenos Aires and a global assessment center in Cardiff. Only schools that are officially approved by the International Baccalaureate are authorized to offer the curriculum and present candidates for examinations leading to a diploma. There are 3,092 schools offering the Diploma Program in approximately 150 countries with 894 in the United States, in both public and private schools. In 1998 the Lower Merion School District began the long application process to be authorized to offer the IB Diploma Program, to be located at Harriton High School. In July of 2000, the International Baccalaureate officially authorized Harriton High School to implement the program, and IB courses began instruction in September of 2001. The IB Program is available for all 11th and 12th grade students who reside in the Lower Merion School District. This district-wide program is housed at Harriton High School.

High School HHS IB Program	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	1,899,023	2,383,881	2,434,143	2,590,563
Other Expenditures				
Dues, Fees And Other Costs	1,200	0	1,200	12,000
Other Purchased Services				
Purchased Professional & Technical Services	50,000	69,613	65,000	76,000
Purchased Property Services				
Supplies	12,031	9,606	12,031	13,031
Supplies & Equipment				
Total Other Expenditures	63,231	79,219	78,231	101,031
Total Expenditures	1,962,254	2,463,100	2,512,374	2,691,594

INSTRUCTIONAL SUPPORT PROGRAMS

Summer Programs

The District offers an array of K-12 summer programs, enabling students to continue their school-based learning throughout the year. Several programs are available for students at the elementary and secondary levels who may need extra support in reading and mathematics. 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)

(Succeed, Progress, Improve, Enjoy your Summer)

Mission: Since 1993 S.P.I.E.S. has been providing exceptional summer educational services to students who had experienced difficulty 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.

Program: The S.P.I.E.S. program runs for six weeks. The school day begins at 9:00 AM and ends at 1:00 PM. The typical day includes reading, writing, mathematics and activities involving computers, music and art. Students bring a lunch daily and enjoy a recess period.

Transportation: Transportation is provided by Lower Merion School District. Students are picked up at their designated bus stops and arrive to school no later than 9:00 AM. Students are dismissed from class to the bus line at 12:50 PM and leave campus at exactly 1:00 PM.

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.

Mission: 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.

Curriculum: The curriculum is adjusted each year to address current topics and to ensure new content for any returning students. The day is broken up in to five 35-minute blocks. Four of the blocks focus on basic skills in the areas of reading, writing, science and math. The science and math are hands-on and project-based. The fifth block addresses PSSA preparation.

The YES Academy community of students, staff and families is committed to forming a partnership that:

- perpetuates an environment that encourages learning, cooperation and respect for individuality
- embraces the emotional and physical growth of all students
- fosters a positive and safe environment

Bridge (Rising 9th Graders)

Ninth Grade Summer Bridge

The goal of the program is to build an educational bridge to help students make a successful transition from middle school to high school. Ninth grade teachers, counselors, student mentors, and administrators provide students with a week-long orientation to their high school setting.

Summer School (Grades 6-12)

The Lower Merion School District offers a six-week or four-week summer school program that provides opportunities for advanced credit or make-up credit. We are excited to offer Health to all incoming 10th, 11th or 12th grade students. The Health course runs for four weeks.

SMART (Rising 9th Graders)

SMART Reading is a Literacy Learning Program for students entering 9th grade. The program will help students navigate their first required summer reading, develop strategies for successful studying of ninth grade social studies and science texts, and acquire skills for close reading of all text in all subjects.

WriteIn

WriteIn 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.

Young Writers/Young Readers (K-5)

Lower Merion School District is a host site for the Pennsylvania Writing and Literature Project's (PAWLP) Young Writers/Young Readers summer program. The program provides writing and reading enrichment for students K-12. The goals of the program are to inspire students to love writing and reading, to introduce students to the tools they need to become better writers, to encourage students to collect writing ideas in their notebook, to stretch students' capabilities in writing and reading, and to help students learn to read like writers.

Summer Programs	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	778,880	617,219	790,808	725,734
Other Expenditures				
Dues, Fees And Other Costs	500	0	0	350
Other Purchased Services	0	910	0	-
Purchased Professional & Technical Services	3,500	8,110	9,500	9,500
Purchased Property Services				
Supplies	21,000	22,100	30,000	24,500
Supplies & Equipment				
Total Other Expenditures	25,000	31,120	39,500	34,350
Total Expenditures	803,880	648,340	830,308	760,084

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	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	87,165	160,574	115,523	358,564
Other Expenditures				
Dues, Fees And Other Costs	0	5,351	3,817	4,000
Other Purchased Services	1,193,995	1,174,630	1,309,330	1,343,816
Purchased Professional & Technical Services	0	40,152	49,000	54,000
Purchased Property Services				
Supplies	0	2,307	1,250	500
Supplies & Equipment				
Total Other Expenditures	1,193,995	1,222,441	1,363,397	1,402,316
Total Expenditures	1,281,160	1,383,015	1,478,920	1,760,880

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, 7 counselors at the middle level, 11 counselors at the high school level and 2 additional counselors dedicated to 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
- 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 Naglieri Non-Verbal Ability Test scoring for elementary gifted screening (Grade 1), OLSAT test scoring for elementary

gifted screening (Grade 2) 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. The department has effectively reduced the overall budget through use of technology and electronic communication and utilization of current resources.

	2017-18	2017-18	2018-19	2019-20
Guidance Services	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	5,125,091	4,724,974	5,026,726	5,272,451
Other Expenditures				
Dues, Fees And Other Costs	1,019	1,094	1,017	644
Other Purchased Services	11,496	3,370	3,900	800
Purchased Professional & Technical Services	50,360	30,720	47,850	24,966
Purchased Property Services	4,700	3,902	4,700	5,400
Supplies	59,867	41,918	60,104	59,000
Supplies & Equipment				
Total Other Expenditures	127,442	81,004	117,571	90,810
Total Expenditures	5,252,533	4,805,977	5,144,297	5,363,261

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.

	2017-18	2017-18	2018-19	2019-20
Health Services	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	3,811,357	3,595,917	3,855,702	4,102,709
Other Expenditures				
Dues, Fees And Other Costs	335	130	170	170
Other Purchased Services	2,400	1,826	2,900	2,770
Purchased Professional & Technical Services	53,700	39,309	172,270	176,084
Purchased Property Services	3,200	180	2,975	7,175
Supplies	66,002	53,132	64,044	77,107
Supplies & Equipment				
Total Other Expenditures	125,637	94,577	242,359	263,306
Total Expenditures	3,936,994	3,690,495	4,098,061	4,366,015

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. The school librarians support both students and teachers in their understanding and use of scholarly databases. Additionally, it is center for authors and illustrators 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.

	2017-18	2017-18	2018-19	2019-20
Library Services	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	2,569,353	2,494,928	2,442,654	2,579,831
Other Expenditures				
Dues, Fees And Other Costs	400	372	400	1,000
Other Purchased Services				
Purchased Professional & Technical Services	150	2,158	500	1,410
Purchased Property Services	4,747	854	4,400	2,900
Supplies	203,115	187,164	219,499	216,359
Supplies & Equipment	4,200	0	0	-
Total Other Expenditures	212,612	190,549	224,799	221,669
Total Expenditures	2,781,965	2,685,477	2,667,453	2,801,500

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 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 also 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.

The department has reduced the amount of contracted psychological services with the increase in the overall number of district psychologists. Contracted support will continue to be utilized for more specialized evaluations such as bi-lingual and psychiatric evaluations when necessary. The District's commitment to universal screening for gifted services for all first and second grade students has led to an increase in evaluations thereby increasing the cost of professional staff to complete these evaluations.

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.

	2017-18	2017-18	2018-19	2019-20
Clinical Services	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	2,312,038	2,032,308	2,347,946	2,196,326
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services	800	21,706	35,800	40,800
Purchased Professional & Technical Services	253,800	301,935	189,500	261,300
Purchased Property Services				
Supplies	49,450	37,903	49,022	56,516
Supplies & Equipment				
Total Other Expenditures	304,050	361,544	274,322	358,616
Total Expenditures	2,616,088	2,393,851	2,622,268	2,554,942

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.

	2017-18	2017-18	2018-19	2019-20
Staff Development	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	655,721	407,182	644,810	702,765
Other Expenditures				
Dues, Fees And Other Costs	29,387	5,549	31,533	19,678
Other Purchased Services	57,051	56,099	53,071	56,971
Purchased Professional & Technical Services	277,079	195,620	380,423	490,979
Purchased Property Services				
Supplies	33,450	14,871	31,360	49,655
Supplies & Equipment				
Total Other Expenditures	396,967	272,138	496,387	617,283
Total Expenditures	1,052,688	679,320	1,141,197	1,320,048

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.

	2017-18	2017-18	2018-19	2019-20
Other Support Services	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	603,051	514,592	546,568	629,339
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services	138,700	140,513	145,500	150,000
Purchased Professional & Technical Services				
Purchased Property Services				
Supplies				
Supplies & Equipment				
Total Other Expenditures	138,700	140,513	145,500	150,000
Total Expenditures	741,751	655,105	692,068	779,339

SPECIAL EDUCATION SUPPORTS AND SERVICES

General

Special Education supports and related services are provided to eligible school-aged students whose parents/guardians reside 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 make meaningful progress and access the general education curriculum.

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	617	43
Middle	350	29
High	362	31

There are 190 Instructional Assistants (including 2.5 job coaches), 14 Behavior Aides, 19 Speech & Language Therapists and 3 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. During the summer of 2018, 32% of the District's special education students received Extended School Year Services, which requires personnel and materials.

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 a 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). LS at the four secondary schools is listed as Instructional Support Lab (ISL) on students' schedules. The frequency of ISLs is determined by the IEP team based on the student's individual educational needs.

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 will 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 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 43 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 individual student, the specific type of program offered, and the amount of supports including related services required to appropriately support the student.

	2017-18	2017-18	2018-19	2019-20
Student Services - Special Education	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	35,039,212	31,540,632	33,810,827	34,859,240
Other Expenditures				
Dues, Fees And Other Costs	0	3,380	0	-
Other Purchased Services	5,540,970	3,721,618	5,037,338	4,387,687
Purchased Professional & Technical Services	3,263,854	2,799,958	3,304,568	3,647,711
Purchased Property Services	28,000	2,702	37,000	8,000
Supplies	402,153	233,141	477,542	429,828
Supplies & Equipment	800	0	0	-
Total Other Expenditures	9,235,777	6,760,799	8,856,448	8,473,226
Total Expenditures	44,274,989	38,301,431	42,667,275	43,332,466

	2017-18	2017-18	2018-19	2019-20
Student Services - Special Education Gifted	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	3,035,053	3,431,247	3,523,782	3,964,559
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services	320	1,348	212	300
Purchased Professional & Technical Services	0	8,046	37,300	36,300
Purchased Property Services				
Supplies	33,675	26,260	38,968	48,468
Supplies & Equipment				
Total Other Expenditures	33,995	35,654	76,480	85,068
Total Expenditures	3,069,048	3,466,902	3,600,262	4,049,627

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)
Unified Sports		
Sailing		

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 2019-20 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	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	2,546,405	2,315,725	2,539,075	2,534,600
Other Expenditures				
Dues, Fees And Other Costs	44,350	41,706	48,780	48,050
Other Purchased Services	218,205	226,059	17,050	230,550
Purchased Professional & Technical Services	330,900	265,254	330,950	301,715
Purchased Property Services	95,691	106,061	97,891	102,891
Supplies	279,963	255,407	252,638	309,056
Supplies & Equipment				
Total Other Expenditures	969,109	894,486	747,309	992,262
Total Expenditures	3,515,514	3,210,211	3,286,384	3,526,862

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	Coding Club	Culinary Club			

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 2019-20 high school co-curricular supports the salary compensation for advisors and has allocated appropriate funds for supplies to meet the needs of clubs and school sponsored activities in conjunction with the fundraising efforts of individual organizations. These funds are distributed into school based accounts. 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 activities 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

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	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	1,974,279	1,818,470	2,074,462	2,135,442
Other Expenditures				
Dues, Fees And Other Costs	5,000	5,970	5,900	5,000
Other Purchased Services	3,250	19,017	178,250	21,350
Purchased Professional & Technical Services	650	1,750	650	-
Purchased Property Services				
Supplies	4,750	7,516	7,075	6,525
Supplies & Equipment				
Total Other Expenditures	13,650	34,253	191,875	32,875
Total Expenditures	1,987,929	1,852,723	2,266,337	2,168,317

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.

	2017-18	2017-18	2018-19	2019-20
Community Services	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	0	0	0	-
Other Expenditures				
Dues, Fees And Other Costs	0	0	0	-
Other Purchased Services	0	0	0	-
Purchased Professional & Technical Services	205,000	205,933	210,000	238,000
Purchased Property Services	5,000	2,868	5,000	5,000
Supplies	5,000	3,319	5,000	5,000
Supplies & Equipment	0	6,988	0	-
Total Other Expenditures	215,000	219,108	220,000	248,000
Total Expenditures	215,000	219,108	220,000	248,000

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	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	10,183,933	10,507,245	10,874,003	11,150,944
Other Expenditures				
Dues, Fees And Other Costs	12,339	8,856	9,800	11,300
Other Purchased Services	101,101	69,580	89,350	78,750
Purchased Professional & Technical Services	26,500	11,953	27,500	6,000
Purchased Property Services	121,800	126,733	120,574	124,400
Supplies	91,546	151,488	123,480	155,980
Supplies & Equipment	9,131	0	0	-
Total Other Expenditures	362,417	368,611	370,704	376,430
Total Expenditures	10,546,350	10,875,856	11,244,707	11,527,374

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	2017-18	2017-18	2018-19	2019-20
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	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	9,662,055	9,249,171	9,489,171	9,927,522
Other Expenditures				
Dues, Fees And Other Costs	90,332	101,719	90,226	500,052
Other Purchased Services	227,941	113,950	185,446	173,225
Purchased Professional & Technical Services	1,504,336	1,946,877	1,571,834	1,442,675
Purchased Property Services	50,420	81,230	30,800	31,600
Supplies	567,032	224,987	634,280	596,623
Supplies & Equipment	8,500	0	0	-
Total Other Expenditures	2,448,561	2,468,762	2,512,586	2,744,175
Total Expenditures	12,110,616	11,717,933	12,001,757	12,671,697

INFORMATION SYSTEMS

The Information Systems Department will focus its 2019-20 budget on instructional technology programs such as high school one to one laptops; network infrastructure upgrades; data center environmental (HVAC) replacement; annual costs associated with software, support, security, and compliance; replacing client equipment; and other related annual expenses such as telecommunications and Internet access services.

Foremost, the Information Systems Department's budget will continue to support the one to one laptop initiative in the high schools. The one to one laptop initiative provides Apple MacBook Air laptops to all Harriton High School and Lower Merion High School students upon entry their freshman year. The students are permitted to use the MacBook Air laptop computers throughout the academic day, as well as off of campus.

In addition to providing computers to the high schools in support of the one to one laptop program, new computers will be provided to the middle schools and elementary schools to replace computers going out of service. The ratio of students to computers at the middle schools and elementary schools is better than 1.5 to 1 and 2 to 1, respectively. During the 2019-20 fiscal year, it is anticipated that 44% of the Information Systems Department's budget will be used to purchase instructional hardware devices.

Focus during the upcoming budget year will be given to replacing the distribution layer of the District's network, as well as the data center HVAC. As the number of devices and services reliant on the District's infrastructure continues to grow, it is imperative that mission critical portions of the network and data center be redesigned and replaced. In addition to providing instructional and administrative resources, the District's network and data center provides phone, video, security, and building automation system communications and connectivity. Equally important is the need to design and build a network and data center that provides the flexible environment needed to permit immersive instruction, while safeguarding the security of confidential and sensitive business and student data.

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, as well as maintenance support for critical systems and communications equipment, such as the District's phone system. During the 2019-20 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 2019-20 fiscal year, it is anticipated that 7% of the Information Systems Department's budget will be used for the maintenance of security and compliance products, such as web filtering, endpoint anti-virus, and security managed services.

In addition to the cost incurred for maintenance and support of existing hardware and software, 17% of the Information Systems Department budget will be dedicated to replacing equipment reaching the end of its life cycle. During the 2019-20 fiscal year, the Information Systems Department will replace the laptop and desktop computers, as well as 15-year-old work group printers, that are used by administrators and support staff.

The remainder of the Information Systems Department's budget will be expended on replacing equipment reaching the end of its life cycle, new initiatives, personnel overtime, outsource services, training, and supplies.

Data Processing Services	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	3,029,282	3,056,980	2,961,381	3,006,255
Other Expenditures				
Dues, Fees And Other Costs	0	666	0	-
Other Purchased Services	199,830	160,386	204,581	212,549
Purchased Professional & Technical Services	299,789	221,942	454,863	425,085
Purchased Property Services	299,869	348,789	452,783	356,375
Supplies	959,145	946,396	934,329	1,785,511
Supplies & Equipment	12,000	11,847	13,467	51,000
Total Other Expenditures	1,770,633	1,690,026	2,060,023	2,830,520
Total Expenditures	4,799,915	4,747,005	5,021,404	5,836,775

Instructional Technology Software and Hardware	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs				
Other Expenditures				
Dues, Fees And Other Costs				
Other Purchased Services				
Purchased Professional & Technical Services				
Purchased Property Services	52,879	-15,748	14,879	14,879
Supplies	2,113,576	1,510,177	2,135,275	2,302,844
Supplies & Equipment				
Total Other Expenditures	2,166,455	1,494,429	2,150,154	2,317,723
Total Expenditures	2,166,455	1,494,429	2,150,154	2,317,723

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 228 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 program 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, whether that be with major capital projects, temporary classrooms or minor changes to increase the effectiveness of existing facilities.

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 and roofing systems. This has contributed to reducing energy consumption and improved indoor air quality. We respond quickly to maintenance issues, fixing things that break. We try to anticipate problems and plan ahead.

Over the past 5 – 7 years, the District has implemented a series of energy saving projects, most notably in lighting upgrades and replacement of old boilers with high efficiency condensing boilers. We have had an opportunity to replace older less efficient boilers that reached the end of their useful lives with modern high efficiency natural gas fired condensing boilers. The lighting in one parking garage and in almost every gymnasium, with the exception of the high schools, has been upgraded to more efficient fluorescent lighting with controls designed to minimize consumption. We have added lighting controls to almost all school hallways, where they do not already exist.

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. We have participated in an electrical Demand Response program for over five years that has also allowed us to recognize and better manage our electric demand 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 youth sports organizations and to contribute to the maintenance of those facilities we regularly use, but do not own. The success of the District's secondary co-curricular athletic program 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 are continually evaluating 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. While not yet fully implemented in all buildings, it has already reduced the cost of summer cleaning. This includes costs for floor products, summer help, and overtime. We are currently evaluating new technology that will

allow us to reduce our daily floor care process from two steps to one, with expected savings in labor and equipment. Custodial supervisors continually review staffing requirements to insure that as we add facilities to address enrollment growth, we are providing the proper custodial staffing to insure the best learning environment for all students.

Operations & Maintenance of Plant Services	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	13,080,860	12,549,950	12,577,578	12,728,516
Other Expenditures				
Dues, Fees And Other Costs	10,500	8,106	4,000	4,000
Other Purchased Services	1,403,000	1,295,099	1,340,110	1,379,770
Purchased Professional & Technical Services	594,529	908,130	594,000	1,072,000
Purchased Property Services	1,467,500	3,465,990	1,579,680	1,622,680
Supplies	2,834,850	2,693,694	2,575,850	2,605,113
Supplies & Equipment	20,000	22,687	253,732	350,000
Total Other Expenditures	6,330,379	8,393,707	6,347,372	7,033,563
Total Expenditures	19,411,239	20,943,657	18,924,950	19,762,079

TRANSPORTATION

District buses travel 1.5 million miles per year and transport almost 10,000 students to 125 schools daily. The Transportation Department services 10 public schools, 84 non-public schools and 31 special needs schools. Forty-one schools are located within LMSD boundaries and 88 schools are located outside LMSD. Twenty buses provide 37 daily midday runs in support of half-day Kindergarten and 18 buses provide 36 late runs daily. Transportation is provided to more than 30 after school programs and community work programs. In the 2018-2019 school year the department accommodated 1749 sports and field trip requests. Approximately 45 buses provide transportation for 563 students attending District summer programs. School District transportation operates 300+ days a year.

As of 2018-19, all District buses have video surveillance systems. All new buses are being equipped with backup cameras. In January 2019, the Transportation Department deployed a new fleet management solution “Fleetio” that will allow us to better track work orders, parts, preventative maintenance and vehicle repairs. This solution will provide us with better data for developing and updating our vehicle replacement plan.

Lower Merion School District will continue to provide safe, high quality, and efficient transportation services to public and non-public school students. The most significant challenge for the Department is growing enrollment. Despite the steadily increasing enrollment we have been able to avoid increasing the number of buses in our fleet. We are continuously analyzing our runs and making them more efficient. LMSD Transportation provides busing for non-public school students enrolled in non-profit schools within the district boundaries or outside the district boundaries at a distance not exceeding 10 miles by the nearest public highway. The District continues to utilize and grow our shuttle/transfer system for non-public schools. According to industry experts, a shuttle/transfer system is the most effective way to service 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 implement 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 geography 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 2 or 3 students. As a result, we do anticipate increases in our contracted transportation costs and have adjusted this year’s budget accordingly.

Our participation in the MCIU Energy Consortium has allowed the department to “lock in” favorable diesel and gasoline prices for the 2018-19 school year. Our continued use of CNG (compressed natural gas) in over half of our fleet is both economical and good for the environment.

Safety continues to be the overriding focus of the Department. Our new driver and driver recertification training far exceeds mandated state minimums. This past year, our District won first place in the Montgomery-Bucks School Bus Safety Competition, a knowledge and skill based event where districts from Montgomery and Bucks counties compete against one another, demonstrating the superior caliber of our Bus Drivers. The District also won 3rd place in the individual transit division competition at the Pennsylvania State Bus Driver Safety Competition. Our winning driver then went on to compete at the International School Bus Safety Competition.

Student Transportation Services	2017-18	2017-18	2018-19	2019-20
	Budget	Actual	Budget	Budget
Salaries & Personnel Costs	11,080,508	10,787,909	10,980,858	11,241,449
Other Expenditures				
Dues, Fees And Other Costs	17,000	3,982	2,500	8,000
Other Purchased Services	1,391,000	2,012,775	2,057,190	2,289,930
Purchased Professional & Technical Services	23,000	18,817	105,000	100,000
Purchased Property Services	207,000	267,012	282,300	289,700
Supplies	880,500	519,236	964,450	931,700
Supplies & Equipment	10,000	0	0	10,000
Total Other Expenditures	2,528,500	2,821,822	3,411,440	3,629,330
Total Expenditures	13,609,008	13,609,731	14,392,298	14,870,779

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	2017-18 Budget	2017-18 Actual	2018-19 Budget	2019-20 Actual
Debt Service				
Other Objects	9,533,124	9,143,801	8,642,398	7,411,792
Other Uses of Funds	16,525,000	16,525,000	17,415,000	18,920,000
Refund Prior Year Receipts	0	3,643	0	0
Interfund Transfers - Out				
Other Uses of Funds	2,186,756	15,756,552	22,187,482	4,513,284
Budgetary Reserve				
Other Objects	800,000	0	800,000	800,000
Total Other Expenditures and Financing Uses	29,044,880	41,428,996	49,044,880	31,645,076

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 are reaching the end of life and must be replaced.

Projects proposed for the 2019-20 year and estimated costs are:

Install Projector in Gymatorium – Cynwyd Elementary	\$39,295
Asphalt Replacement – Gladwyne Elementary	\$425,000
Tennis Court Replacement – Lower Merion High School	\$450,000
Major Roof Replacement / Restoration – Merion Elementary	\$1,077,000
Masonry Façade Restoration and Replace Shingle Roof – Merion Elementary	\$470,000
Masonry Façade Restoration – Penn Valley Elementary	\$460,000
Major Roof Replacement / Restoration – Penn Wynne Elementary	\$981,000
Replace Existing Chiller (HVAC equipment) – Welsh Valley Middle School	\$139,000
Compressed Natural Gas (CNG) Bus Fueling Equipment – Harriton HS	\$174,788
Compressed Natural Gas (CNG) Bus Fueling Equipment – Lower Merion HS	\$187,887

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. For 2019-20 the plan is to replace 14 buses for an estimated cost of \$1,887,884.

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 2019-20 year are:

Distribution Layer (in 8 th yr of services)	\$229,300
DMER A/C	\$251,775
Video Recorders for Security Cameras	\$105,000

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.

LOWER MERION SCHOOL DISTRICT HIGHLIGHTS

STUDENT ACHIEVEMENT

LMSD Five Year History

Scholastic Aptitude Scores and

SAT Reading, Writing & Math Averages	2014	2015	2016	2017	2018
Lower Merion District	1779	1790	1779	1224	1260
PA	1481	1485	1487	1071	1086
National	1497	1490	1484	1060	1060

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

National Merit Scholarship Qualifying Test						
Class of	2014*	2015*	2016*	2017	2018	2019
Semifinalists	21	18	22	19	18	31
Commended	40	47	48	34	31	43

*2014 Two National Achievement Scholarship Program Finalist

*2015 One National Achievement Scholarship Program Finalist

*2018 Nine National Hispanic Recognition Program eligible students

PSSA Scores

LMSD Grades 4, 8, 11 Three Year View of Achievement 2016-2018 Pennsylvania System of School Assessment (PSSA) % of Student at Each Level

READING

GRADE 4 READING	2016	2017	2018
Below Basic	2%	2%	2%
Basic	11%	6%	11%
Proficient	35%	27%	31%
Advanced	52%	65%	56%

PSSA Scores

LMSD Grades 4, 8, 11 Three Year View of Achievement 2016-2018 Pennsylvania System of School Assessment (PSSA) % of Student at Each Level

READING CONTINUED

GRADE 8 READING	2016	2017	2018
Below Basic	3%	4%	1%
Basic	13%	12%	15%
Proficient	51%	51%	58%
Advanced	33%	33%	26%

GRADE 11 READING/LITERATURE	2016 (Keystone LITERATURE 10 th Grade*	2017 (Keystone LITERATURE 10 th Grade*	2018 (Keystone LITERATURE 10 th Grade*
Below Basic	1%	2%	1%
Basic	8%	9%	6%
Proficient	72%	61%	64%
Advanced	19%	28%	29%

MATH

GRADE 4 MATH	2016	2017	2018
Below Basic	6%	4%	7%
Basic	14%	10%	15%
Proficient	23%	28%	28%
Advanced	57%	58%	50%

GRADE 8 MATH	2016 PSSA PA Core Math	2017 PSSA PA Core Math/ ALG. I*	2018 PSSA PA Core Math/ ALG. I*
Below Basic	15%	13% / <1%	15% / 0%
Basic	31%	26% / 4%	30% / 10%
Proficient	34%	38% / 25%	32% / 50%
Advanced	20%	23% / 71%	23% / 40%

*scores attributed to students their junior year

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

- LMSD earned a “Best Communities for Music Education” designation from The NAMM Foundation for the 9th consecutive year recognizing the outstanding efforts by teachers, administrators, students and parents for their commitment to music education.
- Harriton Science Olympiad earned medals in 20 out of 23 events en route to claiming their 5th consecutive state championship. This marks the 21st time in the last 22 years the Rams have won the state title.
- The Harriton and Lower Merion buildOn Trek programs raised more than \$180,000 to construct a pair of schools and provide supplementary adult literacy programs in Thapapur and Balbhadrapur, Nepal. Over the past nine years, the District’s Trek program has raised more than \$900,000 while working with buildOn to help break the cycle of poverty, illiteracy and low expectations through education and service.
- *U.S. News & World Report* once again ranked Lower Merion and Harriton high schools among the best at both the state and national levels.
- All LMSD schools have received "No Place for Hate" designations from the Anti-Defamation League, an initiative aimed at creating and sustaining inclusive school environments.
- LMSD hosted the WOKE (Wisdom, Opportunity, Knowledge, Empowerment) Conference as high school students learned how to use their voices to bring about change on a variety of issues including LGBTQ and Disability Rights, Feminism, Masculinity, Cultural Proficiency, Gun Violence and more.
- LMSD students received local, state and national recognition in the Scholastic Art & Writing Awards and were selected to Pennsylvania Music Educators Association (PMEA) and the National Association for Music Education (NAfME) Honor Ensembles.
- Harriton’s Samuel Weissman won second place in the Regeneron Science Talent Search Competition and \$175,000 in prize money for his innovative research on HIV cells.
- LMSD bus drivers captured first place in the 2019 Montgomery-Bucks School Bus Safety Competition, which challenges the knowledge and skills of drivers in a series of events focusing on student safety, driver professionalism and service excellence.
- Harriton and Lower Merion’s “Dr. Harriton” and “Amazing Ace” talent shows raised a combined \$50,000 for various charities and initiatives.
- LMSD was well-represented in the 2019 National Latin Exam (NLE) sponsored by the American Classical League and the National Junior Classical League as 159 students from Harriton and Lower Merion high schools were recognized for their exemplary performance across all levels of the assessment.
- Welsh Valley Technology Student Association (TSA) recorded 44 total wins – the most of any team – at this year’s State Conference, including 11 state titles in both team and individual events.
- Athletic excellence at District and state level in basketball, crew, swimming, soccer, track & field, tennis, power lifting and squash.
- Lower Merion and Harriton high schools ranked #1 and #2 in the state among non-admission-based schools on the ACT exam and in the top 1.5% of schools in the state in the SAT exam.

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)
- 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
- Penn State 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
- Fran Emery Multicultural Resource Center
- One-to-one iPad program in Kindergarten; 2-to-1 iPad program in first grade
- One-to-one laptop program in the high schools
- Flipped classroom instruction
- Community Celebration Days
- Writing Centers

- Mathematics Labs at the Middle and High Schools
- Interdisciplinary Senior Project
- Visiting guest authors
- 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
- Field Trips throughout the year to destinations such as: Lankenau, Temple Law School, National Liberty Museum, Eastern College, Barrack Academy, Barnes Foundation, Academy of Natural Sciences, National Constitution Center and Mimi-fest at Penn's Landing
- 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 mandates we deal with daily:

- Special Education requirements:
 - Individual education programs
 - Speech and language therapy
 - Occupational therapy
 - Related services such as speech/language therapy, occupational therapy, physical therapy, psychological services and counseling, orientation and mobility, nursing services and special transportation
 - Student evaluations
 - Emotional Support, Learning Support, Autistic Support, and Alternative educational programs
 - Transition postsecondary services
 - Assessments
- Gifted Education
 - Child find and universal screening procedures in grades one and two and general screening procedures in other grades
 - Individual Education Plans
 - 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
- Health Screenings
- Extended School Year for Eligible Students
- Services for non-public school students
- Staffing (student/teacher ratios) in special education
- Strategic Planning – every six years
- Induction program for new teachers
- Professional development/Act 48 tracking
- No Child Left Behind
- 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
- ✓ Educational Technology

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
-
- 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
-
- 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.

6 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.