

BUDGET
OF
MT. LEBANON SCHOOL DISTRICT

Mt. Lebanon, Pennsylvania

Fiscal Year
Beginning July 1, 2010
Ending June 30, 2011

BOARD OF SCHOOL DIRECTORS

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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 Mrs. Lori Pavlik, Mt. Lebanon High School, 155 Cochran Road, Pittsburgh, PA 15228-1381, (412)344-2060. 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.

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INTRODUCTORY SECTION



Mt. Lebanon School District

Business Office

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Pittsburgh PA 15228-1107
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July 2010

To Residents of the Community:

This is a summary of the Final 2010-11 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 24, 2010 reflecting a financial plan totaling \$79,362,440 with 26.63 mills. This was an increase from the prior year budget of 2.52 mills. Discussed here are some critical issues we faced and the outcome of our planning.

ECONOMIC CONDITIONS

The economic recession throughout the world created continued issues for our District in terms of how to fund existing programs with strained revenue sources. Prior year issues in the credit markets which created employee layoffs and lower home prices throughout the community continued to create depressed revenue sources this year. These economic conditions were reflected in historically low interest rates and lower than expected Earned Income Tax revenue. While the District's investment portfolio is conservative and safe, the low interest rates and lower salaries for our residents resulted in less revenue in the 2009-10 Budget. As we looked into projecting into 2010-11, we maintained low projections on these sources of revenue. Because Pittsburgh never had the dramatic rise in home prices, there was not the dramatic decline seen in other large metropolitan areas. Mt. Lebanon in particular has highly desirable housing stock. As a result, we actually experienced a rise in home sales and a resulting increase in Real Estate Transfer Tax revenue. This is expected to continue into the 2010-11 fiscal year.

Continuing this year is the second year of the Federal Government's allocation of Stimulus Funding. Stimulus Funding is one the Federal Government's programs to help pull the United States out of the recession. Mt Lebanon is scheduled to receive about \$450,000 in funding from this source. The funding cannot be used solely to offset current spending. These funds have strict rules and constraints on their use.

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, uncertainty about the economy delayed some staff decisions to retire in 2009-10. For the 2010-11 year, staff did retire in more significant numbers. While there were only six retirements in 2009-10, this year's budget reflects thirteen teacher retirements and two administrative retirements. Retirements provide savings in the budget because new staff costs are less than senior staff costs.

The administration responded to this funding crisis 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. Increases in cost for new debt for a major renovation of our high school facility and a mandated increase in the retirement rate led to the significant millage increase.

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. These bonds were issued on the day the Municipal Bond Market was at its lowest rate in forty years and as of the date of this budget, rates have never retreated to those low rates again. These bonds were originally authorized in June of 2006 in anticipation of the renovation at the maximum debt authority at that time of \$69 million. This authorization was important since a new law called Act 1 of 2006 was soon to be approved by the legislature which would have limited the District's authority to levy millage for bond issues authorized after the date the law became effective. The Board was able to raise the necessary millage to pay for the Pre-Act 1 bonds under an exception to the Index limits for millage increases in this year's budget. Additionally, we were able to float these \$69 million in bonds as premium bonds netting \$75 million in revenue for the high school renovation. After the project is bid and final costs are known, we will determine how much additional bond revenue will be necessary to complete funding for the project. Bids are expected to be received for the project in the Fall of 2010. We do not anticipate issuing the next bonds until at least 2012. The increase in millage necessary to pay for the first year of the Pre-Act 1 bonds was 2.16 mills.

The cost to fund the Pennsylvania School Employees Retirement System (PSERS), a required retirement plan for almost all of our employees, was to increase from 4.78% in 2009-10 to 8.22% in 2010-11, a 72% increase. At the time our budget was approved, we estimated this cost increase in millage to be about .37 mills. Subsequent to passage of our Budget, the State approved its Budget requiring the PSERS Board to vote to approve the retirement contribution rate to 5.64% instead of the actuarially calculated 8.22%. While this will provide some relief to spending in 2010-11, it proposes amortizing costs out another 30 years which will create long term cost increases into the future. There have been proposals for legislative relief which could create new funding sources for PSERS costs into the future as well as changes to retirement benefits for new employees. Both of these options will likely be discussed in upcoming legislative sessions.

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 about \$5 million 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. These transfers are expected to be approved by the Board this upcoming year.

This Budget therefore was balanced addressing all these issues at a 2.52 mill increase from 2009-10, a total budget amount of \$79,362,440 which is about \$7.1 million more than 2009-10.

GOALS AND OBJECTIVES

Budget goals for this year were to provide an excellent education system in adequate facilities at a cost

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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. The superintendent and administration searched the budget accounts to find savings wherever possible so that the implementation of the first year of debt service for the high school renovation would not be compounded by increasing operating costs.

We were requested to bring the Board a budget working towards a zero millage rate increase exclusive of high school debt and the rising PSERS rate. 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 one half 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. All 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	2009-10 Budget	Change
\$79,362,440	\$72,285,270	9.8% increase
26.63 mills	24.11 mills	2.52 mill increase

FACTS ABOUT THIS YEAR’S BUDGET

REVENUES

Real Estate Tax – Tax revenue this year is anticipated to increase 11% primarily because of the increase in millage rate of 2.52 mills. As discussed earlier, this increase was necessary because of the first year of debt service cost for the new high school renovation project. This, added to the PSERS rate increase of 72% led to the need for the additional millage. No additional millage was needed for other operating costs.

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 .5% range in a matter of months. While we were able to invest money in 2009-10 before the full decrease in rates was felt, for 2010-11 we will be looking to invest our operating funds at a much lower level. We are estimating an average earnings rate of .85% in this budget, down from 1.5% last year. This creates a gap of about \$140,000 in the current year budget which must be made up from other funding sources.

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

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as quickly and this revenue source has dropped to historically lower levels. As we project revenue into the 2009-10 Budget, we recognize a decrease of \$350,000 in this budgeted revenue source from the 2008-09 Budget. While home sales began to pick up this spring, it is too early to recognize a sustained increase in this revenue source from the current low levels.

State Funding – Governor Rendell’s budget for education does reflect some increases, but the increases do not keep pace with our costs. The governor has recommended increases for Mt. Lebanon of 2% in the Basic Education Subsidy and no increase in the subsidy for Special Education. Because we are mandated to provide educational services to all children in our community, this limited amount of increased funding puts ever increasing pressure on our need for real estate taxes to fund our programs. Increase in total State funding of 11.4% reflects the State’s contribution of half the cost of the PSERS rate increase.

Earned Income Tax – While revenue from Earned Income Tax has not decreased as has some of the other revenue sources, we are anticipating only 2.5% increase in this budget based on a slowly improving economy over the next 12 months.

Stimulus Funding – With the difficult economic condition in the United States this year, the Federal Government has proposed a supplemental funding package for schools through their stimulus funding legislation. We anticipate an additional \$450,000 to be received for this purpose. Laws surrounding the use of these funds limit their use in this budget.

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 which self funds healthcare for our employees. This year’s cost reflects a 5% increase over the prior year, which makes the fourth 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 about 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 which is funded in part by employee contributions and part by State and District contributions. The rate set for this year is 8.22%, up from 4.78% last year. This is a 72% rate increase. There is an extraordinary increase in rate scheduled for 2012-13 which is being discussed at the legislative level since the State shares equally in the cost of this retirement system. In planning for an increase in rate that may approach 33%, 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. This budget reflects the contribution rate as approved by the Retirement Board. The School Board decided to begin funding a reserve for this extraordinary increase in 2012-13 by using some of the excess fund balance beyond the 6% required by policy. Funds totaling \$500,000 have been set aside for this purpose.

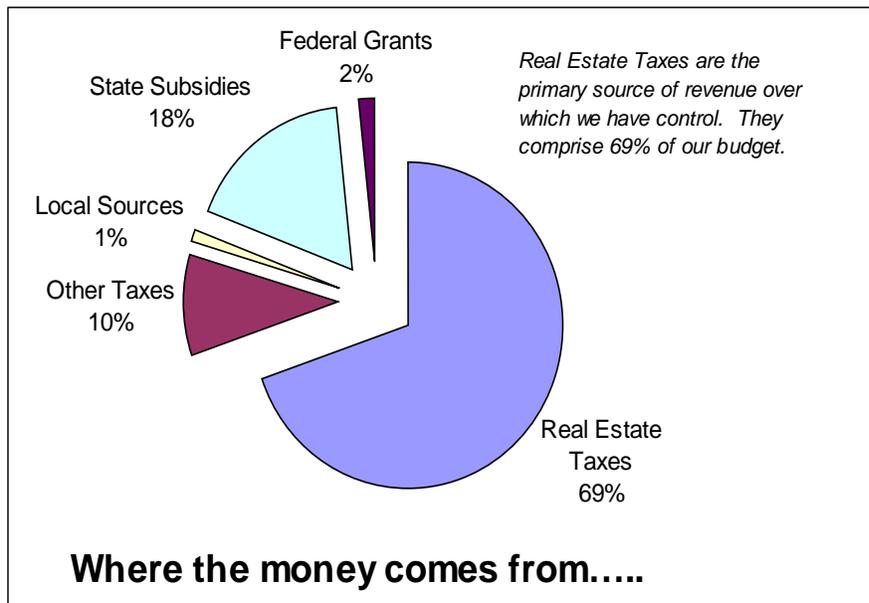
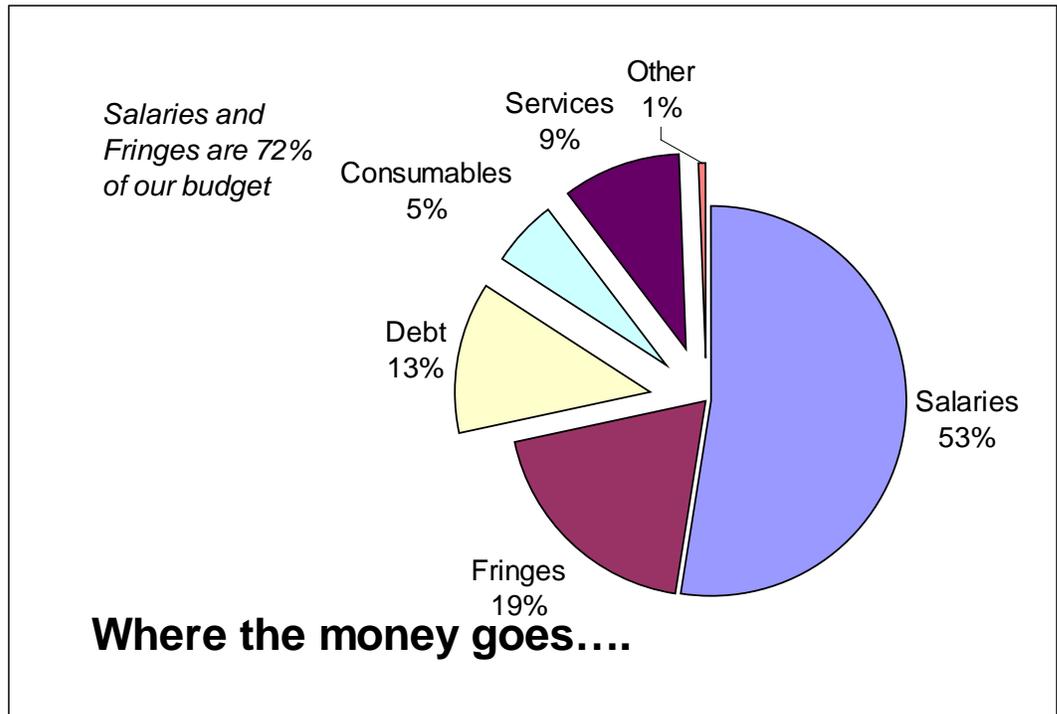
Utility Costs – An active energy management program continues to keep our utility usage at levels 25% below usage levels prior to implementation of this program. This, as well as falling rates, enable us to keep the cost of utilities stable in this budget. In 2009-10 we entered into an agreement with a company called Clear Choice Energy to provide rebates on energy costs for agreeing to turn off HVAC and electrical usage during declared ‘brown out’ conditions in our area. Expansion of this agreement into 2010-11 by signing on additional buildings will save an additional \$10,000.

Union Contracts – Contracts with our teachers and cafeteria staff were unresolved on June 30, 2010. We have budgeted for 2.5% salary increases for these staff members.

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

GENERAL INFORMATION

Our budget is very labor intensive, with salaries and benefits accounting for 72% of all costs. This is understandable due to the fact that school costs are driven by having a teacher in a classroom with our children.



The money in our schools comes primarily from local taxes since we receive only 19 percent 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 16.71

mills. This year we rank 6th 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, a 10.5% increase from last year.

Tax Impact on Property Owners

This Budget includes a property tax millage increase of 2.52 mills from 24.11 mills to 26.63 mills. So each resident can interpret this increase as an impact on their own home, the following chart was developed:

Home Assessment	Current Tax	Proposed Tax	Tax Increase
\$100,000	\$2,411	\$2,663	\$252
\$150,000	\$3,617	\$3,995	\$378
\$200,000	\$4,822	\$5,326	\$504
\$250,000	\$6,028	\$6,658	\$630

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. It involves 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. This year we evaluated proposals and found a system which we believe will save us about \$140,000 over the 2009-10 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 this year saving the District about \$75,000 over last year’s costs. 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 25% on average in the District with savings of 30% in some buildings.

REDUCTIONS TO BUDGET FOR 2010-11

Retirements teachers -13	Cost/Savings (\$597,347)
Retirement of administrators - 2	(37,777)
Reduce supply budgets	(13,105)
Reduce AIU Program of Services Budget	(6,000)
Reduce printing and binding	(1,000)
Reduce contracts	(117,000)
Reduce overtime throughout District	(40,000)
Reduce mailings utilizing electronic media for student information	(10,000)
Do not hire System Technician	(52,978)
Do not replace clerk	(34,009)
Reduce number of workshops for the year	(20,000)
Reduce cost of interns	(5,000)
Total decrease	(\$934,216)

CAPITAL PROJECTS FUND BUDGET

2010-11 Budget	2009-10 Budget	Change
\$7,304,922	\$1,549,195	\$5,755,727
Fund Balance \$78,008,794	Fund Balance \$4,877,754	\$73,031,040

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 \$7,304,922 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 2010 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 \$542,444 and are included below.

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

Projects Approved for 2010-11 to be funded from Capital Projects Fund

District wide electrical wiring and light fixture repairs	\$30,000
District wide mechanical system repairs and improvements	30,000
District wide plumbing system repairs and improvements	10,000
District wide roof evaluations and repairs	38,000
Stadium field complex replace stadium turf	750,000
District wide purchase and install ceiling projector mounts	9,000
District wide playground repairs	16,700
Foster Elementary replace door in boiler room	3,500
Jefferson Middle School replace stage curtains	9,000
Washington Elementary 3 phase power quality study and repairs	25,000
High School purchase 2 new light control boards for Auditorium and Little Theater	20,000
District wide HVAC	55,000
Howe Elementary complete ceiling bulk heads	4,800
District wide paving and milling	83,475
Washington Elementary add security cameras	5,000
District wide fence repair/replacement	5,000
Markham Elementary install small PA sound system in the auditorium	1,000
Markham Elementary install perforated drain and storm drain	7,500
Washington and Lincoln Elementary purchase benches for front	2,400
Stadium field complex improve stadium press box floor, concession doors	20,000
Mellon Middle and Lincoln Elementary cafeteria tables replacement	28,800
Howe Elementary replace parking bumper blocks on side parking lot	7,500
Mellon Middle School replace existing carpet	12,978
High School re-line stripe turf	5,000
District wide masonry	7,000
Washington Elementary repair lower counter shelf	3,000

District wide landscaping	40,325
Mellon Middle School install wall fans in remaining classrooms	1,500
District wide repair various interior/exterior finishes (annual)	15,000
District wide painting	16,000
Total of All Projects	\$1,262,478

High School Renovation Project **\$5,500,000**

Equipment and Books

ENO Boards in Math	\$12,000
Science Textbooks	26,000
Technology equip request for World Languages	7,500
Textbook replacements	143,000
Washington and Hoover Computer Replacements	60,000
PCP Social Studies Five Alive Texts	113,944
PCP Laptops for 8-12 Science Program	180,000
Total of Equipment and Books	\$542,444

SUMMARY OF OTHER DISTRICT FUNDS

Debt Service Fund

A Debt Service Fund is used to pay obligations on all outstanding debt. Debt of \$50 million was issued in 2003 to fund the elementary school renovation projects. On May 22, 2006, the School Board took action to authorize up to \$69 million in bonds to pay for future renovations of the high school facility. While this was done in anticipation of State legislation limiting the ability of school boards in Pennsylvania to raise millage more than the increase in inflation without a community referendum, it is indicative of the significant anticipated renovation costs at the high school. Issuance of these bonds for the high school renovation is occurred in 2009. Additional bonds will be issued to complete the project no earlier than 2012. The budget for the Debt Service Fund is \$9,996,892, \$5,225,006 more than last year due to the new 2009-A High School Bonds issued last October. Note that when the second bond issue is completed on or after 2012, debt service payments could increase by about \$2.5 million annually.

Special Revenue Fund

A Special Revenue Fund exists for the purpose of accounting for fund raising 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 \$60,000, which are 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 \$650,000 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 \$1,490,260 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 2009-10. The prior year's budget was \$1,610,719 which anticipated the first year implementation costs of the elementary lunch program which had not

been in effect in our District. 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.

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."

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.

DISTRICT HIGHLIGHTS

Pittsburgh Business Times' ranked the Mt. Lebanon School District #3 in the region in its 2010 Pittsburgh Guide to Western Pennsylvania Schools.

Mt. Lebanon School District Named Among "Best 100 Communities for Music Education" for 2010 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.

"Mt. Lebanon is an equal opportunity school district"

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.

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.

Newsweek Magazine named Mt. Lebanon High School on the list of “Top U.S. High Schools” in 2009.

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 2010 has 5 National Merit Semifinalists and 12 Commended.

The Class of 2009 has a graduating class of 447 students, 95 percent went on to pursue full-time or Armed Service education.

Girls’ Basketball 2010 PIAA State Champions.

Girls’ Basketball 2010 WPIAL Champions.

Boys’ Basketball 2010 WPIAL Champions.

Girls’ Softball 2010 PIAA State Champions.

Girls’ Softball 2010 WPIAL Champions.

Girls’ Volleyball 2009 WPIAL Champions.

Boys’ Soccer 2009 WPIAL Champions.

STAFFING DECISIONS

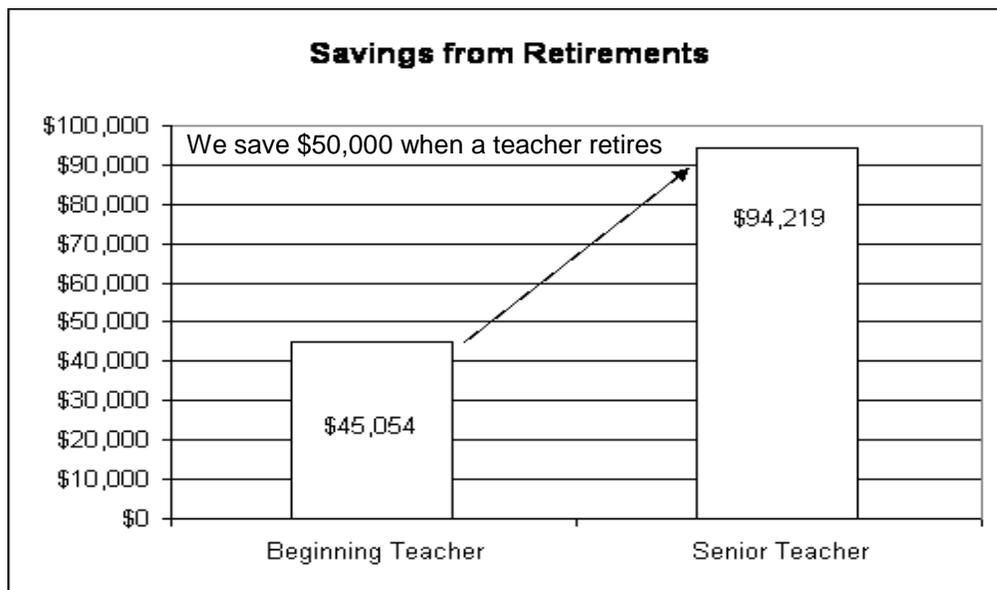
The cost of our staff is 72% of our budget. Salaries account for the largest segment of our spending. As a result, we must carefully monitor our need for staff both in and out of the classroom. The cost of funding our school system is driven by the cost of teachers in classrooms with our children. Of the \$79.4 million budget, 72% 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 \$95,000 while a new hire is closer to \$45,000. This \$50,000 savings in salary alone helps keep our spending in the salary budget down. The thirteen teacher retirees net us \$596,000 in less cost for the 2010-11 Budget if there is no change in the number of teaching staff. If we do not have to replace teachers due to reductions in student course selections, we will save an additional \$55,000 per teacher.

There is not as much savings on other staff retirements since new administrative and support staff are not paid significantly less than current staff. We have, however, budgeted for a reduction of \$38,000 for the two administrative retirements.

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 staffing for 2010-11, although we are projecting the need for four fewer teaching staff.

STAFFING



Fewer Positions in the Budget

The administration is budgeting for two fewer staff positions and reductions in overtime 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
2008-09	5,294	421.20
2009-10	5,302	422.80
2010-11	5,287 est	418.00 est

The estimated number of teaching staff has dropped somewhat from 2008-09 to this budget year estimated at 418.

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, up from \$2.167 billion last year. This increase is less than one percent. Note that a lawsuit challenging the constitutional legality of the 'base year' assessment system won in local courts and again recently 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 2012.

TAX ISSUES

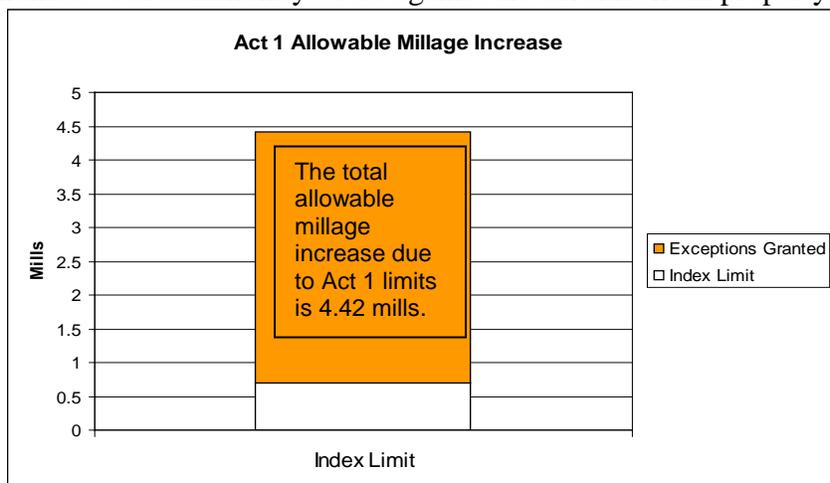
Act 1 OF 2006

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.



Index Limit

For the 2010-11 Budget, our index limit is 2.9% over the 2009-10 real estate tax rate of 24.11 mills. That maximum tax rate is 24.81 mills.

While we applied for and were granted exceptions to the index which would have permitted a maximum millage rate of 28.53

"Mt. Lebanon is an equal opportunity school district"

mills, the Budget was approved at 26.63 mills, well within the approved limit.

Gambling Fund

In 2010, the Budget Secretary for Pennsylvania certified \$616.5 million in slots (gambling) revenue available for real estate tax relief. The exact amount available per homeowner will vary by school district, but is estimated by the State to be \$200 per eligible home. 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 a \$188 in reduced taxes.

This budget was prepared under the timeline required by Act 1. A preliminary budget was approved by the School Board in February. This budget was required because if a referendum on a millage increase had been necessary, time was needed to place a question on the primary ballot. After that budget passed, our District applied to the State for exceptions to the index limit which was based on an inflationary measure. The combination of the inflation index and the approved exceptions enabled our Board to review a budget which could raise millage as much as 4.42 mills without voter referendum approval. Fortunately, we did not require more than a 2.52 mill increase to balance revenues and expenditures this year. In the future this limitation on the Board's ability to approve millage increases without a referendum may create concerns in funding our schools.

State funding for schools exclusive of this Act was not approved prior to passage of this budget. We have included the same money for our schools as was proposed by the Governor.

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 Aa2, 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 Budget or the OPEB (Other Post Employment Benefit) Fund. 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,



Dr. Timothy J. Steinhauer
Superintendent

**Mt. Lebanon School District
2010-11 Budget**

SUMMARY OF FINANCIAL DATA

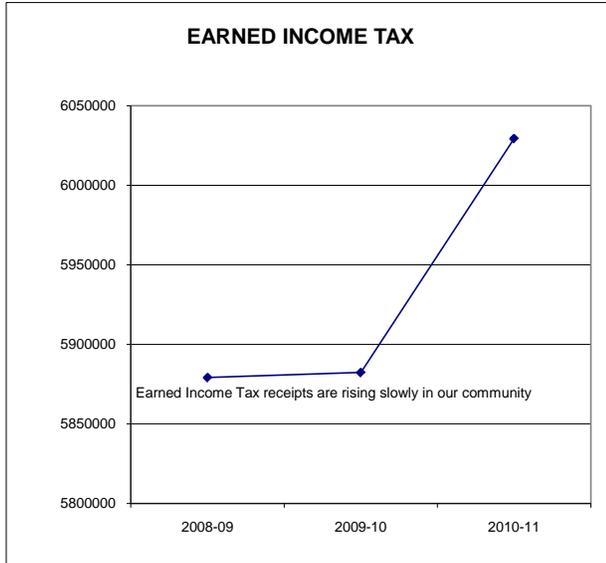
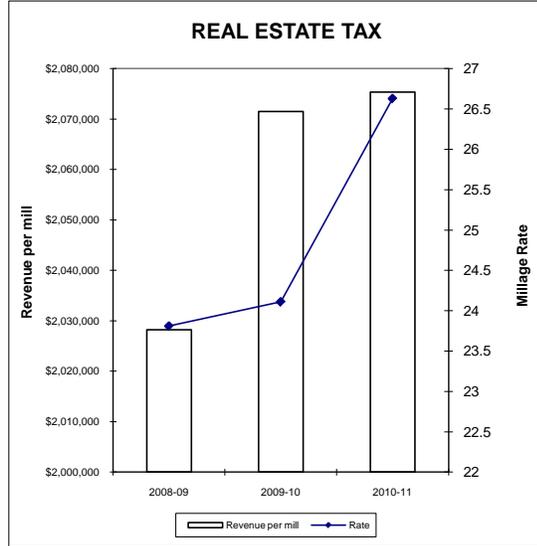
TAX HISTORY

REAL ESTATE TAX	Assessment	Rate	Revenue per mill
2008-09	\$ 2,154,641,502	23.81	\$ 2,028,206
2009-10	2,167,740,391	24.11	2,071,493
2010-11	2,170,447,511	26.63	2,075,382

Assessments are not expected to change until 2011 based on a recent court ruling.

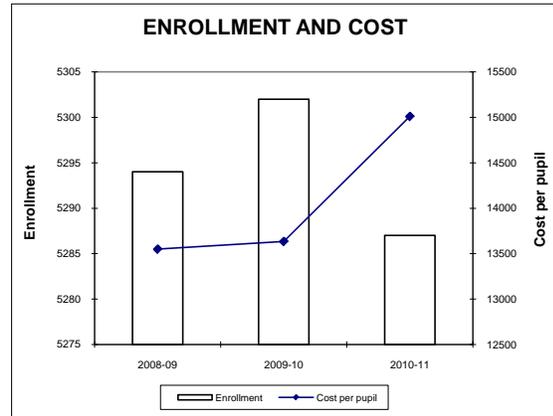
EARNED INCOME TAX	Revenue	Increase	Rate
2008-09	\$ 5,879,153	2.4%	1/2 %
2009-10	5,882,317	0.1%	1/2 %
2010-11	6,029,375	2.5%	1/2 %

Earned income excludes passive income such as dividends and interest.



COST PER PUPIL

	Expenditures	Enrollment	Cost per pupil
2008-09	\$ 71,727,070	5,294	\$ 13,549
2009-10	72,285,270	5,302	13,634
2010-11	79,362,440	5,287	15,011



While enrollment goes down, cost per pupil continues to rise.

FINANCIAL SUMMARY OF ALL FUNDS

Fund	* Est. Beginning Fund Balance 1-Jul-10	Revenues	Expenses or Expenditures & Fund Transfers	*Est. Ending Fund Balance 30-Jun-11	
General Fund	\$ 9,533,000	\$ 79,362,440	\$ 79,362,440	\$ 9,533,000	<i>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.</i>
Debt Service	-	9,996,892	9,996,892	-	
Capital Projects	80,063,716	5,250,000	7,304,922	78,008,794	
Special Revenue	177,605	51,000	60,000	168,605	
Trust & Agency	156,749	657,500	656,000	158,249	
Food Service	669,098	1,501,058	1,490,260	679,896	
Totals	\$ 90,600,167	\$ 96,818,890	\$ 98,870,514	\$ 88,548,543	

*The fund balance reflected here includes funds already committed for use as inventory and prior year encumbrances. The undesignated fund balance for June 30, 2010 is budgeted to be \$4,761,746 in the General Fund.

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

Final Budget										
24-May-10	Audited		Budgeted		Budgeted		Budget/Budget			
	2008-09		2009-10		2010-11		Percent Increase			
REVENUES	\$	72,253,575	100%	\$	72,285,270	100%	\$	79,362,440	100%	9.8%
Real Estate Tax		48,291,589	67%		48,240,359	67%		53,570,408	68%	11.0%
Earned Income Tax		5,879,153	8%		5,882,317	8%		6,029,375	8%	2.5%
Other Taxes		1,380,302	2%		1,580,000	2%		1,930,000	2%	22.2%
Investment Earnings		938,296	1%		550,000	1%		311,667	0%	-43.3%
Other Local Income		524,282	1%		459,810	1%		515,000	1%	12.0%
State		12,354,639	17%		12,225,227	17%		13,614,495	17%	11.4%
Federal (incl stimulus funds)		1,184,866	2%		1,649,322	2%		1,693,172	2%	2.7%
Gaming Fund Allocation					1,698,235	2%		1,698,323	2%	0.0%
EXPENDITURES	\$	71,727,070	100%	\$	72,285,270	100%	\$	79,362,440	100%	9.8%
Salaries		40,019,113	56%		41,461,302	57%		41,757,580	53%	0.7%
Fringe Benefits		13,460,617	19%		13,219,747	18%		15,029,031	19%	13.7%
Contracted Services		3,370,837	5%		3,216,931	4%		2,933,881	4%	-8.8%
Repair & Maintenance		1,315,242	2%		1,363,426	2%		1,359,459	2%	-0.3%
Transp,Tuition,Insur		2,986,113	4%		3,317,176	5%		3,394,695	4%	2.3%
Supplies		1,458,542	2%		1,318,749	2%		1,362,378	2%	3.3%
Utilities		1,746,295	2%		1,862,018	3%		1,781,826	2%	-4.3%
Books		814,620	1%		508,954	1%		492,889	1%	-3.2%
Equipment		882,784	1%		690,275	1%		684,242	1%	-0.9%
Fees		64,297	0%		69,095	0%		68,495	0%	-0.9%
Federal Programs		-	0%		165,000	0%		165,000	0%	0.0%
Parkway West Debt		46,279	0%		55,694	0%		66,072	0%	18.6%
Budgetary Reserves		-	0%		200,000	0%		200,000	0%	0.0%
Program Changes		\$153,700 incl above			none			none		
Transfer-Food Svs.		69,162	0%		65,000	0%		70,000	0%	7.7%
Transfer-Debt Svs/Capital Fnd		5,493,169	8%		4,771,903	7%		9,996,892	13%	109.5%
FINANCIAL SUMMARY										
Undesignated Fund Balance		4,337,122			4,337,116			4,761,746		6.0% % of budget
Assessed Valuation		2,154,641,502			2,167,740,391			2,170,447,511		
Revenue per mill		2,028,206			2,071,493			2,075,382		
Millage Rate		23.81			24.11			26.63		2.52 Increase
								0.70 Act 1 limit		
								4.42 w/ exceptions		
DEMOGRAPHICS										
Number of Students		5,294			5,302			5,287		(0.00)
Per Pupil Cost	\$	13,549		\$	13,634		\$	15,011		10.1%

**Mt. Lebanon School District
2010-11 Budget**

PROFILE OF OUR SCHOOL DISTRICT

BOARD OF SCHOOL DIRECTORS

Edward L. Kubit	President
Susan M. Rose.....	Vice President
Mary Birks	Member
Elaine L. Cappucci	Member
James M. Fraasch.....	Member
Dale Ostergaard	Member
Josephine C. Posti	Member
Daniel L. Remely	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
Deborah P. Allen.....	Assistant Superintendent
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

To be determined.....	Washington Elementary
James M. Salerno	Lincoln Elementary
Robert Freil	Markham Elementary
To be determined.....	Howe Elementary
Patrick McClintock-Comeaux	Foster Elementary
Michael T. Schnirel.....	Jefferson Elementary
Mary Ann Schnirel.....	Hoover Elementary
Brian McFeeley.....	Mellon Middle School
Joan Zacharias	Jefferson Middle School
Ronald Davis.....	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 2009 - 2010.

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

Angel Peteman
President

John D. Russo
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Mt. Lebanon School District
Pennsylvania**

For the Fiscal Year Beginning

July 1, 2009

President

Executive Director



ORGANIZATIONAL SECTION

Mt. Lebanon School District
2010-11 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 2010-11 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 2010-11 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.

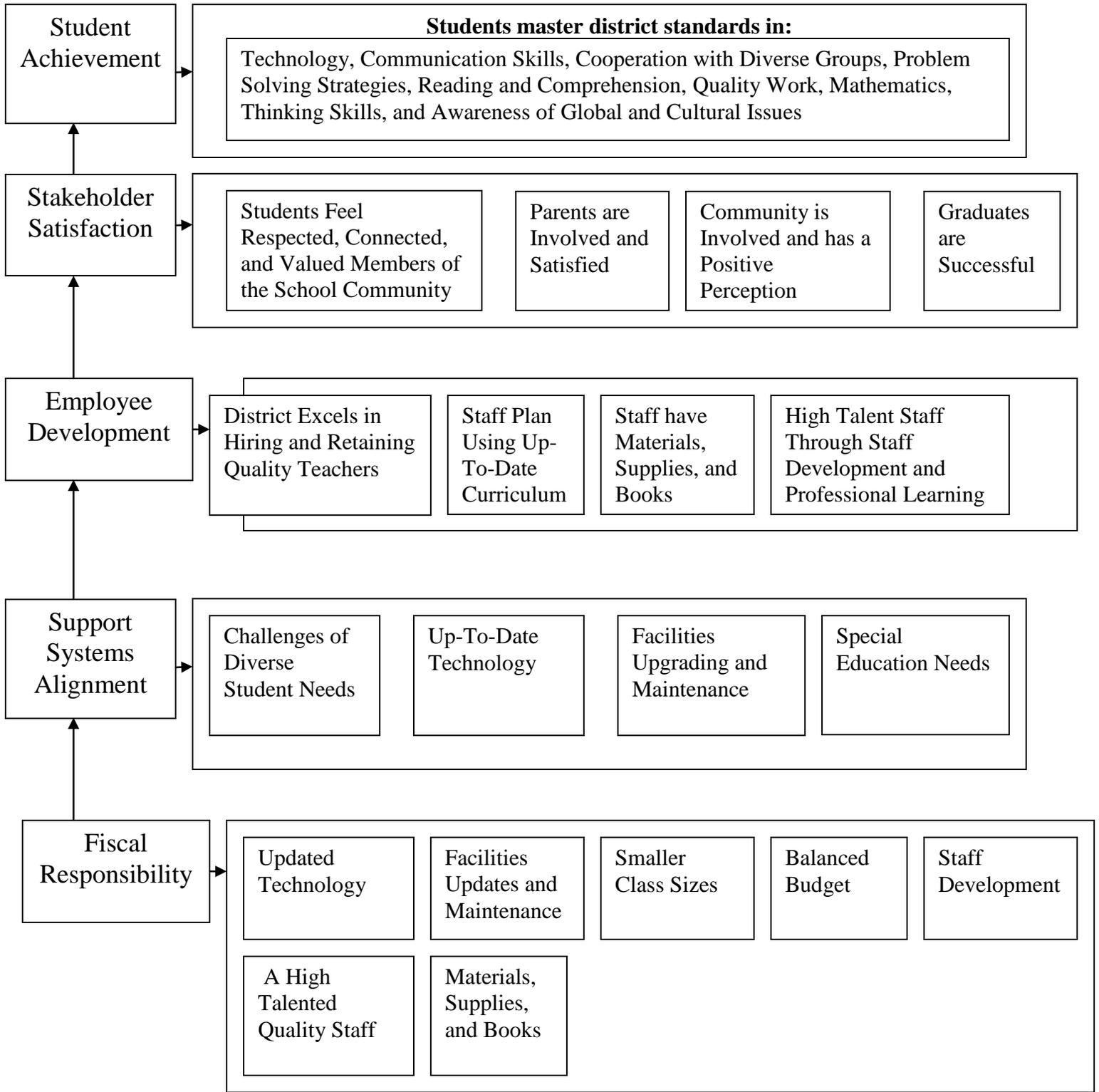
Constituent Satisfaction: Students, community members, and district staff were determined to be primary constituents in this strategic planning process. These constituent groups were given multiple opportunities to participate in the process. These constituent groups have determined satisfaction priorities 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 2010-11 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 2010-2011, 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, 2010 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 February 15, 2010, as amended and proposed at a meeting of the Board of School Directors of the District held on April 19, 2010, 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, 2010 (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, 2010. 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 16.33 mills or \$1.633 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 4.82 mills or \$.482 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 5.48 mills or \$.548 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 \$7,069 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

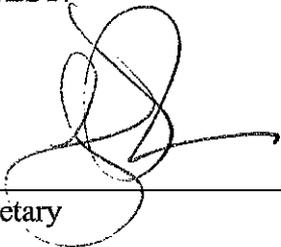
BE IT FURTHER RESOLVED, that in the event a taxpayer shall fail to evidence an intention to pay on the installment plan as herein provided, the taxes shall become due and payable and be collected in accordance with and subject to the discount, penalties and interest as provided by existing laws; and

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

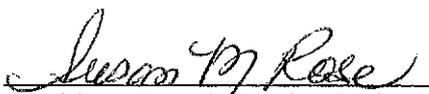
BE IT FURTHER RESOLVED, that the Tax Collector shall make a complete settlement of all taxes for the said fiscal year in compliance with applicable law.

ADOPTED this 24th day of May 2010.

ATTEST:



Secretary

vice 

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

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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 2010-11 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.

Measurement Focus and 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 2010-11 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 2010-11 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 2010-11 Budget

POLICIES AND PRACTICES

BUDGET DEVELOPMENT - GENERAL FUND

Development of this budget began in the Spring of 2009 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 2010-11 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.

By suggestion of a committee established by the School Board to review budget process, a Cost/Benefit committee was established to review budget requests and district programs to assure district funds were spent appropriately. The recommendations of this committee are reflected in the Merged Increase/Decrease List reviewed by the Board during the budget deliberations.

New in 2009 was the convening of focus groups to get grass roots opinions as to costs that could be better spent, or programs that no longer served our purposes. Their recommendations were shared with the superintendent to find cost savings from changed operating practices.

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 Preliminary Budget was approved in February 2010 as was required by a State law called Act 1 of 2006. Audit/Finance Committee meetings were held through the spring to share specific information with the community. These meetings were televised for community members unable to attend. The final budget was approved by the Board on May 24, 2010.

BUDGET DEVELOPMENT - CAPITAL PROJECTS FUND

For the third 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 2010-11 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 2010-11 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 small profit which is planned to be used to replace old, unusable equipment.

2010-11 will be the first full year of our elementary lunch program. Prior to this time, we have not provided lunches until children reached the middle schools.

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 is 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 2012.

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. 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.

Mt. Lebanon School District 2010-11 Budget

POLICIES AND PRACTICES (Continued)

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.

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

Mt. Lebanon School District 2010-11 Budget

POLICIES AND PRACTICES (Continued)

services are a few reasons why Mt. Lebanon was chosen as one of the “50 Fabulous Places to Raise Your Family.”

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.

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 2009-10 District staff included 422.80 certified teachers, 30.50 administrators, 23.5 specialists, 8 administrative assistants, 61.58 secretarial staff, 69.25 custodial/maintenance staff, 7 head custodians, 23.89 cafeteria workers and 45.50 support employees (personal care assistants and health services aides). 77% of the teaching staff have at least a master's degree. The average teacher's salary was \$66,875 in 2009-10, with a beginning salary of \$43,989 and a maximum for a teacher with a master's degree of \$94,219. The teaching staff works a 194 1/2 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.

Mt. Lebanon School District 2010-11 Budget

POLICIES AND PRACTICES (Continued)

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 the Assistant Superintendent, 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.

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

Mt. Lebanon School District 2010-11 Budget

POLICIES AND PRACTICES (Continued)

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 2010-11 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.

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.

**Mt. Lebanon School District
2010-11 Budget**

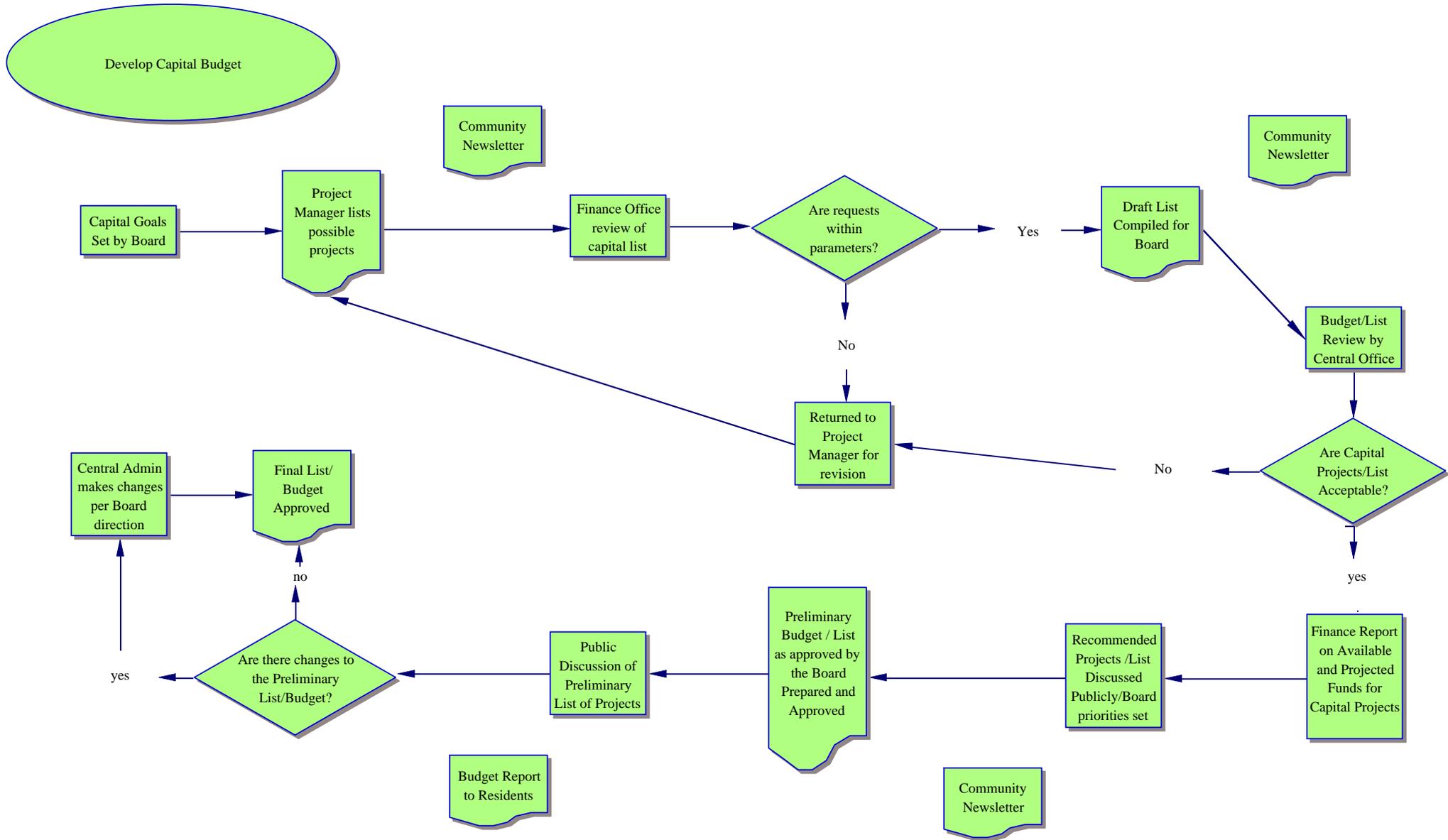
**POLICIES AND PRACTICES
(Continued)**

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 Aa2 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.

Mt. Lebanon School District Budgeting Flow Chart - Capital Fund





**MT. LEBANON SCHOOL DISTRICT
SCHOOL CALENDAR
2010-2011**

AUGUST 2010

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 2010

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 2010

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						

NOVEMBER 2010

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				

DECEMBER 2010

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	

JANUARY 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, 2010

First Day returning teachers - In-Service Secondary and Elementary	August 23
In-Service Secondary and Elementary	August 24
In-Service Elementary; Clerical Secondary	August 25
Clerical Secondary and Elementary	August 26
First Day of Classes	August 30

SEPTEMBER, 2010

Labor Day Holiday	September 6
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OCTOBER, 2010

In-Service Secondary and Elementary	October 8
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NOVEMBER, 2010

In-Service Secondary and Elementary	November 1
In-Service Secondary; Clerical Elementary	November 2
End of First Nine Weeks	November 5
Thanksgiving Recess	November 25-26

DECEMBER, 2010

Holiday Recess	December 24 - January 2
----------------	-------------------------

JANUARY, 2011

School Reconvenes	January 3
Martin Luther King, Jr. Holiday-In-Service Secondary and Elementary	January 17
End of Second Nine Weeks/First Semester	January 20
Clerical Secondary and Elementary	January 21

FEBRUARY, 2011

President's Day Holiday-Mid-Winter Recess/In-Service Sec.& Elem.	February 21
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MARCH, 2011

End of Third Nine Weeks	March 28
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APRIL, 2011

Spring Recess	April 18-22
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MAY, 2011

No School - First Snow Make-up Day	May 16
In-Service Secondary and Elementary	May 17
Memorial Day Holiday	May 30

JUNE, 2011

Last Day of School for Students	June 10
Clerical-Secondary and Elementary	June 13
Second Snow Make-up Day	June 13
Third Snow Make-up Day	June 14
Fourth Snow Make-up Day	June 15
Additional Snow Days will be made up at the end of the year	

MONTH	TEACHER DAYS	STUDENT DAYS
August	6	2
September	21	21
October	21	20
November	20	18
December	17	17
January	21	19
February	20	19
March	23	23
April	16	16
May	20	19
June	9	8
Total	194	182

FEBRUARY 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					

MARCH 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		

APRIL 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 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				

JUNE 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					

Curriculum Nights

August 31	Foster K-1
September 2	Howe
September 16	Foster 2-5
September 16	Jefferson Elem
September 16	Lincoln
September 16	Washington
September 22	Markham K-2
September 29	Markham 3-5
October 7	Hoover
January 6	High School
April 28	JMS and MMS

- ☐ = First/Last Day of School
- = School Closed
- = Teachers' In-Service
- = Clerical Day
- △ = 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 27, 28, 29, 30, 31.

APPROVED BY THE SCHOOL BOARD ON 2/15/10

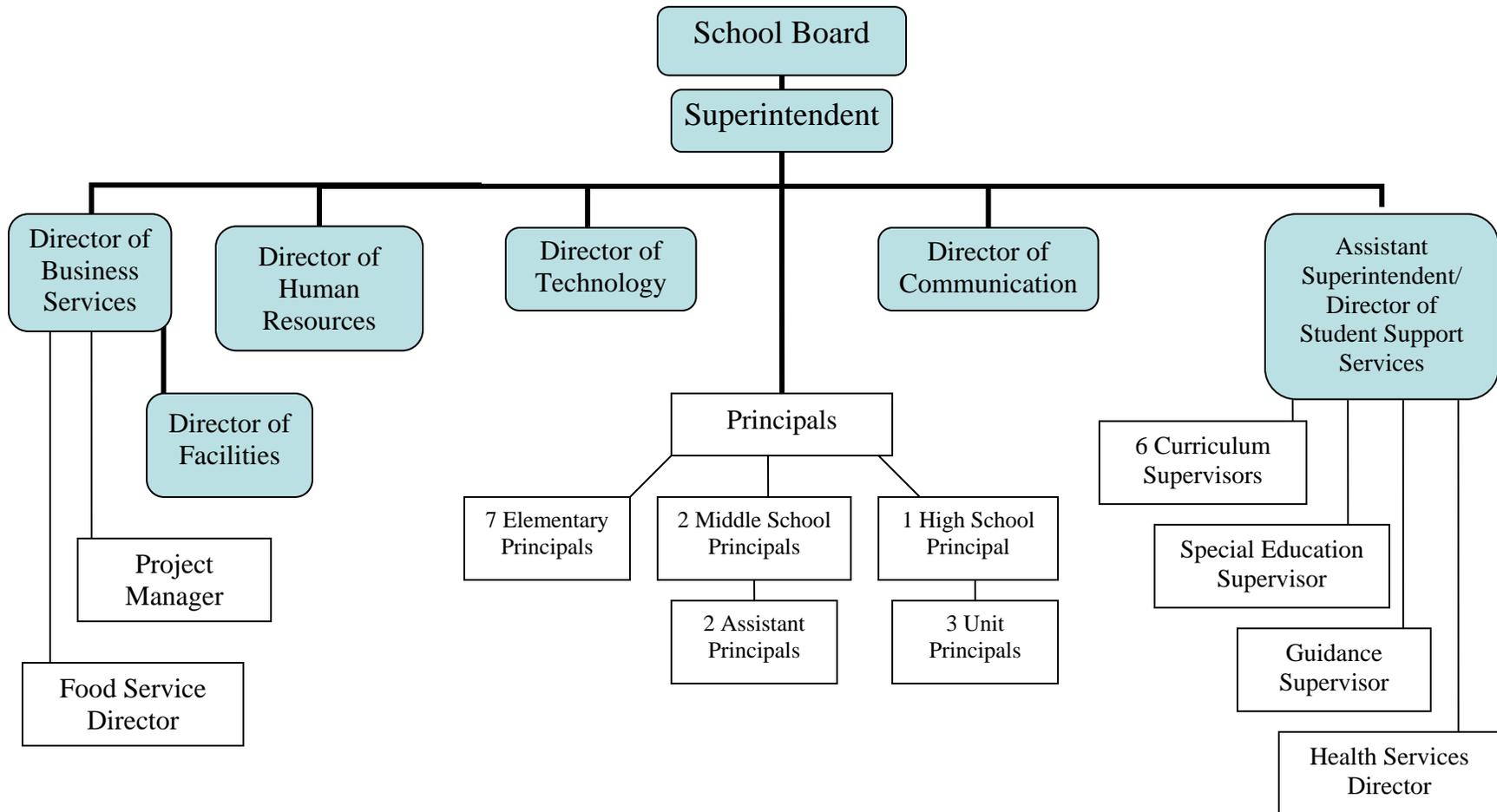
Mt. Lebanon School District 2010-2011 Budget

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.
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. 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
2010-11 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 80% 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.

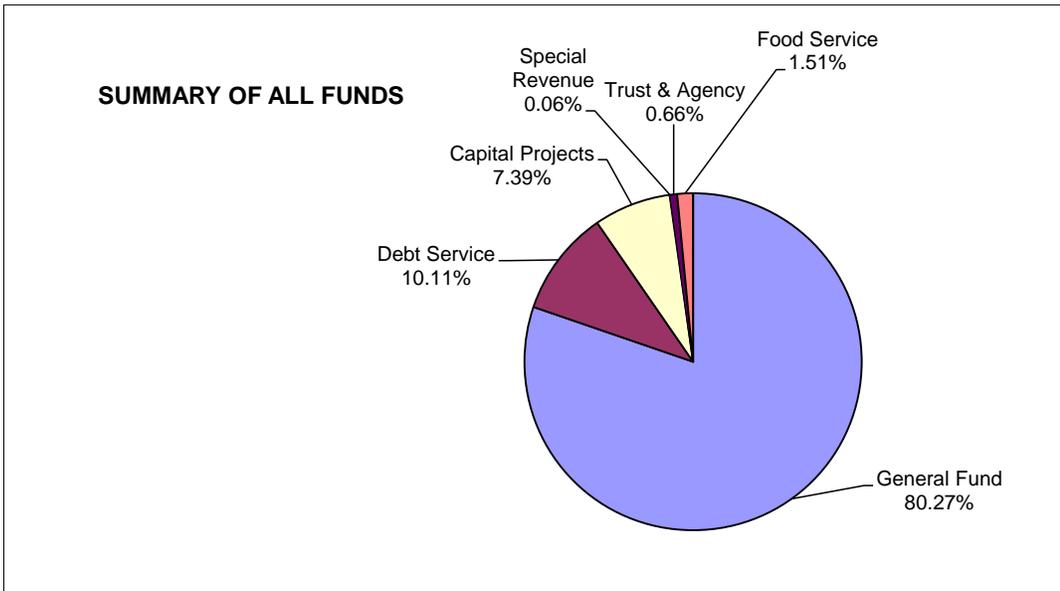
PROPRIETARY/FOOD SERVICE FUND

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 2010-11 Budget

SUMMARY OF ALL FUNDS

Fund	Beginning Fund Balance July 1, 2010	Revenues	Expenses or Expenditures and Fund Transfers	Ending Fund Balance June 30, 2011
General Fund	\$ 9,533,000	\$ 79,362,440	\$ 79,362,440	\$ 9,533,000
Debt Service	-	9,996,892	9,996,892	-
Capital Projects	80,063,716	5,250,000	7,304,922	78,008,794
Special Revenue	177,605	51,000	60,000	168,605
Trust & Agency	156,749	657,500	656,000	158,249
Food Service	669,098	1,501,058	1,490,260	679,896
Totals	\$ 90,600,168	\$ 96,818,890	\$ 98,870,514	\$ 88,548,544



SUMMARY OF ALL FUNDS BY FUND

	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	TRUST & AGENCY	FOOD SERVICE	TOTAL
Revenues:							
Real Estate Tax	\$ 53,570,408						\$ 53,570,408
Earned Income Tax and Occupation Tax	6,079,375						6,079,375
Realty Transfer Tax	850,000						850,000
Liened Tax	1,000,000						1,000,000
Public Utility Tax	80,000						80,000
Earnings on Investments	311,667	\$ 250,000	\$ 1,000	\$ 5,500	\$ 5,000		573,167
Fees	95,000					1,216,058	1,311,058
Tuition/IDEA Funding	852,444						852,444
Athletic Receipts and Other	60,000			50,000	652,000		762,000
State Subsidies (includes gaming allocation)	15,320,374					30,000	15,350,374
Federal Grants excluding IDEA Funding	1,143,172					180,000	1,323,172
Total Revenues	79,362,440	\$ -	250,000	51,000	657,500	1,431,058	81,751,998
Expenditures and Reserves:							
Salaries	41,745,815					500,230	42,246,045
Fringe Benefits	15,040,796					90,030	15,130,826
Contracted Services	2,933,881						2,933,881
Repairs & Maintenance	1,359,459		6,762,478	60,000		70,000	8,251,937
Tuition, Transportation, Insurance	3,394,695						3,394,695
Supplies	1,362,378				650,000	805,000	2,817,378
Utilities	1,791,826						1,791,826
Books	482,889						482,889
Equipment	684,242		542,444				1,226,686
Fees and Fixed Charges	68,495	9,996,892			6,000	25,000	10,096,387
Reserve for Operations	200,000						200,000
Joint Venture Debt	66,072						66,072
Federal Program Reserve	165,000						165,000
Stimulus Fund Reserve	-						-
Subtotal Expenditures	69,295,548	9,996,892	7,304,922	60,000	656,000	1,490,260	88,803,622
Fund Transfers and Other Financing Sources (Uses)							
Transfer to Other Funds	10,066,892						10,066,892
Transfer from Other Funds		9,996,892	5,000,000			70,000	15,066,892
Revenue Over (Under) Expenditures Including Other Financing Sources (Uses)	-	-	(2,054,922)	(9,000)	1,500	10,798	(2,051,624)
Beginning Fund Balance	9,533,000	-	80,063,716	177,605	156,749	669,098	90,600,168
Ending Fund Balance	\$ 9,533,000	-	\$ 78,008,794	\$ 168,605	\$ 158,249	\$ 679,896	\$ 88,548,544

SUMMARY OF ALL FUNDS BY YEAR

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-2011 Budget
Revenues:					
Real Estate Tax <i>(includes liens)</i>	\$ 49,557,411	\$ 50,615,890	\$ 49,032,399	\$ 49,240,359	\$ 54,570,408
Earned Income Tax and Occupation Tax	5,743,902	6,053,990	5,914,322	5,932,317	6,079,375
Realty Transfer Tax	720,672	689,115	564,684	500,000	850,000
Public Utility Tax	86,299	81,464	74,808	80,000	80,000
Earnings on Investments	1,951,883	1,561,072	1,058,592	629,500	573,167
Fees	1,330,413	1,318,434	1,405,637	1,601,089	1,311,058
Tuition/IDEA Funding	854,336	722,155	726,319	742,810	852,444
Athletic Receipts and Other	777,900	759,257	955,524	762,000	762,000
State Subsidies (includes gaming allocation)	12,451,565	12,723,010	14,077,183	13,937,462	15,350,374
Federal Grants excluding IDEA Funding	730,356	791,590	842,690	1,233,322	1,323,172
Total Revenues	74,204,737	75,315,977	74,652,158	74,658,859	81,751,998
Expenditures and Reserves:					
Salaries	38,459,128	39,306,878	40,487,083	41,740,793	42,246,045
Fringe Benefits	12,949,831	13,711,517	13,534,350	13,295,692	15,130,826
Contracted Services	4,189,596	3,948,000	4,050,998	3,872,931	2,933,881
Repairs & Maintenance	2,652,006	2,909,925	3,043,033	2,794,221	8,251,937
Tuition, Transportation, Insurance	3,126,996	2,997,236	3,055,275	3,377,176	3,394,695
Supplies	2,181,986	2,179,967	2,315,470	2,246,514	2,817,378
Utilities	1,701,122	1,784,419	1,746,295	1,862,018	1,791,826
Books	764,987	795,566	802,938	508,954	482,889
Equipment	1,333,639	1,840,407	1,195,000	868,675	1,226,686
Fees and Fixed Charges	5,120,118	5,139,701	5,108,097	4,967,675	10,162,459
Reserve for Operations*				200,000	200,000
Stimulus Fund Reserve				202,518	-
Federal Program Reserve*				165,000	165,000
Subtotal Expenditures	72,479,409	74,613,616	75,338,539	76,102,167	88,803,622
Fund Transfers and Other Financing Sources (Uses)					
Transfer to Other Funds	4,718,733	6,344,547	5,562,331	4,836,903	10,066,892
Transfer from Other Funds	4,718,733	6,344,547	5,562,331	4,836,903	15,066,892
Bond Proceeds	241,050		-	-	
Proceeds from Sale of Land	98,705				
Revenue Over (Under) Expenditures Including Other Financing Sources (Uses)	1,966,378	702,361	(686,381)	(1,443,308)	(2,051,624)
Beginning Fund Balance	60,875,683	62,842,061	63,544,422	62,858,041	90,600,167
Ending Fund Balance	\$ 62,842,061	\$ 63,544,422	\$ 62,858,041	\$ 61,414,733	\$ 88,548,543

GENERAL FUND



**Mt. Lebanon School District
2010-11 Budget**

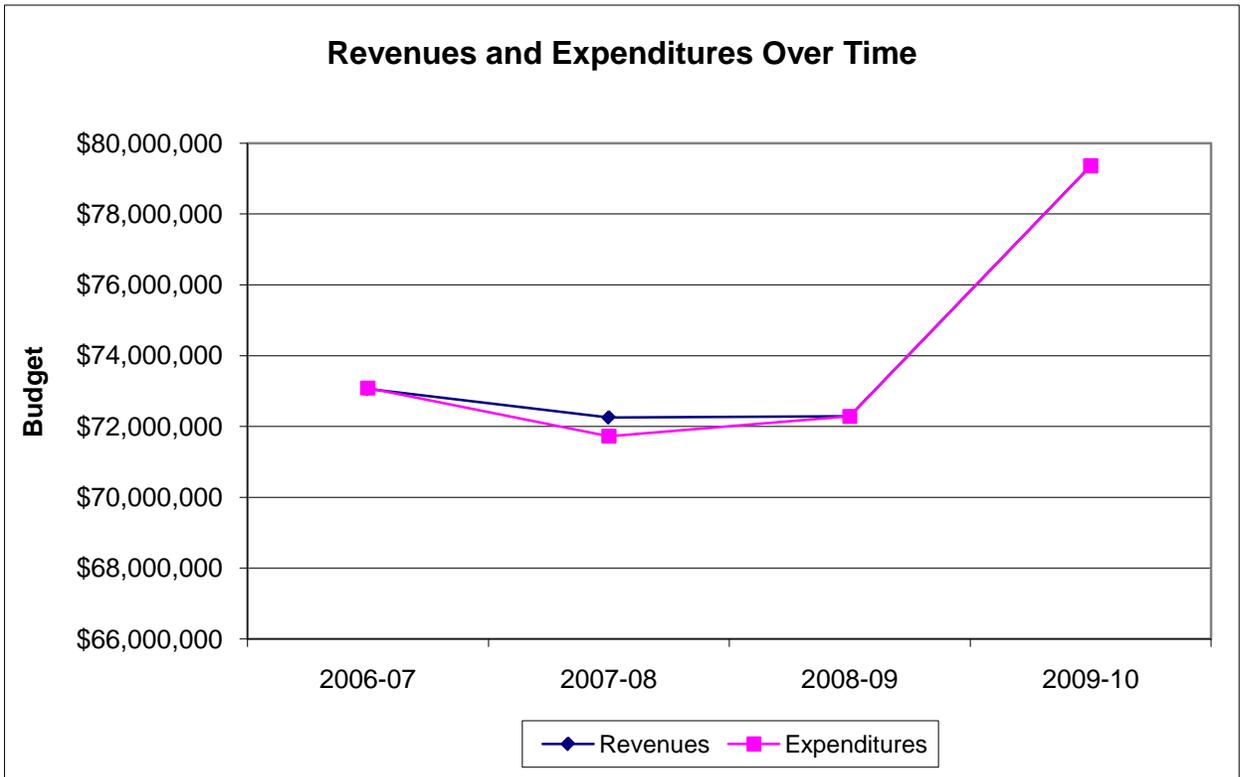
GENERAL FUND SUMMARY

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Budget
Revenues:					
Real Estate Tax	\$ 48,276,652	\$ 48,300,998	\$ 48,291,589	\$ 48,240,359	\$ 53,570,408
Earned Income Tax and Occupation Tax	5,743,902	6,053,990	5,914,322	5,932,317	6,079,375
Realty Transfer Tax	720,672	689,115	564,684	500,000	850,000
Liened Tax	1,280,759	2,314,892	740,810	1,000,000	1,000,000
Public Utility Tax	86,299	81,464	74,808	80,000	80,000
Earnings on Investments	1,711,371	1,322,214	938,296	550,000	311,667
Fees	120,461	94,273	98,541	111,000	95,000
Tuition/IDEA Funding	854,336	722,155	726,319	742,810	852,444
Athletic Receipts and Other	109,659	101,020	147,045	60,000	60,000
State Subsidies (includes gaming allocation)	12,438,395	12,692,326	14,055,087	13,923,462	15,320,374
Federal Grants excluding IDEA Funding	648,038	688,350	702,079	1,145,322	1,143,172
Total Revenues	71,990,544	73,060,797	72,253,580	72,285,270	79,362,440
Expenditures and Reserves:					
Salaries	38,034,370	38,887,198	40,019,113	41,258,784	41,745,815
Fringe Benefits	12,888,868	13,637,624	13,460,617	13,219,747	15,040,796
Contracted Services	3,607,657	3,414,145	3,370,837	3,216,931	2,933,881
Repairs & Maintenance	1,276,462	1,312,310	1,315,242	1,363,426	1,359,459
Tuition, Transportation, Insurance	3,062,475	2,929,697	2,986,113	3,317,176	3,394,695
Supplies	1,370,936	1,384,647	1,470,077	1,318,749	1,362,378
Utilities	1,701,122	1,784,419	1,746,295	1,862,018	1,791,826
Books	764,987	795,566	802,938	508,954	482,889
Equipment	1,232,738	1,076,139	882,762	690,275	684,242
Fees	59,355	71,785	64,297	69,095	68,495
Reserve for Operations*	-	-	-	200,000	200,000
Joint Venture Debt	34,140	38,060	46,279	55,694	66,072
Federal Program Reserve*	-	-	-	165,000	165,000
Stimulus Fund Reserve	-	-	-	202,518	-
Subtotal Expenditures	64,033,110	65,331,590	66,164,570	67,448,367	69,295,548
Program Changes*	\$358,708 incl above	\$202,310 incl above	\$153,700 incl above	none	none
Fund Transfers:					
Transfer to Debt Service Fund	4,919,745	4,914,049	4,903,765	4,771,903	9,996,892
Transfer to Food Service Fund	64,521	67,099	69,162	65,000	70,000
Transfer to Capital Projects Fund	4,174,654	2,772,137	589,404	-	-
Total Expenditures, Reserves, Transfers	73,192,030	73,084,875	71,726,901	72,285,270	79,362,440
Beginning Fund Balance	10,231,881	9,030,395	9,006,317	9,533,000	9,533,000
Ending Fund Balance	\$ 9,030,395	\$ 9,006,317	\$ 9,533,000	\$ 9,533,000	\$ 9,533,000

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
2010-11 BUDGET



MT LEBANON SCHOOL DISTRICT
FORECAST OF BUDGETED EXPENDITURES

5/24/2010

	Audited		Budgeted		Budgeted		Forecasted		Forecasted		Forecasted		Forecasted		Forecasted																										
2010-11 Final Budget	2008-09		2009-10		2010-11		2011-12		2012-13		2013-14		2014-15		2015-16																										
Forecasted years are estimates																																									
REVENUES	\$	72,253,575	100%	\$	72,285,270	100%	\$	79,362,440	100%	\$	82,102,873	100%	\$	92,264,670	100%	\$	95,010,192	100%	\$	100,334,950	100%	\$	102,353,767	100%																	
Real Estate Tax		48,291,589	67%		48,240,359	67%		53,570,408	68%		57,080,691	70%		62,430,277	68%		63,732,919	67%		67,598,599	67%		68,743,236	67%																	
Earned Income Tax		5,879,153	8%		5,882,317	8%		6,029,375	8%		6,210,256	8%		6,396,564	7%		6,588,461	7%		6,786,115	7%		6,989,698	7%																	
Other Taxes		1,380,302	2%		1,580,000	2%		1,930,000	2%		2,002,500	2%		2,078,025	2%		2,156,708	2%		2,238,689	2%		2,324,113	2%																	
Investment Earnings		938,296	1%		550,000	1%		311,667	0%		581,778	1%		675,278	1%		695,536	1%		716,402	1%		737,894	1%																	
Other Local Income		524,282	1%		459,810	1%		515,000	1%		526,850	1%		539,020	1%		551,518	1%		564,354	1%		577,539	1%																	
State		12,354,639	17%		12,225,227	17%		13,614,495	17%		14,440,694	18%		18,872,802	20%		19,999,618	21%		21,132,505	21%		21,670,018	21%																	
Federal (incl stimulus funds)		1,184,866	2%		1,649,322	2%		1,693,172	2%		1,260,104	2%		1,272,705	1%		1,285,432	1%		1,298,286	1%		1,311,269	1%																	
Gaming Fund Allocation		1,700,448			1,698,235	2%		1,698,323	2%																																
EXPENDITURES	\$	71,727,070	100%	\$	72,285,270	100%	\$	79,362,440	100%	\$	82,102,873	100%	\$	92,264,670	100%	\$	95,010,192	100%	\$	100,334,950	100%	\$	102,353,767	100%																	
Salaries		40,019,113	56%		41,461,302	57%		41,757,580	53%		42,801,520	52%		43,871,557	48%		44,668,346	47%		45,785,055	46%		46,929,681	46%																	
Fringe Benefits		13,460,617	19%		13,219,747	18%		15,029,031	19%		16,434,811	20%		25,233,096	27%		27,179,403	29%		28,685,088	29%		29,372,928	29%																	
Contracted Services		3,370,837	5%		3,216,931	4%		2,933,881	4%		2,963,220	4%		2,992,852	3%		3,022,781	3%		3,053,008	3%		3,083,538	3%																	
Repair & Maintenance		1,315,242	2%		1,363,426	2%		1,359,459	2%		1,386,648	2%		1,414,381	2%		1,442,669	2%		1,471,522	1%		1,500,953	1%																	
Transp,Tuition,Insur		2,986,113	4%		3,317,176	5%		3,394,695	4%		3,462,589	4%		3,531,841	4%		3,602,477	4%		3,674,527	4%		3,748,018	4%																	
Supplies		1,458,542	2%		1,318,749	2%		1,362,378	2%		1,376,002	2%		1,389,762	2%		1,379,659	1%		1,393,456	1%		1,407,391	1%																	
Utilities		1,746,295	2%		1,862,018	3%		1,781,826	2%		1,817,463	2%		1,853,812	2%		1,739,954	2%		1,774,753	2%		1,810,248	2%																	
Books		814,620	1%		508,954	1%		492,889	1%		507,676	1%		522,906	1%		538,593	1%		554,751	1%		571,393	1%																	
Equipment		882,784	1%		690,275	1%		684,242	1%		691,084	1%		697,995	1%		704,975	1%		712,025	1%		719,145	1%																	
Fees		64,297	0%		69,095	0%		68,495	0%		69,180	0%		69,872	0%		70,570	0%		71,276	0%		71,989	0%																	
Federal Programs		-	0%		165,000	0%		165,000	0%		169,950	0%		175,049	0%		180,300	0%		185,709	0%		191,280	0%																	
Parkway West Debt		46,279	0%		55,694	0%		66,072	0%		66,733	0%		67,400	0%		68,074	0%		68,755	0%		69,442	0%																	
Budgetary Reserves		-	0%		200,000	0%		200,000	0%		200,000	0%		200,000	0%		200,000	0%		200,000	0%		200,000	0%																	
Program Changes	\$153,700 incl above			none			none			-			-			-			-				-																		
Transfer-Food Svs.		69,162	0%		65,000	0%		70,000	0%		70,700	0%		71,407	0%		72,121	0%		72,842	0%		73,571	0%																	
Transfer-Debt Svs/Capital Fnd		5,493,169	8%		4,771,903	7%		9,996,892	13%		10,085,298	12%		10,172,741	11%		10,140,269	11%		12,632,183	13%		12,604,190	12%																	
FINANCIAL SUMMARY								<i>ESTIMATED!!!</i>			<i>ESTIMATED!!!</i>			<i>ESTIMATED!!!</i>			<i>ESTIMATED!!!</i>			<i>ESTIMATED!!!</i>			<i>ESTIMATED!!!</i>																		
Undesignated Fund Balance		4,337,122			4,337,116			4,761,746			4,926,172			5,535,880			5,700,612			6,020,097			6,141,226																		
Assessed Valuation		2,154,641,502			2,167,740,391			2,170,447,511			2,170,447,511			2,170,447,511			2,170,447,511			2,170,447,511			2,170,447,511																		
Revenue per mill		2,028,206			2,071,493			2,075,382			2,075,382			2,075,382			2,075,382			2,075,382			2,075,382																		
Millage Rate		23.81			24.11			26.63			2.52			27.50			0.87			30.08			2.58			30.71			0.63			32.57			1.86			33.12			0.55
								<i>millage increase</i>																																	
DEMOGRAPHICS																																									
Number of Students		5,294			5,302			5,287			5,273			5,283			5,236			5,213			5,152																		
Per Pupil Cost	\$	13,549		\$	13,634		\$	15,011		\$	15,570		\$	17,464		\$	18,146		\$	19,247		\$	19,867																		

Salary increases at 2.5% per year beyond budgeted, healthcare at 5% incr per year, retirement rate at PSERS current estimate, EIT at 3% incr in outlying years, State subsidies at 2% imcr per year, Investment rates increasing to about 3.25%. Adjustments in 2013-14 for reduced operating costs from new smaller high school. 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. Fund Balance is reflected as per policy at 6% of each years' budget. Assesments reflect no changes other than those known during budgeting. Note that the years without a gaming fund allocation reflect higher real estate tax revenue than is likely to happen.

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

Final Budget										
24-May-10	Audited		Budgeted		Budgeted		Budget/Budget			
	2008-09		2009-10		2010-11		Percent Increase			
REVENUES	\$	72,253,575	100%	\$	72,285,270	100%	\$	79,362,440	100%	9.8%
Real Estate Tax		48,291,589	67%		48,240,359	67%		53,570,408	68%	11.0%
Earned Income Tax		5,879,153	8%		5,882,317	8%		6,029,375	8%	2.5%
Other Taxes		1,380,302	2%		1,580,000	2%		1,930,000	2%	22.2%
Investment Earnings		938,296	1%		550,000	1%		311,667	0%	-43.3%
Other Local Income		524,282	1%		459,810	1%		515,000	1%	12.0%
State		12,354,639	17%		12,225,227	17%		13,614,495	17%	11.4%
Federal (incl stimulus funds)		1,184,866	2%		1,649,322	2%		1,693,172	2%	2.7%
Gaming Fund Allocation					1,698,235	2%		1,698,323	2%	0.0%
EXPENDITURES	\$	71,727,070	100%	\$	72,285,270	100%	\$	79,362,440	100%	9.8%
Salaries		40,019,113	56%		41,461,302	57%		41,757,580	53%	0.7%
Fringe Benefits		13,460,617	19%		13,219,747	18%		15,029,031	19%	13.7%
Contracted Services		3,370,837	5%		3,216,931	4%		2,933,881	4%	-8.8%
Repair & Maintenance		1,315,242	2%		1,363,426	2%		1,359,459	2%	-0.3%
Transp,Tuition,Insur		2,986,113	4%		3,317,176	5%		3,394,695	4%	2.3%
Supplies		1,458,542	2%		1,318,749	2%		1,362,378	2%	3.3%
Utilities		1,746,295	2%		1,862,018	3%		1,781,826	2%	-4.3%
Books		814,620	1%		508,954	1%		492,889	1%	-3.2%
Equipment		882,784	1%		690,275	1%		684,242	1%	-0.9%
Fees		64,297	0%		69,095	0%		68,495	0%	-0.9%
Federal Programs		-	0%		165,000	0%		165,000	0%	0.0%
Parkway West Debt		46,279	0%		55,694	0%		66,072	0%	18.6%
Budgetary Reserves		-	0%		200,000	0%		200,000	0%	0.0%
Program Changes		\$153,700 incl above			none			none		
Transfer-Food Svs.		69,162	0%		65,000	0%		70,000	0%	7.7%
Transfer-Debt Svs/Capital Fnd		5,493,169	8%		4,771,903	7%		9,996,892	13%	109.5%
FINANCIAL SUMMARY										
Undesignated Fund Balance		4,337,122			4,337,116			4,761,746		6.0% % of budget
Assessed Valuation		2,154,641,502			2,167,740,391			2,170,447,511		
Revenue per mill		2,028,206			2,071,493			2,075,382		
Millage Rate		23.81			24.11			26.63		2.52 Increase
								0.70 Act 1 limit		
								4.42 w/ exceptions		
DEMOGRAPHICS										
Number of Students		5,294			5,302			5,287		(0.00)
Per Pupil Cost	\$	13,549		\$	13,634		\$	15,011		10.1%

**GENERAL FUND BUDGET
REVENUES**



**Mt. Lebanon School District
2010-11 BUDGET**

**GENERAL FUND
REVENUE EXPLANATION**

LOCAL REVENUE:

REAL ESTATE TAX..... \$53,570,408

Budget for 2010-11 is \$53,570,408 net of gaming funds of \$1,698,323.

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: *(note that the calculation is not exactly the same as the revenue number due to rounding)*

Real Estate Tax Calculator	Real Estate Tax
Assessed Value Per Tax Office (3/02/10):	\$2,170,447,511
Less Historical % of Liens at Year End 1.8%:	39,068,055
Less Large Known Delinquency (\$28,000,000):	28,000,000
Plus estimated Asbury Heights Settlement	8,095,940
Less successful appeals	400,000
Equals Adjusted Assessed Value:	\$2,111,075,396
 Millage Rate:	 26.63
Collectible Taxes at Face Value:	\$ 56,219,271
 Percent of Taxes Paid at Discount:	 84.5%
Real Estate Tax net of discount - no Gaming Funds:	\$ 55,269,166
Less Gaming Fund Rebates:	1,698,323
 Budget-Real Estate Taxes at 2010-11 Millage Rate:	 \$ 53,570,843

Calculation of this revenue source is the most critical of all revenue estimates. This is because Real Estate Tax constitutes 65% of total revenues. If the calculation is off by only 1%, we will not have \$535,000 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 84.5% 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 2010-11 Budget reflects funds granted from Gambling (Gaming) Tax proceeds. As a result of this new allocation, \$1,698,323 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 2010-11 was \$7,069 in assessment reduction, which rebated \$188 to each of 9,022 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 \$2,170,447,511 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 95.62% collection rate brings us to a tax amount of \$53,570,408 after a reduction in made for gaming funds.

EARNED INCOME TAX \$6,029,375

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 2010-11 Budget we assumed there would be a no increase from current year projected final collections which reflects an increase of 2.5% from 2009-10. With a number of companies continuing to limit job growth and hours for workers in existing jobs we cannot predict any 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%

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..... \$850,000

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 2011 to be at the high end of possibilities based on high collections during fiscal 2010.

Year	Tax	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%

LIENED TAX..... \$1,000,000

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.

Year	Tax	Change
1998 \$	556,964	
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%

EARNINGS ON INVESTMENTS \$311,667

Earnings on investments is revenue received from the investment of idle school district revenue as it becomes available. The estimate in fiscal 2010 assumed an average interest rate of 1.5% 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 1.0 and .25%. 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 .85%. 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 \$550,000 because of the change in the economy. Estimates for year end 2010 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 \$95,000

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 \$98,541.

TUITION..... \$240,000

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 2009 is audited at \$243,918. We anticipate that the budget for fiscal 2010 will be essentially 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..... \$62,356,450

STATE REVENUE:

BASIC EDUCATION SUBSIDY \$5,809,691

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. A 2% minimum increase was projected based on the Governor's Budget.

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%

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%

TRANSPORTATION..... \$107,780

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 anticipated no increase in this budget. Actual receipts for 2008-09 were audited at \$105,944, a decrease over the prior year which was \$107,780.

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. An increase is budgeted in 2010-11 to account for the new high school project bonds which begin this year.

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 \$305,310

The Governor proposed additional block grant funding for schools to help pay for remediation programs for low achieving students and for innovative programming including early childhood education. These funds will pay for some of the current programs included in this budget. There is no increase anticipated this year.

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 \$1,598,765

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 \$1,712,432

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. The State has proposed the same 50% funding in this area for 2010-11. The retirement rate of 4.78% in 2009-10 was increased by the Retirement Board to 8.22% for 2010-11.

After this budget was approved by the School Board, the State approved its budget which set the retirement rate at 5.64%. The Retirement Board must also approve the new rate, which we assume it will do. As a result, this revenue projection will be higher than actual collections for the year, and expenditures in this category will be lower than projections. We are aware of large rate increases in upcoming years and are discussing this issue with the School Board.

TUITION REIMBURSEMENT \$116,914

The State reimburses the school district for educating Wards of the State in District-run programs. The amount of this reimbursement depends on court placements in group homes in our community. We are anticipating no increase in this funding source.

GAMBLING (GAMING) ALLOCATION..... \$1,698,323

The State approved gambling in Pennsylvania a few years ago. In 2010-11, Mt. Lebanon was granted \$1.7 million to rebate to eligible owner/occupied homeowners as a reduction in their assessment of \$7,069, resulting in a reduction in tax of \$188. 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)..... \$15,312,818

FEDERAL REVENUE:

E.C.I.A. TITLE I..... \$141,222

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..... \$134,311

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..... \$50,544

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 \$17,095

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

IDEA \$550,000

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

ACCESS..... \$350,000

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

STIMULUS FUNDING..... \$450,000

This reflects the second year of two years of Federal funding intended to stimulate the economy to avert a depression.

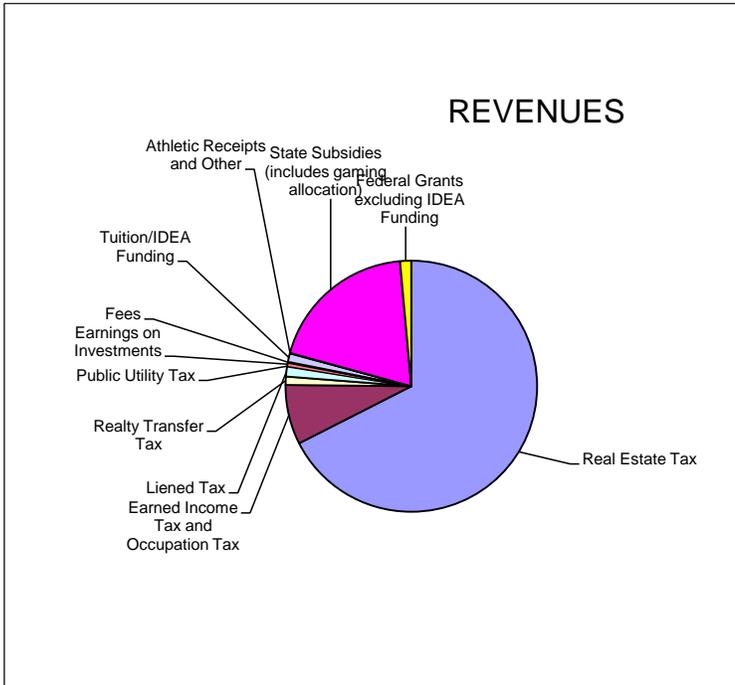
TOTAL FEDERAL FUNDS \$1,693,172

TOTAL REVENUE BUDGET IN 2010-11 \$79,362,440

Mt. Lebanon School District 2010-11 Budget

REVENUE BUDGET

	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Real Estate Tax	\$ 48,300,998	\$ 48,291,589	\$ 48,240,359	\$ 53,570,408	11.0%	68%
Earned Income Tax and Occupation Tax	6,053,990	5,914,322	5,932,317	6,079,375	2.5%	8%
Realty Transfer Tax	689,115	564,684	500,000	850,000	70.0%	1%
Liened Tax	2,314,892	740,810	1,000,000	1,000,000	0.0%	1%
Public Utility Tax	81,464	74,808	80,000	80,000	0.0%	0%
Earnings on Investments	1,322,214	938,296	550,000	311,667	-43.3%	0%
Fees	94,273	98,541	111,000	95,000	-14.4%	0%
Tuition/IDEA Funding	722,155	726,319	742,810	852,444	14.8%	1%
Athletic Receipts and Other	101,020	147,045	60,000	60,000	0.0%	0%
State Subsidies (includes gaming allocation)	12,692,326	14,055,087	13,923,462	15,320,374	10.0%	19%
Federal Grants excluding IDEA Funding	688,350	702,079	1,145,322	1,143,172	-0.2%	1%
Total Revenues	\$ 73,060,797	\$ 72,253,580	\$ 72,285,270	\$ 79,362,440	9.8%	100%



Real Estate taxes, which make up 68% of this budget, reflects an 11% increase from the prior year in order to pay for the first debt service payment on the new High School Project bonds. These bonds will pay for the first \$75 million of a possible \$113 million project. The millage increase for this payment was 2.16 mills. Another .37 mills was needed to pay for an increase in the PSERS retirement rate which went up 72% over the prior year.

Earned income tax is not anticipated to increase this year due to poor economic conditions and continued high unemployment.

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 1.5%. This year's rates are less than that and are budgeted here to earn .85%, although that appears optimistic at this point in time.

State subsidies (detailed below) reflect small increases based on the Governor's proposed budget. Because the State budget projections for the 2009-10 year predict large shortfalls in revenue due to poor economic conditions, we expect that even these small projected increases may not be feasible for the State to fund. At the time this budget passed, no State budget was close to approval. The construction subsidy increased because the State will pay a portion of our new debt on the High School Project. The State continues to fund half our retirement cost.

Housing sales have been brisk due to very low mortgage rates and federal tax incentives for housing purchases. Because the community's housing stock is desirable, there is fast turnover of homes here.

	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
State Subsidies						
Basic Ed Subsidy	\$ 5,421,501	\$ 5,584,093	\$ 5,589,093	\$ 5,809,691	3.9%	38%
Special Ed Subsidy	2,598,028	2,559,271	2,495,562	2,612,476	4.7%	17%
Social Security Reimbursement	1,492,253	1,522,715	1,578,148	1,602,408	1.5%	10%
Retirement Reimbursement	1,348,965	1,036,556	972,420	1,716,345	76.5%	11%
Construction Subsidy	823,726	942,121	930,000	1,348,041	45.0%	9%
Health Subsidy	85,994	91,807	130,000	120,000	-7.7%	1%
Gaming Fund Allocation		1,700,448	1,698,235	1,698,323	0.0%	11%
Other State Subsidies	921,859	618,076	530,004	413,090	-22.1%	3%
Total All State Subsidies	\$ 12,692,326	\$ 14,055,087	\$ 13,923,462	\$ 15,320,374	10.0%	100%

**GENERAL FUND BUDGET
EXPENDITURES**



**Mt. Lebanon School District
2010-11 Budget**

**GENERAL FUND
EXPENDITURE EXPLANATION**

INSTRUCTION:

REGULAR INSTRUCTION \$35,379,790

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..... \$6,841,969

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

VOCATIONAL EDUCATION..... \$201,750

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

OTHER INSTRUCTIONAL PROGRAMS \$407,850

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..... \$214,104

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 \$43,045,463

SUPPORT SERVICES:

STUDENT SUPPORT SERVICES \$3,195,214

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 \$2,819,913

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..... \$4,575,144

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

**Mt. Lebanon School District
2010-11 Budget**

**GENERAL FUND
EXPENDITURE EXPLANATION
(Continued)**

PUPIL HEALTH \$779,127

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 \$1,111,610

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 \$8,415,125

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 \$1,096,806

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 \$1,724,645

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

TOTAL SUPPORT SERVICES \$23,717,584

NON-INSTRUCTIONAL SERVICES:

STUDENT ACTIVITIES \$529,094

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

ATHLETICS \$1,364,713

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
2010-11 Budget**

**GENERAL FUND
EXPENDITURE EXPLANATION
(Continued)**

COMMUNITY SERVICES\$372,622

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

DEBT SERVICE AND TRANSFERS\$10,132,964

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\$12,599,393

TOTAL EXPENDITURES AND FUND TRANSFERS.....\$79,362,440

FUND BALANCE:

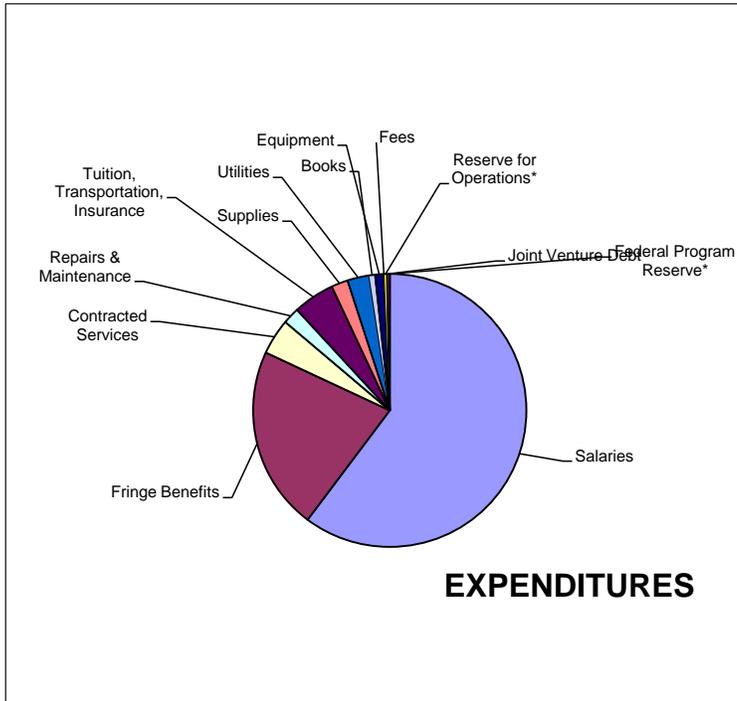
The fund balance is budgeted to be 6% of expenditures as per Board Policy. Excess funds above this amount are to be transferred to the Capital Fund and other funds as designated by the School Board. If the fund balance drops below 6% of expenditures, the School Board must designate under spending in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

Mt. Lebanon School District 2010-11 Budget

EXPENDITURE BUDGET BY OBJECT

	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$ 38,887,198	\$ 40,019,113	\$ 41,258,784	\$ 41,745,815	1.2%	53%
Fringe Benefits	13,637,624	13,460,617	13,219,747	15,040,796	13.8%	19%
Contracted Services	3,414,145	3,370,837	3,216,931	2,933,881	-8.8%	4%
Repairs & Maintenance	1,312,310	1,315,242	1,363,426	1,359,459	-0.3%	2%
Tuition, Transportation, Insurance	2,929,697	2,986,113	3,317,176	3,394,695	2.3%	4%
Supplies	1,384,647	1,470,077	1,318,749	1,362,378	3.3%	2%
Utilities	1,784,419	1,746,295	1,862,018	1,791,826	-3.8%	2%
Books	795,566	802,938	508,954	482,889	-5.1%	1%
Equipment	1,076,139	882,762	690,275	684,242	-0.9%	1%
Fees	71,785	64,297	69,095	68,495	-0.9%	0%
Reserve for Operations*	-	-	200,000	200,000	0.0%	0%
Joint Venture Debt	38,060	46,279	55,694	66,072	18.6%	0%
Federal Program Reserve*	-	-	165,000	165,000	0.0%	0%
Stimulus Fund Reserve	-	-	202,518	-	-100.0%	0%
Subtotal Expenditures	\$ 65,331,590	\$ 66,164,570	\$ 67,448,367	\$ 69,295,548	2.7%	87%
Program Changes*	\$202,310 incl above	\$153,700 incl above	none	none		
Fund Transfers:						
Transfer to Debt Service Fund	4,914,049	4,903,765	4,771,903	9,996,892	109.5%	13%
Transfer to Food Service Fund	67,099	69,162	65,000	70,000	7.7%	0%
Transfer to Capital Projects Fund	2,772,137	589,404	-	-		0%
Total Expenditures and Fund Transfers	\$ 73,084,875	\$ 71,726,901	\$ 72,285,270	\$ 79,362,440	9.8%	100%

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



Salaries and fringe benefits make up 72% of our budget. With debt service at another 13%, 85% of our budget is tied to some-what fixed costs. Salary increases would have been higher had we not had 13 teacher retirements this year. One of the uncertainties in this budget is the cost of our teacher contract which is currently being negotiated. Since this is such a large portion of our salary budget, 74%, not knowing this cost creates some challenges as we move into our next fiscal year. The retirement contribution rate is budgeted at 8.22%, a 72% over this year's rate of 4.78%. Note that the State reimburses schools half this cost which shows up as increased State revenue. A moderate increase in health care costs of 5% also helped control fringe benefit costs this year.

Tuition costs for our students in special schools continues to rise faster than the cost of our budget. Transportation of these and our in-district special needs students also continues to rise faster than inflation. This leads to one of the only other costs in this budget that reflects an increase 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 and Federal grants are set up to fund contingencies not known at the time the budget is prepared. The total of these reserves are less than a half percent of the expenditure budget.

**Mt. Lebanon School District
2010-11 Budget**

EXPENDITURE BUDGET BY PROGRAM

	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Instruction						
Regular Instruction						
Elementary Instruction	\$ 8,789,360	\$ 9,403,840	\$ 9,209,774	\$ 9,724,276	5.6%	12%
Language Arts	3,474,189	3,445,805	4,111,322	4,152,539	1.0%	5%
World Language	2,340,668	2,289,988	2,469,215	2,572,705	4.2%	3%
Social Studies	2,214,893	2,118,281	2,159,658	2,297,572	6.4%	3%
Mathematics & Computer Science	2,256,051	2,004,080	2,167,518	2,220,892	2.5%	3%
Science	2,517,893	2,540,465	2,713,323	2,763,916	1.9%	3%
Fine Arts	3,652,968	3,638,877	3,783,230	3,726,041	-1.5%	5%
Physical Education/Health	1,731,738	1,747,803	1,781,868	1,785,207	0.2%	2%
Family & Consumer Science	363,447	368,858	387,740	394,045	1.6%	0%
Technology Education	653,736	589,960	604,536	574,971	-4.9%	1%
Business Education	439,420	453,485	457,610	498,673	9.0%	1%
Other Instruction	5,219,604	4,869,740	4,381,434	4,668,953	6.6%	6%
Subtotal Regular Instruction	\$ 33,653,967	\$ 33,471,182	\$ 34,227,228	\$ 35,379,790	3.4%	45%
Special Education	6,166,065	6,639,929	6,238,086	6,841,969	9.7%	9%
Vocational Education	126,178	160,442	195,155	201,750	3.4%	0%
Summer Programs	54,561	81,442	137,731	80,706	-41.4%	0%
Homebound Education	14,432	12,789	6,683	7,309	9.4%	0%
Federal Programs	640,183	563,575	521,277	319,835	-38.6%	0%
Continuing Education	233,271	208,377	208,789	214,104	2.5%	0%
Total Instruction	\$ 40,888,657	\$ 41,137,736	\$ 41,534,949	\$ 43,045,463	3.6%	54%
Support Services						
Student Support Services	\$ 2,738,037	\$ 2,959,470	\$ 3,113,197	\$ 3,195,214	2.6%	4%
Instructional Support Services	2,497,462	2,723,802	2,795,570	2,819,913	0.9%	4%
Administration	4,326,057	4,262,828	4,475,070	4,575,144	2.2%	6%
Pupil Health	681,781	728,053	733,280	779,127	6.3%	1%
Financial Services	1,023,264	1,028,121	1,079,953	1,111,610	2.9%	1%
Maintenance of Plant	8,178,017	8,219,205	8,450,515	8,415,125	-0.4%	11%
Student Transportation	991,075	1,052,929	1,082,975	1,096,806	1.3%	1%
Other Support Services	1,704,087	1,755,389	1,561,813	1,724,645	10.4%	2%
Total Support Services	\$ 22,139,780	\$ 22,729,797	\$ 23,292,373	\$ 23,717,584	1.8%	30%
Non-Instructional Services						
Student Activities	\$ 477,921	\$ 487,757	\$ 482,968	\$ 529,094	9.6%	1%
Athletics	1,273,699	1,280,416	1,312,194	1,364,713	4.0%	2%
Community Services	475,412	482,585	367,771	372,622	1.3%	0%
Debt Service and Fund Transfers	7,829,405	5,608,610	4,892,597	10,132,964	107.1%	13%
Operating Budgetary Reserve	-	-	402,518	200,000	-50.3%	0%
Program Change Proposals	\$202,310 incl above	\$153,700 incl above	none	none		
Total Non-Instructional Svs.	\$ 10,056,437	\$ 7,859,368	\$ 7,458,048	\$ 12,599,393	68.9%	16%
Total Expenditures, Reserves, Transfers	\$ 73,084,875	\$ 71,726,901	\$ 72,285,370	\$ 79,362,440	9.8%	100%



GENERAL FUND

EXPENDITURE BUDGET BY
PROGRAM



Mt. Lebanon School District 2010-11 Budget

ELEMENTARY INSTRUCTION		Audited 2007-08		Audited 2008-09		Budget 2009-10		Budget 2010-11	Increase	% Budget
Salaries	\$	6,334,232	\$	6,593,621	\$	6,734,633	\$	7,069,813	5.0%	73%
Fringe Benefits		2,254,206		2,605,305		2,298,532		2,506,729	9.1%	26%
Printing & Postage & Repairs		7,628		3,471		12,650		10,000	-20.9%	0%
Supplies & Books		192,926		201,443		163,959		137,734	-16.0%	1%
Technology		368		-		-		-		0%
Equipment		-		-		-		-		0%
Subtotal	\$	8,789,360	\$	9,403,840	\$	9,209,774	\$	9,724,276	5.6%	100%

DEPARTMENT GOALS

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

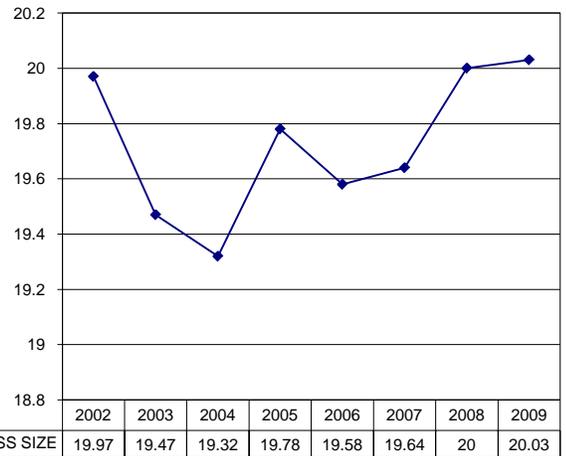
GENERAL DESCRIPTION OF PROGRAM

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 fifth. 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 by subject area supervisors and curriculum committees. 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 104 full-time equivalent teachers. Funds are utilized for the instructional costs at the elementary level.

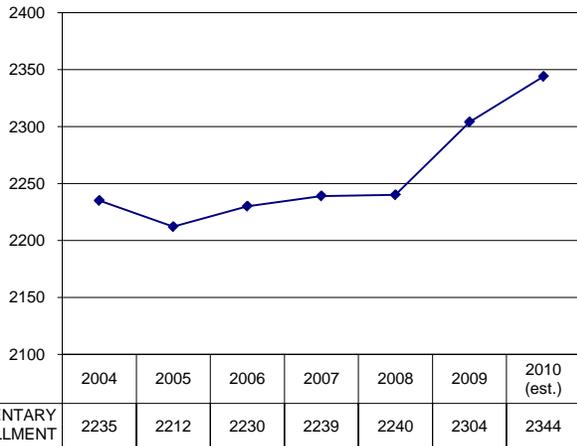
AVERAGE CLASS SIZE



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.

ELEMENTARY ENROLLMENT



PROGRAM CHANGE PROPOSALS

None this year.

Mt. Lebanon School District 2010-11 Budget

LANGUAGE ARTS	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-2011	Increase	% Budget
Salaries	\$ 2,037,362	\$ 2,055,658	\$ 2,592,806	\$ 2,608,105	0.6%	63%
Fringe Benefits	731,878	671,221	813,782	921,624	13.3%	22%
Supplies & Books	592,399	578,657	694,734	612,810	-11.8%	15%
Technology	112,550	140,269	10,000	10,000	0.0%	0%
Program Change Proposals						
Subtotal	\$ 3,474,189	\$ 3,445,805	\$ 4,111,322	\$ 4,152,539	1.0%	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. 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 eighteen classroom teachers and another certified English teacher serving as writing clinician. At 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, Language Arts 8 and elementary reading, specifically word building, and aspects of the Writer's Workshop. A renewed emphasis on handwriting is being developed Kindergarten through fifth grade. This will require new teaching materials.

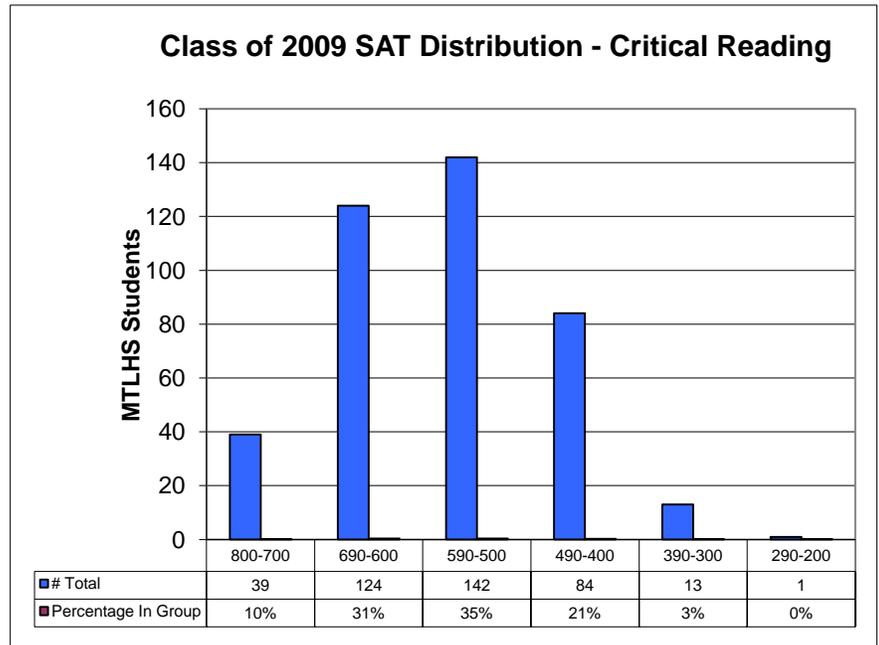
Other resources that support departmental goals are the requirement for a literature class *and* an English class in sixth and seventh grades, the fortification of writing clinicians in each secondary building, the use of whole texts rather than excerpts in literature study, and the on-going provision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

PROGRAM CHANGE PROPOSALS

None

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 (93% of the class of 2009), 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 2010-11 Budget

WORLD LANGUAGE	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$ 1,686,988	\$ 1,683,487	\$ 1,840,636	\$ 1,862,969	1.2%	72%
Fringe Benefits	577,862	535,234	571,151	658,318	15.3%	26%
Supplies & Books	64,992	63,854	52,028	50,618	-2.7%	2%
Technology	10,826	7,413	5,400	800	-85.2%	0%
Equipment	-	-	-	-		0%
Program Change Proposals	\$97,924 incl above	\$75,300 incl above	\$26,000 incl above			
Subtotal	\$ 2,340,668	\$ 2,289,988	\$ 2,469,215	\$ 2,572,705	4.2%	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.

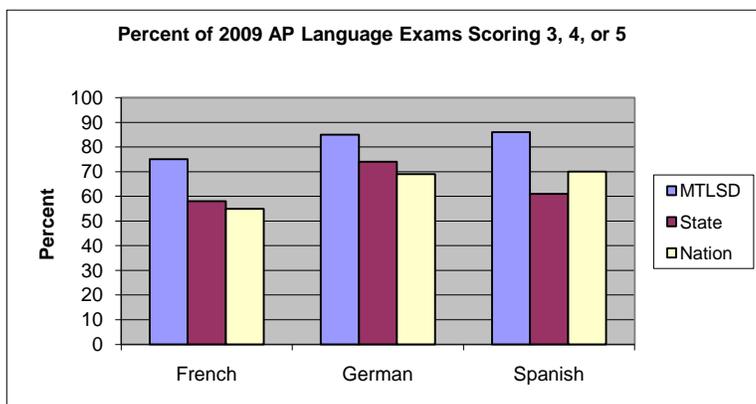
GENERAL K-12 DESCRIPTION OF PROGRAM

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, Spanish or Japanese (district program concludes in 2010). 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 and Japanese are high school language programs. 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 and email communication with students in other countries.

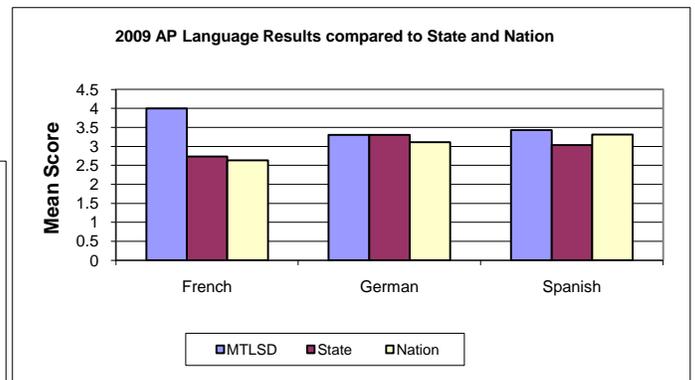
28 teachers conduct the Grades 1-12 World Language program in the Mt. Lebanon School District. World language teachers are developing units of study using the Understanding by Design model which integrates big ideas and standards, assessment and learning activities. To judge the effectiveness of the 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.



PROGRAM CHANGE PROPOSALS

None



INTERPRETATION OF GRAPH DATA

Mt. Lebanon High School Students scored above state and national averages on the 2009 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".

Mt. Lebanon School District 2010-11 Budget

SOCIAL STUDIES	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$ 1,562,408	\$ 1,505,316	\$ 1,616,010	\$ 1,661,004	2.8%	72%
Fringe Benefits	534,804	478,087	501,448	586,949	17.1%	26%
Supplies & Books	106,942	118,214	29,200	39,619	35.7%	2%
Technology	10,739	16,664	13,000	10,000	-23.1%	0%
Program Change Proposals						
Subtotal	\$ 2,214,893	\$ 2,118,281	\$ 2,159,658	\$ 2,297,572	6.4%	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.

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

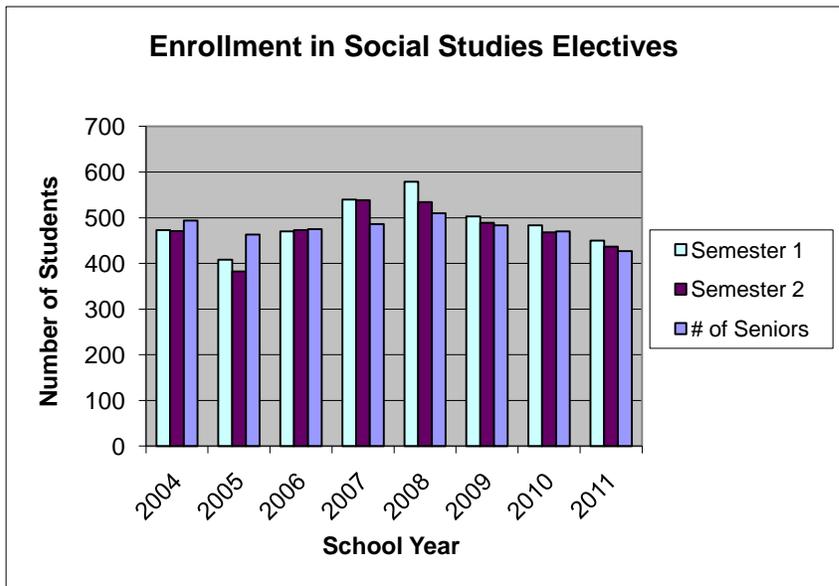
Educational resources will be purchased to support the instructional program in order to provide the knowledge and understanding to achieve these goals. Resources for the successful attainment of the program include the adoption of the 2010 updated version of our Elementary program Social Studies Alive from Teacher's Curriculum Institute. This will upgrade the existing program in grades 1st-5th. A new A.P. Psychology text especially designed for the A.P. course and the 2010 changes to program by College Board will be purchased. These texts and others purchased for replacement and growth will be taken from the capital budget. 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 2010-11 Budget

MATHEMATICS, COMPUTER SCIENCE	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$ 1,544,297	\$ 1,432,654	\$ 1,596,938	\$ 1,580,382	-1.0%	71%
Fringe Benefits	528,978	462,303	495,530	558,460	12.7%	25%
Contracted Services	9,492	8,699	8,550	8,000	-6.4%	0%
Supplies & Books	163,545	98,823	65,000	69,550	7.0%	3%
Technology	9,739	1,601	1,500	4,500	200.0%	0%
Program Change Proposals	\$64,932 incl above	\$84,277 incl above				
Subtotal	\$ 2,256,051	\$ 2,004,080	\$ 2,167,518	\$ 2,220,892	2.5%	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.

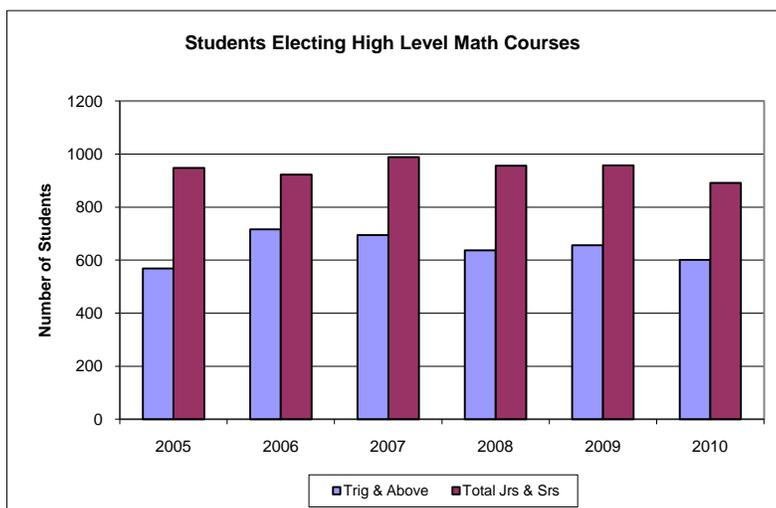
The materials budget for the department was reduced by .5% for the 2010-11 school year.

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 four 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 2010-11 Budget

SCIENCE	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$ 1,733,724	\$ 1,790,349	\$ 1,935,357	\$ 1,928,557	-0.4%	70%
Fringe Benefits	593,212	566,053	600,541	681,494	13.5%	25%
Contracted Services	6,360	6,310	7,000	6,500	-7.1%	0%
Competitions	1,298	1,778	1,425	1,500	5.3%	0%
Supplies & Books	162,346	168,907	156,000	137,365	-11.9%	5%
Technology	7,971	3,865	4,000	3,000	-25.0%	0%
Equipment	12,982	3,203	9,000	5,500	-38.9%	0%
Program Change Proposals	\$62,078 incl above					
Subtotal	\$ 2,517,893	\$ 2,540,465	\$ 2,713,323	\$ 2,763,916	1.9%	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 Biology, Environmental Geoscience and Honors Organic Chemistry

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

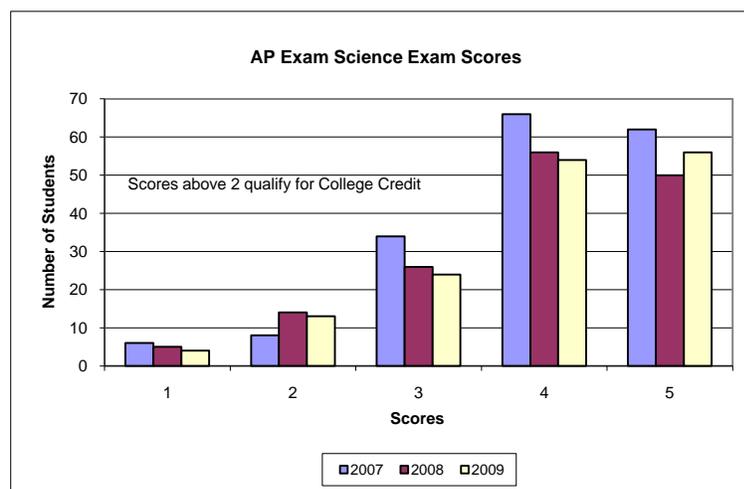
Funds from this budget will allow for the procurement of K-12 instructional materials (supplies, books, technology and equipment). At the elementary level, funds provide for materials to facilitate the teaching of elementary science using investigative experiences that promote inquiry and discovery. 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.



Mt. Lebanon School District 2010-11 Budget

FINE ARTS	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$ 2,523,868	\$ 2,555,495	\$ 2,675,649	\$ 2,555,787	-4.5%	69%
Fringe Benefits	864,073	812,139	838,951	903,140	7.7%	24%
Cultural Arts & Contracted Services	29,109	27,432	16,045	17,980	12.1%	0%
Repairs & Maintenance	18,122	16,690	19,833	18,687	-5.8%	1%
Student Competitions/Festival Fees	6,157	7,809	3,960	4,500	13.6%	0%
Supplies & Books	147,206	175,590	176,721	154,830	-12.4%	4%
Technology	60,923	39,828	48,166	66,512	38.1%	2%
Equipment & Fees	3,510	3,894	3,905	4,605	17.9%	0%
Program Change Proposals						
Subtotal	\$ 3,652,968	\$ 3,638,877	\$ 3,783,230	\$ 3,726,041	-1.5%	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.

A major goal that the department embarked on recently was to create a District-wide arts assessment system. We continue to develop and expand the common assessments in grades 3, 5, 7 & 8. Another District-wide goal is continuing to update all curricula into the Understanding by Design format. This philosophy of curriculum development focuses on student comprehension and their ability to demonstrate that understanding through performance assessments. This format is currently being implemented in every content area K-12.

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

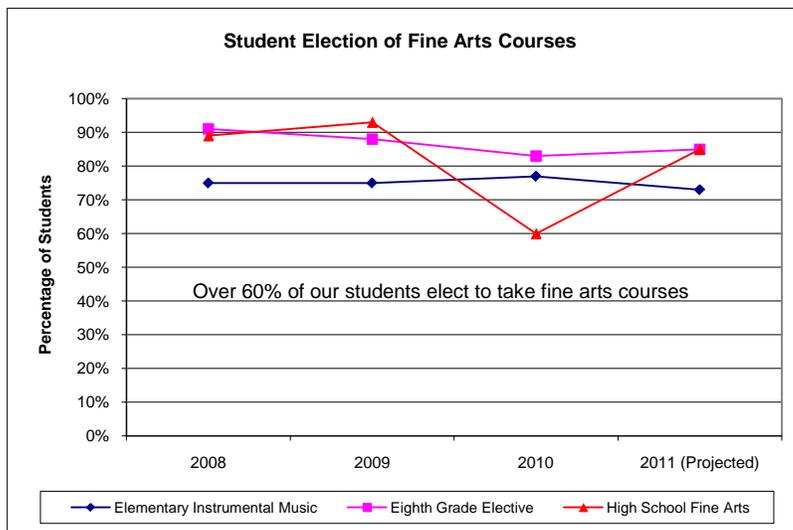
The Fine Arts programs are delivered by certified content specialists: 4 elementary, 4.3 middle school, and 2 high school art teachers, 11.5 elementary, 5.5 middle school and 3 high school music teachers; 1 high school theatre teacher, 1.8 high school dance teachers, and 1 high school television production 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

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

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 2010-11 Budget

PHYS. ED. - HEALTH	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$ 1,269,586	\$ 1,266,333	\$ 1,332,240	\$ 1,292,788	-3.0%	72%
Fringe Benefits	434,140	400,671	413,862	456,832	10.4%	26%
Supplies & Books	17,912	19,492	26,566	26,729	0.6%	1%
Equipment	10,100	61,307	9,200	8,858	-3.7%	0%
Subtotal	\$ 1,731,738	\$ 1,747,803	\$ 1,781,868	\$ 1,785,207	0.2%	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.

Over the last few years, the physical education department has phased in using the Fitness Gram software to track students' fitness levels into all researched based program uses criterion-referenced standards to determine students' fitness levels based on what is optimal for good health. The program assesses aerobic capacity, body composition, and muscular strength, endurance and flexibility. Another goal is continuing to update all curricula into the Understanding by Design format. This philosophy of curriculum development focuses on student comprehension and their ability to demonstrate that understanding through performance assessments. This format is currently being implemented in every content area K-12.

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

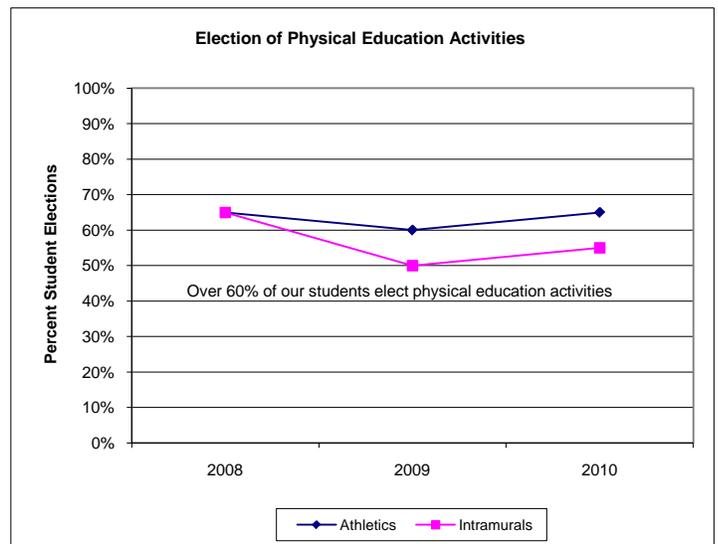
The health and physical education programs are delivered by certified content specialists: 7 elementary teachers, 7 middle school teachers and 4 high school teachers. The budget also includes expenditures for all classroom materials, supplies, equipment, textbooks, and fitness room equipment, repairs 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 2010-11 Budget

OTHER INSTRUCTION	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$ 2,756,375	\$ 2,860,716	\$ 2,839,926	\$ 2,745,011	-3.3%	59%
Fringe Benefits	1,003,730	998,051	916,728	986,815	7.6%	21%
Contracted Services	15,646	12,464	15,800	11,800	-25.3%	0%
English as a Second Language	25,925	23,386	25,450	25,500	0.2%	1%
Tuition & Travel	842,404	508,304	339,000	613,950	81.1%	13%
Supplies & Books	267,117	355,432	227,330	270,877	19.2%	6%
Technology	283,512	96,033	12,500	10,500	-16.0%	0%
Equipment & Fees	24,895	15,354	4,700	4,500	-4.3%	0%
Program Change Proposals						
Subtotal	\$ 5,219,604	\$ 4,869,740	\$ 4,381,434	\$ 4,668,953	6.6%	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.

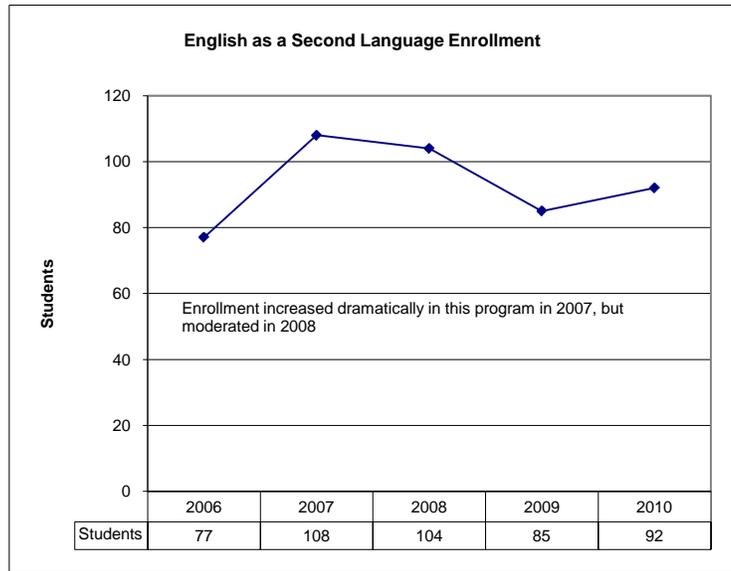
RESOURCE ALLOCATION

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 2010-11 Budget

FAMILY & CONSUMER SCI.	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$ 254,870	\$ 260,396	\$ 272,487	\$ 279,299	2.5%	71%
Fringe Benefits	87,321	82,793	84,553	98,696	16.7%	25%
Repairs & Maintenance	1,451	2,187	1,200	1,200	0.0%	0%
Supplies & Books	17,019	22,812	28,000	14,100	-49.6%	4%
Technology	1,705	-	-	-	0%	0%
Equipment & Fees	1,081	670	1,500	750	-50.0%	0%
Subtotal	\$ 363,447	\$ 368,858	\$ 387,740	\$ 394,045	1.6%	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 the attainment and completion of the required content standards in Chapter 4 in our middle school program. The high school program 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 will be purchased. New editions of textbooks will be purchased in both the Foods classes and the Child Development program.

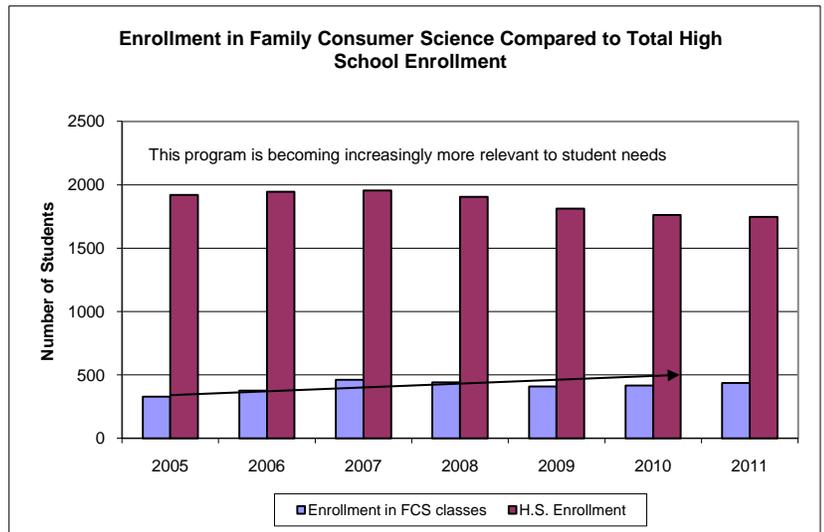
PROGRAM CHANGE PROPOSALS

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. This is an increase even though the student school enrollment has decreased.



Mt. Lebanon School District 2010-11 Budget

TECHNOLOGY EDUCATION	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$ 452,711	\$ 409,223	\$ 419,703	\$ 387,160	-7.8%	67%
Fringe Benefits	155,021	129,964	130,233	136,811	5.1%	24%
Repairs & Maintenance	811	285	2,000	1,000	-50.0%	0%
Supplies & Books	27,151	39,324	34,000	32,000	-5.9%	6%
Technology	4,315	4,425	7,100	4,500	-36.6%	1%
Equipment & Fees	13,727	6,739	11,500	13,500	17.4%	2%
Program Change Proposals						
Subtotal	\$ 653,736	\$ 589,960	\$ 604,536	\$ 574,971	-4.9%	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.

- Integrate new computers/software in Graphics Communications 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

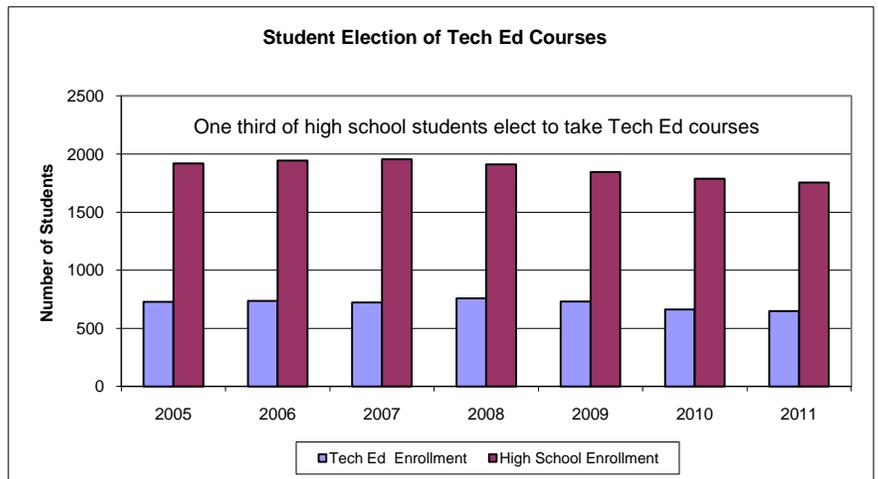
Funds in this budget support the supplies, software and equipment repair/replacement for all middle and high school technology education courses. Instruction is provided by two teachers at the middle level and three teachers in the high school.

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 2010-11 Budget

BUSINESS EDUCATION		Audited 2007-08		Audited 2008-09		Budget 2009-10		Budget 2010-11	Increase	% Budget
Salaries	\$	310,257	\$	322,561	\$	341,153	\$	359,601	5.4%	72%
Fringe Benefits		106,346		102,611		105,860		127,072	20.0%	25%
Supplies & Books		7,615		21,766		3,597		9,000	150.2%	2%
Technology		15,202		6,547		7,000		3,000	-57.1%	1%
Equipment & Fees		-		-		-		-		0%
Program Change Proposals										
Subtotal	\$	439,420	\$	453,485	\$	457,610	\$	498,673	9.0%	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

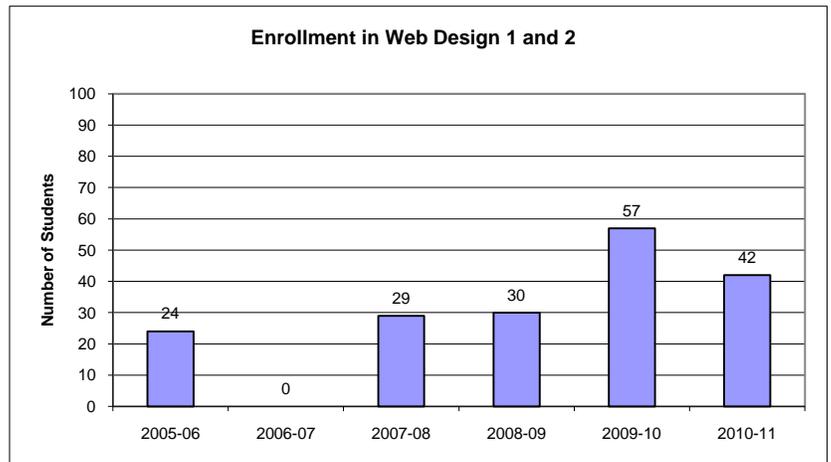
In order to implement the business and information technology program, three teachers at the middle schools and three teachers at the high school are required. Courses offered include accounting, law in action, entrepreneurship, and the information technology graduation requirement taught in grades 6 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 five years is displayed. Our Web Design courses were cancelled in 2006-07 due to low enrollment.

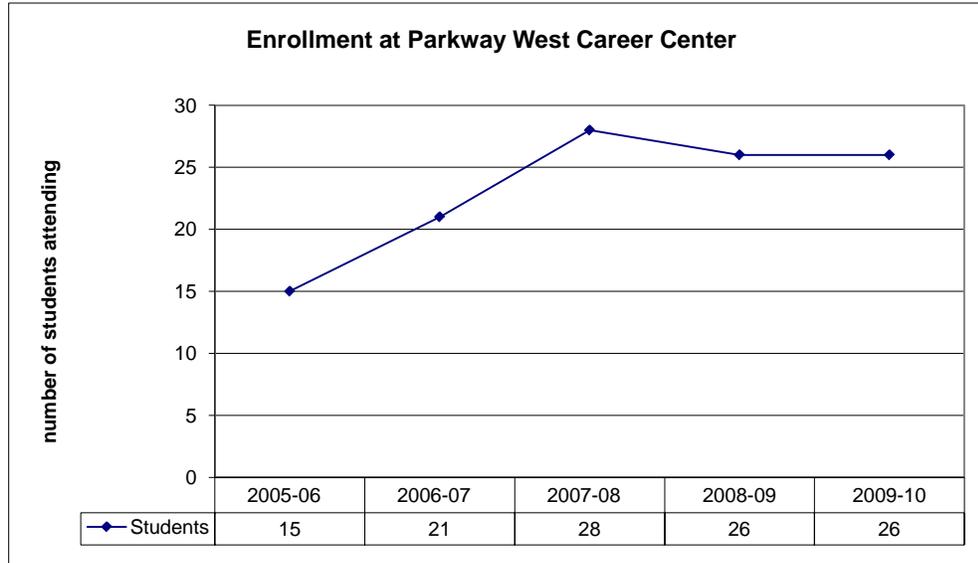


Mt. Lebanon School District 2010-11 Budget

VOCATIONAL EDUCATION		Audited 2007-08		Audited 2008-09		Budget 2009-10		Budget 2010-11	Increase	% Budget
Tuition - P.W.W.	\$	126,178	\$	160,442	\$	195,155	\$	201,750	3.4%	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 2010-11 Budget

SUMMER PROGRAMS		Audited 2007-08		Audited 2008-09		Budget 2009-10		Budget 2010-11	Increase	% Budget
Salaries	\$	38,399	\$	56,658	\$	104,351	\$	58,895	-43.6%	73%
Fringe Benefits		12,318		21,157		31,380		19,811	-36.9%	25%
Car Rental		3,100		3,100		625		625	0.0%	1%
Advertising		211		38		375		375	0.0%	0%
Supplies & Books		533		489		1,000		1,000	0.0%	1%
Program Change Proposal										
Subtotal	\$	54,561	\$	81,442	\$	137,731	\$	80,706	-41.4%	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

Three self-supporting programs 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. 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 mathematics, personal responsibility for learning communication, and cooperative work with diverse students.

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

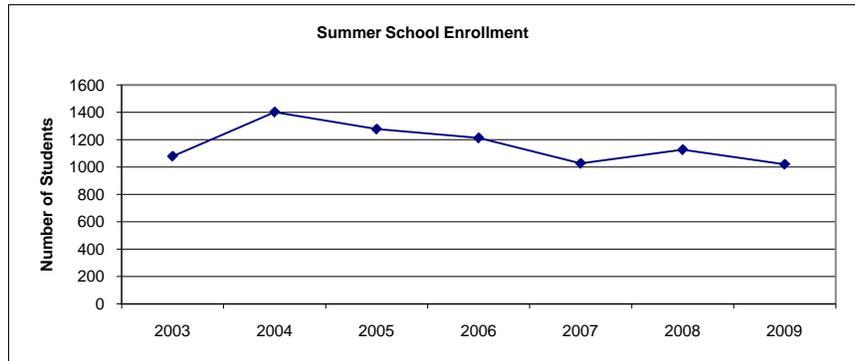
These programs are self supporting and cover the costs of classes and administration running a small profit.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

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



Mt. Lebanon School District 2010-11 Budget

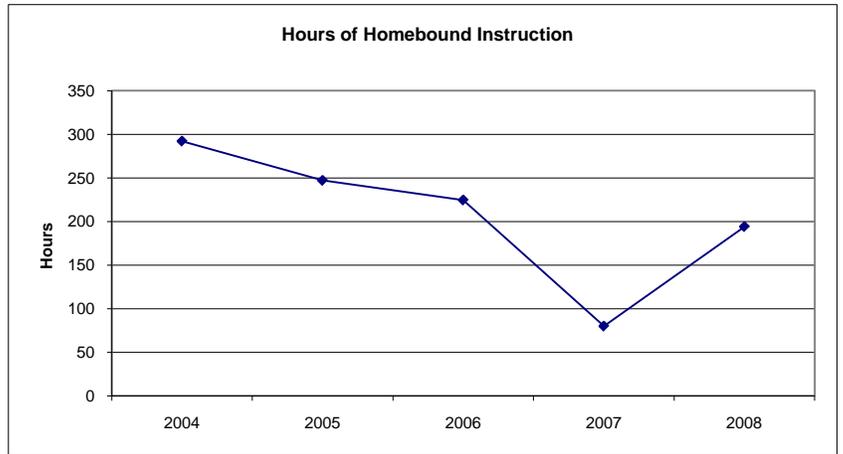
HOMEBOUND		Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$	10,947	\$ 9,975	\$ 5,100	\$ 5,400	5.9%	74%
Fringe Benefits		3,485	2,814	1,583	1,909	20.6%	26%
Subtotal	\$	14,432	\$ 12,789	\$ 6,683	\$ 7,309	9.4%	100%

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 2010-11 Budget

FEDERAL PROGRAMS		Audited 2007-08		Audited 2008-09		Budget 2009-10		Budget 2010-11	Increase	% Budget
Grant funds	\$	640,183	\$	563,575	\$	356,277	\$	154,835	-56.5%	48%
IDEA funds	-		-			165,000		165,000	0.0%	52%
Grant Funds	\$	640,183	\$	563,575	\$	521,277	\$	319,835	-38.6%	100%

GENERAL DESCRIPTION OF PROGRAM

Federal funds are restricted to programs such as Title I, Title II, Accountability Block Grant, 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.

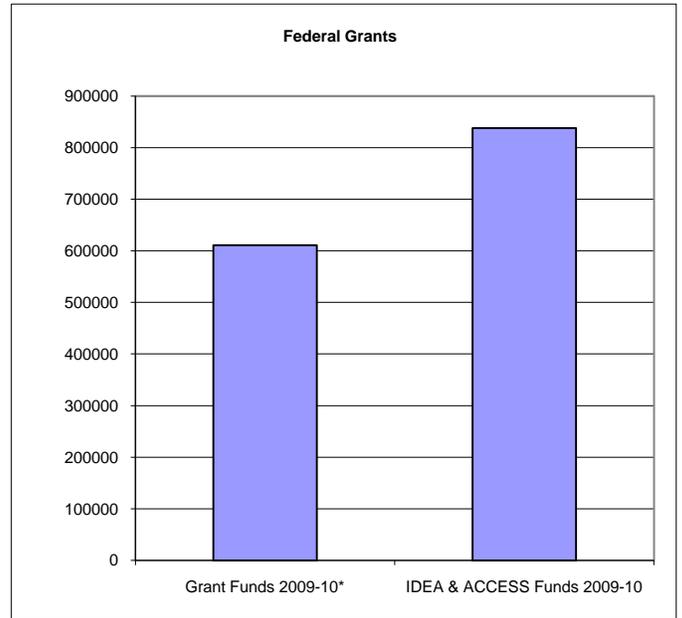
Federal program funds are budgeted in program budgets when we know the programs to be offered. When uncertainties exist as to which programs are to be offered through Federal grants, we cannot identify program budgets to impact. The budgets reflected here are for unknown programs which will be covered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

RESOURCE ALLOCATION

During the 09-10 school year, Federal program funds were used to offset the costs of elementary reading specialists, an elementary teacher, and math facilitators.

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.



*Includes Accountability Block Grant

Mt. Lebanon School District 2010-11 Budget

CONTINUING EDUCATION		Audited 2007-08		Audited 2008-09		Budget 2009-10		Budget 2010-11	Increase	% Budget
Salaries	\$	130,114	\$	135,868	\$	123,400	\$	123,400	0.0%	58%
Fringe Benefits		39,586		38,269		38,289		43,604	13.9%	20%
Car Rental		33,948		21,606		26,100		26,100	0.0%	12%
Advertising		18,786		5,483		19,000		19,000	0.0%	9%
Supplies & Books		10,837		7,151		2,000		2,000	0.0%	1%
Subtotal	\$	233,271	\$	208,377	\$	208,789	\$	214,104	2.5%	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 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 had a 5 year lease on the driver simulator which was paid in full January, 2009.

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

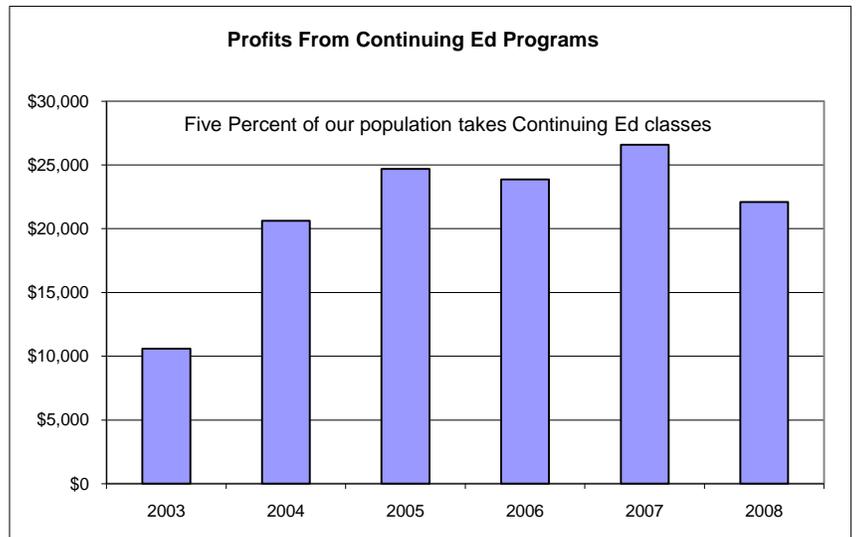
PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

Population taking classes is increasing as are profits. Some recent expenditures have resulted in decreased profits.

- Purchased new set of driver ed textbooks
- Upgraded simulator from version 5.0 to 5.2
- All simulator computers will be rebuilt in the next few weeks



Mt. Lebanon School District 2010-11 Budget

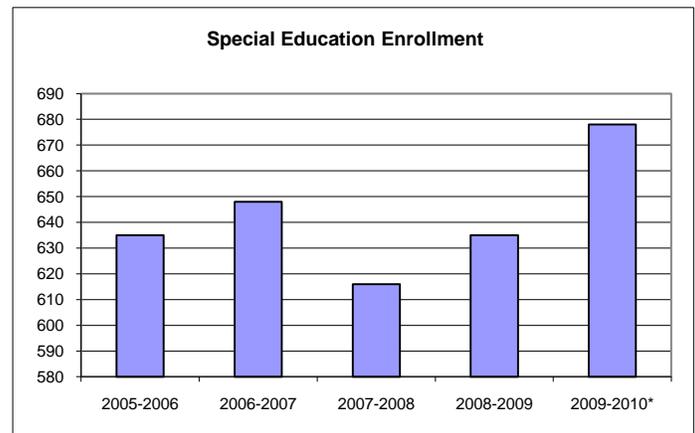
SPECIAL EDUCATION (By Object)	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$ 3,616,409	\$ 3,771,777	\$ 3,535,366	\$ 3,921,295	10.9%	57%
Fringe Benefits	1,242,464	1,201,427	1,168,070	1,386,024	18.7%	20%
Contracted Services	658,099	741,597	505,000	495,000	-2.0%	7%
Tuition	477,211	764,151	923,100	933,100	1.1%	14%
Supplies & Books	91,198	102,795	76,550	76,550	0.0%	1%
Technology	80,684	58,182	30,000	30,000		0%
Equipment & Fees	-	-	-	-		0%
Program Change Proposals						0%
Subtotal	\$ 6,166,065	\$ 6,639,929	\$ 6,238,086	\$ 6,841,969	9.7%	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

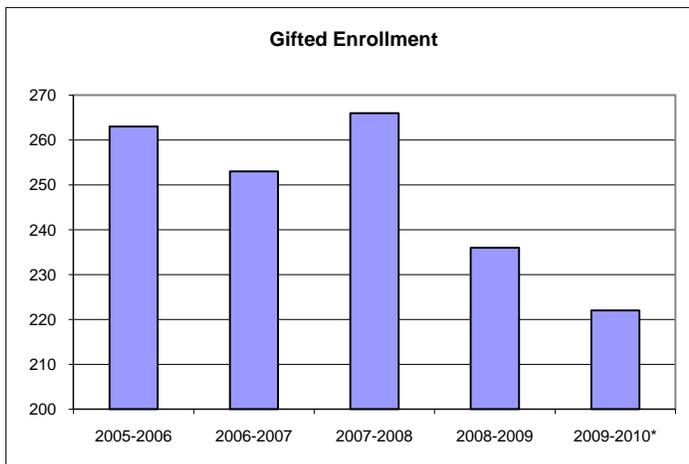
Special education programs and services are provided to students with disabilities according to State and Federal mandates. The District provides the following services: autistic support, blind or visually impaired support, deaf or hearing impaired support, emotional support, learning support, life skills 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

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

INTERPRETATION OF GRAPH DATA

Penn Data reflects an increase of 43 students with disabilities in the 2009-2010 school year compared to the 2008-2009 school year. The data reflects a decrease of 30 students identified as mentally gifted from the 2009-2010 school year compared to the 2008-2009 school year.

Mt. Lebanon School District 2010-11 Budget

STUDENT SUPPORT SVS (By Object)	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$ 1,979,318	\$ 2,154,780	\$ 2,267,024	\$ 2,284,910	0.8%	72%
Fringe Benefits	674,455	683,893	703,459	807,424	14.8%	25%
Contracted Services	61,854	85,888	86,350	65,350	-24.3%	2%
Travel	6,050	5,590	7,360	7,210	-2.0%	0%
Supplies & Books	15,530	27,649	47,034	28,500	-39.4%	1%
Technology	701	1,371	1,970	1,820	-7.6%	0%
Equipment & Fees	129	300	-	-	0%	0%
Program Change Proposals						
Subtotal	\$ 2,738,037	\$ 2,959,471	\$ 3,113,197	\$ 3,195,214	2.6%	100%
(By Program)						
Supervision	\$ 66,204	\$ 59,538	\$ 53,955	\$ 56,683	5.1%	2%
Guidance	1,466,399	1,524,155	1,627,885	1,727,635	6.1%	54%
Psychological Services	551,443	632,428	668,784	664,341	-0.7%	21%
Census	1,556	1,684	40,000	40,000	0.0%	1%
Elem. Instructional Support	652,435	741,665	722,573	706,555	-2.2%	22%
Subtotal	\$ 2,738,037	\$ 2,959,470	\$ 3,113,197	\$ 3,195,214	2.6%	100%

GENERAL K-12 DESCRIPTION OF PROGRAM

A variety of Student Service programs are funded in this area. In the 2009-10 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 teachers.

RESOURCE ALLOCATION

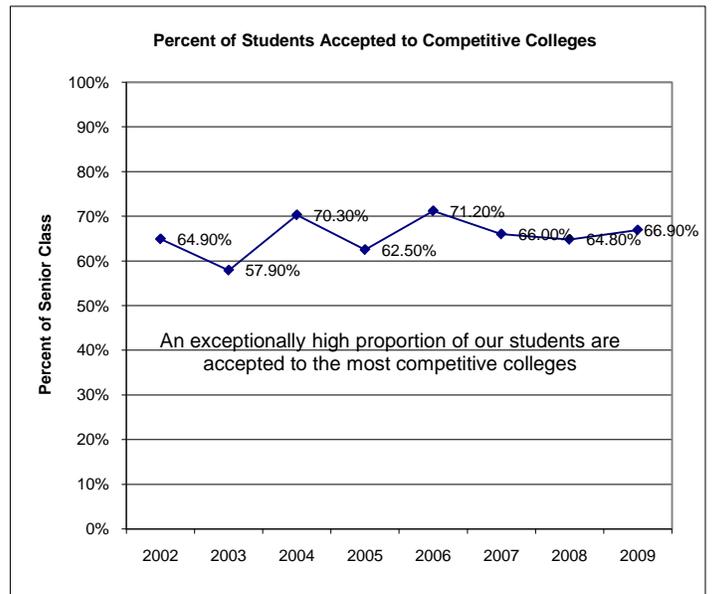
This area of the budget covers the cost of school psychologists, School Counseling Services, Instructional Support Services, and the standardized testing program. This year, a door-to-door census will not be done. Rather, we will meet state regulations through the use of a mail in census to reduce costs.

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 2010-11 Budget

INSTRUCTIONAL SUPPORT (By Object)	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$ 1,473,700	\$ 1,716,248	\$ 1,718,863	\$ 1,719,011	0.0%	61%
Fringe Benefits	693,421	705,339	739,888	789,511	6.7%	28%
Contracted Services	21,968	11,804	33,100	10,600	-68.0%	0%
Repairs & Maintenance	4,541	3,257	4,992	4,992	0.0%	0%
Conferences	67,515	67,569	67,600	67,686	0.1%	2%
Supplies & Books	172,954	162,118	171,567	168,553	-1.8%	6%
Technology	13,287	10,265	12,665	12,655	-0.1%	0%
Equipment & Fees	50,076	47,202	46,895	46,905	0.0%	2%
Program Change Proposals						
Subtotal	\$ 2,497,462	\$ 2,723,802	\$ 2,795,570	\$ 2,819,913	0.9%	100%
(By Program)						
Audiovisual Services	\$ 228,663	\$ 238,451	\$ 263,160	\$ 277,420	5.4%	10%
Library Services	1,156,934	1,193,520	1,215,486	1,281,515	5.4%	45%
Curriculum	778,394	959,444	965,236	959,307	-0.6%	34%
Staff Development	333,471	332,387	351,688	301,671	-14.2%	11%
Program Change Proposals						
Subtotal	\$ 2,497,462	\$ 2,723,802	\$ 2,795,570	\$ 2,819,913	0.9%	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. PATTAN provides for teachers professional in-service opportunities.

RESOURCE ALLOCATION

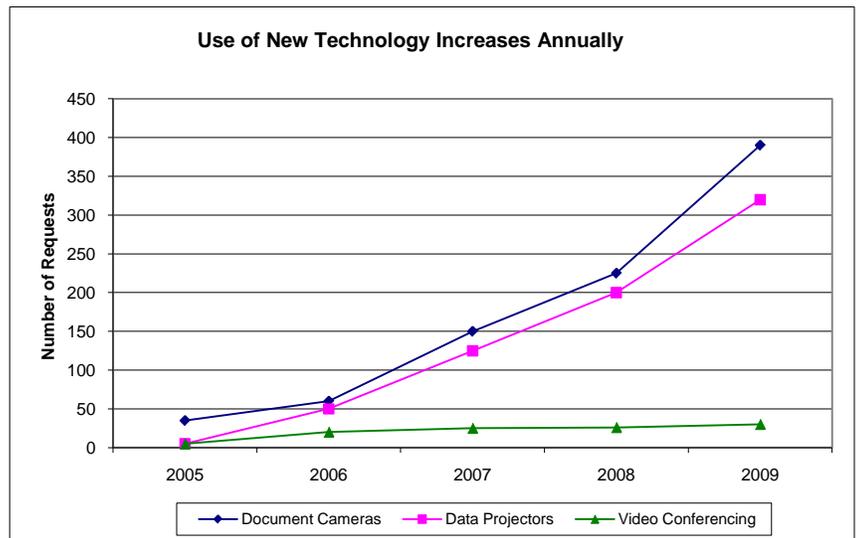
Multi-media funding has remained the same or somewhat diminished across equipment, supply and media accounts. As new technologies emerge purchasing reflects the need to provide these new resources and their associated supplies. Example: Document cameras replacing overhead and opaque projectors used in 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 2010-11 Budget

ADMINISTRATION (By Object)	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$ 2,597,180	\$ 2,660,931	\$ 2,697,898	\$ 2,672,426	-0.9%	58%
Fringe Benefits	919,216	872,840	882,162	998,927	13.2%	22%
Contracted Services	366,294	399,359	457,000	431,650	-5.5%	9%
Payments to Others	391,079	264,530	387,685	405,265	4.5%	9%
Supplies & Books	46,595	55,354	43,325	55,876	29.0%	1%
Equipment & Fees	5,693	9,814	7,000	11,000	57.1%	0%
Subtotal by Object	\$ 4,326,057	\$ 4,262,828	\$ 4,475,070	\$ 4,575,144	2.2%	100%
(By Program)						
School Board Services	\$ 103,993	\$ 115,867	\$ 183,921	\$ 184,367	0.2%	4%
Tax Collection	260,278	250,878	258,399	284,953	10.3%	6%
Personnel Services	304,937	305,944	345,137	348,214	0.9%	8%
Legal Services	294,667	302,422	357,000	312,000	-12.6%	7%
Superintendent Services	294,008	299,584	276,502	263,911	-4.6%	6%
Assistant Superintendent Services	151,459	140,980	193,720	187,356	-3.3%	4%
Community Relations	109,391	113,417	145,867	133,829	-8.3%	3%
Principal Services	2,693,062	2,658,633	2,619,524	2,763,611	5.5%	60%
Other Administration - AIU Admin Budget	114,262	75,103	95,000	96,903	2.0%	2%
Subtotal by Program	\$ 4,326,057	\$ 4,262,828	\$ 4,475,070	\$ 4,575,144	2.2%	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

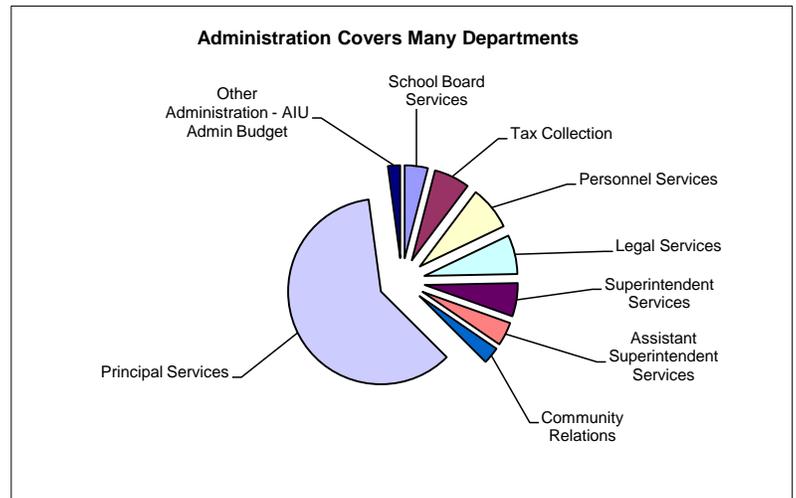
The costs in this budget reflect a 2.2% increase from the prior year's budget. The largest increase is in Tax Collection Services due to fees on very high collections in realty transfer transactions. materials.

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 2010-11 Budget

PUPIL HEALTH (By Object)	Audited 2207-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$ 495,922	\$ 539,746	\$ 541,880	\$ 558,597	3.1%	72%
Fringe Benefits	167,671	168,728	168,345	197,391	17.3%	25%
Contracted Services	7,333	7,678	10,582	10,600	0.2%	1%
Supplies & Books	3,686	6,152	6,380	7,009	9.9%	1%
Equipment & Fees	7,169	5,749	6,093	5,530	-9.2%	1%
Program Change Proposals						
Subtotal	\$ 681,781	\$ 728,053	\$ 733,280	\$ 779,127	6.3%	100%
(By Program)						
Medical	\$ 6,350	\$ 6,952	\$ 6,952	\$ 7,000	0.7%	1%
Dental	12,245	11,646	11,198	11,626	3.8%	1%
Nursing	573,431	642,744	647,119	688,510	6.4%	88%
Non-Public Nursing	89,755	66,711	68,011	71,991	5.9%	9%
Subtotal	\$ 681,781	\$ 728,053	\$ 733,280	\$ 779,127	6.3%	100%

DEPARTMENT GOALS

Health services will continue to monitor immunization requirement compliance according to Allegheny County and Pennsylvania Health Department Regulations in support of the U.S. Department of Health and Human Services Healthy People 2010. The Goal of Healthy People 2010 is "to prevent disease, disability, and death from infectious disease, including vaccine preventable disease." Health services will also increase the use of technology to better serve the health needs of students by efficiently completing Pennsylvania School Law Immunization and School Health Reports.

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 non-public schools that are located within the district boundary. The combined enrollment is 6,422.

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 MRSA, H1N1 influenza and other infectious diseases, the implementation of the wellness policy and the management of immunization requirements. Collaboration with community agencies such as Allegheny County and Pennsylvania Health Departments, Children's Hospital, UPMC-WPIC, Gateway Rehabilitation and Outreach South further support student health and safety needs.

RESOURCE ALLOCATION

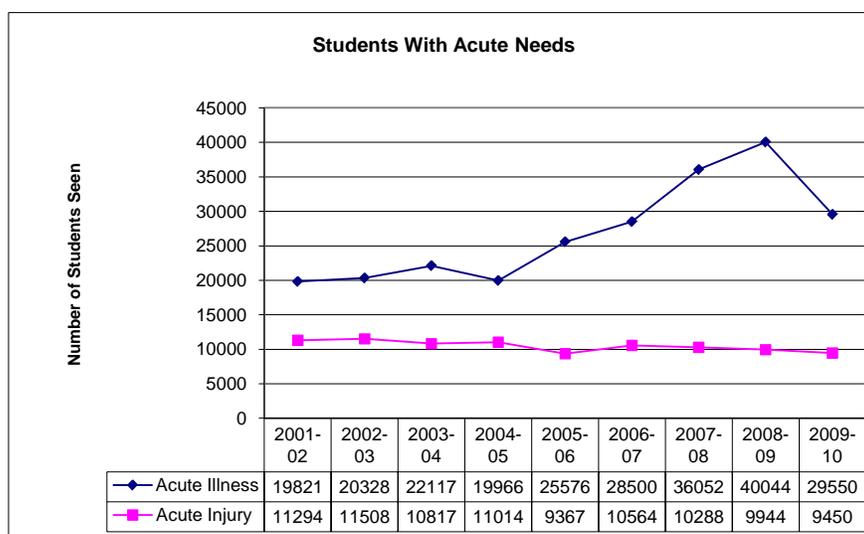
Program funds are used to provide supplies and equipment needed for student health screenings and referrals, replacement of outdated equipment, emergency supplies for treatment of sudden illness or injury (AED replacement pads and batteries), and educational materials for CPR/AED and First Aid class for school staff.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

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. Health care management in the school setting supports educational performance.



Mt. Lebanon School District 2010-11 Budget

FINANCIAL SERVICES (By Object)	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$ 406,683	\$ 419,054	\$ 436,502	\$ 445,078	2.0%	40%
Fringe Benefits	138,437	132,335	135,451	157,280	16.1%	14%
Contracted Services	10,655	7,455	8,000	10,000	25.0%	1%
Repairs & Maintenance	448,203	446,312	472,000	471,252	-0.2%	42%
Postage & Printing	3,715	4,344	5,000	5,000	0.0%	0%
Supplies & Books	13,439	16,446	15,000	15,000	0.0%	1%
Equipment & Fees	2,132	2,175	8,000	8,000	0.0%	1%
Subtotal	\$ 1,023,264	\$ 1,028,121	\$ 1,079,953	\$ 1,111,610	2.9%	100%
(By Program)						
Finance Office	\$ 512,994	\$ 518,915	\$ 539,338	\$ 568,073	5.3%	51%
Warehousing	62,290	62,894	64,115	67,785	5.7%	6%
Duplicating	447,980	446,312	476,500	475,752	-0.2%	43%
Subtotal	\$ 1,023,264	\$ 1,028,121	\$ 1,079,953	\$ 1,111,610	2.9%	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. Duplicating facilities are centralized.

RESOURCE ALLOCATION

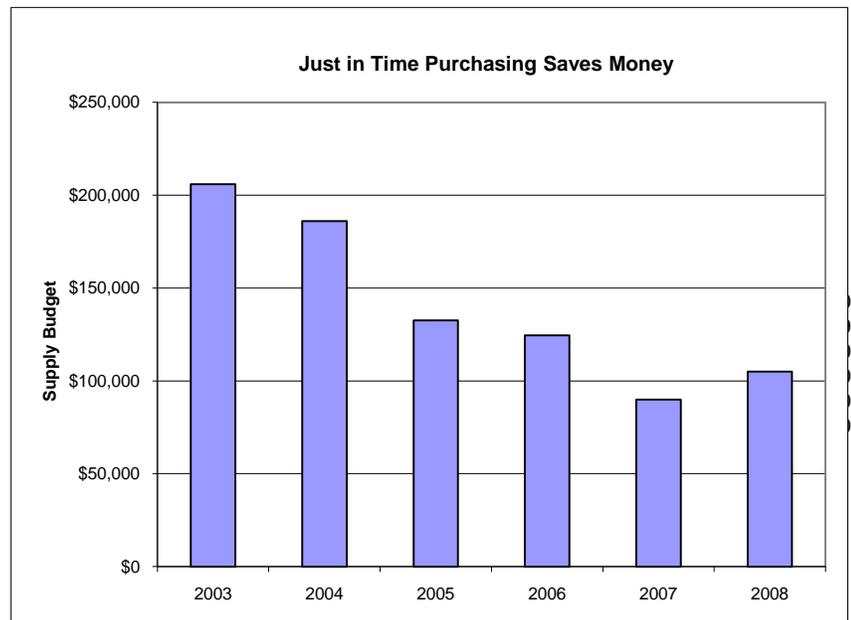
The contract with Xerox was extended in 2005 to include Municipal copiers. In this manner, we were able to save the community money by taking advantage of larger scale purchasing. In 2006 new copiers were brought in to replace older machines at all sites. This cost the District a couple hundred dollars more each month. The cost would have been higher had the Municipality not been a part of the contract.

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 will be negotiating a new copier contract which we hope will reduce copying costs significantly 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 2010-11 Budget

MAINTENANCE OF PLANT	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$ 3,080,287	\$ 3,221,005	\$ 3,271,546	\$ 3,303,780	1.0%	39%
Fringe Benefits	1,054,480	1,023,414	1,044,651	1,190,780	14.0%	14%
Contracted Services	1,112,750	961,890	975,000	865,371	-11.2%	10%
Repairs & Maintenance	542,783	564,407	569,000	572,659	0.6%	7%
Insurance & Phone	230,580	334,722	363,300	337,458	-7.1%	4%
Supplies	364,579	326,310	311,000	309,517	-0.5%	4%
Utilities	1,740,688	1,717,389	1,837,518	1,757,448	-4.4%	21%
Equipment & Fees	51,870	70,068	78,500	78,112	-0.5%	1%
Program Change Proposals						
Subtotal	\$ 8,178,017	\$ 8,219,205	\$ 8,450,515	\$ 8,415,125	-0.4%	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

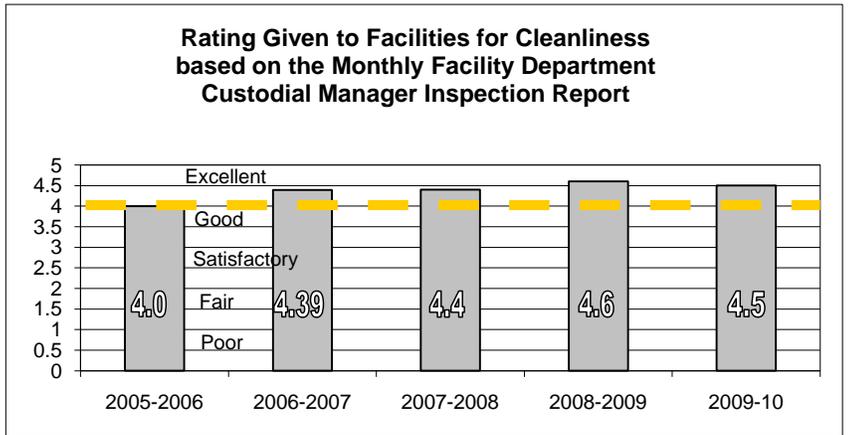
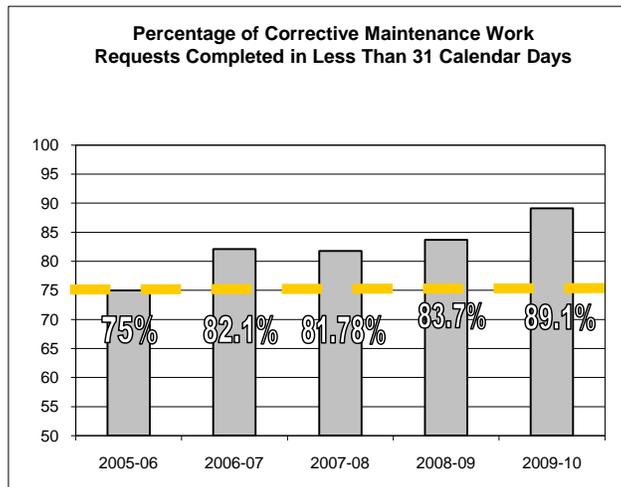
This area of the budget reflects all services in operating and maintaining our physical plant. District-wide custodial services are provided by 48 custodians and engineers and by 8 head custodians. Maintenance of the district's 10 educational buildings is accomplished by 6 skilled trade's workers (1 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. A decrease in total Corrective Maintenance requests was noted last year. The Facility Department personnel continue to be pro-active in finding and reporting needed repairs.

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 two million dollars.

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 2010-2011 budgets in several areas including overtime avoidance.



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 and again in 2009 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 2010-11 Budget

TRANSPORTATION		Audited 2007-08		Audited 2008-09		Budget 2009-10		Budget 2010-11	Increase	% Budget
Salaries	\$	208,163	\$	210,392	\$	217,758	\$	223,993	2.9%	20%
Fringe Benefits		73,399		67,043		67,571		79,153	17.1%	7%
Repairs		211		324		1,500		1,493	-0.5%	0%
Contracted Carrier		665,571		741,910		764,146		760,326	-0.5%	69%
Supplies		43,731		33,260		32,000		31,841	-0.5%	3%
Subtotal	\$	991,075	\$	1,052,929	\$	1,082,975	\$	1,096,806	1.3%	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

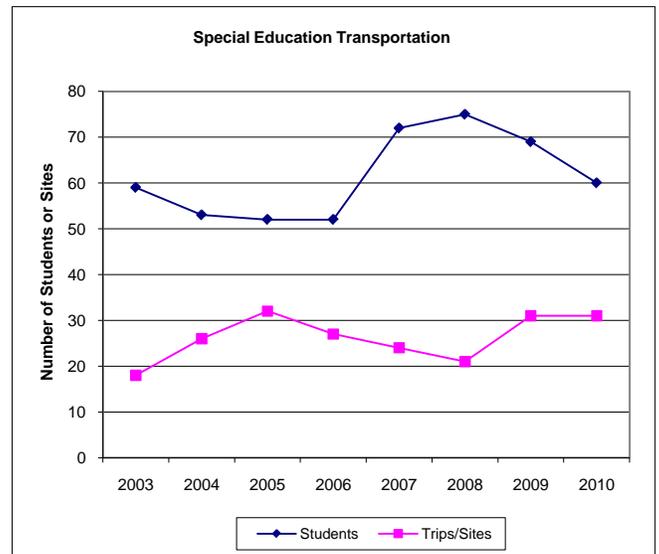
During the past year, the Department with the help of key District personnel has continued to closely monitored requests and subsequent trip scheduling in regard to seating and routing efficiencies and refined when possible. Though the total number of annual student trips varies from year to year, past control efforts support the District being able to project no cost increases for 2010-2011.

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 2009-10 are 31 and the number of students transported is 60.



Mt. Lebanon School District 2010-11 Budget

OTHER SUPPORT SERVICES (By Object)	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$ 551,680	\$ 605,063	\$ 512,484	\$ 635,310	24.0%	37%
Fringe Benefits	188,663	192,516	177,643	225,490	26.9%	13%
Contracted Services	265,234	278,830	204,000	204,000	0.0%	12%
Repairs & Maintenance	227,406	221,525	227,100	222,100	-2.2%	13%
Workshops & Printing	4,092	7,238	9,500	11,000	15.8%	1%
Supplies & Books	38,801	43,789	36,000	43,245	20.1%	3%
Equipment & Fees	428,211	406,428	395,086	383,500	-2.9%	22%
Program Change Proposals						
Subtotal	\$ 1,704,087	\$ 1,755,389	\$ 1,561,813	\$ 1,724,645	10.4%	100%
(By Program)						
Strategic Planning	\$ 6,741	\$ 7,178	\$ 38,361	\$ 38,300	-0.2%	2%
Research Academy	9,720	9,611	10,000	10,000	0.0%	1%
Mail Services	4,952	10,740	5,300	6,500	22.6%	0%
Word Processing	35,716	34,028	20,421	20,911	2.4%	1%
Non-Instructional In-service	31,257	34,745	33,158	30,551	-7.9%	2%
Data Processing	1,615,701	1,659,087	1,454,573	1,618,383	11.3%	94%
Subtotal	\$ 1,704,087	\$ 1,755,389	\$ 1,561,813	\$ 1,724,645	10.4%	100%
PROGRAM BUDGET BY OBJECT						
	Strat Planning	Research Acad	Mail Services	Word Processing	Non-Instr. Ins	Data Processing
Salaries				\$ 15,460		\$ 619,850
Fringe Benefits				5,451		220,039
Contracted Services			\$ 6,500		\$ 1,600	195,900
Repairs & Maintenance						222,100
Workshops & Printing	\$ 8,135	\$ 751			408	1,706
Supplies & Books	30,165	3,020				10,060
Technology & Fees		\$ 6,229			28,543	348,728
Subtotal	\$ 38,300	\$ 10,000	\$ 6,500	\$ 20,911	\$ 30,551	\$ 1,618,383

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.

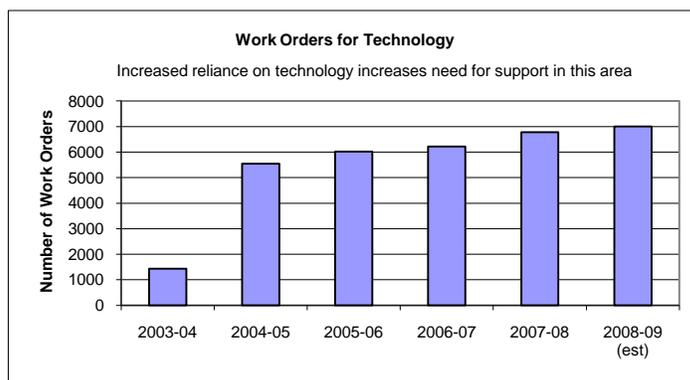
GENERAL DESCRIPTION OF PROGRAM

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, network administrator, coordinator of business technology, student information system specialist, 4 information technology specialists, technology trainer, telephone and AV repair, AV supervisor, and AV secretary. AV personnel are not included in this budget area.

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 remains relatively fixed due to increased expenditures in support of the Classrooms for the Future grant being relatively offset by savings in lower prices per PC. We continue to lease our elementary student computers. Overall, planned spending for non-leased budget items remains flat while our PC count increases 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, so will the demand for support services to maintain current levels of support.

Mt. Lebanon School District 2010-11 Budget

STUDENT ACTIVITIES	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$ 316,127	\$ 333,174	\$ 341,838	\$ 365,629	7.0%	69%
Fringe Benefits	105,026	100,036	107,310	129,210	20.4%	24%
Repairs & Maintenance	13,990	13,389	14,580	14,780	1.4%	3%
Transportation	25,195	26,120	15,515	15,750	1.5%	3%
Supplies	8,811	9,012	2,485	2,485	0.0%	0%
Equipment & Fees	8,772	6,026	1,240	1,240	0.0%	0%
Program Change Proposals						
Subtotal	\$ 477,921	\$ 487,757	\$ 482,968	\$ 529,094	9.6%	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. Eventually, 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

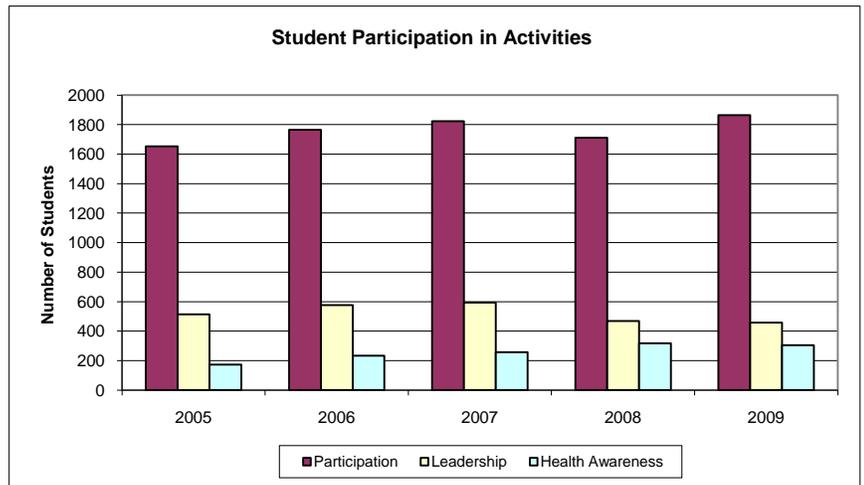
The District pays advisors to the school sponsored clubs and organizations but students must fundraise for their activities supplies and services. Some of these items include: police security, sound system rentals, travel expenses to conferences, ink cartridges for student computers, recreational furniture 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

The graph reflects high school students' participation in the fifty school sponsored clubs and activities. Students also have the opportunity to participate in intramural sports 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 2010-11 Budget

ATHLETICS (By Object)	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Salaries	\$ 777,587	\$ 794,277	\$ 788,384	\$ 800,178	1.5%	59%
Fringe Benefits	246,892	233,433	243,533	283,822	16.5%	21%
Security Services	56,406	65,968	100,600	86,650	-13.9%	6%
Repairs & Maintenance	26,027	22,107	28,476	26,976	-5.3%	2%
Transportation	25,346	25,681	11,950	10,000	-16.3%	1%
Supplies & Uniforms	114,647	117,206	115,801	133,637	15.4%	10%
Equipment & Fees	26,794	21,744	23,450	23,450	0.0%	2%
Program Change Proposals						
Subtotal	\$ 1,273,699	\$ 1,280,416	\$ 1,312,194	\$ 1,364,713	4.0%	100%
 (By Program)						
Football	\$ 176,233	\$ 177,122	\$ 193,632	\$ 200,152	3.4%	15%
Basketball	135,509	135,601	146,441	150,684	2.9%	11%
Field Hockey	18,369	18,372	12,223	12,761	4.4%	1%
Soccer	61,233	61,899	65,501	67,353	2.8%	5%
Tennis	31,029	31,042	31,421	32,803	4.4%	2%
Golf	55,763	55,961	25,667	26,796	4.4%	2%
Baseball	13,964	14,010	10,608	11,075	4.4%	1%
Softball	34,221	34,621	49,003	51,159	4.4%	4%
Volleyball	68,665	69,776	65,422	68,291	4.4%	5%
Ice Hockey	4,810	4,812	5,189	5,417	4.4%	0%
Rifle	18,001	18,111	18,222	19,004	4.3%	1%
Cheerleaders	19,333	19,587	17,663	18,440	4.4%	1%
Track	118,563	119,635	123,654	129,095	4.4%	9%
Swimming	50,112	50,198	50,324	52,538	4.4%	4%
Wrestling	63,145	64,154	68,258	71,261	4.4%	5%
Cross Country	31,026	31,521	34,121	35,622	4.4%	3%
Lacrosse	21,753	22,019	19,258	20,150	4.6%	1%
Crew	4,800	4,805	5,550	5,794	4.4%	0%
Athletic Office	225,194	225,194	260,852	272,329	4.4%	20%
General-All Sports	121,976	121,976	109,185	113,989	4.4%	8%
Subtotal	\$ 1,273,699	\$ 1,280,416	\$ 1,312,194	\$ 1,364,713	4.0%	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
2010-11 Budget**

OTHER NON INSTRUCTIONAL PROGRAMS

COMMUNITY SERVICES		Audited 2007-08		Audited 2008-09		Budget 2009-10		Budget 2010-11	Increase	% Budget
Salaries	\$	354,964	\$	369,172	\$	271,434	\$	272,437	0.4%	73%
Fringe Benefits		119,374		112,699		93,537		97,685	4.4%	26%
Contracted Services		1,074		714		2,800		2,500	-10.7%	1%
 Subtotal	 \$	 475,412	 \$	 482,585	 \$	 367,771	 \$	 372,622	 1.3%	 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 2007-08		Audited 2008-09		Budget 2009-10		Budget 2010-11	Increase	% Budget
Parkway West Debt	\$	38,060	\$	46,279	\$	55,694	\$	66,072	18.6%	1%
School District Debt		4,952,109		4,903,765		4,771,903		9,996,892	109.5%	99%
Capital Projects Fund Transfer		2,772,137		589,404		-		-	0.0%	0%
Food Service Transfer		67,099		69,162		65,000		70,000	7.7%	1%
 Subtotal	 \$	 7,829,405	 \$	 5,608,610	 \$	 4,892,597	 \$	 10,132,964	 107.1%	 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 2003-04 reflects the additional debt for the elementary schools. The food service department had been managed by an outside firm since 1991, but is now an in-house operation. 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 2007-08		Audited 2008-09		Budget 2009-10		Budget 2010-11	Increase	% Budget
Operating Reserve	\$	-	\$	-	\$	200,000	\$	200,000	0.0%	100%
Stimulus Fund Reserve						202,518		-		0%
Subtotal	\$	-	\$	-	\$	402,518	\$	200,000	-50.3%	100%

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

Mt. Lebanon School District 2010-11 Budget

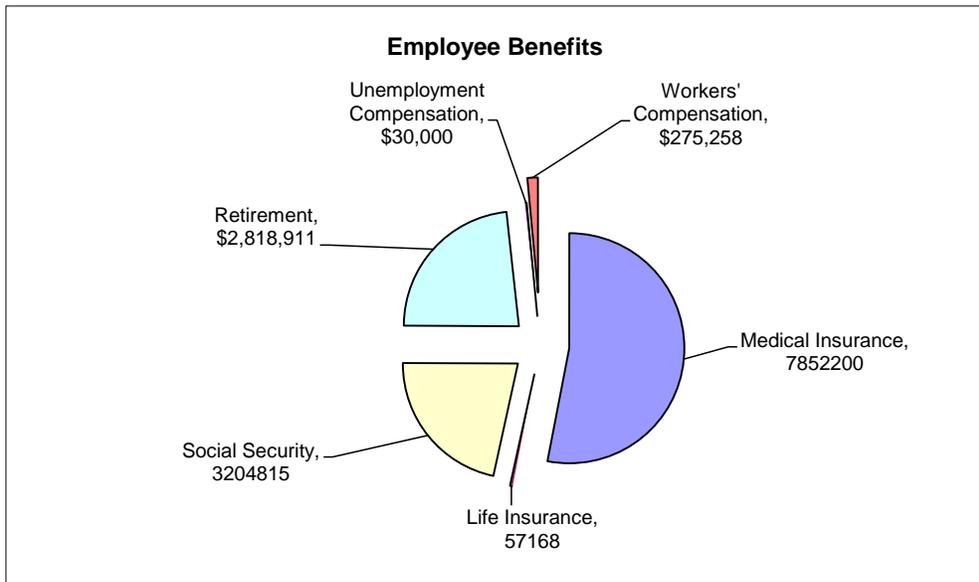
EMPLOYEE BENEFITS

(Prorated to program budgets)

	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Totals	\$ 13,394,934	\$ 13,284,677	\$ 12,958,447	\$ 14,803,696	14.2%	100%
Medical Insurance	7,381,442	7,781,019	7,411,002	7,852,200	6.0%	53%
Life Insurance	53,150	32,083	56,047	57,168	2.0%	0%
Social Security	2,959,197	3,040,693	3,182,719	3,204,815	0.7%	22%
Retirement	2,701,106	2,177,821	1,988,679	3,432,690	72.6%	23%
Unemployment Compensation	32,080	25,431	45,000	35,620	-20.8%	0%
Workers' Compensation	267,959	227,630	275,000	221,203	-19.6%	1%

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 5% 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 8.22% 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
2010-11 Budget**

DEBT SERVICE FUND EXPLANATION

REVENUE EXPLANATION

TRANSFER FROM OTHER FUNDS\$9,996,892

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.....\$9,996,892

EXPENDITURE EXPLANATION

PRINCIPAL\$2,815,000

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\$7,181,892

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

TOTAL EXPENDITURES\$9,996,892

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
2010-11 Budget**

DEBT SERVICE FUND

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Budget
Revenue:					
Proceeds of Bond Issue / Other	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer From General Fund	4,953,885	4,952,109	4,903,765	4,771,886	9,996,892
Total Revenue	4,953,885	4,952,109	4,903,765	4,771,886	9,996,892
Expenditure:					
Principal 2002/2009 Bonds	350,000	360,000	380,000	280,000	460,000
Interest 2002/2009 Bonds	184,075	172,530	159,760	70,683	77,980
Principal 2002 - A Bonds	1,335,000	1,370,000	1,410,000	1,450,000	460,000
Interest 2002 - A Bonds	148,742	113,218	75,345	35,285	7,130
Principal 2003/2005 Bonds	5,000	5,000	5,000	5,000	110,000
Interest 2003/2005 Bonds	2,312,683	2,312,532	2,312,383	2,312,233	2,312,083
Principal 2004 Bonds	200,000	205,000	205,000	215,000	1,085,000
Interest 2004 Bonds	418,385	413,829	409,216	403,685	384,185
Principal 2009-A Bonds	-	-	-	-	700,000
Interest 2009-A Bonds	-	-	-	-	4,400,514
Total Expenditures	4,953,885	4,952,109	4,956,704	4,771,886	9,996,892
Beginning Fund Balance	52,939	52,939	52,939	-	-
Ending Fund Balance	\$ 52,939	\$ 52,939	\$ -	\$ -	\$ -

Note: This budget is not legally required.

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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	2010-11 Forecast	2011-12 Forecast	2012-13 Forecast
Revenue:						
Proceeds of Bond Issue / Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer From General Fund	-	-	-	10,085,298	10,172,741	10,140,269
Total Revenue	4,903,765	4,771,886	9,996,892	10,085,298	10,172,741	10,140,269
Expenditure:						
Principal 2002/2009 Bonds	-	-	-	470,000	480,000	485,000
Interest 2002/2009 Bonds	380,000	280,000	460,000	68,680	59,180	48,318
Principal 2002 - A Bonds	159,760	70,683	77,980	-	-	-
Interest 2002 - A Bonds	1,410,000	1,450,000	460,000	-	-	-
Principal 2003/2005 Bonds	75,345	35,285	7,130	165,000	170,000	175,000
Interest 2003/2005 Bonds	5,000	5,000	110,000	2,308,618	2,303,255	2,297,560
Principal 2004 Bonds	2,312,383	2,312,233	2,312,083	1,605,000	1,715,000	1,770,000
Interest 2004 Bonds	205,000	215,000	1,085,000	344,838	294,969	238,304
Principal 2009-A Bonds	409,216	403,685	384,185	1,795,000	1,885,000	1,955,000
Interest 2009-A Bonds	-	-	700,000	3,328,162	3,265,337	3,171,087
Possible Future Debt Service	-	-	4,400,514	-	-	-
Total Expenditures	4,956,704	4,771,886	9,996,892	10,085,298	10,172,741	10,140,269
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
2010-11 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			
2010-11	\$ 460,000	\$ 77,980	\$ 537,980	2010-11	\$ 110,000	\$ 2,312,083	\$ 2,422,083
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
	\$ 3,435,000			2017-18	2,930,000	2,270,880	5,200,880
GENERAL OBLIGATION BONDS SERIES OF 2002-A (refinanced the series of 1998, which refinanced 1996)				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
2010-11	\$ 460,000	\$ 7,130	\$ 467,130	2021-22	3,520,000	1,680,325	5,200,325
	\$ 460,000			2022-23	3,680,000	1,521,925	5,201,925
GENERAL OBLIGATION BONDS SERIES OF 2004 (refinanced the series of 2000 and 2001)				2023-24	3,835,000	1,367,365	5,202,365
	Principal Due	Interest Due	General Fund Contribution	2024-25	3,990,000	1,206,295	5,196,295
Middle School Bonds				2025-26	4,160,000	1,038,715	5,198,715
2010-11	\$ 1,085,000	\$ 384,185	\$ 1,469,185	2026-27	4,335,000	861,915	5,196,915
2011-12	1,605,000	344,838	1,949,838	2027-28	4,525,000	677,678	5,202,678
2012-13	1,715,000	294,969	2,009,969	2028-29	4,715,000	483,103	5,198,103
2013-14	1,770,000	238,304	2,008,304	2029-30	4,915,000	280,358	5,195,358
2014-15	1,835,000	176,323	2,011,323	2030-31	1,530,000	66,555	1,596,555
2015-16	1,900,000	109,535	2,009,535		\$ 52,955,000		
2016-17	1,970,000	37,430	2,007,430	GENERAL OBLIGATION BONDS SERIES A OF 2009			
	\$ 11,880,000				Principal Due	Interest Due	General Fund Contribution
Optional call year in BOLD				High School Bonds			
	2010-11 Debt		2015-16 Debt	2010-11	\$ 700,000	\$ 4,400,514	\$ 5,100,514
	\$ 9,996,892		\$ 10,093,683	2011-12	1,795,000	3,328,162	5,123,162
	2011-12 Debt		2016-17 Debt	2012-13	1,885,000	3,265,337	5,150,337
	\$ 10,085,298		\$ 10,096,061	2013-14	1,955,000	3,171,087	5,126,087
	2012-13 Debt			2014-15	2,030,000	3,073,337	5,103,337
	\$ 10,172,741			2015-16	2,105,000	2,971,838	5,076,838
	2013-14 Debt			2016-17	2,190,000	2,887,638	5,077,638
	\$ 10,140,269			2017-18	2,280,000	2,778,138	5,058,138
	2014-15 Debt			2018-19	2,370,000	2,709,738	5,079,738
	\$ 10,121,876			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
					\$ 69,000,000		
Total of All Outstanding Principal:							
	\$ 137,730,000						

**Mt. Lebanon School District
2010-11 Budget**

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

YEAR ENDED JUNE 30, 2009

Direct Debt	Percentage of Applicable Debt	Face Amount Outstanding
General Obligation Bonds & Unamortized Premiums	100.0%	\$137,730,000
Total Direct Debt		<u>137,730,000</u>
Overlapping Debt		
Mt. Lebanon Parking Authority	100.0%	4,362,203 (2)
Allegheny County	4.0%	25,773,287 (1) (2)
Mt. Lebanon, Pennsylvania	100.0%	25,115,000 (2)
Total Overlapping Debt		<u>55,250,490</u>
Total Direct and Overlapping Debt		<u><u>\$192,980,490</u></u>

RATIOS

<u>Direct Debt To:</u>		<u>Direct and Overlapping Debt To:</u>	
Assessed Value	6.3%	Assessed Value	8.9%
Market Value	6.6%	Market Value	9.2%
Per Capita	\$4,171	Per Capita	\$5,845
	Assessed Value	\$2,170,447,511	
	Market Value	\$2,091,069,070	
	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, 2009.

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

**Mt. Lebanon School District
2010-11 Budget**

COMPUTATION OF NONELECTORAL DEBT MARGIN*

AS OF JUNE 30, 2009

Formula for Debt Limit	Fiscal Year Ended June 30		
	2007	2008	2009
Total General Fund Revenues, Food Service Revenues and Interest on Bond Proceeds	\$73,384,124	\$74,504,388	\$73,805,091
Less: Required Deductions Included in Total Revenues			
a. Construction Subsidies	931,795	823,726	942,121
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	72,452,329	73,680,662	72,862,970
Total Net Revenues for Three Years	218,995,961		
Borrowing Base - Average Net Revenues for Three-Year Period	72,998,654		
Multiplier	225%		
Total Nonelectoral Debt Limit	164,246,971		
Less: Amount of Debt Applicable to Debt Limit	71,140,396		
Additional Debt Allowable	\$93,106,575		
% 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 2010-11 Budget

DEBT SERVICE DUE IN FUTURE YEARS

	2010-11	2011-12	2012-13	2013-14
Principal 2009 Bonds	\$ 460,000	\$ 470,000	\$ 480,000	\$ 485,000
Interest 2009 Bonds	77,980	68,680	59,180	48,318
Principal 2002 - A Bonds	460,000	-	-	-
Interest 2002 - A Bonds	7,130	-	-	-
Principal 2005 Bonds	110,000	165,000	170,000	175,000
Interest 2005 Bonds	2,312,083	2,308,618	2,303,255	2,297,560
Principal 2004 Bonds	1,085,000	1,605,000	1,715,000	1,770,000
Interest 2004 Bonds	384,185	344,838	294,969	238,304
Principal 2009 A Bonds	700,000	1,795,000	1,885,000	1,955,000
Interest 2009 A Bonds	4,400,514	3,328,162	3,265,337	3,171,087
Possible Future Debt Service	-	-	-	-
Total Debt Service	\$ 9,996,892	\$ 10,085,298	\$ 10,172,741	\$ 10,140,269

2000 Bond Issue Bonds issued for \$2,065,000

In September of 2000, a \$2 million bond was issued to fund capital projects contemplated for the 2000-01 school year. This bond issue was the first of the District's bonds to be competitively bid on the Internet, and received a rating of Aa2 from Moody's Investor Service based on "solid financial management practices", up from Aa3 on a prior bond issue.

2002 Bond Issue Bonds issued for \$5,755,000

In February of 2002, extremely low interest rates prompted the refinancing of the 1997 Middle School Bonds. This bond issue saved the School District over \$220,000 in bond payments in the early years of issuance.

2002 - A Bond Issue Bonds issued for \$9,530,000

In October of 2002, extremely low interest rates prompted the refinancing of the 1998 Middle School Bonds. This bond issue saved the School District \$343,614 in bond payments in the early years of issuance.

2003 Bond Issue Bonds issued for \$50,000,000

In January of 2003, the Board finalized the costs for the elementary renovations at just under \$45,000,000 exclusive of site renovations and furniture which could cost as much as \$4,000,000 more. Additionally, they decided to fund the renovation of the high school pool at a cost of about \$5,000,000. Considering the funds remaining in the 2000 bond issue, the Board issued \$50,000,000 in bonds to fund these projects.

2004 Bond Issue Bonds issued for \$12,945,000

In January of 2004, rates were again very low, and we were able to refinance the 2000 and 2001 bonds. Debt service on the bonds issues was reduced \$187,932 in 2003-04 and \$153,911 in 2004-05. Additionally, the District received a check for \$47,856 from investment savings on structuring the escrow account.

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.

Future Debt Needs

The School Board approved a high school renovation project totaling as much as \$113 million to begin in 2010. 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 2012. 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 2012 or later.

CAPITAL PROJECTS FUND



**Mt. Lebanon School District
2010-11 Budget**

CAPITAL PROJECTS FUND EXPLANATION

REVENUE EXPLANATION

INVESTMENT EARNINGS\$250,000

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.....\$5,000,000

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.....\$5,250,000

EXPENDITURE EXPLANATION

PROJECTS.....\$6,762,478

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\$542,444

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\$7,304,922

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
2010-11 Budget**

CAPITAL PROJECTS FUND

	2006-07 Actual		2007-08 Actual		2008-09 Actual		2009-10 Budget		2010-11 Budget
Revenue:									
Investment Earnings	\$ 208,024	\$	196,710	\$	98,761	\$	65,000	\$	250,000
Transfer from General Fund	4,185,054		2,772,137		589,404		1,000,000		5,000,000
Proceeds of Bond Issue / Other	-		-		15,000		75,000,000		-
Total Revenue	4,393,078		2,968,847		703,165		76,065,000		5,250,000
Expenditure:									
Projects	1,257,366		1,478,921		1,583,037		1,370,795		6,762,478
Equipment	100,901		764,268		312,238		178,400		542,444
Total Expenditure	1,358,267		2,243,189		1,895,275		1,549,195		7,304,922
Beginning Fund Balance	2,979,552		6,014,363		6,740,021		5,547,911		80,063,716
Ending Fund Balance	\$ 6,014,363	\$	6,740,021	\$	5,547,911	\$	80,063,716	\$	78,008,794

Note: This budget is not legally required.

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

	2008-09 Actual		2009-10 Budget		2010-11 Budget		2011-12 Forecast		2012-13 Forecast		2013-14 Forecast
Revenue:											
Investment Earnings	\$ 98,761	\$	65,000	\$	250,000	\$	250,000	\$	150,000	\$	100,000
Transfer from General Fund	589,404		1,000,000		5,000,000		1,000,000		1,000,000		1,000,000
Proceeds of Bond Issue / Other	15,000		75,000,000		-		-		-		33,000,000
Total Revenue	703,165		76,065,000		5,250,000		1,250,000		1,150,000		34,100,000
Expenditure:											
Projects	1,583,037		1,370,795		6,762,478		30,000,000		40,000,000		20,000,000
Equipment	312,238		178,400		542,444		600,000		2,000,000		3,000,000
Total Expenditure	1,895,275		1,549,195		7,304,922		30,600,000		42,000,000		23,000,000
Beginning Fund Balance	6,740,021		5,547,911		80,063,716		78,008,794		48,658,794		7,808,794
Ending Fund Balance	\$ 5,547,911	\$	80,063,716	\$	78,008,794	\$	48,658,794	\$	7,808,794	\$	18,908,794

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
2010-11 Budget**

CAPITAL PROJECT LIST

Projects Approved for 2010-11 to be funded from Capital Projects Fund

District wide electrical wiring and light fixture repairs	\$30,000
District wide mechanical system repairs and improvements	30,000
District wide plumbing system repairs and improvements	10,000
District wide roof evaluations	3,000
District wide roof repairs	35,000
Stadium field complex replace stadium turf	750,000
District wide purchase and install ceiling projector mounts	9,000
Washington Elementary improve playground lighting	1,200
Foster Elementary replace door in boiler room	3,500
Jefferson Middle School replace stage curtains	9,000
Washington Elementary 3 phase power quality study and repairs	25,000
High School purchase 2 new light control boards for Auditorium and Little Theater	20,000
Mellon Middle School replace Honeywell HVAC control system	20,000
Hoover Elementary install 4 powered roof top ventilators	12,000
Howe Elementary complete ceiling bulk heads in 6 rooms	4,800
Stadium field complex repair boiler in the athletic building	10,000
District wide paving and milling @\$15/sy and \$5/sy	
Hoover Elementary repave front playground (60'x214')@\$15/sy	21,500
Howe Elementary mill and repave parking lot and repair drain (60'x230'-1533 sy)	38,325
Hoover Elementary repave front governors drive (21'x287'=670sy)	10,050
Washington Elementary repave side parking lot (130'x35')	7,600
Jefferson Middle School repave area near door C-18 (30'x60')	3,000
Jefferson Elementary replace wood railroad ties at upper playground with bituminous curbing	3,000
Washington Elementary add 2 security cameras outside	5,000
District wide fence repair/replacement (annual)	5,000
Markham Elementary install small PA sound system in the auditorium	1,000
Markham Elementary install perforated drain and rip rap in storm drain along the rear of Altadena Drive	7,500
Jefferson Middle School replace air handling RTU	12,000
Lincoln Elementary purchase 2 benches for front entrance	1,200
Washington Elementary purchase 2 benches for front plaza	1,200
Stadium field complex improve stadium press box floor, concession doors	20,000
Mellon Middle School replace 6 cafeteria tables	9,600
Lincoln Elementary replace 12 cafeteria tables	19,200
Howe Elementary replace parking bumper blocks on side parking lot	7,500
Mellon Middle School replace existing carpet in rooms 010, 006, and 305 (309 sy@\$42sy)	12,978
High School re-line stripe turf	5,000
Jefferson Elementary replace broken concrete sidewalk	2,000
Washington Elementary repair concrete wall and stairs to mechanical room	3,500
High School repoint brick at door D-38, A-3, D-44, C-17	1,500
Washington Elementary lower counter shelf in Principal secretary's office	3,000
Foster Elementary trim and prune trees at tennis court hillside	2,500
Hoover Elementary prune hillside and trees at rear ball field	3,500
Lincoln Elementary regrade the ball field to ensure proper drainage	12,000

Mellon Middle/Lincoln Elementary/Jefferson Elementary install aluminum railing in front of school (1881f)	14,325
District wide install landscaping as needed	8,000
Mellon Middle School install wall fans in remaining classrooms	1,500
District wide repair various interior/exterior finishes (annual)	15,000
Markham Elementary/Hoover Elementary repaint fencing around tennis courts	7,000
Mellon Middle School paint auditorium ceiling and walls	2,500
Stadium field complex paint concession building roof	1,500
Washington Elementary replace nylon net to the ball field below	3,500
Lincoln Elementary/Jefferson Elementary improve the fall zones in the playground, install rubber pads under swings	12,000
Stadium field complex repaint scoreboard	5,000
Lincoln Elementary install drain in the generator room for condensate from the exhaust	1,000
Total of All Projects Approved by the Board	\$1,262,478

High School Renovation Project **\$5,500,000**

Transfer to Capital Budget

ENO Boards in Math	\$12,000
Science Textbooks	26,000
Technology equip request for World Languages	7,500
Textbook replacements	143,000
Washington and Hoover Computer Replacements	60,000
PCP Social Studies Five Alive Texts	113,944
PCP Laptops for 8-12 Science Program - CFF	180,000
Total to be funded from Capital Budget	\$542,444

**SPECIAL REVENUE
FUND**



**Mt. Lebanon School District
2010-11 Budget**

SPECIAL REVENUE FUND EXPLANATION

REVENUE EXPLANATION

INVESTMENT EARNINGS\$1,000

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.....\$51,000

EXPENDITURE EXPLANATION

PLAYGROUND IMPROVEMENTS\$60,000

Major projects at Hoover and Washington Schools are planned.

TOTAL EXPENDITURES\$60,000

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
2010-11 Budget**

SPECIAL REVENUE FUND

		2006-07 Actual		2007-08 Actual		2008-09 Actual		2009-10 Budget		2010-11 Budget
Revenue:										
Investment Earnings	\$	3,843	\$	18,172	\$	1,386	\$	1,000	\$	1,000
Donations		94,027		144,230		160,402		50,000		50,000
Total Revenue		97,870		162,402		161,788		51,000		51,000
Expenditure:										
Student Activities		118,178		118,694		144,754		60,000		60,000
Total Expenditure		118,178		118,694		144,754		60,000		60,000
Beginning Fund Balance		146,171		125,863		169,571		186,605		177,605
Ending Fund Balance	\$	125,863	\$	169,571	\$	186,605	\$	177,605	\$	168,605

Note: This budget is not legally required.

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

		2008-09 Actual		2009-10 Budget		2010-11 Budget		2011-12 Forecast		2012-13 Forecast		2013-14 Forecast
Revenue:												
Investment Earnings	\$	1,386	\$	1,000	\$	1,000	\$	500	\$	500	\$	500
Donations		160,402		50,000		50,000		3,000		3,000		3,000
Total Revenue		161,788		51,000		51,000		3,500		3,500		3,500
Expenditure:												
Playground Improvements		144,754		60,000		60,000		30,000		3,000		3,000
Total Expenditure		144,754		60,000		60,000		30,000		3,000		3,000
Beginning Fund Balance		169,571		186,605		177,605		168,605		142,105		142,605
Ending Fund Balance	\$	186,605	\$	177,605	\$	168,605	\$	142,105	\$	142,605	\$	143,105

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
2010-11 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
2010-11 Budget**

TRUST AND AGENCY FUNDS

		2006-07 Actual		2007-08 Actual		2008-09 Actual		2009-10 Budget		2010-11 Budget
Revenue:										
Interest Income	\$	5,026	\$	5,569	\$	7,603	\$	5,500	\$	5,500
Student Fund-raising		569,090		501,689		642,049		650,000		650,000
Donations		5,124		12,318		6,028		2,000		2,000
Total Revenue		579,240		519,576		655,680		657,500		657,500
Expenditures:										
Student Activities		576,055		519,906		662,702		650,000		650,000
Scholarships		5,884		13,949		17,459		6,000		6,000
Total Expenditures		581,939		533,855		680,161		656,000		656,000
Beginning Fund Balance		196,708		194,009		179,730		155,249		156,749
Ending Fund Balance	\$	194,009	\$	179,730	\$	155,249	\$	156,749	\$	158,249

Note: This budget is not legally required.

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

		2008-09 Actual		2009-10 Budget		2010-11 Budget		2011-12 Forecast		2012-13 Forecast		2013-14 Forecast
Revenue:												
Interest Income	\$	7,603	\$	5,500	\$	5,500	\$	5,500	\$	5,500	\$	5,500
Student Fund-raising		642,049		650,000		650,000		650,000		650,000		650,000
Donations		6,028		2,000		2,000		2,000		2,000		2,000
Total Revenue		655,680		657,500		657,500		657,500		657,500		657,500
Expenditures:												
Student Activities		662,702		650,000		650,000		650,000		650,000		650,000
Scholarships		17,459		6,000		6,000		2,000		2,000		2,000
Total Expenditures		680,161		656,000		656,000		652,000		652,000		652,000
Beginning Fund Balance		179,730		155,249		156,749		158,249		163,749		169,249
Ending Fund Balance	\$	155,249	\$	156,749	\$	158,249	\$	163,749	\$	169,249	\$	174,749

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
2010-11 Budget**

FOOD SERVICE FUND EXPLANATION

REVENUE EXPLANATION

SALE OF FOOD\$1,216,058

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\$145,000

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\$35,000

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\$5,000

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.....\$1,501,058

**Mt. Lebanon School District
2010-11 Budget**

FOOD SERVICE FUND EXPLANATION

EXPENDITURE EXPLANATION

SALARIES AND WAGES\$500,230

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.....\$90,030

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.....\$760,000

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

SUPPLIES\$45,000

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.....\$25,000

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.....\$1,490,260

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
2009-10 Budget**

PROPRIETARY/FOOD SERVICE FUND

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Budget
Operating Revenues:					
Sale of Food	\$ 1,209,952	\$ 1,224,161	\$ 1,307,096	\$ 1,490,089	\$ 1,216,058
Total Revenue	1,209,952	1,224,161	1,307,096	1,490,089	1,216,058
Operating Expenses:					
Salaries and Wages	424,758	419,680	467,970	482,009	500,230
Employee Benefits	60,963	73,893	73,733	75,945	90,030
Food	665,273	739,542	802,055	882,261	760,000
Supplies	145,777	55,778	43,338	45,505	45,000
Maintenance	64,521	67,539	69,162	60,000	70,000
Depreciation/Other	66,854	63,798	23,358	65,000	25,000
Total Expenses	1,428,146	1,420,230	1,479,616	1,610,719	1,490,260
Operating Loss	(218,194)	(196,069)	(172,520)	(120,630)	(274,202)
Non operating Revenues:					
Federal Programs					
Federal Subsidies	60,224	83,313	106,068	62,000	145,000
Donated Commodities	22,094	19,927	34,543	26,000	35,000
State Subsidies	13,170	30,684	22,096	14,000	30,000
Investment Earnings	23,619	18,407	12,546	8,000	5,000
Total Non operating Revenues	119,107	152,331	175,253	110,000	215,000
(Loss) Before Transfers	(99,087)	(43,738)	2,733	(10,630)	(59,202)
Operating Transfer In	64,521	67,099	69,162	64,000	70,000
Net Income (Loss)	(34,566)	23,361	71,895	53,370	10,798
Net Assets, beginning	555,038	520,472	543,833	615,728	669,098
Net Assets, ending	\$ 520,472	\$ 543,833	\$ 615,728	\$ 669,098	\$ 679,896

Note: This budget is not legally required.

**Mt. Lebanon School District
2010-11 Budget**

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

	2008-09 Actual	2009-10 Budget	2010-11 Budget	2011-12 Forecast	2012-13 Forecast	2013-14 Forecast
Operating Revenues:						
Sale of Food	\$ 1,307,096	\$ 1,490,089	\$ 1,216,058	\$ 1,252,540	\$ 1,290,116	\$ 1,328,819
Total Revenue	1,307,096	1,490,089	1,216,058	1,252,540	1,290,116	1,328,819
Operating Expenses:						
Salaries and Wages	467,970	482,009	500,230	512,736	525,554	538,693
Employee Benefits	73,733	75,945	90,030	92,731	99,222	102,199
Food	802,055	882,261	760,000	782,800	806,284	830,473
Supplies	43,338	45,505	45,000	46,350	47,741	49,173
Maintenance	69,162	60,000	70,000	72,100	74,263	76,491
Depreciation/Other	23,358	65,000	25,000	25,750	26,523	27,318
Total Expenses	1,479,616	1,610,719	1,490,260	1,532,467	1,579,586	1,624,346
Operating Loss	(172,520)	(120,630)	(274,202)	(279,927)	(289,470)	(295,527)
Non operating Revenues:						
Federal Programs						
Federal Subsidies	106,068	62,000	145,000	149,350	153,831	158,445
Donated Commodities	34,543	26,000	35,000	36,050	37,132	38,245
State Subsidies	22,096	14,000	30,000	30,900	31,827	32,782
Investment Earnings	12,546	8,000	5,000	5,150	5,305	5,464
Total Non operating Revenues	175,253	110,000	215,000	221,450	228,094	234,936
(Loss) Before Transfers	2,733	(10,630)	(59,202)	(58,477)	(61,377)	(60,590)
Operating Transfer In	69,162	64,000	70,000	70,700	71,407	72,121
Net Income (Loss)	71,895	53,370	10,798	12,223	10,030	11,531
Net Assets, beginning	543,833	615,728	669,098	679,896	692,119	702,149
Net Assets, ending	\$ 615,728	\$ 669,098	\$ 679,896	\$ 692,119	\$ 702,149	\$ 713,680

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
2010-11 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 2002-2009

<u>AGE</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>
3	325	352	353	329	374	372	319	342
4	320	351	357	347	383	410	399	369
5	359	292	340	367	406	406	433	449
6	387	379	324	391	407	425	428	449
7	388	385	388	421	420	397	434	424
8	362	407	394	392	415	432	396	439
9	388	375	413	452	444	420	442	407
10	463	392	382	452	464	455	421	454
11	434	477	412	460	465	468	438	405
12	471	445	473	456	458	474	460	431
13	452	487	459	464	463	471	484	469
14	480	492	502	503	490	464	458	484
15	458	476	488	490	504	490	450	472
16	458	454	467	500	502	504	496	451
17	476	494	463	492	439	463	446	435
TOTALS	6,221	6,258	6,215	6,516	6,634	6,651	6,504	6,480

**Mt. Lebanon School District
2010-11 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>2009</u>
American Indian or Alaskan Native	1	1	3	16
Black	35	47	78	93
Asian or Pacific Islander	95	138	191	257
Hispanic	4	20	48	78
Multi-Racial				8

STUDENT-DWELLING RATIO

	<u>1981</u>	<u>1991</u>	<u>2009</u>
Single family dwelling units	10,455	10,815	10,820
Two family and multifamily dwelling units	3,077	3,269	3,780
Total dwelling units	13,532	14,084	14,600
Enrollment in all public schools K-12	5,864	5,659	5,302
Dwelling units sending students	3,437	3,481	3,263
Students per average dwelling unit	0.43	0.40	0.36
Students per home sending students	1.71	1.63	1.62
Dwelling units not sending students	10,095	10,603	11,337
Percent of dwelling units not sending students to Mt. Lebanon	75%	75%	78%
Percent of dwelling units sending students to Mt. Lebanon Schools	25%	25%	22%

ENROLLMENT BY BUILDING

<u>ELEMENTARY</u>		<u>ELEMENTARY</u>		<u>SECONDARY</u>	
Washington	374	Foster	274	Jefferson Middle	531
Lincoln	401	Jefferson	290	Mellon Middle	664
Markham	357	Hoover	248	Senior High	1803
Howe	360				

Mt. Lebanon School District

ENROLLMENT PROJECTIONS

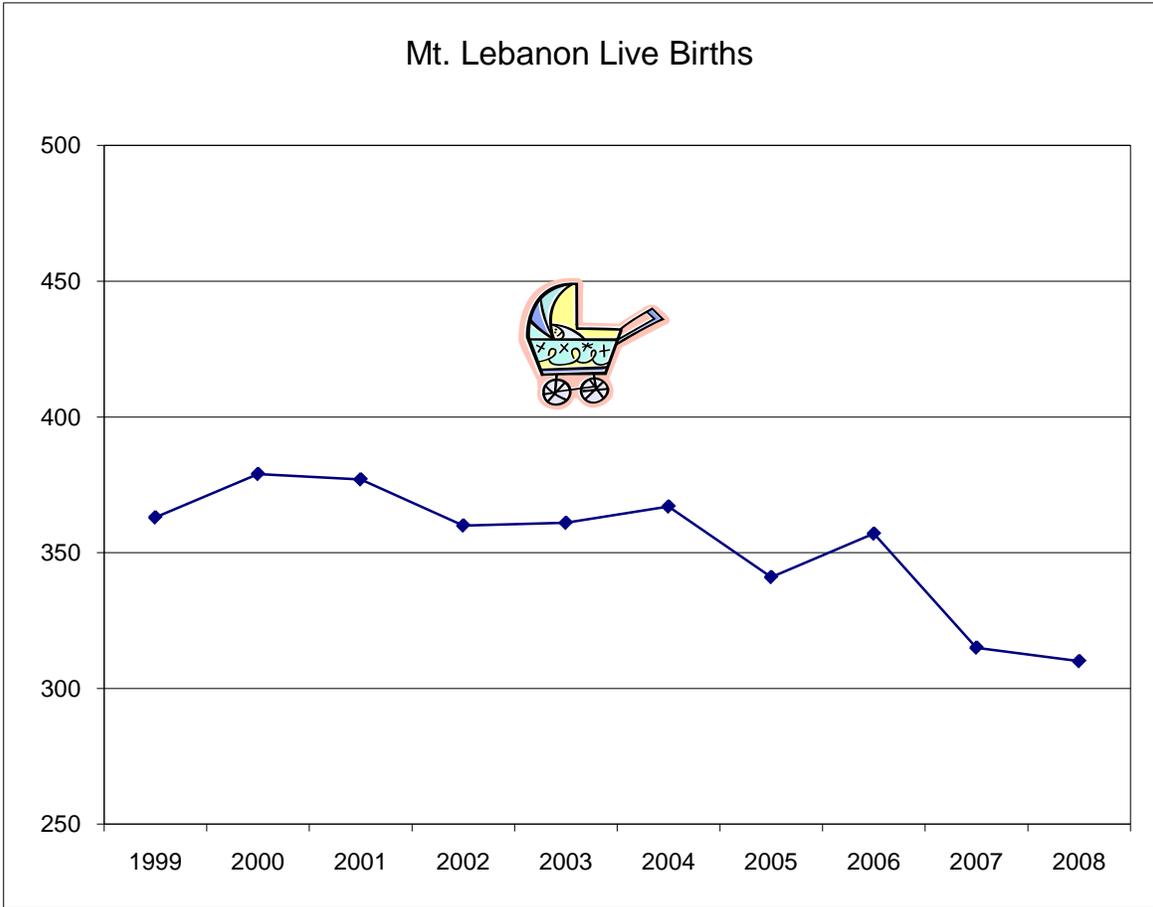
	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Forecast 2010-11	Forecast 2011-12	Forecast 2012-13	Forecast 2013-14
Washington School									
Kindergarten	59	61	50	56	51	47	44	46	42
1	49	65	68	55	61	56	51	48	50
2	55	46	63	74	58	63	59	53	50
3	49	61	49	68	82	63	69	65	58
4	57	58	63	52	70	85	66	72	68
5	<u>77</u>	<u>60</u>	<u>57</u>	<u>63</u>	<u>52</u>	<u>70</u>	<u>85</u>	<u>66</u>	<u>72</u>
Total	346	351	350	368	374	384	374	350	340
Lincoln School									
Kindergarten	55	61	67	56	67	62	58	61	56
1	65	68	65	79	62	75	70	65	69
2	60	64	67	62	77	60	72	68	63
3	92	59	65	68	60	77	60	71	68
4	62	88	62	63	67	60	76	59	70
5	<u>78</u>	<u>60</u>	<u>87</u>	<u>63</u>	<u>68</u>	<u>69</u>	<u>63</u>	<u>80</u>	<u>62</u>
Total	412	400	413	391	401	403	399	404	388
Markham School									
Kindergarten	57	47	48	49	54	50	46	48	44
1	61	62	65	53	48	62	54	49	53
2	41	64	65	64	55	49	63	55	50
3	56	43	64	68	66	56	51	65	57
4	67	57	48	68	67	69	58	52	67
5	<u>57</u>	<u>65</u>	<u>60</u>	<u>45</u>	<u>67</u>	<u>67</u>	<u>67</u>	<u>57</u>	<u>51</u>
Total	339	338	350	347	357	353	339	326	322
Howe School									
Kindergarten	57	48	53	50	71	66	61	64	59
1	56	57	50	57	53	75	70	65	68
2	55	57	59	53	57	55	77	72	67
3	56	57	58	59	60	60	58	83	77
4	67	52	60	60	59	62	61	59	85
5	<u>57</u>	<u>67</u>	<u>54</u>	<u>61</u>	<u>60</u>	<u>60</u>	<u>63</u>	<u>62</u>	<u>60</u>
Total	348	338	334	340	360	378	390	405	416
Foster School									
Kindergarten	44	49	51	42	40	37	34	36	33
1	50	45	50	56	42	42	39	35	38
2	39	49	45	47	54	41	40	38	34
3	53	46	50	43	47	54	40	40	38
4	51	54	48	49	42	47	53	39	39
5	<u>46</u>	<u>50</u>	<u>52</u>	<u>46</u>	<u>49</u>	<u>41</u>	<u>46</u>	<u>52</u>	<u>38</u>
Total	283	293	296	283	274	262	252	240	220
Jefferson School									
Kindergarten	34	34	39	44	53	49	46	48	44
1	42	38	37	48	53	63	59	55	57
2	43	43	38	43	50	56	68	63	59
3	44	42	49	40	45	54	59	72	67
4	46	39	39	47	38	43	52	56	69
5	<u>56</u>	<u>44</u>	<u>38</u>	<u>43</u>	<u>51</u>	<u>40</u>	<u>46</u>	<u>56</u>	<u>60</u>
Total	265	240	240	265	290	305	330	350	356
Hoover School									
Kindergarten	39	43	35	32	43	40	37	39	36
1	40	39	45	36	35	45	42	39	41
2	33	43	44	47	38	38	48	45	42
3	40	35	40	44	46	37	37	47	44
4	41	41	37	43	44	48	38	38	49
5	<u>49</u>	<u>51</u>	<u>55</u>	<u>44</u>	<u>42</u>	<u>51</u>	<u>53</u>	<u>41</u>	<u>42</u>
Total	242	252	256	246	248	259	255	249	254

Mt. Lebanon School District

ENROLLMENT PROJECTIONS

	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Forecast 2010-11	Forecast 2011-12	Forecast 2012-13	Forecast 2013-14
Jefferson Middle School									
6	175	214	173	197	196	177	180	191	187
7	199	185	205	175	176	165	177	180	191
8	<u>227</u>	<u>198</u>	<u>187</u>	<u>194</u>	<u>171</u>	<u>180</u>	<u>165</u>	<u>178</u>	<u>180</u>
Total	601	597	565	566	531	522	522	549	558
Mellon Middle School									
6	218	221	241	209	207	221	225	240	235
7	220	222	227	243	209	207	222	225	240
8	<u>235</u>	<u>230</u>	<u>232</u>	<u>231</u>	<u>248</u>	<u>226</u>	<u>206</u>	<u>222</u>	<u>226</u>
Total	673	673	700	683	664	654	653	687	701
Total Middle Schools									
6	393	435	414	406	372	398	405	431	422
7	419	407	432	418	404	372	399	405	431
8	<u>462</u>	<u>428</u>	<u>419</u>	<u>425</u>	<u>419</u>	<u>406</u>	<u>371</u>	<u>400</u>	<u>406</u>
Total	1274	1270	1265	1249	1195	1176	1175	1236	1259
Senior High									
9	485	482	440	422	464	437	425	394	420
10	499	482	476	426	434	461	435	427	393
11	486	499	486	474	431	436	463	438	429
12	<u>475</u>	<u>491</u>	<u>510</u>	<u>483</u>	<u>474</u>	<u>433</u>	<u>436</u>	<u>464</u>	<u>439</u>
Total	1945	1954	1912	1805	1803	1767	1759	1723	1681
Enrollment By Grade									
Kindergarten	345	343	343	329	379	351	326	342	314
1	363	374	380	384	354	418	385	356	376
2	326	366	381	390	389	362	427	394	365
3	390	343	375	390	406	401	374	443	409
4	391	389	357	382	387	414	404	375	447
5	420	397	403	365	389	398	423	414	385
6	393	435	414	406	372	398	405	431	422
7	419	407	432	418	404	372	399	405	431
8	462	428	419	425	419	406	371	400	406
9	485	482	440	422	464	437	425	394	420
10	499	482	476	426	434	461	435	427	393
11	486	499	486	474	431	436	463	438	429
12	<u>475</u>	<u>491</u>	<u>510</u>	<u>483</u>	<u>474</u>	<u>433</u>	<u>436</u>	<u>464</u>	<u>439</u>
Total	5454	5436	5416	5294	5302	5287	5273	5283	5236
Enrollment by Category									
Elem. -K-5	2235	2235	2239	2240	2304	2344	2339	2324	2296
Middle - 6-8	1274	1274	1265	1249	1195	1176	1175	1236	1259
High School - 9-12	1945	1954	1912	1805	1803	1767	1759	1723	1681
Secondary 6-12	3219	3219	3177	3054	2998	2943	2934	2959	2940
District	5454	5436	5416	5294	5302	5287	5273	5283	5236

**MT. LEBANON SCHOOL DISTRICT
2010-11 BUDGET**



LIVE BIRTHS 1999-2006
MT. LEBANON AND ALLEGHENY COUNTY

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Mt. Lebanon	363	379	377	360	361	367	341	357	315	310
Allegheny County	14,354	14,249	13,830	13,469	13,601	13,227	13,013	12,993	13,379	13,276

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
2010-11 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>
2002	\$1,878,039,596	434.4	\$1,596,225,400
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	2,131,856,009
2009	2,143,911,690	0.6	2,143,911,690
2010	2,167,740,391	1.1	2,167,740,391
*2011	2,170,447,511	0.1	2,170,447,511
PROJECTED			
2012	2,200,000,000	1.4	2,200,000,000
2013	2,600,000,000	18.2	2,600,000,000
2014	2,600,000,000	0.0	2,600,000,000

(1) Data provided by State Tax Equalization Board

*Budgeted

**Mt. Lebanon School District
2010-11 Budget**

TAX REVENUES BY SOURCE

Fiscal Year Ending	Real Estate Taxes*	Earned Income Taxes	Real Estate Transfer Tax	Public Utility Tax	Total Taxes
2002	\$37,561,000	\$4,804,088	\$764,454	\$78,392	\$43,207,934
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**	49,240,359	5,932,317	500,000	80,000	55,752,676
2011**	54,570,408	6,079,375	850,000	80,000	61,579,783
PROJECTED					
2012	57,620,985	6,240,550	850,000	80,000	64,791,535
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

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
2010-11 Budget**

TAX BURDEN ON TAXPAYERS

RESIDENT PROFILE		SCHOOL DISTRICT TAX BURDEN		
<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>
2002	600	10	2,076	4,152
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

The tax assessment system changed in 2002 yielding taxes that are not easily compared. While the 2002 homes valued at \$100,000 (or any other amount), may be fairly valued, in prior years they were undervalued leading to the misleading results seen above.

*Budgeted - all other years are actual.

**Mt. Lebanon School District
2010-11 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>
2002	4.35	20.76	4.72	29.83	\$1,878,039,596
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

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
2010-11 Budget**

**PRINCIPAL REAL ESTATE TAXPAYERS
FISCAL YEAR 2011**

<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%
Concordia Lutheran	Retirement Community	28,000,000	1.29%
Brookdale Senior Housing	Retirement Community	17,000,000	0.78%
Bower Hill Development Co.	Apartment Building	11,699,700	0.54%
I HP Bower Hill LLC	Rental Building	6,831,700	0.32%
650 Washington Road	Office Building	6,193,900	0.29%
Asbury Health	Personal Care Home	5,876,498	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>\$122,055,598</u></u>	<u><u>5.63%</u></u>

Source: Mt. Lebanon Tax Office

**Mt. Lebanon School District
2010-11 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
2000	\$33,333,093	\$32,892,425	98.7%	\$29,456,366	88.4%	\$483,985	1.5%
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%

Source: Mt. Lebanon Tax Office

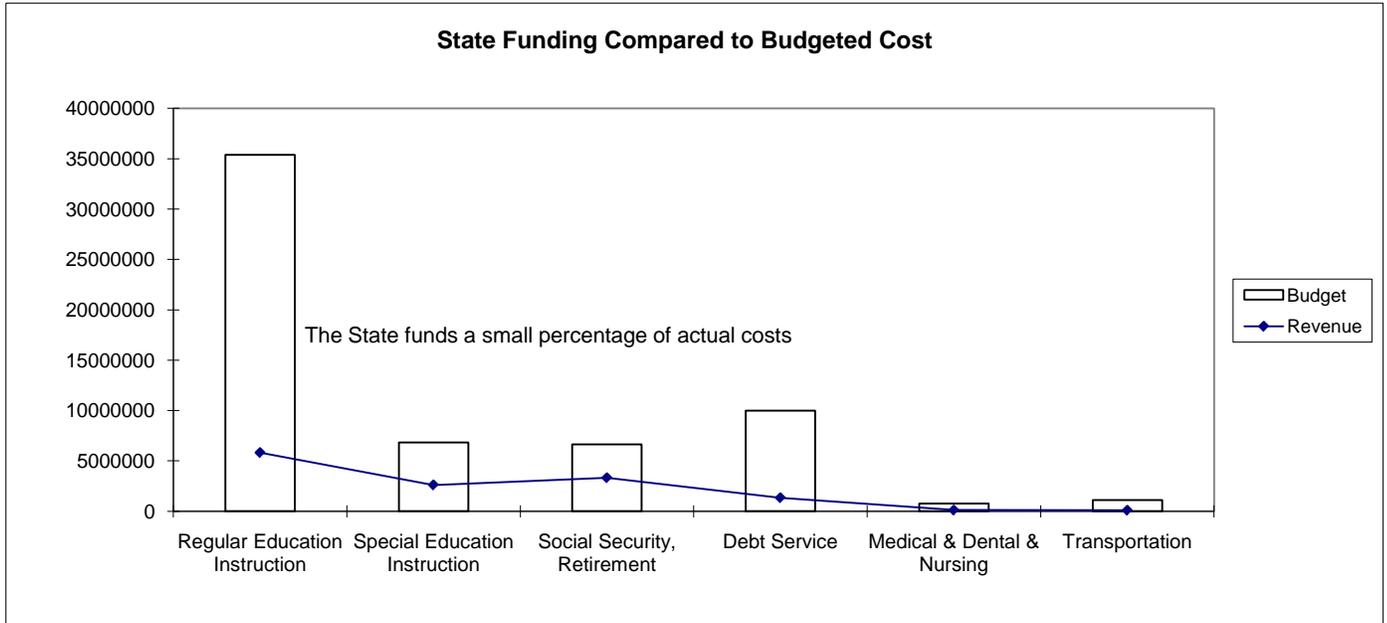
*Adjusted tax levy reflects additions and exonerations granted to property owners.

Mt. Lebanon School District 2010-11 Budget

STATE REVENUE COMPARED TO COST OF MANDATED PROGRAMS

PROGRAM	Budget	Revenue	% Funded by State	Local Funding	Millage Equivalent
Regular Education Instruction	\$ 35,379,790	\$ 5,809,691	16%	\$ 29,570,099	14.25
Special Education Instruction	6,841,969	2,612,476	38%	4,229,493	2.04
Social Security, Retirement	6,637,505	3,318,753	50%	3,318,752	1.60
Debt Service	9,996,892	1,348,041	13%	8,648,851	4.17
Medical & Dental & Nursing	779,127	120,000	15%	659,127	0.32
Transportation	1,096,806	107,780	10%	989,026	0.48

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



Mt. Lebanon School District 2010-11 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 2000</u>	<u>Calendar Year 2009</u>
Population (1)	33,017	33,017
Median age (1)	41.8	41.8
Unemployment rate (2)	2.9%	5.1%
School enrollment (3)	5,728	5,294
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	\$224,979

Data Sources:

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

**Mt. Lebanon School District
2010-11 Budget**

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

	Actual						Forecast			
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Professional Staff:										
Teaching Staff:										
Elementary*	175.14	172.49	172.86	176.20	176.90	179.30	179.00	176.00	173.00	171.00
Middle School*	114.82	115.31	114.24	115.10	114.10	115.90	111.00	110.00	108.00	106.00
Senior High	133.70	132.30	136.40	134.60	130.20	127.60	128.00	125.00	122.00	120.00
Subtotal	423.66	420.10	423.50	425.90	421.20	422.80	418.00	411.00	403.00	397.00
Supervisors:										
District	7.00	6.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Other	23.60	24.10	24.10	24.50	24.50	24.50	24.50	24.50	24.50	24.50
Subtotal	30.60	30.10	31.10	30.50						
Auxiliary Positions	6.00									
Total Professional Staff	460.26	456.20	460.60	462.40	457.70	459.30	454.50	447.50	439.50	433.50
Support Staff:										
Secretarial:										
Full-time Positions	26.66	26.66	26.66	26.66	26.66	26.66	26.00	26.00	24.00	24.00
Part-time Positions**	33.83	34.90	34.90	34.90	34.90	34.92	32.00	32.00	32.00	32.00
Administrative Asst.	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Subtotal	68.49	69.56	69.56	69.56	69.56	69.58	66.00	66.00	64.00	64.00
Specialists	16.50	16.50	15.50	21.00	22.50	23.50	22.00	21.00	20.00	20.00
Student Support Staff**	39.53	35.00	37.00	38.00	39.00	39.00	39.00	39.00	37.00	37.00
Skilled Trades	7.00	8.00	7.00	8.00	9.00	9.00	8.00	8.00	8.00	8.00
Custodial:										
Custodians	57.00	57.00	57.00	60.00	60.25	60.25	57.00	57.00	54.00	54.00
Head Custodians	8.00	8.00	8.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00
Subtotal	65.00	65.00	65.00	67.00	67.25	67.25	65.00	65.00	62.00	62.00
Total Support Staff	196.52	194.06	194.06	203.56	207.31	208.33	200.00	199.00	191.00	191.00
Total All Staff	656.78	650.26	654.66	665.96	665.01	667.63	654.50	646.50	630.50	624.50

*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 2010-11 Budget

SALARIES BY PROFESSION

	Audited 2007-08	Audited 2008-09	Budget 2009-10	Budget 2010-11	Increase	% Budget
Administration	\$ 2,754,815	\$ 2,885,263	\$ 2,948,135	\$ 2,908,887	-1.3%	7%
Teachers	28,854,365	29,328,708	30,698,124	30,989,558	0.9%	74%
Nursing, Medical	507,208	569,226	559,958	570,552	1.9%	1%
Technical Assistants	829,654	889,976	777,452	903,696	16.2%	2%
Clerical	2,026,478	2,093,544	2,098,524	2,147,248	2.3%	5%
Maintenance	455,773	504,474	522,237	491,774	-5.8%	1%
Drivers	249,204	253,651	265,271	269,211	1.5%	1%
Custodial	2,490,846	2,595,716	2,615,278	2,676,049	2.3%	6%
Other	718,855	898,555	773,805	788,840	1.9%	2%
Total Salaries	\$ 38,887,198	\$ 40,019,113	\$ 41,258,784	\$ 41,745,815	1.2%	100%

Description of staff:

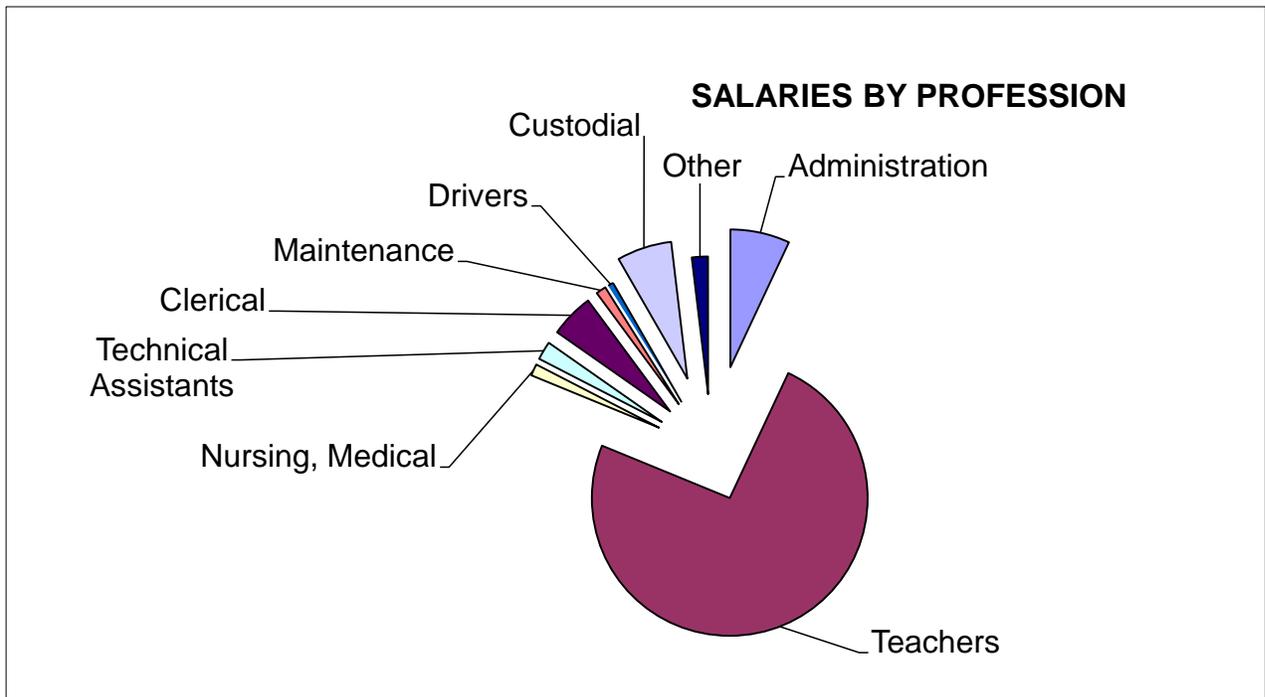
Most of the School District's staff are covered by labor contracts negotiated with four unions. The teachers and nurses are governed by the teacher's contract. Clerical staff are predominantly covered by the secretarial and aide contract. The maintenance workers, custodians and the drivers are covered 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 - expired June 30, 2010 - currently being negotiated

Secretarial contract - July 1, 2007 through June 30, 2012 - salary increase for 2010-11 is 4.67%

Custodial contract - July 1, 2006 through June 30, 2011 - salary increase for 2010-11 is 2.62%

Cafeteria contract - expired June 30, 2010 - currently being negotiated



**Mt. Lebanon School District
2010-11 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 2009 are continuing their education at a:

- | | |
|---|------|
| ▪ four-year college | 85% |
| ▪ junior or community college | 9% |
| ▪ vocational, technical or
professional school | > 1% |
| ▪ armed services | > 1% |

During the 2008-09 school year, Mt. Lebanon students participated in 842 Advanced Placement enrollments. Of these, 319 students went on to take 496 Advanced Placement exams. Advanced Placement course offerings for 2008-2009 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 2009 SAT Reasoning Test average was 1147 with ninety-three percent of the class taking the exam. This is 131 points higher than the national average and 153 points higher than the Pennsylvania average.

Of the 51% of the class of 2009 who took the ACT exam, the average composite score was 25.6 compared to the national average of 21.1. Average composite scores for the ACT include English, Mathematics, Reading and Science results.

Students in Grades 2, 4, and 7 were administered the Otis-Lennon School Ability Test (OLSAT) in September of 2009. Comprised of both verbal and nonverbal items, the OLSAT is based on the notion that to learn new things, students must be able to perceive accurately, recognize and recall what has been perceived, think logically, understand relationships, abstract from a set of particulars, and apply generalizations to new and different contexts. With a mean national score of 100, our students' mean scores were as follows: Grade 2 – 101.5; Grade 4 – 101.4; and Grade 7 – 107.9.

**Mt. Lebanon School District
2010-11 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
2000	1127	1019	995	11	24
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

**Mt. Lebanon School District
2010-11 Budget**

**DROP OUT RATES
LAST TEN SCHOOL YEARS**

	<u>Middle School</u>	<u>High School</u>	<u>District</u>
1999-00	-	0.5	0.4
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

as a percent of membership

**Mt. Lebanon School District
2010-11 Budget**

**HARRIS INTERACTIVE SCHOOL POLL SURVEY
Overall Ratings Data
2008-2009**

Elementary Students (n=681)	2009 Rating
Atmosphere	8.6
Equipment and Facilities	8.8
School Bus	8.6
Computer Technology	8.8
Main Teachers	9.3
Overall Satisfaction	8.6

Teachers/Staff (n=486)	2009 Rating
Atmosphere	8.0
Equipment and Facilities	7.4
Computer Technology	8.0
Parental Support	8.2
School Board	6.1
Superintendent	8.5
Central Administration	7.4
Principal	7.8
Assistant Principal	7.6
Direct Supervisor	8.4
Involvement/Communications	6.8
Career	8.6
Students	8.3
Overall Satisfaction	8.0

Secondary Students (n=2,515)	2009 Rating
Atmosphere	7.5
Equipment and Facilities	7.1
School Bus	4.6
Computer Technology	8.2
Principal	7.6
School Counselor	9.0
Math Teachers	7.9
English Teachers	7.5
Science Teachers	7.7
Social Studies Teachers	8.6
Foreign Language Teachers	7.4
Quality of Teaching	8.0
Overall Satisfaction	7.8

Parents (c=1,373)	2009 Rating
Equipment and Facilities	7.8
School Bus	0.3
Computer Technology	8.6
Involvement/Communications	7.9
Child's Teacher	8.1
Board of Education	6.7
Superintendent/Central Administration	7.6
Principal/Administration	8.2
Curriculum/Training	8.4
Budget/Budget Process	7.1
Overall Satisfaction	8.2

Key: A=10, A-=9, B+=8, B=7, B-=6, C+=5, C=4, C-=3, D+=2, D=1, F=0
2008-2009 is the latest survey data available.

Mt. Lebanon School District 2010-11 Budget

SCHOOL MATTERS A SERVICE OF STANDARD & POOR'S

RETURN ON SPENDING INDEX

Standard & Poor's introduced the Performance Cost Index® (PCI) as a measure that allows for the comparison of spending and outcome measures in tandem. It was defined by the ratio of spending divided by a performance indicator, yielding the average amount of money spent per unit of achievement measured.

The structure of such a measure with respect to the enrollment of economically disadvantaged students is usually dominated by the performance variable, which is typically much stronger than the relationship with the spending distribution. It is therefore suggested to invert the PCI to create a RoSI, which is defined as a performance indicator divided by a spending variable and can be interpreted as a productivity indicator.

The additional benefit of the RoSI methodology lies in its more intuitive meaning as a measure of productivity. Larger values are often viewed more favorably than smaller values, as they indicate either higher performance, lower spending, or both; it is important to note that there may be exceptions where larger values should not be seen as better, depending on the underlying component values and local circumstances.

MT. LEBANON SCHOOL DISTRICT 2007 RETURN ON SPENDING

	District	State Average
Return on Spending Index (RoSI)	8.8	8
RoSI - Adjusted for Student Needs	10	10.1
RoSI - Adjusted for Geographic Costs	10.2	9.5

**Mt. Lebanon School District
2010-11 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 2010-11 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 one secondary facility housing both the Junior and Senior High Schools. 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

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 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 2007 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 Targets

	Attendance Target: 90%			Graduation Target: 80%		
		District	State		District	State
All Student Groups¹						
All Students	✓	95%	94%	✓	99%	89%
Male	✓	95%	94%	✓	99%	88%
Female	✓	95%	94%	✓	99%	91%
White	✓	95%	95%	✓	99%	93%
Black	✓	94%	91%	—	—	77%
Latino/Hispanic	✓	95%	92%	—	—	72%
Asian	✓	96%	96%	✓	100%	93%
Native American	—	—	93%	—	—	82%
Multiracial	—	—	—	—	—	—
IEP	✓	94%	92%	✓	97%	83%
English Language Learners	✓	94%	93%	✓	100%	73%
Migrant	—	—	94%	—	—	69%
Economically Disadvantaged	✗	83%	92%	✓	100%	79%

— 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.

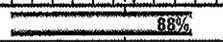
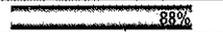
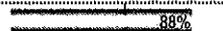
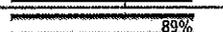
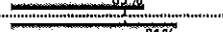
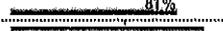
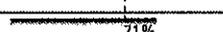
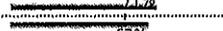
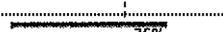
Accountability Report

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

All Student Groups ¹	Students Assessed		Percentage of students in each Performance Level				Percentage of students Proficient and above
	#	%	Below Basic	Basic	Proficient	Advanced	
All Student²	2,836	100%	4%	8%	28%	60%	
Male	1,408	100%	4%	7%	26%	63%	
Female	1,424	100%	4%	8%	29%	58%	
White	2,582	100%	4%	8%	28%	61%	
Black	53	100%	10%	24%	39%	27%	
Latino/Hispanic	48	100%	2%	16%	42%	40%	
Asian	138	100%	2%	3%	12%	82%	
Native American	—	—	—	—	—	—	
Multiracial	—	—	—	—	—	—	
IEP	557	99%	15%	14%	20%	50%	
English Language Learners	41	100%	33%	0%	0%	67%	
Migrant	—	—	—	—	—	—	
Economically Disadvantaged	153	97%	8%	16%	36%	40%	

2009 Target 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 alternate assessment (PASA), although the number of proficient and advanced scores based on the PASA will not exceed 1% of all assessed students in each subgroup (except for IEP where 1% of total students assessed are used).

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

All Student Groups ¹	Students Assessed		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 Student ²	2,828	100%	3%	5%	29%	63%	92%
Male	1,406	100%	4%	7%	32%	58%	90%
Female	1,418	100%	2%	4%	26%	68%	94%
White	2,578	100%	3%	5%	29%	63%	92%
Black	52	100%	12%	10%	43%	35%	78%
Latino/Hispanic	46	100%	0%	5%	37%	58%	95%
Asian	137	99%	4%	1%	16%	79%	95%
Native American	—	—	—	—	—	—	
Multiracial	—	—	—	—	—	—	
IEP	557	99%	11%	13%	27%	48%	76%
English Language Learners ³	34	100%	67%	0%	33%	0%	33%
Migrant	—	—	—	—	—	—	
Economically Disadvantaged	151	98%	5%	14%	37%	44%	81%

2009 Target 63%

NOTE:

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² The performance of students scoring proficient and above includes those who took the alternate assessment (PASA), although the number of proficient and advanced scores based on the PASA will not exceed 1% of all assessed students in each subgroup (except for IEP where 1% of total students assessed are used).

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	2008--2009	100%	1%	7%	34%	59%	93%	81%
	2007--2008	100%	2%	6%	31%	61%	92%	80%
Male	2008--2009	100%	1%	7%	31%	62%	93%	82%
	2007--2008	100%	2%	8%	26%	64%	90%	81%
Female	2008--2009	100%	1%	7%	36%	56%	93%	81%
	2007--2008	100%	2%	5%	37%	57%	94%	80%
White	2008--2009	100%	1%	6%	33%	60%	93%	87%
	2007--2008	100%	1%	6%	32%	60%	92%	87%
Black	2008--2009	—	—	—	—	—	—	—
Latino/Hispanic	2008--2009	—	—	—	—	—	—	—
Asian	2008--2009	100%	0%	6%	33%	61%	94%	91%
	2007--2008	100%	10%	0%	24%	67%	90%	89%
Native American	2008--2009	—	—	—	—	—	—	—
Multiracial	2008--2009	—	—	—	—	—	—	—
IEP	2008--2009	100%	2%	14%	35%	49%	84%	57%
	2007--2008	100%	11%	26%	32%	32%	64%	55%
English Language Learners	2008--2009	—	—	—	—	—	—	—
	2007--2008	100%	18%	9%	36%	36%	73%	48%
Migrant	2008--2009	—	—	—	—	—	—	—
Economically Disadvantaged	2008--2009	100%	0%	6%	67%	28%	94%	69%
	2007--2008	100%	0%	27%	40%	33%	73%	66%

NOTE:

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	District	State
All Students	2008–2009	99%	5%	4%	49%	42%	91%	77%
	2007–2008	99%	2%	3%	58%	36%	95%	77%
Male	2008–2009	99%	5%	4%	52%	39%	91%	74%
	2007–2008	99%	4%	3%	62%	31%	93%	73%
Female	2008–2009	99%	4%	4%	46%	46%	92%	80%
	2007–2008	99%	1%	3%	54%	42%	96%	80%
White	2008–2009	99%	4%	4%	48%	43%	91%	83%
	2007–2008	100%	2%	3%	59%	36%	95%	83%
Black	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Latino/Hispanic	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Asian	2008–2009	100%	6%	0%	44%	50%	94%	85%
	2007–2008	95%	5%	0%	45%	50%	95%	85%
Native American	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Multiracial	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
IEP	2008–2009	100%	12%	7%	47%	33%	80%	45%
	2007–2008	100%	15%	11%	55%	19%	74%	44%
English Language Learners	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Migrant	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Economically Disadvantaged	2008–2009	94%	12%	6%	65%	18%	82%	63%
	2007–2008	100%	33%	13%	33%	20%	53%	61%

NOTE:

Percentages may not total 100 due to rounding.

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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	District	State
All Students	2008--2009	100%	5%	3%	25%	66%	92%	81%
	2007--2008	100%	5%	7%	22%	66%	88%	79%
Male	2008--2009	100%	5%	3%	23%	69%	92%	82%
	2007--2008	100%	5%	6%	20%	68%	89%	80%
Female	2008--2009	100%	4%	4%	28%	64%	91%	81%
	2007--2008	100%	5%	8%	23%	64%	87%	79%
White	2008--2009	100%	5%	4%	26%	66%	92%	87%
	2007--2008	100%	5%	7%	22%	66%	88%	86%
Black	2008--2009	—	—	—	—	—	—	—
Latino/Hispanic	2008--2009	—	—	—	—	—	—	—
Asian	2008--2009	100%	4%	4%	9%	83%	91%	92%
	2007--2008	100%	0%	0%	25%	75%	100%	91%
Native American	2008--2009	—	—	—	—	—	—	—
Multiracial	2008--2009	—	—	—	—	—	—	—
IEP	2008--2009	100%	16%	8%	27%	49%	76%	56%
	2007--2008	100%	20%	15%	18%	47%	65%	51%
English Language Learners	2008--2009	—	—	—	—	—	—	—
Migrant	2008--2009	—	—	—	—	—	—	—
Economically Disadvantaged	2008--2009	100%	10%	10%	50%	30%	80%	69%
	2007--2008	100%	8%	17%	42%	33%	75%	65%

NOTE:

Percentages may not total 100 due to rounding.

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— 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	District	State
All Students	2008–2009	100%	2%	5%	30%	63%	93%	72%
	2007–2008	99%	4%	6%	24%	66%	90%	70%
Male	2008–2009	100%	2%	7%	35%	56%	91%	69%
	2007–2008	100%	5%	7%	27%	60%	87%	67%
Female	2008–2009	99%	3%	2%	24%	71%	95%	76%
	2007–2008	99%	3%	4%	22%	71%	93%	73%
White	2008–2009	100%	2%	5%	31%	63%	94%	79%
	2007–2008	100%	5%	5%	24%	66%	90%	77%
Black	2008–2009	—	—	—	—	—	—	—
2007–2008	—	—	—	—	—	—	—	—
Latino/Hispanic	2008–2009	—	—	—	—	—	—	—
2007–2008	—	—	—	—	—	—	—	—
Asian	2008–2009	96%	9%	5%	5%	82%	86%	83%
	2007–2008	94%	0%	0%	33%	67%	100%	83%
Native American	2008–2009	—	—	—	—	—	—	—
2007–2008	—	—	—	—	—	—	—	—
Multiracial	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
IEP	2008–2009	100%	9%	12%	35%	44%	79%	39%
	2007–2008	100%	17%	17%	27%	39%	67%	35%
English Language Learners	2008–2009	—	—	—	—	—	—	—
2007–2008	—	—	—	—	—	—	—	—
Migrant	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Economically Disadvantaged	2008–2009	100%	5%	25%	35%	35%	70%	56%
	2007–2008	100%	25%	8%	33%	33%	67%	52%

NOTE:

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	District	State
All Students	2008–2009	100%	1%	2%	27%	70%	97%	83%
	2007–2008	100%	1%	4%	30%	65%	95%	81%
Male	2008–2009	99%	1%	1%	27%	71%	98%	83%
	2007–2008	100%	2%	3%	25%	70%	95%	81%
Female	2008–2009	100%	2%	2%	28%	68%	96%	84%
	2007–2008	100%	1%	4%	35%	60%	95%	81%
White	2008–2009	100%	1%	2%	27%	70%	97%	91%
	2007–2008	100%	1%	4%	29%	66%	95%	89%
Black	2008–2009	—	—	—	—	—	—	—
Latino/Hispanic	2008–2009	—	—	—	—	—	—	—
Asian	2008–2009	100%	5%	0%	23%	73%	95%	88%
	2007–2008	100%	0%	6%	31%	63%	94%	88%
Native American	2008–2009	—	—	—	—	—	—	—
Multiracial	2008–2009	—	—	—	—	—	—	—
IEP	2008–2009	99%	7%	5%	35%	53%	88%	65%
	2007–2008	100%	3%	12%	36%	48%	85%	61%
English Language Learners	2008–2009	—	—	—	—	—	—	—
Migrant	2008–2009	—	—	—	—	—	—	—
Economically Disadvantaged	2008–2009	100%	0%	6%	44%	50%	94%	70%
	2007–2008	100%	8%	17%	58%	17%	75%	66%

NOTE:

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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	District	State
All Students	2008–2009	100%	5%	11%	24%	61%	85%	73%
	2007–2008	100%	3%	7%	20%	70%	90%	73%
Male	2008–2009	100%	5%	11%	20%	64%	84%	73%
	2007–2008	100%	2%	7%	17%	74%	91%	73%
Female	2008–2009	100%	4%	11%	27%	58%	85%	73%
	2007–2008	100%	4%	8%	23%	65%	88%	73%
White	2008–2009	100%	5%	10%	24%	61%	85%	79%
	2007–2008	100%	3%	6%	21%	70%	91%	79%
Black	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Latino/Hispanic	2008–2009	—	—	—	—	—	—	—
	2007–2008	100%	0%	10%	20%	70%	90%	52%
Asian	2008–2009	100%	0%	6%	17%	78%	94%	87%
	2007–2008	100%	0%	8%	8%	85%	92%	86%
Native American	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Multiracial	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
IEP	2008–2009	100%	15%	18%	15%	52%	67%	40%
	2007–2008	98%	14%	13%	25%	48%	73%	38%
English Language Learners	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Migrant	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Economically Disadvantaged	2008–2009	100%	13%	19%	25%	44%	69%	58%
	2007–2008	93%	8%	31%	15%	46%	62%	56%

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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	2008–2009	100%	5%	7%	37%	51%	88%	64%
	2007–2008	100%	5%	7%	32%	56%	87%	61%
Male	2008–2009	100%	6%	10%	39%	45%	84%	61%
	2007–2008	100%	6%	9%	31%	55%	85%	58%
Female	2008–2009	100%	4%	5%	35%	56%	91%	68%
	2007–2008	100%	4%	5%	33%	57%	90%	64%
White	2008–2009	100%	5%	7%	37%	50%	88%	71%
	2007–2008	100%	5%	8%	31%	56%	87%	69%
Black	2008–2009	—	—	—	—	—	—	—
Latino/Hispanic	2008–2009	—	—	—	—	—	—	—
Asian	2008–2009	100%	0%	0%	40%	60%	100%	37%
	2007–2008	100%	8%	8%	15%	69%	94%	76%
Native American	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Multiracial	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
IEP	2008–2009	100%	16%	12%	25%	47%	72%	27%
	2007–2008	98%	23%	20%	23%	33%	56%	24%
English Language Learners	2008–2009	—	—	—	—	—	—	—
Migrant	2008–2009	—	—	—	—	—	—	—
Economically Disadvantaged	2008–2009	100%	19%	13%	31%	38%	69%	47%
	2007–2008	93%	8%	8%	46%	38%	85%	41%

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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	District	State
All Students	2008–2009	100%	5%	7%	24%	65%	88%	75%
	2007–2008	100%	4%	4%	23%	68%	91%	72%
Male	2008–2009	100%	4%	6%	22%	68%	90%	74%
	2007–2008	100%	5%	4%	23%	69%	92%	72%
Female	2008–2009	100%	5%	8%	26%	61%	87%	76%
	2007–2008	100%	4%	5%	24%	67%	91%	72%
White	2008–2009	100%	4%	6%	23%	66%	89%	82%
	2007–2008	100%	3%	4%	25%	67%	92%	79%
Black	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Latino/Hispanic	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Asian	2008–2009	100%	7%	0%	14%	79%	93%	89%
	2007–2008	100%	15%	0%	0%	85%	85%	87%
Native American	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Multiracial	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
IEP	2008–2009	100%	18%	14%	13%	56%	69%	38%
	2007–2008	98%	27%	12%	15%	46%	61%	34%
English Language Learners	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Migrant	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Economically Disadvantaged	2008–2009	96%	4%	26%	33%	37%	70%	61%
	2007–2008	96%	24%	8%	32%	36%	68%	55%

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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	2008–2009	100%	3%	9%	29%	60%	88%	67%
	2007–2008	100%	3%	6%	34%	57%	91%	67%
Male	2008–2009	100%	3%	12%	31%	54%	85%	63%
	2007–2008	100%	4%	7%	33%	56%	90%	63%
Female	2008–2009	99%	3%	4%	27%	66%	93%	71%
	2007–2008	100%	3%	4%	34%	58%	93%	70%
White	2008–2009	99%	3%	8%	28%	61%	89%	75%
	2007–2008	100%	2%	6%	35%	57%	92%	74%
Black	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Latino/Hispanic	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Asian	2008–2009	100%	7%	14%	7%	71%	79%	79%
	2007–2008	100%	15%	0%	15%	70%	85%	78%
Native American	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Multiracial	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
IEP	2008–2009	100%	10%	18%	34%	39%	73%	27%
	2007–2008	100%	19%	12%	36%	33%	69%	27%
English Language Learners	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Migrant	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Economically Disadvantaged	2008–2009	100%	4%	14%	54%	29%	82%	49%
	2007–2008	100%	23%	12%	31%	35%	65%	47%

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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	District	State
All Students	2008--2009	100%	3%	7%	28%	62%	90%	75%
	2007--2008	100%	4%	7%	20%	69%	89%	70%
Male	2008--2009	100%	4%	8%	29%	60%	89%	74%
	2007--2008	100%	4%	7%	20%	69%	89%	70%
Female	2008--2009	100%	2%	5%	27%	65%	92%	76%
	2007--2008	100%	4%	7%	19%	69%	89%	70%
White	2008--2009	100%	2%	6%	29%	63%	92%	81%
	2007--2008	100%	4%	8%	20%	68%	88%	77%
Black	2008--2009	100%	40%	10%	30%	20%	50%	53%
	2007--2008	—	—	—	—	—	—	—
Latino/Hispanic	2008--2009	—	—	—	—	—	—	—
	2007--2008	—	—	—	—	—	—	—
Asian	2008--2009	100%	0%	13%	6%	81%	88%	89%
	2007--2008	100%	0%	0%	7%	93%	100%	87%
Native American	2008--2009	—	—	—	—	—	—	—
	2007--2008	—	—	—	—	—	—	—
Multiracial	2008--2009	—	—	—	—	—	—	—
	2007--2008	—	—	—	—	—	—	—
IEP	2008--2009	100%	10%	17%	14%	58%	73%	36%
	2007--2008	100%	33%	24%	24%	20%	43%	30%
English Language Learners	2008--2009	—	—	—	—	—	—	—
	2007--2008	—	—	—	—	—	—	—
Migrant	2008--2009	—	—	—	—	—	—	—
	2007--2008	—	—	—	—	—	—	—
Economically Disadvantaged	2008--2009	100%	19%	26%	30%	26%	56%	59%
	2007--2008	100%	7%	14%	18%	61%	79%	53%

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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	District	State
All Students	2008--2009	99%	2%	5%	18%	74%	93%	71%
	2007--2008	100%	3%	5%	28%	64%	92%	70%
Male	2008--2009	99%	3%	7%	20%	70%	90%	66%
	2007--2008	100%	5%	6%	32%	58%	90%	65%
Female	2008--2009	100%	1%	3%	17%	79%	96%	76%
	2007--2008	100%	2%	4%	25%	69%	94%	75%
White	2008--2009	100%	1%	5%	19%	74%	94%	77%
	2007--2008	100%	3%	5%	28%	63%	91%	76%
Black	2008--2009	—	—	—	—	—	—	—
Latino/Hispanic	2008--2009	—	—	—	—	—	—	—
Asian	2008--2009	100%	13%	0%	0%	88%	88%	83%
	2007--2008	96%	0%	0%	19%	81%	100%	84%
Native American	2008--2009	—	—	—	—	—	—	—
Multiracial	2008--2009	—	—	—	—	—	—	—
IEP	2008--2009	100%	6%	16%	10%	68%	78%	29%
	2007--2008	100%	22%	24%	39%	15%	54%	26%
English Language Learners	2008--2009	—	—	—	—	—	—	—
Migrant	2008--2009	—	—	—	—	—	—	—
Economically Disadvantaged	2008--2009	93%	16%	28%	24%	32%	56%	54%
	2007--2008	100%	11%	7%	39%	43%	82%	51%

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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	District	State
All Students	2008–2009	100%	5%	9%	21%	65%	86%	71%
	2007–2008	100%	5%	13%	30%	53%	82%	70%
Male	2008–2009	100%	5%	9%	21%	65%	86%	70%
	2007–2008	99%	5%	12%	30%	53%	83%	69%
Female	2008–2009	100%	5%	10%	21%	65%	86%	72%
	2007–2008	100%	5%	14%	29%	52%	81%	71%
White	2008–2009	100%	5%	10%	21%	64%	85%	77%
	2007–2008	99%	5%	13%	29%	54%	83%	77%
Black	2008–2009	100%	10%	10%	50%	30%	80%	49%
	2007–2008	100%	20%	10%	40%	30%	70%	46%
Latino/Hispanic	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Asian	2008–2009	100%	0%	0%	8%	92%	100%	88%
	2007–2008	100%	0%	17%	35%	48%	83%	87%
Native American	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Multiracial	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
IEP	2008–2009	100%	19%	13%	16%	52%	68%	30%
	2007–2008	100%	26%	22%	30%	22%	52%	27%
English Language Learners	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Migrant	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Economically Disadvantaged	2008–2009	100%	11%	11%	21%	57%	79%	54%
	2007–2008	100%	13%	30%	35%	22%	57%	52%

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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	2008-2009	100%	2%	3%	11%	84%	95%	80%
	2007-2008	99%	2%	2%	14%	82%	96%	78%
Male	2008-2009	100%	2%	4%	13%	81%	94%	76%
	2007-2008	99%	1%	2%	14%	82%	96%	74%
Female	2008-2009	100%	2%	3%	9%	87%	96%	85%
	2007-2008	99%	2%	1%	15%	81%	96%	82%
White	2008-2009	100%	2%	3%	11%	84%	95%	85%
	2007-2008	99%	2%	2%	13%	84%	97%	84%
Black	2008-2009	100%	10%	10%	20%	60%	80%	63%
	2007-2008	100%	10%	10%	40%	40%	80%	57%
Latino/Hispanic	2008-2009	—	—	—	—	—	—	—
	2007-2008	—	—	—	—	—	—	—
Asian	2008-2009	100%	4%	0%	4%	92%	96%	89%
	2007-2008	91%	5%	0%	19%	76%	95%	87%
Native American	2008-2009	—	—	—	—	—	—	—
	2007-2008	—	—	—	—	—	—	—
Multiracial	2008-2009	—	—	—	—	—	—	—
	2007-2008	—	—	—	—	—	—	—
IEP	2008-2009	100%	5%	13%	14%	68%	82%	39%
	2007-2008	100%	8%	8%	36%	48%	84%	36%
English Language Learners	2008-2009	—	—	—	—	—	—	—
	2007-2008	—	—	—	—	—	—	—
Migrant	2008-2009	—	—	—	—	—	—	—
	2007-2008	—	—	—	—	—	—	—
Economically Disadvantaged	2008-2009	100%	7%	11%	11%	71%	82%	66%
	2007-2008	100%	13%	0%	30%	57%	87%	61%

NOTE:

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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	District	State
All Students	2008–2009	100%	6%	15%	40%	39%	79%	55%
	2007–2008	100%	7%	15%	47%	32%	79%	52%
Male	2008–2009	99%	6%	12%	36%	46%	82%	56%
	2007–2008	100%	7%	11%	44%	38%	82%	53%
Female	2008–2009	100%	6%	17%	44%	32%	77%	53%
	2007–2008	100%	6%	18%	49%	27%	75%	51%
White	2008–2009	100%	7%	14%	40%	39%	80%	64%
	2007–2008	100%	5%	14%	49%	32%	81%	62%
Black	2008–2009	—	—	—	—	—	40%	—
	2007–2008	100%	30%	30%	30%	10%	40%	19%
Latino/Hispanic	2008–2009	—	—	—	—	—	40%	—
	2007–2008	100%	20%	40%	40%	0%	40%	23%
Asian	2008–2009	100%	0%	16%	40%	44%	84%	70%
	2007–2008	100%	14%	18%	23%	45%	68%	65%
Native American	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Multiracial	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
IEP	2008–2009	100%	14%	25%	16%	45%	61%	19%
	2007–2008	100%	26%	34%	24%	16%	40%	17%
English Language Learners	2008–2009	—	—	—	—	—	0%	—
	2007–2008	100%	57%	43%	0%	0%	0%	8%
Migrant	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Economically Disadvantaged	2008–2009	100%	21%	29%	21%	29%	50%	32%
	2007–2008	100%	25%	29%	29%	17%	46%	29%

NOTE:

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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	2008–2009	98%	7%	12%	36%	45%	81%	55%
	2007–2008	99%	8%	6%	29%	56%	86%	56%
Male	2008–2009	98%	8%	10%	35%	48%	83%	56%
	2007–2008	98%	10%	5%	31%	54%	85%	56%
Female	2008–2009	99%	6%	15%	37%	42%	80%	55%
	2007–2008	99%	6%	7%	27%	59%	86%	55%
White	2008–2009	98%	7%	11%	38%	44%	82%	61%
	2007–2008	99%	8%	6%	30%	56%	87%	61%
Black	2008–2009	100%	10%	50%	30%	10%	40%	28%
	2007–2008	92%	27%	18%	18%	36%	55%	27%
Latino/Hispanic	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Asian	2008–2009	100%	4%	4%	13%	79%	92%	79%
	2007–2008	100%	4%	4%	19%	74%	93%	77%
Native American	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Multiracial	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
IEP	2008–2009	97%	27%	17%	19%	38%	56%	15%
	2007–2008	90%	33%	16%	33%	18%	51%	14%
English Language Learners	2008–2009	—	—	—	—	—	—	—
	2007–2008	100%	50%	8%	8%	33%	42%	23%
Migrant	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Economically Disadvantaged	2008–2009	94%	20%	20%	40%	20%	60%	35%
	2007–2008	100%	42%	11%	32%	16%	47%	35%

NOTE:

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	2008–2009	98%	5%	5%	30%	59%	89%	65%
	2007–2008	99%	5%	7%	26%	62%	88%	64%
Male	2008–2009	98%	8%	5%	35%	52%	87%	61%
	2007–2008	98%	6%	9%	28%	57%	84%	60%
Female	2008–2009	99%	3%	6%	25%	66%	91%	69%
	2007–2008	99%	4%	4%	25%	68%	92%	69%
White	2008–2009	98%	5%	5%	30%	60%	90%	71%
	2007–2008	99%	4%	7%	25%	63%	89%	71%
Black	2008–2009	100%	20%	10%	50%	20%	70%	38%
	2007–2008	92%	27%	9%	36%	27%	64%	36%
Latino/Hispanic	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Asian	2008–2009	100%	8%	4%	17%	71%	88%	74%
	2007–2008	100%	11%	0%	37%	52%	89%	70%
Native American	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Multiracial	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
IEP	2008–2009	97%	22%	9%	22%	47%	69%	20%
	2007–2008	90%	27%	24%	27%	22%	49%	19%
English Language Learners	2008–2009	—	—	—	—	—	—	—
	2007–2008	100%	58%	17%	25%	0%	25%	10%
Migrant	2008–2009	—	—	—	—	—	—	—
	2007–2008	—	—	—	—	—	—	—
Economically Disadvantaged	2008–2009	94%	13%	7%	33%	47%	80%	44%
	2007–2008	100%	37%	5%	42%	16%	58%	42%

NOTE:

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	2008–2009 2007–2008	98% —	4% —	28% —	34% —	34% —	69% —	39% —
Male	2008–2009 2007–2008	97% —	5% —	23% —	36% —	36% —	72% —	42% —
Female	2008–2009 2007–2008	98% —	3% —	32% —	33% —	33% —	65% —	37% —
White	2008–2009 2007–2008	98% —	3% —	28% —	35% —	34% —	69% —	46% —
Black	2008–2009 2007–2008	— —	— —	— —	— —	— —	— —	— —
Latino/Hispanic	2008–2009 2007–2008	— —	— —	— —	— —	— —	— —	— —
Asian	2008–2009 2007–2008	100% —	8% —	13% —	25% —	54% —	79% —	51% —
Native American	2008–2009 2007–2008	— —	— —	— —	— —	— —	— —	— —
Multiracial	2008–2009 2007–2008	— —	— —	— —	— —	— —	— —	— —
IEP	2008–2009 2007–2008	91% —	17% —	33% —	15% —	35% —	50% —	9% —
English Language Learners	2008–2009 2007–2008	— —	— —	— —	— —	— —	— —	— —
Migrant	2008–2009 2007–2008	— —	— —	— —	— —	— —	— —	— —
Economically Disadvantaged	2008–2009 2007–2008	87% —	8% —	15% —	23% —	54% —	77% —	19% —

NOTE:

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
2007-2008 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	4	0%
High Poverty	0	0%
Low Poverty	4	0%
Teachers with Emergency Certification ²	4	0%
High Poverty	0	0%
Low Poverty	4	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.

2007 NAEP Mathematics Pass Rate

	Grade 4				Grade 8			
	Advanced	Proficient	Basic	Below Basic	Advanced	Proficient	Basic	Below Basic
All Students	7	40	38	15	8	30	39	23

2007 NAEP Mathematics Participation Rate

	Grade 4	Grade 8
Students with Disabilities	85.1	75.6
Limited English Proficient	89.7	72.5

2007 NAEP Reading Pass Rate

	Grade 4				Grade 8			
	Advanced	Proficient	Basic	Below Basic	Advanced	Proficient	Basic	Below Basic
All Students	11	29	32	27	3	33	42	21

2007 NAEP Reading Participation Rate

	Grade 4	Grade 8
Students with Disabilities	69.7	70.3
Limited English Proficient	71.6	51.8

Mt. Lebanon School District 2010-11 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
2010-11 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 OUTLAYS - Expenditures which result in the acquisition of or addition to fixed assets.

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 2010-11 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
2010-11 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 - By accounting regulations, the term Fund Balance includes the Unreserved Fund Balance and all other financial commitments for which funds have been designated. This would include our textbook inventory for which money has been spent and purchase orders outstanding at year end for which legal commitments exist to pay the bills. It also includes any funds the Board designates to balance the budget. The total of these amounts equal the Fund Balance. Sometimes the difference between the Fund Balance and the Unreserved Fund Balance is the amount of the textbook inventory, other times it is much larger due to financial commitments at year end.

FUND BALANCE; 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 no 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".

Mt. Lebanon School District
2010-11 Budget
GLOSSARY
(Continued)

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)

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.

Mt. Lebanon School District
2010-11 Budget
GLOSSARY
(Continued)

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.

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.