

BUDGET

OF

MT. LEBANON SCHOOL DISTRICT

Mt. Lebanon, Pennsylvania

Fiscal Year
Beginning July 1, 2011
Ending June 30, 2012

BOARD OF SCHOOL DIRECTORS

Josephine C. Posti, President

Dale F. Ostergaard, Vice President

Mary D. Birks

Elaine L. Cappucci

Edward L. Kubit

Lawrence M. Lebowitz

Daniel L. Remely

Susan M. Rose

Faith Ann Stipanovich

Dr. Timothy J. Steinhauer, Superintendent

Report Issued by the School District's Finance Office
Janice R. Klein, Director of Business

COMPLIANCE STATEMENT

The Mt. Lebanon School District continues its policy of non-discrimination on the basis of race, age, sex, religion, color, national origin, handicap or disability, as applicable in its educational programs, activities, or employment policies as required by Title IX of the 1972 Educational Amendments, Title VI of the Civil Rights Act of 1964, Section 504 Regulations of the Rehabilitation Act of 1973, the Americans with Disabilities Act and all other applicable state, federal and local law and ordinances.

For information regarding Title IX compliance, contact Mr. Brian McFeeley, Mt. Lebanon High School, 155 Cochran Road, Pittsburgh, PA 15228-1381, (412)344-2003. For information on section 504 compliance, contact the Facilities Director, Mt. Lebanon School District, 7 Horsman Drive, Pittsburgh, PA 15228-1107, (412) 344-2090. For information regarding the Americans with Disabilities Act, contact Human Resources, Mt. Lebanon School District, 7 Horsman Drive, Pittsburgh, PA 15228-1107, (412) 344-2080.

TABLE OF CONTENTS

INTRODUCTORY SECTION

Superintendent's Message	1
Summary of Financial Data	15
General Fund Budget Summary	16
Profile of our School District	17
Budget Awards	18

ORGANIZATIONAL SECTION

Strategic Plan	21
State Laws - Public Code of 1949	25
Budget Resolution	27
Use of Surplus Funds Policy	29
Summary of Significant Accounting Policies	31
Policies and Practices	34
Budgeting Flow Chart - General Fund	41
Budgeting Flow Chart - Capital Fund	42
School Calendar	43
Budget Timeline	44
Organization Chart	45

FINANCIAL SECTION

Summary of All Funds	47
Fund Explanations	49
Summary of All Funds	50
Summary of All Funds by Fund	51
Summary of All Funds by Year	52
General Fund	53
General Fund Summary	55
Revenues and Expenditures Over Time	56
Forecast of Budgeted Expenditures	57
General Fund Budget Summary	58
General Fund Budget Revenues	59
General Fund Revenue Explanation	61
Revenue Budget	68
General Fund Budget Expenditures	69
General Fund Expenditure Explanation	71
Expenditure Budget by Object	74
Expenditure Budget by Program	75
General Fund Budget Expenditure Budget By Program	77
Regular Instruction	79
Vocational Education	91
Summer Programs	92
Homebound	93
Federal Programs	94
Continuing Education	95
Special Education	96
Student Support Services	97
Instructional Support	98
Administration	99
Pupil Health	100
Financial Services	101
Maintenance of Plant	102

TABLE OF CONTENTS (Continued)

FINANCIAL SECTION (Continued)

Transportation	103
Other Support Services.....	104
Student Activities.....	105
Athletics.....	106
Other Non Instructional Programs.....	107
Employee Benefits.....	108
Debt Service Fund.....	109
Debt Service Fund Explanation.....	111
Debt Service Fund.....	112
Bonded Indebtedness.....	113
Computation of Direct and Overlapping Debt.....	114
Computation of Nonelectoral Debt Margin.....	115
Debt Service Due In Future Years.....	116
Capital Projects Fund.....	117
Capital Projects Fund Explanation.....	119
Capital Projects Fund.....	120
Capital Projects 2011-12.....	121
Special Revenue Fund.....	123
Special Revenue Fund Explanation.....	125
Special Revenue Fund.....	126
Fiduciary/Trust and Agency Funds.....	127
Trust and Agency Funds Explanations.....	129
Trust and Agency Funds.....	130
Food Service Fund.....	131
Food Service Fund Explanation.....	133
Proprietary/Food Service Fund.....	135
Forecast of Possible Future Budgets.....	136

INFORMATIONAL SECTION

Enrollment Statistics.....	137
Enrollment Projections.....	139
Live Birth History.....	141
Assessed and Estimated Actual Value of Taxable Property.....	142
Tax Revenues by Source.....	143
Tax Burden on Taxpayers.....	144
Assessed Value and Real Estate Tax Rates.....	145
Principle Real Estate Taxpayers.....	146
Real Estate Tax Levies and Collections.....	147
State Revenue Compared to Cost of Mandated Programs.....	148
Historical Statistics.....	149
Staffing Statistics.....	150
Salaries by Profession.....	151
Program Results.....	152
Student Mean Test Scores.....	153
Drop Out Rates.....	154
Comparative Spending Study.....	155
Demographics.....	156
School District 2009-10 Report Card.....	157
Glossary.....	184
Map of Mt. Lebanon.....	190

INTRODUCTORY SECTION



Mt. Lebanon School District

Business Office

7 Horsman Drive
Pittsburgh PA 15228-1107
(412) 344-2099

July 2011

To Residents of the Community:

This is a summary of the final 2011-12 Budget for the Mt. Lebanon School District. It is the culmination of many meetings both administratively and publicly to discuss planned programming and current issues within the schools. The General Fund Budget was approved by the School Board at a public meeting on May 23, 2011 reflecting a financial plan totaling \$78,347,833 requiring 26.63 mills. This reflects no millage increase from the prior year budget. Discussed here are some critical issues we faced and the outcome of our planning.

ECONOMIC CONDITIONS

The 2010-11 fiscal year began with the United States economy struggling to overcome a world-wide recession and strained revenue sources. Those economic conditions created unusually high employee layoffs and lower home prices resulting in low collections in Earned Income Tax and Realty Transfer Tax. Additionally the economy began with historically low interest rates which continued to drop during the year as banks could borrow money from the Federal Reserve Bank at rates near 0%. In the early part of calendar 2011, the collections on Earned Income Tax began to turn around and total revenue in that source exceeded budget projections. Housing sales continued to be slow despite historically low mortgage rates resulting in revenue from Realty Transfer Tax not reaching budget projections. As we looked into projecting into 2011-12, we increased Earned Income Tax revenue in response to rising receipts in this source. We budgeted for Realty Transfer Tax to return to more typical levels, but will have to watch this source of revenue closely since we have not experienced the turn-around in home sales yet.

This budget reflects the end of funding from the Federal Government for Stimulus Grants. Stimulus Grant funding was one the Federal Government's programs to help pull the United States out of the recession and was to last only two years through 2011.

State Revenue sources were being debated through our budget process. The new Governor proposed reductions in State Funding to our schools of over \$1 million. This was because the State relied upon Federal Stimulus Grants to balance their budget in the prior two years. When those grants ended, the Governor proposed reductions in funding to all levels of education in our state to keep their budget in balance. The Mt. Lebanon budget reflected about $\frac{3}{4}$ of the reductions proposed by the Governor. The final State Budget restored about half of the funds originally proposed for reduction after our budget had already been approved.

Gaming funds of \$1.7 million were again allocated to our schools. While these funds are certainly welcome for our residents, they must offset dollar for dollar the real estate taxes for eligible homeowners. These funds reduce taxes on eligible homeowner properties, but do not impact the total funds available to the schools or the millage rate necessary to balance our budget.

On the expenditure side of our budget, a slowly improving economy encouraged staff, which had put off retirement because of the economy in the prior two years, to retire in more significant numbers. There were twelve retirements at the end of the 2010-11 school year which enabled us to reduce three positions from our total staff count. Retirements provide savings in the budget because new staff costs are less than senior staff costs. Additionally, the contract with our teaching staff expired in June of 2010. A successor agreement was not signed until August of 2010. The budget for 2010-11 was not able to reflect the significant cost savings achieved in that labor agreement, but this budget does reflect the negotiated savings in salaries and fringe benefits.

The School Board requested the administration put together a budget which contained no millage increase. The administration responded to this request by carefully reviewing all current programs and looking for ways to reduce costs. The superintendent met with each staff member with budget responsibility to hear their ideas on how to reduce costs within the system. Utilizing some of their concepts the administration put together a budget which reduces costs in many areas of the budget. Most significant reductions were in the areas of bond refinancing savings of \$500,000, a renegotiated vendor contract for copying needs of \$140,000 and the movement of most of our staff to a healthcare plan which is 5% less than the current plan. These areas of savings helped enable us to reach a budget with no millage increase even though the State cut our funding and the Federal Stimulus Grants were not renewed.

The District is in the final stages of planning for the renovation of our high school facility. This facility contains about half of the total square footage of all District buildings. It is therefore a significant cost consideration. The estimated cost for the planned renovation totals \$113 million. In October 2009, the Board authorized issuance of the first of what will likely be two bond issues to cover the cost of these renovations. Bids were received for the project, but they far exceeded our project budget. The architects and construction managers are revising the drawings and preparing for a rebid on the project by the end of the 2011 calendar year. We do not anticipate issuing the next bonds until at least 2014.

The cost to fund the Pennsylvania School Employees Retirement System (PSERS), a required retirement plan for almost all of our employees, is to increase from a retirement contribution rate of 5.64% to 8.65%. This is a major cost increase for our budget and projections are that the rate will increase steadily until it is almost 24% in fiscal 2016. Since the State pays half the cost of this retirement system, the rapidly increasing rate has drawn legislative interest and may create some proposals in the future to mitigate the cost increases by either amortizing the cost further into the future, borrowing money to pay for some of the unfunded obligation, or finding a new revenue stream to help offset the tax increases likely needed to pay the current costs. Legislation to change the retirement system for incoming new employees has already been approved by the legislature.

The School Board has had many discussions on reserves for unknown costs. As a result of the Board Policy which sets the fund balance at year end at 6% of the expenditure budget, the Board must allocate excess funds into reserve funds. The three reserve funds discussed this year include the Reserve for Retiree Healthcare Costs, the Capital Projects Fund and a reserve for anticipated increases in the PSERS rate for our staff. The final determination was to allocate the excess funds to limit the need to borrow as much money for the high school renovation.

This Budget therefore was balanced addressing all these issues at a zero mill increase from 2010-11 and a total budget amount of \$78,347,833 which is about \$1 million less than 2010-11.

GOALS AND OBJECTIVES

Budget goals for this year were to provide an excellent education system in adequate facilities at a cost reasonable for all residents. The superintendent and administration were given the direction to prepare a budget which addresses maintaining the core instructional programs, Strategic Plan goals while addressing the impact of the upcoming high school construction project on the total cost to the community.

We were requested to bring the Board a budget with a zero millage rate increase. The superintendent requested all administrators put together a base budget which would continue only current programs with contractual and required cost increases while reducing the cost of supplies and equipment by five percent. Administrators additionally were given direction to prepare reductions to that base budget so we could mitigate contractual increases in other areas. Many meetings occurred to consider priorities.

Meetings were held with the School Board to inform them of progress of the budget and to obtain input on their priorities. Financial handouts were placed on the District's website for community review.

The District's mission is **TO PROVIDE THE BEST EDUCATION POSSIBLE FOR EACH AND EVERY STUDENT**. Through a strategic planning process, which involved significant community participation, we were able to identify key areas of focus; student achievement, constituent satisfaction, employee development, alignment of support systems and fiscal responsibility.

GENERAL FUND BUDGET OVERVIEW

2010-11 Budget	2011-12 Budget	Change
\$79,362,440	\$78,347,833	1.3% decrease
26.63 mills	26.63 mills	0 mill increase

FACTS ABOUT THIS YEAR'S BUDGET

REVENUES

Real Estate Tax – Since the millage rate did not change, Real Estate Tax revenue this year is anticipated to increase only 0.4% because the taxable assessed value in the community is slightly higher than last year.

Earned Income Tax –Earned Income Tax has shown improvement in recent months, so we are anticipating a 3.9% increase in this budget based on a belief in an improving economy over the next 12 months.

Real Estate Transfer Tax – The District earns one half percent on the sale and transfer of property in Mt. Lebanon. The average revenue each year has been as much as \$850,000 and as low as \$500,000 in recent years. This year, because of the difficulty of homeowners getting credit, homes are not selling as quickly and this revenue source has dropped to historically lower levels. As we project revenue into the 2011-12 Budget, we are projecting home sales to return to more robust levels and have budgeted for that probability.

Interest Earnings – While the District's assets are safe since they are invested in or collateralized by securities which are backed by the full faith and credit of the Federal government, we have watched

interest rates on our investments drop from the 1.5% range to the .2% range over the past two years. We are estimating an average earnings rate of .5% in this budget, down from .85% last year as we anticipate that interest rates could bounce back early in 2012. This creates a gap of about \$140,000 in the current year budget which must be made up from other funding sources.

State Funding – Governor Corbett’s proposed budget for education reflects \$1 million below what we would have received under last year’s funding formulas. The governor has recommended decreases in funding for the Basic Education Subsidy and no increase in the subsidy for Special Education. He has proposed elimination of a tuition subsidy for cyber school students and elimination of grants for early childhood education and class size reduction. He also proposed reduction of the State’s funding of half the cost of Social Security for our staff. We budgeted for a reduction of about \$750,000 from the State funding formulas. When the final budget was approved by the legislature a month after our budget passed, it included a half million dollar of cuts rather than the \$1 million originally proposed by the Governor.

Stimulus Funding –The Federal Government provided a supplemental funding package for schools through their stimulus funding legislation which expired this past year. The 26% reduction in Federal funds reflects the end of that funding stream.

EXPENDITURES

Healthcare – While there are difficult challenges on the revenue side of our budget, the expenditures reflect a much better picture. The District is a member of the Allegheny County School Health Insurance Consortium, a self funded healthcare plan for our employees. This year’s cost reflects a 2% increase over the prior year, which makes the fifth year in a row with little to no increase in cost for healthcare. The Consortium has been able to manage costs by increasing benefit co-payments, encouraging preventive services and healthier lifestyles. This cost totals almost 10% of our expenditure budget. All employees share in the cost of healthcare premiums.

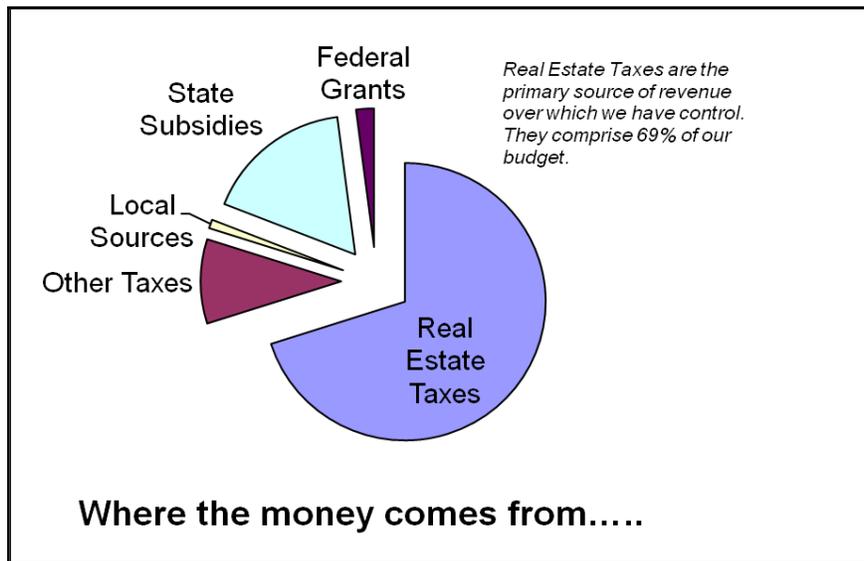
Retirement Rate – The District’s employees must participate in a state-wide retirement system called PSERS which is funded in part by employee contributions and part by State and District contributions. The rate set for this year is 8.65%, up from 5.64% last year. This is a 53% rate increase. In planning for an increase in rate which is expected to grow substantially through 2015-16, the Board has discussed the possibility of setting aside some money each of the next few years to help flatten that increase in cost to the community, but decided to transfer excess funds to the Capital Projects Fund instead to minimize the need for borrowing for the High School Renovation Project.

Utility Costs – An active energy management program continues to keep our utility usage at levels almost 30% below usage levels prior to implementation of this program. This, as well as falling rates, enable us to keep the cost of utilities at a 4.7% decrease in this budget.

Union Contracts – Contracts with our teachers and cafeteria staff were resolved in the second half of 2010 with favorable cost savings provisions for our schools. The custodial staff contract expired on June 30, 2011 and is currently being negotiated.

Program Change Proposals – Program changes and enhancements were approved and funded from the Capital Budget in the areas of Reading textbooks and laptops.

GENERAL INFORMATION



Our budget is very labor intensive, with salaries and benefits accounting for 73% of all costs. This is understandable due to the fact that school costs are driven by having teachers in classrooms with our children.

The money in our schools comes primarily from local taxes since we receive only 20% of our needs from the State and Federal governments. While this puts a great deal of pressure on property owners in our community, the benefit is that the taxes raised locally remain in our schools to

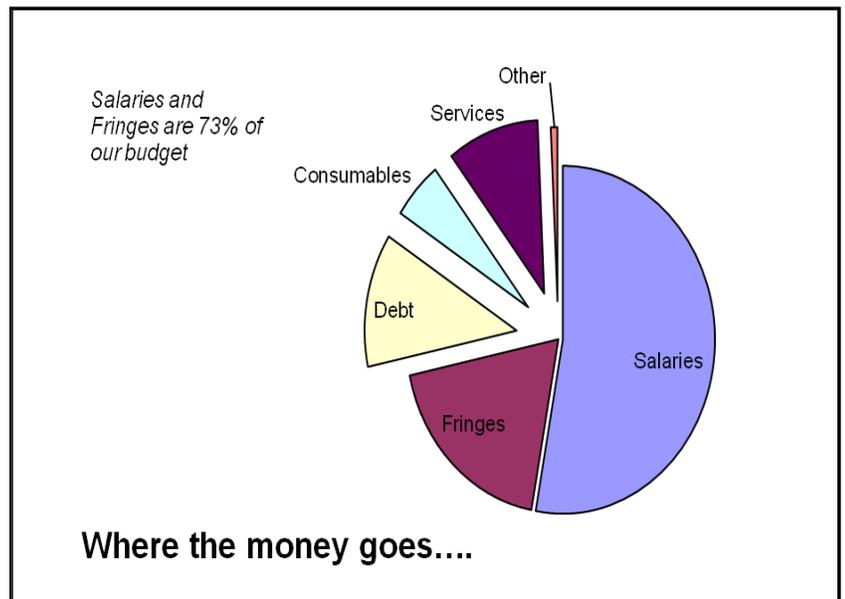
educate the children who live in our neighborhoods. Money sent to the State only returns as a small percentage of what we send.

MILLAGE RATE

The School District carefully tracks millage to assure our taxes are competitive with neighboring schools in the county. The highest millage rate in the county is 35 mills, and the lowest is the 17.05 mills. This year we rank 7th of the 42 school systems in Allegheny County at 26.63 mills. Our millage rate will create an annual tax bill on a home with an assessed value of \$100,000 of \$2,663, no increase from last year.

Tax Impact on Property Owners

This Budget includes no property tax millage increase from the current rate of 26.63 mills.



Home Assessment	Current Tax	Tax Increase
\$100,000	\$2,663	\$0
\$150,000	\$3,995	\$0
\$200,000	\$5,326	\$0
\$250,000	\$6,658	\$0

ALLOCATION OF RESOURCES

The Board did not fund any capital projects or major equipment from the General Fund Budget. For most capital repairs and purchases the issuance of bonds in prior years created funds for capital projects including the initial work on the high school renovation project. Transfers from the General Fund make up the balance of capital funding for this fund. Technology costs are included in the General Fund budget to the extent that they will be recurring. The Capital Budget included in this document addresses the prioritization of the most critical maintenance needs.

A major renovation project for the high school being planned. There will be additional cost as bonds are issued to fund the renovations.

Money is saved from outsourcing. Outsourcing has been an interest of our school system in areas we feel outside agencies can do work quicker, better and at a lower or comparable cost. In early 1999, we outsourced our duplicating department at lower costs than our in-house program. Last year we evaluated proposals and found a system which saved us about \$140,000 in this budget. We also outsourced the management of our maintenance department to Aramark at a slightly higher cost in 1999. We worked to reduce these costs last year saving the District about \$75,000. We contracted with a company in 2004 to reduce our energy costs. Energy Education Inc. has been successful working with our staff to create utility usage savings of 28% on average in the District with savings of 30% in some buildings.

CAPITAL PROJECTS FUND BUDGET

2010-11 Budget	2011-12 Budget	Change
\$7,304,922	\$6,845,336	\$459,586
Fund Balance \$78,008,794	Fund Balance \$69,972,389	\$8,036,405

The other major budget developed by the District is the capital budget. This budget begins with projected needs in a forecast of future projects. This list of projects is shared with the Board and discussed publicly at board meetings in February. Funding for these projects comes either from the proceeds of bond issues, or from transfers of funds from the General Fund. A bond issue of \$69 million was issued during the 2009 to pay for renovations of the high school. Costs for this renovation are expected to be about \$113 million over the next four years. A second bond issue is anticipated once the actual cost of the project is known. Funding for projects this year total \$6,261,780 which will cover both small projects around the District as well as the first year of funding for the new high school renovation project. The bids for the high school project are due late in 2011 and will provide information for updated projected capital project funding needs for the next four years.

Additionally, there are some equipment and textbook purchases allocated from this budget. Those purchases total \$583,628 and are included below.

This year's list of approved capital projects is summarized below:

Approved Capital Projects	Budget
DW- Electrical wiring, boxes and light fixture repairs	\$ 25,000
DW- Mechanical system repairs	25,000
DW- Roof repair	25,000
DW- Plumbing system repairs	15,000
MMS- Repair 13 windows with broken balances	6,000

HwES- Repair broken seats in auditorium(20)	3,500
HS-Replace broken furniture	30,000
DW- Tree removal and replacement/landscaping	-
MES-Prune trees	2,500
JES- Prune trees	3,000
WES- Tree replacement	1,500
HvES- Tree removal and replacement	10,000
HS- Tree removal	5,000
HwES- remove trees along ball field fence	2,500
JMS- Install/replace landscaping in front of building	4,000
WES- Add lighting to music room 005	1,200
MMS- Replace carpet in rooms 303 and 307 (130.66 sy)	5,230
MMS- Repair roof outside of auditorium	2,500
MES- Replace 70 broken student desks for 1st grade	6,500
SFC- Re-paint field hockey and lacrosse lines	6,000
HS- Purchase new water distiller in central supply for chem. Labs	5,800
DW- Purchase and install ceiling projector mounts	5,000
HvES/WES/MMS- Replace 2 lawn tractors	17,600
SFC- Resurface Track	265,000
WES- Replace 1 cafeteria table	1,500
DW- Purchase used 6 ton dump truck	45,000
DW- Fence repair/replacement	5,800
LES- Install bottom rails and ties on playground fence	2,500
JES- Install bottom rail at playground fence and re-tie fabric	1,000
LES- Repair pendant light in front entrance	1,000
HS- Waterproof front subsurface wall "B" building	57,100
HwES- Complete repair of bulk heads in 2 rooms	1,200
DW- Masonry work	-
JMS- Replace concrete walk and steps where broken	2,500
MES- Replace broken concrete walk	1,200
JES- Replace broken sidewalk	1,000
HwES- Replace broken sidewalk	1,000
WES- Replace concrete sidewalk under mailbox	600
FES- Replace broken sidewalk and curbing	1,200
LES- Replace broken walk and steps leading to N.Meadowcroft	4,000
HwES- Install concrete pad outside room 135 to prevent mold	800
WES- Install small retaining wall near side walkway and steps	600
WES- Brick in old vents outside of gym	1,000
MES- Repair plaster in room 15	800
WES- Replace Stage curtains	8,000
HS- Purchase wrestling mats	12,000
HwES- Repaint exterior fascia "C" wing	3,000
MMS/JMS- Install cameras in cafeteria and stairwells	10,000
DW- Purchase used boom lift truck	37,000
JES/HvES/HwES- Install wood chips in upper playground	2,000
WES- Install rubber pads under playground swings(\$12/sf)	6,000
MES- Install rubber under swings(\$12/sf)	6,000
HS- Replace 24" platform risers for auditorium	6,500
MMS- Install fans in 1st and ground floor classrooms	1,500
HvES- Install retractable net fence to stop kids from crossing street to retrieve balls	1,000
MFC- Remove brush along rear wall at Cornell Ave.	3,000
DW- Various interior finishes	10,000
MMS- Install stainless steel backsplash behind garbage cans in cafeteria	1,200

JMS- Repave area under old dumpster (18' x 39')	1,500
HwES- widen path along kindergarten wing	2,500
JES- Seal coat upper playground (98' x 28')	1,200
MMS- Install display case on first floor (use \$1300 PTA funds)	1,200
FES- Clear path along tennis court fence to remove brush	1,000
DW- Bleacher inspection and repair	5,000
LES- Replace broken slide in TOT LOT	1,000
HwES- Cut wall down in computer labs to 1/2 height	1,500
HwES- Replace Gym Lighting fixtures	2,500
HvES- Install gate on upper driveway to prevent driving on the baseball field	1,500
MMS- Install blinds on all classroom and office doors (60)	9,000
DW- Purchase metal bending brake	1,500
MES- Install catch basin outside door C-8	2,500
JFC- Resurface track in isolated areas where needed	2,000
SFC- Replace door at bottom of athletic bldg. ramp	2,000
DW- Purchase roof maintenance contract for elementary schools	15,978
High School Project	5,500,000

Total Capital Projects **\$6,261,708**

<i>MFC-Mellon Field Complex</i>	<i>MMS-Mellon Middle</i>
<i>JFC- Jefferson Field Complex</i>	<i>FES- Foster Elementary</i>
<i>MES-Markham Elementary</i>	<i>HvES- Hoover Elementary</i>
<i>JES-Jefferson Elementary</i>	<i>HwES- Howe Elementary</i>
<i>WES- Washington Elementary</i>	<i>LES- Lincoln Elementary</i>

Book and Equipment Purchases	Budget
Science Textbooks -AP Biology, AP Physics, AP Environmental Science and Environmental Geoscience	\$ 72,200
Elementary Math Textbooks - Tier 2 Mathematics Texts, Tier 3 Mathematics Texts and Investigations in Number, Data, and Space	36,500
Middle School Math Textbooks - 6th and 7th grade Connected Math Texts, Tier 2 and Tier 3 MS Mathematics Texts	14,500
High School Math Textbooks - Purchase of new AP Statistics Textbooks	13,000
New Health textbooks Grade 6 @ Mellon - Teen Health 2	6,565
New Health Textbooks Grade 6 @ Jefferson Middle School - Teen Health 2	6,565
New Health Textbooks Grade 8 @ Mellon - Teen Health 3	6,899
New Health Textbooks Grade 8 @ Jefferson Middle School - Teen Health 3	6,899
Language Arts Textbooks HS Grade 9 - Julius Caesar and A Separate Peace	9,000
ProSoft Time Management System - (paid half from Food Service Budget)	8,500
PCP Texts for new K-5 Reading program (paid over two years)	132,000
PCP Reading Leveled Books for support of the K-5 Reading program	21,000
Computer replacements - High School Science, 13 carts, 190 laptops; Foster School Laptops: 2 carts, 50 laptops; Howe School Laptops: 2 carts, 50 laptops.	250,000
Total Books and Equipment	\$ 583,628
Total of all commitments in Capital Budget	\$6,845,336

SUMMARY OF OTHER DISTRICT FUNDS

Debt Service Fund

A Debt Service Fund is used to pay obligations on all outstanding debt. The budget for the Debt Service Fund is \$9,581,860, \$415,032 less than last year due to refinancing the 2004 General Obligation Bonds at a savings of over \$500,000. Additional bonds will be issued to complete the high school renovation project no earlier than 2014. Note that when the second bond issue is issued on or after 2014, debt service payments could increase by as much as \$2.5 million annually. The School Board is working diligently to reduce the impact of the additional cost of that second bond issue on the tax rate on the community by discussing different bond payment schedules and setting money aside in the Capital Projects Fund to offset the need to borrow money for this project.

Special Revenue Fund

A Special Revenue Fund exists for the purpose of accounting for fundraising activities at various locations throughout the District. Since the activities of the fund involve donations from the community, no formal budget is approved by the Board. We budgeted annual expenditures to approach \$50,000, which is similar to the prior year due to playground fundraising projects at some of our elementary schools.

Budgets for all these Funds are included in the Financial Section of this report.

Trust and Agency Funds

Trust and Agency Funds are funds that are held for other people or groups. These funds cover the student activity fund raising accounts, and the scholarship accounts. Activity in this area accounts for about \$656,000 over the course of the year which is the same amount as last year.

Food Service Fund

Finally, the District has a Food Service Fund which tracks the revenues and expenses involved in providing lunches to students in our care. Expenses of \$1,802,074 are budgeted to provide the lunch program which proposes a standard lunch to cost a student \$2.00 at the secondary level and \$1.75 at the elementary level which is the same cost as in 2010-11. The prior year's budget was \$1,752,239 which was the first year the high school lunch program as part of the National Lunch Program in which our District had not participated. We anticipate continued attention to National and State wellness guidelines in providing fresh and healthy choices to our students in the lunchroom.

COMMUNITY FACTS

Mt. Lebanon is a thriving suburb located six miles southwest of Pittsburgh. Data from the 2000 Census indicates Mt. Lebanon's population is 33,017. This represents just a 345-person decrease since 1990. This same data also indicates that Mt. Lebanon's 18 & under population is at 8,199. This represents a 710-person increase and is our municipality's first increase in this age group since 1970. Mt. Lebanon is a full-service municipality and ranks as one of Western Pennsylvania's few suburban communities that has very healthy and traditional business districts, as well as providing the possibility of living in a home, within neighborhoods that have sidewalks and tree-lined streets.

The commercial and business areas within the community are diverse and offer a prospective business a wealth of opportunity. There are small neighborhood commercial districts, a strong central and identifiable downtown area and mall-like developments. The area provides access to a regional market well in excess of one million persons. Mt. Lebanon is within minutes of world class cultural educational, recreational facilities and professional sports events. Mt. Lebanon is strategically located six miles southwest of the city of Pittsburgh, with more than 100 universities and corporate centers; Pittsburgh is also one of the nation's leaders in research and development. Pittsburgh is a leading

center for software engineering, robotics, artificial intelligence, advanced materials and bio-medicine.

In 2009, according to the Mt. Lebanon Municipality, the average price for housing in Mt. Lebanon climbed to \$224,979. The housing stock varies in style and price—in 2009 housing prices ranged from \$50,000-\$100,000,000. Over the past 5 years, residential sales prices have increased 15.5%, an average of 3% annually.

The Mt. Lebanon School District continues to garner state and national recognition for its high performing schools. The Pittsburgh Business Times ranked the Mt. Lebanon School District third in the region in their 2010 Guide to Western Pennsylvania Schools. Newsweek included Mt. Lebanon High School on their list of top high schools in the nation. Washington Elementary School was named a National Blue Ribbon School in 2004-05. Lincoln Elementary School was named a National Blue Ribbon School in 2000-01 and 2002-03. In 1998-99 Mt. Lebanon High School was the recipient of its third National Blue Ribbon Award for excellence from the U.S. Department of Education and was given special recognition for the Fine Arts program.

In the area of Fine Art, Mt. Lebanon was named among the *2010 Best Communities for Music Education*, the Frick Art & Historical Center awarded the Mt. Lebanon School District the *2010 Roy A. Hunt Foundation Award for Commitment to Education in the Arts and Humanities* and the High School was awarded the *Educational Theatre Association 2003 Outstanding School Award*. In 2000, the school district received the *National School of Character Award*.

In athletics, our teams continue to excel at the highest levels of state and local competition. In the 2009-2010 school year, five teams won WPIAL championships: boys' soccer, girls' volleyball, boys' basketball, girls' basketball, and girls' softball. In addition, the girls' basketball team won their second consecutive PIAA championship and girls' softball won their first PIAA championship.

The school district, a wide variety of high quality housing, a public recreation center unique in Western Pennsylvania, traditional and healthy business districts, and a wide array of community services are a few reasons why Mt. Lebanon was chosen as one of the "50 Fabulous Places to Raise Your Family."

DISTRICT HIGHLIGHTS

Pittsburgh Business Times' ranked the Mt. Lebanon School District #3 in the region in the 2011 Pittsburgh Guide to Western Pennsylvania Schools.

Pittsburgh Business Times' ranked Mt. Lebanon High School #2 in the region in the 2011 Pittsburgh Guide to Western Pennsylvania Schools.

Mt. Lebanon School District Named Among "Best 100 Communities for Music Education" for 2011 by the NAMM Foundation— a nationwide survey that identifies school districts committed to music education as a conduit for success in school and in life.

The Frick Art and History Center selected the Mt. Lebanon School District for the 2010 Roy A. Hunt Foundation Award for Commitment to Education in the Arts and Humanities. This was the first time an entire school district was honored with this award.

Washington Post High School Challenge ranked Mt. Lebanon High School among the top high schools in the nation in 2011.

Newsweek Magazine named Mt. Lebanon High School on the list of "Top U.S. High Schools" in 2010.

U.S. News and World Report named Mt. Lebanon High School as one of “America’s Best High Schools” in the 2009 ranking of the nations top high schools.

Washington Elementary School was awarded a National Blue Ribbon by the U.S. Department of Education in 2003-04.

Lincoln Elementary School was awarded a National Blue Ribbon by the U.S. Department of Education in 2000-01 and 2002-03.

Mt. Lebanon High School was awarded a National Blue Ribbon by the U.S. Department of Education in 1983-84; 1990-91; and 1997-98.

The Class of 2011 has 12 National Merit Semifinalists and 19 Commended Students.

The Class of 2010 graduated 470 students, 95 percent went on to pursue full-time or Armed Service education.

Girls’ Basketball 2011 PIAA Champions.

Boys’ Tennis 2011 WPIAL Champions.

Boys’ Lacrosse 2011 WPIAL Champions.

STAFFING DECISIONS

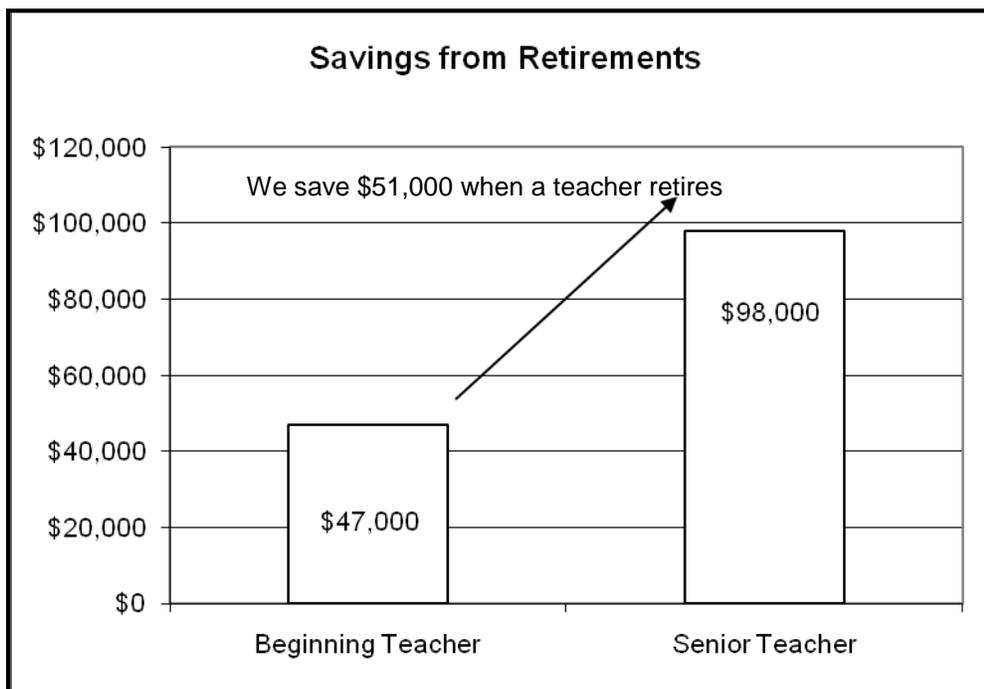
The cost of our staff is 73% of our budget. Salaries account for the largest segment of our spending. As a result, we must carefully monitor our need for staff both in and out of the classroom. The cost of funding our school system is predominantly driven by the cost of teachers in classrooms with our children. Of the \$78.3 million budget, 73% of the cost is for our staff and about 74% of that cost is for teachers. By law, a school district can not furlough teachers for economic reasons; furlough can only occur as a result of decreasing student enrollment or the elimination of programs. We do, however, have the option to replace or not replace retiring teachers. Therefore we have to look carefully at each teacher retirement and decide whether or not a replacement for that teacher must be made. This year thirteen teachers and two administrators opted for retirement. As staffing is done, we will examine each position to make sure it has to be replaced.

Savings from retirements help moderate the District’s budget. A retiring teacher typically earns about \$98,000 while a new hire is closer to \$47,000. This \$51,000 savings in salary alone helps keep our spending in the salary budget down. The twelve teacher retirees net us \$730,000 in less cost for the 2011-12 Budget if there is no change in the number of teaching staff. We do not have to replace three teaching positions and will save an additional \$150,000 as a result of this action. There is not as much savings on other staff retirements since new administrative and support staff are not paid significantly less than current staff.

Preliminary estimates of staffing needs are completed in January. These projections are included in the informational section of this budget document. The District completes more accurate staffing levels in March of each year when budget accounts are established. Enrollment forecasts and student course selections at the secondary level determine how many teachers are required for the upcoming school year. The final staffing is determined in the middle of August once enrollment is known and course selections are complete. We have budgeted for no change in classroom staffing for 2011-12. The

three positions not being replaced are facilitator positions and one psychologist.

STAFFING



Fewer Positions in the Budget

The administration is budgeting for three fewer teaching positions and reductions in extra duty positions and workshop salaries.

Staff Counts

Since most of our costs are driven by the number of teachers we have for our students, we carefully consider the number of certified teaching staff on our

payroll. Below is a chart of enrollment and certified teaching staff for the past few years.

	Enrollment	Certified Teaching Staff
2009-10	5,302	422.8
2010-11	5,268	422.9
2011-12	5,247 est	419.9 est

The estimated number of teaching staff has dropped somewhat from 2009-10 to this budget year estimated at 419.9.

COUNTY PROPERTY ASSESSMENTS

In 2001, Allegheny County changed its assessment system from one based on property value assessed at 25% of market value to a full market value system. With this change in concept, the County hired Sabre Systems to do a county-wide reassessment of all properties. The reassessment caused our assessed value base to rise from \$351 million to \$1.7 billion dollars, and then again in 2002 to over \$2 billion. One can easily see that a four hundred percent increase in assessed value would certainly cause a commensurate decrease in millage rate. The millage rate was therefore adjusted to keep tax dollars at a reasonable level at that time. Early in 2005, a new reassessment was completed in the county. This reassessment detailed a 19% increase in property assessments. The County Executive decided that the increase was too high and convinced the County Council to roll all assessments to 2002 levels asserting that the County would now base all assessments on a 2002 ‘base year’ assessment system. This resulted in a reduction in our community’s assessment from \$2.135 million to \$2.1 million. Our assessment has stayed somewhat stable since that time. We are projecting an assessment this year of \$2.17 billion. Note that a lawsuit challenging the constitutional legality of the ‘base year’ assessment system won in local courts and again at the State Supreme Court. Since the ‘base year’ is deemed illegal in Pennsylvania, many counties including Allegheny will have to do

reassessments to bring assessments to current year values. We do not anticipate seeing these changes until fiscal year 2013.

TAX ISSUES

Act 1 of 2006 and Act 25 of 2011

In a Special Legislative Session in 2006, the Pennsylvania State Legislature approved Act 1 which was intended to provide tax reform for school communities in a number of ways. First, it was intended to require local school boards research and provide their communities with the option of shifting taxes from real estate to an income base. If a switch was to be made, part of that change was to gauge the preference of the community for an earned income tax base or a personal income tax base. Additionally, Act 1 limited the ability of school districts to increase millage rates above an inflationary percentage called an 'Index'. This Index is set annually each year by the State. If a school system requires millage rates above this index to balance their budget one of two choices must be made. Either the school must submit a request to the State to have additional millage approved as an exception to the limit, or they must have the higher rate approved through a referendum vote in the community during the Primary Election. Finally, Act 1 enables schools to reduce their real estate taxes through 'homestead exclusions' to rebate gambling money back to residents who own and live in their homes. Our community voted against the tax shift from property taxes to income based taxes, but we are still bound by the Index limitation on our annual millage increase.

As part of the State budget this year, the legislature approved Act 25 of 2011 which eliminates some of the exceptions to the Index limits under Act 1. This will further limit the ability of all schools to levy the millage needed to finance programs in the future without the need for community referendum.

Index Limit

For the 2011-12 Budget, our index limit is 1.4% over the 2010-11 real estate tax rate of 26.63 mills. That maximum tax rate is 27.00 mills. The Board approved a resolution that they would not seek exceptions to the Index and would therefore not exceed the 27.00 millage rate allowed under Act 1. The Budget was approved at 26.63 mills, reflecting no millage increase.

Gambling Fund

In 2011, the Budget Secretary for Pennsylvania certified \$776.2 million in slots (gambling) revenue available for real estate tax relief. The exact amount available per homeowner will vary by school district. When that distribution occurs, no change to the millage rate will occur. The gambling funds will be rebated through a reduction in the assessment of owner-occupied homes. Each owner-occupied home will receive the exact same tax reduction, not a percentage reduction based on the value of the home. This reduction in taxes will be clearly noted on the tax bills. It is important to note that the gambling monies are not guaranteed and may be different amounts from year to year. But any money we receive from gambling funds must be returned in total through this homestead exemption process. In our community each eligible resident will receive \$185 in reduced taxes.

Budget Timeline

This budget was prepared under the timeline required by Act 1. Act 1 requires that either a preliminary budget be approved by a school board in February or a resolution approved that acknowledges that the board will not prepare a final budget requiring a tax increase in excess of the Index limit. This action is required so early because if a referendum on a millage increase had been necessary, time is needed to place a question on the primary ballot. If exceptions to the Index are needed, and a preliminary budget is approved, districts can then apply to the State or the courts for exceptions to the index limit. The combination of the inflation index and the approved exceptions

enables school boards to review a budget which could raise millage without voter referendum approval. If additional millage increases beyond these amounts are needed, boards must place a question on the Primary Ballot asking the community to vote for an increase in the millage rate beyond the Index and exception limits. In the future this limitation on a board's ability to approve millage increases without a referendum may create concerns in funding our schools.

EXPLANATION OF FUND BALANCE

As is true in past years, the District's budget is proposed to be in balance. In other words, budgeted revenues equal budgeted expenditures. As each prior year unfolded, the final amount of revenues and expenditures may have been higher or lower than budgeted. Over time, these excess and deficit of revenues and expenditures compared to budgeted sums were accumulated in what is known as a fund balance. In common terms, this is a district's savings account which is intended to provide financial stability in years that revenues and expenditures do not occur as planned and additional funds are needed.

By Board Policy, the District maintains a fund balance of 6% of the expenditure budget. With this fund balance and strong financial decision-making, the District has maintained a Moody's Investor Service bond rating of Aa1, the highest for any school district in Western Pennsylvania and a rating by Standard & Poors of AA. This same Board Policy directs the excess fund balance over 6% to be transferred to the Capital Projects Fund or the OPEB (Other Post Employment Benefit) reserve. These budgets have no other source of regular funding. These transfers enable the District to pay for capital maintenance projects at all ten of our sites and retiree healthcare too.

BUDGET ORGANIZATION

Please read further into this document to learn more about the funding of our schools. Following this letter are key issues impacting the choices made for funding this year. Subsequent sections provide detail of the laws, policies, and procedures followed in budget preparation. The Financial Section provides an in-depth study of the economic condition of our schools and the Informational Section gives a historical view of all aspects of our operation.

ACKNOWLEDGMENTS

We would like to express our appreciation to the staff of the School District for their efforts in compiling and revising the budget data as new ideas, priorities and constraints became known. We extend a special thanks to Bonnie Lackner in the Finance Office, who spent many hours word processing this final document. We would also like to thank the members of the School Board whose guidance provided us direction, and whose questions and concerns helped us develop a budget which minimizes the cost to residents while still providing a program committed to excellence. And once again, appreciation goes to our community which supports our schools and provides input on the tough decisions that have to be made. Without all of the help we received, this report could not have been accomplished.

Respectfully,



Timothy J. Steinhauer, Ed.D.
Superintendent

**Mt. Lebanon School District
2011-12 Budget**

SUMMARY OF FINANCIAL DATA

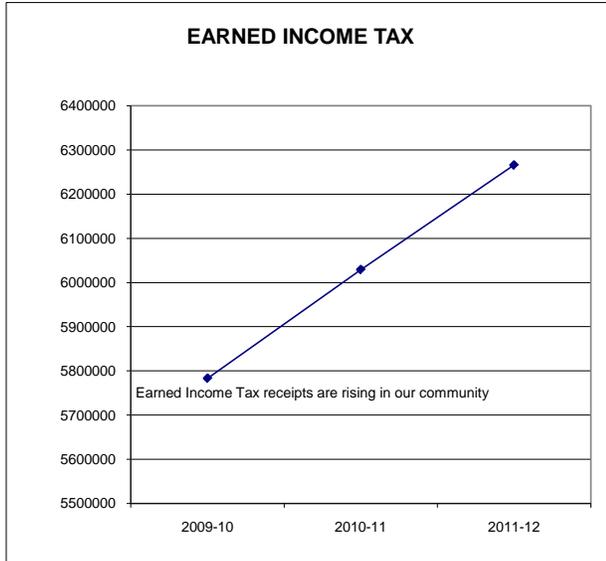
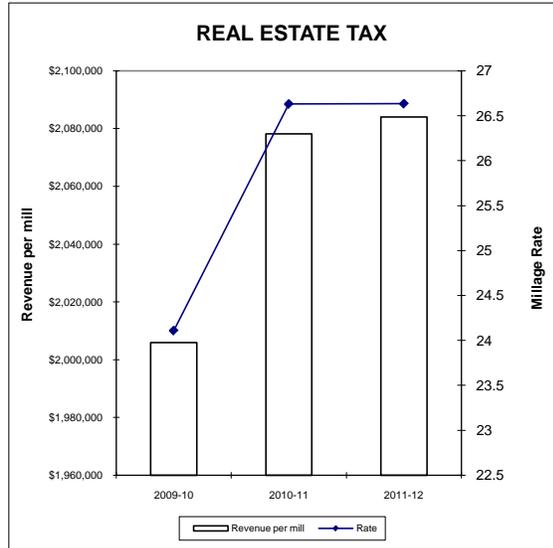
TAX HISTORY

REAL ESTATE TAX	Assessment	Rate	Revenue per mill
2009-10	\$ 2,154,641,502	24.11	\$ 2,005,909
2010-11	2,170,447,511	26.63	2,078,190
2011-12	2,173,384,611	26.63	2,084,015

Assessments are not expected to change until 2012 based on a recent court ruling.

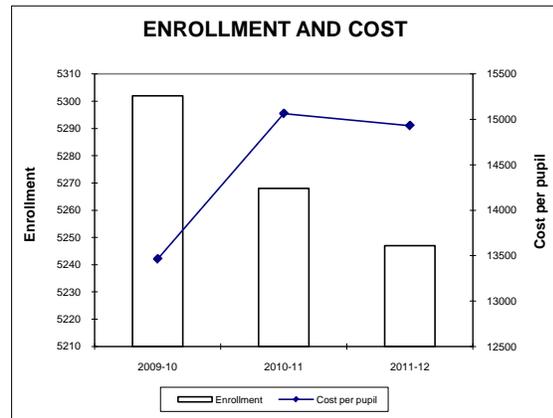
EARNED INCOME TAX	Revenue	Increase	Rate
2009-10	\$ 5,783,167	2.4%	1/2 %
2010-11	6,029,375	4.3%	1/2 %
2011-12	6,266,050	3.9%	1/2 %

Earned income excludes passive income such as dividends and interest.



COST PER PUPIL

	Expenditures	Enrollment	Cost per pupil
2009-10	\$ 71,383,826	5,302	\$ 13,464
2010-11	79,362,440	5,268	15,065
2011-12	78,347,833	5,247	14,932



Although enrollment goes down, cost per pupil does not as much.

FINANCIAL SUMMARY OF ALL FUNDS

Fund	* Est. Beginning Fund Balance 1-Jul-11	Revenues	Expenses or Expenditures & Fund Transfers	*Est. Ending Fund Balance 30-Jun-12
General Fund	\$ 13,042,547	\$ 78,347,833	\$ 78,347,833	\$ 13,042,547
Debt Service	-	9,581,860	9,581,860	-
Capital Projects	74,167,725	2,650,000	6,845,336	69,972,389
Special Revenue	154,360	50,400	50,000	154,760
Trust & Agency	149,833	657,500	656,000	151,333
Food Service	629,555	1,810,874	1,653,000	787,429
Totals	\$ 88,144,020	\$ 93,098,467	\$ 97,134,029	\$ 84,108,458

The General Fund is the only fund which legally requires a budget. All other budgets are estimated by the administration based on known spending patterns. The Capital Projects Fund is discussed extensively at the board level along with preparation of the General Fund.

*The fund balance reflected here includes funds already committed for use as inventory and prior year encumbrances. The undesignated fund balance for June 30, 2012 is budgeted to be \$4,700,870 in the General Fund.

**MT. LEBANON SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY**

23-May-11 <u>Final Budget</u>	Audited 2009-10		Budgeted 2010-11		Final Budget 2011-12		Budget/Budget Percent Increase			
REVENUES	\$	74,869,295	100%	\$	79,362,440	100%	\$	78,347,833	100%	-1.3%
Real Estate Tax		48,362,461	65%		53,570,408	68%		53,806,797	69%	0.4%
Earned Income Tax		5,783,167	8%		6,029,375	8%		6,266,050	8%	3.9%
Other Taxes		4,152,110	6%		1,930,000	2%		1,705,000	2%	-11.7%
Investment Earnings		270,153	0%		311,667	0%		174,480	0%	-44.0%
Other Local Income		499,981	1%		515,000	1%		526,200	1%	2.2%
State		12,275,951	16%		13,614,495	17%		12,920,326	16%	-5.1%
Federal (incl stimulus funds)		1,827,237	2%		1,693,172	2%		1,250,751	2%	-26.1%
Gaming Fund Allocation		1,698,235			1,698,323	2%		1,698,229	2%	0.0%
EXPENDITURES	\$	71,383,826	100%	\$	79,362,440	100%	\$	78,347,833	100%	-1.3%
Salaries		40,889,620	57%		41,745,815	53%		42,043,436	54%	0.7%
Fringe Benefits		13,557,523	19%		15,040,796	19%		14,766,130	19%	-1.8%
Contracted Services		3,393,295	5%		2,933,881	4%		2,867,167	4%	-2.3%
Repair & Maintenance		1,236,939	2%		1,359,459	2%		1,194,181	2%	-12.2%
Transp,Tuition,Insur		3,074,266	4%		3,394,695	4%		3,322,429	4%	-2.1%
Supplies		1,543,870	2%		1,362,378	2%		1,325,716	2%	-2.7%
Utilities		1,466,297	2%		1,791,826	2%		1,707,943	2%	-4.7%
Books		544,723	1%		482,889	1%		472,531	1%	-2.1%
Equipment		721,626	1%		684,242	1%		655,468	1%	-4.2%
Fees		61,873	0%		68,495	0%		64,970	0%	-5.1%
Parkway West Debt		55,694	0%		66,072	0%		76,002	0%	15.0%
Budgetary Reserves		-	0%		365,000	0%		200,000	0%	-45.2%
Program Changes		none			none			none		
Transfer-Food Svs.		69,162	0%		70,000	0%		70,000	0%	0.0%
Transfer-Debt Svs/Capital Fnd		4,768,938	7%		9,996,892	13%		9,581,860	12%	-4.2%
FINANCIAL SUMMARY										
Undesignated Fund Balance		4,337,122			4,761,746			4,700,870		6.0% % of budget
Assessed Valuation		2,154,641,502			2,170,447,511			2,173,384,611		
Revenue per mill		2,005,909			2,078,190			2,084,015		
Millage Rate		24.11			26.63			26.63		0.00 Increase
										0.37 Act 1 limit
DEMOGRAPHICS										
Number of Students		5,302			5,268			5,247		(0.00)
Per Pupil Cost	\$	13,464		\$	15,065		\$	14,932		-0.9%

**Mt. Lebanon School District
2011-12 Budget**

PROFILE OF OUR SCHOOL DISTRICT

BOARD OF SCHOOL DIRECTORS

Josephine C. Posti	President
Dale F. Ostergaard.....	Vice President
Mary D. Birks.....	Member
Elaine L. Cappucci	Member
Edward L Kubit	Member
Lawrence M. Lebowitz	Member
Daniel L. Remely	Member
Susan M. Rose.....	Member
Faith Ann Stipanovich.....	Member
Janice R. Klein	Board Secretary
Thomas P. Peterson	Solicitor
Citizens Bank, N.A	Treasurer
Maher Duessel	Auditor

CENTRAL OFFICE ADMINISTRATORS

Dr. Timothy J. Steinhauer	Superintendent
Dr. Ronald Davis	Assistant Superintendent Secondary
Dr. Deborah P. Allen	Assistant Superintendent Elementary
Cissy Bowman.....	Director of Communications
Gerald Ingram	Director of Facilities
Janice R. Klein	Director of Business
Steve Scheurer	Director of Human Resources
Chris Stengel	Director of Technology

BUILDING PRINCIPALS

Mary Kay Davis.....	Washington Elementary
James M. Salerno	Lincoln Elementary
Robert Freil	Markham Elementary
Michelle Murray	Howe Elementary
Patrick McClintock-Comeaux	Foster Elementary
Marc Thornton.....	Jefferson Elementary
Mary Ann Schnirel.....	Hoover Elementary
Christopher Wolfson	Mellon Middle School
Dr. James Walsh	Jefferson Middle School
Brian McFeeley.....	Senior High School

The School Board generally meets monthly for a discussion session on the second Monday at 7:30 p.m. and for an action meeting on the third Monday at 7:30 p.m. in the Library of the High School. The public is welcome to attend both meetings.

Association of School Business Officials International®



This Meritorious Budget Award is presented to

Mt. Lebanon School District

For excellence in the preparation and issuance
of its school system budget
for the Fiscal Year 2010-2011.

The budget is judged to conform
to the principles and standards of the
ASBO International® Meritorious Budget Awards
Program.

Erin Green

President

John D. Quaso

Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Mt. Lebanon School District
Pennsylvania**

For the Fiscal Year Beginning

July 1, 2010

President

Executive Director



ORGANIZATIONAL SECTION

Mt. Lebanon School District
2011-12 Budget

STRATEGIC PLAN

Mt. Lebanon School District Constituent-Driven Strategic Planning
Process (2005-2012)

Long-Term Direction

For the Mt. Lebanon School District to continue to improve the quality of education and achieve both short and long term goals, it must be clear about what drives success. Success is dependent upon the willingness of constituents to continue to invest in the district. That willingness to invest is determined to a great extent by how well students learn. Student learning is a product of the quality of learning experiences in school. The quality of learning experiences is directly proportional to the capacity and capabilities of teachers to create quality learning experiences. The following diagram shows the relationships of this system.

The Major Drivers of School and District Success



The Mission of the Mt. Lebanon School District:
To provide the best education possible for each and every student.

This mission describes why the organization exists. It is a statement of the basic purpose of the organization as defined by its constituents. This means that the Mt. Lebanon School District will provide the best education possible given local resources, and state and federal constraints. This means that the Mt. Lebanon School District provides the best education possible for each individual student and every or all students collectively. Mt. Lebanon School District constituents will know this mission has been accomplished when the student learning targets have been achieved. They are:

1. 95 percent of Mt. Lebanon students master district technology standards.
2. 95 percent of Mt. Lebanon students master district communication skills standards.

Mt. Lebanon School District 2011-12 Budget

STRATEGIC PLAN (Continued)

3. 95 percent of Mt. Lebanon students demonstrate the ability to work cooperatively with diverse groups of students on assigned schoolwork, resolve conflicts, and respect other cultures and beliefs.
4. 95 percent of Mt. Lebanon students apply problem solving strategies to solve problems.
5. 95 percent of Mt. Lebanon students master district reading and comprehension standards.
6. 95 percent of Mt. Lebanon students show responsibility for their own learning and demonstrate the discipline necessary to do quality work.
7. 95 percent of Mt. Lebanon students master district mathematics standards.
8. 95 percent of Mt. Lebanon students apply critical thinking skills to carefully analyze and objectively judge the merits and faults of an issue.
9. 95 percent of Mt. Lebanon students demonstrate an awareness of current global and cultural issues.

The student learning targets describe in measurable terms what community constituents want the school district to achieve over the next five years. It gives the district clear constituent-driven accountability targets for student learning and a graphic picture of a preferred future or destination that if accomplished, would be a source of community and district staff pride. The student learning targets describe the “best education” as a total educational experience and one, except for the core subjects of reading, writing, and mathematics, that is not content specific. This means that through offering diverse learning opportunities, every content area, every fine art, every extra-curricular area, and every support service can contribute equally to the accomplishment of the student learning targets.

In order for the mission and student learning targets to be accomplished, strategic priorities have been identified by charting the categories of feedback the strategic planning committee received from participants. This information is used to identify the goals and priorities that must be addressed for the organization to realize its mission and student learning targets.

The Five Mt. Lebanon School District Goals Are:

1. Student Achievement
2. Constituent Satisfaction
3. Employee Development
4. Alignment of Support Systems
5. Fiscal Responsibility

Mt. Lebanon School District 2011-12 Budget

STRATEGIC PLAN (Continued)

Mt. Lebanon School District Goal Priorities

Student Achievement: To satisfy the many stakeholders in the community, the Mt. Lebanon School District will need to provide an education for each and every student that meets or exceeds clearly defined student learning targets. District standards, standardized tests, actual student work, and comparisons with other schools will be used as primary measures of student academic growth and performance. Graduate success, status of colleges and universities attended, student awards and recognitions, surveys, focus groups, student artifacts, and other data gathering approaches will measure the qualitative targets. The community and district staff determined the content and personal standards that students need to master. The most important skills/talents/abilities include technology, communication, interpersonal skills, problem solving, reading and comprehension, the development of a work ethic, mathematics, critical thinking, and an awareness of current global and cultural issues.

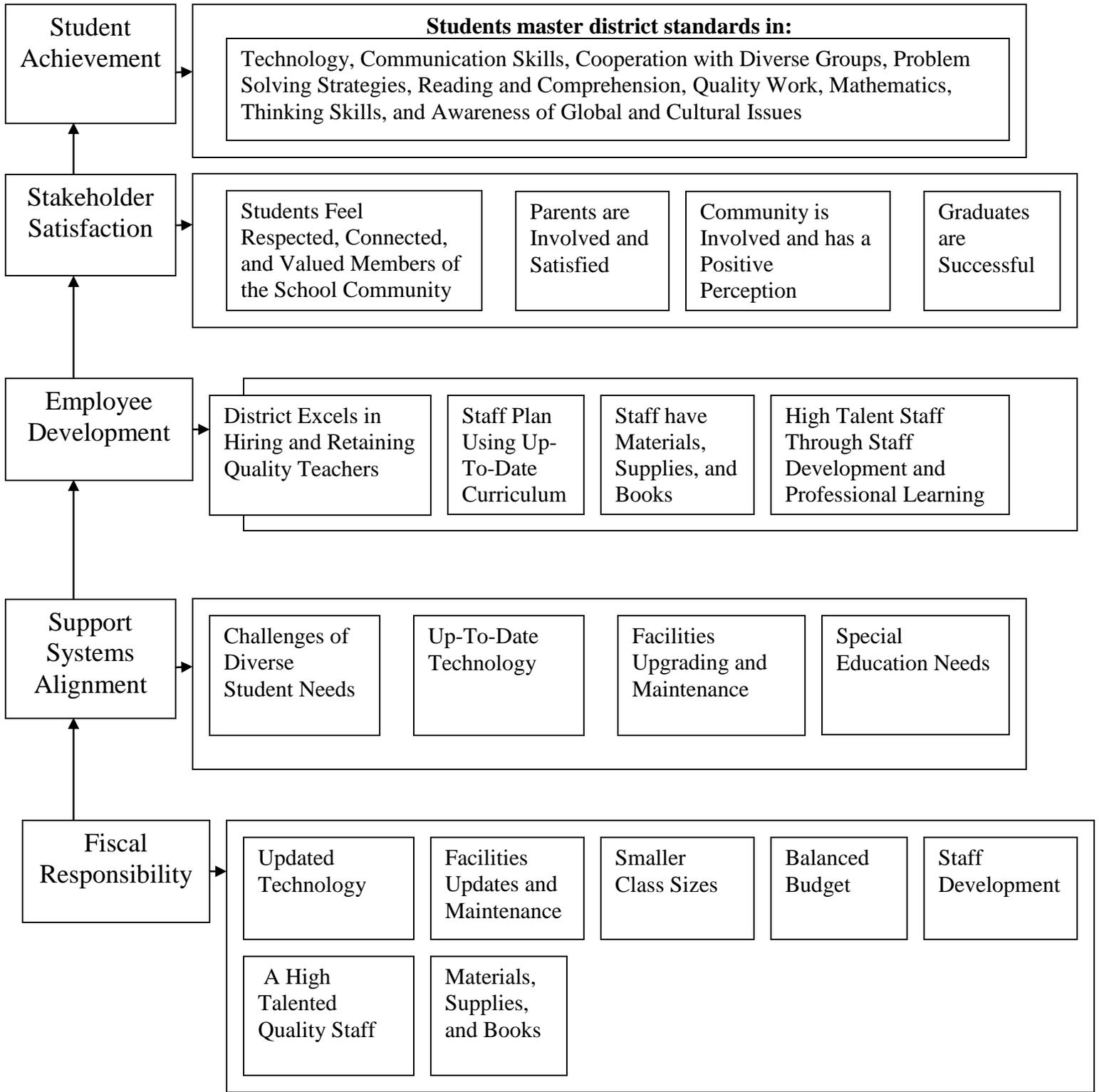
Constituent Satisfaction: Students, community members, and district staff were determined to be primary constituents in this strategic planning process. These constituent groups were given multiple opportunities to participate in the process. These constituent groups have determined satisfaction priorities to be that students feel respected, connected, and valued members of the school community; district staff work in a healthy professional environment; parents are involved and satisfied with the learning environment; community members have a positive perception of the quality of education provided students in the district; and graduates are successful in whatever goals they wish to pursue.

Employee Development: To achieve its mission the district must build the capacity for change and continuous improvement by attracting and retaining the highest quality of professional and support staff to work in an environment that is as professional as they are. The district must be an advocate of professional growth and learning, value diversity, promote individual talent, and recognize and reward the contribution and achievement of team members. The community and district staff determined priorities under this strategic initiative to include hiring and retaining quality teachers, an up-to-date curriculum, materials, supplies, books, and staff development.

Alignment of Support Systems: To achieve the district mission, senior leaders must excel at and align strategy development and deployment systems, stakeholder relationship systems, measurement and analysis systems, staff development systems; the core processes of curriculum, instruction, and assessment; all support processes; and internal structures including time, people, and facility usage in order to develop a culture that has the understanding, skills, attitudes, and motivation to accomplish the district mission. In order to align these systems, the district will have to respond to the challenges of diverse student needs, up-to-date technology, balancing the budget, facilities upgrading and maintenance, and special education needs.

Fiscal Responsibility: To succeed financially, the Mt. Lebanon School District will need to ensure that the resources of people, facilities, capital, and technology are effectively and efficiently aligned and funded in order to achieve the district's mission and student learning targets. The priorities under this strategic initiative are updating technology, facilities updates and maintenance, appropriate class sizes, a budget that balances programmatic needs within fiscal parameters, staff development, a quality staff, and materials, supplies, and books.

Mt. Lebanon School District Strategy Map (January, 2005)



Mt. Lebanon School District 2011-12 Budget

STATE LAWS - PUBLIC CODE OF 1949

The state requires school districts to comply with long-standing laws surrounding the budgeting and management of funds and the levying of taxes. This is the actual wording of the laws as they exist today.

Sch 507 General powers; taxation

In order to establish, enlarge, equip, furnish, operate and maintain any schools or departments herein provided, or to pay any school indebtedness which any school district is required to pay, or to pay any indebtedness that may at any time hereafter be created by any school district, or to enable it to carry out any provisions of this act, the board of school directors in each school district is hereby vested with all the necessary authority and power annually to levy and collect, in the manner herein provided, the necessary taxes required, in addition to the annual State appropriation, and shall have, and be vested with, all necessary power and authority to comply with and carry out any or all of the provisions of this act.

Sch 508 Majority vote required; recording

The affirmative vote of a majority of all the members of the board of school directors in every school district, duly recorded, showing how each member voted, shall be required in order to take action on the following subjects: fixing length of school term.

Adopting textbooks.

Appointing or dismissing district superintendents, assistant district superintendents, associate superintendents, principals, and teachers.

Appointing tax collectors and other appointees.

Adopting the annual budget.

Levying and assessing taxes.

Purchasing, selling or condemning land.

Locating new buildings or changing the locations of old ones.

Dismissing a teacher after a hearing.

Creating or increasing any indebtedness.

Adopting courses of study.

Establishing additional schools or departments.

Designating depositories for school funds.

Entering into contracts of any kind, including contracts for the purchase of fuel or any supplies, where the amount involved exceeds one hundred dollars (\$100).

Fixing salaries or compensation of officers, teachers, or other appointees of the board of school directors.

Entering into contracts with and making appropriations to the intermediate unit for the district's proportionate share of the cost of services provided or to be provided for by the intermediate unit.

Failure to comply with the provisions of this section shall render such acts of the board of school directors void and unenforceable.

Sch 601 Information to incoming directors for tax levy and budget

The board of school directors of every school district shall annually, through its proper officers, furnish to the incoming board of school directors all necessary information and such detailed statements as may be needed by it to provide for the annual tax levy and to prepare the annual estimate of expenditures.

Sch 602 Tax levies

All taxes required by any school district, in addition to the State appropriation, shall be levied by the board of school directors therein.

Sch 603 Only one annual tax levy

There shall be but one levy of school taxes made in each school district in each year, which shall be assessed, levied, and collected for all the purposes provided in this act, and shall be uniform throughout the territorial limit of each school district.

Sch 609 Budgeted funds not to be used for other purposes or exceeded

The amount of funds in any annual estimate by any school district, at or before the time of levying the school taxes, which is set apart or appropriated to any particular item of expenditure, shall not be used for any other purpose, or transferred, except by resolution of the board of school directors receiving the affirmative vote of two-thirds of the members thereof.

No work shall be hired to be done, no materials purchased, and no contracts made by any board of school directors which will cause the sums appropriated to specific purposes in the budget to be exceeded.

Whenever Federal or State funds are made available to school districts, such funds may be expended by the board of school directors for the purposes for which they are made available even though provisions therefore were not made in the annual estimates or budget of such school district. Whenever the General Assembly shall enact a law providing for the levy of taxes within a school district, the revenues from the taxes so levied may Mt. Lebanon School District be expended by the board of school directors for general school purposes even though provisions therefore were not made in the annual estimates or budget of such school district for the fiscal year within which such law was enacted.

Sch 671 Fiscal Year

In all school districts of the second, third and fourth class, the fiscal year shall begin on the first day of July in each year; Provided, That the board of school directors of any district of the second class may, by resolution adopted by two-thirds vote of the members thereof at a meeting of the board after not less than ten days' notice of the fact that such resolution would be presented for action at such meeting, fix the fiscal year of such school district so as to begin on the first day of January in each year instead of on the first day of July as hereinabove provided.

Sch 672 Tax levy; limitations

(a) In all school districts of the second, third and fourth class, all school taxes shall be levied and assessed by the board of school directors therein, during the month of February or March or April or May or June each year, for the ensuing fiscal year, except in districts of the second class where the fiscal year begins on the first day of January, in which the school taxes shall be levied and assessed during the month of October or November of each year. In such school districts the tax rate shall not exceed twenty-five mills on the dollar, on the total amount of the assessed valuation of all property taxable for school purposes therein. Each school district of the second, third or fourth class may also collect a per capita tax on each resident or inhabitant of such district over eighteen years of age, as herein provided.

(b) Boards of school directors of districts of the second, third and fourth classes are hereby authorized to levy annually, a tax on each dollar of the total assessment of all property assessed and certified for taxation therein, (1) to pay up to and including the salaries and increments of the teaching and supervisory staff, (2) to pay rentals due any municipality authority or nonprofit corporation or due the State Public School Building Authority, (3) to pay interest and principal on any indebtedness incurred pursuant to the act of July 12, 1972 (P.L. 781, No. 185), known as the "Local Government Unit Debt Act," or any prior or subsequent act governing the incurrence of indebtedness of the school district, which tax shall be unlimited, and (4) to pay for the amortization of a bond issue which provided a school building prior to the first Monday of July, 1959.

(c) The tax levied to pay salaries and increments of the teaching and supervisory staff shall not be invalidated by reason of the fact that in determining the amount to be raised by such tax for the payment of salaries and increments no deduction was made for appropriations or reimbursements paid or payable by the Commonwealth to the School District which are applicable directly or indirectly to the salaries and increments. None of said taxes shall be invalidated or affected by reason of the fact that it may increase the total annual school tax levy of any school district beyond the millage fixed or limited by this section.

Sch 687 Annual budget; additional or increased appropriations; transfer of funds

(a) The board of school directors of each school district of the second, third and fourth class shall, annually, at least thirty (30) days prior to the adoption of the annual budget, prepare a proposed budget of the amount of funds that will be required by the school district in its several departments for the following fiscal year. Such proposed budget shall be prepared on a uniform form, prepared and furnished by the Department of Public Instruction, and shall be apportioned to the several classes of expenditures of the district as the board of school directors thereof may determine. Final action shall not be taken on any proposed budget, in which the estimated expenditures exceed two thousand dollars (\$2000), until after ten (10) days' public notice. Nothing in this act shall be construed to prevent any school district, whose total estimated expenditures do not exceed two thousand dollars (\$2000), from holding a public hearing. The proposed budget shall be printed, or otherwise made available for public inspection to all persons who may interest themselves, at least twenty (20) days prior to the date set for the adoption of the budget.

(b) The board of school directors, after making such revisions and changes therein as appear advisable, shall adopt the budget and the necessary appropriation measures required to put it into effect. The total amount of such budget shall not exceed the amount of funds, including the proposed annual tax levy and State appropriation, available for school purposes in that district. Within fifteen (15) days after the adoption of the budget, the board of school directors shall file a copy of the same in the office of the Department of Public Instruction.

(c) The board of school directors may, during any fiscal year, make additional appropriations or increase existing appropriations to meet emergencies such as epidemics, floods, fires, or other catastrophes, or to provide for the payment for rental under leases or contracts to lease from the State Public School Building Authority or any municipality authority entered into subsequent to the date of the adoption of the budget. The funds therefore shall be provided from unexpended balances in existing appropriations, from unappropriated revenue, if any, or from temporary loans. Such temporary loans when made, shall be approved by a two-thirds vote of the board of school directors.

(d) The board of school directors shall have power to authorize the transfer of any unencumbered balance, or any portion thereof, from one class of expenditure or item, to another, but such action shall be taken only during the last nine (9) months of the fiscal year.

A RESOLUTION

By the Board of School Directors of the Mt. Lebanon School District adopting a budget for the school fiscal year 2011-2012, advising of the continuation of the real estate transfer tax and the continuation of an earned income tax, levying a real estate tax for school purposes for the said fiscal year beginning the first day of July, 2011 in said School District, fixing the millage thereof, providing for the payment thereof by installments, and establishing a penalty for late payment thereof:

BE IT RESOLVED, that the budget of the Mt. Lebanon School District, as was proposed at a meeting of the Board of School Directors of the District held on April 18, 2011, and as now amended and proposed, be and the same is hereby finally adopted as the annual budget of the Mt. Lebanon School District, Allegheny County, Pennsylvania, for the fiscal year beginning the first day of July, 2011 (a copy of said budget as proposed shall be filed with the official minutes of this Board Meeting); and

BE IT FURTHER RESOLVED, that the Board of School Directors of the Mt. Lebanon School District hereby authorizes the appropriation and expenditure of the funds as itemized in said final budget during the fiscal year beginning the first day of July, 2011. The necessary revenue for the same appropriated by the School District shall be provided by the continuation, and the same is hereby continued, of an Emergency and Municipal Services Tax which became effective January 1, 2006, by the continuation, and the same is hereby continued, of the realty transfer tax levied and assessed by a resolution adopted May 18, 1987 imposing the same for the fiscal year beginning July 1, 1987 and continuing in force for each fiscal year thereafter without reenactment, the continuation, and the same is hereby continued, of an earned income tax levied and assessed by a resolution adopted May 2, 1966 imposing the same for the period from July 1, 1966 to December 31, 1966 and continuing in force for each calendar year thereafter without reenactment, and by a school tax on real estate which is set initially at the rate of 26.63 mills on the dollar of the total amount of the assessed valuation of all real property taxable for school purposes in the Mt. Lebanon School District or at the rate of \$2.663 on each \$100.00 of assessed valuation of such taxable real property. Of said millage 16.63 mills or \$1.663 on each \$100.00 of assessed valuation of taxable real property is levied to pay the salaries and increments of the teaching and supervisory staff; and 4.60 mills or \$.460 on each \$100.00 of assessed valuation of taxable real property is levied to pay interest and principal on indebtedness incurred pursuant to the Act of July 12, 1972 known as the Local Government Unit Debt Act, as amended, and 5.40 mills or \$.540 on each \$100.00 of assessed valuation of taxable real property is levied for general purposes, all as provided by the Public School Code of 1949, as amended; and

BE IT FURTHER RESOLVED, that a homestead exclusion is approved in the amount of \$6,956 for each eligible homeowner as a result of the receipt by the District of gambling tax funds pursuant to Act 1 of 2006; and

BE IT FURTHER RESOLVED, that notice of said real estate tax be mailed by the Tax Collector of the School District to all taxables within 30 days after receiving the tax duplicate from the

School District; and

BE IT FURTHER RESOLVED, that the said real estate tax for all properties, including those that are eligible for a Homestead or Farmstead Exemption, may be payable by the taxpayer in installments and, if so paid, shall become payable and shall be collected upon the following dates: the first installment, or 50% of the tax assessed, shall become due and payable at the expiration of 90 days from the date of the tax notice; 25% thereof shall become due and payable at the expiration of 180 days from the date of said tax notice; and the balance of 25% shall become due and payable at the expiration of 225 days from the date of said notice; provided, however, that to any installment which may become delinquent, a penalty of ten (10%) percent thereof shall be added; and provided further, that payment of the first installment by a taxpayer before the same becomes delinquent shall be conclusive evidence of the taxpayer's intention to pay the taxes on the installment plan as herein provided; and

BE IT FURTHER RESOLVED, that the installment payment option, including the installment payment due dates and other requirements, as described herein, shall be set forth on the notice of the real estate tax mailed by the Tax Collector to the taxables; and

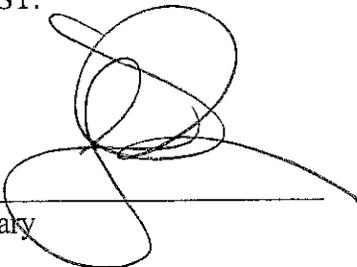
BE IT FURTHER RESOLVED, that in the event a taxpayer shall fail to evidence an intention to pay on the installment plan as herein provided, the taxes shall become due and payable and be collected in accordance with and subject to the discount, penalties and interest as provided by existing laws; and

BE IT FURTHER RESOLVED, that all taxpayers who shall fail to make payment of any real estate taxes charged against them by the Mt. Lebanon School District within four months after the date of the tax notice shall be and are hereby charged a penalty of ten (10%) percent, which penalty shall be added to the taxes by the Tax Collector and shall be collected by said official; and

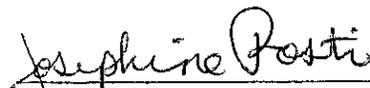
BE IT FURTHER RESOLVED, that the Tax Collector shall make a complete settlement of all taxes for the said fiscal year in compliance with applicable law.

ADOPTED this 23rd day of May 2011.

ATTEST:



Secretary



President, Board of School Directors
of the MT. LEBANON SCHOOL
DISTRICT

BUS_EST:195201-8 019756-106676

USE OF SURPLUS FUNDS

Background

Mt. Lebanon School District maintains a fund balance in each year's budget. By definition, this fund balance is the excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

In past years, the fund balance has been a topic of discussion with the Mt. Lebanon School District Board of Directors (the Board) concerning the adequacy or excess of funds it contains. Moody's Investor Service recommends that districts maintain a fund balance between five and ten percent of the expenditure budget as a measure of fiscal responsibility and to maintain our strong bond rating. The Pennsylvania School Code mandates that this fund balance be no more than eight percent of the District budget. The Board recognizes the need to set a level of funding in the fund balance that is consistent with State law and financially prudent.

Objectives

The objectives of this policy are to:

1. Set an adequate funding level for the fund balance that helps to ensure District fiscal stability;
2. Prevent undue pressure on board members to use the fund balance in any manner that jeopardizes the long-term fiscal health of the District; and
3. Provide guidelines to prepare sound budgets that do not cause major fluctuations in millage from year to year.

Policy

It is the policy of the Board that:

1. The Unreserved Fund Balance will be set at six percent of budgeted expenditures;
2. Upon the completion of the annual fiscal audit, all funds in excess of this amount will be transferred to the Capital Projects Fund and/or the Post Employment Benefits Trust Fund, unless such funds exceed 8% of budgeted expenditures. If such funds exceed 8%, those funds in excess of 8% will be allocated at the Board's discretion;
3. The millage rate for each subsequent budget year will be set to replenish the fund balance at six percent of the then proposed budget; and
4. The fund balance shall not be allocated to fund operating expenditures in the General Fund.

Administrative Responsibility

It shall be the responsibility of the Superintendent to:

1. Inform the Board of the results of the annual fiscal audit and provide the Board with the calculation of amount of funds in the Unreserved Fund Balance (and as a percentage of the budget) at the conclusion of said audit.
2. Direct the Business Office to implement a transfer of funds to the Capital Projects Fund if the fund balance is in excess of six percent.
3. Prepare a subsequent fiscal year budget that includes sufficient millage to replenish the fund balance to six percent of proposed expenditures in said budget in its proposal to the Board.

Communication

This policy shall be communicated to the public and to all school personnel involved in its implementation.

Adopted May 24, 2004
Revised September 15, 2008

Mt. Lebanon School District 2011-12 Budget

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Mt. Lebanon School District is a kindergarten through twelfth grade public school system in the suburbs of Pittsburgh, Pennsylvania. It is governed by an elected nine member Board of School Directors and is fiscally independent from any other governmental agency. As per state law, the district is organized and operated on the basis of fund accounting with each fund being a separate accounting entity with a set of self-balancing accounts. These funds follow generally accepted accounting principles and fall into three groups as follows:

(1) Governmental Funds:

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

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

Capital Projects Funds:

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

Asbestos Projects Fund is utilized to account for financial resources specifically designated by the School District for asbestos-related capital projects.

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

(2) Proprietary Funds:

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

(3) Fiduciary Funds:

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

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

Basis of Accounting

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

**Mt. Lebanon School District
2011-12 Budget**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)**

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

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

Modified Accrual Basis

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

- (i) Property Taxes:
 - Current Revenue--These are taxes levied as of a specific date with a legal, enforceable claim against the taxpayer and/or property. These taxes are recognizable as current revenue when received by the School District during the fiscal year and also estimated to be received by the School District within 60 days after the close of the fiscal year.
 - Deferred Revenue--Those currently levied property taxes which are not estimated to be received by the School District within 60 days after the close of the current fiscal year are recorded as deferred revenue.
- (ii) Earned Income Taxes: Earned income taxes are recognized as revenue when they are considered both measurable and available.
- (iii) Revenue from State Sources: State subsidies due the School District as current fiscal year entitlements are recognized as revenue in the current fiscal year even though such funds will be received in a subsequent fiscal year.
- (iv) Revenue from Federal Sources: Federal program funds applicable to expenditures for the same program in the current fiscal year but expected to be received in the next fiscal year are accrued as current revenue at the end of the current fiscal year along with the recognition of the federal funds receivable.

Mt. Lebanon School District 2011-12 Budget

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- (vi) Expenditures:
 - Textbooks Inventory--Textbooks are recorded as instructional expenditures of the General Fund when consumed. An annual estimate of the year-end inventory cost value is made,

 - approximating the first-in, first-out method of inventory valuation which assumes a five-year average life and applies a value factor to purchases of textbooks over the last five years.

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

Accrual Basis of Accounting

Under the accrual basis of accounting, revenues are recognized in the accounting period they are earned; expenses are recognized in the period incurred. The accrual basis of accounting is used for proprietary funds.

Budgets

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

Unexpended appropriations lapse at the end of each fiscal year; however, the School District increases the subsequent year's appropriation by an amount equal to outstanding encumbrances and reserves a portion of the fund balance in a like amount.

The School Board must approve a balanced budget which means that revenues and Fund Balances must at least equal or exceed expenditures and Fund Transfers.

Encumbrances

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

Encumbrances outstanding at year-end are reported as reservations of governmental fund balances since they do not constitute expenditures or liabilities.

**Mt. Lebanon School District
2011-12 Budget**

POLICIES AND PRACTICES

BUDGET DEVELOPMENT - GENERAL FUND

Development of this budget began in the Spring of 2010 when the strategic plan was being reviewed to help with goal setting for the upcoming school year. These goals were communicated through the Board and administrative staff and eventually translated into forecasts of the future in terms of enrollment, staffing, facilities, and finance. The assumptions and goals which were quantified became the guidelines for the development of the 2011-12 Budget.

Having established guidelines, program areas or departments began to develop specific budgetary requests within those guidelines to fund the next school year's needs and special enhancements to the program were reviewed through administrators responsible for strategic plan implementation.

Budget development was a decentralized process which took each instructional program area of the district and projected costs to run that portion of the program. Each course offering at the secondary level had to meet state curriculum requirements, as well as have a minimum student enrollment of twenty. Sections of classes below the minimum required Board review to be funded in the budget. Salary costs were determined by the union contracts. Supplies and replacement equipment were based on program needs.

Any program cost which was new or equipment purchase which changed the nature of the course being offered had to be designated as a 'Program Change Proposal' (PCP) (also called a program enhancement) and segregated in the budget. These items were evaluated in relationship to strategic plan goals and only those items meeting the needs of strategic plan initiatives were recommended for funding. Segregating these costs allowed the Board and the community the opportunity to quickly identify the unusual items in the budget and to assess their impact on the program.

In January, 2011, the School Board passed a resolution that they would not exceed the millage increased allowed by the Act 1 index which would have allowed for a millage rate of 27 mills. The Board did not increase millage at all, however.

Public hearings were held with the School Board and televised so residents could consider the budget offerings. Use of the district's website kept residents informed on the budget progress. The Budget was approved in April 2011 as was required by a State law. Board meetings were televised for community members unable to attend. The final budget was approved by the Board on May 23, 2011.

BUDGET DEVELOPMENT - CAPITAL PROJECTS FUND

For the fourth time this year, the Capital Projects Fund Budget was developed earlier than the General Fund Budget. Building principals reviewed the needs of their individual buildings and meet with the Director of Facilities and the Project Manager to discuss solutions and priorities of projects. These needs were prioritized from a district-wide perspective and placed on a list. In prior years this list was not approved by the Board until May, causing us to lose valuable time in aligning bids and contractors for summer construction. We moved the timeline up and had the Board review and approve the list in February, enabling us to draft specifications for our projects well in advance of the construction timeline. This timeline revision benefits the District through better bid competition and reduced quotes on capital projects.

**Mt. Lebanon School District
2011-12 Budget**

**POLICIES AND PRACTICES
(Continued)**

BUDGET DEVELOPMENT - FOOD SERVICE FUND

The budget for the Food Service Fund is presented by the food service department management staff to the administration for review and revision. Since the food service operation must be self-supporting, prices of student lunches, a-la-carte costs and marketing plans must cover all anticipated costs of operations. If this will not occur at the current level of operation, then strategies to overcome the problem are developed prior to Board approval of the budget. Over the past years, we decided to increase the nutritional value of the food offered to the students and provide a greater variety of monthly food offerings. The price of our meal plan is expected to be \$2.00 again for 2011-12 at the secondary level and \$1.75 at the elementary schools. Due to the success of these changes, we will continue these practices into this budget year. The new budget projects a profit which is planned to be used to replace old, unusable equipment.

BUDGET DEVELOPMENT - OTHER FUNDS

The budgets for the Special Revenue and Trust and Agency Funds are based on the prior year's activities and are not approved by the Board. They are estimated by the administration at the time of budget development.

The Debt Service Fund Budget is based on known bond issues and projections of new issues when realistic. Funds were included in this year's budget for all bond payments. Funds, when needed, either come from an appropriation of the General Fund, or from the proceeds of refinanced bonds as may be approved by the Board. The High School Renovation Project had its first bond issue in October 2009. The first payment on these bonds was included in the 2010-11 Budget. This bond payment resulted in the need for a large millage increase. An additional Bond issue for this project will be needed some time after 2013.

A refinancing of the 2004 Bond Issue resulted in savings of over \$500,000 in the 2011-12 Budget. These savings will not recur in 2012-13.

BUDGET MANAGEMENT

All budgets are managed through a decentralized accounting system where over 3,600 accounts are distributed between 20 administrators having budget responsibility. These administrators receive print-outs from the finance office at least monthly to update them on the financial position of each of their accounts. It is their decision as to which items merit purchase and inclusion in budget requests. Budget reductions, when necessary, are prioritized by these administrators and then further by the central office administrative staff. The administrative staff maintains effective control over the District's assets as evidenced at the end of each of the past five years, when budget accounts have gone under spent in many categories thus adding to a growing fund balance in the General Fund.

COMMUNITY INPUT

This District enjoys numerous opportunities to meet with community groups through informal discussion forums on specific topics and Ad Hoc resident advisory committees established for special purposes.

**Mt. Lebanon School District
2011-12 Budget**

**POLICIES AND PRACTICES
(Continued)**

This interaction not only provides the Board and administration with a finger on the pulse of changing community values and needs, but also expands the "expert" advice available before decisions are made.

LEGAL REQUIREMENTS

The Commonwealth of Pennsylvania requires all school districts to prepare budgets for their General Funds which account for the day-to-day operations of the school district. The budgets are prepared in accordance with Generally Accepted Accounting Principles, and accounting during the year must also meet these standards. Budgets must be approved by June 30 for the fiscal year beginning July 1, and ending June 30 the subsequent year. Expenditures cannot exceed the budget by function and object during the fiscal year without board approval. Expenditures may not exceed the total appropriated expenditure budget during the year. Budgetary transfers are presented monthly for the board's consideration beginning in October each year and continuing until June.

An annual audit by a CPA is required at year-end and single audit requirements must be met. State compliance audits are also performed on operations.

THE COMMUNITY

Mt. Lebanon is a thriving suburb located six miles southwest of Pittsburgh. Data from the 2000 Census indicates Mt. Lebanon's population is 33,017. This represents just a 345-person decrease since 1990. This same data also indicates that Mt. Lebanon's 18 & under population is at 8,199. This represents a 710-person increase and is our municipality's first increase in this age group since 1970. Mt. Lebanon is a full-service municipality and ranks as one of Western Pennsylvania's few suburban communities that has very healthy and traditional business districts, as well as providing the possibility of living in a home, within neighborhoods that have sidewalks and tree-lined streets.

The commercial and business areas within the community are diverse and offer a prospective business a wealth of opportunity. There are small neighborhood commercial districts, a strong central and identifiable downtown area and mall-like developments. The area provides access to a regional market well in excess of one million persons. Mt. Lebanon is within minutes of world class cultural educational, recreational facilities and professional sports events. Mt. Lebanon is strategically located six miles southwest of the city of Pittsburgh, with more than 100 universities and corporate centers; Pittsburgh is also one of the nation's leaders in research and development. Pittsburgh is a leading center for software engineering, robotics, artificial intelligence, advanced materials and bio-medicine.

In 2009, according to the Mt. Lebanon Municipality, the average price for housing in Mt. Lebanon climbed to \$224,979. The housing stock varies in style and price—in 2009 housing prices ranged from \$50,000-\$100,000,000. Over the past 5 years, residential sales prices have increased 15.5%, an average of 3% annually.

The Mt. Lebanon School District continues to garner state and national recognition for its high performing schools. The Pittsburgh Business Times ranked the Mt. Lebanon School District third in the region in their 2010 Guide to Western Pennsylvania Schools. Newsweek included Mt. Lebanon High School on their list of top high schools in the nation. Washington Elementary School was named a National Blue Ribbon School in 2004-05. Lincoln Elementary School was named a National Blue Ribbon School in 2000-01 and 2002-03. In 1998-99 Mt. Lebanon High School was the recipient of its third

**Mt. Lebanon School District
2011-12 Budget**

**POLICIES AND PRACTICES
(Continued)**

National Blue Ribbon Award for excellence from the U.S. Department of Education and was given special recognition for the Fine Arts program.

In the area of Fine Art, Mt. Lebanon was named among the *2010 Best Communities for Music Education*, the Frick Art & Historical Center awarded the Mt. Lebanon School District the *2010 Roy A. Hunt Foundation Award for Commitment to Education in the Arts and Humanities* and the High School was awarded the *Educational Theatre Association 2003 Outstanding School Award*. In 2000, the school district received the *National School of Character Award*.

In athletics, our teams continue to excel at the highest levels of state and local competition. In the 2009-2010 school year, five teams won WPIAL championships: boys' soccer, girls' volleyball, boys' basketball, girls' basketball, and girls' softball. In addition, the girls' basketball team won their second consecutive PIAA championship and girls' softball won their first PIAA championship.

The school district, a wide variety of high quality housing, a public recreation center unique in Western Pennsylvania, traditional and healthy business districts, and a wide array of community services are a few reasons why Mt. Lebanon was chosen as one of the "50 Fabulous Places to Raise Your Family."

THE SCHOOL PROGRAM

Prior to 1998-99, the school program in the Mt. Lebanon School District was organized on the K-6-2-4 plan. With the opening of two new middle schools in 1998, the district changed to a K-5-3-4 plan. The school term is 182 days for pupils with an additional twelve and a half days for teachers. These additional days are assigned for preparation of teaching plans and instructional programs, in-service education, and other routine duties. The administrative, secretarial, and custodial staffs are scheduled for a twelve-month term.

The school system includes seven elementary schools, two middle schools and one high school. The total enrollment for 2010-11 is projected to be 5,287; 2,344 at the elementary level; 1,176 at the middle schools; and 1,767 at the senior high. Continuing education and other after-school uses of the buildings are encouraged. Many community activities are centered around school facilities. All-weather play areas are provided at each building and organized after-school programs are operated in each community area. Summer recreation programs are established through the Mt. Lebanon Department of Parks and Recreation and through the District's summer school program. Extensive facilities at building sites make possible a broad range of activities for both school and community interests.

Complete cafeterias are provided for all students.

Teacher recruitment is an important function of the school administration. Selection of the most competent teachers is accomplished through actual teaching observation involving supervisory and administrative staff, and obtaining the applicant's professional references and credentials. This includes a team interviewing process for those candidates who have distinguished qualifications.

The 2010-11 District staff included 422.90 certified teachers, 30.50 administrators, 22.5 specialists, 8 administrative assistants, 60.83 secretarial staff, 66 custodial/maintenance staff, 7 head custodians, 26.93 cafeteria workers and 46 support employees (personal care assistants and health services aides). 76% of the teaching staff have at least a master's degree. The average teacher's salary was \$66,708 in 2010-11,

**Mt. Lebanon School District
2011-12 Budget**

**POLICIES AND PRACTICES
(Continued)**

with a beginning salary of \$45,000 and a maximum for a teacher with a master's degree of \$98,200. The teaching staff works a 197.5 day work year.

The senior high school is accredited by the Middle States Association of Secondary Schools and Colleges. The requirements as established by the Pennsylvania Department of Education are maintained for graduation from high school.

Instructional experiences, emphasizing principles of child growth and development that benefit all children, are offered in special subject fields such as art, health, physical education, and music. Central libraries are provided in each school with certificated librarians responsible for their operation. World language experiences are available at all levels. Instruction in Spanish begins in the first grade. At the middle school and high school, students may choose to continue in Spanish or elect to study another language. Support services include instructional support, psychological services, guidance, and pupil health services.

Provisions are made for the learning needs of children with disabilities. The services include autistic support, blind or visually impaired support, deaf or hearing support, emotional support, learning support, life skills support, multiple disabilities support, physical support, and speech and language support. The district also provides related services such as physical therapy, occupational therapy, speech and language support, and transportation. Students receive services based on the need of the individual student. Instruction is available for homebound tutoring for those students unable to attend the regular class schedule.

The Mt. Lebanon School District provides for mentally gifted students using the conceptual framework of continuous learning through the district's curriculum. This extensive curriculum provides options and alternatives designed to meet the needs of the individual student and includes enrichment activities, acceleration, special grouping and specialized study opportunities which extend the curriculum.

Studies are regularly conducted to determine how special needs of certain children can be better met through revision of programs already in existence or by the creation of alternatives to the regular programs. Other research is concerned with instituting the most sound educational practices possible at the most reasonable cost. The Research Academy continues to fund pilot studies such as the use of Active Expressions as a review and assessment tool. An adult education program is conducted in keeping with community interest. At the present time approximately 1,700 persons are taking advantage of this service. Late afternoon and evening activity programs are provided and supervised by the school district. A program by the University of Pittsburgh is also available to district residents.

The Superintendent of the Mt. Lebanon School District is assisted by the central office staff which includes two Assistant Superintendents, Director of Human Resources, Director of Business, Director of Facilities, Director of Technology, and Director of Communications.

Elementary schools are assigned one principal for each building. The middle schools have a principal and an assistant principal. The senior high school is administered by a principal and three unit principals. Supervisors in English, world language, mathematics, social studies, science, fine arts, practical arts, physical education/health, guidance and special education provide technical, curriculum and supervision in subject areas at both elementary and secondary level.

**Mt. Lebanon School District
2011-12 Budget**

**POLICIES AND PRACTICES
(Continued)**

Health services, as required by the State Department of Health and the Department of Education, are provided. Annual physical examinations are required of each pupil enrolled in grades 1, 6, and 11, and of all new out-of-state students. Annual hearing examinations are given to each pupil in kindergarten, 1st, 2nd, 3rd, 7th and 11th grades and to all new out-of-state students. Vision checks are given to pupils in kindergarten through grade 12 annually. Dental examinations are given each year in grades 1, 3 and 7.

Of the six full-time nurses employed, one is designated to supervise the District's nursing services and is responsible for the administration of the total program. A physician is employed on a part-time basis with additional services on an hourly basis as required. Facilities for emergency first aid are provided in all buildings. As required by state law, nursing services are provided to all non-public schools located in Mt. Lebanon.

STRATEGIC PLAN INITIATIVE AND PROGRESS

During the fall of 2004, the Mt. Lebanon Board of School Directors approved entering into a Constituent-Driven Strategic Planning process. The strategic goal in entering into this process was to determine what constituents required and expected of students and the District for the short term (1-3 years) and long term (3-5 years or more). Over 2,000 community members and staff participated in one of the many focus groups held. The information gathered was utilized to develop a Strategic Plan. This Plan was approved by the School Board on March 21, 2005.

The Strategic Plan is the road map that will help all areas of the organization achieve performance excellence. Recognizing that we already do many things well, the Plan is not intended to add "more" to what we already do, but to:

- Standardize and align our current practices
- Identify areas of improvement
- Integrate these practices throughout the organization
- Measure our results
- Share best practices within the organization

The mission of the Mt. Lebanon School District is "To provide the best education possible for each and every student ". Five major goal areas were identified: Student Achievement, Constituent Satisfaction, Employee Development, Alignment of Support Staff and Fiscal Responsibility. Twenty-two process targets were also identified. These process targets will help us to focus on particular areas. During the 2005-2006 school year, administrators were assigned responsibility for each target. Each target team began working on their assignment by utilizing the PDSA (Plan, Do, Study, Act) cycle. Teams began to develop operational definitions of key teams, standardize and align major processes, select the metrics that will be used to assess progress, and gather baseline data. We will continue the PDSA process in the 2011-12 school year.

LONG-TERM FINANCIAL POLICIES

The District strives to maintain a sound financial status and has the following practices and policies to assure that financial status.

**Mt. Lebanon School District
2011-12 Budget**

**POLICIES AND PRACTICES
(Continued)**

The General Fund Budget each year must balance revenues and expenditures without using the fund balance to offset operating costs. Budgets are to be drafted to include adequate funds to pay for all labor contracts, outsourced contracts and debt service payments. Essential funds for building operations and necessary supplies are to be included in the budget. Continued attention to energy conservation to limit utility bills has been a focus and is to continue into the future. All budgets in recent years have been balanced in this method. While no other fund budgets are required by law, all are prepared balancing revenues and available fund balance with expenditures.

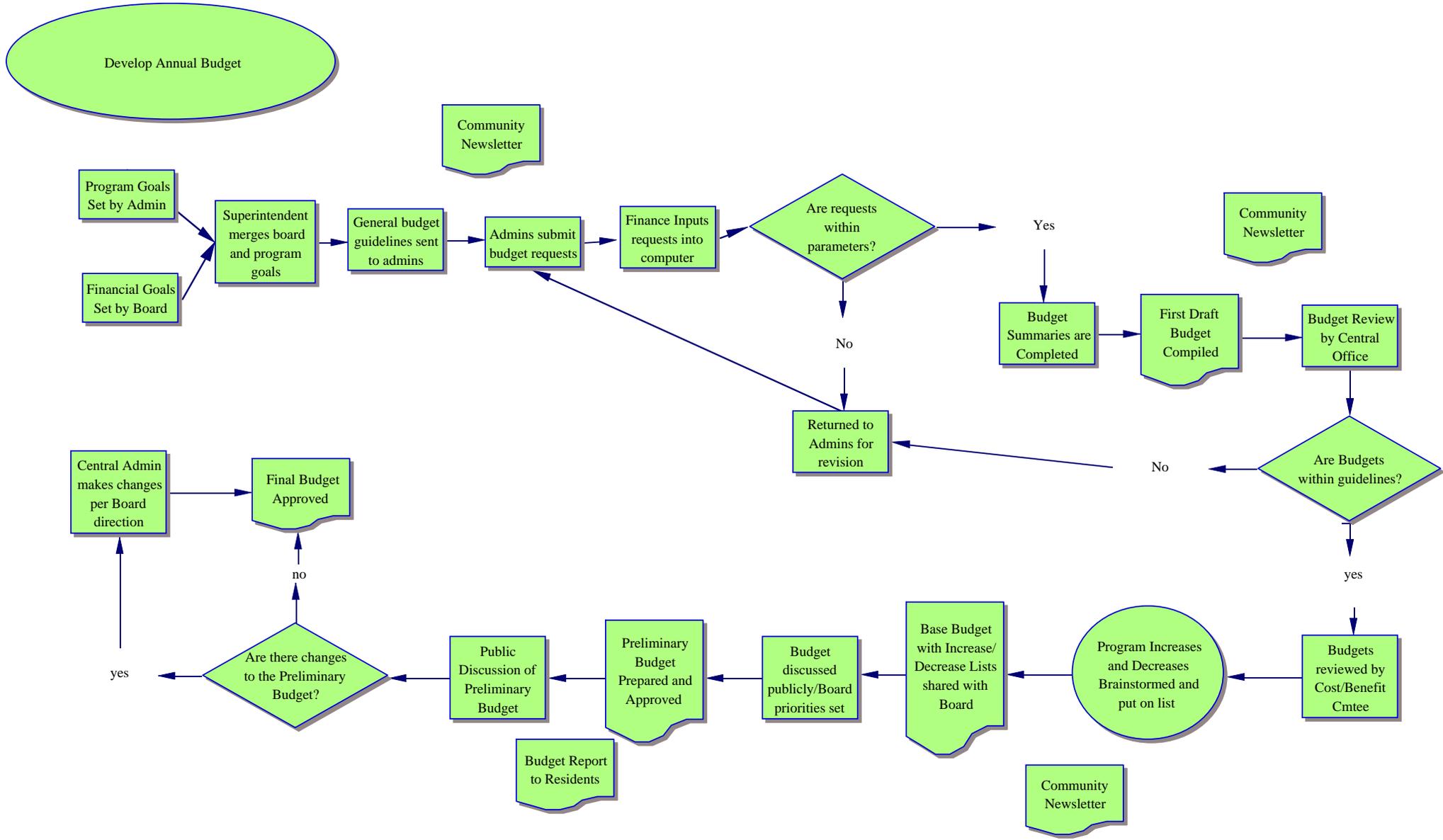
Additionally, at the conclusion of each year's financial audit, an unreserved, undesignated fund balance of 6% of the subsequent year's expenditure budget must be maintained in the General Fund. This is set in Board Policy, a copy of which is included in this section of the budget. Excess funds beyond 6% of the subsequent year budget are to be transferred to the Capital Project Fund or other funds as approved by the Board. If there is a deficiency of funds to maintain the 6%, it is to be made up through a supplement in the following year's budget appropriation. These policies and practices are to provide assurance to our current and future residents and bond holders that our Moody's bond rating will remain at a healthy Aa1 and Standard & Poors AA or better rating.

In order to safeguard all District assets, insurance policies are maintained at amounts to assure that adequate funds will be available in case of property loss. Insurance and bonds are also maintained to protect District staff and Board members performing their jobs.

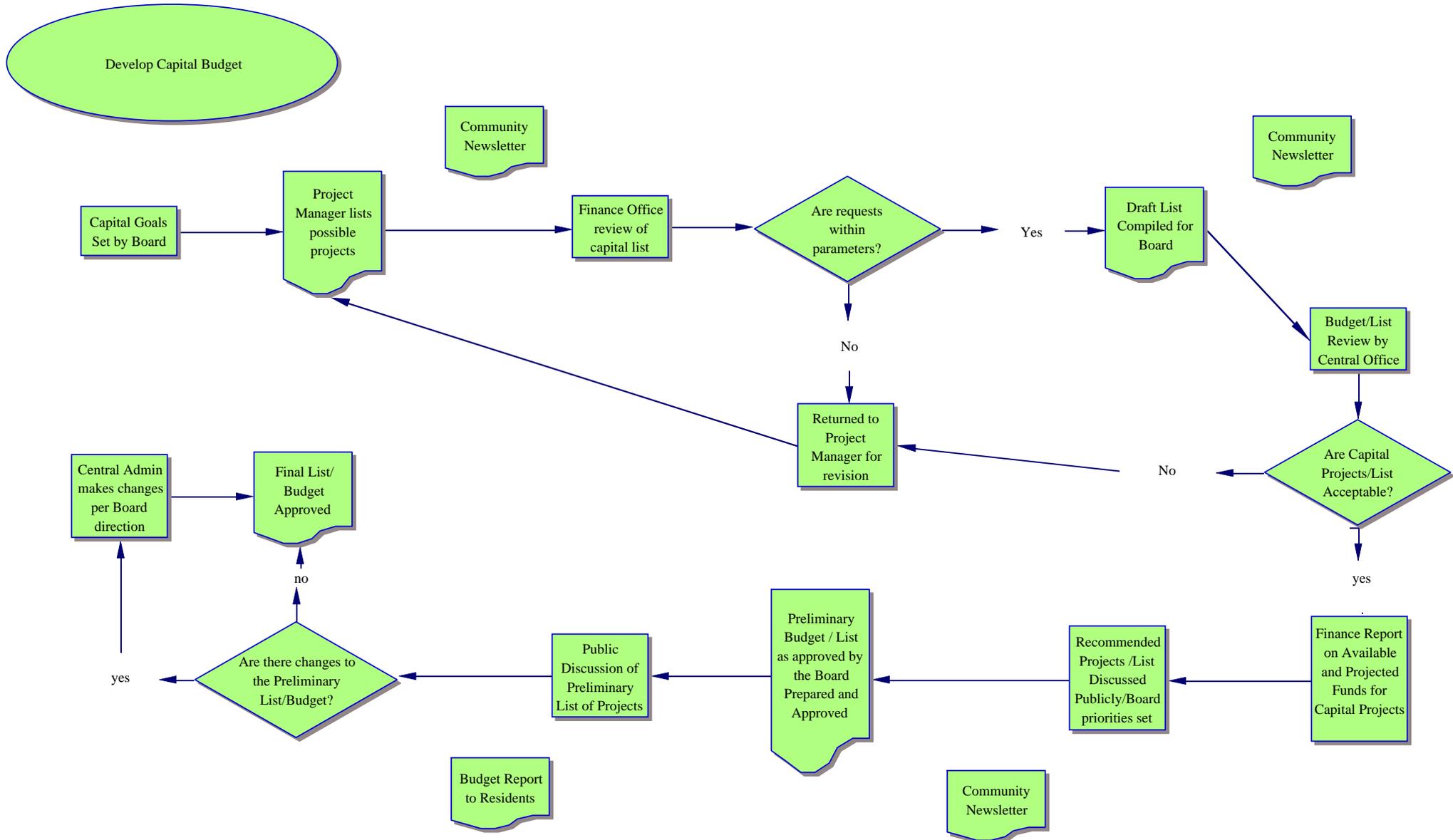
LONG TERM DEBT PRACTICES:

The School Board evaluates each need for issuance of General Obligation Bonded Debt so that total debt does not exceed the legal debt limit as calculated in the Financial Section of this document. The Board does not borrow to fund operating deficits. Refinancing of bond issues is considered once the savings from refinancing exceeds 2% of the remaining debt net of costs.

Mt. Lebanon School District Budgeting Flow Chart - General Fund



Mt. Lebanon School District Budgeting Flow Chart - Capital Fund





**MT. LEBANON SCHOOL DISTRICT
SCHOOL CALENDAR
2011-2012**

AUGUST 2011						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

AUGUST, 2011	
First Day returning teachers - In-Service Elementary and Secondary	August 22
In-Service Elementary and Secondary	August 23
In-service Elementary; Classroom Management Secondary	August 24
Classroom Management Elementary and Secondary	August 25
First Day of Classes	August 29

FEBRUARY 2012						
S	M	T	W	T	F	S
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29			

SEPTEMBER 2011						
S	M	T	W	T	F	S
		1	2	3		
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

OCTOBER, 2011	
In-Service Elementary and Secondary	October 10
NOVEMBER, 2011	
End of First Nine Weeks	November 2
Classroom Management Elementary; In-service Secondary	November 8
Thanksgiving Recess	November 24-25

MARCH 2012						
S	M	T	W	T	F	S
			1	2	3	
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

OCTOBER 2011						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER, 2011	
Labor Day Holiday	September 5
OCTOBER, 2011	
In-Service Elementary and Secondary	October 10
NOVEMBER, 2011	
End of First Nine Weeks	November 2
Classroom Management Elementary; In-service Secondary	November 8
Thanksgiving Recess	November 24-25
DECEMBER, 2011	
Holiday Recess	December 26 - January 1
JANUARY, 2012	
School Reconvenes	January 2
Martin Luther King, Jr. Holiday-In-Service Elementary and Secondary	January 16
End of Second Nine Weeks/First Semester	January 19
Classroom Management Elementary and Secondary	January 20

APRIL 2012						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

NOVEMBER 2011						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

NOVEMBER, 2011	
End of Third Nine Weeks	March 26
APRIL, 2012	
Spring Recess	April 6-9
In-Service Elementary and Secondary	April 24
MAY, 2012	
Memorial Day Holiday	May 28
JUNE, 2012	
Last Day of School for Students	June 4
First Snow Make-up Day/Classroom Mgmt. Elementary and Secondary	June 5
Second Snow Make-up Day	June 6
Third Snow Make-up Day	June 7
Fourth Snow Make-up Day	June 8
Additional Snow Days will be made up at the end of the year	

MAY 2012						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

DECEMBER 2011						
S	M	T	W	T	F	S
		1	2	3		
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

MAY, 2012	
President's Day Holiday-Mid-Winter Recess/In-Service Elem. & Sec.	February 20
MARCH, 2012	
End of Third Nine Weeks	March 26
APRIL, 2012	
Spring Recess	April 6-9
In-Service Elementary and Secondary	April 24
MAY, 2012	
Memorial Day Holiday	May 28
JUNE, 2012	
Last Day of School for Students	June 4
First Snow Make-up Day/Classroom Mgmt. Elementary and Secondary	June 5
Second Snow Make-up Day	June 6
Third Snow Make-up Day	June 7
Fourth Snow Make-up Day	June 8
Additional Snow Days will be made up at the end of the year	

JUNE 2012						
S	M	T	W	T	F	S
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

JANUARY 2012						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

MONTH	TEACHER DAYS	STUDENT DAYS
August	7	3
September	21	21
October	21	20
November	20	19
December	17	17
January	22	20
February	21	20
March	22	22
April	19	18
May	22	22
June	3	2
Total	195	184

Curriculum Nights	
Aug. 30 - Foster (K-1)	
Sept. 15 - Foster (2-5)	
Sept. 15 - Hoover (K-5)	
Sept. 15 - Howe (K-5)	
Sept. 15 - Jefferson Elem (K-5)	
Sept. 15 - Lincoln (K-5)	
Sept. 15 - Washington (K-5)	
Sept. 21 - Markham (K-5)	
Jan. 25 - High School	
April 26 - Jefferson/Mellon MS	

- = First/Last Day of School
- = School Closed
- = Teachers' In-Service
- = Classroom Management
- = Curriculum Night
- = End of Quarter

In accordance with Pennsylvania School Code 24 PS 15-1502, Days schools not to be kept open, " the following days are considered official school district holidays by the Mt. Lebanon School District:" December 26, 27, 28, 29, and 30.

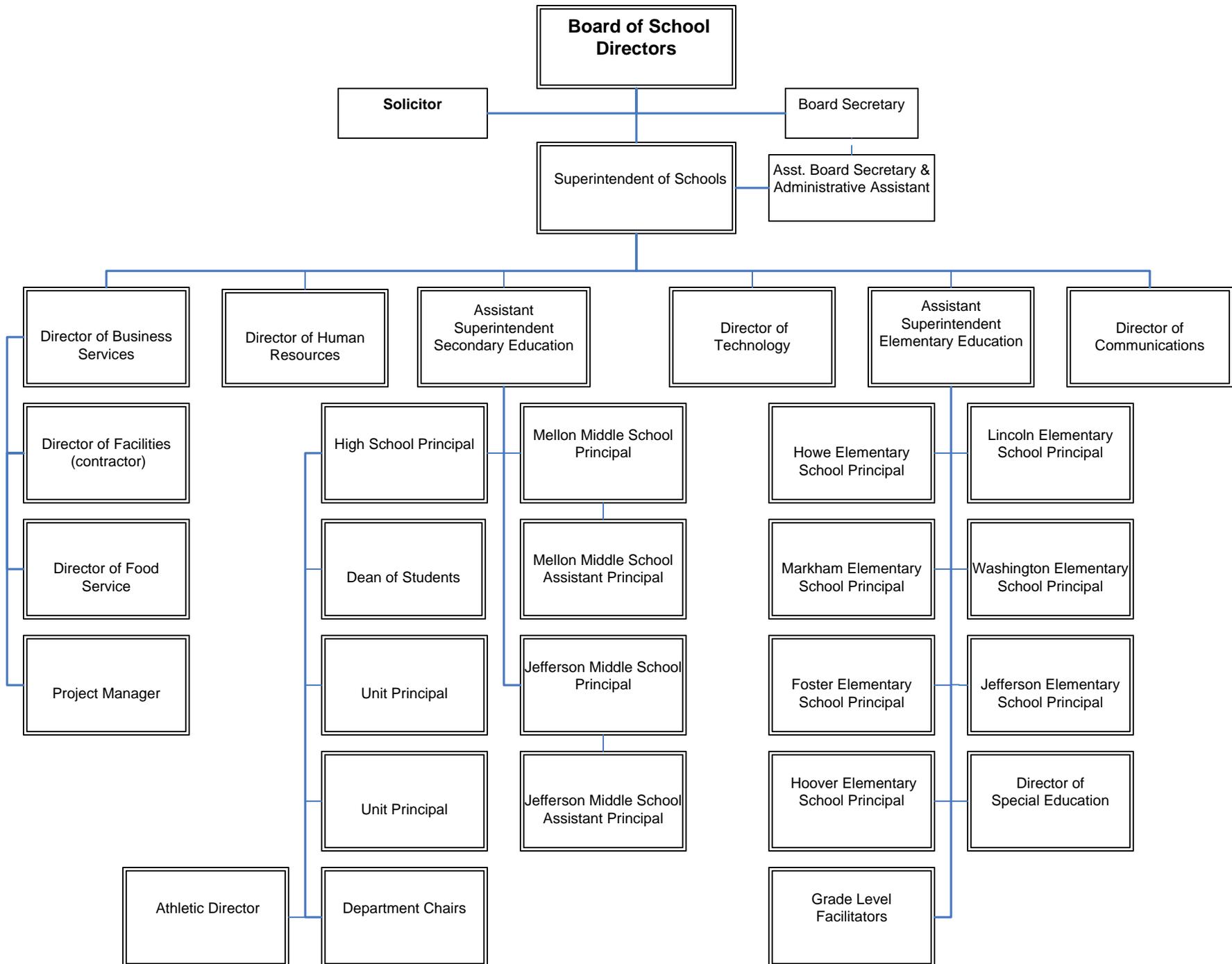
APPROVED BY THE SCHOOL BOARD ON DECEMBER 20, 2010

Mt. Lebanon School District 2011-2012 Budget

BUDGET TIMELINE

May	Strategic Plan reviewed to determine district goals.
Summer	Annual district performance report published.
August	Management staff reviews and refines strategic plan and prepares individual annual goals. Individual administrator goal and planning conferences begin.
September	Superintendent reviews strategic plan and district goals with all staff and community. Determination of existing revenue trends and exploration of options among alternative revenue sources.
January	First draft of budget forecast pages prepared by central office staff following input from all staff and administrators utilizing strategic plan priorities, including enrollment forecasts. Focus groups held (every other year). Board sets educational and financial goals for upcoming school year. Website is updated as Budget information becomes available. Board passes a resolution to “not exceed” millage permitted by Act 1 Index.
February	Central office plans for annual budget preparation based upon forecast, strategic plan parameters and educational goals. Preliminary budget approved by the School Board per Act 1 timeline if a resolution is not approved to “not exceed” Index. Cost/Benefit Committee established to review budget requests and current programming to recommend increases and decreases to budget.
March	District-wide increases and reductions prioritized based on educational priorities. Public meetings held with board on budget requests. All meetings are televised. All handouts are placed on website.
April	Board approves Proposed Final Budget. Public begins study of Final Budget for public approval at May board meeting; which includes televised public meeting.
May	Board considers revisions to Proposed Final Budget. Public approval of final budget and implementation occurs.

Mt. Lebanon School District Organization Chart





**FINANCIAL
SECTION**

SUMMARY OF ALL FUNDS



**Mt. Lebanon School District
2011-12 Budget**

FUND EXPLANATIONS

GENERAL FUND

The General Fund is the group of accounts which reflects the daily operations of the School District. The budget comprises 81% of all expenditures of the School District and is the only budget that is legally required in Pennsylvania. Detailed expenditure plans including a program level budget are included in this document.

DEBT SERVICE FUND

The Debt Service Fund accounts for the annual payment of debt on the District's General Obligation Bonds.

CAPITAL PROJECTS FUND

Bond issues were approved for capital projects and school renovations. This fund accounts for all spending of these funds as well as other funds designated for capital needs. A detailed listing of projects is included in this section of the budget.

SPECIAL REVENUE FUND

Fund raising activities are being directed to enhance playgrounds and technology at various elementary schools. All funds are being deposited in a Special Revenue Fund, and will be used for improvements over the next few years.

TRUST AND AGENCY FUNDS

Trust Funds are those accounts which have been designated for scholarship purposes for students graduating at year-end. The balance in the Trust Fund is nominal.

Agency Funds account for student monies for their club and after-school activity budgets. Fund raising may only occur for specific events outlined in the student club's annual budget plan. These budgets pay for trips, dances, yearbooks and other activities as determined by the students.

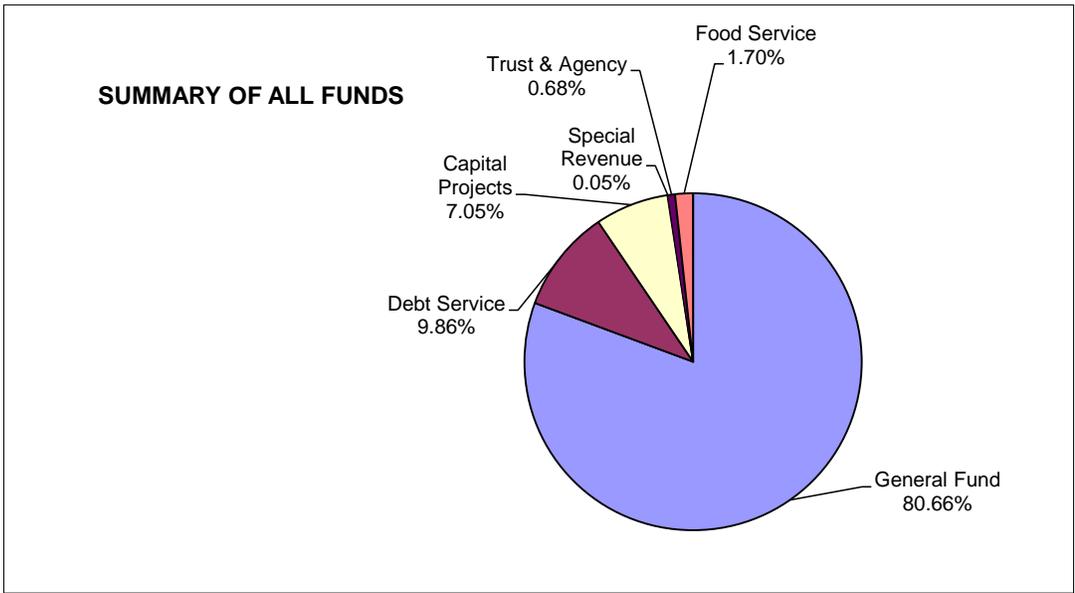
PROPRIETARY/FOOD SERVICE FUND

The Food Service Fund is a Proprietary Fund and as such is accounted for on the full accrual basis of accounting. As a Proprietary Fund, food service is to be self-supporting and determines profitability at year-end. The major revenue source is sale of food to students. Federal and state grants are utilized when possible.

Mt. Lebanon School District 2011-12 Budget

SUMMARY OF ALL FUNDS

Fund	Beginning Fund Balance July 1, 2011	Revenues	Expenses or Expenditures and Fund Transfers	Ending Fund Balance June 30, 2012
General Fund	\$ 13,042,547	\$ 78,347,833	\$ 78,347,833	\$ 13,042,547
Debt Service	-	9,581,860	9,581,860	-
Capital Projects	74,167,725	2,650,000	6,845,336	69,972,389
Special Revenue	154,360	50,400	50,000	154,760
Trust & Agency	149,833	657,500	656,000	151,333
Food Service	629,555	1,810,874	1,653,000	7,874,296
Totals	\$ 88,144,020	\$ 93,098,467	\$ 97,134,029	\$ 91,195,325



**Mt. Lebanon School District
2011-2012 Budget**

SUMMARY OF ALL FUNDS BY FUND

	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	TRUST & AGENCY	FOOD SERVICE	TOTAL
Revenues:							
Real Estate Tax	\$ 53,806,797						\$ 53,806,797
Earned Income Tax and Occupational Tax	6,316,050						6,316,050
Realty Transfer Tax	800,000						800,000
Liened Tax	825,000						825,000
Public Utility Tax	80,000						80,000
Earnings on Investments	174,480		\$ 150,000	\$ 400	\$ 5,500	\$ 4,000	334,380
Fees	99,000					1,536,874	1,635,874
Tuition/IDEA Funding	780,826						780,826
Athletic Receipts and Other	60,000			50,000	652,000		762,000
State Subsidies (includes gaming allocation)	14,618,555					30,000	14,648,555
Federal Grants excluding IDEA Funding	787,125					170,000	957,125
Total Revenues	78,347,833	\$ -	150,000	50,400	657,500	1,740,874	80,946,607
Expenditures and Reserves:							
Salaries	42,043,436					520,000	42,563,436
Fringe Benefits	14,766,130					95,000	14,861,130
Contracted Services	2,867,167						2,867,167
Repairs & Maintenance	1,194,181		6,261,708	50,000		70,000	7,575,889
Tuition, Transportation, Insurance	3,322,429						3,322,429
Supplies	1,325,716				650,000	950,000	2,925,716
Utilities	1,707,943						1,707,943
Books	472,531						472,531
Equipment	655,468		583,628				1,239,096
Fees and Fixed Charges	64,970	9,581,860			6,000	18,000	9,670,830
Reserve for Operations*	200,000						200,000
Joint Venture Debt	76,002						76,002
Federal Program Reserve*	-						-
Subtotal Expenditures	68,695,973	9,581,860	6,845,336	50,000	656,000	1,653,000	87,482,169
Fund Transfers and Other Financing Sources (Uses)							
Transfer to Other Funds	9,651,860						9,651,860
Transfer from Other Funds		9,581,860	2,500,000			70,000	12,151,860
Revenue Over (Under) Expenditures							
Including Other Financing Sources (Uses)	-	-	(4,195,336)	400	1,500	157,874	(4,035,562)
Beginning Fund Balance	13,042,547	-	74,167,725	154,360	149,833	629,555	88,144,020
Ending Fund Balance	\$ 13,042,547	-	\$ 69,972,389	\$ 154,760	\$ 151,333	\$ 787,429	\$ 84,108,458

Mt. Lebanon School District 2011-12 Budget

SUMMARY OF ALL FUNDS BY YEAR

	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
Revenues:					
Real Estate Tax <i>(includes liens)</i>	\$ 49,557,411	\$ 49,032,399	\$ 51,697,076	\$ 54,570,408	\$ 54,631,797
Earned Income Tax and Occupation Tax	5,743,902	5,914,322	5,783,167	6,079,375	6,316,050
Realty Transfer Tax	720,672	564,684	736,767	850,000	800,000
Public Utility Tax	86,299	74,808	80,728	80,000	80,000
Earnings on Investments	1,950,229	1,058,592	642,245	573,167	334,380
Fees	1,344,622	1,405,637	1,373,808	1,311,058	1,635,874
Tuition/IDEA Funding	854,336	726,319	999,509	852,444	780,826
Athletic Receipts and Other	767,896	955,524	675,271	762,000	762,000
State Subsidies (includes gaming allocation)	12,469,079	14,077,183	13,394,578	15,350,374	14,648,555
Federal Grants excluding IDEA Funding	751,278	842,690	1,989,572	1,323,172	957,125
Total Revenues	74,245,724	74,652,158	77,372,721	81,751,998	80,946,607
Expenditures and Reserves:					
Salaries	38,454,050	40,487,083	41,422,393	42,246,045	42,563,436
Fringe Benefits	12,962,761	13,534,350	13,636,911	15,130,826	14,861,130
Contracted Services	4,141,512	4,050,998	3,919,008	3,589,881	2,867,167
Repairs & Maintenance	2,874,077	3,043,033	6,023,995	8,181,937	7,575,889
Tuition, Transportation, Insurance	3,130,014	3,055,275	3,143,428	3,464,695	3,322,429
Supplies	2,166,256	2,315,470	2,165,519	2,167,378	2,925,716
Utilities	1,701,122	1,746,295	1,466,297	1,791,826	1,707,943
Books	764,987	802,938	774,402	482,889	472,531
Equipment	1,997,006	1,195,000	801,753	1,226,686	1,239,096
Fees and Fixed Charges	5,123,351	5,108,097	4,925,126	10,162,459	9,746,832
Reserve for Operations*				200,000	200,000
Federal Program Reserve*				165,000	-
Subtotal Expenditures	73,315,136	75,338,539	78,278,832	88,809,622	87,482,169
Fund Transfers and Other Financing Sources (Uses)					
Transfer to Other Funds	4,718,733	6,344,547	4,838,100	10,066,892	9,651,860
Transfer from Other Funds	4,718,733	6,344,547	4,838,100	10,066,892	12,151,860
Bond Proceeds	241,050		-	-	
Proceeds from Sale of Land	98,705				
Revenue Over (Under) Expenditures Including Other Financing Sources (Uses)	1,171,638	(686,381)	(906,111)	(7,057,624)	(4,035,562)
Beginning Fund Balance	60,875,683	62,047,321	61,360,940	60,454,829	88,144,020
Ending Fund Balance	\$ 62,047,321	\$ 61,360,940	\$ 60,454,829	\$ 53,397,205	\$ 84,108,458

GENERAL FUND



**Mt. Lebanon School District
2011-12 Budget**

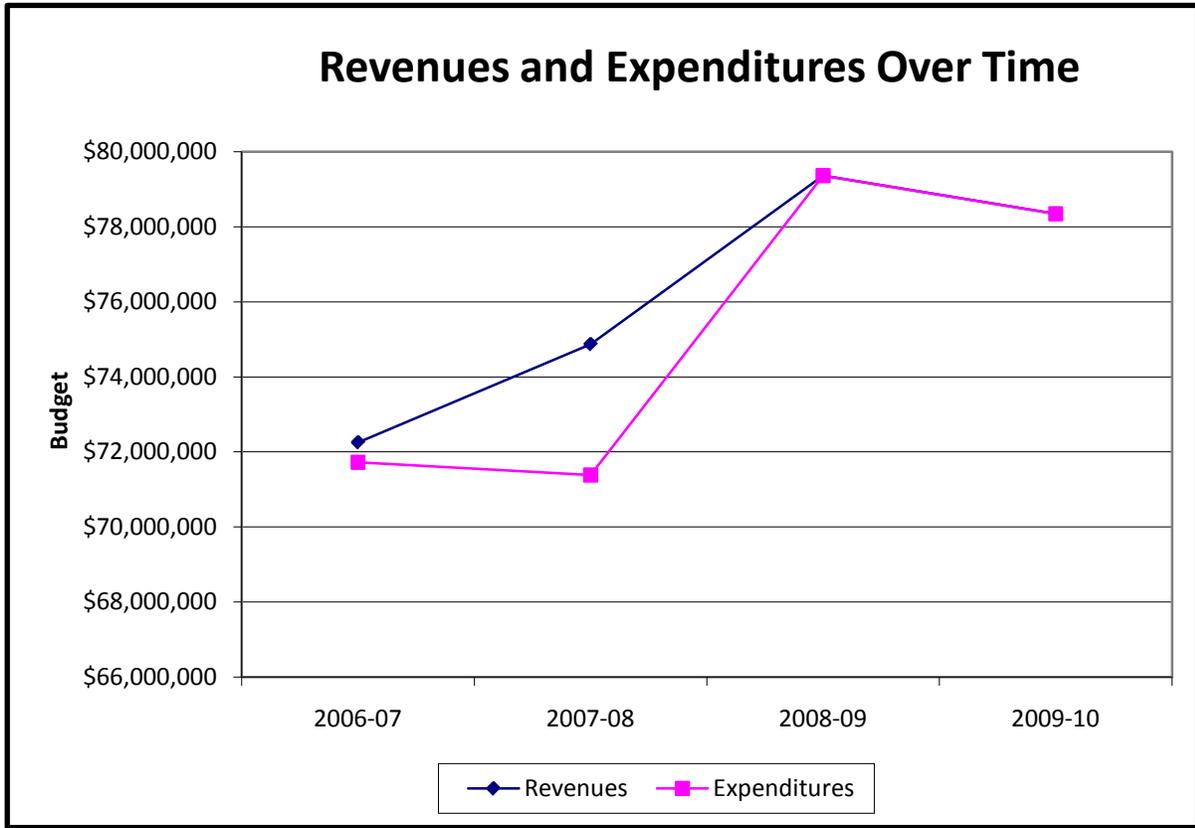
GENERAL FUND SUMMARY

	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-2011 Budget	2011-12 Budget
Revenues:					
Real Estate Tax	\$ 48,276,652	\$ 48,291,589	\$ 48,362,461	\$ 53,570,408	\$ 53,806,797
Earned Income Tax and Occupation Tax	5,743,902	5,914,322	5,783,167	6,079,375	6,316,050
Realty Transfer Tax	720,672	564,684	736,767	850,000	800,000
Liened Tax	1,280,759	740,810	3,334,615	1,000,000	825,000
Public Utility Tax	86,299	74,808	80,728	80,000	80,000
Earnings on Investments	1,711,371	938,296	270,153	311,667	174,480
Fees	120,461	98,541	85,869	95,000	99,000
Tuition/IDEA Funding	854,336	726,319	999,509	852,444	780,826
Athletic Receipts and Other	109,659	147,045	21,711	60,000	60,000
State Subsidies (includes gaming allocation)	12,438,395	14,055,087	13,367,148	15,320,374	14,618,555
Federal Grants excluding IDEA Funding	648,038	702,079	1,827,167	1,143,172	787,125
Total Revenues	71,990,544	72,253,580	74,869,295	79,362,440	78,347,833
Expenditures and Reserves:					
Salaries	38,034,370	40,019,113	40,889,621	41,745,815	42,043,436
Fringe Benefits	12,888,868	13,460,617	13,557,523	15,040,796	14,766,130
Contracted Services	3,607,657	3,370,837	3,393,295	2,933,881	2,867,167
Repairs & Maintenance	1,276,462	1,315,242	1,236,939	1,359,459	1,194,181
Tuition, Transportation, Insurance	3,062,475	2,986,113	3,074,266	3,394,695	3,322,429
Supplies	1,370,936	1,470,077	1,314,291	1,362,378	1,325,716
Utilities	1,701,122	1,746,295	1,466,297	1,791,826	1,707,943
Books	764,987	802,938	774,402	482,889	472,531
Equipment	1,232,738	882,762	721,525	684,242	655,468
Fees	59,355	64,297	61,873	68,495	64,970
Reserve for Operations*	-	-	-	200,000	200,000
Joint Venture Debt	34,140	46,279	55,694	66,072	76,002
Federal Program Reserve*	-	-	-	165,000	-
Subtotal Expenditures	64,033,110	66,164,570	66,545,726	69,295,548	68,695,973
Program Changes*	\$153,700 incl above	none	none	none	none
Fund Transfers:					
Transfer to Debt Service Fund	4,919,745	4,903,765	4,768,938	9,996,892	9,581,860
Transfer to Food Service Fund	64,521	69,162	69,162	70,000	70,000
Transfer to Capital Projects Fund	4,174,654	589,404	-	-	-
Total Expenditures, Reserves, Transfers	73,192,030	71,726,901	71,383,826	79,362,440	78,347,833
Beginning Fund Balance	10,231,881	9,030,395	9,557,074	13,042,547	13,042,547
Ending Fund Balance	\$ 9,030,395	\$ 9,557,074	\$ 13,042,547	\$ 13,042,547	\$ 13,042,547

Note: This budget is legally required. The undesignated portion of fund balance is not disclosed on this page.

*Audited numbers have these costs included in other categories.

MT. LEBANON SCHOOL DISTRICT
2011-12 BUDGET



MT LEBANON SCHOOL DISTRICT
FORECAST OF BUDGETED EXPENDITURES

5/23/2011

<i>Final Budget</i>	Audited	Budgeted	Final Budget	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	
<i>Forecasted years are estimates</i>	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17								
REVENUES	\$ 74,869,295	100%	\$ 79,362,440	100%	\$ 78,347,833	100%	\$ 81,735,485	100%	\$ 85,457,978	100%	\$ 90,167,874	100%	\$ 93,284,742	100%	\$ 96,294,275	100%
Real Estate Tax	48,362,461	65%	53,570,408	68%	53,806,797	69%	55,816,245	68%	57,401,198	67%	59,775,947	66%	61,841,536	66%	64,165,590	67%
Earned Income Tax	5,783,167	8%	6,029,375	8%	6,266,050	8%	6,454,032	8%	6,647,652	8%	6,847,082	8%	7,052,494	8%	7,264,069	8%
Other Taxes	4,152,110	6%	1,930,000	2%	1,705,000	2%	1,721,000	2%	1,737,320	2%	1,753,966	2%	1,770,946	2%	1,838,993	2%
Investment Earnings	270,153	0%	311,667	0%	174,480	0%	348,960	0%	1,046,880	1%	1,046,880	1%	1,046,880	1%	1,078,286	1%
Other Local Income	499,981	1%	515,000	1%	526,200	1%	533,616	1%	541,254	1%	549,122	1%	557,226	1%	570,343	1%
State	12,275,951	16%	13,614,495	17%	12,920,326	16%	13,912,653	17%	15,134,692	18%	17,245,896	19%	18,066,680	19%	18,428,014	19%
Federal (incl stimulus funds)	1,827,237	2%	1,693,172	2%	1,250,751	2%	1,250,751	2%	1,250,751	1%	1,250,751	1%	1,250,751	1%	1,250,751	1%
Gaming Fund Allocation	1,698,235	2%	1,698,323	2%	1,698,229	2%	1,698,229	2%	1,698,229	2%	1,698,229	2%	1,698,229	2%	1,698,229	2%
EXPENDITURES	\$ 71,383,826	100%	\$ 79,362,440	100%	\$ 78,347,833	100%	\$ 81,735,485	100%	\$ 85,457,978	100%	\$ 90,167,874	100%	\$ 93,284,742	100%	\$ 96,294,275	100%
Salaries	40,889,620	57%	41,745,815	53%	42,043,436	54%	42,991,721	53%	44,169,153	52%	45,505,035	50%	46,196,584	50%	47,351,499	49%
Fringe Benefits	13,557,523	19%	15,040,796	19%	14,766,130	19%	16,617,510	20%	19,188,377	22%	21,887,592	24%	23,638,071	25%	24,819,974	26%
Contracted Services	3,393,295	5%	2,933,881	4%	2,867,167	4%	2,867,167	4%	2,867,167	3%	2,867,167	3%	2,867,167	3%	2,867,167	3%
Repair & Maintenance	1,236,939	2%	1,359,459	2%	1,194,181	2%	1,194,181	1%	1,194,181	1%	1,194,181	1%	1,194,181	1%	1,194,181	1%
Transp,Tuition,Insur	3,074,266	4%	3,394,695	4%	3,322,429	4%	3,322,429	4%	3,322,429	4%	3,322,429	4%	3,322,429	4%	3,322,429	3%
Supplies	1,543,870	2%	1,362,378	2%	1,325,716	2%	1,325,716	2%	1,325,716	2%	1,325,716	1%	1,325,716	1%	1,325,716	1%
Utilities	1,466,297	2%	1,791,826	2%	1,707,943	2%	1,707,943	2%	1,707,943	2%	1,707,943	2%	1,707,943	2%	1,707,943	2%
Books	544,723	1%	482,889	1%	472,531	1%	472,531	1%	472,531	1%	472,531	1%	472,531	1%	472,531	0%
Equipment	721,626	1%	684,242	1%	655,468	1%	655,468	1%	655,468	1%	655,468	1%	655,468	1%	655,468	1%
Fees	61,873	0%	68,495	0%	64,970	0%	64,970	0%	64,970	0%	64,970	0%	64,970	0%	64,970	0%
Parkway West Debt	55,694	0%	66,072	0%	76,002	0%	76,002	0%	76,002	0%	76,002	0%	76,002	0%	76,002	0%
Budgetary Reserves		0%	365,000	0%	200,000	0%	200,000	0%	200,000	0%	200,000	0%	200,000	0%	200,000	0%
Program Changes	none		none		none		-		-		-		-		-	
Transfer-Food Svs.	69,162	0%	70,000	0%	70,000	0%	70,000	0%	70,000	0%	70,000	0%	70,700	0%	70,700	0%
Transfer-Debt Svs/Capital Fnd	4,768,938	7%	9,996,892	13%	9,581,860	12%	10,169,847	12%	10,144,040	12%	10,818,840	12%	11,492,980	12%	12,165,695	13%
FINANCIAL SUMMARY							<i>ESTIMATED!!!</i>		<i>ESTIMATED!!!</i>		<i>ESTIMATED!!!</i>		<i>ESTIMATED!!!</i>		<i>ESTIMATED!!!</i>	
Undesignated Fund Balance	4,337,122		4,761,746		4,700,870		4,904,129		5,127,479		5,410,072		5,597,085		5,777,657	
Assessed Valuation	2,154,641,502		2,170,447,511		2,173,384,611		2,173,384,611		2,173,384,611		2,173,384,611		2,173,384,611		2,173,384,611	
Revenue per mill	2,005,909		2,078,190		2,084,015		2,084,015		2,084,015		2,084,015		2,084,015		2,084,015	
Millage Rate	24.11		26.63		26.63		0.00		27.60		0.96		28.36		0.76	
							<i>millage increase</i>									
DEMOGRAPHICS																
Number of Students	5,302		5,268		5,247		5,241		5,164		5,104		5,059		5,004	
Per Pupil Cost	\$ 13,464		\$ 15,065		\$ 14,932		\$ 15,595		\$ 16,549		\$ 17,666		\$ 18,439		\$ 19,243	

Salary increases at contract amounts where available, ten teacher retirements per year estimated. Healthcare at 5% incr per year, retirement rate at PSERS current estimate, EIT at 3% incr in outlying years, State subsidies at 2% incr per year, Investment rates increasing to about 3%. Final bond issue for high school payments begin in 2014-15 as do offsetting reimbursements from the State. Final bond assumes hs project at \$113.3 million with second bond issue millage implemented over a three year period. Fund Balance is reflected as per policy at 6% of each years' budget. Assessments reflect no changes.

**MT. LEBANON SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY**

23-May-11 <u>Final Budget</u>	Audited 2009-10		Budgeted 2010-11		Final Budget 2011-12		Budget/Budget Percent Increase			
REVENUES	\$	74,869,295	100%	\$	79,362,440	100%	\$	78,347,833	100%	-1.3%
Real Estate Tax		48,362,461	65%		53,570,408	68%		53,806,797	69%	0.4%
Earned Income Tax		5,783,167	8%		6,029,375	8%		6,266,050	8%	3.9%
Other Taxes		4,152,110	6%		1,930,000	2%		1,705,000	2%	-11.7%
Investment Earnings		270,153	0%		311,667	0%		174,480	0%	-44.0%
Other Local Income		499,981	1%		515,000	1%		526,200	1%	2.2%
State		12,275,951	16%		13,614,495	17%		12,920,326	16%	-5.1%
Federal (incl stimulus funds)		1,827,237	2%		1,693,172	2%		1,250,751	2%	-26.1%
Gaming Fund Allocation		1,698,235			1,698,323	2%		1,698,229	2%	0.0%
EXPENDITURES	\$	71,383,826	100%	\$	79,362,440	100%	\$	78,347,833	100%	-1.3%
Salaries		40,889,620	57%		41,745,815	53%		42,043,436	54%	0.7%
Fringe Benefits		13,557,523	19%		15,040,796	19%		14,766,130	19%	-1.8%
Contracted Services		3,393,295	5%		2,933,881	4%		2,867,167	4%	-2.3%
Repair & Maintenance		1,236,939	2%		1,359,459	2%		1,194,181	2%	-12.2%
Transp,Tuition,Insur		3,074,266	4%		3,394,695	4%		3,322,429	4%	-2.1%
Supplies		1,543,870	2%		1,362,378	2%		1,325,716	2%	-2.7%
Utilities		1,466,297	2%		1,791,826	2%		1,707,943	2%	-4.7%
Books		544,723	1%		482,889	1%		472,531	1%	-2.1%
Equipment		721,626	1%		684,242	1%		655,468	1%	-4.2%
Fees		61,873	0%		68,495	0%		64,970	0%	-5.1%
Parkway West Debt		55,694	0%		66,072	0%		76,002	0%	15.0%
Budgetary Reserves		-	0%		365,000	0%		200,000	0%	-45.2%
Program Changes		none			none			none		
Transfer-Food Svs.		69,162	0%		70,000	0%		70,000	0%	0.0%
Transfer-Debt Svs/Capital Fnd		4,768,938	7%		9,996,892	13%		9,581,860	12%	-4.2%
FINANCIAL SUMMARY										
Undesignated Fund Balance		4,337,122			4,761,746			4,700,870		6.0% % of budget
Assessed Valuation		2,154,641,502			2,170,447,511			2,173,384,611		
Revenue per mill		2,005,909			2,078,190			2,084,015		
Millage Rate		24.11			26.63			26.63		0.00 Increase
										0.37 Act 1 limit
DEMOGRAPHICS										
Number of Students		5,302			5,268			5,247		(0.00)
Per Pupil Cost	\$	13,464		\$	15,065		\$	14,932		-0.9%

GENERAL FUND BUDGET REVENUES



**Mt. Lebanon School District
2011-12 BUDGET**

**GENERAL FUND
REVENUE EXPLANATION**

LOCAL REVENUE:

REAL ESTATE TAX..... \$53,806,797

Budget for 2011-12 is \$53,806,793 net of gaming funds of \$1,698,229.

Real Estate Tax is the main source of revenue for funding the operation of the Mt. Lebanon School District. It is based on the assessed valuation of all taxable property within the school district multiplied by the millage rate and is collected by a local tax collector.

The calculation is as follows:

Real Estate Tax Calculator	Real Estate Tax
Assessed Value Per Tax Office (2/24/11):	\$2,173,384,611
Less Historical % of Liens at Year End 1.8%:	39,120,923
Less Large Known Delinquency (\$21,000,000):	21,000,000
Plus estimated Asbury Heights Settlement	8,699,000
Less successful appeals	1,000,000
Equals Adjusted Assessed Value:	\$2,120,962,688
 Millage Rate:	 26.63
Collectible Taxes at Face Value:	\$ 56,489,872
 Percent of Taxes Paid at Discount:	 85.0%
Real Estate Tax net of discount - no Gaming Funds:	\$ 55,505,026
Less Gaming Fund Rebates:	1,698,229
 Budget-Real Estate Taxes at 2011-12 Millage Rate:	 \$ 53,806,797

Calculation of this revenue source is the most critical of all revenue estimates. This is because Real Estate Tax constitutes 69% of total revenues. If the calculation is off by only 1%, we will not have \$555,000 to support our programs. And since our other sources of revenue are not adjustable during the year, and most of our costs are fixed in staffing, we have few ways to make up that large a shortfall in our budget. As a result, estimates of this revenue source tend to be conservative so that we can prevent a shortfall if more homeowners fall behind on their tax payments than we have seen historically. If one reviews our historical collection rates, we eventually receive 99.9% of all real estate taxes. But in any given year, delinquencies range from 1.3% to 2.0 % (exclusive of one large known delinquency). In today's economy with people over-extending their credit beyond what they can afford, we can anticipate delinquencies to rise even if just slightly. It is interesting to note that the percent of taxes paid at discount has been decreasing in recent years from a high of 90.5% in fiscal 1998 to 85.5% in 2010. It is indicative of the desire of residents to hold onto their tax money as long as possible.

One other critical note on the importance of this estimate is that Act 1 of 2006 was approved by the Pennsylvania State Legislature to limit school districts' ability to raise the millage rate in any given year beyond an inflationary factor called an Index. The limit on millage rate increases makes this projection of revenue even more important since we will not easily be able to recover next year what we overestimate revenue per mill in this year.

The 2011-12 Budget reflects funds granted from Gambling (Gaming) Tax proceeds. As a result of this new allocation, \$1,698,229 had to be reduced from this revenue source as a legal requirement under the Act 1 of 2006 legislation. The legislation stated that once gaming revenue was given to schools, those revenues must be rebated in total to eligible homeowners as a reduction in assessment through a homestead exclusion process. The calculation of this homestead reduction for 2011-12 was \$6,956 in assessment reduction, which rebated \$185 to each of 9,168 eligible owner/occupied homes. This rebate of gaming funds does not impact the millage rate, only the assessed value of specific homes and the ultimate taxes received from real estate properties.

The Real Estate Tax calculation uses an estimated assessment of \$2,173,384,611 which is almost the same as the prior year. Allegheny County has not reassessed properties since 2002. This assessment multiplied by our millage rate of 26.63 mills modified by a 95.89% collection rate brings us to a tax amount of \$53,806,797 after a reduction in made for gaming funds.

EARNED INCOME TAX \$6,266,050

Earned Income Tax is a ½% tax on income earned by residents of Mt. Lebanon. Actual wage increases are difficult to project, especially in the current economic environment. For the 2011-12 Budget we assumed there would be a 3% increase from current year projected final collections which reflects an increase of 3.9% from 2010-11. With a number of companies continuing to limit job growth and hours for workers in existing jobs we cannot predict any greater increase, and in fact may find that this estimate is too optimistic in today’s economy.

As we look at historical collections, we see annual changes ranging from decreases of 4.8% from prior year collections to a 17.6% increase in calendar year 2000. The economic factors in the Pittsburgh area are analyzed each year to make a determination of the appropriate funding level for this, our second largest revenue source.

Fiscal Year	Earned Income Tax	Percent Change
1998	\$ 4,197,020	
1999	4,289,844	2.2%
2000	5,046,919	17.6%
2001	4,804,519	-4.8%
2002	4,804,088	0.0%
2003	4,772,005	-0.7%
2004	5,018,226	5.2%
2005	5,069,541	1.0%
2006	5,294,788	4.4%
2007	5,695,884	7.6%
2008	6,053,990	6.3%
2009	5,879,153	-2.9%
2010	5,783,167	-1.6%

OCCUPATION TAX (LST) \$50,000

The State legislature enabled municipalities to increase the Occupational Privilege Tax (OPT) from \$10 per worker to \$52 per worker under a law called the Emergency Municipal Service Tax (EMS) and the Local Services Tax (LST). The District will share \$5 of this tax. The amount is based on historical collection rates. No increase is anticipated.

The District began receiving this tax in fiscal 2006. Collections have ranged from \$48,000 in fiscal 2007 to \$26,083 in fiscal 2008. Fiscal 2008 reflected only half a year of collection since the law dictating how the deduction is made from wage earners in the community mandated it be deducted weekly rather than once annually. The \$26,083 is more indicative of a \$50,000 per year collection rate and justifies the current year budget estimate.

REALTY TRANSFER TAX..... \$800,000

Realty Transfer Tax is revenue collected by the County based on the value of all real estate property within the district boundaries sold during the year. This tax is equal to ½% of the value of the property being sold and is paid

at the time of title transfer. This year's estimate assumes the transfer of 850 properties at an average value of \$200,000 each.

Estimate of this tax amount is largely based on historical rates, although it is affected to a great extent by economic factors. If mortgage rates are low and credit is easy to obtain, this tax can increase as high as \$900,000. If mortgage rates are high and credit is tight, it can be as low as \$500,000. We budgeted for fiscal 2012 to be at the high end of possibilities based on low collections during fiscal 2011.

Fiscal Year	Realty Transfer Tax	Percent Change
1998	\$ 524,055	
1999	506,864	-3.3%
2000	586,859	15.8%
2001	532,260	-9.3%
2002	764,454	43.6%
2003	656,697	-14.1%
2004	859,893	30.9%
2005	744,122	-13.5%
2006	842,257	13.2%
2007	720,672	-14.4%
2008	689,115	-4.4%
2009	564,684	-18.1%
2010	736,767	30.5%

LIENED TAX..... \$825,000

Liened Tax is revenue collected by the Liened Real Estate Tax Collector as a result of real estate taxes that were not paid during the original year of levy. These estimates assume our aggressive collection techniques will continue. This collection rate had gone up in the past years due to a new law which allowed us to recover legal fees on collections. As a result, the solicitor's office has been aggressive in collecting unpaid taxes. If real estate tax collections go down as a result of the poor economy, this account will increase a few years later as the economy recovers and the back taxes are paid off or the houses are sold.

PUBLIC UTILITY TAX..... \$80,000

Public Utility Tax is revenue from the Commonwealth of Pennsylvania based on the school district's request, assessed valuation of utility property in the district, amount available and other public entities requesting this tax. The estimate is based on prior year collections, and reductions due to utility deregulation which changes the way utility companies pay their tax liabilities. In fiscal 1998, our receipt of this tax revenue was about \$550,000. After deregulation of utilities in 2001, the revenue dropped to an all time low of \$57,000 in fiscal 2005. This estimate is based on more recent year receipts.

Fiscal Year	Public Utility Tax	Percent Change
1998	\$ 555,964	
1999	450,833	-19.1%
2000	365,699	-18.9%
2001	142,791	-61.0%
2002	78,392	-45.1%
2003	66,909	-14.6%
2004	78,519	17.4%
2005	57,838	-26.3%
2006	79,024	36.6%
2007	86,299	9.2%
2008	81,464	-5.6%
2009	74,808	-8.2%
2010	80,728	7.9%

EARNINGS ON INVESTMENTS \$174,480

Earnings on investments is revenue received from the investment of idle school district revenue as it becomes available. The estimate in fiscal 2011 assumed an average interest rate of .85% on investment principal of approximately \$36,500,000 which is invested in State approved money market accounts, bank certificates of deposit which are either insured by FDIC Insurance or collateralized as required by law, and treasury securities. Investments are made on a competitive basis with quotes obtained from major area banks prior to the placing of each investment. At the time of budget preparation, interest rates were stable. We anticipated that rates would continue to stay low during the year. But the economy continued to slide and interest rates on the types of investments in which school districts could invest dropped to less than one half of one percent. Currently, rates are between .3 and .1%. Based on this reduction in interest rates, and with the knowledge that it may take over a year for rates to bounce back, we anticipate the average interest rate on our idle funds will be .5%. As a result, we dropped the amount of funds in this revenue source to reflect this lower earnings level.

This is a reduction from last year's budget of \$311,667 because of the change in the economy. Estimates for year end 2011 are that this revenue source will come under budget. Investments and rates are disclosed to the School Board at monthly Board meetings in the Treasurer's Report.

FEES \$99,000

Fees are defined as revenue received from various government bodies, organizations, and civic groups for the rental of the district's buildings, equipment and facilities. This year's budget assumes the rental of classrooms and facilities to known renters and community groups as in past years at no increase. Last year's audited rental income was \$85,870.

TUITION \$247,200

Tuition is revenue received from non-resident students being educated in our schools. The money is received from the State for orphans, from other school districts for institutionalized students or students in our special ed classes, and from parents of out-of-district students. Tuition is also received for self-supporting programs such as continuing education and summer school.

The Board approved a policy which prohibits the District from accepting tuition students in all but a few situations. These situations include out of country students and students finishing their senior year here after their parents move out of the community. This is a relatively predictable source of revenue, but can vary depending on court placement of students in group homes in our community. The revenue for fiscal 2010 is audited at \$306,016. We anticipate that the budget for fiscal 2011 will be reasonably accurate.

ATHLETIC RECEIPTS AND MISCELLANEOUS REVENUE \$130,000

Athletic receipts are predominately the gate receipts from the sale of tickets and season passes to school district athletic events and are based on historical collection rates.

Note that one can predict an increase in this source if our football schedule is filled with home games with our most popular rivals. If our favorite rival games are away games, this revenue source does decrease. Other sports do not bring in a significant amount of gate receipts.

Miscellaneous revenue is from fees collected and donations received.

TOTAL LOCAL REVENUE \$62,478,527

STATE REVENUE:

BASIC EDUCATION SUBSIDY \$5,351,908

Equalized Subsidy for Basic Education (ESBE) is the primary source of State funding provided to local school districts. Each school district's share of this subsidy has been based on a formula that takes into account the district's Average Daily Membership (weighted); Market Value (Aid Ratio); Personal Income (Aid Ratio); Local Tax effort and other provisions too numerous to discuss in this format. The Governor's Budget proposed a sharp drop in this revenue source this fiscal year and we budgeted for the reduction.

As State funding decreases due to a unstable stock market and therefore personal income which is taxed at the State level, we can anticipate future years of little to no increase in this revenue source.

Fiscal Year	Basic Education Funding	Percent Change
2008	\$ 5,421,450	
2009	5,584,093	3.0%
2010	5,695,775	2.0%
2011	5,809,691	2.0%
2012	5,351,908	-7.9%

SPECIAL EDUCATION..... \$2,495,562

Special Education is State reimbursement to school districts for pre-approved excess instructional costs for the operation of mandated special education programs. No increase was budgeted this year based on the Governor's Budget.

Fiscal Year	Special Ed Funding	Percent Change
2008	\$ 2,447,876	
2009	2,477,734	1.2%
2010	2,495,562	0.7%
2011	2,495,562	0.0%
2012	2,495,562	0.0%

TRANSPORTATION..... \$177,492

Transportation is a State reimbursement to school districts for the operation of a school busing program in compliance with state law and regulations. Mt. Lebanon provides busing only for special education and vocational education students. Due to the fact that Mt. Lebanon is a walking school district, we anticipate little increase in this budget.

CONSTRUCTION SUBSIDIES..... \$1,348,041

The State provides reimbursement for a portion of the cost of bonded indebtedness each year. The amount is determined by a prearranged percentage set at the time of bond issuance for the specific renovation project at the schools. Mt. Lebanon is reimbursed for all bond issues for the Middle Schools and Elementary School Projects. As the amount of the bonds increase so will the State subsidy calculated on that payment. No increase is budgeted in 2011-12.

MEDICAL & DENTAL SUBSIDY \$20,000

Medical and Dental Subsidy is a State reimbursement available to each school district providing the required health examinations to pupils (both public and non-public) in certain grade levels of the district. It is based on numbers of students in the community at a set amount per student. Since our enrollment is not due to increase, we expect no increase in this subsidy.

PA ACCOUNTABILITY GRANTS \$0

The Governor proposed elimination of the block grant funding for schools to help pay for remediation programs for low achieving students and for innovative programming including early childhood education.

NURSING SUBSIDY \$100,000

Nursing subsidy is a State reimbursement available to each school district providing the required nursing services to the pupils (both public and non-public) of the district. Since our enrollment is not due to increase, we expect no increase in this subsidy.

SOCIAL SECURITY REIMBURSEMENT \$1,608,529

This revenue is received from the State and is designated as the Commonwealth’s matching share of the employer’s contribution towards the cost of social security tax for covered employees. The State has proposed the same 50% funding in this area for this budget. The rate for this benefit remains at 7.65% of salaries, so it only increased due to salary increases for staff.

RETIREMENT REIMBURSEMENT \$1,818,794

This revenue is received from the State and is designated as the Commonwealth’s matching share of the employer’s contribution towards the cost of retirement costs for covered employees. We have budgeted the same 50% funding in this area for 2011-12. The retirement rate of 5.64% in 2010-11 was increased by the Retirement Board to 8.65% for 2011-12.

TUITION REIMBURSEMENT \$0

The State use to reimburse the school district for educating Cyber School students. The Governor proposed no funding for this in 2011-12.

GAMBLING (GAMING) ALLOCATION..... \$1,698,229

The State approved gambling in Pennsylvania a few years ago. In 2011-12, Mt. Lebanon was granted \$1.7 million to rebate to eligible owner/occupied homeowners as a reduction in their assessment of \$6,956, resulting in a reduction in tax of \$185. When we receive an amount of gaming revenue, it must reduce the revenue from Real Estate Taxes rather than increase the amount of funding available for our schools.

TOTAL STATE REVENUE (including Gaming Funds)..... \$14,618,555

FEDERAL REVENUE:

E.C.I.A. TITLE I..... \$179,473

Revenue received from the Federal government to fund programs designed to provide remediation to disadvantaged children in certain basic educational skills such as reading and mathematics falls into this category. The amount received for this program is determined by the number of students needing remedial education, amount available, and the number of other districts participating in the program.

E.C.I.A. TITLE IIA,V AND IID..... \$126,107

This reflects revenue received from the Federal government to supplement and increase the level of funding available for the District’s instructional program. Funding for the program is based on the number of classification of students enrolled in the District.

N.C.I.B. ESL TITLE III..... \$25,000

This reflects revenue received from the Federal government to supplement and increase the level of funding available for the District’s English as a Second Language program. Funding for the program is based on the number and classification of students enrolled in the District.

DRUG FREE SCHOOLS GRANT \$12,000

This is a Federal grant to provide funding for drug education at all levels of the school system.

IDEA \$533,626

This is a Federal funding for occupational therapy, physical therapy, and some special projects. The amount is based on current funding levels.

ACCESS..... \$374,545

This is a special education funding for student needs and is based on current funding levels.

STIMULUS FUNDING..... \$0

Stimulus funding was only given to schools for two years which ended in 2010-11.

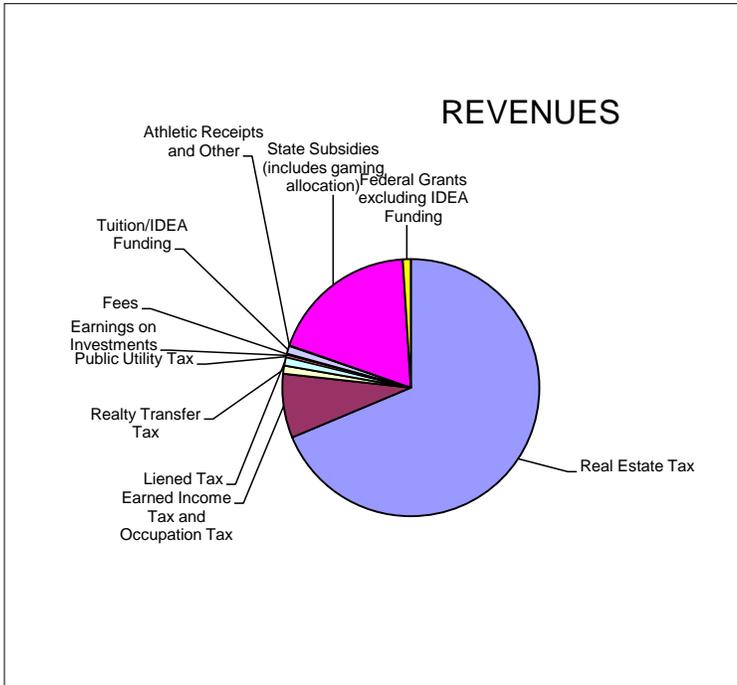
TOTAL FEDERAL FUNDS \$1,250,751

TOTAL REVENUE BUDGET IN 2011-12 \$78,347,833

Mt. Lebanon School District 2011-12 Budget

REVENUE BUDGET

	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
Real Estate Tax	\$ 48,291,589	\$ 48,362,461	\$ 53,570,408	\$ 53,806,797	0.4%	69%
Earned Income Tax and Occupation Tax	5,914,322	5,783,167	6,079,375	6,316,050	3.9%	8%
Realty Transfer Tax	564,684	736,767	850,000	800,000	-5.9%	1%
Liened Tax	740,810	3,334,615	1,000,000	825,000	-17.5%	1%
Public Utility Tax	74,808	80,728	80,000	80,000	0.0%	0%
Earnings on Investments	938,296	270,153	311,667	174,480	-44.0%	0%
Fees	98,541	85,869	95,000	99,000	4.2%	0%
Tuition/IDEA Funding	726,319	999,509	852,444	780,826	-8.4%	1%
Athletic Receipts and Other	147,045	21,711	60,000	60,000	0.0%	0%
State Subsidies (includes gaming allocation)	14,055,087	13,367,148	15,320,374	14,618,555	-4.6%	19%
Federal Grants excluding IDEA Funding	702,079	1,827,167	1,143,172	787,125	-31.1%	1%
Total Revenues	\$ 72,253,580	\$ 74,869,295	\$ 79,362,440	\$ 78,347,833	-1.3%	100%



Real Estate taxes, which make up 69% of this budget, reflects a 0.4% increase from the prior year because no millage increase was necessary to balance revenues with expenditures.

Earned income tax is budgeted to increase 3.9% this year which is a 3% increase over the estimated final collections from fiscal 2011. The increase in earned income tax is indicative of an improving economy in the local area.

A large decrease in Earnings on Investment is due to falling interest rates in the economy as a whole. Last year's budget anticipated investment rates at .85%. This year's rates are less than that and are budgeted here to earn .5%, although that appears optimistic at this point in time.

Realty transfer taxes and liened real estate taxes are budgeted to return to more typical levels than seen in recent years.

Governor Corbett proposed a budget which cut state funding to our schools by over \$1 million. We have budgeted for about 3/4 of this funding to occur and have reflected such decreases in our state funding budgets. At the time this budget was approved, the state had not yet approved their fiscal budget for 2012. As of the date of print, the budget was approved with only half the Governor's recommended cuts in the final legislation.

Federal ARRA Stimulus funding was only budgeted for two years. This budget does not include those funds for fiscal 2012.

housing stock is desirable, there is fast turnover of homes here.

	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
State Subsidies						
Basic Ed Subsidy	\$ 5,584,093	\$ 5,020,923	\$ 5,809,691	\$ 5,351,908	-7.9%	37%
Special Ed Subsidy	2,559,271	2,560,695	2,612,476	2,565,274	-1.8%	18%
Social Security Reimbursement	1,522,715	1,551,050	1,602,408	1,608,529	0.4%	11%
Retirement Reimbursement	1,036,556	989,030	1,716,345	1,818,794	6.0%	12%
Construction Subsidy	942,121	919,584	1,348,041	1,348,041	0.0%	9%
Health Subsidy	91,807	120,607	120,000	120,000	0.0%	1%
Gaming Fund Allocation	1,700,448	1,698,235	1,698,323	1,698,229	0.0%	12%
Other State Subsidies	618,076	507,024	413,090	107,780	-73.9%	1%
Total All State Subsidies	\$ 14,055,087	\$ 13,367,148	\$ 15,320,374	\$ 14,618,555	-4.6%	100%

**GENERAL FUND BUDGET
EXPENDITURES**



**Mt. Lebanon School District
2011-12 Budget**

**GENERAL FUND
EXPENDITURE EXPLANATION**

INSTRUCTION:

REGULAR INSTRUCTION \$35,329,469

Regular Instruction includes costs for all program areas which offer courses to students in K-12 instructional program during the regular school day. It includes offerings for a wide range of student ability levels from modified classes through advanced placement courses at the secondary level, and includes all subject areas.

SPECIAL EDUCATION..... \$6,926,193

Special Education includes costs associated with providing specialized instruction, courses and support services to students identified with special needs.

VOCATIONAL EDUCATION..... \$150,447

Vocational Education is tuition payable for our students attending the Parkway West Area Vocational Technical School.

OTHER INSTRUCTIONAL PROGRAMS \$260,840

This program area includes costs for federal programs, homebound instruction for special needs students and summer school offerings. The federal program costs increased this year due to the stimulus funding.

CONTINUING EDUCATION..... \$226,035

Continuing Education courses are an offering of adult education classes on a tuition basis in the evening hours. This is a self-supporting program area.

TOTAL INSTRUCTIONAL BUDGET \$42,892,984

SUPPORT SERVICES:

STUDENT SUPPORT SERVICES \$3,219,999

This area reflects activities designed to assess and improve the well-being of students. It is supplemental to the teaching process and meets the applicable provisions of the Public School Code and State Board of Education Regulations.

INSTRUCTIONAL SUPPORT SERVICES \$2,781,484

Instructional support services are activities associated with supporting, advising and directing the instructional staff with the content and process of providing learning experience for students.

ADMINISTRATION..... \$4,540,493

Administration provides activities concerned with establishing and administering policy in connection with operating the school district.

**Mt. Lebanon School District
2011-12 Budget**

**GENERAL FUND
EXPENDITURE EXPLANATION
(Continued)**

PUPIL HEALTH \$728,888

This area of the budget reflects student health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.

FINANCIAL SERVICES \$964,376

This area of the budget reflects the cost of activities concerned with purchasing, paying for and maintaining goods and services for the district. Included are the fiscal and internal services necessary to complete the business and accounting functions of the district.

MAINTENANCE OF PLANT \$8,401,078

Plant services include activities concerned with the conveyance of students from home to school for special education students only since all regular students walk to school. Transportation from school to school for vocational-technical school students is also provided.

STUDENT TRANSPORTATION \$1,115,380

Transportation involves activities concerned with the conveyance of students from home to school for special education students only since all regular students walk to school. Transportation from school to school for vocational-technical school students is also provided.

OTHER SUPPORT SERVICES \$1,596,453

Central Support Services include auxiliary instructional support services such as research and data processing.

TOTAL SUPPORT SERVICES \$23,348,151

NON-INSTRUCTIONAL SERVICES:

STUDENT ACTIVITIES \$481,922

These are school sponsored activities under the guidance and supervision of school district staff. Co-curricular activities normally supplement the regular instructional program.

ATHLETICS \$1,356,070

These are school sponsored activities designed to provide opportunities for students to pursue various aspects of physical education. Athletics normally involve competition between schools and often have offsetting gate receipts.

**Mt. Lebanon School District
2011-12 Budget**

**GENERAL FUND
EXPENDITURE EXPLANATION
(Continued)**

COMMUNITY SERVICES\$340,844

Community Services are those activities concerned with providing services to students, staff and other community participants.

DEBT SERVICE AND TRANSFERS\$9,727,862

This reflects the payments made to service the long-term debt of the school district. It also includes transfers from the General Fund to other School Funds.

BUDGETARY RESERVES\$200,000

TOTAL NON-INSTRUCTIONAL SERVICES\$12,106,698

TOTAL EXPENDITURES AND FUND TRANSFERS.....\$78,347,833

FUND BALANCE:

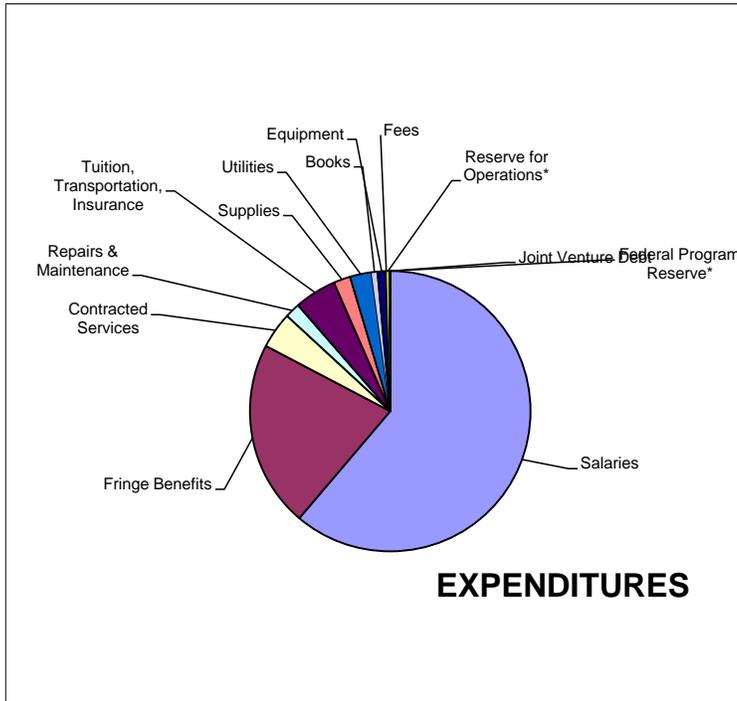
The fund balance is budgeted to be 6% of expenditures as per Board Policy. Excess funds above this amount are to be transferred to the Capital Fund and other funds as designated by the School Board. If the fund balance drops below 6% of expenditures, the School Board must designate under spending in the General Fund Budget to build the balance to 6%.

Mt. Lebanon School District 2011-12 Budget

EXPENDITURE BUDGET BY OBJECT

	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
Salaries	\$ 40,019,113	\$ 40,889,621	\$ 41,745,815	\$ 42,043,436	0.7%	54%
Fringe Benefits	13,460,617	13,557,523	15,040,796	14,766,130	-1.8%	19%
Contracted Services	3,370,837	3,393,295	2,933,881	2,867,167	-2.3%	4%
Repairs & Maintenance	1,315,242	1,236,939	1,359,459	1,194,181	-12.2%	2%
Tuition, Transportation, Insurance	2,986,113	3,074,266	3,394,695	3,322,429	-2.1%	4%
Supplies	1,470,077	1,314,291	1,362,378	1,325,716	-2.7%	2%
Utilities	1,746,295	1,466,297	1,791,826	1,707,943	-4.7%	2%
Books	802,938	774,402	482,889	472,531	-2.1%	1%
Equipment	882,762	721,525	684,242	655,468	-4.2%	1%
Fees	64,297	61,873	68,495	64,970	-5.1%	0%
Reserve for Operations*	-	-	200,000	200,000	0.0%	0%
Joint Venture Debt	46,279	55,694	66,072	76,002	15.0%	0%
Federal Program Reserve*	-	-	165,000	-	-100.0%	0%
Stimulus Fund Reserve	-	-	-	-	0.0%	0%
Subtotal Expenditures	\$ 66,164,570	\$ 66,545,726	\$ 69,295,548	\$ 68,695,973	-0.9%	88%
Program Changes*	\$153,700 incl above	none	none	none		
Fund Transfers:						
Transfer to Debt Service Fund	4,903,765	4,768,938	9,996,892	9,581,860	-4.2%	12%
Transfer to Food Service Fund	69,162	69,162	70,000	70,000	0.0%	0%
Transfer to Capital Projects Fund	589,404	-	-	-		0%
Total Expenditures and Fund Transfers	\$ 71,726,901	\$ 71,383,826	\$ 79,362,440	\$ 78,347,833	-1.3%	100%

*Note that these items are included in other categories for audited final figures



Salaries and fringe benefits make up 73% of our budget. With debt service at another 12%, 85% of our budget is tied to some-what fixed costs. Salary increases would have been higher had we not had 12 teacher retirements this year. One of the uncertainties in this budget is the cost of our custodial contract which is currently being negotiated.

The retirement contribution rate is budgeted at 8.56%, a 52% over this year's rate of 5.64%. Note that the State reimburses schools half this cost which shows up as increased State revenue. A moderate increase in health care costs of 2% also helped control fringe benefit costs this year.

Utility rates have moderated this year. This added to our energy management program has reduced costs in this budget. More importantly our total utility costs have shown no increase over the four years in this presentation.

Prior year budgets anticipated transfers to the Capital Budget for on-going maintenance projects. This budget does not reflect such a transfer. However, The Board has discussed this concept and will likely allocate excess funds during this budget year after full discussion of options and formal approval after those discussions occur.

Per Board Policy funds in excess of 6% of the expenditure budget are to be transferred to the Capital Project Fund or to a Trust Fund for retiree healthcare payments.

Reserves for operations costs and grants are set up to fund contingencies not known at the time the budget is prepared. The total of these reserves are a quarter of a percent of the expenditure budget.

**Mt. Lebanon School District
2011-12 Budget**

EXPENDITURE BUDGET BY PROGRAM

	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
Instruction						
Regular Instruction						
Elementary Instruction	\$ 9,403,840	\$ 9,587,415	\$ 9,724,276	\$ 9,862,454	1.4%	13%
Language Arts	3,445,805	3,561,972	4,152,539	4,335,744	4.4%	6%
World Language	2,289,988	2,288,649	2,572,705	2,367,589	-8.0%	3%
Social Studies	2,118,281	2,158,361	2,297,572	2,285,058	-0.5%	3%
Mathematics & Computer Science	2,004,080	2,042,374	2,220,892	2,158,260	-2.8%	3%
Science	2,540,465	2,656,364	2,763,916	2,864,697	3.6%	4%
Fine Arts	3,638,877	3,688,153	3,726,041	3,701,907	-0.6%	5%
Physical Education/Health	1,747,803	1,767,298	1,785,207	1,868,861	4.7%	2%
Family & Consumer Science	368,858	389,613	394,045	419,988	6.6%	1%
Technology Education	589,960	596,875	574,971	571,610	-0.6%	1%
Business Education	453,485	441,248	498,673	546,173	9.5%	1%
Other Instruction	4,869,740	4,612,397	4,668,953	4,347,128	-6.9%	6%
Subtotal Regular Instruction	\$ 33,471,182	\$ 33,790,719	\$ 35,379,790	\$ 35,329,469	-0.1%	45%
Special Education	6,639,929	6,793,081	6,841,969	6,926,193	1.2%	9%
Vocational Education	160,442	156,976	201,750	150,447	-25.4%	0%
Summer Programs	81,442	30,520	80,706	99,299	23.0%	0%
Homebound Education	12,789	15,547	7,309	6,870	-6.0%	0%
Federal Programs	563,575	565,551	319,835	154,671	-51.6%	0%
Continuing Education	208,377	199,069	214,104	226,035	5.6%	0%
Total Instruction	\$ 41,137,736	\$ 41,551,463	\$ 43,045,463	\$ 42,892,984	-0.4%	55%
Support Services						
Student Support Services	\$ 2,959,470	\$ 3,026,765	\$ 3,195,214	\$ 3,219,999	0.8%	4%
Instructional Support Services	2,723,802	2,640,665	2,819,913	2,781,484	-1.4%	4%
Administration	4,262,828	4,555,546	4,575,144	4,540,493	-0.8%	6%
Pupil Health	728,053	747,253	779,127	728,888	-6.4%	1%
Financial Services	1,028,121	1,042,232	1,111,610	964,376	-13.2%	1%
Maintenance of Plant	8,219,205	7,946,603	8,415,125	8,401,078	-0.2%	11%
Student Transportation	1,052,929	1,082,654	1,096,806	1,115,380	1.7%	1%
Other Support Services	1,755,389	1,662,524	1,724,645	1,596,453	-7.4%	2%
Total Support Services	\$ 22,729,797	\$ 22,704,242	\$ 23,717,584	\$ 23,348,151	-1.6%	30%
Non-Instructional Services						
Student Activities	\$ 487,757	\$ 470,706	\$ 529,094	\$ 481,922	-8.9%	1%
Athletics	1,280,416	1,309,573	1,364,713	1,356,070	-0.6%	2%
Community Services	482,585	454,049	372,622	340,844	-8.5%	0%
Debt Service and Fund Transfers	5,608,610	4,893,794	10,132,964	9,727,862	-4.0%	12%
Operating Budgetary Reserve	-	-	365,000	200,000	-45.2%	0%
Program Change Proposals	\$153,700 incl above	none	none	none		
Total Non-Instructional Svs.	\$ 7,859,368	\$ 7,128,122	\$ 12,764,393	\$ 12,106,698	-5.2%	15%
Total Expenditures, Reserves, Transfers	\$ 71,726,901	\$ 71,383,827	\$ 79,527,440	\$ 78,347,833	-1.5%	100%



GENERAL FUND

EXPENDITURE BUDGET BY
PROGRAM



Mt. Lebanon School District 2011-12 Budget

ELEMENTARY INSTRUCTION		Audited 2008-09		Audited 2009-10		Budget 2010-11		Budget 2011-12	Increase	% Budget
Salaries	\$	6,593,621	\$	6,733,377	\$	7,069,813	\$	7,223,800	2.2%	73%
Fringe Benefits		2,605,305		2,695,764		2,506,729		2,505,070	-0.1%	25%
Printing & Postage & Repairs		3,471		4,000		10,000		5,000	-50.0%	0%
Supplies & Books		201,443		154,274		137,734		128,584	-6.6%	1%
Technology		-		-		-		-		
Equipment		-		-		-		-		
Subtotal	\$	9,403,840	\$	9,587,415	\$	9,724,276	\$	9,862,454	1.4%	100%

DEPARTMENT GOALS

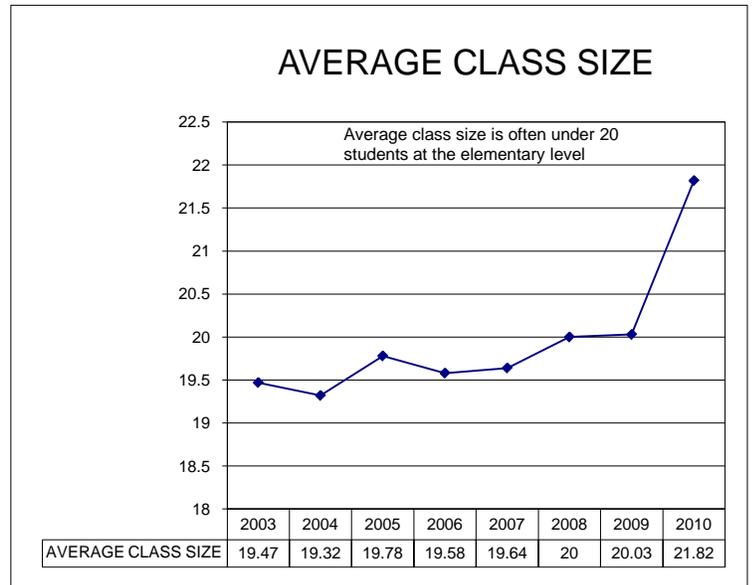
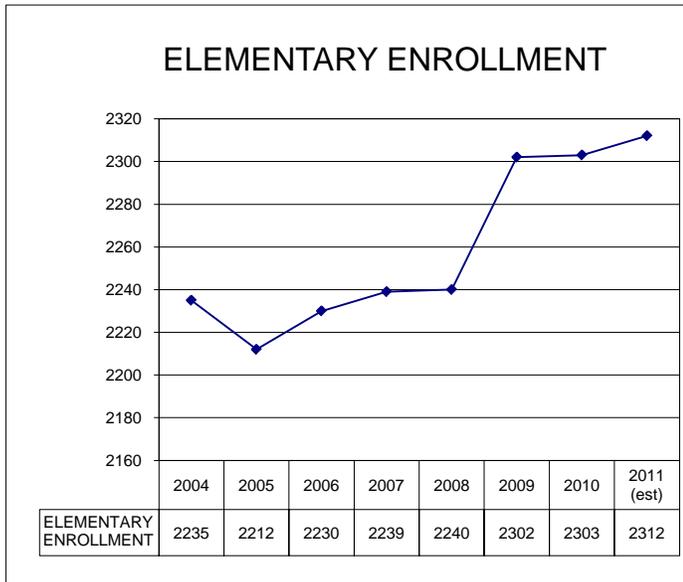
To provide the appropriate level of programming and support so that the School District mission can be accomplished.

GENERAL DESCRIPTION OF PROGRAM

The elementary instruction portion of the budget provides funds to staff seven neighborhood elementary schools and to purchase supplies for students attending grades kindergarten through five. Since we have no bussing, we maintain small neighborhood schools allowing students to walk to and from school and to go home for lunch each day. The curriculum in all buildings is developed centrally. Specific curricular costs are reflected in the subject area budgets. This section of the budget is for general elementary instruction.

RESOURCE ALLOCATION

Instruction is provided by 105.5 full-time equivalent teachers. Funds are utilized for the instructional costs at the elementary level.



GRAPH INTERPRETATION

Elementary enrollment is projected to be stable as it has been over the past years. While class size remains near 20, the range of sizes varies because of the small neighborhood schools and unique enrollment patterns at each site.

PROGRAM CHANGE PROPOSALS

None this year.

Mt. Lebanon School District 2011-12 Budget

LANGUAGE ARTS	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
Salaries	\$ 2,055,658	\$ 2,185,052	\$ 2,608,105	\$ 2,756,920	5.7%	64%
Fringe Benefits	671,221	758,105	921,624	956,046	3.7%	22%
Supplies & Books	578,657	609,165	612,810	615,278	0.4%	14%
Technology	140,269	9,650	10,000	7,500	-25.0%	0%
Program Change Proposals				<i>in Capital Fund</i>		
Subtotal	\$ 3,445,805	\$ 3,561,972	\$ 4,152,539	\$ 4,335,744	4.4%	100%

DEPARTMENT GOALS

The K-12 English/Language Arts program seeks to ensure that all Mt. Lebanon students can read and write to learn independently. We strive to foster intellectual engagement through the study of literature and language. Developing critical readers and writers is accomplished through student-centered instruction, where students are actively engaged in writing, speaking, and presenting, instead of passively observing teachers at work. It is our goal to cultivate thoughtful and articulate citizens who critically examine all kinds of texts-literature and emerging media products. The English/Language Arts program links directly to several student learning targets of the district's strategic plan.

GENERAL K-12 DESCRIPTION OF PROGRAM

The proposed expenditures listed above reflect costs for the high school, middle level, and elementary English/Language Arts programs. The high school faculty is comprised of seventeen full time and one part time classroom teachers and another certified English teacher serving as writing clinician. At the middle level, eight sixth-grade, eight seventh-grade, and four eighth-grade teachers are supported by a writing clinician in each school. At the elementary level, most teachers are responsible for teaching reading and writing. Supplies, materials, and books are purchased for kindergarten through twelfth grade.

RESOURCE ALLOCATION

Reasonable class sizes of 20 to 24 students are the resource backbone of the English/Language Arts program. Reasonable class sizes perpetuate a system that privileges individual growth over collective growth. Students are known as individuals, as their growth as writers and thinkers is closely monitored. From the first days of writing workshop in elementary schools through the high school, students practice the recursive, reflective writing process that includes student/teacher conferences and extensive feedback. Considering that each student paper at the secondary level requires 15 to 25 minutes of teacher time to read and respond, multiple opportunities to write are available when teachers have reasonable class loads. Reasonable class sizes also support best practice instructional pedagogy, as student-led discussion supplants teacher lectures.

Curriculum revision and development of the academic program is a priority for this budget. Specific courses receiving attention include English 10, elementary reading and aspects of the Writer's Workshop. A continued emphasis on handwriting is included Kindergarten through fifth grade. These developments require new materials.

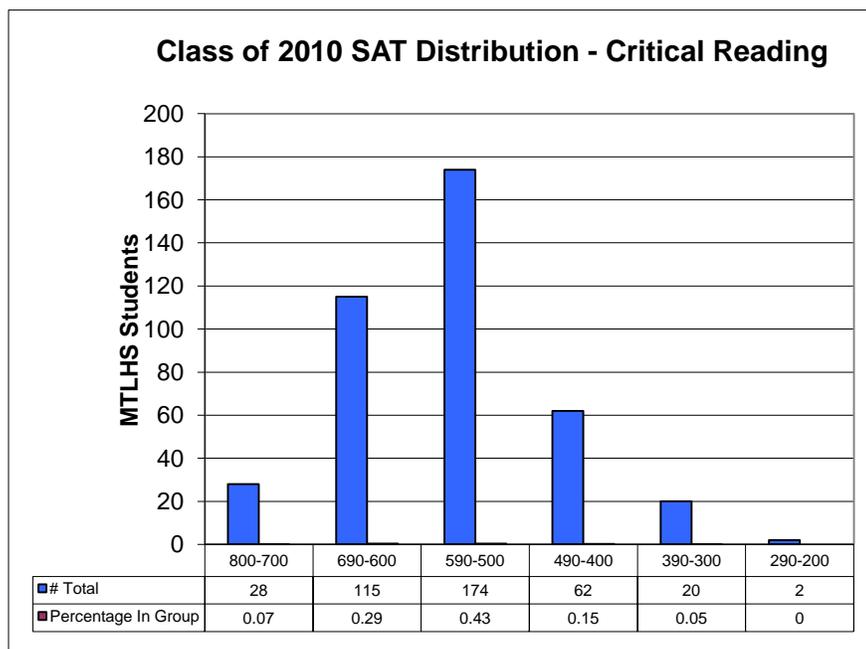
Other resources that support departmental goals are the requirement for a literature class *and* an English class in sixth and seventh grades, the fortification of writing clinicians in each secondary building, the use of whole texts rather than excerpts in literature study, and the on-going provision of technology resources to each classroom.

PROGRAM CHANGE PROPOSALS

Elementary Reading K-5 for the adoption of *Journeys*, a comprehensive reading program. Budget is in Capital Fund.

INTERPRETATION OF GRAPH DATA

Both external and internal validation measures are used to track the attainment of program goals. Scores on the PSSA Reading Assessment in grades three through eight and grade eleven as well as scores on the fifth, eighth, and eleventh grade PSSA Writing Assessment are tracked to identify students who fall below proficiency, so they can be supported for future success. Student performance on the Scholastic Aptitude Test (SAT) is also tracked. Since most of our students take the SAT (94% of the class of 2010), that measure is reflective of English/Language Arts program efficacy. This graph displays the number of students in each scoring "band" of the Critical Reading subtest of the SAT, demonstrating the strong performance of our students on this critical measure.



Mt. Lebanon School District 2011-12 Budget

WORLD LANGUAGE	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
Salaries	\$ 1,683,487	\$ 1,689,282	\$ 1,862,969	\$ 1,723,050	-7.5%	73%
Fringe Benefits	535,234	542,507	658,318	597,520	-9.2%	25%
Supplies & Books	63,854	51,589	50,618	46,299	-8.5%	2%
Technology	7,413	5,271	800	720	-10.0%	0%
Equipment	-	-	-	-		
Program Change Proposals	\$26,000 incl above					
Subtotal	\$ 2,289,988	\$ 2,288,649	\$ 2,572,705	\$ 2,367,589	-8.0%	100%

DEPARTMENT GOALS

The World Language Department of the Mt. Lebanon School District focuses on communication within the cultural context of the language studied. We value proficiency in all five language skills: listening, speaking, reading, writing, and cultural competency. Students will be encouraged to continue language study and incorporate language skills into present and future academic, community and professional endeavors.

In alignment with national standards, our elementary and secondary world language programs strive to lead students to proficiency in the five areas of the standards: communication, culture, connections, comparisons, and communities. In our language classes, we promote an awareness of current global and cultural issues and a respect for other cultures and beliefs which are two of the District Strategic Plan Student Learning Targets.

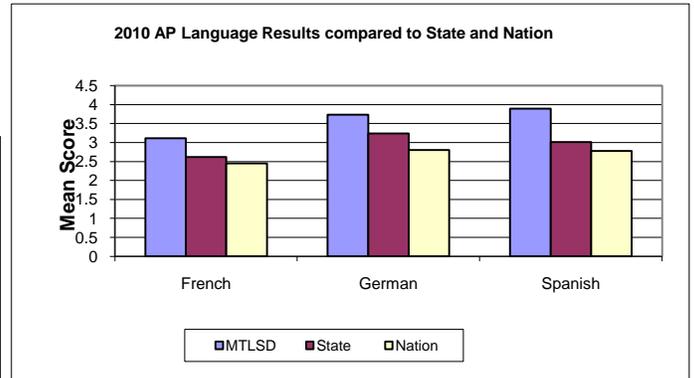
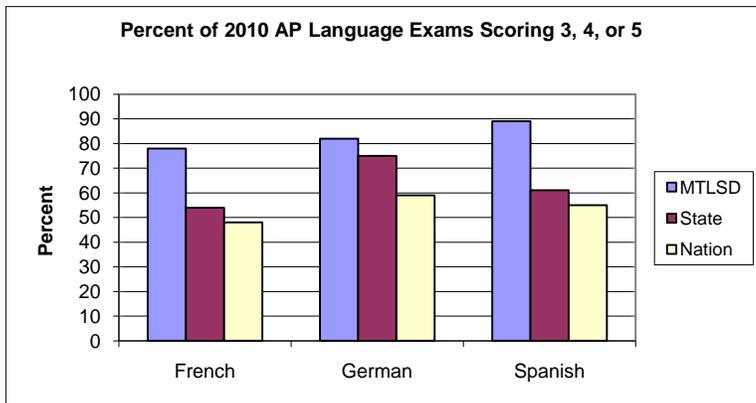
GENERAL K-12 DESCRIPTION OF PROGRAM

Students in the elementary grades have Spanish twice a week beginning in Grade 1. In addition to learning to communicate in Spanish and becoming acquainted with the cultures of the Spanish-speaking world, connections are made to grade level curricular areas through Spanish lessons. Students in Grade 5 have an exploratory experience once a week in French and German during the first semester.

All Mt. Lebanon students study a world language as part of their middle school experience and can select French, German or Spanish. The middle school program is the equivalent of a high school level one course. At the high school, students can study French, German, Latin, or Spanish. Students have the opportunity for an extended sequence of language study in Grades 6-12 of French and German, and Grades 1-12 in Spanish. Latin is a high school program. Honors courses are available in all languages beginning in level four. Advanced placement courses are offered in French, German, and Spanish. The language laboratory at the high school offers students the opportunity for listening and speaking practice and assessment as well as Internet cultural research.

26 teachers conduct the Grades 1-12 World Language program in the Mt. Lebanon School District. World language teachers are developing units of study using the Understanding by Design model which integrates big ideas and standards, assessment and learning activities. To judge the effectiveness of the program, data to be studied will include the following: the number of students taking a world language at the various levels in high school since world language study is an elective and is not required in our high school; the performance of students on the Advanced Placement Language Exams and on other measures such as exams sponsored by national language teachers' associations or in local competitions; quarterly checklists and end-of-year assessments in the FLES program.

Funding in this budget is used to purchase student textbooks, and workbooks, teacher materials, audio and visual materials, foreign language periodical subscriptions, and technology support for language instruction and for the language lab.



INTERPRETATION OF GRAPH DATA

Mt. Lebanon High School Students scored above state and national averages on the 2010 Advanced Placement (AP) Language Examination in French, German and Spanish. According to the College Board, a score of 3 means that a candidate is "qualified" in the college-level subject matter. A score of 4 means "well-qualified" and a score of 5 means "extremely well qualified".

PROGRAM CHANGE PROPOSALS

None

Mt. Lebanon School District 2011-12 Budget

SOCIAL STUDIES		Audited 2008-09		Audited 2009-10		Budget 2010-11		Budget 2011-12	Increase	% Budget
Salaries	\$	1,505,316	\$	1,605,368	\$	1,661,004	\$	1,662,000	0.1%	73%
Fringe Benefits		478,087		502,623		586,949		576,348	-1.8%	25%
Supplies & Books		118,214		37,779		39,619		36,710	-7.3%	2%
Technology		16,664		12,591		10,000		10,000	0.0%	0%
Program Change Proposals										
Subtotal	\$	2,118,281	\$	2,158,361	\$	2,297,572	\$	2,285,058	-0.5%	100%

DEPARTMENT GOALS

The Social Studies department goal is to provide the best education possible for each and every student by developing responsible and participatory citizens in our society. Our students as identified in our Strategic Plan need the ability to apply critical thinking skills to carefully analyze and objectively judge the merits and faults of an issue. They must be aware of the current global and cultural issues as they assume their participatory roles as citizens of their locality, the Commonwealth, the United States and the world.

GENERAL K-12 DESCRIPTION OF PROGRAM

The elementary program K-5 provides a program which meets the content standards in citizenship education as identified in Chapter 4. Social Studies include costs for 12 teaching positions at the middle schools for grades 6 through 8. There are 15.9 positions at the senior high school. The program provides four core courses for our 9th-10th and 11th grade students. The courses address the content standards in citizenship education as identified in Chapter 4 in the defined areas of civics and government, economics, geography and history. Students in 11th and 12th grade have the option of enrolling in the following A.P. courses; United States History, Psychology, U.S. Government or European History. Students also can elect into nine other elective courses; political science, economics, anthropology, sociology, psychology, comparative religions, current issues in a global world, honors international relations, and honors research into contemporary America.

RESOURCE ALLOCATION

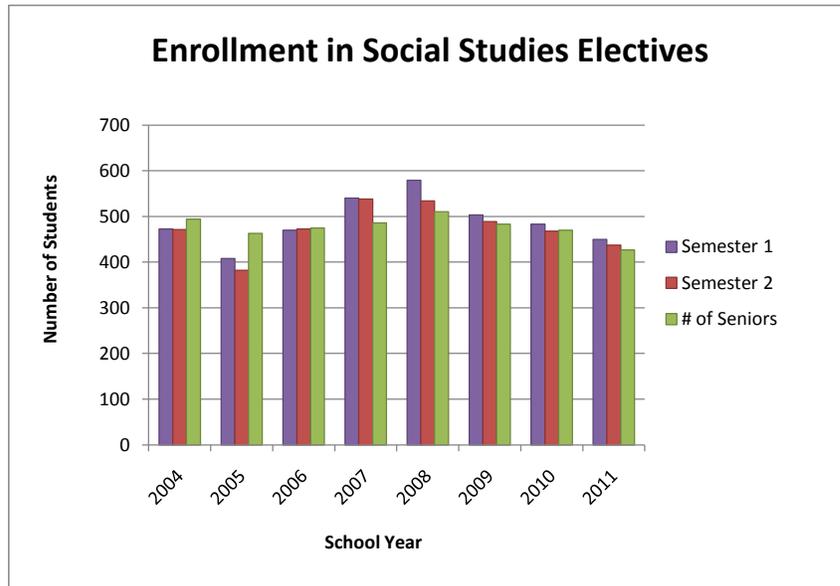
Educational resources will be purchased to support the instructional program in order to provide the knowledge and understanding to achieve these goals. New interactive student notebooks must be purchased to support the elementary program (grades 1-5) using the 2010 materials from the Teacher's Curriculum Institute. Supplemental resources will be purchased and updated to support the program K-12. Periodicals and current event resources for each grade level are provided to enrich the curriculum in all of the content areas.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

The graph reflects the number elective selections each semester in the social studies courses against the total number of seniors in the graduating class.



Mt. Lebanon School District 2011-12 Budget

MATHEMATICS, COMPUTER SCIENCE	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
Salaries	\$ 1,432,654	\$ 1,491,541	\$ 1,580,382	\$ 1,543,800	-2.3%	72%
Fringe Benefits	462,303	467,839	558,460	535,360	-4.1%	25%
Contracted Services	8,699	9,596	8,000	5,000	-37.5%	0%
Supplies & Books	98,823	71,693	69,550	69,600	0.1%	3%
Technology	1,601	1,705	4,500	4,500	0.0%	0%
Program Change Proposals	\$84,277 incl above					
Subtotal	\$ 2,004,080	\$ 2,042,374	\$ 2,220,892	\$ 2,158,260	-2.8%	100%

DEPARTMENT GOALS

As a result of curriculum writing, differentiation, and an improved K-12 scope and sequence, the department believes that we can help more and more students achieve in mathematics-tying our efforts closely to the Strategic Plan. In addition to the PSSA assessment, this will be measured in a variety of ways: the number of AP students (both AP Statistics and AP Calculus BC) taking the exams, the average score on the AP exams, and the number of students enrolled in upper-level mathematics.

GENERAL K-12 DESCRIPTION OF PROGRAM

Over the last few years, we have updated our entire K-12 mathematics program. At all grades, our new program blends opportunities for students to learn mathematics at both conceptual and procedural levels. In our elementary program, basic math facts are emphasized throughout the curriculum, but students also have the chance to investigate mathematical topics, identify connections between concepts, and communicate alternative methods for problem solving. Through a joint-usage program, the elementary sequence is tightly aligned to the middle level in both pedagogy and content.

The secondary program begins in 6th grade and continues in-depth development of algebra, geometry, statistical analysis, measurement, and number systems. This series will continue to provide our students with a balanced approach to mathematics through hands-on, inquiry-based learning opportunities which are utilized in concert with procedural skill development thus helping us align with national process and content standards in mathematics. As we have in the past, the department will continue to monitor our students' success on the PSSA Mathematics assessment at all grade levels. We feel that this is one measure of the strength of our program and that the data can help us align more succinctly to state and national standards and validate our progress towards meeting the mathematics learning target of the Strategic Plan.

Throughout the process of incorporating our K-12 mathematics program, the department has made a concerted effort to identify differentiation opportunities while writing curriculum units using the Understanding by Design template. This curriculum design model focuses on "big ideas" which transcend the content and help connect the material to other areas of mathematics or other disciplines altogether.

RESOURCE ALLOCATION

The secondary mathematics curricula require 12 teachers at the middle school level and 16 teachers at the high school. The mathematics program prepares students for higher education and a technological workforce by offering 26 courses from 6th grade through AP Statistics and AP Calculus BC and Honors Linear Algebra.

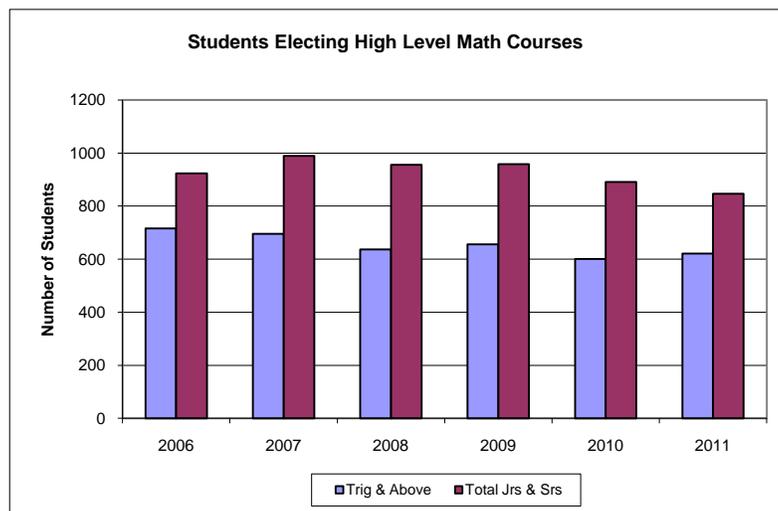
The materials budget for the department was reduced by .5% for the 2011-12 school year.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

Since completion of trigonometry is now becoming an accepted measure of success for school programs across the country, the department will continue to track the percentage of our juniors and seniors enrolled in courses at or above Applications of Functions and Trigonometry. Data from the last few years is shown and illustrates that our percentage of students taking upper-level mathematics courses before graduation is consistently above 65%.



Mt. Lebanon School District 2011-12 Budget

SCIENCE		Audited 2008-09		Audited 2009-10		Budget 2010-11		Budget 2011-12	Increase	% Budget
Salaries	\$	1,790,349	\$	1,875,497	\$	1,928,557	\$	2,017,089	4.6%	70%
Fringe Benefits		566,053		587,516		681,494		699,488	2.6%	24%
Contracted Services		6,310		5,840		6,500		5,000	-23.1%	0%
Competitions		1,778		1,175		1,500		1,500	0.0%	0%
Supplies & Books		168,907		168,508		137,365		133,620	-2.7%	5%
Technology		3,865		14,274		3,000		4,000	33.3%	0%
Equipment		3,203		3,554		5,500		4,000	-27.3%	0%
Program Change Proposals										
Subtotal	\$	2,540,465	\$	2,656,364	\$	2,763,916	\$	2,864,697	3.6%	100%

DEPARTMENT GOALS

The Mt. Lebanon K-12 Science Department supports the development of scientifically literate students who will apply their content knowledge and process skills in our rapidly changing world. In the learning environment, students inquire, think analytically, and problem-solve in order to understand the natural world. We support all students in their learning while challenging them to fulfill their academic potential. Throughout their educational experience, students learn to work individually and collaboratively to collect data, analyze it, and communicate their results and conclusions.

- Evaluation of the K-12 program from data provided by the PSSA-Science. Investigating refinements to the K-12 program based on this data.
- Implementation of new text resources in AP Biology, AP Physics, and Environmental Geoscience.

GENERAL K-12 DESCRIPTION OF PROGRAM

Mt. Lebanon provides a standards-aligned, comprehensive kindergarten through twelfth grade science program. Students explore content in the physical, life, and environmental geoscience strands while learning that science is the method of observation and investigation used to understand the natural world. At the elementary level, students are engaged in an approach to learning science content in all strands that utilizes inquiry and discovery through investigative experiences. At the middle level, content becomes more focused with year-long courses in the earth/space sciences, life science and physics. The middle level program helps students develop the skills of investigation and the understanding that scientific inquiry is guided by knowledge, observation, ideas and questions. High school students elect a minimum of six credits (three years) from a suite of academic, honors, and advanced placement courses in the physical, life and geo-sciences. The high school program includes core and elective courses at the academic and honors levels and five Advanced Placement courses. Consistent with all collection, secondary science programs, our program places great emphasis on laboratory work and the integration of technology into the collection, manipulation and presentation of data. Strategic Plan process targets in technology, communication, mathematics, critical thinking, working cooperatively, applying problem solving skills, and showing responsibility for learning are supported by the science curricula.

RESOURCE ALLOCATION

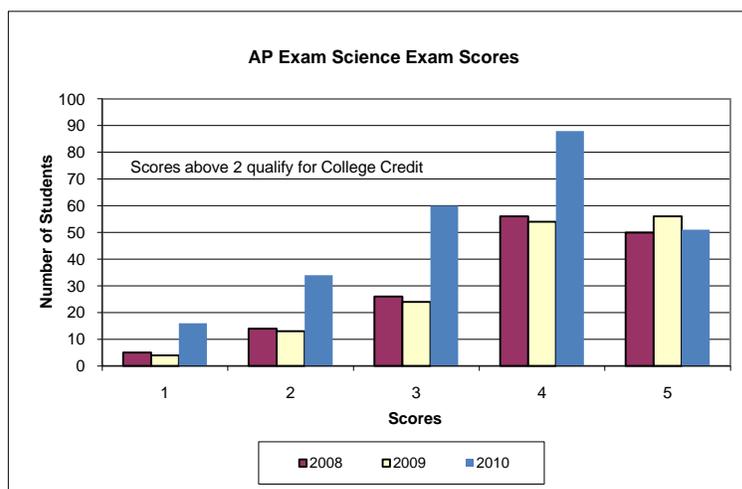
Funds from this budget will allow for the procurement of K-12 instructional materials (supplies, books, technology and equipment). At the elementary level, funds provide for materials to facilitate the teaching of elementary science using investigative experiences that promote inquiry and discovery. This budget provides the funds to purchase laboratory supplies and equipment and to replace and upgrade technology for grade 6-12 courses. At the secondary level, instruction is provided by content certified teachers (12 at the middle school level and 21 at the high school).

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

Advanced placement course selection and examination scores are a current measure of the science program. The graph shows the score distribution of students who chose to take an Advanced Placement science course. Scores above 2 often qualify the student for college credit. The total number of students taking AP science exams increased in 2010, mainly due to the inclusion of the AP Environmental Science curriculum into the district's eleventh grade Environmental Geoscience course.



Mt. Lebanon School District 2011-12 Budget

FINE ARTS		Audited 2008-09		Audited 2009-10		Budget 2010-11		Budget 2011-12	Increase	% Budget
Salaries	\$	2,555,495	\$	2,613,187	\$	2,555,787	\$	2,563,175	0.3%	69%
Fringe Benefits		812,139		818,640		903,140		889,412	-1.5%	24%
Cultural Arts & Contracted Services		27,432		16,499		17,980		9,540	-46.9%	0%
Repairs & Maintenance		16,690		19,649		18,687		18,827	0.7%	1%
Student Competitions/Festival Fees		7,809		4,012		4,500		3,040	-32.4%	0%
Supplies & Books		175,590		163,231		154,830		155,142	0.2%	4%
Technology		39,828		48,985		66,512		58,771	-11.6%	2%
Equipment & Fees		3,894		3,950		4,605		4,000	-13.1%	0%
Program Change Proposals										
Subtotal	\$	3,638,877	\$	3,688,153	\$	3,726,041	\$	3,701,907	-0.6%	100%

DEPARTMENT GOALS

The Fine Arts Department supports the District's mission of "providing the best education possible for each and every child" by providing opportunities for all students to participate in the arts, developing problem solving and critical thinking skills, fostering creativity, providing opportunities for performance and exhibition of student work, teaching the whole child, and providing instruction in both group and individual settings for all different student learning styles.

The department continues to implement the common assessments in grades 3, 5, 7 & 8. The Department has also transferred all curriculum guides into the online system, Atlas. The Elementary is progressing into the 2nd stage of development and the secondary continues to refine as necessary. Alignment of K-12 content areas continues to be a major area of focus.

GENERAL K-12 DESCRIPTION OF PROGRAM

In alignment with state and national standards, our elementary and secondary Fine Arts programs consist of a balanced approach to learning in and through the arts in the areas of performance/production/exhibition, historical & cultural contexts, critical response and aesthetic response. Specific content areas in the Fine Arts program include dance, humanities, music, speech communication, television productions, theatre arts, and visual art. All of our courses promote several of the District Strategic Plan Student Learning Targets including working cooperatively, applying problem solving skills, showing responsibility for their own learning, and applying critical thinking skills.

RESOURCE ALLOCATION

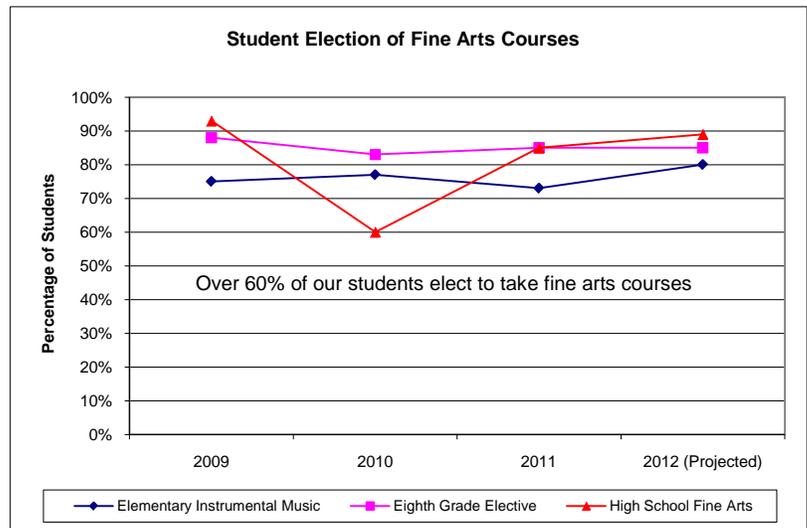
The Fine Arts programs are delivered by certified content specialists: 4 elementary, 4.5 middle school, and 2 high school art teachers, 12 elementary, 6 middle school and 3 high school music teachers; 1 high school theatre teacher, 2 high school dance teachers, and 1 high school television production teacher. The budget also includes expenditures for all classroom materials, supplies, equipment, instruments, repairs, uniforms, sheet music and text/method books. In addition it provides for District-wide cultural arts programs in collaboration with the PTA's, visiting artists, various cultural organization performances for our students and all registration fees for student festival/competitions.

PROGRAM CHANGE PROPOSALS

None Over 60% of our students elect to take fine arts courses

INTERPRETATION OF GRAPH DATA

The measurement of our programs can most obviously be seen through our enrollment. Over 60% of students throughout the District select fine arts courses to enrich their education.



Mt. Lebanon School District 2011-12 Budget

PHYS. ED. - HEALTH		Audited 2008-09		Audited 2009-10		Budget 2010-11		Budget 2011-12	Increase	% Budget
Salaries	\$	1,266,333	\$	1,328,075	\$	1,292,788	\$	1,362,550	5.4%	73%
Fringe Benefits		400,671		416,312		456,832		472,504	3.4%	25%
Supplies & Books		19,492		17,652		26,729		18,790	-29.7%	1%
Equipment		61,307		5,259		8,858		15,017	69.5%	1%
Subtotal	\$	1,747,803	\$	1,767,298	\$	1,785,207	\$	1,868,861	4.7%	100%

DEPARTMENT GOALS

The Health & Physical Education Department supports the District's mission of "providing the best education possible for each and every student" by exposing students to a wide variety of activities that promote "life-long fitness", by creating an environment that values sportsmanship and respect among students and between teachers and students, and by emphasizing that a healthy body and a healthy mind always work together.

The Department continues to emphasize fitness by utilizing the Fitness Gram assessment software in all Physical Education classes grades 4-10. The Department is also conducting an Internal Study of the Physical Education curricula grades at all levels as well; the document being used is called the Physical Education Curriculum Analysis Tool. This study will help provide a strategic plan for the Department to move forward.

GENERAL K-12 DESCRIPTION OF PROGRAM

The District-wide physical education program emphasize strategies for lifetime fitness with ultimate goals of enabling all students to 1) demonstrate competency in movement forms, 2) apply movement concepts and principles to the learning and development of motor skills, 3) exhibit a physically active lifestyle, 4) achieve and maintain a health-enhancing level of physical fitness, 5) demonstrate responsible personal and social behavior, 6) demonstrate understanding and respect for differences among people, and 7) understand that physical activity provides opportunities for enjoyment, challenge, self-expression, and social interaction. In conjunction with physical fitness, the district-wide health program strives to develop an environment to support and promote active lifestyles and healthy food choices and positive decision-making through collaboration and coordinated communication.

RESOURCE ALLOCATION

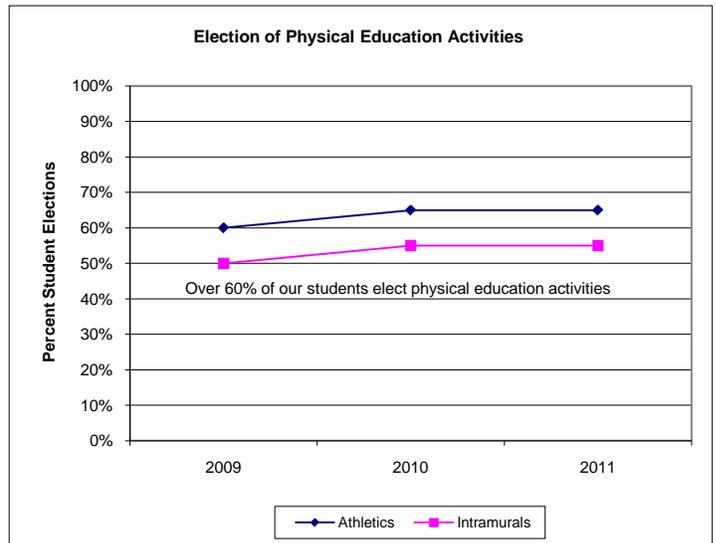
The health and physical education programs are delivered by certified content specialists: 7 elementary teachers, 7 middle school teachers and 4 high school teachers. The budget also includes expenditures for all classroom materials, supplies, equipment, textbooks, and fitness room equipment, repairs and maintenance as well as the assessment software and accompanying materials.

INTERPRETATION OF GRAPH DATA

The overall measurement of our programs is the total physical picture of our student body. 76% of elementary school students, 71% of middle school students, and 75% of high school students fall within the normal percentiles of fitness related measurements. The programs could also be measured by student participation in our athletic and intramural programs (please see graphs).

PROGRAM CHANGE PROPOSALS

None



Mt. Lebanon School District 2011-12 Budget

OTHER INSTRUCTION	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
Salaries	\$ 2,860,716	\$ 2,681,981	\$ 2,745,011	\$ 2,523,688	-8.1%	58%
Fringe Benefits	998,051	875,527	986,815	891,788	-9.6%	21%
Contracted Services	12,464	17,479	11,800	21,300	80.5%	0%
English as a Second Language	23,386	17,626	25,500	25,500	0.0%	1%
Tuition & Travel	508,304	553,373	613,950	572,094	-6.8%	13%
Supplies & Books	355,432	373,211	270,877	298,758	10.3%	7%
Technology	96,033	86,101	10,500	10,000	-4.8%	0%
Equipment & Fees	15,354	7,099	4,500	4,000	-11.1%	0%
Program Change Proposals						
Subtotal	\$ 4,869,740	\$ 4,612,397	\$ 4,668,953	\$ 4,347,128	-6.9%	100%

GENERAL DESCRIPTION OF PROGRAM

These salary costs reflect general District-wide costs for substitute teachers including the cost for workshops on various topics. Nine elementary instructional clerks and middle school clerks are in this category. Contract payments for unused sick and personal leave make up the balance of the salary accounts. Fringe benefits include retirement costs. Tuition costs include the Alternative Education School program at Parkway West School. Also included is tuition for our students being educated at other school systems. Supply costs include the cost of duplicating paper. Equipment accounts are for chairs, desks and tables for the instructional program. English as a Second Language is offered to eligible students through a contracted service for kindergarten through twelfth grade.

This program area also includes the cost of special field trips, textbook rebinding, instructional postage costs, and general secondary sixth grade teachers and classroom supplies. Printing costs for report cards and various instructional handbooks are included in this section of the budget.

RESOURCE ALLOCATION

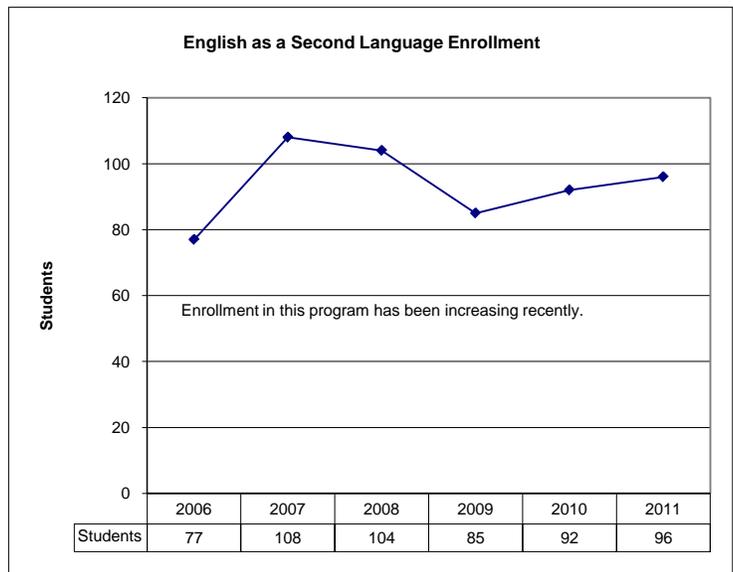
Increasing costs of tuition for our students at alternate educational institutions is seen here. This is due to more options being available for students who are not successful in a regular education environment. Costs for academic competitions have been increasing in recent years due to successful teams in Forensics, Model UN, Academic Games and various Band and Orchestra programs. In an attempt to control costs, we have asked these teams to use fundraising for a larger portion of their competition fees.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

English as a Second Language is a program which provides additional support to non-English speaking children. In 2007 a number of refugees came into our community and were educated in this program. As they become proficient in English, our numbers have dropped to historical levels.



Mt. Lebanon School District 2011-12 Budget

FAMILY & CONSUMER SCI.	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
Salaries	\$ 260,396	\$ 272,488	\$ 279,299	\$ 300,300	7.5%	72%
Fringe Benefits	82,793	85,567	98,696	104,138	5.5%	25%
Repairs & Maintenance	2,187	1,141	1,200	1,100	-8.3%	0%
Supplies & Books	22,812	29,365	14,100	13,700	-2.8%	3%
Technology	-	-	-	-	#DIV/0!	0%
Equipment & Fees	670	1,052	750	750	0.0%	0%
Subtotal	\$ 368,858	\$ 389,613	\$ 394,045	\$ 419,988	6.6%	100%

DEPARTMENT GOALS

The goal of the Family and Consumer Science program is to empower students to manage the challenges of living and working in a diverse, global society. The comprehensive classroom experiences allow students to develop the knowledge and skills needed in making choices to meet their personal, family and work responsibilities.

GENERAL DESCRIPTION OF PROGRAM

The Family and Consumer Science Program reflect two teachers at the middle schools and two at the high school. The program provides opportunities for the attainment and completion of the required academic standards in Chapter 4 in our middle and high school programs. The high school program also offers through its electives the opportunity for students to show responsibility for their own learning and the demonstration of the discipline necessary to do quality work.

RESOURCE ALLOCATION

Resources for the maintenance and enhancement of the program must be maintained. Consumable items for the Foods classes and Child Development classes are showing substantial increases over the past two years.

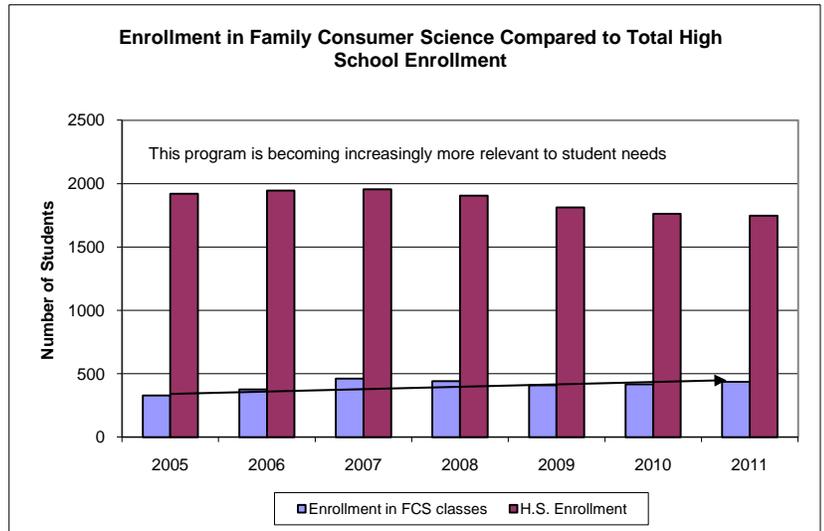
PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

Family and Consumer Science courses at the high school are all electives. The chart reflects the increase enrollment in F.C.S. courses from the 2005-2006-2007-2008-2009-2010-2011 school years.

Enrollment has grown from 329 students attending courses in 2005, to 377 in 2006 to 462 for the school year of 2006-2007. In 2007-2008, 442 students have enrolled in the courses. In 2008-2009, 410 students have enrolled in the program. In 2009-2010, 416 students are enrolled. For 2010-2011, 436 students are enrolled. 466 students requested enrollment for 2011-12. This is a significant increase even though the student school enrollment has decreased.



Mt. Lebanon School District 2011-12 Budget

TECHNOLOGY EDUCATION		Audited 2008-09		Audited 2009-10		Budget 2010-11		Budget 2011-12	Increase	% Budget
Salaries	\$	409,223	\$	420,402	\$	387,160	\$	389,900	0.7%	68%
Fringe Benefits		129,964		132,048		136,811		135,210	-1.2%	24%
Repairs & Maintenance		285		742		1,000		1,000	0.0%	0%
Supplies & Books		39,324		27,481		32,000		30,000	-6.3%	5%
Technology		4,425		11,904		4,500		4,000	-11.1%	1%
Equipment & Fees		6,739		4,298		13,500		11,500	-14.8%	2%
Program Change Proposals										
Subtotal	\$	589,960	\$	596,875	\$	574,971	\$	571,610	-0.6%	100%

DEPARTMENT GOALS

The Mt. Lebanon Technology Education Department believes that technology impacts all areas of human existence. The Technology Education program provides students in grades 7-12 with the technological elements necessary for a comprehensive education by supporting the integration of technological skills, knowledge and attitudes into secondary education. The curriculum supports the development of the technological skills and problem solving processes needed in today's rapidly changing global society. The department strives to maintain current technologies and to access evolving technologies that will allow students to explore, understand and apply concepts through hands-on learning experiences.

- Implement a new curriculum in the Applied Power courses.

GENERAL DESCRIPTION OF PROGRAM

Technology Education is required in seventh and eighth grade and is an elective program at the high school. All middle school students are exposed to transportation, communications, construction, manufacturing and bio-related technologies through a nine-week computer-based modular program. Eighth grade students can elect a year-long course in creative problem-solving in addition to their nine-week program. High school semester courses at the academic and honors levels build upon the introductory middle school experience. Courses include Computer Aided Drawing (CAD) and specialized courses in Engineering and Architectural Drawing and Design and multiple levels of instruction in the areas of Graphic Communications, Power Technology, Manufacturing & Production, Applied Engineering and Computer Hardware and Networking (Cisco). Strategic Plan process targets in technology, applying problem solving, critical thinking, working cooperatively, and showing responsibility for learning are explicitly addressed through the Technology Education curricula.

RESOURCE ALLOCATION

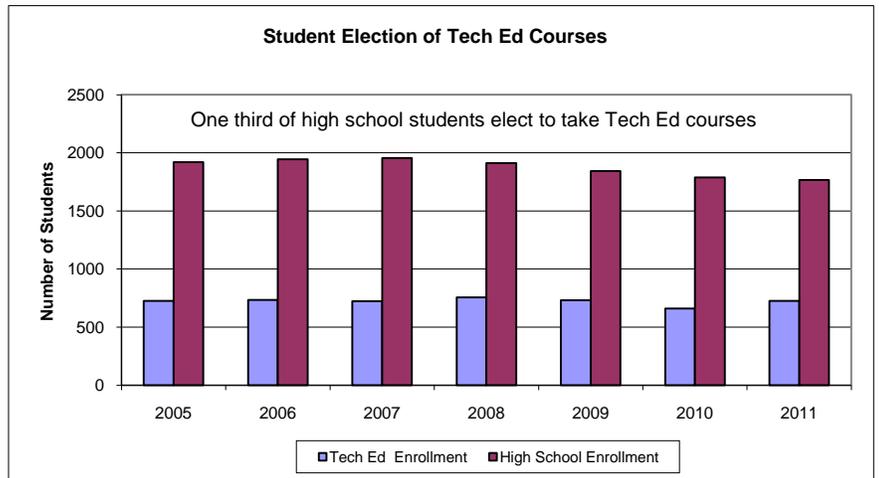
Funds in this budget support the supplies, software and equipment repair/replacement for all middle and high school technology education courses. Instruction is provided by two teachers at the middle level and three teachers in the high school.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

The Technology Education courses are elective in grades 9-12, therefore enrollment indicates student interest in the department's courses. Tech Ed Enrollment has been consistently proportional to the high school enrollment.



Mt. Lebanon School District 2011-12 Budget

BUSINESS EDUCATION		Audited 2008-09		Audited 2009-10		Budget 2010-11		Budget 2011-12	Increase	% Budget
Salaries	\$	322,561	\$	328,611	\$	359,601	\$	399,600	11.1%	73%
Fringe Benefits		102,611		103,096		127,072		138,573	9.1%	25%
Supplies & Books		21,766		2,713		9,000		6,000	-33.3%	1%
Technology		6,547		6,828		3,000		2,000	-33.3%	0%
Equipment & Fees		-		-		-		-		
Program Change Proposals										
Subtotal	\$	453,485	\$	441,248	\$	498,673	\$	546,173	9.5%	100%

DEPARTMENT GOALS

The business and information technology program prepares students to use technology to manage data, word process documents, prepare visual presentations, and explore financial applications. The course offerings are designed to meet the personal needs of the students and prepare them for opportunities in business and/or technology after high school.

GENERAL DESCRIPTION OF PROGRAM

Business and information technology courses are first offered to our students at the middle school level. During grades 6-8, students participate in keyboarding and introductory IT courses as part of the unified arts rotations. In grade 9, the capstone IT course is taken by all freshmen as it is a graduation requirement. Elective courses are offered by the department in the areas of web page design, entrepreneurship, law, accounting, personal finance, and business math.

In an effort to increase the alignment of the program to our Strategic Plan and to measure the success of our students at the conclusion of the program, the department sought an independent, nationally-recognized assessment. The Internet and Core Computing Competency (IC3) exams are performance-and knowledge-based assessments which were designated to serve this purpose. In the 2006-2007 and 2007-08 school years, we collected and analyzed data from the administration of one module of the IC3, the Key Applications exam, to our students, thereby giving us a solid measure of their abilities on the software applications which they have been exposed to through our program and an indication of our progress towards meeting the technology learning target of the Strategic Plan. Due to a change in the Microsoft Office software, IC3 testing had to be discontinued in 2008-09.

In lieu of having a specific, designated testing product (like the IC3 assessment) to measure our progress towards the Strategic Plan learning target for technology, the district has begun to construct a matrix of technologically-embedded learning opportunities which occur throughout our K-8 instructional program. These experiences will then be mapped to the National Educational Technology Standards for Students to ensure that all standards are met at appropriate grade levels. Our intent through this process is to determine our students' attainment of technological proficiencies by their progression through a series of common activities, lessons, units, and courses.

RESOURCE ALLOCATION

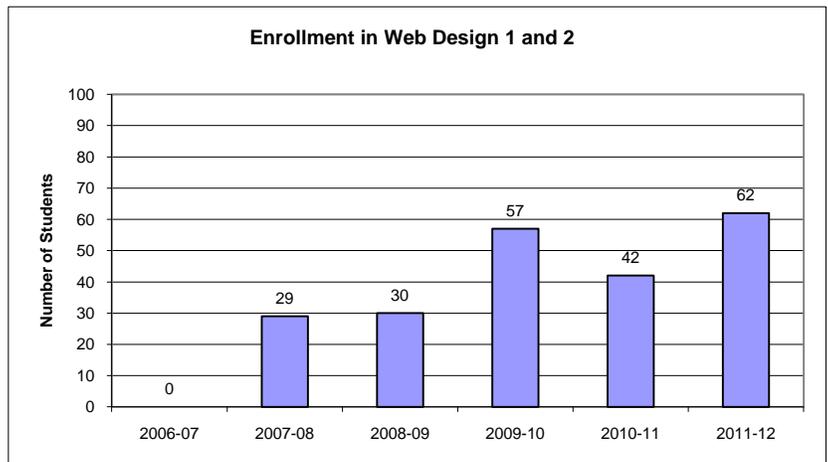
In order to implement the business and information technology program, three teachers at the middle schools and three teachers at the high school are required. Courses offered include accounting, law in action, entrepreneurship, and the information technology graduation requirement taught in grades 6 through 9. Computer science courses such as Visual Basic and Honors/AP Java are also considered part of the BIT program.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

It is a goal of the BIT teachers to expand and improve participation in technology-rich elective courses such as Web Design 1 and 2. To this end, enrollment in these courses will be monitored to determine our success in promoting the application of technology skills. A graph of this data from the last six years is displayed. Our Web Design courses were cancelled in 2006-07 due to low enrollment.

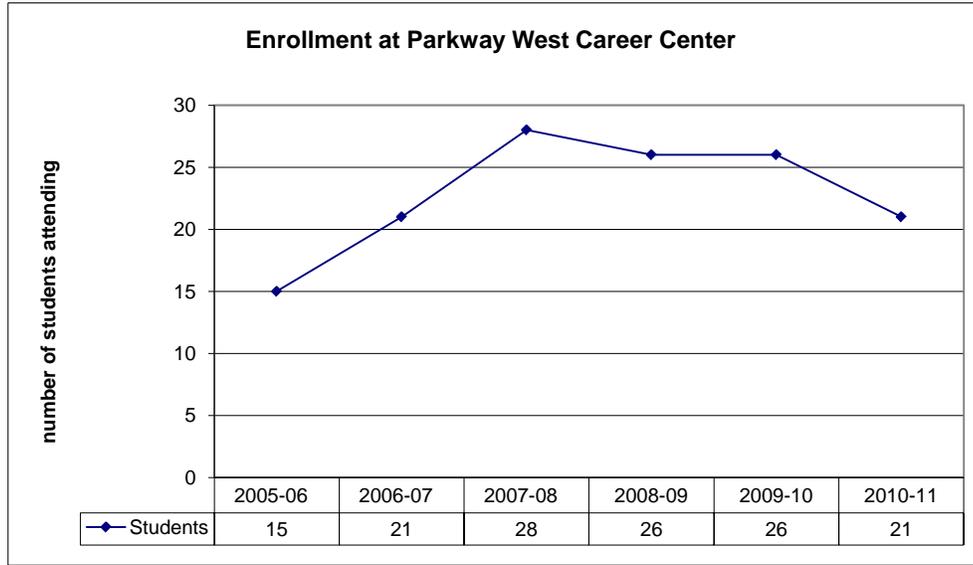


Mt. Lebanon School District 2011-12 Budget

VOCATIONAL EDUCATION		Audited 2008-09		Audited 2009-10		Budget 2010-11		Budget 2011-12	Increase	% Budget
Tuition - P.W.W.	\$	160,442	\$	156,976	\$	201,750	\$	150,447	-25.4%	100%

GENERAL DESCRIPTION OF PROGRAM

Tuition is paid for our vocational education students to attend Parkway West Vocational Technical School. Some Alternative Education students spend part of their day in the vo-tech program. We pay tuition based on the number of students enrolled in the program.



RESOURCE ALLOCATION

Typically, at the end of the fiscal year audit of the Parkway West Area Vocational Technical School, some funds remain unspent. These funds are returned to the districts who are a part of the jointure. We have not budgeted for these refunds.

INTERPRETATION OF GRAPH DATA

Growing numbers of students selecting the Parkway West Career Center program reflects their responsiveness to student needs and our rising costs in this area of the budget.

Mt. Lebanon School District 2011-12 Budget

SUMMER PROGRAMS	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
Salaries	\$ 56,658	\$ 24,268	\$ 58,895	\$ 72,988	23.9%	74%
Fringe Benefits	21,157	2,758	19,811	24,311	22.7%	24%
Car Rental	3,100	3,000	625	625	0.0%	1%
Advertising	38	41	375	375	0.0%	0%
Supplies & Books	489	453	1,000	1,000	0.0%	1%
Program Change Proposal						
Subtotal	\$ 81,442	\$ 30,520	\$ 80,706	\$ 99,299	23.0%	100%

DEPARTMENT GOALS

The goal of the Summer Programs at Mt. Lebanon is to allow our students opportunities to enrich, remediate or maintain necessary academic skills so that we continue to provide the best education possible for each student.

GENERAL K-12 DESCRIPTION OF PROGRAM

Two self-supporting and one outside supported program provide students with learning options during the summer months. Summer School provides students in grades 6 - 12 with an opportunity to take certain courses to fulfill grade level or graduation requirements through the AIU3 program "Waterfront Learning." In addition, the summer school program offers certain courses that may be taken for the first time for enrichment and/or to enable students to have more time in their schedule during the academic school year. Summer School program goals, to provide opportunities for remediation, enrichment and advancement for students, are aligned with the District's mission statement. Furthermore the program specifically addresses student achievement process targets in all core content areas, personal responsibility for learning communication, and cooperative work through an on-line medium. More information on this program can be found on the AIU3's webpage at <http://www.aiu3.net>.

The Summer Learning Center provides students in K - 8 with an opportunity to receive remedial instruction in mathematics and/or reading. The program also serves as an on-site extended school year experience for special education students. Summer Learning Center goals, to provide an inclusive learning environment for remediation and extended school year in an inclusionary setting, are aligned with the District's mission statement. Furthermore, the program addresses student achievement process targets in mathematics, communication, and cooperative work with diverse groups of students. The ESL Summer Academy is a component of the Summer Learning Center, and provides English language instruction for beginning English language learners preK - 8. Grant funding supports the cost of the program so that no child is left behind.

The Summer Enrichment program provides enrichment activities for students in grades 3 - 7. The program also includes C-Mites coordinated with Carnegie Mellon University and Young Writers coordinated through the University of Pittsburgh. The Summer Enrichment program's goal, to provide an intellectually stimulating learning environment for elementary students during the summer months, is aligned with the District's mission statement. Furthermore the program specifically addresses student achievement process targets in mathematics, communication, technology, critical thinking and cooperative work.

RESOURCE ALLOCATION

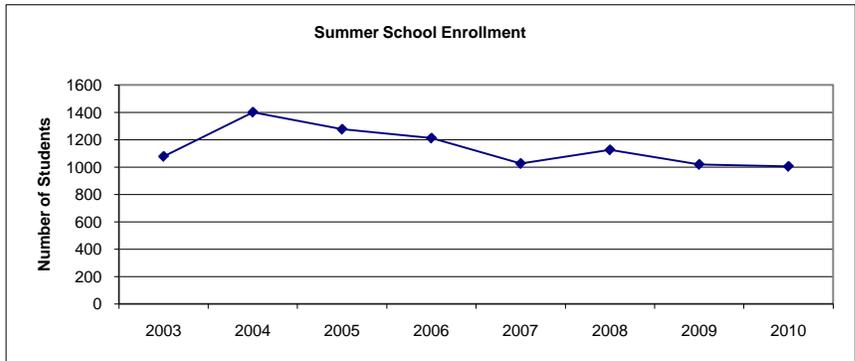
These programs are self supporting and cover the costs of classes and administration running a small profit.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

The number of students selecting our summer programs continues to be high.



Mt. Lebanon School District 2011-12 Budget

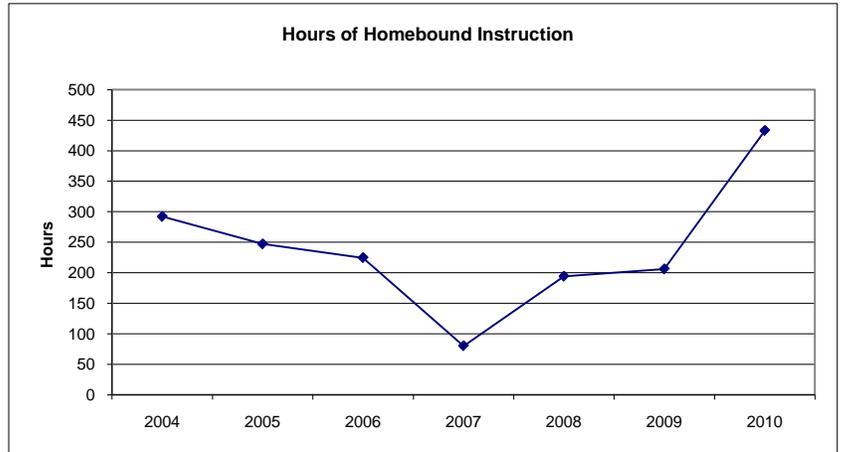
HOMEBOUND		Increase 2008-09		Increase 2009-10		Budget 2010-11		Budget 2011-12	Increase	% Budget
Salaries	\$	9,975	\$	12,173	\$	5,400	\$	5,100	-5.6%	74%
Fringe Benefits		2,814		3,374		1,909		1,770	-7.3%	26%
Subtotal	\$	12,789	\$	15,547	\$	7,309	\$	6,870	-6.0%	100%

GENERAL K-12 DESCRIPTION OF PROGRAM

The goal for homebound education is to provide instruction to students who are unable to attend school due to health reasons as per Board Policy IHBF. This budget is used to pay for certified teachers to provide individualized instruction outside of the school setting. The number of students who qualify for homebound instruction varies greatly from year to year.

RESOURCE ALLOCATION

The District pays for five hours of instruction per week for each child who qualifies for services. While the number of students in the graph ranges from 11 to 21, the cost is variable based on hours needed.



Mt. Lebanon School District 2011-12 Budget

FEDERAL PROGRAMS		Audited 2008-09		Audited 2009-10		Budget 2010-11		Budget 2011-12	Increase	% Budget
Grant funds	\$	563,575	\$	565,551	\$	154,835	\$	154,671	-0.1%	100%
IDEA funds		-		-		165,000		-	-100.0%	0%
Grant Funds	\$	563,575	\$	565,551	\$	319,835	\$	154,671	-51.6%	100%

GENERAL DESCRIPTION OF PROGRAM

Federal funds are restricted to programs such as Title I, Title II, IDEA, and ACCESS. Funds are only spent after the grant is approved. Program goals are dictated by the funding sources and may change from year to year.

Federal program funds are budgeted in program budgets when we know the programs to be offered. When uncertainties exist as to which programs are to be offered through Federal grants, we cannot identify program budgets to impact. The budgets reflected here are for unknown programs which will be covered by Federal funds but are yet unidentified to a program area.

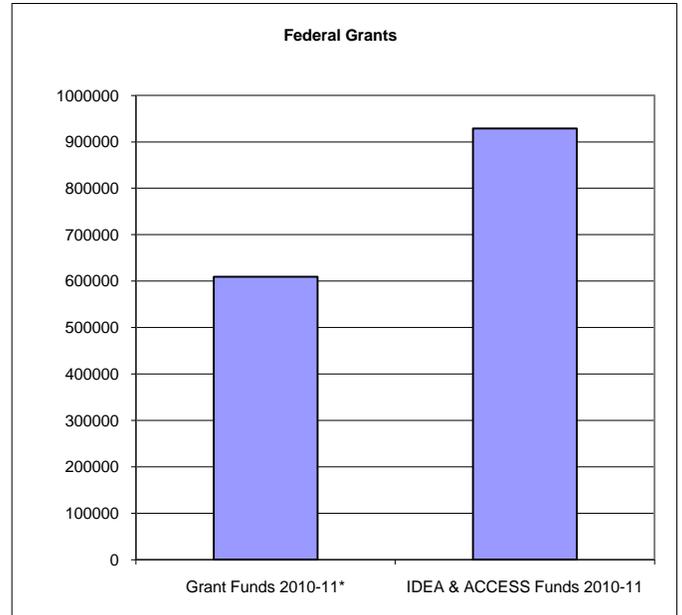
RESOURCE ALLOCATION

During the 2010-11 school year, Federal program funds were used to offset the costs of elementary reading specialists and math facilitators. Allocations for 2011-12 will be made once the final grant amounts are known.

INTERPRETATION OF GRAPH DATA

Revenue for Federal programs are primarily in the special education fields. Our District receives very little in grant funds as compared to other districts.

Federal Stimulus Funds received through 2010-11 will not continue into the 2011-12 fiscal year.



*Includes Accountability Block Grant

Mt. Lebanon School District 2011-12 Budget

CONTINUING EDUCATION		Audited 2008-09		Audited 2009-10		Budget 2010-11		Budget 2011-12	Increase	% Budget
Salaries	\$	135,868	\$	136,053	\$	123,400	\$	145,000	17.5%	64%
Fringe Benefits		38,269		38,769		43,604		50,285	15.3%	22%
Car Rental		21,606		18,291		26,100		21,000	-19.5%	9%
Advertising		5,483		5,708		19,000		5,800	-69.5%	3%
Supplies & Books		7,151		248		2,000		3,950	97.5%	2%
Subtotal	\$	208,377	\$	199,069	\$	214,104	\$	226,035	5.6%	100%

DEPARTMENT GOALS

Offer a diverse range of classes, non-credit for both community and non-resident.

GENERAL DESCRIPTION OF PROGRAM

In an effort to maximize the use of facilities, the District endeavors to encourage adult residents to attend evening classes on a non-credit basis. Senior citizens are given discounts for all classes. This program is self-supporting and provides courses to approximately 1,750 to 2,250 residents and non-residents. Driver's education is offered in this program during the year along with SAT and ACT preparation classes for all interested resident and non-resident students.

RESOURCE ALLOCATION

The continuing education program offers evening courses to adults and is highly supported throughout the community. This budget anticipates offering this program at a similar level to the current year. In response to community interest, the number of classes has risen from 85 to 100 over the past four years. The driver's education program has been a highly profitable offering with the number of students taking driver ed ranges between 300-400 per year. We lease the drivers' ed cars as needed.

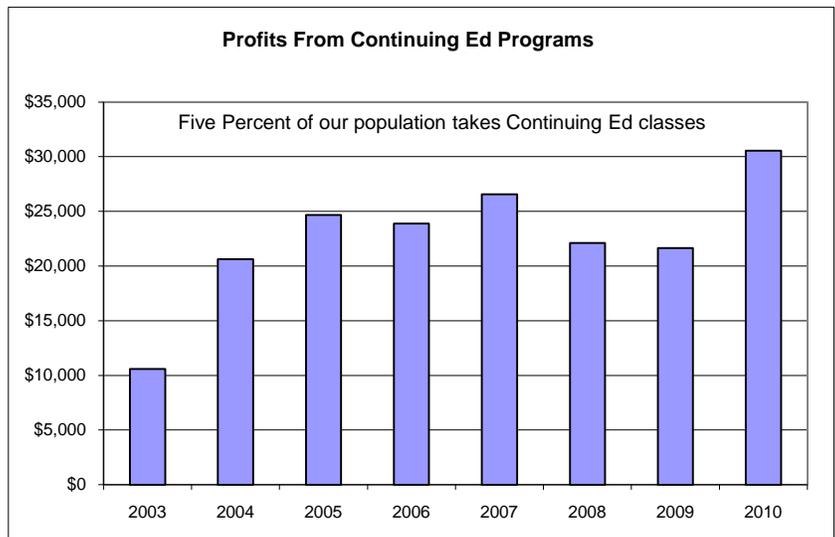
This will be the fifth summer that the program will offer some summer classes including multiple sessions of Driver Education.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

Population taking classes is increasing as are profits. Some expenditures in 2008 and 2009 resulted in decreased profits for those years.



- All simulator computers will be rebuilt in the next few weeks

Mt. Lebanon School District 2011-12 Budget

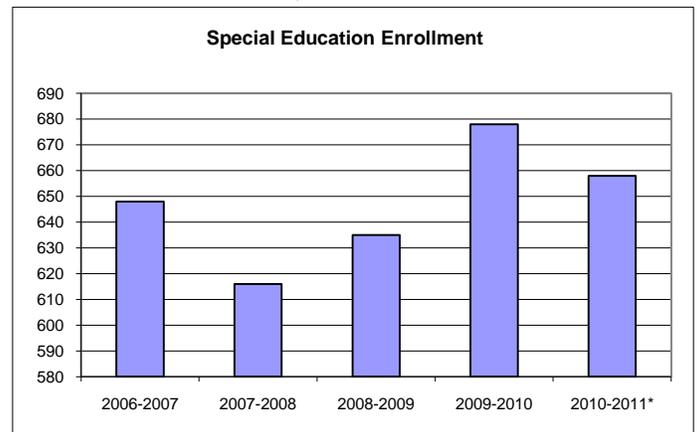
SPECIAL EDUCATION (By Object)	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
Salaries	\$ 3,771,777	\$ 3,902,000	\$ 3,921,295	\$ 4,001,799	2.1%	58%
Fringe Benefits	1,201,427	1,231,520	1,386,024	1,387,744	0.1%	20%
Contracted Services	741,597	719,503	495,000	488,000	-1.4%	7%
Tuition	764,151	751,163	933,100	942,100	1.0%	14%
Supplies & Books	102,795	115,297	76,550	76,550	0.0%	1%
Technology	58,182	73,598	30,000	30,000	0.0%	0%
Equipment & Fees	-	-	-	-		
Program Change Proposals						
Subtotal	\$ 6,639,929	\$ 6,793,081	\$ 6,841,969	\$ 6,926,193	1.2%	100%

SPECIAL EDUCATION PROGRAMS AND SERVICES FOR STUDENTS WITH DISABILITIES DEPARTMENT GOALS

Special education programs and services for students with disabilities are developed by a team of individuals, including the student's parents, to address the student's individual needs, ensure access to the general education curriculum, address the student's needs due to the presence of a disability, and assist in the student's development of independence. Peer reviewed research and scientifically based interventions are utilized. In addition, remediation programs implemented by the District ensure the student demonstrates progress according to the District's curriculum and Pennsylvania state standards.

GENERAL K-12 DESCRIPTION OF PROGRAM

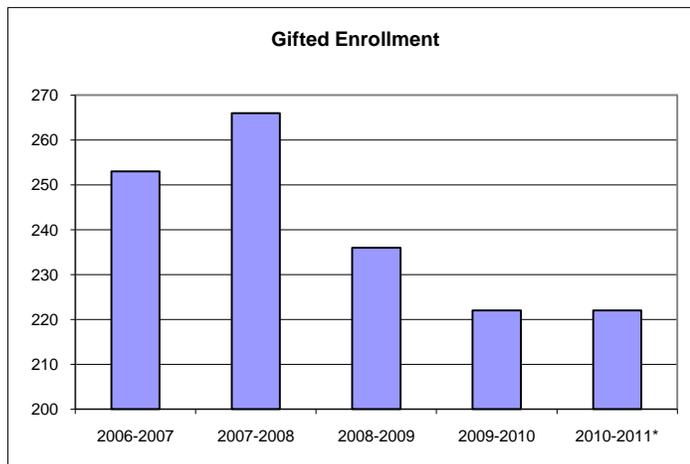
Special education programs and services are provided to students with disabilities according to State and Federal mandates. The District provides the following services: autistic support, blind or visually impaired support, deaf or hearing impaired support, emotional support, learning support, life skills support, multiple disabilities support, physical support, and speech & language support. Level of intervention include itinerant, supplemental, and full time support within the District or at a location outside of the school district. The School District also provides related services such as transportation, physical therapy, occupational therapy, and speech & language services. The District also contracts with the Allegheny Intermediate Unit, as well as private consultants on an as needed basis to ensure student needs are met. Currently, 33 1/2 full time teachers, 19 program aides, and 40 personal care assistants provide services to students in grades K-12. Speech & language services are provided by 5 speech clinicians. Two inclusion specialists provide support to students, families, and staff.



*Not yet verified by PDE

SPECIAL EDUCATION FOR GIFTED STUDENTS DEPARTMENT GOALS

Programs and services for mentally gifted students are developed by a team of individuals, including the student's parents, to address the student's individual needs to ensure mentally gifted students are provided with appropriate educational opportunities commensurate with their capabilities as learners.



*Not yet verified by PDE

INTERPRETATION OF GRAPH DATA

Penn Data reflects an decrease of 20 students with disabilities in the 2010-2011 school year compared to the 2009-2010 school year. The data indicates the number of students identified as mentally gifted remain the same from the 2010-2011 school year compared to the 2009-2010 school year.

GENERAL K-12 DESCRIPTION OF PROGRAM

Gifted education is provided to students using the conceptual framework of continuous progress through the District's extensive curriculum and also includes enrichment, acceleration, special groupings, and specialized study. Three full time gifted support coordinators assist development and the provision of differentiation of teachers in the instruction to meet the special needs of gifted students as appropriate for each child. In addition, the gifted support coordinators provide professional development for all teachers which focuses on the characteristics and needs of gifted students programming trends, and current literature and research in the field.

PROGRAM CHANGE PROPOSALS

None

Mt. Lebanon School District 2011-12 Budget

STUDENT SUPPORT SVS (By Object)	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
Salaries	\$ 2,154,780	\$ 2,214,132	\$ 2,284,910	\$ 2,317,555	1.4%	72%
Fringe Benefits	683,893	693,700	807,424	803,684	-0.5%	25%
Contracted Services	85,888	71,249	65,350	60,100	-8.0%	2%
Travel	5,590	7,023	7,210	7,210	0.0%	0%
Supplies & Books	27,649	40,661	28,500	29,400	3.2%	1%
Technology	1,371	-	1,820	2,050	12.6%	0%
Equipment & Fees	300	-	-	-		
Program Change Proposals						
Subtotal	\$ 2,959,471	\$ 3,026,765	\$ 3,195,214	\$ 3,219,999	0.8%	100%
(By Program)						
Supervision	\$ 59,538	\$ 52,703	\$ 56,683	\$ 58,990	4.1%	2%
Guidance	1,524,155	1,562,948	1,727,635	1,705,335	-1.3%	53%
Psychological Services	632,428	653,851	664,341	608,724	-8.4%	19%
Census	1,684	27,449	40,000	36,000	-10.0%	1%
Elem. Instructional Support	741,665	729,814	706,555	810,950	14.8%	25%
Subtotal	\$ 2,959,470	\$ 3,026,765	\$ 3,195,214	\$ 3,219,999	0.8%	100%

GENERAL K-12 DESCRIPTION OF PROGRAM

A variety of Student Service programs are funded in this area. In the 2010-11 school year, the District employed five full-time school psychologists. The primary function of the psychologists is to provide comprehensive evaluations to students who may be in need of special education services. One goal of this department is to complete all requested evaluations within State and Federal time lines.

In keeping with the District's mission, the school counseling program is a comprehensive developmental K-12 program designed to meet the needs of each student. The comprehensive program uses as a model the guidelines and standards established by the American School Counselor Association. The three main goals of the program are, through a variety of activities, to help each student experience a successful and challenging academic program, to develop decision making competencies and career awareness, and to assist in issues of personal/social development. Counselors spend a portion of their time in each of these areas depending on student, parent and building needs. Delivery of the K-12 program is provided by 15.5 certified school counselors in a caring supportive and nurturing environment.

Instructional Support Services are provided at each elementary and middle school. Teachers work with students who are experiencing academic difficulties. The primary focus is mathematics, however, other areas and skills are addressed. The District employs 9 instructional support/strive teachers.

RESOURCE ALLOCATION

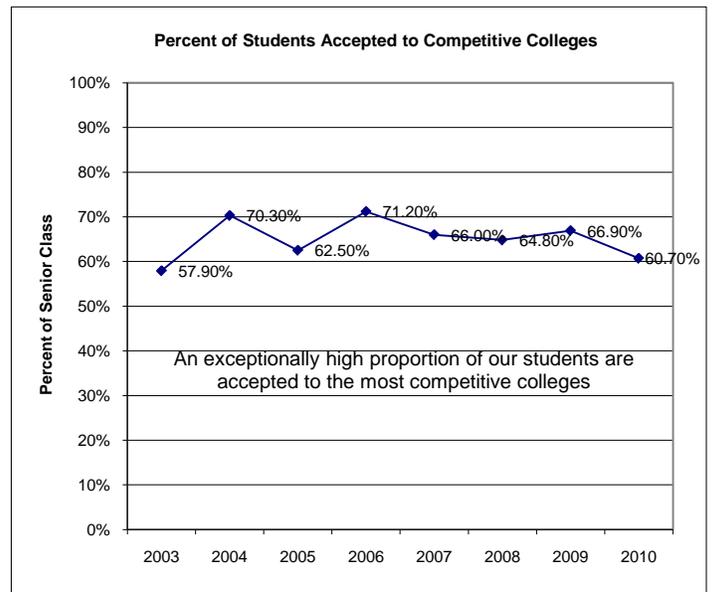
This area of the budget covers the cost of four school psychologists, School Counseling Services, Instructional Support Services, and the standardized testing program. This year, a door-to-door census will not be done. Rather, we will meet state regulations through the use of a mail in census to reduce costs.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

While percentages of our students being accepted into the most competitive colleges changes from year to year, the percent of our population that achieves this goal is exceptional.



Mt. Lebanon School District 2011-12 Budget

INSTRUCTIONAL SUPPORT (By Object)	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
Salaries	\$ 1,716,248	\$ 1,701,623	\$ 1,719,011	\$ 1,747,419	1.7%	63%
Fringe Benefits	705,339	648,355	789,511	725,965	-8.0%	26%
Contracted Services	11,804	17,625	10,600	22,000	107.5%	1%
Repairs & Maintenance	3,257	4,895	4,992	4,992	0.0%	0%
Conferences	67,569	60,327	67,686	62,778	-7.3%	2%
Supplies & Books	162,118	148,166	168,553	162,133	-3.8%	6%
Technology	10,265	57,764	12,655	12,655	0.0%	0%
Equipment & Fees	47,202	1,910	46,905	43,542	-7.2%	2%
Program Change Proposals						
Subtotal	\$ 2,723,802	\$ 2,640,665	\$ 2,819,913	\$ 2,781,484	-1.4%	100%
(By Program)						
Audiovisual Services	\$ 238,451	\$ 245,646	\$ 277,420	\$ 264,933	-4.5%	10%
Library Services	1,193,520	1,222,097	1,281,515	1,303,238	1.7%	47%
Curriculum	959,444	951,219	959,307	950,702	-0.9%	34%
Staff Development	332,387	221,703	301,671	262,611	-12.9%	9%
Program Change Proposals						
Subtotal	\$ 2,723,802	\$ 2,640,665	\$ 2,819,913	\$ 2,781,484	-1.4%	100%

GENERAL K-12 DESCRIPTION OF PROGRAM

Staff development represents funds budgeted for programs designed to ensure that staff remain current and effective in their professional roles. Workshops, seminars and conferences are among the more frequently used activities to deliver staff development. In the area of support for curriculum, funds are assigned to the writing, revision and preparation of curricula through planned courses designed to fulfill the mandates of the Pennsylvania Department of Education and the requirements of our community.

The District library program provides instruction in accordance with state information literacy standards. Librarians support, adapt and instruct to meet Mt. Lebanon's curricular requirements. The libraries support teacher and student needs in the areas of reference and research, required and pleasure reading, and audiovisual materials. The District employs a librarian at each of the ten schools. The library budget is used to purchase books and periodicals, online database subscriptions, technology support and other materials necessary for library operations.

Multi Media Services provides Mt. Lebanon School District with an array of audiovisual support systems for academic and school-related nonacademic purposes. Classroom technology support, video conferencing and distance learning resources, educational access programming, special event support and a variety of production services are available. Support of these services for academic purposes is given priority. Additional support is given to facilities in the high school television studio, two middle school mini TV studios and a high school editing lab adjacent to media services.

Although much of the work load is anticipated from years past, the means to accomplish them is continually changing due to new and emerging technologies. In addition to instructional media delivery on DVD, media can now be streamed via the internet and intranet to be viewed on classroom televisions or projected. Elementary closed circuit systems enable all classrooms to simultaneously "tune-in" to student news broadcasts, morning announcements or stories read to them by guest authors or readers. Video conferencing resources expand the boundaries of the classroom for students connecting them face to face with the outside world.

RESOURCE ALLOCATION

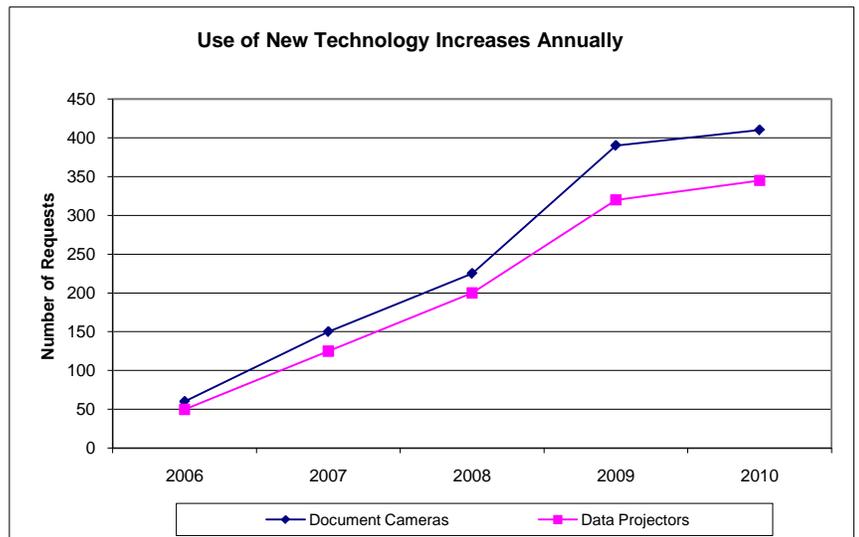
Multi-media funding has remained the same or somewhat diminished across equipment, supply and media accounts. As new technologies emerge purchasing reflects the need to provide these new resources and their associated supplies. Example: Document cameras replacing overhead and opaque projectors used in conjunction with computers and smartboards.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

The mix of new technologies makes budgeting a challenge as the technology support fields adapt to new teaching requirements for support equipment.



Mt. Lebanon School District 2011-12 Budget

ADMINISTRATION (By Object)	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
Salaries	\$ 2,660,931	\$ 2,761,483	\$ 2,672,426	\$ 2,714,189	1.6%	60%
Fringe Benefits	872,840	887,900	998,927	987,731	-1.1%	22%
Contracted Services	399,359	516,441	431,650	393,400	-8.9%	9%
Payments to Others	264,530	324,603	405,265	392,016	-3.3%	9%
Supplies & Books	55,354	59,945	55,876	42,157	-24.6%	1%
Equipment & Fees	9,814	5,174	11,000	11,000	0.0%	0%
Subtotal by Object	\$ 4,262,828	\$ 4,555,546	\$ 4,575,144	\$ 4,540,493	-0.8%	100%
(By Program)						
School Board Services	\$ 115,867	\$ 196,711	\$ 184,367	\$ 207,533	12.6%	5%
Tax Collection	250,878	264,036	284,953	282,832	-0.7%	6%
Personnel Services	305,944	299,171	348,214	315,127	-9.5%	7%
Legal Services	302,422	375,434	312,000	262,000	-16.0%	6%
Superintendent Services	299,584	310,082	263,911	268,384	1.7%	6%
Assistant Superintendent Services	140,980	145,940	187,356	194,347	3.7%	4%
Community Relations	113,417	143,465	133,829	131,253	-1.9%	3%
Principal Services	2,658,633	2,676,522	2,763,611	2,777,298	0.5%	61%
Other Administration - AIU Admin Budget	75,103	144,185	96,903	101,719	5.0%	2%
Subtotal by Program	\$ 4,262,828	\$ 4,555,546	\$ 4,575,144	\$ 4,540,493	-0.8%	100%

GENERAL K-12 DESCRIPTION OF PROGRAM

Administrative services provide the resources to operate the educational process. The School Board is not paid for their service to the District. Costs in this area are for clerical and audit services, conference attendance, legal advertisements and memberships. Tax collection costs are shared with the municipality for all joint collections. Legal services are paid for specific needs above the services included in the solicitor's retainer. Other administrative costs include those administrative costs associated with the AIU programs. The District employs 7 elementary principals, 2 middle school and 1 senior high principal and 5 assistant principals at the secondary level.

RESOURCE ALLOCATION

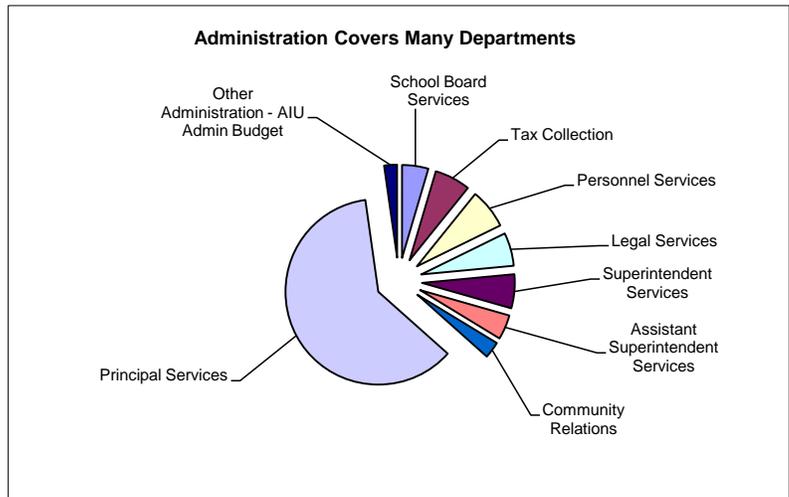
Some funding to complete a strategic plan initiative is included in this budget in the school board services accounts. School Directors receive no pay for their services.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

Many people believe that administration of our programs is limited to the Superintendent and the Central Administration. But this category of costs is predominantly the cost of building administration. Since we have no regular education bussing, the cost for our District is high due to our seven small neighborhood schools.



Mt. Lebanon School District 2011-12 Budget

PUPIL HEALTH (By Object)	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
Salaries	\$ 539,746	\$ 553,723	\$ 558,597	\$ 524,886	-6.0%	72%
Fringe Benefits	168,728	170,856	197,391	182,020	-7.8%	25%
Contracted Services	7,678	10,756	10,600	10,600	0.0%	1%
Supplies & Books	6,152	5,950	7,009	6,382	-8.9%	1%
Equipment & Fees	5,749	5,968	5,530	5,000	-9.6%	1%
Program Change Proposals						
Subtotal	\$ 728,053	\$ 747,253	\$ 779,127	\$ 728,888	-6.4%	100%
(By Program)						
Medical	\$ 6,952	\$ 7,126	\$ 7,000	\$ 7,000	0.0%	1%
Dental	11,646	11,001	11,626	11,792	1.4%	2%
Nursing	642,744	661,011	688,510	641,452	-6.8%	88%
Non-Public Nursing	66,711	68,115	71,991	68,644	-4.6%	9%
Subtotal	\$ 728,053	\$ 747,253	\$ 779,127	\$ 728,888	-6.4%	100%

DEPARTMENT GOALS

Health services will:

- continue to develop and coordinate ongoing comprehensive health care programs and services for all students in collaboration with families, faculty, staff and the community
- increase the use of technology to better serve the health and wellness needs of students, staff, parents and the community
- continue to monitor immunization requirement compliance according to Allegheny County and Pennsylvania Health Department Regulations

GENERAL K-12 DESCRIPTION OF PROGRAM

The Health Services Department consists of six full-time certified school nurses, nine part-time health aides and one health services clerk. A part-time school physician and dentist are also on staff to provide mandated examinations, to make referrals and to act as consultants to the health services staff. The school nurses and the health aides provide emergency and routine care for students in the district's seven elementary, two middle schools and high school. In compliance with the rules and regulations of the Commonwealth of Pennsylvania and the Department of Health, the school nurses provide appropriate health care to prevent and control communicable diseases and manage other acute and chronic health conditions for all school-aged children who attend the ten district schools, as well as, the four private schools that are located within the district boundary.

The Health Services Department Mission Statement is: "To foster the growth, development and educational achievement of each student by promoting his or her health and wellness in a safe and supportive environment." Comprehensive school health programs strengthen the education process and improve the health of students by facilitating healthy life style practices both at home and at school. All services are in accordance with nursing theory, standards of practice and the laws and regulations of the Commonwealth. Nurses provide students with a continuity of care by utilizing Individualized Health Care and Emergency Plans and collaborating with parents, health care providers, teachers, administrators, and community agencies. As integral members of the Instructional Support and Student Assistant Teams, nurses provide additional input and expertise to ensure student success. Nurses address many wellness needs, including the prevention and treatment of communicable and infectious diseases, the implementation of the wellness policy and the management of immunization requirements. Collaboration occurs with community agencies to further support student health and safety needs.

RESOURCE ALLOCATION

Program funds are used to provide supplies and equipment needed for student health screenings and referrals, replacement of outdated equipment, emergency supplies for treatment of sudden illness or injury, and educational materials for students, faculty and staff.

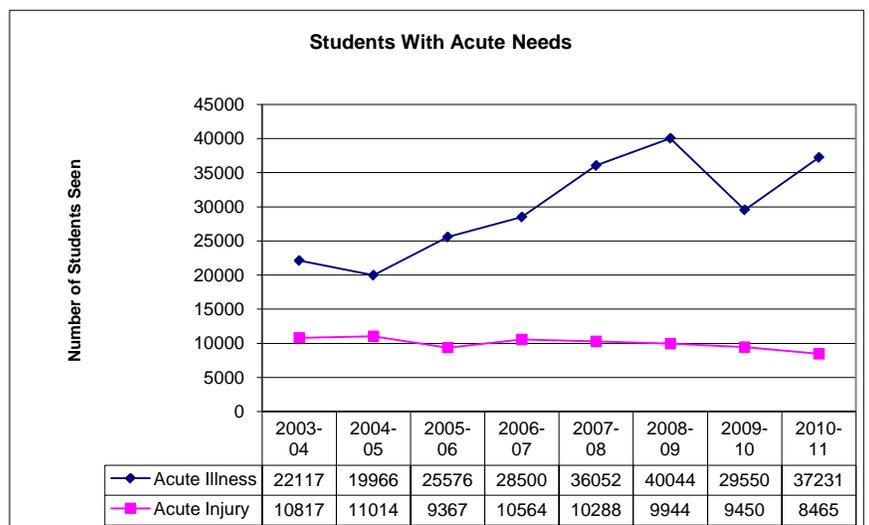
PROGRAM CHANGE PROPOSAL

None

INTERPRETATION OF GRAPH DATA

Number of Students cared for in the Health Offices for Illness or Injury.

Data indicates the number of students that have had an assessment, intervention, and evaluation of their illness or injury completed in the school health offices. Nurses monitor and collaborate with parents and health care providers to develop individualized health care and emergency plans that are effectively in the health office during student emergency care as well as in the classroom setting. Health care management in the school setting supports student health and thus student educational performance.



Mt. Lebanon School District 2011-12 Budget

FINANCIAL SERVICES (By Object)	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
Salaries	\$ 419,054	\$ 433,259	\$ 445,078	\$ 452,737	1.7%	47%
Fringe Benefits	132,335	133,642	157,280	157,939	0.4%	16%
Contracted Services	7,455	7,095	10,000	10,200	2.0%	1%
Repairs & Maintenance	446,312	446,793	471,252	320,500	-32.0%	33%
Postage & Printing	4,344	5,704	5,000	5,000	0.0%	1%
Supplies & Books	16,446	10,816	15,000	15,000	0.0%	2%
Equipment & Fees	2,175	4,923	8,000	3,000	-62.5%	0%
Subtotal	\$ 1,028,121	\$ 1,042,232	\$ 1,111,610	\$ 964,376	-13.2%	100%
(By Program)						
Finance Office	\$ 518,915	\$ 526,913	\$ 568,073	\$ 578,027	1.8%	60%
Warehousing	62,894	64,120	67,785	66,349	-2.1%	7%
Duplicating	446,312	451,199	475,752	320,000	-32.7%	33%
Subtotal	\$ 1,028,121	\$ 1,042,232	\$ 1,111,610	\$ 964,376	-13.2%	100%

DEPARTMENT MISSION STATEMENT

The mission of the Finance Office is to provide accurate and timely financial data which is secured through an articulated system of internal control.

DEPARTMENT GOALS

The Finance Office's goal is to provide resources to the instructional and support programs as needed in amounts that meet needs without exceeding cost parameters set by the School Board. Additionally, we provide information to the Board which is accurate, timely and in enough detail that they can make good financial decisions for the District and Community. Finally, we provide services to the Community in a timely manner with helpful and knowledgeable staff.

GENERAL K-12 DESCRIPTION OF PROGRAM

Financial Services reflect the business functions of the District operation. These accounts pay for accounts payable, bidding, accounting, accounts receivable, investing, payroll and financial reporting. Warehousing is done at a central receiving location in the senior high school and at each elementary and middle school. An initiative of the Quality Committee has been the implementation of a 'Just in Time' purchasing initiative where all staff are given an account with Office Depot to purchase supplies as they need them. This initiative was very successful at reducing costs while increasing satisfaction with the quality of goods purchased.

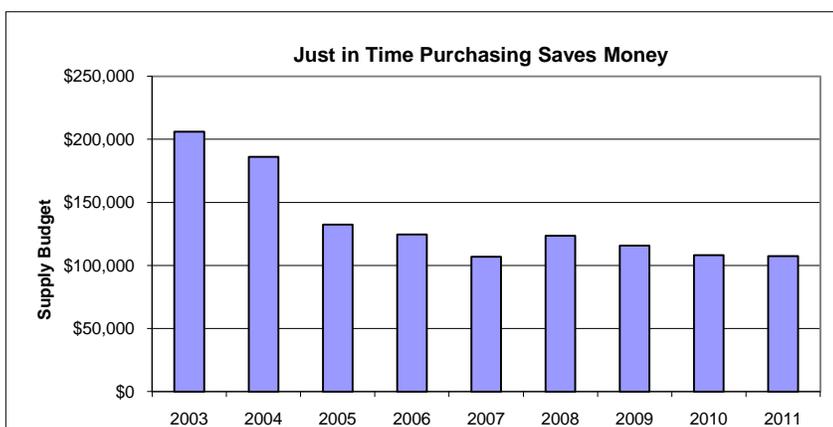
RESOURCE ALLOCATION

In 2003 a quality initiative was implemented which enables staff to purchase supplies as they need them from a nationally bid supply catalogue. By receiving the supplies they need in the quality necessary for their programs, staff have purchased less materials over the life of the program. The old bidding system brought in goods of low quality which did not meet the needs of the staff. Waste and re-purchasing of better quality materials was made unnecessary with the new program. Additionally, staff satisfaction with supplies improved dramatically now that they have control over the materials needed for their classrooms. The savings for these programs are reflected in the instructional supply budgets, although reduction in supply cost is also seen in this area of the budget as office supplies have also benefited from this new purchasing philosophy.

For 2010 we negotiated a new copier contract which reduced copying costs over \$150,000 in this budget.

PROGRAM CHANGE PROPOSALS

None



INTERPRETATION OF GRAPH DATA

The Just in Time purchasing program has reduced the cost of supplies throughout the District while giving staff control over quality of goods. This successful program replaced antiquated bidding processes that provided very poor quality supplies for staff each year.

Mt. Lebanon School District 2011-12 Budget

MAINTENANCE OF PLANT		Audited 2008-09		Audited 2009-10		Budget 2010-11		Budget 2011-12	Increase	% Budget
Salaries	\$	3,221,005	\$	3,258,032	\$	3,303,780	\$	3,381,992	2.4%	40%
Fringe Benefits		1,023,414		1,010,533		1,190,780		1,172,804	-1.5%	14%
Contracted Services		961,890		996,849		865,371		890,447	2.9%	11%
Repairs & Maintenance		564,407		471,917		572,659		568,388	-0.7%	7%
Insurance & Phone		334,722		333,875		337,458		337,035	-0.1%	4%
Supplies		326,310		371,682		309,517		307,985	-0.5%	4%
Utilities		1,717,389		1,435,858		1,757,448		1,668,194	-5.1%	20%
Equipment & Fees		70,068		67,857		78,112		74,233	-5.0%	1%
Program Change Proposals										
Subtotal	\$	8,219,205	\$	7,946,603	\$	8,415,125	\$	8,401,078	-0.2%	100%

DEPARTMENT GOALS

The facility department goal is to provide a clean, safe educational environment in a timely cost effective and energy efficient manner.

GENERAL K-12 DESCRIPTION OF PROGRAM

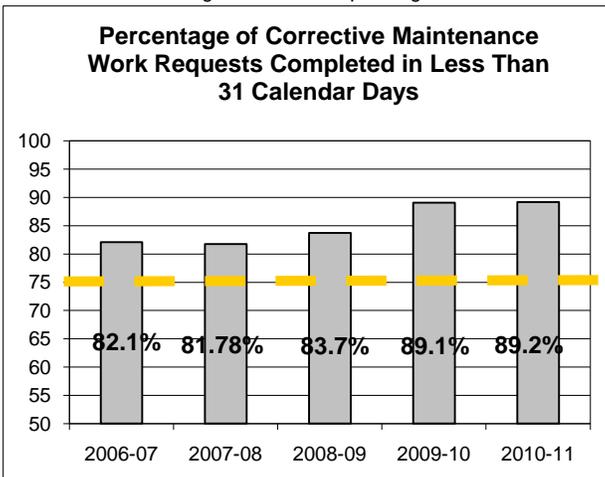
This area of the budget reflects all services in operating and maintaining our physical plant. District-wide custodial services are provided by 48 custodians and engineers and by 8 head custodians. Maintenance of the district's 10 educational buildings is accomplished by 6 skilled trade's workers (1 electrician, 2 plumbers, 1 carpenter, 1 mason and 1 HVAC mechanic), 2 sweep team members, 2 grounds workers, and 1 shipper/receiver and 1 courier. Repairs required beyond the scope of these staff members are completed by companies under contract. Contracts are bid when required by State law. Upkeep of the grounds, including a \$100,000 contract with the municipality, is included in these costs. Small building maintenance projects are done by District staff and are included in the above numbers. In 1999-2000, the management of the operation was contracted out to ServiceMaster (now Aramark). The total cost of the contract is \$350,075 and includes 3 operation managers, along with specified cleaning supplies and inventoried cleaning equipment. The District employees a project manager to manage large projects. The Facility Department personnel continue to be pro-active in finding and reporting needed repairs. A significant amount of support is given by the Facility Department in supporting the HS renovation effort.

RESOURCE ALLOCATION

We continue to review the overall electrical and natural gas consumption in the District by partnering with Energy Education Inc. With the support of the District maintenance staff and the cooperation of staff and students, there has been an overall cost avoidance estimated in excess of 3.5 million dollars.

The community has applauded efforts to reduce energy use. The District continues to close buildings in the summer on Fridays to save on utility usage. The savings from this action is estimated to be over \$30,000 annually and is reflected above in the utility cost avoidance numbers.

Potential cost reductions are continually identified, analyzed, and presented for administrative and board approval. The latest of these reductions are included in the 2011-2012 budgets in several areas including maintenance spending.



PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

Two key indicators are tracked to ensure that the District maintenance processes are stable and progressing in a satisfactory manner for the purpose of supporting the District Mission and Goals. Two indicators, Cleanliness, and Responsiveness, were chosen by the District Facilities Upgrading and Maintenance committee (4.3) and are reported out in the Strategic Plan Balanced Scorecard. The associated internal measurements of both indicators are noted in the attached graphs. Cleanliness, as reported in the Balanced Scorecard, is based on the consistent monthly manager inspections of occupied areas during the school year. An additional external measurement of cleanliness was gathered in the spring of 2007, in 2009 & in 2010 using the Harris Survey tool. Responsiveness is gauged by tracking the percentage of corrective maintenance request completions that are accomplished within 31 days of request date.

Mt. Lebanon School District 2011-12 Budget

TRANSPORTATION		Audited 2008-09		Audited 2009-10		Budget 2010-11		Budget 2011-12	Increase	% Budget
Salaries	\$	210,392	\$	220,824	\$	223,993	\$	229,518	2.5%	21%
Fringe Benefits		67,043		68,603		79,153		79,593	0.6%	7%
Repairs		324		86		1,493		1,418	-5.0%	0%
Contracted Carrier		741,910		761,985		760,326		774,602	1.9%	69%
Supplies		33,260		31,156		31,841		30,249	-5.0%	3%
Subtotal	\$	1,052,929	\$	1,082,654	\$	1,096,806	\$	1,115,380	1.7%	100%

DEPARTMENT GOALS

The department goal is to provide appropriate transportation in an economical and timely manner that meets the needs of the students and the District.

GENERAL K-12 DESCRIPTION OF PROGRAM

The District provides home-to-school transportation for special education students as required by law. This transportation is out sourced to contracted carriers and increased costs over the past years reflect the increased number of students and trips along with a rise in fuel costs passed on to the District. Transportation is also provided to the Parkway West Career and Technical Center and Alternative High School. Transportation costs are partially reimbursed by State subsidies. The District works to reduce costs by obtaining competitive pricing from vendors and adjusting schedules where possible. The salaries shown above are for four bus drivers operating District-owned busses which are used to provide athletic trips, field trips and fine arts trips. A vehicle mechanic is also funded here. The District often relies upon the bus mechanic as a substitute driver to ensure busses are fully utilized in order to limit the amount of contracted carrier costs. Recent bus purchases have provided busses with storage compartments which have reduced the number of equipment vehicles previously required to follow student busses to events.

RESOURCE ALLOCATION

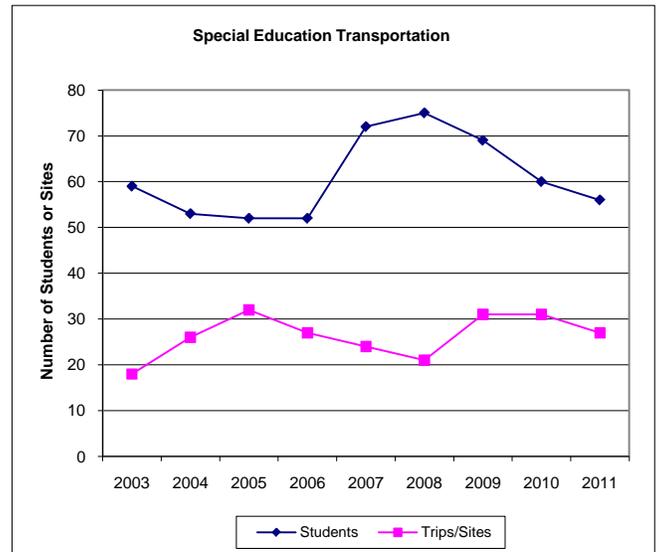
During the past year, the Department with the help of key District personnel has continued to closely monitored requests and subsequent trip scheduling in regard to seating and routing efficiencies and refined when possible. Though the total number of annual student trips varies from year to year, past control efforts support the District being able to project no cost increases for 2011-2012.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

The total number of special education daily transportation trips and sites has been recorded since 2003. The site drop-offs for 2010-11 are 27 and the number of students transported is 56. These numbers are slightly lower than those for the previous two years.



Mt. Lebanon School District 2011-12 Budget

OTHER SUPPORT SERVICES (By Object)	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
Salaries	\$ 605,063	\$ 618,633	\$ 635,310	\$ 576,975	-9.2%	36%
Fringe Benefits	192,516	191,275	225,490	200,084	-11.3%	13%
Contracted Services	278,830	183,226	204,000	194,000	-4.9%	12%
Repairs & Maintenance	221,525	224,996	222,100	217,100	-2.3%	14%
Workshops & Printing	7,238	7,112	11,000	10,000	-9.1%	1%
Supplies & Books	43,789	41,519	43,245	25,294	-41.5%	2%
Equipment & Fees	406,428	395,763	383,500	373,000	-2.7%	23%
Program Change Proposals						
Subtotal	\$ 1,755,389	\$ 1,662,524	\$ 1,724,645	\$ 1,596,453	-7.4%	100%
 (By Program)						
Strategic Planning	\$ 7,178	\$ 7,254	\$ 38,300	\$ 25,589	-33.2%	2%
Research Academy	9,611	9,838	10,000	7,802	-22.0%	0%
Mail Services	10,740	10,843	6,500	4,000	-38.5%	0%
Word Processing	34,028	33,932	20,911	20,000	-4.4%	1%
Non-Instructional In-service	34,745	21,863	30,551	30,000	-1.8%	2%
Data Processing	1,659,087	1,578,794	1,618,383	1,509,062	-6.8%	95%
Subtotal	\$ 1,755,389	\$ 1,662,524	\$ 1,724,645	\$ 1,596,453	-7.4%	100%
 PROGRAM BUDGET BY OBJECT						
	Strat Planning	Research Acad	Mail Services	Word Processing	Non-Instr. Ins	Data Processing
Salaries				\$ 15,460		\$ 561,515
Fringe Benefits				4,540		195,544
Contracted Services			\$ 4,000		\$ 1,600	188,400
Repairs & Maintenance						217,100
Workshops & Printing	\$ 7,532	\$ 751			408	1,309
Supplies & Books	18,057	3,020				4,217
Technology & Fees		4,031			27,992	340,977
Subtotal	\$ 25,589	\$ 7,802	\$ 4,000	\$ 20,000	\$ 30,000	\$ 1,509,062

DEPARTMENT GOALS

The goals of the technology department are to provide aligned support systems in the form of up-to-date technology. They are currently documenting a number of hardware/software/support standards for the district.

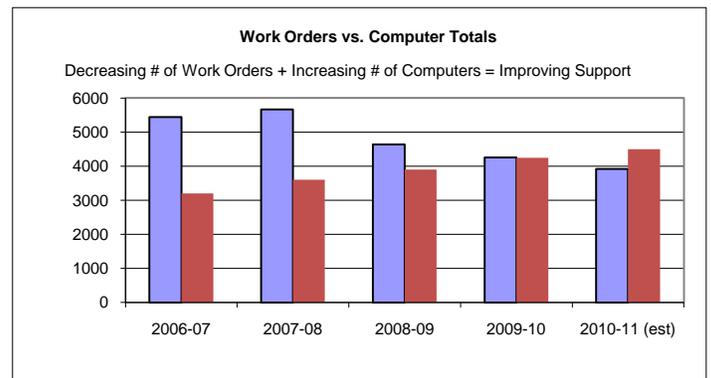
GENERAL DESCRIPTION OF PROGRAM

Research Academy is funding provided to District staff for instructional research projects. Mail services includes the cost of the postage machine maintenance. Postage is charged in other areas of the budget. Centralized word processing services are reflected here but do not include work done in various offices around the District. Non-instructional in service includes consultants, conferences and district-wide memberships. Data processing provides computer services throughout the district.

Technology is the largest department in this program area. The technology department provides technology in the form of hardware, software, and support to administrators, teachers, and support staff. Including audiovisual (AV) there are 13 staff members: Director, Help Desk Secretary, Coordinator of Information Systems, Student Information Systems Specialist, Information Systems Integration Specialist, 4 Information Technology Specialists, Instructional Technologist, Multimedia Supervisor, Multimedia Secretary, and Electronics Technician.

RESOURCE ALLOCATION

Budgetary resources for technology fall into three categories established by the District's "Up to Date Technology" quality committee: Hardware, Software, and Support. Hardware budgeting this year was reduced by 5% as requested by the Superintendent. We do continue to lease our elementary classroom (student) computers. Overall, planned spending for non-leased budget items continues to decrease annually while our PC count continues to increase in support of our desire to make computers more accessible to more students. The support budget consists of summer workers and department overtime. Department overtime is used to allow our specialists to complete projects during off-hours so that instruction is not adversely affected by our work. We upgrade approximately 25% of our PC's every summer so the need for summer help is great to facilitate that activity before the teachers and students return in the fall.



INTERPRETATION OF GRAPH DATA

As the number of computers and other equipment (interactive whiteboards, document cameras, etc.) increases, we show continuous improvement in our service levels to the equipment and our users through the gradual reduction in work orders submitted.

Mt. Lebanon School District 2011-12 Budget

STUDENT ACTIVITIES	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
Salaries	\$ 333,174	\$ 327,992	\$ 365,629	\$ 332,597	-9.0%	69%
Fringe Benefits	100,036	99,811	129,210	114,510	-11.4%	24%
Repairs & Maintenance	13,389	19,745	14,780	14,580	-1.4%	3%
Transportation	26,120	13,655	15,750	2,850	-81.9%	1%
Supplies	9,012	4,811	2,485	13,850	457.3%	3%
Equipment & Fees	6,026	4,692	1,240	3,535	185.1%	1%
Program Change Proposals	-	-	-	-	-	0%
Subtotal	\$ 487,757	\$ 470,706	\$ 529,094	\$ 481,922	-8.9%	100%

DEPARTMENT GOALS

The Mt. Lebanon School District student activities program seeks to insure that *students feel respected, connected and valued as members of the school community (Strategic Plan 2.1)*. Studies have shown that students who participate in extra-curricular activities demonstrate a higher level of academic achievement and express a higher degree of satisfaction at school. The key goals of the student activities program include developing good citizens and strong leaders who demonstrate positive social skills and respect for themselves and for others; providing opportunities for each and every student to explore new possibilities within him/herself; developing each student's unique talents to the fullest potential; and promoting each student's involvement in at least one activity within the school community.

GENERAL DESCRIPTION OF PROGRAM

The extra-curricular activities program is a vibrant supplement to the overall District curriculum and offers opportunities for the development of strong social skills and attitudes that foster respect for others. The activities program builds school spirit and creates a positive environment within the school. Students develop leadership skills through team building, setting and meeting goals, organizing events, making decisions, and evaluating programs and events. Development of communication skills occurs through public speaking opportunities in both large and small groups and through the creation of written reports, proposals and presentations to support student projects. The use of technology is encouraged as a research tool for student programs and as a medium for designing publications and publicity for student groups and events. Extra-curricular activities provide opportunities for applying prior learning and knowledge in organizing programs and events. Student activities promote leadership roles and opportunities to demonstrate both individual and group responsibility which help to prepare students to meet the challenges of a changing world. Activities also provide co-operative learning situations that utilize the unique talents, skills and abilities of all students. Participation in the District activities programs gives students the means to demonstrate and document school and community service involvement for college applications, scholarship forms, and employment resumes. Many of the District clubs, organizations, and activities events have been recognized at the local, State, and National level bringing a sense of achievement to the students and continued recognition for excellence to the District.

RESOURCE ALLOCATION

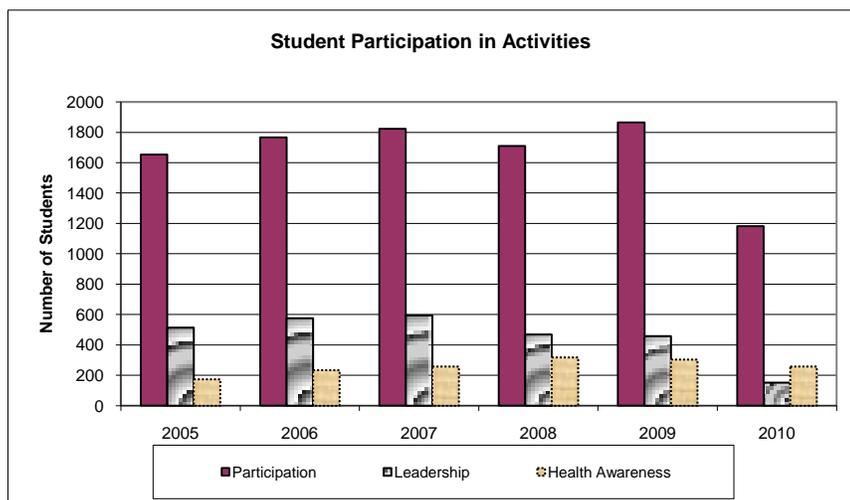
The District pays advisors to the school sponsored clubs and organizations but students must fundraise for their activities supplies and services. Some of these items include: police security, sound system rentals, travel expenses to conferences, ink cartridges for student computers, recreational furniture and equipment, flowers for commencement and recognition events, supplies and publicity materials for all social events, and charitable donations.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

During the 2010-11 school year, the District implemented an electronic system to better track students' involvement. The graph reflects the high school students' participation in school sponsored clubs and activities as well as student initiated clubs. The Health Awareness data represents student participation in the high school's three annual blood drives.



Mt. Lebanon School District 2011-12 Budget

ATHLETICS (By Object)	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
Salaries	\$ 794,277	\$ 826,345	\$ 800,178	\$ 798,140	-0.3%	59%
Fringe Benefits	233,433	240,926	283,822	279,287	-1.6%	21%
Security Services	65,968	67,079	86,650	83,750	-3.3%	6%
Repairs & Maintenance	22,107	28,138	26,976	27,006	0.1%	2%
Transportation	25,681	18,325	10,000	9,000	-10.0%	1%
Supplies & Uniforms	117,206	106,345	133,637	135,187	1.2%	10%
Equipment & Fees	21,744	22,415	23,450	23,700	1.1%	2%
Program Change Proposals						
Subtotal	\$ 1,280,416	\$ 1,309,573	\$ 1,364,713	\$ 1,356,070	-0.6%	100%
 (By Program)						
Football	\$ 177,122	\$ 187,358	\$ 200,152	\$ 199,152	-0.5%	15%
Basketball	135,601	149,532	150,684	149,609	-0.7%	11%
Field Hockey	18,372	12,354	12,761	11,741	-8.0%	1%
Soccer	61,899	65,501	67,353	65,353	-3.0%	5%
Tennis	31,042	31,421	32,803	31,803	-3.0%	2%
Golf	55,961	25,767	26,796	25,785	-3.8%	2%
Baseball	14,010	10,608	11,075	10,065	-9.1%	1%
Softball	34,621	49,131	51,159	51,059	-0.2%	4%
Volleyball	69,776	65,522	68,291	68,191	-0.1%	5%
Ice Hockey	4,812	5,292	5,417	5,317	-1.8%	0%
Rifle	18,111	18,222	19,004	19,004	0.0%	1%
Cheerleaders	19,587	17,663	18,440	19,340	4.9%	1%
Track	119,635	123,654	129,095	128,095	-0.8%	9%
Swimming	50,198	50,324	52,538	52,438	-0.2%	4%
Wrestling	64,154	68,258	71,261	71,235	0.0%	5%
Cross Country	31,521	34,121	35,622	35,621	0.0%	3%
Lacrosse	22,019	19,258	20,150	20,150	0.0%	1%
Crew	4,805	5,550	5,794	5,794	0.0%	0%
Athletic Office	225,194	260,852	272,329	272,329	0.0%	20%
General-All Sports	121,976	109,185	113,989	113,989	0.0%	8%
Subtotal	\$ 1,280,416	\$ 1,309,573	\$ 1,364,713	\$ 1,356,070	-0.6%	100%

DEPARTMENT GOALS

Our goal is to have the student athlete become a more effective citizen in a democratic society. We hope to accomplish this by having the student athlete learn to work with others, have success, develop sportsmanship, show improvement, develop desirable personal health habits, and to enjoy athletics.

GENERAL DESCRIPTION OF PROGRAM

The Mt. Lebanon School District believes that a dynamic program of student activities is vital to the educational development of the student. The Athletic Program of Mt. Lebanon High School provides a variety of experiences to aid students in the development of favorable habits and attitudes that will prepare them for adult life in a democratic society. The Athletic Program functions as an integral part of the total curriculum and offers students opportunities to serve the school, to assist in the development of fellowship and good will, to promote self-realization and all-around growth and to encourage the qualities of good citizenship.

The Athletic Programs at Mt. Lebanon's middle schools is committed to providing each athlete with an enjoyable learning experience. We understand the primary reason young athletes participate in sports is to have fun while competing with each other. We believe that every athlete matters and should be given the opportunity to learn and improve his or her knowledge and skills, and we will provide that opportunity. Finally, we believe that while competing to win is important, the greater value lies in competing with honor, practicing good sportsmanship and being generous in victory and defeat.

The high school athletic program has 86 coaches working in 27 interscholastic athletic programs. In addition, we provide support to club teams and a complete intramural program. The middle school athletic program has 43 coaches working in 12 athletic programs in each middle school.

RESOURCE ALLOCATION

Athletic costs include coaching salaries, equipment, supplies, game officials and security services. The budget reflects consideration as to the number of participants and representative teams and needs within a given sport.

Our athletic program has been extremely effective and has met the program description above. We offer an extensive program with many opportunities for students to be involved in an athletic program. We have a large number of students that participate because of the many diverse programs that we offer. This past year we had approximately 1200 kids participate in our high school athletic program, another 560 in our middle school athletic programs, and approximately 1200-1300 students participated in our high school intramural programs. In addition, our programs have been very successful. This past year we won a PIAA Championship, WPIAL Championships, Section Championship and virtually all programs competed in post season play. Fortunately, we have enjoyed this type of success on a yearly basis for the last several years. In addition, our students have had opportunities such as participating in our student athlete council and in student leadership workshops. Finally, we average between 30-40 athletic scholarships a year from our athletic program. Granted they are not all full scholarships but the student is receiving some form of aid from the college of their choice.

PROGRAM CHANGE PROPOSALS

None

**Mt. Lebanon School District
2011-12 Budget**

OTHER NON INSTRUCTIONAL PROGRAMS

COMMUNITY SERVICES		Audited 2008-09		Audited 2009-10		Budget 2010-11		Budget 2011-12	Increase	% Budget
Salaries	\$	369,172	\$	346,889	\$	272,437	\$	251,669	-7.6%	74%
Fringe Benefits		112,699		106,935		97,685		87,275	-10.7%	26%
Contracted Services		714		225		2,500		1,900	-24.0%	1%
 Subtotal	 \$	 482,585	 \$	 454,049	 \$	 372,622	 \$	 340,844	 -8.5%	 100%

GENERAL DESCRIPTION OF PROGRAM

Community use of the facilities involves costs which are included here, some of which are reimbursed by fees. Costs such as providing supervision of the lunchrooms are not reimbursed, but are included here.

DEBT SERVICE & FUND TRANSFERS		Audited 2008-09		Audited 2009-10		Budget 2010-11		Budget 2011-12	Increase	% Budget
Parkway West Debt	\$	46,279	\$	55,694	\$	66,072	\$	76,002	15.0%	1%
School District Debt		4,903,765		4,768,938		9,996,892		9,581,860	-4.2%	98%
Capital Projects Fund Transfer		589,404		-		-		-	0.0%	0%
Food Service Transfer		69,162		69,162		70,000		70,000	0.0%	1%
 Subtotal	 \$	 5,608,610	 \$	 4,893,794	 \$	 10,132,964	 \$	 9,727,862	 -4.0%	 100%

GENERAL DESCRIPTION OF PROGRAM

Payments for debt service include not only the District's debt, but also capital expenditures incurred by our special schools. The funds above represent continued capital repairs to the buildings including major renovations to our elementary schools. All District debt is paid as a transfer from the General Fund to the Debt Service Fund. The large increase in 2010-11 reflects the first payments for additional debt for the High School Project. The new high school debt funds the first \$75 million of an anticipated \$113 million project.

The District provides funding only for overhead charged to the Food Service Department as required by accounting regulations. More detailed information on District debt is available in the Debt Service Fund section of this budget.

BUDGETARY RESERVES		Audited 2008-09		Audited 2009-10		Budget 2010-11		Budget 2011-12	Increase	% Budget
Operating Reserve	\$	-	\$	-	\$	200,000	\$	200,000	0.0%	100%
Federal Program Reserve		-		-		165,000		-	-	0%
Subtotal	\$	-	\$	-	\$	365,000	\$	200,000	-45.2%	100%

Since costs are not charged to reserve accounts, audited numbers will reflect \$0 in all reserve areas.

Mt. Lebanon School District 2011-12 Budget

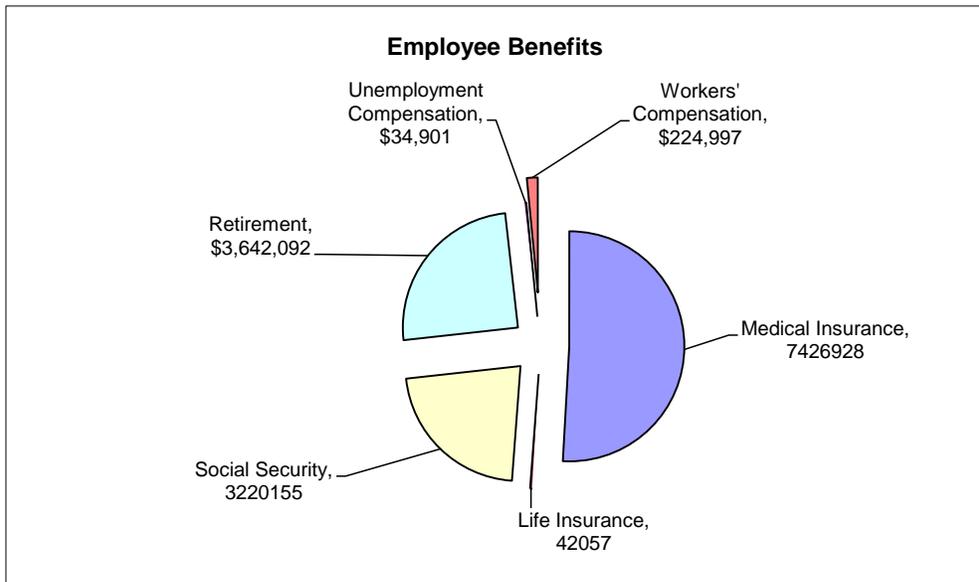
EMPLOYEE BENEFITS

(Prorated to program budgets)

	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
Totals	\$ 13,284,677	\$ 13,406,384	\$ 14,803,696	\$ 14,591,130	-1.4%	100%
Medical Insurance	7,781,019	7,963,209	7,852,200	7,426,928	-5.4%	51%
Life Insurance	32,083	49,898	57,168	42,057	-26.4%	0%
Social Security	3,040,693	3,095,215	3,204,815	3,220,155	0.5%	22%
Retirement	2,177,821	2,007,195	3,432,690	3,642,092	6.1%	25%
Unemployment Compensation	25,431	81,540	35,620	34,901	-2.0%	0%
Workers' Compensation	227,630	209,327	221,203	224,997	1.7%	2%

Note: This is not a complete listing of employee benefits and will not agree to the summary totals by object.

Medical insurance includes an increase of 2% in rates since the health consortium which provides our coverage has implemented cost/saving changes which moderated claims. Due to cost containment provisions in our labor contracts which limit the District contribution to healthcare coverage for our staff, the total cost increase to the District is shared with our employee groups. Life insurance was recently bid resulting in new rates for this benefit. Social security reflects an increase over the budget for last year due to salary increases in the budget. The retirement rate is set by the State Retirement Board which was set at 8.65% in this budget. We expect this rate to rise significantly in the near future. The State funds half the cost of both Social Security and retirement, so the District will only need to fund half of these amounts. Unemployment expenses are paid as they are incurred, not as a percentage of salaries. We have few people who qualify for this benefit so the costs remain low. Worker's compensation costs would have been higher had the District not had a Safety Committee in operation.



**DEBT SERVICE
FUND**



**Mt. Lebanon School District
2011-12 Budget**

DEBT SERVICE FUND EXPLANATION

REVENUE EXPLANATION

TRANSFER FROM OTHER FUNDS\$9,581,860

The funds needed to pay the annual payments on the bonds are transferred from the General Fund to the Debt Service Fund prior to anticipated payment dates.

TOTAL REVENUES.....\$9,581,860

EXPENDITURE EXPLANATION

PRINCIPAL\$3,605,000

Principal payments for various bonds and note issues are noted for each year as relevant. Total debt payments remain somewhat level was due to the district issuing debt which wraps around prior debt in order to make the cost to the community similar from year to year.

INTEREST\$5,976,860

Interest payments on the outstanding bond and note issues are noted where relevant.

TOTAL EXPENDITURES\$9,581,860

FUND BALANCE:

The fund balance in the Debt Service Fund reflects a small transfer required by law in the early 2000's. This will be used when the high school bonds are issued, and will then disappear. Because the District transfers money from the General Fund to make debt service payments, the fund balance will naturally return to zero.

**Mt. Lebanon School District
2011-12 Budget**

DEBT SERVICE FUND

	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
Revenue:					
Transfer From General Fund	\$ 4,952,109	\$ 4,903,765	\$ 4,771,886	\$ 9,996,892	\$ 9,581,860
Total Revenue	4,952,109	4,903,765	4,771,886	9,996,892	9,581,860
Expenditure:					
Principal 2002/2009 Bonds	360,000	380,000	280,000	460,000	470,000
Interest 2002/2009 Bonds	172,530	159,760	70,683	77,980	68,680
Principal 2002 - A Bonds	1,370,000	1,410,000	1,450,000	460,000	-
Interest 2002 - A Bonds	113,218	75,345	35,285	7,130	-
Principal 2003/2005 Bonds	5,000	5,000	5,000	110,000	165,000
Interest 2003/2005 Bonds	2,312,532	2,312,383	2,312,233	2,312,083	2,308,618
Principal 2004/2011 Bonds	205,000	205,000	215,000	1,085,000	1,175,000
Interest 2004/2011 Bonds	413,829	409,216	403,685	384,185	271,400
Principal 2009-A Bonds	-	-	-	700,000	1,795,000
Interest 2009-A Bonds	-	-	-	4,400,514	3,328,162
Total Expenditures	4,952,109	4,956,704	4,771,886	9,996,892	9,581,860
Beginning Fund Balance	52,939	52,939	-	-	-
Ending Fund Balance	\$ 52,939	\$ -	\$ -	\$ -	\$ -

Note: This budget is not legally required.

**DEBT SERVICE FUND
FORECAST OF POSSIBLE FUTURE BUDGETS**

	2009-10 Actual	2010-11 Budget	2011-12 Budget	2012-13 Forecast	2013-14 Forecast	2014-15 Forecast	2015-16 Forecast
Revenue:							
Transfer From General Fund	\$ 4,771,886	\$ 9,996,892	\$ 9,581,860	\$ 10,169,847	\$ 10,144,040	\$ 10,818,839	\$ 11,492,981
Total Revenue	4,771,886	9,996,892	9,581,860	10,169,847	10,144,040	10,818,839	11,492,981
Expenditure:							
Principal 2002/2009 Bonds	280,000	460,000	470,000	480,000	485,000	500,000	515,000
Interest 2002/2009 Bonds	70,683	77,980	68,680	59,180	48,318	35,693	22,178
Principal 2002 - A Bonds	1,450,000	460,000	-	-	-	-	-
Interest 2002 - A Bonds	35,285	7,130	-	-	-	-	-
Principal 2003/2005 Bonds	5,000	110,000	165,000	170,000	175,000	180,000	185,000
Interest 2003/2005 Bonds	2,312,233	2,312,083	2,308,618	2,303,255	2,297,560	2,291,523	2,285,133
Principal 2004/2011 Bonds	215,000	1,085,000	1,175,000	1,780,000	1,830,000	1,875,000	1,930,000
Interest 2004/2011 Bonds	403,685	384,185	271,400	227,075	182,075	135,650	78,575
Principal 2009-A Bonds	-	700,000	1,795,000	1,885,000	1,955,000	2,030,000	2,105,000
Interest 2009-A Bonds	-	4,400,514	3,328,162	3,265,337	3,171,087	3,073,337	2,971,838
Possible Future Debt Service	-	-	-	-	-	697,636	1,400,257
Total Expenditures	4,771,886	9,996,892	9,581,860	10,169,847	10,144,040	10,818,839	11,492,981
Beginning Fund Balance	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: This budget is not legally required.

Assumptions used in this forecast have not been reviewed by the Board, and are disclosed here for administrative planning purposes only.

**MT. LEBANON SCHOOL DISTRICT
2011-12 BUDGET**

BONDED INDEBTEDNESS

GENERAL OBLIGATION BONDS SERIES OF 2009 (refinanced the series of 2002, which refinanced 1997)				GENERAL OBLIGATION BONDS SERIES OF 2005 (refinanced the series of 2003)			
	Principal Due	Interest Due	General Fund Contribution		Principal Due	Interest Due	General Fund Contribution
Middle School Bonds				Elementary School Bonds			
2011-12	\$ 470,000	68,680	538,680	2011-12	\$ 165,000	2,308,618	2,473,618
2012-13	480,000	59,180	539,180	2012-13	170,000	2,303,255	2,473,255
2013-14	485,000	48,318	533,318	2013-14	175,000	2,297,560	2,472,560
2014-15	500,000	35,693	535,693	2014-15	180,000	2,291,523	2,471,523
2015-16	515,000	22,178	537,178	2015-16	185,000	2,285,133	2,470,133
2016-17	525,000	7,613	532,613	2016-17	200,000	2,278,380	2,478,380
	\$ 2,975,000			2017-18	2,930,000	2,270,880	5,200,880
GENERAL OBLIGATION BONDS SERIES OF 2011 (refinanced the series of 2000, 2001 and 2004)				2018-19	3,065,000	2,133,170	5,198,170
	Principal Due	Interest Due	General Fund Contribution	2019-20	3,210,000	1,989,115	5,199,115
Middle School Bonds				2020-21	3,360,000	1,838,245	5,198,245
2011-12	\$ 1,175,000	271,400	1,446,400	2021-22	3,520,000	1,680,325	5,200,325
2012-13	1,780,000	227,075	2,007,075	2022-23	3,680,000	1,521,925	5,201,925
2013-14	1,830,000	182,075	2,012,075	2023-24	3,835,000	1,367,365	5,202,365
2014-15	1,875,000	135,650	2,010,650	2024-25	3,990,000	1,206,295	5,196,295
2015-16	1,930,000	78,575	2,008,575	2025-26	4,160,000	1,038,715	5,198,715
2016-17	1,985,000	24,813	2,009,813	2026-27	4,335,000	861,915	5,196,915
	\$ 10,575,000			2027-28	4,525,000	677,678	5,202,678
				2028-29	4,715,000	483,103	5,198,103
				2029-30	4,915,000	280,358	5,195,358
				2030-31	1,530,000	66,555	1,596,555
					\$ 52,845,000		
Optional call year in BOLD				GENERAL OBLIGATION BONDS SERIES A OF 2009			
					Principal Due	Interest Due	General Fund Contribution
2011-12 Debt	\$ 9,581,860			High School Bonds			
2012-13 Debt	\$ 10,169,847			2011-12	\$ 1,795,000	3,328,162	5,123,162
2013-14 Debt	\$ 10,144,040			2012-13	1,885,000	3,265,337	5,150,337
2014-15 Debt	\$ 10,121,203			2013-14	1,955,000	3,171,087	5,126,087
2015-16 Debt	\$ 10,092,723			2014-15	2,030,000	3,073,337	5,103,337
2016-17 Debt	\$ 10,098,444			2015-16	2,105,000	2,971,838	5,076,838
				2016-17	2,190,000	2,887,638	5,077,638
				2017-18	2,280,000	2,778,138	5,058,138
				2018-19	2,370,000	2,709,738	5,079,738
				2019-20	2,475,000	2,591,238	5,066,238
				2020-21	2,580,000	2,467,488	5,047,488
				2021-22	2,695,000	2,338,488	5,033,488
				2022-23	2,815,000	2,197,000	5,012,000
				2023-24	2,945,000	2,056,250	5,001,250
				2024-25	3,080,000	1,909,000	4,989,000
				2025-26	3,220,000	1,755,000	4,975,000
				2026-27	3,370,000	1,594,000	4,964,000
				2027-28	3,530,000	1,425,500	4,955,500
				2028-29	3,695,000	1,249,000	4,944,000
				2029-30	3,870,000	1,064,250	4,934,250
				2030-31	4,055,000	870,750	4,925,750
				2031-32	4,245,000	668,000	4,913,000
				2032-33	4,450,000	455,750	4,905,750
				2033-34	4,665,000	233,250	4,898,250
					\$ 68,300,000		
Total of All Outstanding Principal:							
	\$ 134,695,000						

**Mt. Lebanon School District
2011-12 Budget**

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

YEAR ENDED JUNE 30, 2010

Direct Debt	Percentage of Applicable Debt	Face Amount Outstanding
General Obligation Bonds & Unamortized Premiums	100.0%	\$144,437,189
Total Direct Debt		<u>144,437,189</u>
Overlapping Debt		
Mt. Lebanon Parking Authority	0.0%	0 (3)
Allegheny County	3.7%	24,527,850 (1) (2)
Mt. Lebanon, Pennsylvania	100.0%	27,075,000 (2)
Total Overlapping Debt		<u>51,602,850</u>
Total Direct and Overlapping Debt		<u><u>\$196,040,039</u></u>

RATIOS

<u>Direct Debt To:</u>		<u>Direct and Overlapping Debt To:</u>	
Assessed Value	6.7%	Assessed Value	9.0%
Market Value	6.3%	Market Value	8.5%
Per Capita	\$4,375	Per Capita	\$5,938
	Assessed Value	\$2,170,447,511	
	Market Value	\$2,300,000,000	
	Population	33,017	

(1) 4% of total debt based on Mt. Lebanon's assessed value as a percentage of Allegheny County's assessed value.

(2) As of December 31, 2010.

(3) Parking Authority has no bonds outstanding as they were refunded by Mt Lebanon GO Bonds.

Source: Municipal and Parking Authority information from the Municipal Finance Office.
County information from the County Finance Office.

**Mt. Lebanon School District
2011-12 Budget**

COMPUTATION OF NONELECTORAL DEBT MARGIN*

AS OF JUNE 30, 2010

Formula for Debt Limit	Fiscal Year Ended June 30		
	2008	2009	2010
Total General Fund Revenues, Food Service Revenues and Interest on Bond Proceeds	\$74,504,388	\$73,805,091	\$76,422,211
Less: Required Deductions Included in Total Revenues			
a. Construction Subsidies	823,726	942,121	919,584
b. Receipts Pledged to Self-Liquidating Debt or Payments under Leases or Guaranties	-	-	-
c. Interest Earned on Sinking Fund	-	-	-
d. Grant Payments for Special Projects	-	-	-
e. Sale of Property and Nonrecurring Revenues	-	-	-
Net Revenues	73,680,662	72,862,970	75,502,627
Total Net Revenues for Three Years	222,046,259		
Borrowing Base - Average Net Revenues for Three-Year Period	74,015,420		
Multiplier	225%		
Total Nonelectoral Debt Limit	166,534,694		
Less: Amount of Debt Applicable to Debt Limit	71,140,396		
Additional Debt Allowable	\$95,394,298		
% Debt Limit Used	43%		

*Note: Act 50 of 1998 amended Section 8022 of the Local Government Unit Debt Act to set the Nonelectoral Debt Limit at 225% of the district's borrowing base as calculated above.

Mt. Lebanon School District 2011-12 Budget

DEBT SERVICE DUE IN FUTURE YEARS

	2012-13	2013-14	2014-15	2015-16	2016-17
Principal 2005 Bonds	\$ 170,000	\$ 175,000	\$ 180,000	\$ 185,000	\$ 200,000
Interest 2005 Bonds	2,303,255	2,297,560	2,291,523	2,285,133	2,278,380
Principal 2009 Bonds	480,000	485,000	500,000	515,000	525,000
Interest 2009 Bonds	59,180	48,318	35,693	22,178	7,613
Principal 2009 A Bonds	1,885,000	1,955,000	2,030,000	2,105,000	2,190,000
Interest 2009 A Bonds	3,265,337	3,171,087	3,073,337	2,971,838	2,887,638
Principal 2011 Bonds	1,780,000	1,830,000	1,875,000	1,930,000	1,985,000
Interest 2011 Bonds	227,075	182,075	135,650	78,575	24,813
Possible Future Debt Service	-	-	697,636	1,400,257	2,072,011
Total Debt Service	\$ 10,169,847	\$ 10,144,040	\$ 10,818,839	\$ 11,492,981	\$ 12,170,455

2005 Bond Issue

Bonds issued for \$52,980,000

In September of 2005, rates were again very low, and we were able to refinance the 2003 bonds. Debt service on the bond issue was reduced \$412,010 in 2005-06 and about \$138,000 for the next 4 years. Total savings on this refinancing was \$1,125,425.

2009 Bond Issue

Bonds issued for \$3,715,000

In early 2009, interest rates fell allowing for savings on the refinancing of the 2002 General Obligation Bonds. Savings on this issue totaled \$185,016 in the 2009-10 budget year.

2009 - A Bond Issue

Bonds issued for \$69,000,000

In October of 2009 interest rates on municipal bonds were at 40 year low rates. Since the Board was already incurring costs for the upcoming high school renovation, it was decided to issue the \$69 million in bonds authorized in 2006 for the project. The bonds were issued as premium bonds netting over \$75 million for the project. The final bonds for the high school project will be issued after the total cost of the project is known based on bids in 2010. Those bonds are not anticipated until at least 2012.

2011 Bond Issue

Bonds issued for \$10,690,000

These bonds refinanced the 2004 General Obligation Bonds creating savings of \$503,438 in 2011-12. The 2004 Bonds refinanced the 2000 and 2001 Bonds.

Future Debt Needs

The School Board approved a high school renovation project totaling as much as \$113 million to begin in 2012. This project will require the issuance of bonds very near our debt limit. The first bond issue was completed in 2009. The second bond issue is anticipated no earlier than 2014. Once the cost of the project is bid and additional funds available in the Capital Projects Fund are allocated to this project, the final bonds will be issued. The Debt Limit for the District is estimated to be sufficient to cover any estimated needs to complete the cost of this project. This project will span three or four years as it will be completed in phases.

Debt Limit

The School Board has been carefully working with the architects and project managers to get updated cost estimates so we can estimate funding within our debt limit. Based on current estimates on revenues and expenditures, we anticipate being able to borrow sufficient funds to pay for the balance of a \$113 million project in 2014 or later.

CAPITAL PROJECTS FUND



**Mt. Lebanon School District
2011-12 Budget**

CAPITAL PROJECTS FUND EXPLANATION

REVENUE EXPLANATION

INVESTMENT EARNINGS\$150,000

Investment earnings are those funds acquired through an active investment program on idle funds throughout the year. The decrease in amount this year reflects the spending of funds for renovations.

TRANSFER FROM GENERAL FUND.....\$2,500,000

The school board will often approve a transfer of the fund balance from the General Fund to the Capital Projects Fund to cover non-recurring costs in a budget year.

TOTAL REVENUES.....\$2,650,000

EXPENDITURE EXPLANATION

PROJECTS.....\$6,261,708

This year's projects include a number of repairs around the district. It also includes the cost of the upcoming high school renovation. The complete list follows in this section of the budget. Projects are considered capital in nature if they are more than simple repairs, extending the life of the original asset more than a year.

EQUIPMENT\$583,628

Large purchases of equipment are authorized from this fund primarily for textbooks. These are included in the capital budget if they are significant, one time purchases that do not recur annually.

TOTAL EXPENDITURES\$6,845,336

FUND BALANCE:

The fund balance in the Capital Budget has risen recently with additions from the General Fund and the limited spending on the high school facility. As the high school renovation project commences, the fund balance will increase from bond proceeds and decrease as the project nears completion.

**Mt. Lebanon School District
2011-12 Budget**

CAPITAL PROJECTS FUND

	2007-08 Actual		2008-09 Actual		2009-10 Actual		2010-11 Budget		2011-12 Budget
Revenue:									
Investment Earnings	\$ 196,710	\$	98,761	\$	364,333	\$	250,000	\$	150,000
Transfer from General Fund	2,772,137		589,404		-		5,000,000		2,500,000
Proceeds of Bond Issue / Other	-		15,000		75,456,200		-		-
Total Revenue	2,968,847		703,165		75,820,533		5,250,000		2,650,000
Expenditure:									
Projects	1,478,921		1,583,037		4,627,269		6,762,478		6,261,708
Equipment/Textbooks	764,268		312,238		80,228		542,444		583,628
Bond Issue Costs	-		-		438,300				
Total Expenditure	2,243,189		1,895,275		5,145,797		7,304,922		6,845,336
Beginning Fund Balance	6,014,363		6,740,021		5,547,911		76,222,647		74,167,725
Ending Fund Balance	\$ 6,740,021	\$	5,547,911	\$	76,222,647	\$	74,167,725	\$	69,972,389

Note: This budget is not legally required.

**CAPITAL PROJECTS FUND
FORECAST OF POSSIBLE FUTURE BUDGETS**

	2009-10 Actual		2010-11 Budget		2011-12 Budget		2012-13 Forecast		2013-14 Forecast		2014-15 Forecast
Revenue:											
Investment Earnings	\$ 364,333	\$	250,000	\$	150,000	\$	250,000	\$	150,000	\$	100,000
Transfer from General Fund	-		5,000,000		2,500,000		1,500,000		1,000,000		1,000,000
Proceeds of Bond Issue / Other	75,456,200		-		-		-		-		33,000,000
Total Revenue	75,820,533		5,250,000		2,650,000		1,750,000		1,150,000		34,100,000
Expenditure:											
Projects	4,627,269		6,762,478		6,261,708		30,000,000		30,000,000		20,000,000
Equipment/Textbooks	80,228		542,444		583,628		600,000		2,000,000		3,000,000
Bond Issue Costs	438,300		-		-		-		-		-
Total Expenditure	5,145,797		7,304,922		6,845,336		30,600,000		32,000,000		23,000,000
Beginning Fund Balance	5,547,911		76,222,647		74,167,725		69,972,389		41,122,389		10,272,389
Ending Fund Balance	\$ 76,222,647	\$	74,167,725	\$	69,972,389	\$	41,122,389	\$	10,272,389	\$	21,372,389

Note: This budget is not legally required.

Assumptions used in this forecast have not been reviewed by the Board, and are disclosed here for administrative planning purposes only.

**Mt. Lebanon School District
2011-12 Budget**

CAPITAL PROJECT LIST

Projects Approved for 2011-12 to be funded from Capital Projects Fund

District wide electrical wiring, boxes and light fixture repairs	\$25,000
District wide mechanical system repairs	25,000
District wide roof repair	25,000
District wide plumbing system repairs	15,000
Mellon Middle School repair 13 windows with broken balances	6,000
Howe Elementary repair broken seats in auditorium (20)	3,500
High School replace broken furniture	30,000
District wide tree removal and replacement/landscaping	-
Markham Elementary prune trees	2,500
Jefferson Elementary prune trees	3,000
Washington Elementary tree replacement	1,500
Hoover Elementary tree removal and replacement	10,000
High School tree removal	5,000
Howe Elementary remove trees along ball field fence	2,500
Jefferson Middle School install/replace landscaping in front of building	4,000
Washington Elementary add lighting to music room 005	1,200
Mellon Middle School replace carpet in rooms 303 and 307 (130.66 sy)	5,230
Mellon Middle School repair roof outside of auditorium	2,500
Markham Elementary replace 70 broken student desks for 1st grade	6,500
Stadium field complex re-paint field hockey and lacrosse lines	6,000
High School purchase new water distiller in central supply for chem. labs	5,800
District wide purchase and install ceiling projector mounts	5,000
Hoover/Washington/Mellon Middle School replace 2 lawn tractors	17,600
Stadium field complex resurface track	265,000
Washington Elementary replace 1 cafeteria table	1,500
District wide purchase used 6 ton dump truck	45,000
District wide fence repair/replacement	5,800
Lincoln Elementary install bottom rails and ties on playground fence	2,500
Jefferson Elementary install bottom rail at playground fence and re-tie fabric	1,000
Lincoln Elementary repair pendant light in front entrance	1,000
High School waterproof front subsurface wall "B" building	57,100
Howe Elementary complete repair of bulk heads in 2 rooms	1,200
District wide masonry work	-
Jefferson Middle School replace concrete walk and steps where broken	2,500
Markham Elementary replace broken concrete walk	1,200
Jefferson Elementary replace broken sidewalk	1,000
Howe Elementary replace broken sidewalk	1,000
Washington Elementary replace concrete sidewalk under mailbox	600
Foster Elementary replace broken sidewalk and curbing	1,200
Lincoln Elementary replace broken walk and steps leading to N. Meadowcroft	4,000
Howe Elementary install concrete pad outside room 135 to prevent mold	800
Washington Elementary install small retaining wall near side walkway and steps	600
Washington Elementary brick in old vents outside of gym	1,000
Markham Elementary repair plaster in room 15	800
Washington Elementary replace stage curtains	8,000
High School purchase wrestling mats	12,000
Howe Elementary repaint exterior fascia "C" wing	3,000
Mellon Middle School/Jefferson Middle School install cameras in cafeteria and stairwells	10,000
District wide purchase used boom lift truck	37,000
Jefferson Elementary/Hoover Elementary/Howe Elementary install wood chips in upper playground	2,000
Washington Elementary install rubber pads under playground swings (\$12/sf)	6,000
Markham Elementary install rubber under swings (\$12/sf)	6,000

High School replace 24" platform risers for auditorium	6,500
Mellon Middle School install fans in 1st and ground floor classrooms	1,500
Hoover Elementary install retractable net fence to stop kids from crossing street to retrieve balls	1,000
Mellon field complex remove brush along rear wall at Cornell Ave	3,000
District wide various interior finishes	10,000
Mellon Middle School install stainless steel backsplash behind garbage cans in cafeteria	1,200
Jefferson Middle School repave area under old dumpster (18'x39')	1,500
Howe Elementary widen path along kindergarten wing	2,500
Jefferson Elementary seal coat upper playground (98'x28')	1,200
Mellon Middle School install display case on first floor (use \$1300 PTA funds)	1,200
Foster Elementary clear path along tennis court fence to remove brush	1,000
District wide bleacher inspection and repair	5,000
Lincoln Elementary replace broken slide in TOT Lot	1,000
Howe Elementary cut wall down in computer labs to 1/2 height	1,500
Howe Elementary replace gym lighting fixtures	2,500
Hoover Elementary install gate on upper driveway to prevent driving on the baseball field	1,500
Mellon Middle School install blinds on all classroom and office doors (60)	9,000
District wide purchase metal bending brake	1,500
Markham Elementary install catch basin outside door C-8	2,500
Jefferson field complex resurface track in isolated areas where needed	2,000
Stadium field complex replace door at bottom of athletic building ramp	2,000
District wide purchase roof maintenance contract for elementary schools	15,978
High School project	5,500,000

Total Capital Projects	\$6,261,708
-------------------------------	--------------------

Book and Equipment Purchases

Science textbooks-AP Biology, AP Physics, AP Environmental Science and Environmental Geoscience	\$72,200
Elementary Math Textbooks - Tier 2; Mathematics Texts, Tier 3 Mathematics Texts and Investigations in Number, Data, and Space	36,500
Middle School Math Textbooks-6th & 7th grade Connected Math Texts, Tier 2 and Tier 3 Middle School Mathematics Texts	14,500
High School Math Textbooks-Purchase of new AP Statistics Textbooks	13,000
New Health Textbooks Grade 6 at Mellon - Teen Health 2	6,565
New Health Textbooks Grade 6 at Jefferson Middle - Teen Health 2	6,565
New Health Textbooks Grade 8 at Mellon - Teen Health 3	6,899
New Health Textbooks Grade 8 at Jefferson Middle - Teen Health 3	6,899
Language Arts Textbooks HS Grade 9 - Julius Caesar and A Separate Peace	9,000
ProSoft Time Management System (paid half from Food Service Budget)	8,500
PCP Texts for new K-5 Reading program (paid over two years)	132,000
PCP Reading Leveled Books for support of the K-5 Reading program	21,000
Computer replacements-High School Science, 13 carts, 190 laptops; Foster Elementary 2 carts, 50 laptops; Howe Elementary 2 carts, 50 laptops	250,000

Total Books and Equipment	\$583,628
----------------------------------	------------------

Total of all commitments in Capital Budget	\$6,845,336
---	--------------------

**SPECIAL REVENUE
FUND**



**Mt. Lebanon School District
2011-12 Budget**

SPECIAL REVENUE FUND EXPLANATION

REVENUE EXPLANATION

INVESTMENT EARNINGS\$400

Investment earnings are those funds acquired through an active investment program on idle funds throughout the year.

DONATIONS\$50,000

The Special Revenue Funds include money donated for playground or technology enhancements at various schools. Since the fund is made up of donations from outside sources, we can plan conservatively to receive about the same amount of funds as planned for current projects.

TOTAL REVENUES.....\$50,400

EXPENDITURE EXPLANATION

PLAYGROUND IMPROVEMENTS\$50,000

Small projects are planned.

TOTAL EXPENDITURES\$50,000

FUND BALANCE:

The fund balance in these funds will be small, reflecting balances in fundraising and grant accounts prior to allocation of those funds for their intended purpose.

**Mt. Lebanon School District
2011-12 Budget**

SPECIAL REVENUE FUND

	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
Revenue:					
Investment Earnings	\$ 18,172	\$ 1,386	\$ 388	\$ 1,000	\$ 400
Donations	144,230	160,402	136,154	50,000	50,000
Total Revenue	162,402	161,788	136,542	51,000	50,400
Expenditure:					
Student Activities	118,694	144,754	159,787	60,000	50,000
Total Expenditure	118,694	144,754	159,787	60,000	50,000
Beginning Fund Balance	125,863	169,571	186,605	163,360	154,360
Ending Fund Balance	\$ 169,571	\$ 186,605	\$ 163,360	\$ 154,360	\$ 154,760

Note: This budget is not legally required.

**SPECIAL REVENUE FUND
FORECAST OF POSSIBLE FUTURE BUDGETS**

	2009-10 Actual	2010-11 Budget	2011-12 Budget	2012-13 Forecast	2013-14 Forecast	2014-15 Forecast
Revenue:						
Investment Earnings	\$ 388	\$ 1,000	\$ 400	\$ 500	\$ 500	\$ 500
Donations	136,154	50,000	50,000	3,000	3,000	3,000
Total Revenue	136,542	51,000	50,400	3,500	3,500	3,500
Expenditure:						
Playground Improvements	159,787	60,000	50,000	30,000	3,000	3,000
Total Expenditure	159,787	60,000	50,000	30,000	3,000	3,000
Beginning Fund Balance	186,605	163,360	154,360	154,760	128,260	128,760
Ending Fund Balance	\$ 163,360	\$ 154,360	\$ 154,760	\$ 128,260	\$ 128,760	\$ 129,260

Note: This budget is not legally required.

Assumptions used in this forecast have not been reviewed by the Board, and are disclosed here for administrative planning purposes only.

FIDUCIARY/TRUST AND AGENCY FUNDS



**Mt. Lebanon School District
2011-12 Budget**

TRUST AND AGENCY FUNDS EXPLANATIONS

REVENUE EXPLANATIONS

INTEREST INCOME\$5,500

Investment earnings are those funds acquired through an active investment program on idle funds throughout the year. There is no planned increase in this budget beyond current year projections.

STUDENT FUNDRAISING\$650,000

Students prepare budgets for their fundraising activities for school dance money, proms, spirit days and other class projects. Collections for the yearbook are also budgeted here. There is no increase beyond actual receipts for prior years. All funds raised are intended for current budgeted expenditures.

DONATIONS\$2,000

The Trust funds are donations for the scholarship accounts for our graduating students.

TOTAL REVENUES.....\$657,500

EXPENDITURE EXPLANATION

STUDENT ACTIVITIES\$650,000

Students plan fundraising activities for school dances, proms, spirit days and other class projects. Payments for the yearbook are also budgeted here.

SCHOLARSHIPS\$6,000

Each year, people associated with various scholarship accounts award funds to graduating senior high students. These scholarships are distributed at awards ceremonies at the end of the year.

TOTAL EXPENDITURES\$656,000

FUND BALANCE:

The fund balance in these funds will not change from year to year. They reflect the small balances in student accounts which are used to begin their operations each new school year.

**Mt. Lebanon School District
2011-12 Budget**

TRUST AND AGENCY FUNDS

	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
Revenue:					
Interest Income	\$ 5,569	\$ 7,603	\$ 1,391	\$ 5,500	\$ 5,500
Student Fund-raising	501,689	642,049	513,807	650,000	650,000
Donations	12,318	6,028	3,599	2,000	2,000
Total Revenue	519,576	655,680	518,797	657,500	657,500
Expenditures:					
Student Activities	519,906	662,702	507,377	650,000	650,000
Scholarships	13,949	17,459	18,336	6,000	6,000
Total Expenditures	533,855	680,161	525,713	656,000	656,000
Beginning Fund Balance	194,009	179,730	155,249	148,333	149,833
Ending Fund Balance	\$ 179,730	\$ 155,249	\$ 148,333	\$ 149,833	\$ 151,333

Note: This budget is not legally required.

**TRUST AND AGENCY FUNDS
FORECAST OF POSSIBLE FUTURE BUDGETS**

	2009-10 Actual	2010-11 Budget	2011-12 Budget	2012-13 Forecast	2013-14 Forecast	2014-15 Forecast
Revenue:						
Interest Income	\$ 1,391	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Student Fund-raising	513,807	650,000	650,000	650,000	650,000	650,000
Donations	3,599	2,000	2,000	2,000	2,000	2,000
Total Revenue	518,797	657,500	657,500	657,500	657,500	657,500
Expenditures:						
Student Activities	507,377	650,000	650,000	650,000	650,000	650,000
Scholarships	18,336	6,000	6,000	2,000	2,000	2,000
Total Expenditures	525,713	656,000	656,000	652,000	652,000	652,000
Beginning Fund Balance	155,249	148,333	149,833	151,333	156,833	162,333
Ending Fund Balance	\$ 148,333	\$ 149,833	\$ 151,333	\$ 156,833	\$ 162,333	\$ 167,833

Note: This budget is not legally required.

Assumptions used in this forecast have not been reviewed by the Board, and are disclosed here for administrative planning purposes only.

FOOD SERVICE

FUND



**Mt. Lebanon School District
2011-12 Budget**

FOOD SERVICE FUND EXPLANATION

REVENUE EXPLANATION

SALE OF FOOD\$1,536,874

The cash sales of food for our lunch program are recorded here. Cash is collected for Type-A lunches, a-la-carte sales to students and all sales to adults. This account also includes funds collected for special events where a fee is charged for the refreshments.

FEDERAL SUBSIDIES\$125,000

The Federal government provides funding for free and reduced price meals for students unable to afford the full priced meals. There is no significant change in the reimbursement per meal sold.

DONATED COMMODITIES\$45,000

The Federal government subsidized the food service program with commodity foods available for our use. We are anticipating receiving a larger amount of food through this program as was received in prior years since our elementary schools will now be participating in the National School Lunch Program.

STATE SUBSIDIES\$30,000

The State provides funds for meals provided students during the year.

INVESTMENT EARNINGS\$4,000

Investment Earnings are those funds acquired through an active investment program on idle funds throughout the year. There is little planned increase in this budget.

OPERATING TRANSFER IN\$70,000

Accounting regulations require that overhead be charged to the food service program since it is a self supporting endeavor. The District transfers funds to cover these accounting requirements since we do not feel that it is an appropriate charge to pass on to students via increased lunch prices.

TOTAL REVENUES.....\$1,810,874

**Mt. Lebanon School District
2011-12 Budget**

FOOD SERVICE FUND EXPLANATION

EXPENDITURE EXPLANATION

SALARIES AND WAGES.....\$520,000

Salaries and wages reflect the cost of District and management staff salaries. The cost is estimated to increase based on contractual costs. Note that the labor contract with the cafeteria union is currently being negotiated.

EMPLOYEE BENEFITS.....\$95,000

Benefits for all staff include some payment of health care costs, life insurance and payroll taxes. No new benefits are planned in this budget.

FOOD.....\$900,000

This account reflects the food cost for the cafeteria program at levels slightly higher than prior years.

SUPPLIES\$50,000

Supply costs show an increase over the prior years due to the use of disposable trays on the serving lines.

MAINTENANCE.....\$70,000

This account reflects the district's required charge of overhead for the cafeteria operation. We charge rent based on our rental rates for not-for-profit entities, and transfers the cost and funding from the General Fund. Since this cost is covered by a transfer of funds, it does not affect the net profit of the cafeteria operation. The amount is based on prior year charges.

DEPRECIATION/OTHER.....\$18,000

This includes the cost of depreciation of district assets including salad bars, convection ovens and an ice machine purchased for the lunch program. It also covers the middle school equipment which was recently replaced with the major renovations at both buildings.

TOTAL EXPENSES.....\$1,653,000

NET ASSETS:

The balances in this fund are based on equipment purchases and net balances for that equipment. These investments in capital assets are one third of the net asset amount. The remainder of the amount is from years of positive net income from operations.

**Mt. Lebanon School District
2011-12 Budget**

PROPRIETARY/FOOD SERVICE FUND

	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
Operating Revenues:					
Sale of Food	\$ 1,224,161	\$ 1,307,096	\$ 1,287,939	\$ 1,216,058	\$ 1,536,874
Total Revenue	1,224,161	1,307,096	1,287,939	1,216,058	1,536,874
Operating Expenses:					
Salaries and Wages	419,680	467,970	532,772	500,230	520,000
Employee Benefits	73,893	73,733	79,388	90,030	95,000
Food	739,542	802,055	816,791	760,000	900,000
Supplies	55,778	43,338	34,437	45,000	50,000
Maintenance	67,539	69,162	69,162	70,000	70,000
Depreciation/Other	63,798	23,358	17,337	25,000	18,000
Total Expenses	1,420,230	1,479,616	1,549,887	1,490,260	1,653,000
Operating Loss	(196,069)	(172,520)	(261,948)	(274,202)	(116,126)
Non operating Revenues:					
Federal Programs					
Federal Subsidies	83,313	106,068	118,394	145,000	125,000
Donated Commodities	19,927	34,543	44,011	35,000	45,000
State Subsidies	30,684	22,096	27,430	30,000	30,000
Investment Earnings	18,407	12,546	5,980	5,000	4,000
Total Non operating Revenues	152,331	175,253	195,815	215,000	204,000
(Loss) Income Before Transfers	(43,738)	2,733	(66,133)	(59,202)	87,874
Operating Transfer In	67,099	69,162	69,162	70,000	70,000
Net Income (Loss)	23,361	71,895	3,029	10,798	157,874
Net Assets, beginning	520,472	543,833	615,728	618,757	629,555
Net Assets, ending	\$ 543,833	\$ 615,728	\$ 618,757	\$ 629,555	\$ 787,429

Note: This budget is not legally required.

**Mt. Lebanon School District
2011-12 Budget**

**PROPRIETARY/FOOD SERVICE FUND
FORECAST OF POSSIBLE FUTURE BUDGETS**

	2009-10 Actual	2010-11 Budget	2011-12 Budget	2012-13 Forecast	2013-14 Forecast	2014-15 Forecast
Operating Revenues:						
Sale of Food	\$ 1,287,939	\$ 1,216,058	\$ 1,536,874	\$ 1,582,980	\$ 1,630,470	\$ 1,679,384
Total Revenue	1,287,939	1,216,058	1,536,874	1,582,980	1,630,470	1,679,384
Operating Expenses:						
Salaries and Wages	532,772	500,230	520,000	533,000	546,325	559,983
Employee Benefits	79,388	90,030	95,000	97,850	104,700	107,840
Food	816,791	760,000	900,000	927,000	954,810	983,454
Supplies	34,437	45,000	50,000	51,500	53,045	54,636
Maintenance	69,162	70,000	70,000	72,100	74,263	76,491
Depreciation/Other	17,337	25,000	18,000	18,540	19,096	19,669
Total Expenses	1,549,887	1,490,260	1,653,000	1,699,990	1,752,239	1,802,074
Operating Loss	(261,948)	(274,202)	(116,126)	(117,010)	(121,769)	(122,691)
Non operating Revenues:						
Federal Programs						
Federal Subsidies	118,394	145,000	125,000	128,750	132,613	136,591
Donated Commodities	44,011	35,000	45,000	46,350	47,741	49,173
State Subsidies	27,430	30,000	30,000	30,900	31,827	32,782
Investment Earnings	5,980	5,000	4,000	4,120	4,244	4,371
Total Non operating Revenues	195,815	215,000	204,000	210,120	216,424	222,916
(Loss) Before Transfers	(66,133)	(59,202)	87,874	93,110	94,655	100,226
Operating Transfer In	69,162	70,000	70,000	70,700	71,407	72,121
Net Income (Loss)	3,029	10,798	157,874	163,810	166,062	172,347
Net Assets, beginning	615,728	618,757	629,555	787,429	951,239	1,117,301
Net Assets, ending	\$ 618,757	\$ 629,555	\$ 787,429	\$ 951,239	\$ 1,117,301	\$ 1,289,648

Note: This budget is not legally required.
Assumptions used in this forecast have not been reviewed by the Board, and are disclosed here for administrative planning purposes only.

**INFORMATIONAL
SECTION**

**Mt. Lebanon School District
2011-12 Budget**

ENROLLMENT STATISTICS

Enrollment forecasts are the basic planning tool for all school districts. They are the prime indicator of future trends for staff, programs and services.

This enrollment projection is based upon the cohort survival and grade progression methods of enrollment forecasting. This method assumes that grade one becomes grade two in the following year and that migration patterns affecting this process continue from one year to the next. The federal government, Commonwealth of Pennsylvania and the Department of Education had all been predicting gradual decreases in the number of live births during past years with a stabilization of the birth rate. We have seen this trend materialize in Mt. Lebanon.

School district enrollment projections have been quite accurate. Next year's kindergarten was born six years ago and our annual census typically provides us with the identity of members of next year's kindergarten class. The discrepancies, when they occur, are usually the result of changes in migration patterns.

POPULATION AGES 3-17 FROM 2003-2010

AGE	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
3	352	353	329	374	372	319	342	321
4	351	357	347	383	410	399	369	399
5	292	340	367	406	406	433	449	423
6	379	324	391	407	425	428	449	470
7	385	388	421	420	397	434	424	451
8	407	394	392	415	432	396	439	430
9	375	413	452	444	420	442	407	455
10	392	382	452	464	455	421	454	417
11	477	412	460	465	468	438	405	457
12	445	473	456	458	474	460	431	411
13	487	459	464	463	471	484	469	447
14	492	502	503	490	464	458	484	478
15	476	488	490	504	490	450	472	483
16	454	467	500	502	504	496	451	463
17	494	463	492	439	463	446	435	389
TOTALS	6,258	6,215	6,516	6,634	6,651	6,504	6,480	6,494

**Mt. Lebanon School District
2011-12 Budget**

**ENROLLMENT STATISTICS
(Continued)**

Each October the Office of Civil Rights requires the school district to enumerate minority races enrolled in the public schools. This following is a comparison of prior years.

MINORITY ENROLLMENT

	<u>1982</u>	<u>1992</u>	<u>2002</u>	<u>2010</u>
American Indian or Alaskan Native	1	1	3	10
Asian or Pacific Islander	95	138	191	254
Black	35	47	78	77
Hispanic	4	20	48	88
Multi-Racial				55

STUDENT-DWELLING RATIO

	<u>1981</u>	<u>1991</u>	<u>2010</u>
Single family dwelling units	10,455	10,815	10,109
Two family and multifamily dwelling units	3,077	3,269	3,748
Total dwelling units	13,532	14,084	13,857
Enrollment in all public schools K-12	5,864	5,659	5,268
Dwelling units sending students	3,437	3,481	3,373
Students per average dwelling unit	0.43	0.40	0.38
Students per home sending students	1.71	1.63	1.56
Dwelling units not sending students	10,095	10,603	10,484
Percent of dwelling units not sending students to Mt. Lebanon	75%	75%	76%
Percent of dwelling units sending students to Mt. Lebanon Schools	25%	25%	24%

ENROLLMENT BY BUILDING

<u>ELEMENTARY</u>		<u>ELEMENTARY</u>		<u>SECONDARY</u>	
Washington	398	Foster	269	Jefferson Middle	571
Lincoln	411	Jefferson	297	Mellon Middle	628
Markham	336	Hoover	239	Senior High	1767
Howe	352				

**Mt. Lebanon School District
2011-12 Budget**

ENROLLMENT PROJECTIONS

	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Forecast 2011-12	Forecast 2012-13	Forecast 2013-14	Forecast 2014-15
Washington School									
Kindergarten	61	50	56	51	56	51	54	50	49
1	65	68	55	61	61	63	58	62	57
2	46	63	74	58	63	65	66	61	65
3	61	49	68	82	61	68	70	71	66
4	58	63	52	70	86	64	71	73	74
5	<u>60</u>	<u>57</u>	<u>63</u>	<u>52</u>	<u>71</u>	<u>86</u>	<u>64</u>	<u>71</u>	<u>73</u>
Total	351	350	368	374	398	397	383	388	384
Lincoln School									
Kindergarten	61	67	56	67	73	67	70	64	63
1	68	65	79	62	71	81	73	76	70
2	64	67	62	77	59	68	78	70	73
3	59	65	68	60	76	58	67	77	69
4	88	62	63	67	64	76	59	69	78
5	<u>60</u>	<u>87</u>	<u>63</u>	<u>68</u>	<u>68</u>	<u>66</u>	<u>79</u>	<u>61</u>	<u>71</u>
Total	400	413	391	401	411	416	426	417	424
Markham School									
Kindergarten	47	48	49	54	36	33	35	32	32
1	62	65	53	48	61	39	35	38	34
2	64	65	64	55	47	61	39	35	38
3	43	64	68	66	61	50	65	42	37
4	57	48	68	67	62	61	49	63	41
5	<u>65</u>	<u>60</u>	<u>45</u>	<u>67</u>	<u>69</u>	<u>61</u>	<u>61</u>	<u>49</u>	<u>63</u>
Total	338	350	347	357	336	305	284	259	245
Howe School									
Kindergarten	48	53	50	71	58	53	56	51	50
1	57	50	57	53	71	60	54	57	52
2	57	59	53	57	53	72	60	54	57
3	57	58	59	60	55	55	75	61	56
4	52	60	60	59	59	55	55	75	61
5	<u>67</u>	<u>54</u>	<u>61</u>	<u>60</u>	<u>56</u>	<u>58</u>	<u>54</u>	<u>53</u>	<u>73</u>
Total	338	334	340	360	352	353	354	351	349
Foster School									
Kindergarten	49	51	42	40	45	41	43	39	39
1	45	50	56	42	43	48	43	46	41
2	49	45	47	54	40	41	46	41	44
3	46	50	43	47	51	39	40	44	40
4	54	48	49	42	47	50	38	39	43
5	<u>50</u>	<u>52</u>	<u>46</u>	<u>49</u>	<u>43</u>	<u>47</u>	<u>50</u>	<u>38</u>	<u>39</u>
Total	293	296	283	274	269	266	260	247	246
Jefferson School									
Kindergarten	34	39	44	53	54	49	51	47	46
1	38	37	48	53	53	61	54	55	52
2	43	38	43	50	50	55	61	54	56
3	42	49	40	45	49	51	56	61	55
4	39	39	47	38	49	49	52	58	62
5	<u>44</u>	<u>38</u>	<u>43</u>	<u>51</u>	<u>42</u>	<u>54</u>	<u>54</u>	<u>57</u>	<u>64</u>
Total	240	240	265	290	297	319	328	332	335
Hoover School									
Kindergarten	43	35	32	43	35	32	34	31	31
1	39	45	36	35	46	37	34	36	33
2	43	44	47	38	31	46	36	33	35
3	35	40	44	46	39	31	46	36	33
4	41	37	43	44	48	41	32	48	38
5	<u>51</u>	<u>55</u>	<u>44</u>	<u>42</u>	<u>40</u>	<u>49</u>	<u>40</u>	<u>31</u>	<u>48</u>
Total	252	256	246	248	239	236	222	215	218

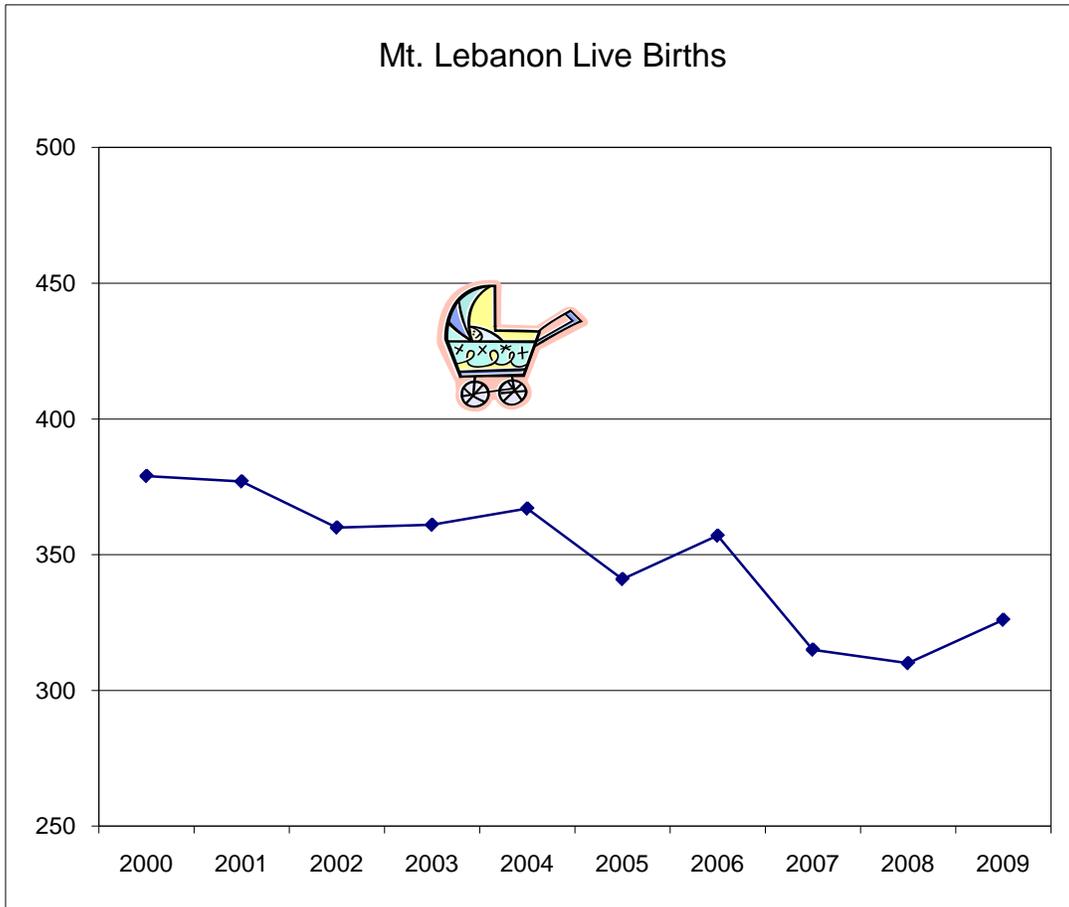
**Mt. Lebanon School District
2011-12 Budget**

ENROLLMENT PROJECTIONS

	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Forecast 2011-12	Forecast 2012-13	Forecast 2013-14	Forecast 2014-15
Jefferson Middle School									
6	214	173	197	165	196	192	208	199	178
7	185	205	175	195	176	194	192	208	199
8	<u>198</u>	<u>187</u>	<u>194</u>	<u>171</u>	<u>201</u>	<u>180</u>	<u>194</u>	<u>192</u>	<u>208</u>
Total	597	565	566	531	571	566	594	599	585
Mellon Middle School									
6	221	241	209	207	206	211	229	219	196
7	222	227	243	209	204	213	211	229	219
8	<u>230</u>	<u>232</u>	<u>231</u>	<u>248</u>	<u>218</u>	<u>198</u>	<u>214</u>	<u>212</u>	<u>229</u>
Total	673	700	683	664	628	622	654	660	644
Total Middle Schools									
6	435	414	406	372	398	395	429	410	367
7	407	432	418	404	372	399	395	429	410
8	<u>428</u>	<u>419</u>	<u>425</u>	<u>419</u>	<u>406</u>	<u>371</u>	<u>400</u>	<u>396</u>	<u>429</u>
Total	1270	1265	1249	1195	1176	1165	1224	1235	1206
Senior High									
9	482	440	422	464	444	428	397	424	420
10	482	476	426	434	464	443	432	398	425
11	499	486	474	431	434	465	445	433	399
12	<u>491</u>	<u>510</u>	<u>483</u>	<u>474</u>	<u>425</u>	<u>431</u>	<u>462</u>	<u>441</u>	<u>430</u>
Total	1954	1912	1805	1803	1767	1767	1736	1696	1674
Enrollment By Grade									
Kindergarten	343	343	329	379	357	326	343	314	310
1	374	380	384	354	406	389	351	370	339
2	366	381	390	389	343	408	386	348	368
3	343	375	390	406	392	352	419	392	356
4	389	357	382	387	415	396	356	425	397
5	397	403	365	389	389	421	402	360	431
6	435	414	406	372	405	403	437	418	374
7	407	432	418	404	375	407	403	437	418
8	428	419	425	419	419	378	408	404	437
9	482	440	422	464	444	428	397	424	420
10	482	476	426	434	464	443	432	398	425
11	499	486	474	431	434	465	445	433	399
12	<u>491</u>	<u>510</u>	<u>483</u>	<u>474</u>	<u>425</u>	<u>431</u>	<u>462</u>	<u>441</u>	<u>430</u>
Total	5436	5416	5294	5302	5268	5247	5241	5164	5104
Enrollment by Category									
Elem. -K-5	2235	2239	2240	2304	2302	2292	2257	2209	2201
Middle - 6-8	1274	1265	1249	1195	1176	1165	1224	1235	1206
High School - 9-12	1954	1912	1805	1803	1767	1767	1736	1696	1674
Secondary 6-12	3219	3177	3054	2998	2943	2932	2960	2931	2880
District	5436	5416	5294	5302	5268	5247	5241	5164	5104

MT. LEBANON SCHOOL DISTRICT

2011-12 BUDGET



LIVE BIRTHS 2000-2009
MT. LEBANON AND ALLEGHENY COUNTY

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Mt. Lebanon	379	377	360	361	367	341	357	315	310	326
Allegheny County	14,249	13,830	13,469	13,601	13,227	13,013	12,993	13,379	13,276	13,113

Enrollment Trend: The birth rate has dropped slowly over recent years which will cause the enrollment to trend down into the future.

**Mt. Lebanon School District
2011-12 Budget**

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS AND PROJECTIONS

<u>Fiscal Year</u>	<u>Assessed Value</u>	<u>Percent Change</u>	<u>Estimated Actual Value (1)</u>
2003	\$2,165,966,865	15.3	\$1,971,124,441
2004	2,135,256,841	<1.4>	1,857,861,100
2005	2,113,921,663	<1.0>	1,898,395,300
2006	2,171,329,994	2.7	1,908,474,300
2007	2,068,748,983	<4.7>	1,993,089,900
2008	2,131,856,009	3.1	2,027,186,300
2009	2,143,911,690	0.6	2,048,807,500
2010	2,167,740,391	1.1	2,300,000,000
*2011	2,170,447,511	0.1	2,350,000,000
*2012	2,173,384,611	1.4	2,400,000,000
PROJECTED			
2013	2,600,000,000	18.2	2,600,000,000
2014	2,600,000,000	0.0	2,600,000,000
2015	2,600,000,000	0.0	2,600,000,000

(1) Data provided by State Tax Equalization Board

*Budgeted

**Mt. Lebanon School District
2011-12 Budget**

TAX REVENUES BY SOURCE

Fiscal Year Ending	Real Estate Taxes*	Earned Income Taxes	Real Estate Transfer Tax	Public Utility Tax	Total Taxes
2003	\$37,573,362	\$4,772,005	\$656,697	\$66,909	\$43,068,973
2004	41,510,168	5,018,226	859,893	78,519	47,466,806
2005	46,985,258	5,069,541	744,112	57,838	52,856,749
2006	48,883,771	5,294,788	842,257	79,024	55,099,840
2007	49,557,411	5,743,902	720,672	86,299	56,108,284
2008	50,589,807	6,053,990	689,115	81,464	57,414,376
2009	49,032,399	5,879,153	564,684	74,808	55,551,044
2010	51,697,076	5,783,167	736,767	80,728	58,297,738
2011**	54,570,408	6,079,375	850,000	80,000	61,579,783
2012**	54,631,797	6,266,050	800,000	80,000	61,777,847
PROJECTED					
2013	65,600,571	6,427,767	850,000	80,000	72,958,338
2014	74,784,651	6,620,600	850,000	80,000	82,335,251
2015	85,254,502	6,819,218	850,000	80,000	93,003,720

Projection assumptions:

As needed to
balance budget

3% Increase
per year

No Change
per year

No Change
per year

*Includes liened taxes

**Budgeted

**Mt. Lebanon School District
2011-12 Budget**

TAX BURDEN ON TAXPAYERS

<u>RESIDENT PROFILE</u>		<u>SCHOOL DISTRICT TAX BURDEN</u>		
<u>Market Value</u>	<u>Income Level</u>	<u>Real Estate Tax</u>	<u>Earned Income Tax</u>	<u>Total Tax</u>
\$100,000	\$65,000	\$2,663	\$325	\$2,988
100,000	2,000	2,663	10	2,673
200,000	120,000	5,326	600	5,926
200,000	2,000	5,326	10	5,336
300,000	180,000	7,989	900	8,889
300,000	2,000	7,989	10	7,999

HISTORICAL TAX BURDEN

<u>Fiscal Year</u>	<u>EARNED INCOME TAX</u>		<u>REAL ESTATE TAX</u>	
	<u>Income \$120,000</u>	<u>\$2,000</u>	<u>Market Value \$100,000</u>	<u>\$200,000</u>
2003	\$600	\$10	\$1,812	\$3,624
2004	600	10	2,016	4,032
2005	600	10	2,276	4,552
2006	600	10	2,318	4,636
2007	600	10	2,356	4,712
2008	600	10	2,356	4,712
2009	600	10	2,381	4,762
2010	600	10	2,411	4,822
*2011	600	10	2,663	5,326
*2012	600	10	2,663	5,326

*Budgeted - all other years are actual.

**Mt. Lebanon School District
2011-12 Budget**

**ASSESSED VALUE AND REAL ESTATE TAX RATES
ALL OVERLAPPING GOVERNMENTS**

<u>Fiscal Year</u>	<u>Municipal</u>	<u>School</u>	<u>County</u>	<u>Total</u>	<u>Assessed Valuation</u>
2003	3.99	18.12	4.69	26.80	\$2,165,966,865
2004	3.99	20.16	4.69	28.84	2,135,256,841
2005	4.34	22.76	4.69	31.79	2,113,921,663
2006	4.57	23.18	4.69	32.42	2,171,329,994
2007	4.79	23.56	4.69	33.04	2,068,748,893
2008	4.97	23.56	4.69	33.22	2,131,856,009
2009	4.97	23.81	4.69	33.47	2,148,911,690
2010	4.89	24.11	4.69	33.69	2,167,740,391
2011	4.89	26.63	4.69	36.21	2,170,447,511
*2012	4.76	26.63	4.69	36.08	2,173,384,611

Tax Rates (per \$1,000 of Assessed Valuation)

Effective in 2002, assessed value equals market value. So a \$100,000 home would multiply its value times the millage rate to obtain the face amount of the school tax bill. Discounts of 2% are available if taxes are paid within 60 days of the statement.

Tax Trend: School taxes have gone up in recent years due to the renovations of our school buildings and increasing cost of employee benefits. Although the millage rate in future years is hard to predict, continuing need for facilities renovations and benefit costs will put pressure on the budget to respond to upward financial trends.

*Budgeted. All other years are actual.

**Mt. Lebanon School District
2011-12 Budget**

**PRINCIPAL REAL ESTATE TAXPAYERS
FISCAL YEAR 2012**

<u>Taxpayer</u>	<u>Type of Real Estate</u>	<u>Assessed Valuation</u>	<u>Percentage of Total</u>
Continental/Galleria	Retail Mall	\$30,400,000	1.40%
Brookdale Senior Housing	Retirement Community	17,000,000	0.78%
Bower Hill Development Co.	Apartment Building	11,699,700	0.54%
Concordia Lutheran	Retirement Community	8,721,269	0.40%
I HP Bower Hill LLC	Rental Building	6,831,700	0.32%
650 Washington Road	Office Building	6,193,900	0.29%
Asbury Health Center	Personal Care Home	5,897,672	0.27%
Jon Pan Realty	Retail Development	5,555,000	0.26%
Pendale Towers, Ltd.	Apartment Building	5,253,200	0.24%
St. Clair Memorial Hospital	Medical Office Building	<u>5,245,600</u>	<u>0.24%</u>
	Total	<u><u>\$102,798,041</u></u>	<u><u>4.74%</u></u>

Source: Mt. Lebanon Tax Office

**Mt. Lebanon School District
2011-12 Budget**

REAL ESTATE TAX LEVIES AND COLLECTIONS

LAST TEN AUDITED FISCAL YEARS

Fiscal Year	Adjusted Total Tax Levy*	Face Value of Current Tax Collections	Total Tax Levy Collected	Collected at Discount	Outstanding of Total Levy at Discount	Outstanding Delinquent Taxes	Taxes as Percent of Levy
2001	\$34,662,914	\$34,137,281	98.5%	\$31,150,800	89.9%	\$581,087	1.7%
2002	38,929,334	37,903,029	97.4%	33,017,569	84.8%	785,986	2.0%
2003	39,010,086	38,188,066	97.9%	33,781,000	86.6%	717,221	1.8%
2004	42,813,733	42,095,155	98.3%	41,354,031	96.6%	814,872	1.9%
2005	48,716,747	47,217,522	96.9%	41,851,854	85.9%	1,592,336	3.3%
2006	50,341,158	48,732,909	96.8%	42,595,386	84.6%	970,715	1.9%
2007	50,744,149	49,063,088	96.7%	43,156,898	85.0%	1,681,061	3.3%
2008	50,038,937	48,447,118	96.8%	47,638,217	95.2%	1,591,819	3.2%
2009	50,759,085	49,271,522	97.1%	48,404,972	95.4%	1,487,563	2.9%
2010	55,789,705	54,858,502	98.3%	47,721,081	85.5%	931,203	1.7%

Source: Mt. Lebanon Tax Office

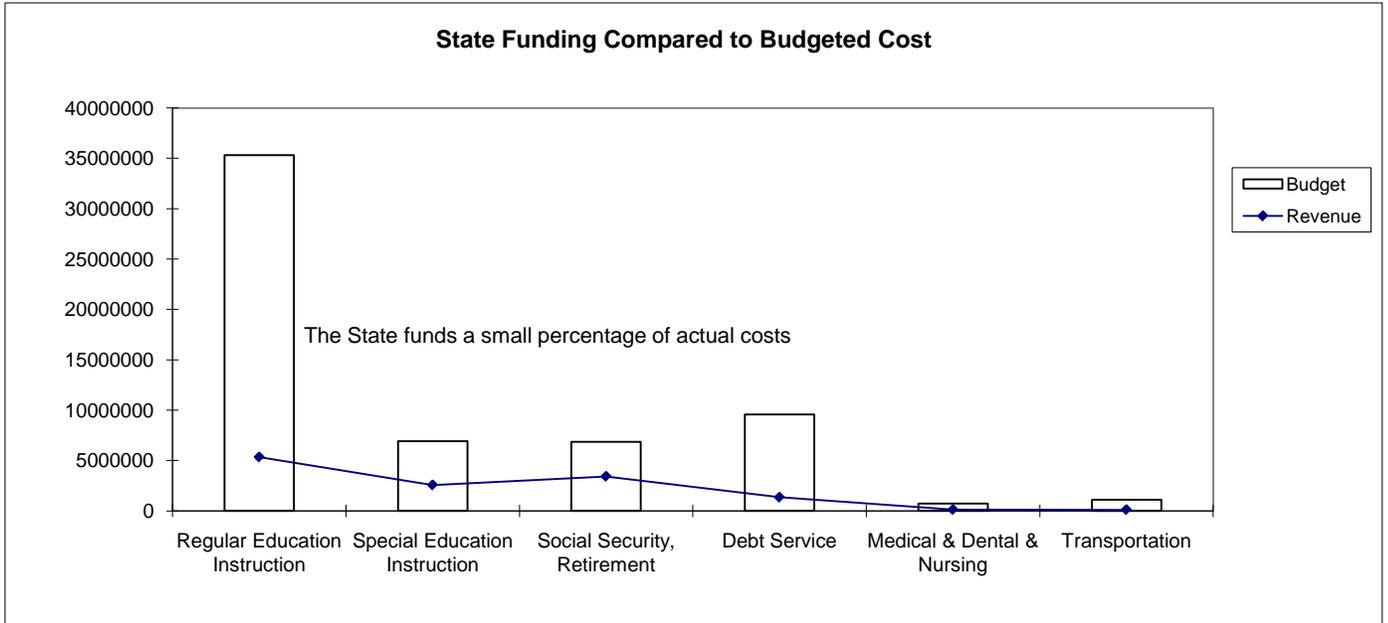
*Adjusted tax levy reflects additions and exonerations granted to property owners.

Mt. Lebanon School District 2011-12 Budget

STATE REVENUE COMPARED TO COST OF MANDATED PROGRAMS

PROGRAM	Budget	Revenue	% Funded by State	Local Funding	Millage Equivalent
Regular Education Instruction	\$ 35,329,469	\$ 5,351,908	15%	\$ 29,977,561	14.38
Special Education Instruction	6,926,193	2,565,274	37%	4,360,919	2.09
Social Security, Retirement	6,862,247	3,427,323	50%	3,434,924	1.65
Debt Service	9,581,860	1,348,041	14%	8,233,819	3.95
Medical & Dental & Nursing	728,888	120,000	16%	608,888	0.29
Transportation	1,115,380	107,780	10%	1,007,600	0.48

Note: Some of the funds are duplicated in the Budget column due to their coverage in multiple programs.



Mt. Lebanon School District 2011-12 Budget

HISTORICAL STATISTICS

Mt. Lebanon's proximity to Pittsburgh and a wide range of services offered attracts many corporate executives and young professionals. Based on the 2000 census, the Municipality's population decreased 345 from the 1990 census. In addition, family size remained the same.

	<u>Calendar Year 2001</u>	<u>Calendar Year 2011</u>
Population (1)	33,017	33,017
Median age (1)	41.8	41.8
Unemployment rate (2)	2.9%	5.3%
School enrollment (3)	5,728	5,302
Attainment Bachelor's Degree or higher (1)	61.0%	61.0%
Estimated median family income (1)	\$60,783	\$60,783
Average sales price of homes (2)	\$165,185	\$225,237

Data Sources:

- (1) Official U.S. Census (2000)
- (2) Mt. Lebanon Planning Office
- (3) Mt. Lebanon School District

**Mt. Lebanon School District
2011-12 Budget**

**STAFFING STATISTICS
(expressed in full time equivalents for General Fund only)**

	Actual						Forecast			
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-13
Professional Staff:										
Teaching Staff:										
Elementary*	172.49	172.86	176.20	176.90	179.30	181.30	176.00	173.00	171.00	171.00
Middle School*	115.31	114.24	115.10	114.10	115.90	114.20	110.00	108.00	106.00	106.00
Senior High	132.30	136.40	134.60	130.20	127.60	127.40	125.00	122.00	120.00	118.00
Subtotal	420.10	423.50	425.90	421.20	422.80	422.90	411.00	403.00	397.00	395.00
Supervisors:										
District	6.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	0.00
Other	24.10	24.10	24.50	24.50	24.50	24.50	24.50	24.50	24.50	26.50
Subtotal	30.10	31.10	30.50	26.50						
Auxiliary Positions	6.00									
Total Professional Staff	456.20	460.60	462.40	457.70	459.30	459.40	447.50	439.50	433.50	427.50
Support Staff:										
Secretarial:										
Full-time Positions	26.66	26.66	26.66	26.66	26.66	26.66	26.00	24.00	24.00	24.00
Part-time Positions**	34.90	34.90	34.90	34.90	34.92	34.17	32.00	32.00	32.00	30.00
Administrative Asst.	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Subtotal	69.56	69.56	69.56	69.56	69.58	68.83	66.00	64.00	64.00	62.00
Specialists	16.50	15.50	21.00	22.50	23.50	22.50	21.00	20.00	20.00	20.00
Student Support Staff**	35.00	37.00	38.00	39.00	39.00	40.00	39.00	37.00	37.00	37.00
Skilled Trades	8.00	7.00	8.00	9.00	9.00	8.00	8.00	8.00	8.00	8.00
Custodial:										
Custodians	57.00	57.00	60.00	60.25	60.25	58.00	57.00	54.00	54.00	54.00
Head Custodians	8.00	8.00	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00
Subtotal	65.00	65.00	67.00	67.25	67.25	65.00	65.00	62.00	62.00	62.00
Total Support Staff	194.06	194.06	203.56	207.31	208.33	204.33	199.00	191.00	191.00	189.00
Total All Staff	650.26	654.66	665.96	665.01	667.63	663.73	646.50	630.50	624.50	616.50

*Projections may change due to future special education needs.

**Projections may change due to future special education needs such as the possible addition of classroom or classroom aides, or personal care assistants. Teaching staff include classroom teachers and specialists who interact directly with children in classroom settings.

District supervisors are administrators with responsibility for facilities, personnel, finance, student services, curriculum and technology. Other supervisors including building principals, assistant principals and subject area supervisors.

Secretarial staff includes all secretaries, library/teaching aides and clerical support positions.

Specialists are technicians in the areas of audiovisual, computer tech, public relations, student activities & accounting.

Student support staff includes aides assisting with student mobility.

Mt. Lebanon School District 2011-12 Budget

SALARIES BY PROFESSION

	Audited 2008-09	Audited 2009-10	Budget 2010-11	Budget 2011-12	Increase	% Budget
Administration	\$ 2,754,815	\$ 2,923,342	\$ 2,948,135	\$ 2,928,808	-0.7%	7%
Teachers	28,854,365	30,073,913	30,698,124	31,157,365	1.5%	74%
Nursing, Medical	507,208	584,112	559,958	570,800	1.9%	1%
Technical Assistants	829,654	901,748	777,452	865,694	11.4%	2%
Clerical	2,026,478	2,212,622	2,098,524	2,188,684	4.3%	5%
Maintenance	455,773	480,717	522,237	502,947	-3.7%	1%
Drivers	249,204	259,849	265,271	271,710	2.4%	1%
Custodial	2,490,846	2,637,165	2,615,278	2,733,420	4.5%	6%
Other	718,855	816,153	773,805	833,608	7.7%	2%
Total Salaries	\$ 38,887,198	\$ 40,889,621	\$ 41,258,784	\$ 42,053,036	1.9%	100%

Description of staff:

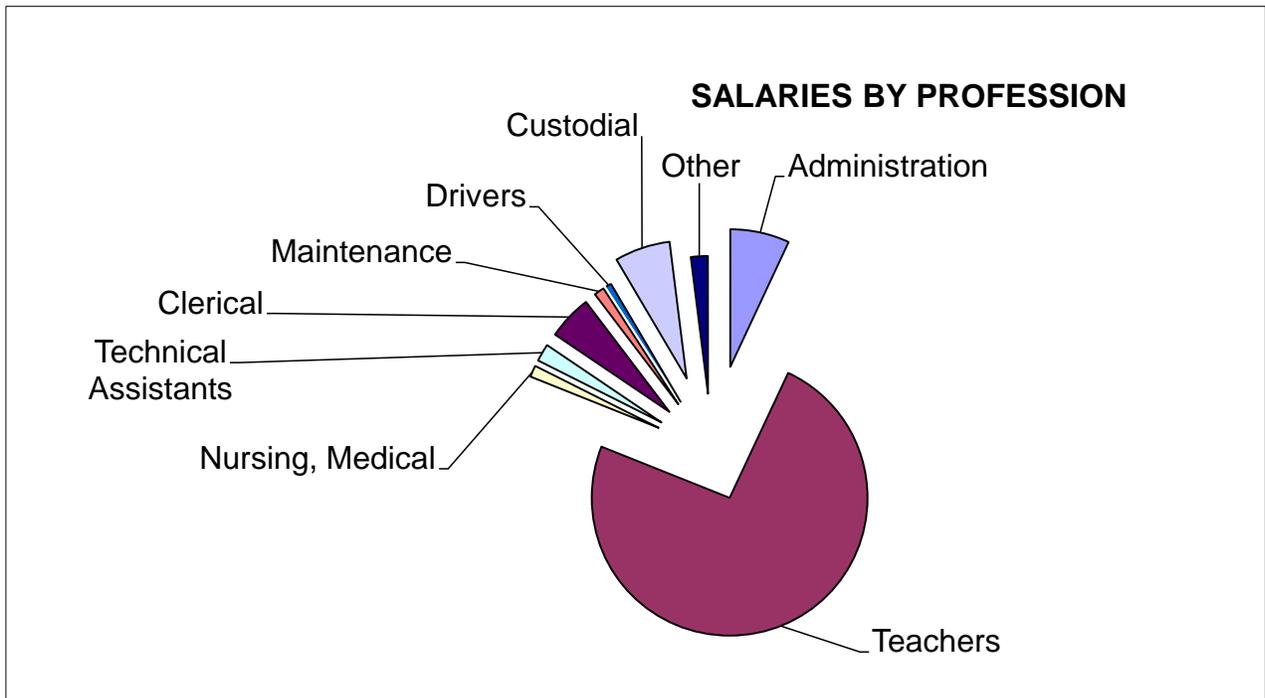
Most of the School District's staff are covered by labor contracts negotiated with four unions. The teachers and nurses are governed by the teacher's contract. Clerical staff are predominantly covered by the secretarial and aide contract. The maintenance workers, custodians and the drivers are covered by the custodial contract. And the cafeteria workers (not reflected in the above totals since they are paid solely in the Food Service Fund) are covered by the cafeteria contract. These contracts run for time periods listed below and address pay, benefits and working conditions for each group. All other employees of the District are supervisory, confidential or part time in nature, and are not covered by union agreements.

Teacher contract - July 1, 2010 through June 30, 2015 - salary increase for 2011-12 is 3.81%

Secretarial contract - July 1, 2007 through June 30, 2012 - salary increase for 2011-12 is 3.97%

Custodial contract - Contract expired June 30, 2011 - currently being negotiated

Cafeteria contract - July 1, 2010 through June 30, 2014 - salary increase for 2011-12 is 3.94%



**Mt. Lebanon School District
2011-12 Budget**

PROGRAM RESULTS

Student achievement is the best indicator of the success of a school system. Various standardized scores are monitored to assure that we continue to meet the needs of our students, and continue to provide an effective program in a variety of subjects.

According to available statistics, 95% of students from Mt. Lebanon's class of 2010 are continuing their education at a:

- | | |
|---|-----|
| ▪ four-year college | 87% |
| ▪ junior or community college | 6% |
| ▪ vocational, technical or
professional school | 1% |
| ▪ armed services | 1% |

During the 2009-10 school year, Mt. Lebanon students participated in 974 Advanced Placement enrollments. Of these, 397 students went on to take 637 Advanced Placement exams. Advanced Placement course offerings for 2009-2010 included 19 course offerings: Literature & Composition, Language & Composition, European History, Psychology, United States History, United States Government & Politics, Calculus BC, Statistics, Computer Science A, Biology, Chemistry, Environmental Science, Physics (Mechanics), Physics (Electricity & Magnetism), French, German, Spanish, Music Theory and Studio Art.

The Mt. Lebanon class of 2010 SAT Reasoning Test average was 1129 with ninety-four percent of the class taking the exam. This is 112 points higher than the national average and 136 points higher than the Pennsylvania average.

Of the 55% of the class of 2010 who took the ACT exam, the average composite score was 25.1 compared to the national average of 21.0. Average composite scores for the ACT include English, Mathematics, Reading and Science results.

**Mt. Lebanon School District
2011-12 Budget**

STUDENT MEAN TEST SCORES

LAST TEN YEARS

SCHOLASTIC APTITUDE TEST - SAT 1

NATIONAL MERIT RESULTS

GRADUATION YEAR	MT. LEBANON	NATIONAL	PENNSYLVANIA	NUMBER SEMI-FINALISTS	NUMBER COMMENDED
2001	1131	1020	999	8	27
2002	1147	1020	998	13	28
2003	1146	1026	1002	13	20
2004	1146	1026	1003	11	27
2005	1150	1028	1004	7	15
2006	1168	1021	993	13	18
2007	1141	1017	992	13	23
2008	1145	1017	995	10	22
2009	1147	1016	994	8	22
2010	1129	1017	993	5	12

**Mt. Lebanon School District
2011-12 Budget**

**DROP OUT RATES
LAST TEN SCHOOL YEARS**

	<u>Middle School</u>	<u>High School</u>	<u>District</u>
2000-01	-	0.9	0.6
2001-02	-	0.7	0.5
2002-03	-	0.4	0.3
2003-04	-	0.4	0.2
2004-05	-	0.4	0.2
2005-06	-	0.3	0.2
2006-07	-	0.1	-
2007-08	-	0.4	0.1
2008-09	-	0.3	0.1
2009-10	-	0.6	0.2

as a percent of membership

**Mt. Lebanon School District
2011-12 Budget**

COMPARATIVE SPENDING STUDY

<u>SCHOOL DISTRICT*</u>	<u>2005-06 ADM</u>	<u>COMPARISON SPENDING PER PUPIL</u>
Allegheny Valley	1,206	\$11,898
Avonworth	1,338	10,501
Baldwin-Whitehall	4,446	8,682
Bethel Park	5,082	9,957
Brentwood Borough	1,365	9,864
Carlynton	1,582	11,011
Chartiers Valley	3,504	9,244
Clairton City	989	12,155
Cornell	738	10,935
Deer Lakes	2,095	10,438
Duquesne City	903	13,654
East Allegheny	2,003	9,963
Elizabeth Forward	2,916	9,071
Fox Chapel Area	4,650	11,996
Gateway	4,361	11,209
Hampton Twp	3,141	9,294
Highlands	2,865	9,811
Keystone Oaks	2,438	11,018
Mckeesport Area	4,599	9,621
Montour	3,239	11,030
Moon Area	3,843	9,915
Mt. Lebanon	5,447	10,648
North Allegheny	8,093	10,754
North Hills	4,801	10,442
Northgate	1,468	10,046
Penn Hills	5,719	10,341
Pine-Richland	4,236	8,785
Pittsburgh	32,556	15,078
Plum Borough	4,443	8,677
Quaker Valley	1,910	12,488
Riverview	1,224	10,773
Shaler Area	5,525	9,492
South Allegheny	1,776	8,046
South Fayette Twp	2,018	9,814
South Park	2,257	9,098
Steel Valley	2,297	10,454
Sto-Rox	1,551	11,164
Upper St. Clair	4,143	10,620
West Allegheny	3,308	9,646
West Jefferson Hills	2,905	9,492
West Mifflin Area	3,303	9,546
Wilkinsburg Borough	1,771	13,612
Woodland Hills	5,690	\$11,404

*All schools in Allegheny County, Pennsylvania, latest information available.

Mt. Lebanon School District 2011-12 Budget

DEMOGRAPHICS

In 1902, the first trolley line from Pittsburgh enabled the Mt. Lebanon area to begin development. Ten years later, the citizens of the Mt. Lebanon area of Scott Township voted to incorporate what is now Mt. Lebanon under the legislative act providing for establishment of "First Class Township" government.

It was in July of 1912 that the Mt. Lebanon School District came into legal existence, established by decree of the Court of Quarter Sessions. At that time, the School District was considered a fourth-class district with a five-member School Board.

In 1912, the school housing consisted of a six-room frame building at the corner of Washington Road and Cedar Boulevard, and a one-room frame building at Beadling Road. The close of World War I signaled the beginning of a planned program of expansion including site selections and bond issues for the building of the ten schools that now reside in the District.

Completion of the Liberty Tubes in 1924 marked a period of rapid growth in the community. By 1961, Mt. Lebanon's population had grown to 35,361 from 1,705 in 1912, thus changing its rating to a second-class school district with nine School Board members.

Throughout its history, Mt. Lebanon residents have always given top priority to their school system, which has enjoyed an excellent national reputation for education of its children. Currently, about 90% of the District's seniors enter some type of post-secondary education and the number of students chosen as National Merit Finalists has continued to place Mt. Lebanon as one of the top high schools in the country.

Enrichment programs occur at every educational level for most children. Advanced placement courses at the High School often permit college-bound students to receive credit toward their freshman year.

Within the six square miles of the community, there are seven elementary schools and two middle schools and one high school. The structure of the schools is K-5, 6-8 and 9-12. All schools are located in areas which permit all, except exceptional children, to walk to school.

The nine-member elected School Board annually establishes the School District budget and millage rate. Each member serves a four-year term with elections occurring every two years for expired terms. Board meetings are usually held the second and third Monday of each month.

The School District encourages the active involvement of parents, residents and community groups. Voluntary ad hoc advisory committees for various topics provide valuable information and assistance to the District throughout the year. An active PTA makes possible a wide variety of activities and services not provided through the general School District budget.

District Report Card

District MT LEBANON SD

2009-2010

Commonwealth of Pennsylvania

District Report Card

Report cards are an important source of information about performance and accountability. They allow districts to compare data in a consistent way and highlight opportunities for improvement.

This report card will show not only the achievement of students overall, but also the progress that disaggregated groups are making in closing achievement gaps. Report card data help Pennsylvania school districts and the Pennsylvania Department of Education focus on specific groups of students who are currently not meeting academic standards.

The report card is designed to ensure that the public is fully informed about performance, and to promote broader participation and better decision-making by providing a shared source of performance data. This federal initiative is based on the idea that a well-informed public plays an important part in school improvement.

Using Report Card Data

Report cards should be used to share information. Adequate Yearly Progress (AYP) is not measured by the strength of this report card. The data on this report card may not match AYP data published for this district.

For more information:

Pennsylvania Department of Education
Bureau of Assessment and Accountability
333 Market Street
Harrisburg, PA 17126
Voice (717) 705-2343
ra-pas@state.pa.us

This report contains:

- **Attendance and Graduation data**
Attendance and graduation rates are displayed for the most recent school year.
- **The Accountability Report**
This section shows the district's performance compared with the goals set by No Child Left Behind. Student results from the Pennsylvania System of School Assessment (PSSA) are listed by disaggregated group and by Performance Level.
- **The Assessment Report**
Here you can compare two years of PSSA, PSSA-M, and PASA academic performance and participation data for this district. These results are displayed by grade, subject, and disaggregated group.
- **Adequate Yearly Progress Status**
Here you can find the total number of schools in the district identified under each AYP status and the name of each school identified.
- **Least Restrictive Environment**
This section contains data on Least Restrictive Environment for the most recent school year.
- **Teacher Qualifications**
This section includes both numbers and percentages of teachers in the school who are highly qualified or hold emergency certification.
- **National Assessment of Educational Progress (NAEP) Data**
NCLB regulations require NAEP results on state and district report cards. This section contains 2009 NAEP information.

Click here for more LRE Data

<http://penndata.hbg.psu.edu/BSEReports/AboutSPP.aspx>

Attendance and Graduation Data

District MT LEBANON SD

Pennsylvania's accountability system includes school assessment based on attendance and graduation rates. Attendance rates measure the number of days that a student was both enrolled and present in the school. Research shows that a strong relationship exists between regular attendance and academic performance. Graduation rates measure the number of students receiving a regular high school diploma in a given year against the total number of dropouts over four years.

Attendance and Graduation Measures

All Student Groups ³	Attendance Measure ¹ Attendance Goal: 90%			Graduation Measure ² Graduation Goal: 85%		
		District	State		District	State
All Students	✓	96%	94%	✓	99%	90%
Male	✓	96%	94%	✓	99%	89%
Female	✓	96%	94%	✓	100%	92%
White	✓	96%	95%	✓	100%	93%
Black	✓	93%	91%	—	—	80%
Latino/Hispanic	✓	94%	92%	—	—	76%
Asian	✓	97%	96%	✓	96%	94%
Native American	✓	95%	93%	—	—	86%
Multiracial	—	—	—	—	—	—
IEP	✓	95%	93%	✓	99%	84%
English Language Learners	✓	95%	94%	—	—	74%
Migrant	—	—	94%	—	—	72%
Economically Disadvantaged	✓	93%	92%	✓	94%	82%

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ Attendance measure is a goal of 90%, or any improvement from last year.

² Graduation measure is a goal of 85%, or a target of 82.5% or a 10% reduction of the difference between the previous year and 85%.

³ There can be overlap among the groups since a student may belong to more than one of these groups.

Accountability Report

District MT LEBANON SD

The purpose of this section of the report card is to show how students performed compared with the goals of No Child Left Behind. The participation tables in this report include students who were enrolled in this district for any part of the academic year. The performance tables in this report include students who were enrolled in this district for a full academic year. These numbers may not match the results in the Assessment section of the Report Card.

District Overall Results in Mathematics

This table captures participation and performance results of students overall and by disaggregated group who took the PSSA, PSSA-M, and PASA in Grades 3-8 and 11.

All Student Groups ¹	Participation		Performance				Percentage of students Proficient and above
	Students Assessed #	%	Percentage of students in each Performance Level				
			Below Basic	Basic	Proficient	Advanced	
All Student²	2,797	100%	3%	7%	23%	67%	90%
Male	1,438	100%	3%	7%	22%	68%	90%
Female	1,357	100%	3%	7%	23%	67%	90%
White	2,565	100%	2%	7%	23%	67%	90%
Black	48	100%	18%	27%	29%	27%	56%
Latino/Hispanic	44	100%	0%	10%	24%	66%	90%
Asian	126	100%	1%	2%	14%	83%	87%
Native American	—	—	—	—	—	—	—
Multiracial	10	100%	—	—	—	—	—
IEP	561	99%	8%	17%	22%	53%	75%
English Language Learners	45	100%	—	—	—	—	—
Migrant	—	—	—	—	—	—	—
Economically Disadvantaged	206	99%	9%	16%	30%	45%	75%

2010 Goal 56%

NOTE:

Percentages may not total 100 due to rounding.

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

² The performance of students scoring proficient and above includes those who took the PASA, although the number of proficient and advanced scores based on the PASA will not exceed 1% of all assessed students.

The performance of students scoring proficient and above includes those who took the PSSA-M, although the number of proficient and advanced scores based on the PSSA-M will not exceed 2% of all assessed students.

Accountability Report

District MT LEBANON SD

The purpose of this section of the report card is to show how students performed compared with the goals of No Child Left Behind. The participation tables in this report include students who were enrolled in this district for any part of the academic year. The performance tables in this report include students who were enrolled in this district for a full academic year. These numbers may not match the results in the Assessment section of the Report Card.

District Overall Results in Reading

This table captures participation and performance results of students overall and by disaggregated group who took the PSSA, PSSA-M, and PASA in Grades 3-8 and 11.

All Student Groups ¹	Participation		Performance				Percentage of students Proficient and above
	Students Assessed #	%	Percentage of students in each Performance Level				
			Below Basic	Basic	Proficient	Advanced	0 20 40 60 80 100
All Student²	2,788	100%	3%	6%	30%	61%	91%
Male	1,432	100%	4%	8%	31%	57%	88%
Female	1,355	100%	2%	4%	29%	65%	82%
White	2,560	100%	3%	6%	30%	61%	91%
Black	48	100%	20%	13%	44%	22%	67%
Latino/Hispanic	44	100%	5%	7%	24%	63%	88%
Asian	123	100%	2%	5%	26%	68%	92%
Native American	—	—	—	—	—	—	—
Multiracial	10	100%	—	—	—	—	—
IEP	561	99%	12%	12%	28%	48%	76%
English Language Learners ³	37	100%	—	—	—	—	—
Migrant	—	—	—	—	—	—	—
Economically Disadvantaged	202	100%	9%	12%	39%	40%	76%

2010 Goal 63%

NOTE:

Percentages may not total 100 due to rounding.

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

² The performance of students scoring proficient and above includes those who took the PASA, although the number of proficient and advanced scores based on the PASA will not exceed 1% of all assessed students.

The performance of students scoring proficient and above includes those who took the PSSA-M, although the number of proficient and advanced scores based on the PSSA-M will not exceed 2% of all assessed students.

³ There were 7 students who opted to be excluded for the Reading test because they were English Language Learners in their first year of enrollment in a U.S. school.

Assessment Report

District MT LEBANON SD

The purpose of this section of the report card is to show how students performed on the PSSA over the past two years in Mathematics, Reading, and Science. This data table captures this district's overall performance results and participation rates by disaggregated group and compares it to this district's results in the previous year. The table reflects all students taking the PSSA in Grades 3-8 and 11 who were in this district for any part of the academic year.

District PSSA Results in Grade 3 Mathematics

Student Group ¹	Academic Year	Participation Rate	Percentage of students in each Performance Level				Percentage of students Proficient and above	
			Below Basic	Basic	Proficient	Advanced	District	State
All Students	2009–2010	100%	1%	4%	35%	60%	95%	84%
	2008–2009	100%	1%	7%	34%	59%	93%	81%
Male	2009–2010	100%	1%	4%	38%	57%	95%	84%
	2008–2009	100%	1%	7%	31%	62%	93%	82%
Female	2009–2010	100%	1%	5%	32%	62%	94%	84%
	2008–2009	100%	1%	7%	36%	56%	93%	81%
White	2009–2010	100%	1%	3%	35%	60%	95%	89%
	2008–2009	100%	1%	6%	33%	60%	93%	87%
Black	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Latino/Hispanic	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Asian	2009–2010	100%	0%	6%	28%	67%	94%	92%
	2008–2009	100%	0%	6%	33%	61%	94%	91%
Native American	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Multiracial	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
IEP	2009–2010	98%	5%	11%	42%	42%	84%	61%
	2008–2009	100%	2%	14%	35%	49%	84%	57%
English Language Learners	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Migrant	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Economically Disadvantaged	2009–2010	100%	6%	13%	56%	25%	81%	74%
	2008–2009	100%	0%	6%	67%	28%	94%	69%

NOTE:

This is the first year the PSSA-M assessment was administered.

Percentages may not total 100 due to rounding.

This table reflects all students enrolled for any portion of the academic year, meaning that these numbers may not match the results reported for Accountability purposes.

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

Assessment Report

District MT LEBANON SD

District PSSA Results in Grade 3 Reading

Student Group ¹	Academic Year	Participation Rate	Percentage of students in each Performance Level				Percentage of students Proficient and above	
			Below Basic	Basic	Proficient	Advanced	0 20 40 60 80 100	
All Students	2009–2010	100%	2%	6%	45%	47%	92%	75%
	2008–2009	99%	5%	4%	49%	42%	91%	77%
Male	2009–2010	99%	4%	9%	45%	43%	88%	72%
	2008–2009	99%	5%	4%	52%	39%	91%	74%
Female	2009–2010	100%	1%	4%	45%	51%	96%	78%
	2008–2009	99%	4%	4%	46%	46%	92%	80%
White	2009–2010	100%	1%	6%	45%	48%	92%	82%
	2008–2009	99%	4%	4%	48%	43%	91%	83%
Black	2009–2010	—	—	—	—	—	—	—
2008–2009	—	—	—	—	—	—	—	—
Latino/Hispanic	2009–2010	—	—	—	—	—	—	—
2008–2009	—	—	—	—	—	—	—	—
Asian	2009–2010	94%	6%	12%	47%	35%	82%	84%
	2008–2009	100%	6%	0%	44%	50%	94%	85%
Native American	2009–2010	—	—	—	—	—	—	—
2008–2009	—	—	—	—	—	—	—	—
Multiracial	2009–2010	—	—	—	—	—	—	—
2008–2009	—	—	—	—	—	—	—	—
IEP	2009–2010	98%	10%	10%	50%	31%	81%	44%
	2008–2009	100%	12%	7%	47%	33%	80%	45%
English Language Learners	2009–2010	—	—	—	—	—	—	—
2008–2009	—	—	—	—	—	—	—	—
Migrant	2009–2010	—	—	—	—	—	—	—
2008–2009	—	—	—	—	—	—	—	—
Economically Disadvantaged	2009–2010	97%	13%	10%	65%	13%	77%	61%
	2008–2009	94%	12%	6%	65%	18%	82%	63%

NOTE:

This is the first year the PSSA-M assessment was administered. Percentages may not total 100 due to rounding.

This table reflects all students enrolled for any portion of the academic year, meaning that these numbers may not match the results reported for Accountability purposes.

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

Assessment Report

District MT LEBANON SD

District PSSA Results in Grade 4 Mathematics

Student Group ¹	Academic Year	Participation Rate	Percentage of students in each Performance Level				Percentage of students Proficient and above	
			Below Basic	Basic	Proficient	Advanced	2009-2010	2008-2009
All Students	2009-2010 2008-2009	100% 100%	3%	3%	21%	73%	94%	84%
			5%	3%	25%	66%	92%	81%
Male	2009-2010 2008-2009	100% 100%	2%	2%	21%	76%	97%	85%
			5%	3%	23%	69%	92%	82%
Female	2009-2010 2008-2009	100% 100%	4%	5%	22%	69%	91%	84%
			4%	4%	28%	64%	91%	81%
White	2009-2010 2008-2009	100% 100%	2%	4%	20%	74%	94%	90%
			5%	4%	26%	66%	92%	87%
Black	2009-2010 2008-2009	— —	— —	— —	— —		— —	
Latino/Hispanic	2009-2010 2008-2009	— —	— —	— —	— —		— —	
Asian	2009-2010 2008-2009	100% 100%	6%	0%	24%	71%	94%	94%
			4%	4%	9%	83%	91%	92%
Native American	2009-2010 2008-2009	— —	— —	— —	— —		— —	
Multiracial	2009-2010 2008-2009	— —	— —	— —	— —		— —	
IEP	2009-2010 2008-2009	100% 100%	7%	7%	25%	62%	87%	64%
			16%	8%	27%	49%	76%	56%
English Language Learners	2009-2010 2008-2009	— —	— —	— —	— —		— —	
Migrant	2009-2010 2008-2009	— —	— —	— —	— —		— —	
Economically Disadvantaged	2009-2010 2008-2009	100% 100%	4%	7%	30%	59%	89%	74%
			10%	10%	50%	30%	80%	69%

NOTE:

This is the first year the PSSA-M assessment was administered.

Percentages may not total 100 due to rounding.

This table reflects all students enrolled for any portion of the academic year, meaning that these numbers may not match the results reported for Accountability purposes.

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

Assessment Report

District MT LEBANON SD

District PSSA Results in Grade 4 Reading

Student Group ¹	Academic Year	Participation Rate	Percentage of students in each Performance Level				Percentage of students Proficient and above	
			Below Basic	Basic	Proficient	Advanced	0 20 40 60 80 100	2010
All Students	2009–2010	100%	4%	6%	33%	58%	91%	73%
	2008–2009	100%	2%	5%	30%	63%	93%	72%
Male	2009–2010	99%	3%	7%	34%	56%	90%	69%
	2008–2009	100%	2%	7%	35%	56%	91%	69%
Female	2009–2010	100%	4%	5%	32%	59%	91%	76%
	2008–2009	99%	3%	2%	24%	71%	95%	76%
White	2009–2010	100%	4%	6%	33%	58%	91%	79%
	2008–2009	100%	2%	5%	31%	63%	94%	79%
Black	2009–2010	—	—	—	—	—	—	—
Latino/Hispanic	2009–2010	—	—	—	—	—	—	—
Asian	2009–2010	94%	0%	6%	31%	63%	94%	85%
	2008–2009	96%	9%	5%	5%	82%	86%	83%
Native American	2009–2010	—	—	—	—	—	—	—
Multiracial	2009–2010	—	—	—	—	—	—	—
IEP	2009–2010	100%	12%	8%	35%	45%	80%	40%
	2008–2009	100%	9%	12%	35%	44%	79%	39%
English Language Learners	2009–2010	—	—	—	—	—	—	—
Migrant	2009–2010	—	—	—	—	—	—	—
Economically Disadvantaged	2009–2010	97%	14%	7%	38%	41%	79%	58%
	2008–2009	100%	5%	25%	35%	35%	70%	56%

NOTE:

This is the first year the PSSA-M assessment was administered.

Percentages may not total 100 due to rounding.

This table reflects all students enrolled for any portion of the academic year, meaning that these numbers may not match the results reported for Accountability purposes.

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

Assessment Report

District MT LEBANON SD

District PSSA Results in Grade 4 Science

Student Group ¹	Academic Year	Participation Rate	Percentage of students in each Performance Level				Percentage of students Proficient and above	
			Below Basic	Basic	Proficient	Advanced	0 20 40 60 80 100	
All Students	2009–2010	100%	1%	3%	22%	73%	95%	81%
	2008–2009	100%	1%	2%	27%	70%	97%	83%
Male	2009–2010	99%	1%	5%	20%	74%	91%	81%
	2008–2009	99%	1%	1%	27%	71%	98%	83%
Female	2009–2010	100%	2%	2%	25%	72%	97%	82%
	2008–2009	100%	2%	2%	28%	68%	96%	84%
White	2009–2010	100%	1%	3%	22%	74%	96%	89%
	2008–2009	100%	1%	2%	27%	70%	97%	91%
Black	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Latino/Hispanic	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Asian	2009–2010	100%	6%	0%	19%	75%	94%	88%
	2008–2009	100%	5%	0%	23%	73%	95%	88%
Native American	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Multiracial	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
IEP	2009–2010	100%	4%	8%	27%	61%	88%	61%
	2008–2009	99%	7%	5%	35%	53%	89%	65%
English Language Learners	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Migrant	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Economically Disadvantaged	2009–2010	100%	3%	10%	23%	63%	87%	68%
	2008–2009	100%	0%	6%	44%	50%	94%	70%

NOTE:

This is the first year the PSSA-M assessment was administered.

Percentages may not total 100 due to rounding.

This table reflects all students enrolled for any portion of the academic year, meaning that these numbers may not match the results reported for Accountability purposes.

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

Assessment Report

District MT LEBANON SD

District PSSA Results in Grade 5 Mathematics

Student Group ¹	Academic Year	Participation Rate	Percentage of students in each Performance Level				Percentage of students Proficient and above	
			Below Basic	Basic	Proficient	Advanced	0 20 40 60 80 100	
All Students	2009–2010	100%	1%	7%	23%	70%	93%	74%
	2008–2009	100%	5%	11%	24%	61%	85%	73%
Male	2009–2010	100%	1%	5%	22%	72%	94%	74%
	2008–2009	100%	5%	11%	20%	64%	84%	73%
Female	2009–2010	100%	1%	8%	23%	68%	91%	74%
	2008–2009	100%	4%	11%	27%	58%	85%	73%
White	2009–2010	100%	1%	7%	23%	69%	92%	80%
	2008–2009	100%	5%	10%	24%	61%	85%	79%
Black	2009–2010	—	—	—	—	—	—	—
Latino/Hispanic	2009–2010	—	—	—	—	—	—	—
Asian	2009–2010	100%	0%	0%	15%	85%	100%	87%
	2008–2009	100%	0%	6%	17%	78%	94%	87%
Native American	2009–2010	—	—	—	—	—	—	—
Multiracial	2009–2010	—	—	—	—	—	—	—
IEP	2009–2010	100%	3%	13%	23%	61%	84%	45%
	2008–2009	100%	15%	18%	15%	52%	67%	40%
English Language Learners	2009–2010	—	—	—	—	—	—	—
Migrant	2009–2010	—	—	—	—	—	—	—
Economically Disadvantaged	2009–2010	100%	4%	23%	23%	50%	73%	60%
	2008–2009	100%	13%	19%	25%	44%	69%	58%

NOTE:

This is the first year the PSSA-M assessment was administered.

Percentages may not total 100 due to rounding.

This table reflects all students enrolled for any portion of the academic year, meaning that these numbers may not match the results reported for Accountability purposes.

— indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

Assessment Report

District MT LEBANON SD

District PSSA Results in Grade 5 Reading

Student Group ¹	Academic Year	Participation Rate	Percentage of students in each Performance Level				Percentage of students Proficient and above	
			Below Basic	Basic	Proficient	Advanced	District	State
All Students	2009–2010	99%	4%	11%	44%	41%	85%	64%
	2008–2009	100%	5%	7%	37%	51%	88%	64%
Male	2009–2010	99%	4%	16%	46%	35%	80%	60%
	2008–2009	100%	6%	10%	39%	45%	84%	61%
Female	2009–2010	99%	4%	7%	42%	47%	89%	68%
	2008–2009	100%	4%	5%	35%	56%	91%	68%
White	2009–2010	99%	3%	11%	46%	40%	86%	71%
	2008–2009	100%	5%	7%	37%	50%	88%	71%
Black	2009–2010	—	—	—	—	—	—	—
Latino/Hispanic	2009–2010	—	—	—	—	—	—	—
Asian	2009–2010	100%	10%	14%	24%	52%	76%	77%
	2008–2009	100%	6%	0%	39%	56%	94%	76%
Native American	2009–2010	—	—	—	—	—	—	—
Multiracial	2009–2010	—	—	—	—	—	—	—
IEP	2009–2010	99%	15%	14%	28%	42%	71%	27%
	2008–2009	100%	16%	12%	25%	47%	72%	27%
English Language Learners	2009–2010	—	—	—	—	—	—	—
Migrant	2009–2010	—	—	—	—	—	—	—
Economically Disadvantaged	2009–2010	100%	19%	15%	41%	26%	67%	48%
	2008–2009	100%	19%	13%	31%	38%	69%	47%

NOTE:

This is the first year the PSSA-M assessment was administered.

Percentages may not total 100 due to rounding.

This table reflects all students enrolled for any portion of the academic year, meaning that these numbers may not match the results reported for Accountability purposes.

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

Assessment Report

District MT LEBANON SD

District PSSA Results in Grade 6 Mathematics

Student Group ¹	Academic Year	Participation Rate	Percentage of students in each Performance Level				Percentage of students Proficient and above	
			Below Basic	Basic	Proficient	Advanced	0 20 40 60 80 100	80%
All Students	2009–2010	100%	1%	9%	19%	71%	90%	78%
	2008–2009	100%	5%	7%	24%	65%	88%	75%
Male	2009–2010	100%	2%	10%	18%	70%	88%	77%
	2008–2009	100%	4%	6%	22%	68%	90%	74%
Female	2009–2010	100%	1%	8%	19%	73%	92%	79%
	2008–2009	100%	5%	8%	26%	61%	87%	76%
White	2009–2010	100%	1%	8%	20%	71%	90%	84%
	2008–2009	100%	4%	6%	23%	66%	89%	82%
Black	2009–2010	—	—	—	—	—	—	—
Latino/Hispanic	2009–2010	—	—	—	—	—	—	—
Asian	2009–2010	100%	0%	5%	11%	84%	95%	90%
	2008–2009	100%	7%	0%	14%	79%	93%	89%
Native American	2009–2010	—	—	—	—	—	—	—
Multiracial	2009–2010	—	—	—	—	—	—	—
IEP	2009–2010	100%	2%	15%	20%	64%	83%	43%
	2008–2009	100%	18%	14%	13%	56%	69%	38%
English Language Learners	2009–2010	—	—	—	—	—	—	—
Migrant	2009–2010	—	—	—	—	—	—	—
Economically Disadvantaged	2009–2010	100%	5%	21%	26%	47%	74%	64%
	2008–2009	96%	4%	26%	33%	37%	70%	61%

NOTE:

This is the first year the PSSA-M assessment was administered.

Percentages may not total 100 due to rounding.

This table reflects all students enrolled for any portion of the academic year, meaning that these numbers may not match the results reported for Accountability purposes.

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

Assessment Report

District MT LEBANON SD

District PSSA Results in Grade 6 Reading

Student Group ¹	Academic Year	Participation Rate	Percentage of students in each Performance Level				Percentage of students Proficient and above	
			Below Basic	Basic	Proficient	Advanced	District	State
All Students	2009–2010	100%	5%	10%	23%	62%	85%	68%
	2008–2009	100%	3%	9%	29%	60%	88%	67%
Male	2009–2010	100%	6%	13%	23%	57%	80%	65%
	2008–2009	100%	3%	12%	31%	54%	85%	63%
Female	2009–2010	100%	3%	7%	24%	66%	90%	72%
	2008–2009	99%	3%	4%	27%	66%	93%	71%
White	2009–2010	100%	4%	9%	23%	63%	87%	76%
	2008–2009	99%	3%	8%	28%	61%	89%	75%
Black	2009–2010	—	—	—	—	—	—	—
Black	2008–2009	—	—	—	—	—	—	—
Latino/Hispanic	2009–2010	—	—	—	—	—	—	—
Latino/Hispanic	2008–2009	—	—	—	—	—	—	—
Asian	2009–2010	100%	0%	11%	21%	68%	89%	82%
	2008–2009	100%	7%	14%	7%	71%	79%	79%
Native American	2009–2010	—	—	—	—	—	—	—
Native American	2008–2009	—	—	—	—	—	—	—
Multiracial	2009–2010	—	—	—	—	—	—	—
Multiracial	2008–2009	—	—	—	—	—	—	—
IEP	2009–2010	100%	16%	18%	17%	49%	66%	27%
	2008–2009	100%	10%	18%	34%	39%	73%	27%
English Language Learners	2009–2010	—	—	—	—	—	—	—
English Language Learners	2008–2009	—	—	—	—	—	—	—
Migrant	2009–2010	—	—	—	—	—	—	—
Migrant	2008–2009	—	—	—	—	—	—	—
Economically Disadvantaged	2009–2010	100%	20%	35%	25%	20%	45%	51%
	2008–2009	100%	4%	14%	54%	29%	82%	49%

NOTE:

This is the first year the PSSA-M assessment was administered. Percentages may not total 100 due to rounding.

This table reflects all students enrolled for any portion of the academic year, meaning that these numbers may not match the results reported for Accountability purposes.

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

Assessment Report

District MT LEBANON SD

District PSSA Results in Grade 7 Mathematics

Student Group ¹	Academic Year	Participation Rate	Percentage of students in each Performance Level				Percentage of students Proficient and above	
			Below Basic	Basic	Proficient	Advanced	0 20 40 60 80 100	
All Students	2009–2010	100%	3%	4%	16%	76%	92%	78%
	2008–2009	100%	3%	7%	28%	62%	90%	75%
Male	2009–2010	100%	2%	4%	16%	77%	93%	77%
	2008–2009	100%	4%	8%	29%	60%	89%	74%
Female	2009–2010	100%	5%	4%	16%	74%	91%	79%
	2008–2009	100%	2%	5%	27%	65%	92%	76%
White	2009–2010	100%	3%	4%	17%	76%	93%	84%
	2008–2009	100%	2%	6%	29%	63%	92%	81%
Black	2009–2010	—	—	—	—	—	—	—
	2008–2009	100%	40%	10%	30%	20%	50%	53%
Latino/Hispanic	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Asian	2009–2010	100%	0%	0%	0%	100%	100%	90%
	2008–2009	100%	0%	13%	6%	81%	88%	89%
Native American	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Multiracial	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
IEP	2009–2010	98%	13%	5%	16%	67%	83%	41%
	2008–2009	100%	10%	17%	14%	58%	73%	36%
English Language Learners	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Migrant	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Economically Disadvantaged	2009–2010	97%	19%	10%	19%	52%	71%	64%
	2008–2009	100%	19%	26%	30%	26%	56%	59%

NOTE:

This is the first year the PSSA-M assessment was administered.

Percentages may not total 100 due to rounding.

This table reflects all students enrolled for any portion of the academic year, meaning that these numbers may not match the results reported for Accountability purposes.

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

Assessment Report

District MT LEBANON SD

District PSSA Results in Grade 7 Reading

Student Group ¹	Academic Year	Participation Rate	Percentage of students in each Performance Level				Percentage of students Proficient and above	
			Below Basic	Basic	Proficient	Advanced	0 20 40 60 80 100	
All Students	2009–2010	99%	3%	5%	22%	71%	93%	73%
	2008–2009	99%	2%	5%	18%	74%	93%	71%
Male	2009–2010	99%	3%	7%	25%	65%	90%	68%
	2008–2009	99%	3%	7%	20%	70%	90%	66%
Female	2009–2010	100%	2%	2%	19%	78%	96%	78%
	2008–2009	100%	1%	3%	17%	79%	96%	76%
White	2009–2010	99%	3%	5%	22%	71%	93%	79%
	2008–2009	100%	1%	5%	19%	74%	94%	77%
Black	2009–2010	—	—	—	—	—	—	—
Latino/Hispanic	2009–2010	—	—	—	—	—	—	—
Asian	2009–2010	100%	0%	0%	14%	86%	100%	83%
	2008–2009	100%	13%	0%	0%	88%	88%	83%
Native American	2009–2010	—	—	—	—	—	—	—
2008–2009	—	—	—	—	—	—	—	—
Multiracial	2009–2010	—	—	—	—	—	—	—
2008–2009	—	—	—	—	—	—	—	—
IEP	2009–2010	99%	10%	13%	28%	50%	78%	31%
	2008–2009	100%	6%	16%	10%	68%	78%	29%
English Language Learners	2009–2010	—	—	—	—	—	—	—
2008–2009	—	—	—	—	—	—	—	—
Migrant	2009–2010	—	—	—	—	—	—	—
2008–2009	—	—	—	—	—	—	—	—
Economically Disadvantaged	2009–2010	91%	0%	10%	27%	63%	90%	58%
	2008–2009	93%	16%	28%	24%	32%	56%	54%

NOTE:

This is the first year the PSSA-M assessment was administered. Percentages may not total 100 due to rounding.

This table reflects all students enrolled for any portion of the academic year, meaning that these numbers may not match the results reported for Accountability purposes.

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

Assessment Report

District MT LEBANON SD

District PSSA Results in Grade 8 Mathematics

Student Group ¹	Academic Year	Participation Rate	Percentage of students in each Performance Level				Percentage of students Proficient and above	
			Below Basic	Basic	Proficient	Advanced	0 20 40 60 80 100	81%
All Students	2009-2010	100%	3%	7%	17%	73%	91%	75%
	2008-2009	100%	5%	9%	21%	65%	86%	71%
Male	2009-2010	100%	3%	7%	16%	73%	90%	74%
	2008-2009	100%	5%	9%	21%	65%	86%	70%
Female	2009-2010	99%	2%	7%	18%	74%	92%	76%
	2008-2009	100%	5%	10%	21%	65%	86%	72%
White	2009-2010	100%	2%	7%	17%	74%	92%	81%
	2008-2009	100%	5%	10%	21%	64%	85%	77%
Black	2009-2010	—	—	—	—	—	—	—
	2008-2009	100%	10%	10%	50%	30%	80%	49%
Latino/Hispanic	2009-2010	—	—	—	—	—	—	—
	2008-2009	—	—	—	—	—	—	—
Asian	2009-2010	100%	5%	5%	5%	84%	89%	88%
	2008-2009	100%	0%	0%	8%	92%	100%	88%
Native American	2009-2010	—	—	—	—	—	—	—
	2008-2009	—	—	—	—	—	—	—
Multiracial	2009-2010	—	—	—	—	—	—	—
	2008-2009	—	—	—	—	—	—	—
IEP	2009-2010	99%	9%	10%	7%	74%	81%	38%
	2008-2009	100%	19%	13%	16%	52%	68%	30%
English Language Learners	2009-2010	—	—	—	—	—	—	—
	2008-2009	—	—	—	—	—	—	—
Migrant	2009-2010	—	—	—	—	—	—	—
	2008-2009	—	—	—	—	—	—	—
Economically Disadvantaged	2009-2010	96%	13%	25%	25%	38%	63%	59%
	2008-2009	100%	11%	11%	21%	57%	76%	54%

NOTE:

This is the first year the PSSA-M assessment was administered.

Percentages may not total 100 due to rounding.

This table reflects all students enrolled for any portion of the academic year, meaning that these numbers may not match the results reported for Accountability purposes.

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

Assessment Report

District MT LEBANON SD

District PSSA Results in Grade 8 Reading

Student Group ¹	Academic Year	Participation Rate	Percentage of students in each Performance Level				Percentage of students Proficient and above	
			Below Basic	Basic	Proficient	Advanced	District	State
All Students	2009–2010	100%	3%	2%	16%	80%	95%	82%
	2008–2009	100%	2%	3%	11%	84%	95%	80%
Male	2009–2010	100%	4%	3%	17%	75%	92%	77%
	2008–2009	100%	2%	4%	13%	81%	94%	76%
Female	2009–2010	100%	1%	0%	14%	84%	99%	86%
	2008–2009	100%	2%	3%	9%	87%	96%	85%
White	2009–2010	100%	2%	2%	16%	81%	97%	86%
	2008–2009	100%	2%	3%	11%	84%	95%	85%
Black	2009–2010	100%	30%	0%	50%	20%	70%	67%
	2008–2009	100%	10%	10%	20%	60%	80%	63%
Latino/Hispanic	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Asian	2009–2010	95%	11%	0%	0%	89%	89%	90%
	2008–2009	100%	4%	0%	4%	92%	96%	89%
Native American	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Multiracial	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
IEP	2009–2010	100%	11%	8%	14%	67%	82%	42%
	2008–2009	100%	5%	13%	14%	68%	82%	39%
English Language Learners	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Migrant	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Economically Disadvantaged	2009–2010	100%	14%	11%	39%	36%	75%	69%
	2008–2009	100%	7%	11%	11%	71%	82%	66%

NOTE:

This is the first year the PSSA-M assessment was administered.

Percentages may not total 100 due to rounding.

This table reflects all students enrolled for any portion of the academic year, meaning that these numbers may not match the results reported for Accountability purposes.

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

Assessment Report

District MT LEBANON SD

District PSSA Results in Grade 8 Science

Student Group ¹	Academic Year	Participation Rate	Percentage of students in each Performance Level				Percentage of students Proficient and above	
			Below Basic	Basic	Proficient	Advanced	0 20 40 60 80 100	50%
All Students	2009–2010	99%	7%	10%	42%	40%	82%	57%
	2008–2009	100%	6%	15%	40%	39%	79%	55%
Male	2009–2010	99%	8%	10%	38%	43%	82%	58%
	2008–2009	99%	6%	12%	36%	46%	82%	56%
Female	2009–2010	100%	6%	11%	46%	38%	83%	56%
	2008–2009	100%	6%	17%	44%	32%	77%	53%
White	2009–2010	99%	6%	10%	44%	40%	84%	66%
	2008–2009	100%	7%	14%	40%	39%	80%	64%
Black	2009–2010	100%	40%	40%	20%	0%	20%	25%
	2008–2009	—	—	—	—	—	—	—
Latino/Hispanic	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Asian	2009–2010	100%	11%	5%	16%	68%	84%	70%
	2008–2009	100%	0%	16%	40%	44%	84%	70%
Native American	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Multiracial	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
IEP	2009–2010	95%	19%	7%	21%	53%	74%	20%
	2008–2009	100%	14%	25%	16%	45%	61%	19%
English Language Learners	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Migrant	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Economically Disadvantaged	2009–2010	96%	33%	19%	37%	11%	49%	36%
	2008–2009	100%	21%	29%	21%	29%	50%	32%

NOTE:

This is the first year the PSSA-M assessment was administered.

Percentages may not total 100 due to rounding.

This table reflects all students enrolled for any portion of the academic year, meaning that these numbers may not match the results reported for Accountability purposes.

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

Assessment Report

District MT LEBANON SD

District PSSA Results in Grade 11 Mathematics

Student Group ¹	Academic Year	Participation Rate	Percentage of students in each Performance Level				Percentage of students Proficient and above	
			Below Basic	Basic	Proficient	Advanced	District	State
All Students	2009–2010	99%	8%	11%	27%	54%	82%	59%
	2008–2009	98%	7%	12%	36%	45%	81%	55%
Male	2009–2010	98%	8%	13%	24%	55%	79%	59%
	2008–2009	98%	8%	10%	35%	48%	83%	56%
Female	2009–2010	99%	7%	8%	31%	53%	85%	59%
	2008–2009	99%	6%	15%	37%	42%	80%	55%
White	2009–2010	99%	7%	11%	27%	55%	82%	65%
	2008–2009	98%	7%	11%	38%	44%	82%	61%
Black	2009–2010	—	—	—	—	—	—	—
	2008–2009	100%	10%	50%	30%	10%	40%	28%
Latino/Hispanic	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Asian	2009–2010	100%	0%	6%	33%	61%	94%	82%
	2008–2009	100%	4%	4%	13%	79%	92%	79%
Native American	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Multiracial	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
IEP	2009–2010	97%	18%	18%	17%	48%	64%	19%
	2008–2009	97%	27%	17%	19%	38%	56%	15%
English Language Learners	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Migrant	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Economically Disadvantaged	2009–2010	100%	27%	12%	21%	39%	61%	40%
	2008–2009	94%	20%	20%	40%	20%	60%	35%

NOTE:

This is the first year the PSSA-M assessment was administered.

Percentages may not total 100 due to rounding.

This table reflects all students enrolled for any portion of the academic year, meaning that these numbers may not match the results reported for Accountability purposes.

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

Assessment Report

District MT LEBANON SD

District PSSA Results in Grade 11 Reading

Student Group ¹	Academic Year	Participation Rate	Percentage of students in each Performance Level				Percentage of students Proficient and above	
			Below Basic	Basic	Proficient	Advanced	District	State
All Students	2009–2010	99%	5%	5%	27%	64%	90%	66%
	2008–2009	98%	5%	5%	30%	59%	89%	65%
Male	2009–2010	98%	7%	5%	28%	60%	88%	63%
	2008–2009	98%	8%	5%	35%	52%	87%	61%
Female	2009–2010	99%	2%	5%	24%	68%	93%	71%
	2008–2009	99%	3%	6%	25%	66%	91%	69%
White	2009–2010	99%	4%	5%	26%	65%	91%	73%
	2008–2009	98%	5%	5%	30%	60%	90%	71%
Black	2009–2010	—	—	—	—	—	—	—
	2008–2009	100%	20%	10%	50%	20%	70%	38%
Latino/Hispanic	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Asian	2009–2010	100%	6%	6%	50%	39%	89%	75%
	2008–2009	100%	8%	4%	17%	71%	88%	74%
Native American	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Multiracial	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
IEP	2009–2010	98%	10%	13%	23%	53%	77%	23%
	2008–2009	97%	22%	9%	22%	47%	69%	20%
English Language Learners	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Migrant	2009–2010	—	—	—	—	—	—	—
	2008–2009	—	—	—	—	—	—	—
Economically Disadvantaged	2009–2010	100%	24%	6%	24%	45%	70%	48%
	2008–2009	94%	13%	7%	33%	47%	80%	44%

NOTE:

This is the first year the PSSA-M assessment was administered.

Percentages may not total 100 due to rounding.

This table reflects all students enrolled for any portion of the academic year, meaning that these numbers may not match the results reported for Accountability purposes.

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

Assessment Report

District MT LEBANON SD

District PSSA Results in Grade 11 Science

Student Group ¹	Academic Year	Participation Rate	Percentage of students in each Performance Level				Percentage of students Proficient and above	
			Below Basic	Basic	Proficient	Advanced	District	State
All Students	2009–2010	99%	4%	27%	30%	40%	70%	39%
	2008–2009	98%	4%	28%	34%	34%	69%	39%
Male	2009–2010	99%	5%	28%	27%	40%	67%	41%
	2008–2009	97%	5%	23%	36%	36%	72%	42%
Female	2009–2010	100%	2%	25%	34%	40%	74%	38%
	2008–2009	98%	3%	32%	33%	33%	65%	37%
White	2009–2010	99%	3%	26%	30%	41%	71%	45%
	2008–2009	98%	3%	28%	35%	34%	69%	46%
Black	2009–2010	—	—	—	—	—	—	—
Latino/Hispanic	2009–2010	—	—	—	—	—	—	—
Asian	2009–2010	100%	6%	33%	39%	22%	61%	52%
	2008–2009	100%	8%	13%	25%	54%	79%	51%
Native American	2009–2010	—	—	—	—	—	—	—
Multiracial	2009–2010	—	—	—	—	—	—	—
IEP	2009–2010	99%	8%	35%	16%	41%	57%	9%
	2008–2009	91%	17%	33%	15%	35%	50%	9%
English Language Learners	2009–2010	—	—	—	—	—	—	—
Migrant	2009–2010	—	—	—	—	—	—	—
Economically Disadvantaged	2009–2010	100%	18%	38%	24%	21%	44%	20%
	2008–2009	87%	8%	15%	23%	54%	77%	19%

NOTE:

This is the first year the PSSA-M assessment was administered.

Percentages may not total 100 due to rounding.

This table reflects all students enrolled for any portion of the academic year, meaning that these numbers may not match the results reported for Accountability purposes.

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

Assessment Report

District MT LEBANON SD

The purpose of this section of the report card is to show how students performed on the PSSA-M during the past year in Mathematics. This data table captures this district's overall performance results and participation rates by disaggregated group. The table reflects all students taking the PSSA-M in Grades 4-8 and 11 who were in this district for any part of the academic year.

District PSSA-M Results in Grade 5 Mathematics

Student Group ¹	Academic Year	Participation Rate	Percentage of students in each Performance Level				Percentage of students Proficient and above	
			Below Basic	Basic	Proficient	Advanced	District	State
All Students	2009-2010 2008-2009	100%	10%	70%	20%	0%	20%	51%
Male	2009-2010 2008-2009	—	—	—	—	—		—
Female	2009-2010 2008-2009	—	—	—	—	—		—
White	2009-2010 2008-2009	—	—	—	—	—		—
Black	2009-2010 2008-2009	—	—	—	—	—		—
Latino/Hispanic	2009-2010 2008-2009	—	—	—	—	—		—
Asian	2009-2010 2008-2009	—	—	—	—	—		—
Native American	2009-2010 2008-2009	—	—	—	—	—		—
Multiracial	2009-2010 2008-2009	—	—	—	—	—		—
IEP	2009-2010 2008-2009	100%	10%	70%	20%	0%	20%	51%
English Language Learners	2009-2010 2008-2009	—	—	—	—	—		—
Migrant	2009-2010 2008-2009	—	—	—	—	—		—
Economically Disadvantaged	2009-2010 2008-2009	—	—	—	—	—		—

NOTE:

This is the first year the PSSA-M assessment was administered.

Percentages may not total 100 due to rounding.

This table reflects all students enrolled for any portion of the academic year, meaning that these numbers may not match the results reported for Accountability purposes.

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

Assessment Report

District MT LEBANON SD

District PSSA-M Results in Grade 6 Mathematics

Student Group ¹	Academic Year	Participation Rate	Percentage of students in each Performance Level				Percentage of students Proficient and above	
			Below Basic	Basic	Proficient	Advanced	District	State
All Students	2009–2010 2008–2009	100%	25%	56%	19%	0%	19%	48%
Male	2009–2010 2008–2009	—	—	—	—	—	—	—
Female	2009–2010 2008–2009	—	—	—	—	—	—	—
White	2009–2010 2008–2009	100%	29%	50%	21%	0%	21%	49%
Black	2009–2010 2008–2009	—	—	—	—	—	—	—
Latino/Hispanic	2009–2010 2008–2009	—	—	—	—	—	—	—
Asian	2009–2010 2008–2009	—	—	—	—	—	—	—
Native American	2009–2010 2008–2009	—	—	—	—	—	—	—
Multiracial	2009–2010 2008–2009	—	—	—	—	—	—	—
IEP	2009–2010 2008–2009	100%	25%	56%	19%	0%	19%	48%
English Language Learners	2009–2010 2008–2009	—	—	—	—	—	—	—
Migrant	2009–2010 2008–2009	—	—	—	—	—	—	—
Economically Disadvantaged	2009–2010 2008–2009	—	—	—	—	—	—	—

NOTE:

This is the first year the PSSA-M assessment was administered.

Percentages may not total 100 due to rounding.

This table reflects all students enrolled for any portion of the academic year, meaning that these numbers may not match the results reported for Accountability purposes.

— Indicates fewer than 10 students in a group. To provide meaningful results and to protect the privacy of individual students, data are printed only when the total number of students in a group is at least 10.

¹ There can be overlap among the groups since a student may belong to more than one of these groups.

Adequate Yearly Progress Status

District MT LEBANON SD

AYP Results in this District

The purpose of this section of the report card is to provide additional accountability information. This table lists the total number of schools identified under each AYP Status and the name of each school identified.

AYP Status	Number of Schools Identified	Percentage of Total	School Names
Met AYP	10	100%	ANDREW W. MELLON MS FOSTER EL SCH HOOVER EL SCH HOWE EL SCH JEFFERSON EL SCH LINCOLN EL SCH MARKHAM EL SCH MT LEBANON SHS THOMAS JEFFERSON MS WASHINGTON EL SCH
Making Progress	0	0%	
Warning	0	0%	
School Improvement I	0	0%	
School Improvement II	0	0%	
Corrective Action I	0	0%	
Corrective Action II – First Year	0	0%	
Corrective Action II – Second Year	0	0%	
Corrective Action II – Third Year	0	0%	
Corrective Action II – Fourth Year	0	0%	
Corrective Action II – Fifth Year	0	0%	
Corrective Action II – Sixth Year	0	0%	
Corrective Action II – Seventh Year	0	0%	

Percentages may not total 100 due to rounding.

Least Restrictive Environment

District MT LEBANON SD

Educational placement - LRE (Indicator 5) Data are derived from students' IEPs. The number of students assigned to each of three settings must be reported. These are: number of children with IEPs aged 6 through 21 who are: (a) Inside the regular class 80% or more of the day; (b) Inside the regular class less than 40% of the day; (c) Served in public or private separate schools, residential placements, or homebound or hospital placements.

	SE Inside Regular Class 80% Or More	SE Inside Regular Class Less Than 40%	SE in Other Settings
2008-2009 LRE Index	130	29	399

Teacher Qualifications

District MT LEBANON SD

Professional Qualifications of Teachers

No Child Left Behind requires that all public school teachers in core academic subjects be Highly Qualified. Teachers are generally required to be fully certified and to demonstrate their knowledge.

In Pennsylvania, a Highly Qualified teacher is one who: (1) holds full certification, (2) has at least a bachelor's degree, (3) has completed a content area major, (4) has passed a content area test, and (5) has completed teacher education coursework.

	Number	Percentage
Classrooms with Non-Highly Qualified Teachers ¹	2	0%
High Poverty	0	0%
Low Poverty	2	0%
Teachers with Emergency Certification ²	2	0%
High Poverty	0	0%
Low Poverty	2	0%

NOTES:

¹ Includes classroom teachers only.

² Includes all professionals, not just classroom teachers.

National Assessment of Educational Progress (NAEP)

District MT LEBANON SD

The NAEP, also known as The Nation's Report Card, is a national assessment of student achievement that is taken by samples of students representative of each state and of the nation. Tests in reading and mathematics are administered every two years and provide a means of comparing the progress of states in raising student achievement. The National Educational Assessment Program (NAEP) scores and the Pennsylvania System of School Assessment (PSSA) scores are not totally comparable. The NAEP scores are based on National Standards, and the PSSA measures standards that are unique to Pennsylvania. The data from the NAEP is based on a small sample, while the data from the PSSA is based on all students.

2009 NAEP Mathematics Pass Rate

	Grade 4				Grade 8			
	Advanced	Proficient	Basic	Below Basic	Advanced	Proficient	Basic	Below Basic
All Students	6	33	43	19	10	30	38	22

2009 NAEP Mathematics Participation Rate

	Grade 4	Grade 8
Students with Disabilities	83.25	76.77
Limited English Proficient	94.44	91.94

2009 NAEP Reading Pass Rate

	Grade 4				Grade 8			
	Advanced	Proficient	Basic	Below Basic	Advanced	Proficient	Basic	Below Basic
All Students	10	27	33	30	3	37	41	19

2009 NAEP Reading Participation Rate

	Grade 4	Grade 8
Students with Disabilities	70.3	70.39
Limited English Proficient	83.85	82.51

Mt. Lebanon School District 2011-12 Budget

GLOSSARY

This Glossary contains definitions of terms used in this guide and such additional terms as seem necessary to common understandings concerning financial accounting procedures for schools. Several terms which are not primarily financial accounting terms have been included because of their significance for school financial accounting. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

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

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

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

ACCRUED INTEREST - Interest accumulated between interest dates but not yet due.

ACT 1 of 2006 – This is legislation that was passed in 2006 which limits the ability of school districts to levy millage rates beyond inflationary increases. Additionally, this law required all residents to consider a ballot question on the May 15, 2007 Primary Election increasing income based taxes in order to reduce property taxes through a homestead exclusion. If approved in the community, homestead exclusions would exempt from 25-50% of the average assessed value of homestead property in the community from being taxed for school district purposes. This legislation provides a tax shift, not tax reduction. Residents benefiting from this tax shift are low income homeowners and senior citizen homeowners. Residents paying more under this legislation are renters and high income homeowners. This was not approved in our community in 2007.

ACT 72 - This is legislation enacted in 2004 that enables school boards to participate in a state-wide program of offsetting real estate taxes for a combination of increased earned income taxes and gambling revenue if and when enough gambling revenue is received by the state. This law would require school districts to comply with front-end referendums to select additional earned income tax or personal income tax increases to further decrease real estate taxes. It also requires back-end referendums for real estate tax millage increases beyond an inflationary index. The school board must choose to opt-in by May 30th or forever forgo the benefits and disadvantages of this law.

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

APPROPRIATION ACCOUNT - A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

ASSESSMENT – The value placed on a home from which a tax millage rate is applied to determine taxes due to the schools for the fiscal year. This value is set by the Allegheny County Board of Property Assessment, and is intended to be 100% of market value. The County set the 2006 assessments at 100% of 2002 market values intending this to be the base year from which all future assessments are established.

BALANCE SHEET - A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

**Mt. Lebanon School District
2011-12 Budget**

**GLOSSARY
(Continued)**

BOARD OF SCHOOL DIRECTORS - The elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given geographical area.

BOND - A written promise, generally under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality. See also **SURETY BOND**.

BONDED DEBT - The part of the school district debt which is covered by outstanding bonds of the district. Sometimes called "Funded Debt."

BONDS AUTHORIZED AND ISSUED - The part of the school district debt which is covered by outstanding bonds of the district. Sometimes called "Funded Debt."

BONDS AUTHORIZED AND UNISSUED - Bonds which have been legally authorized but not issued and which can be issued and sold without further authorization.

BONDS ISSUED - Bonds sold.

BONDS PAYABLE - The face value of bonds issued and unpaid.

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

BUDGETARY CONTROL - The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BUDGETARY RESERVE - By State law, the District is not permitted to overspend its expenditure budget. In order to provide the District some flexibility as new grants are received during the year, in case of emergency repairs, a small amount of money is set aside to transfer to budgetary accounts if these unforeseen contingencies occur.

BUILDINGS - A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this amount includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

CAPITAL BUDGET - A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

CAPITAL EXPENDITURES - Expenditures which result in the acquisition of or addition to fixed assets including land, buildings, or improvements to such with a value in excess of \$1,000. Also included are textbooks or computers with an expected life of five years.

CLASSIFICATION, FUNCTION - As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example. Regular instruction, special education, vocational education, or operation and maintenance of plant.

CLASSIFICATION, OBJECT - As applied to expenditures, this term has reference to an article or service received; for example, salaries, employee benefits or supplies.

CODING - A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc. in such a manner that the symbol used reveals quickly certain required information.

Mt. Lebanon School District 2011-12 Budget

GLOSSARY (Continued)

CONSUMABLES - The budget expenditures can be categorized in many ways to facilitate presentation. For one of the graphs, we have grouped the costs of supplies, books, utilities and equipment under the category of consumables since each of those groups alone would be too small for the graphic presentation.

CONTRACTED SERVICES - Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

COST PER PUPIL - See **CURRENT EXPENDITURES PER PUPIL**.

CURRENT EXPENDITURES PER PUPIL - Current expenditures for a given period of time divided by a pupil unit of measure.

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

DEBT LIMIT - The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE - The district issues bonds for its major capital repair and improvement needs on all facilities and grounds. The annual payment for principle and interest on those bond issues is called Debt Service.

ENCUMBRANCE ACCOUNTING - A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

ENCUMBRANCES - Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid, as in accounts payable, or when actual liability is established or when cancelled.

EQUIPMENT - Those moveable items used for school operation that are of a non-expendable and mechanical nature, i.e. perform an operation. Typewriters, projectors, vacuum cleaners, accounting machines, computers, lathes, clocks, machinery, and vehicles, etc. are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.)

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

EXPENDITURES - This includes total charges incurred, whether paid or unpaid, for current costs, capital outlay, and debt service. (Transfers between funds, encumbrances, exchanges of cash for other current assets such as the purchase investments in U.S. bonds and payments of cash in settlement of liabilities already accounted as expenditures.)

FISCAL PERIOD - Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operation a requirements for managerial control and reporting. The fiscal year of Mt. Lebanon School District begins July 1, and ends June 30.

FRINGE BENEFITS - Often in this document, we refer to fringes or fringe benefits. This category of spending includes the district's contribution to employee medical insurance, social security, retirement, worker's compensation, life insurance, tuition reimbursements and unemployment compensation. Employee contributions to these benefits are not included in this category.

**Mt. Lebanon School District
2011-12 Budget**

**GLOSSARY
(Continued)**

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

FUND BALANCE – Resources remaining from prior years and which are available to be budgeted in the current year.

FUND BALANCE; UNRESERVED, UNDESIGNATED - That portion of the excess funds which has no legal commitments or formal designations by the board of school directors for future funding needs.

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

HOMESTEAD EXCLUSION - The portion of a homeowner's property assessment which is eliminated from taxation. This enables homeowners to have more favorable taxes than business properties without changing the assessment or millage system.

INSTRUCTION - The activities dealing directly with the teaching of students or improving the quality of teaching.

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

MAINTENANCE, PLANT (PLANT REPAIRS AND REPAIRS AND REPLACEMENTS OF EQUIPMENT) - Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

MILL - One thousandth. Used to calculate a tax levied on real estate. (One mill = .001)

MILLAGE RATE - The rate or percentage applied to the property assessed value to determine the taxes owed during the year. One mill is one thousandth. The calculation is .001 multiplied by the assessed value of the home. One mill will cost a homeowner of a \$100,000 home \$100 per year in tax.

MOODY'S INVESTOR SERVICE - This is a company whose purpose is to evaluate companies and assess their credit-worthiness to pay for the debts they incur. As our district borrows money through the issuance of bonds for our major capital projects, we are required to have those bonds rated by a company such as Moody's in order to sell the bonds in the open markets. A high rating gives investors confidence that the school will not default on the bond payments. A low rating makes investors nervous and will require the enticement of larger interest rates to make them marketable. If bond ratings are not conducive to the sale of the bonds, insurance may be purchased to lower the interest rates paid to sell the bonds. The higher Moody's bond rating, the lower the cost of insurance on the bonds. Mt. Lebanon School District is fortunate to earn a Aa2 bond rating, which is the highest rating for any school district in Western Pennsylvania, and one of the top ratings in the state. Moody's assigned that rating due in part to "the district's healthy reserve levels".

PCPs (PROGRAM CHANGE PROPOSALS) - The annual list of program enhancements presented to the board for funding consideration.

PERSONNEL, ADMINISTRATIVE - Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school districts)

Mt. Lebanon School District 2011-12 Budget

GLOSSARY (Continued)

PERSONNEL, CLERICAL - Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records. This includes classroom aides.

PERSONNEL, HEALTH - Persons in the field of physical and mental health such as physicians, psychologists, school nurses and dentists whose services are directed primarily to students, although sometimes used for group activities.

PERSONNEL, INSTRUCTIONAL - Those who render services dealing directly with the instruction of pupils.

PERSONNEL, MAINTENANCE - Personnel on the school payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

PROGRAM - The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

PROGRAM BUDGET - A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget further defines function to subject area when necessary.

PUBLIC SCHOOL CODE OF 1949 - The primary State law which governs school districts.

RECEIPTS, NONREVENUE - Amounts received which either incur an obligation that must be met at some future date or change the form of an asset from property to cash and therefore decrease the amount and value of school property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance loss settlements constitute most of the nonrevenue receipts.

RECEIPTS, REVENUE - Additions to assets which do not incur an obligation that must be met at some future date and do not represent exchanges of property for money.

REVENUE PER MIL - The District collects taxes from all property owners in the community. For every one mill levied, the collection from property owners in the District totals about \$2,000,000 based on assessments.

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

SCHOOL, ELEMENTARY - A school classified as elementary by State and local practice and composed of any span of grades not above grade six. This term includes kindergartens if they are under the control of the local school board of education. Mt. Lebanon's grade structure currently includes students in grades K through 5.

SCHOOL, JUNIOR HIGH - A separately organized secondary school intermediate between elementary and senior high school. Mt. Lebanon's grade structure through 1997-98 included students in grades 7 and 8.

SCHOOL, MIDDLE - A school offering education to students spanning both elementary and secondary levels. Mt. Lebanon's middle school includes students in grades 6, 7 and 8.

Mt. Lebanon School District 2011-12 Budget

GLOSSARY (Continued)

SCHOOL, SENIOR HIGH - A school offering the final years of high school work necessary for graduation; invariably preceded by a junior high school in the same system. Mt. Lebanon's grade structure currently includes students in grades 9 through 12.

SCHOOL, SUMMER - The name applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term. Tuition is charged to participants of a summer school program.

SCHOOL, VOCATIONAL - A secondary school which is separately organized under a principal for the purpose of offering training in one or more skilled or semi-skilled trades or occupations.

SCHOOL PLANT - The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

SCHOOL SITE - The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, plantings and playgrounds, and playfields.

SCHOOL, PLANT - The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

SCHOOL SITE - The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, planting and playgrounds, and playfields.

STUDENT-BODY ACTIVITIES - Services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, band, and orchestra, that are managed or operated by the student body under the guidance and direction of an adult, and are not part of the regular instructional program.

SURETY BOND - A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation; for example, a surety bond given by a contractor or by an official handling cash or securities.

TAXES - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

UNRESERVED FUND BALANCE - The unreserved fund balance is the money that remains once all commitments are funded in the budget. This amount is suggested by financial experts to be between five and ten percent of the budgeted expenditures in order to assure fiscal health of the schools. The reason this is necessary is because schools are not like companies who can raise prices mid-year, or put together an active sales campaign if revenues do not come in as budgeted. By State law, the board can only levy taxes once per year. Once these taxes are levied, any reductions in revenue sources cannot be recovered until a year later. In 2003-04, when the State did not pass their budget and could not send schools their subsidies for six months, those School Districts with adequate fund balances were able to pay their bills. Those without adequate fund balances either borrowed money or looked seriously at canceling their classes for students. The fund balance was our source of funds to cover this contingency.

MT. LEBANON, PENNSYLVANIA

A B C D E F G H I

1
2
3
4
5
6
7
8
9
10
11



- | | | |
|---|-------------------------------------|--|
| 1 LINCOLN ELEMENTARY SCHOOL | 13 TEMPLE EMANUEL | 25 HOWE ELEMENTARY SCHOOL |
| 2 MT. LEBANON UNITED METHODIST | 14 RECREATION CENTER | 26 SUNSET HILLS PRESBYTERIAN CHURCH |
| 3 MT. LEBANON UNITED PRESBYTERIAN CHURCH | 15 MT. LEBANON CHRISTIAN CHURCH | 27 ST. WINIFRED'S CHURCH |
| 4 ST. BERNARD CHURCH | 16 MT. LEBANON HIGH SCHOOL | 28 MUNICIPAL GOLF COURSE |
| 5 ST. BERNARD SCHOOL | 17 MT. LEBANON UNITED LUTHERAN | 29 MARKHAM ELEMENTARY SCHOOL |
| 6 DEPAUL INSTITUTE | 18 PUBLIC PARKING GARAGE | 30 HOLY CROSS ORTHODOX CHURCH |
| 7 SETON-LA SALLE HIGH SCHOOL | 19 MUNICIPAL BUILDING | 31 ST. PAUL'S EPISCOPAL CHURCH |
| 8 OUR SAVIOR LUTHERAN CHURCH | 20 PUBLIC PARKING GARAGE | 32 FIRST CHURCH OF CHRIST SCIENTIST OF MT. LEBANON |
| 9 BOWER HILL COMMUNITY CHURCH | 21 WASHINGTON ELEMENTARY SCHOOL | 33 BEVERLY HEIGHTS PRESBYTERIAN CHURCH |
| 10 JEFFERSON ELEMENTARY AND JEFFERSON MIDDLE SCHOOL | 22 MELLON MIDDLE SCHOOL | 34 UNITARIAN UNIVERSALIST CHURCH OF SOUTH HILLS |
| 11 ST. CLAIR HOSPITAL | 23 SOUTHMINSTER PRESBYTERIAN CHURCH | 35 FOSTER ELEMENTARY SCHOOL |
| 12 HOOVER ELEMENTARY SCHOOL | 24 PUBLIC LIBRARY | 36 PUBLIC SAFETY BUILDING |

Updated May 17, 2006