

# **BUDGET**

# **OF**

# **MT. LEBANON SCHOOL DISTRICT**

Mt. Lebanon, Pennsylvania

Fiscal Year  
Beginning July 1, 2013  
Ending June 30, 2014

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

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# **INTRODUCTORY SECTION**



# Mt. Lebanon School District

Business Office

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

August 2013

To Residents of the Community:

This is a summary of the final 2013-14 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 20, 2013 reflecting a financial plan totaling \$83,164,503 requiring 22.61 mills. This is 4.52 mills below the prior year budget primarily due to a county-wide reassessment of real estate property values which increased the revenue collected per mill. Discussed here are some critical issues we faced and the outcome of our planning.

## **ECONOMIC CONDITIONS**

The 2013-14 Budget reflects the United States economy overcoming the world-wide recession and strained revenue sources of the previous few years. Recovering economic conditions creates a return to an active housing market and improving home sales resulting in increasing Realty Transfer Tax revenue and active collections of outstanding lien taxes from the sale of homes.. A change in State law requiring county-wide collections of Earned Income Tax led to a significant jump in Earned Income Tax revenue which positively impacted the budget for 2013-14. The economy continued to record historically low interest rates due to Federal policy. These factors led to the decisions regarding increases in our major tax sources and a reduction in our expectations for investment income.

Our largest revenue source is tax from real estate. It is calculated on property assessment multiplied by millage rate. Assessments in the community are set by county assessors over which the school has little influence. 2013 will be the first year of a reassessment of home values since 2002. State law requires school districts to lower their millage rates in a year of reassessment so that the total revenue received from this source does not exceed an inflationary factor called an Index as determined by Act 1 of 2006. The Index for this budget is 1.7%. There are some exceptions to the Index which allow for additional increases in taxes. The District applied for and received approval to utilize some of these exceptions to the Index resulting in 1.9% increase in our revenue from real estate tax.

State revenue sources were being debated through our budget process. The Governor proposed minimal funding for basic education and no increase in funding for special education. He further recommended changes to the state-wide required retirement program to which all our employees participate. Changes to the system for this year required lower employer and state contributions which would have weakened the funding of the PSERS system. The Mt. Lebanon budget reflects current funding formulas with the increases as proposed by the Governor, but without the reduction in the PSERS retirement rate. The final State Budget approved the Governor's proposals for basic and special education, but did not implement the artificially reduced retirement contribution rates. This was almost exactly what is included in our school budget for 2013-14.

The large increase in state funding is due to the large increase in funding for the PSERS retirement system from 12.36% of salaries to 16.93 % of salaries, a 37% increase. Since the state funds half the

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cost of the retirement payments, the funding from the state increased accordingly. Unfortunately, so did our expenditures in response to that rate increase.

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

On the expenditure side of our budget, a slowly improving economy encouraged staff, which had put off retirement because of the economy in prior years, to retire in more significant numbers. There were eight retirements by the end of the 2012-13 school year which helped moderate salary increases in this budget. Retirements provide savings in the budget because new staff costs are significantly less than senior staff costs.

Even with these retirements, the first draft budget was out of balance between revenues and expenditures by almost \$2 million.

The budget reductions which created much of the discussion included the elimination of teaching and clerical positions. The reductions were possible as we reviewed retiree positions carefully for necessity and, if possible, not replacing those staff members. Additionally, there were some changes to existing staff work schedules to save on staffing in this new budget year. This was an improvement over the prior year which required six furloughs of support staff to balance the budget.

Additionally, there were reductions of work hours from current positions through elimination of overtime and EDR (Extra Duty Remuneration) work. Some duplication of coverage in some offices was also targeted for reduction.

Restructuring of the organization leadership resulted in elimination of seven administrative positions early in 2011-12. Since this reorganization was implemented over a two year period, the final savings from the reorganization is reflected in this year's budget. All of the administrative staff impacted by this change have been placed in other jobs either within or outside the organization.

Continued reduction in utility rates and our active energy management program led to a significant reduction in utility costs for 2013-14.

The School Board requested the administration put together a budget which minimized any millage increase. The administration responded to this request by carefully reviewing all current programs and looking for ways to reduce costs. The superintendent met with staff to hear their ideas on how to reduce costs within the system. Utilizing some of their concepts and requesting that all budgets for consumables be held to no increase from 2012-13, the administration put together a budget which reduces costs in many areas of the budget.

The District began the renovation of our high school facility in early 2012. 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 \$109 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. We are currently in discussion about floating this bond issue towards the end of summer 2013.

The cost to fund the Pennsylvania School Employees Retirement System (PSERS), a required

retirement plan for almost all of our employees, is to increase from a retirement contribution rate of 12.36% to 16.93%. This is a major cost increase for our budget and projections are that the rate will increase steadily until it is almost 27% in fiscal 2018. Since the state pays half the cost of this retirement system, the rapidly increasing rate has drawn legislative interest and may create some proposals in the future to mitigate the cost increases by either amortizing the cost further into the future, borrowing money to pay for some of the unfunded obligation, or finding a new revenue stream to help offset the tax increases likely needed to pay the current costs. Legislation to change the retirement system for incoming new employees has already been approved by the legislature.

The School Board has had many discussions on reserves for unknown costs. As a result of the Board Policy which sets the fund balance at year end at 6% of the expenditure budget, the Board must allocate excess funds into reserve funds. The two reserve funds discussed by the Board include the Reserve for Retiree Healthcare Costs (OPEB) and the Capital Projects Fund to help minimize the need for borrowing to complete the high school renovation project. No final determination was made for the estimated \$3.5 million in excess funds from prior year under-spending. We anticipate a decision concerning transferring these funds later this fiscal year.

Implementation of a math program at our elementary level led to a Program Change Proposal for a math facilitator to assist teachers in implementing the program in all our schools. That proposal was approved in this budget.

In order to reduce funds this budget reflects reduction of travel and supplies at all levels. It also anticipates heavier reliance on technology to reduce cost.

Revenues were reviewed in order to bring in some additional funds to help limit cuts in programs. This budget proposes increased fees for student parking at the high school and an activity fee for participation in student activities at all levels. Details of the activity fee are being discussed at this time.

Total budget reductions totaled \$715,405 exclusive of retirement savings but inclusive of increases in revenues as noted above. The Board did not allocate the use of fund balance to balance the budget this year. This budget therefore was balanced addressing all these issues at a 4.52 millage decrease from 2012-13 and a total budget amount of \$83,164,503 which is about \$2.6 million more than 2012-13.

## **GOALS AND OBJECTIVES**

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

We were requested to bring the Board a budget with as low a millage rate increase as possible. The superintendent requested all administrators put together a base budget which would continue only current programs with contractual and required cost increases while holding the cost of consumables. Many meetings occurred to consider priorities.

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

The District's mission is TO PROVIDE THE BEST EDUCATION POSSIBLE FOR EACH AND EVERY STUDENT. Through a strategic planning process, which involved significant community



participation, we were able to identify key areas of focus; student achievement, constituent satisfaction, employee development, alignment of support systems and fiscal responsibility.

## **GENERAL FUND BUDGET OVERVIEW**

2013-14 Budget	2012-13 Budget	Change
\$ 83,164,503	\$80,584,500	3.2% increase
22.61 mills	27.13 mills	4.52 mill decrease

## ***FACTS ABOUT THIS YEAR'S BUDGET***

### **REVENUES**

Real Estate Tax – with the increase in property assessment resulting in revenue per mill increasing by 22.3%, offset by the decrease in millage rate of 4.52 mills (16.7%), Real Estate Tax revenue this year is anticipated to increase 1.9%.

Earned Income Tax –Earned Income Tax has been showing improvement due to a change in collection process. In this budget we are anticipating a 7.2% increase in this revenue source based on the revenue collection method and a belief in a slowly improving economy over the next 12 months.

Real Estate Transfer Tax – The District earns one half percent on the sale and transfer of property in Mt. Lebanon. The average revenue each year has been as much as \$850,000 and as low as \$500,000 in recent years. This year, because of the improvement in homeowners getting credit, homes are going on the market quickly and selling as fast with continued low interest rates on mortgage rates. As we project revenue into the 2013-14 Budget, we are projecting home sales to return to historically high levels and have budgeted for that probability.

Interest Earnings – While the District's assets are safe since they are invested in or collateralized by securities which are backed by the full faith and credit of the Federal government, we have watched interest rates on our investments drop from the 1.5% range to the .2% range over the past two years. We are estimating an average earnings rate of .4% in this budget.

State funding has always included a shared contribution to bond payments approved through a planning for construction process called PlanCon. Our high school renovation project has received such approvals through PlanCon Part G. It is the next part, Part H, which triggers state reimbursement of their share of the debt. The state has insufficient funds budgeted to pay for all the requests for reimbursement for renovation projects in the process of approval. They have issued a moratorium on new projects and are holding approval of PlanCon Part H for all schools in the midst of construction until they have enough money to pay for the new requests. We believe it will take a year or two to get that approval, but we budgeted for receipt of the reimbursement since it could be approved prior to year end. The request for reimbursement was submitted early in 2012.

### **EXPENDITURES**

Healthcare – While there are challenges on the revenue side of our budget, the expenditures reflect a much better picture. The District is a member of the Allegheny County School Health Insurance Consortium, a self funded healthcare plan for our employees. This year's cost reflects a 5% to 7% increase over the prior year, which makes the fifth year in a row with single digit to no increase in cost for healthcare. The Consortium has been able to manage costs by increasing benefit co-payments, encouraging preventive services and healthier lifestyles. This cost totals almost 10% of our

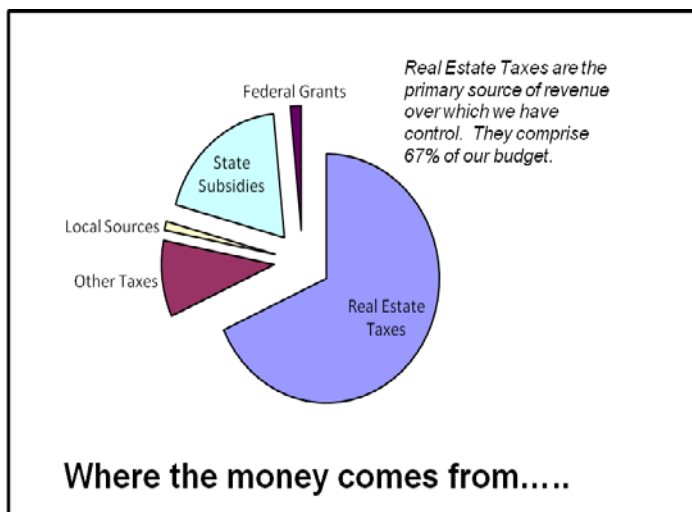
expenditure budget. All employees share in the cost of healthcare premiums with increasing percentages of contribution towards the cost of the premium each year. Employees pay the entire cost of the higher cost plan in comparison to the lower cost plan being offered.

**Retirement Rate** – The District’s employees must participate in a state-wide retirement system called PSERS which is funded in part by employee contributions and part by State and District contributions. The rate set for this year is 16.93%, up from 12.36% last year. This is a 37% rate increase. In planning for an increase in rate which is expected to grow substantially through 2017-18, the Board has discussed the possibility of setting aside some money each of the next few years to help flatten that increase in cost to the community, but decided to transfer excess funds to the Capital Projects Fund instead to minimize the need for borrowing for future capital needs.

**Utility Costs** – An active energy management program continues to keep our utility usage at levels almost 30% below usage levels prior to implementation of this program. This, as well as falling rates, enables us to reduce the cost of utilities by 17.7% in this budget.

**Union Contracts** – All union contracts are currently settled through June 30 of 2014. At that time there is one of the four contracts due for renegotiation each year through 2017.

## GENERAL INFORMATION



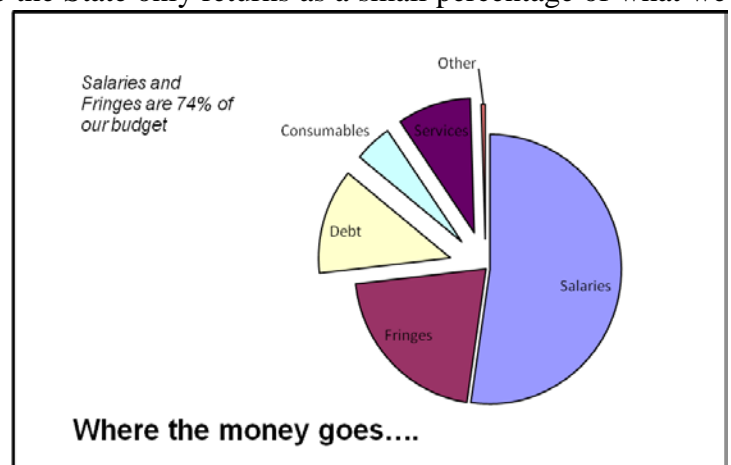
Our budget is very labor intensive, with salaries and benefits accounting for 74% of all costs. This is understandable due to the fact that school costs are driven by having teachers in classrooms with our children.

The money in our schools comes primarily from local taxes since we receive only 20% of our needs from the State and Federal governments. While this puts a great deal of pressure on property owners in our

community, the benefit is that the taxes raised locally remain in our schools to educate the children who live in our neighborhoods. Money sent to the State only returns as a small percentage of what we send.

## MILLAGE RATE

The School District carefully tracks millage to assure our taxes are competitive with neighboring schools in the county. The highest millage rate in the county is 32.63 mills, and the lowest is the 15.22 mills. This year we rank 11<sup>th</sup> of the 42 school systems in Allegheny County at 22.61 mills, down from 6<sup>th</sup> in the county last year. Our millage rate



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will create an annual tax bill on a home with an assessed value of \$100,000 of \$2,261.

### **Tax Impact on Property Owners**

We typically report a simple calculation of increase or decrease in taxes on various home values in this report, but that calculation is not simple this year. With a county-wide reassessment, individual home values ranged from large increases in assessment to large decreases in assessments depending on the prior accuracy of the assessment. Thousands of residential and commercial appeals were filed to have individual assessments reduced. Many of those appeals are still outstanding. But depending on individual changes in assessment on any individual property, a property owner might see either an increase or decrease in their tax bill. The rule of thumb for a property owner is that if the property assessment increased more than the community assessed value increase of about 22.3%, there will be an increase in tax and below that number there will be a decrease in tax. Community wide, there was an increase in tax of 1.9%.

### **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.

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*A major renovation project for the high school is in process. There will be additional cost as bonds are issued to fund the renovations.*

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*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. In 2012 we evaluated proposals and found a system which saved us about \$165,000 in this budget. We also outsourced the management of our maintenance department to Aramark at a slightly higher cost in 1999. We worked to reduce these costs in 2013 saving the District about \$45,000. We contracted with a company in 2004 to reduce our energy costs. Energy Education Inc. has been successful working with our staff to create utility usage savings of almost 30% on average in the District with savings over 35% in some buildings.

### **CAPITAL PROJECTS FUND BUDGET**

2013-14 Budget	2012-13 Budget	Change
\$35,818,432	\$45,275,000	-\$9,399,000
Fund Balance \$26,998,954	Fund Balance \$25,577,386	\$1,421,568

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 begin to pay for renovations of the high school. Costs for this renovation are expected to be about \$109 million over the next four years. A second bond issue is anticipated late in 2013. Funding for projects this year total \$35,000,000 which will cover both small projects around the District as well as the funding for the high school renovation project.

Additionally, there are some equipment and textbook purchases allocated from this budget. Those purchases total \$318,432 and are in the detailed listing of the Capital Projects Fund budget pages.

## **SUMMARY OF OTHER DISTRICT FUNDS**

### **Debt Service Fund**

A Debt Service Fund is used to pay obligations on all outstanding debt. The budget for the Debt Service Fund is \$10,144,040, almost the same cost as last year. Additional bonds are anticipated to be issued to complete the high school renovation project in late 2013. Note that when the second bond issue is issued, debt service payments could increase by almost \$2 million annually. The School Board is working diligently to reduce the impact of the additional cost of that second bond issue on the tax rate on the community by discussing different bond payment schedules and potential use of Capital Projects Fund money to offset the need to borrow for this project.

### **Special Revenue Fund**

A Special Revenue Fund exists for the purpose of accounting for fundraising activities at various locations throughout the District. Since the activities of the fund involve donations from the community, no formal budget is approved by the Board. We budgeted annual expenditures to approach \$25,000, this year based on anticipated plans.

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

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### **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 \$620,000 over the course of the year which is similar in amount to prior years.

### **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 \$1,910,000 are budgeted to provide the lunch program which proposes a standard lunch to cost a student \$2.15 at the secondary level and \$2.00 at the elementary level which is slightly more than in 2012-13. The prior year's budget was \$1,849,194. We anticipate continued attention to National and State wellness guidelines in providing fresh and healthy choices to our students in the lunchroom.

## **COMMUNITY FACTS**

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

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

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

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

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

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

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

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

### ***DISTRICT HIGHLIGHTS***

**Pittsburgh Business Times'** ranked the Mt. Lebanon School District #2 in the region and #2 in the State in the 2013 Guide to Western Pennsylvania Schools.

**Pittsburgh Business Times'** ranked Lincoln Elementary school #1 in the region for third grade in the 2013 Guide to Western Pennsylvania Schools.

**U.S. News and World Report 2013 Best High School** rankings placed Mt. Lebanon High School #11 in the state and 2<sup>nd</sup> in Western Pennsylvania. Mt. Lebanon ranked #510 out of the 21,000 high schools ranked.

**Newsweek Magazine** placed Mt. Lebanon High School on the list of "America's Best High Schools" in 2013, ranking the school 346 out of the top 2,000 high schools in the nation.

**The USDA** awarded all seven Mt. Lebanon School District elementary schools the HealthierUS School Challenge Bronze award.

**Mt. Lebanon School District Named Among "Best 100 Communities for Music Education" for 2013** by the NAMM Foundation— a nationwide survey that identifies school districts committed to

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music education as a conduit for success in school and in life.

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

**Washington 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.

**Boys' Lacrosse** 2013 WPIAL Champions.  
**Girls' Volleyball** 2012 WPIAL Champions.  
**Girls' Cross Country** 2012 WPIAL Champions.  
**Girls' Tennis Singles** 2012 WPIAL Champions.  
**Girls' Basketball** 2012 WPIAL Champions.  
**Girls' Basketball** 2011 PIAA Champions.  
**Boys' Tennis** 2011 WPIAL Champions.  
**Boys' Lacrosse** 2011 WPIAL Champions.

## STAFFING DECISIONS

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*The cost of our staff is 74% of our budget.*

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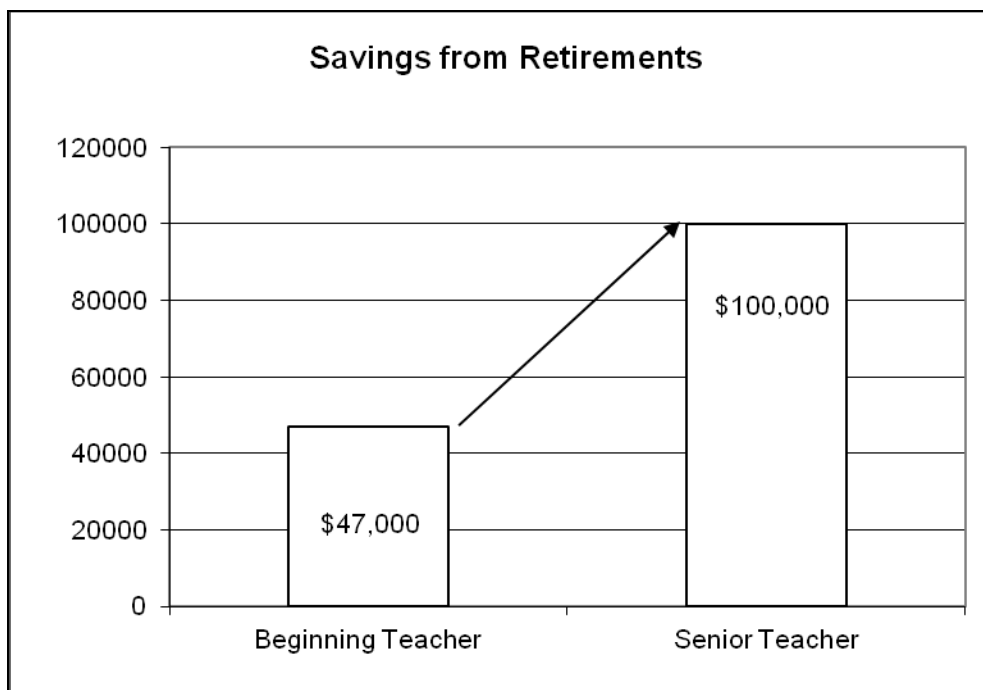
Salaries account for the largest segment of our spending. As a result, we must carefully monitor our need for staff both in and out of the classroom. The cost of funding our school system is predominantly driven by the cost of teachers in classrooms with our children. Of the \$83.2 million budget, 74% of the cost is for our staff and about 76% of that cost is for teachers. By state 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 seven teachers 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 \$100,000 while a new hire is closer to \$47,000. This \$53,000 savings in salary alone helps keep our spending in the salary budget down. The seven teacher retirees net us \$371,000 in less cost for the 2013-14 Budget if there is no change in the number of teaching staff. We do not have to replace three teaching positions and will save an additional \$180,000 as a result of this action. There is not as much savings on other staff retirements since new administrative and support staff are not paid significantly less than current staff.

Preliminary estimates of staffing needs are completed in January. These projections are included in the informational section of this budget document. The District completes more accurate staffing levels in March of each year when budget accounts are established. Enrollment forecasts and student course

selections at the secondary level determine how many teachers are required for the upcoming school year. The final staffing is determined in the middle of August once enrollment is known and course selections are complete. We have budgeted for three fewer classroom teachers for 2013-14.

### **STAFFING**



### **Fewer Positions in the Budget**

The administration is budgeting for three fewer teacher positions and reductions in extra duty positions and workshop salaries. Reduction to the overtime budget for support personnel is also planned.

### **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
2011-12	5,297	420.95
2012-13	5,268	417.5
2013-14	5,217 est.	415

The estimated number of teaching staff has dropped somewhat from 2012-13 to this budget year estimated at 415. Student projections show little change into the future.

### **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

"Mt. Lebanon is an equal opportunity school district"

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 billion to \$2.1 billion. Our assessment has stayed somewhat stable since that time. We are projecting an assessment this year of \$2.17 billion. Note that a lawsuit challenging the constitutional legality of the 'base year' assessment system won in local courts and again at the State Supreme Court. Since the 'base year' is deemed illegal in Pennsylvania, many counties including Allegheny will have to do reassessments to bring assessments to current year values.

In 2013-14, a county-wide reassessment was completed and was used to develop real estate tax bills for the fiscal year. In Mt. Lebanon, community assessed values increased from \$2.2 billion to \$2.7 billion, a 25% increase. Due to a significant number of outstanding assessment appeals, 3% of the assessment was set aside to pay for tax refunds as those appeals are heard at the county level. Because we are limited to raising real estate taxes to no more than an inflationary index, a millage decrease of 4.52 mills was required to limit the revenue to comply with Act 1 of 2006 regulations.

## **TAX ISSUES**

### **Act 1 of 2006 and Act 25 of 2011**

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

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

### **Index Limit**

For the 2013-14 Budget, our Index limit is 1.7% over the 2012-13 real estate tax revenue levy. The Board approved a resolution that they would seek exceptions to the Index and could therefore gain additional taxing authority to raise millage by almost \$1 million. The Budget was approved at 22.61 mills, reflecting a millage decrease of 4.52 mills. This allocates \$1,061,588 additional real estate tax revenue, just slightly higher than the Act 1 Index limit of \$962,034, but well under the Index plus exceptions limit of \$1,855,330.

"Mt. Lebanon is an equal opportunity school district"



## **Gambling Fund**

In 2013, the Budget Secretary for Pennsylvania certified slots (gambling) revenue available for real estate tax relief. The exact amount available per homeowner will vary by school district. When that distribution occurs, no change to the millage rate will occur. The gambling funds will be rebated through a reduction in the assessment of owner-occupied homes. Each owner-occupied home will receive the exact same tax reduction, not a percentage reduction based on the value of the home. This reduction in taxes will be clearly noted on the tax bills. It is important to note that the gambling monies are not guaranteed and may be different amounts from year to year. But any money we receive from gambling funds must be returned in total through this homestead exemption process. In our community each eligible resident will receive \$183 in reduced taxes.

## **Budget Timeline**

This budget was prepared under the timeline required by Act 1. Act 1 requires that either a preliminary budget be approved by a school board in February or a resolution approved that acknowledges that the board will not prepare a final budget requiring a tax increase in excess of the Index limit. This action is required so early because if a referendum on a millage increase is necessary, time is needed to place a question on the primary ballot. If exceptions to the Index are needed, and a preliminary budget is approved, districts can then apply to the State or the courts for exceptions to the Index limit. The combination of the inflation index and the approved exceptions enables school boards to review a budget which could raise millage without voter referendum approval. If additional millage increases beyond these amounts are needed, boards must place a question on the Primary Ballot asking the community to vote for an increase in the millage rate beyond the Index and exception limits. In the future this limitation on a board's ability to approve millage increases without a referendum may create concerns in funding our schools.

## ***LEGAL ISSUE***

At the time this Budget was approved, the teachers' union (MLEA) filed a grievance requesting that some of their members be placed higher on the pay scale for their service time as permanent substitute teachers even though our contract specifically says this is not to occur and a prior year arbitration on this issue was resolved in the District's favor. The result of this grievance could cost over \$900,000 if decided in the MLEA's favor. This cost has not been budgeted this year.

## ***EXPLANATION OF FUND BALANCE***

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

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

maintenance projects at all ten of our sites and retiree healthcare too.

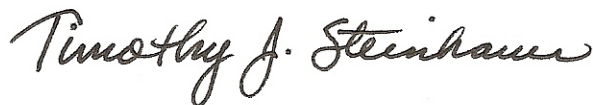
## **BUDGET ORGANIZATION**

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

## **ACKNOWLEDGMENTS**

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

Respectfully,

A handwritten signature in cursive script that reads "Timothy J. Steinhauer". The signature is written in black ink and is positioned above the printed name and title.

Timothy J. Steinhauer, Ed.D.  
Superintendent of Schools

**Mt. Lebanon School District  
2013-14 Budget**

**SUMMARY OF FINANCIAL DATA**

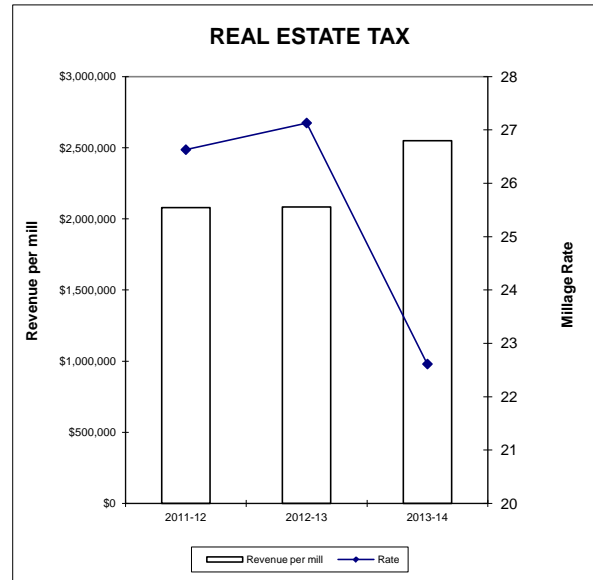
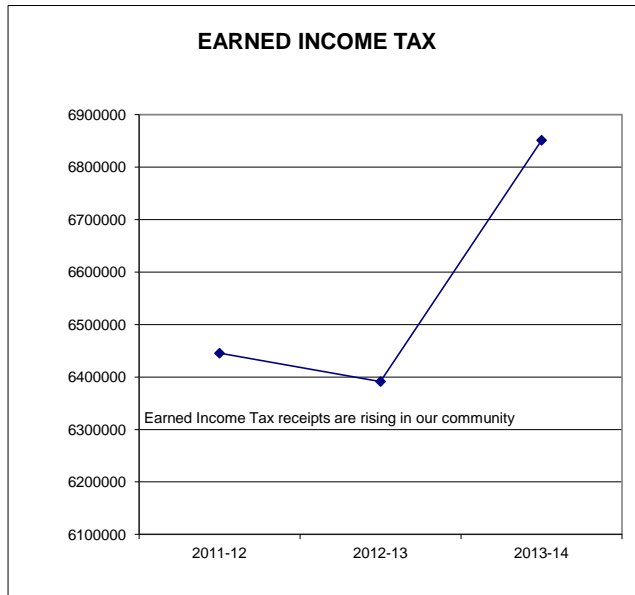
**TAX HISTORY**

<b>REAL ESTATE TAX</b>	Assessment	Rate	Revenue per mill
2011-12	\$ 2,170,447,511	26.63	\$ 2,078,190
2012-13	2,173,384,611	27.13	2,084,015
2013-14	2,715,449,015	22.61	2,549,807

*Assessments are not expected to change until 2013 based on a recent court ruling.*

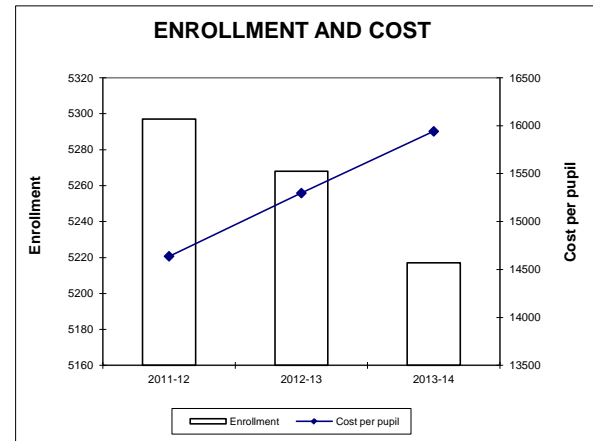
<b>EARNED INCOME TAX</b>	Revenue	Increase	Rate
2011-12	\$ 6,445,280	2.4%	1/2 %
2012-13	6,391,371	-0.8%	1/2 %
2013-14	6,850,940	7.2%	1/2 %

*Earned income excludes passive income such as dividends and interest.*



**COST PER PUPIL**

	Expenditures	Enrollment	Cost per pupil
2011-12	\$ 77,537,745	5,297	\$ 14,638
2012-13	80,584,500	5,268	15,297
2013-14	83,164,503	5,217	15,941



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

**FINANCIAL SUMMARY OF ALL FUNDS**

Fund	* Est. Beginning Fund Balance 1-Jul-13	Revenues	Expenses or Expenditures & Fund Transfers	*Est. Ending Fund Balance 30-Jun-14	
General Fund	\$ 9,533,535	\$ 83,164,503	\$ 83,164,503	\$ 9,533,535	<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	-	10,144,040	10,144,040	-	
Capital Projects	25,577,386	37,240,000	35,818,432	26,998,954	
Special Revenue	138,093	25,200	25,000	138,293	
Trust & Agency	101,154	606,500	620,000	87,654	
Food Service	759,490	1,977,000	1,910,000	826,490	
<b>Totals</b>	<b>\$ 36,109,658</b>	<b>\$ 133,157,243</b>	<b>\$ 131,681,975</b>	<b>\$ 37,584,926</b>	

*\*The fund balance reflected here includes funds already committed for use as inventory and prior year encumbrances*

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

									Budget/Budget	
	Audited			Budgeted			Final Budget		Percent	
<u>Final Budget May 21, 2012</u>	2010-11			2011-12			2012-13		Increase	
REVENUES	\$	78,661,241	100%	\$	78,347,833	100%	\$	80,477,725	100%	2.7%
Real Estate Tax		55,130,570	70%		53,806,797	69%		54,892,067	68%	2.0%
Earned Income Tax		6,131,785	8%		6,266,050	8%		6,391,371	8%	2.0%
Other Taxes		654,474	1%		1,705,000	2%		1,580,000	2%	-7.3%
Investment Earnings		138,520	0%		174,480	0%		174,480	0%	0.0%
Other Local Income		1,160,699	1%		526,200	1%		756,075	1%	43.7%
State		11,387,498	14%		12,920,326	16%		13,734,832	17%	6.3%
Federal (incl stimulus funds)		2,359,372	3%		1,250,751	2%		1,250,751	2%	0.0%
Gaming Fund Allocation		1,698,323	2%		1,698,229	2%		1,698,149	2%	0.0%
EXPENDITURES	\$	81,838,366	100%	\$	78,347,833	100%	\$	80,584,500	100%	2.9%
Salaries		40,882,167	50%		42,043,436	54%		42,172,990	52%	0.3%
Fringe Benefits		13,918,985	17%		14,766,130	19%		16,813,793	21%	13.9%
Contracted Services		3,230,294	4%		2,867,167	4%		3,250,473	4%	13.4%
Repair & Maintenance		1,022,221	1%		1,194,181	2%		1,190,178	1%	-0.3%
Transp,Tuition,Insur		3,023,557	4%		3,322,429	4%		2,861,717	4%	-13.9%
Supplies		1,206,154	1%		1,325,716	2%		1,192,281	1%	-10.1%
Utilities		1,396,480	2%		1,707,943	2%		1,474,740	2%	-13.7%
Books		703,637	1%		472,531	1%		414,858	1%	-12.2%
Equipment		773,089	1%		655,468	1%		646,758	1%	-1.3%
Fees		63,626	0%		64,970	0%		55,550	0%	-14.5%
Parkway West Debt		66,072	0%		76,002	0%		71,312	0%	-6.2%
Budgetary Reserves		-	0%		200,000	0%		200,000	0%	0.0%
Transfer-Food Svs.		69,162	0%		70,000	0%		70,000	0%	0.0%
Transfer-Debt Svs/Capital Fnd		15,482,922	19%		9,581,860	12%		10,169,850	13%	6.1%
FINANCIAL SUMMARY										
Undesignated Fund Balance		4,700,870			4,835,070			5,045,076	6.3%	% of budget
Assessed Valuation		2,170,447,511			2,173,384,611			2,171,005,011		
Revenue per mill		2,078,190			2,084,015			2,086,061		
Millage Rate		26.63			26.63			27.13	<b>0.50 Increase</b>	
									0.45 Act 1 limit	
									1.06 w/exceptions	
DEMOGRAPHICS										
Number of Students		5,268			5,297			5,301	0.00	
Per Pupil Cost	\$	15,535		\$	14,791		\$	15,202	2.8%	

**Not included in above numbers:**

**Reserve for Grievance: Salary and benefit costs \$823,887, legal fees \$100,000 estimated. Millage equivalent .44 mills.**

# **Mt. Lebanon School District 2013-14 Budget**

## **PROFILE OF OUR SCHOOL DISTRICT**

### **BOARD OF SCHOOL DIRECTORS**

Elaine L. Cappucci.....	President
Lawrence M. Lebowitz .....	Vice President
Mary D. Birks .....	Member
William L. Cooper .....	Member
Scott D. Goldman.....	Member
Edward L. Kubit.....	Member
Dale F. Ostergaard .....	Member
Josephine C. Posti .....	Member
Daniel L. Remely .....	Member
Cecile Bowman .....	Board Secretary
Thomas P. Peterson.....	Solicitor
Janice R. Klein .....	Treasurer
Maher Duessel .....	Auditor

### **CENTRAL OFFICE ADMINISTRATORS**

Dr. Timothy J. Steinhauer .....	Superintendent
Dr. Ronald P. Davis .....	Assistant Superintendent Secondary
Dr. Deborah P. Allen .....	Assistant Superintendent Elementary
Cecile Bowman .....	Director of Communications
Carl Salemi.....	Director of Facilities
Janice R. Klein.....	Director of Business
Stephen Scheurer .....	Director of Human Resources
Christopher Stengel.....	Director of Technology

### **BUILDING PRINCIPALS**

Mary Kay Davis .....	Washington Elementary
Marybeth Irvin .....	Lincoln Elementary
Robert Freil .....	Markham Elementary
Michelle Murray .....	Howe Elementary
Jason Ramsey .....	Foster Elementary
Marc Thornton .....	Jefferson Elementary
Mary Ann Schnirel.....	Hoover Elementary
Christopher Wolfson.....	Mellon Middle School
Dr. James Walsh .....	Jefferson Middle School
Brian McFeeley .....	Senior High School

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

# Association of School Business Officials International



*This Meritorious Budget Award is presented to*

## **MT. LEBANON SCHOOL DISTRICT**

*For excellence in the preparation and issuance of its school entity's budget  
for the Fiscal Year 2012-2013.*

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in blue ink, reading "Brian L. Mee".

Brian L. Mee, SFO, RSBA  
President

A handwritten signature in blue ink, reading "John D. Musso".

John D. Musso, CAE, RSBA  
Executive Director



# **ORGANIZATIONAL SECTION**





## EXPECTATIONS

### District Mission: To Provide the Best Education Possible for Each and Every Student

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*As defined by its constituents, students, staff, parents, and community, the mission of the Mt. Lebanon School District is to provide the best education possible in a fiscally responsible manner. This means operating within the constraints of local, state, and federal resources and limitations. Additionally, the Mt. Lebanon School District provides the best education possible for each individual student and every student collectively. Mt. Lebanon School District constituents will know this mission has been accomplished when the strategic plan goals have been achieved.*

### District Vision: Relentless Pursuit of Excellence

---

*In order to achieve our mission, the District must pursue organizational excellence. The Mt. Lebanon School District uses criteria recognized throughout the nation as the best measures for defining organizational excellence and manages the performance of the School District by aligning to the strategic plan goals and by deploying and continually improving all systems and processes.*

### District Core Values

---

*The core values set the stage for providing the best education possible for Mt. Lebanon students. Core values are a system of beliefs and behaviors that an organization exhibits on a day to day basis. They guide all processes and conditions in the District. By the District's commitment to continuous improvement at all levels of the organization and the meticulous attention to quality processes in management of the District, the Mt. Lebanon School District remains a provider of exemplary public education. The District's Core Values, which are found in [School Board Policy AE](#), are as follows:*

- 1) High Expectations for All
- 2) Respect, Honesty, and Integrity
- 3) Student Centered Learning
- 4) Teamwork and Collaboration
- 5) Continuous Improvement
- 6) Data-Informed Decisions
- 7) Value Stakeholder Contributions



## GUIDING PHILOSOPHY: CONTINUOUS IMPROVEMENT

Continuous improvement is one of the Mt. Lebanon School District core values. At its essence, it means the desire to get better minute by minute, hour by hour, day by day. It is an acknowledgement that nothing in any organization is perfect and that there are multiple opportunities for improvement that continuously present themselves. Continuous improvement is the primary strategy District staff uses to achieve the District vision of a relentless pursuit of excellence. The continuous improvement philosophy is the recognition that the pursuit of excellence is a moving target. What is excellent today may be the definition of mediocrity tomorrow. Never accepting the status quo is the only way to keep a great school district great. Continuous improvement is what we desire for our students as they learn throughout the year and move from grade level to grade level and subject area to subject area. It is the Mt. Lebanon staff commitment to this philosophy that creates outstanding student performance levels in academics, the arts, and athletics. The results staff members achieve are a reflection of how well continuous improvement is practiced across all schools and departments.

In order for continuous improvement to work effectively, a related District core value must also work equally effectively, that of data-informed decisions. Data-informed decisions require the continual collection of accurate key performance indicator information in order to optimize productivity, eliminate waste, and manage the District's resources effectively and efficiently. The District's Balanced Scorecard, aligned to the four strategic plan goals, is the focus for data collection. The Balanced Scorecard is used by School Board members, District senior staff, and community members to analyze the general performance of the District. The Balanced Scorecard is used by department personnel to analyze how well the strategies defined in the district strategic plan are working, if targets are being met and outcomes achieved, and if improvement activities need to be initiated. The Balanced Scorecard is used by staff members to monitor performance and determine improvement priorities, and is an essential part of school improvement planning. Data analysis will be used to determine performance levels and may identify new opportunities for improvement. Mt. Lebanon staff members believe that, if the strategic plan goals are valued, then the goals need to be measured. If the goals are not measured, improvement may not occur, and goals may never be achieved.

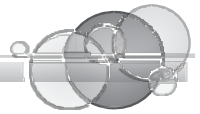


## CURRENT AND FUTURE CHALLENGES

The Mt. Lebanon School District is faced with many issues that impact directly on its ability to meet or exceed student, parent, and community expectations. Understanding and addressing these challenges is the reason the District creates a strategic plan. Challenges can arise that are internal (student achievement levels, resource allocation, personnel, facilities, etc.) and external (state and federal mandates, state revenue resources, shifting priorities, new technologies, etc.). Carefully defining these challenges enables development of relevant goals that create the opportunity to not only sustain the School District over time but to focus improvement activities where they will have the greatest positive impact. The four following challenges were identified and prioritized using an external scanning process and the collection of community survey information. Thorough analysis of this information has identified four overarching challenges the District needs to address over the next six years. These include:

- 1) *Student mastery of expanding and increasingly complex standards in reading and language arts, mathematics, the sciences, world languages, social sciences, and practical and fine arts is essential to maintain the District's standard of excellence. Related to this challenge is the need to provide a balance of experiences in academics, athletics, and the arts. Furthermore, and in addition to mastery of the standards, there is a need for our students to maintain a level of physical and mental health and wellness awareness.*
- 2) *A complementary set of skills to the standards identified in #1 separate students who are prepared for increasingly complex life and work environments in the 21st century, from those who are not. An education that develops the skills of critical thinking and problem solving, creativity, communication, and collaboration is essential to prepare students for the future.*
- 3) *The need to increase opportunities for collaboration among and between all District stakeholders (students, parents, professional and support staff, administrators, community members, businesses) to capitalize on the wealth of knowledge, experience, and skill found in these groups and accelerate interactions that create new levels of innovation, productivity, and responsiveness.*
- 4) *The continuing need to be fiscally responsible and live within the limitations of revenue sources, to use financial resources wisely, and allocate resources based on sound financial decisions that are aligned to goals in an open and transparent way.*

These challenges become the goals for the Mt. Lebanon School District to address. By focusing on these challenges, the District is assuring each student the best possible education which prepares them to be successful no matter what further education and life choices they make.



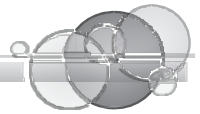
## GOAL ONE: STUDENT MASTERY OF ACADEMIC STANDARDS

Mt. Lebanon School District has formally adopted standards for learning in all content areas for every grade level. Content standards are usually quite general in nature so information, concepts, and skills have been articulated to more clearly identify the essential knowledge, understanding, and skills expected at every grade level or in every subject area. The content standards are communicated to students and parents so there is a clear understanding about what will be mastered during the school year. Teachers know the standards for their grade level or content area and understand that the expectation is teaching all standards to a mastery level, so that all students succeed.

In its simplest terms, standards-based learning continually answers four critical questions:

1. What do students need to know, understand, and be able to do?
2. How will we teach effectively to ensure students learn?
3. How will we know that students have learned?
4. What do we do when students do not learn or reach proficiency?

STRATEGIES	DESIRED OUTCOMES	DATA SOURCES
<p><b>A. Standards Based Instruction:</b> Standards-based education creates high expectations for all students and provides a consistent guide for the evaluation of student work. A core set of standards-based concepts and competencies form the basis of what all students should learn.</p> <p>Frequent measures of student achievement, using a variety of assessments, ensure multiple opportunities for students to demonstrate mastery.</p> <p>Being standards-based means that every teacher, in every classroom, every day employs effective pedagogical strategies focused on achieving student mastery of the District's standards.</p>	Students achieve proficiency in the District curriculum standards in reading and language arts.	<ul style="list-style-type: none"> <li>• DIBELS (K-3)</li> <li>• End-of course grades</li> <li>• Common assessments</li> <li>• Pennsylvania School System Assessment (PSSA)</li> <li>• Keystone Exams</li> </ul>
	Students achieve proficiency in the District curriculum standards in mathematics.	<ul style="list-style-type: none"> <li>• End-of course grades</li> <li>• Pennsylvania School System Assessment (PSSA)</li> <li>• Keystone Exams</li> </ul>
	Students achieve proficiency in the District curriculum standards in the sciences.	<ul style="list-style-type: none"> <li>• End-of course grades</li> <li>• Pennsylvania School System Assessment (PSSA)</li> <li>• Keystone Exams</li> </ul>
	Students achieve proficiency in the District curriculum standards in the social sciences.	<ul style="list-style-type: none"> <li>• End-of course grades</li> <li>• Common assessments</li> <li>• Keystone Exams (if developed)</li> </ul>
	Students achieve proficiency in the District curriculum standards in world languages.	<ul style="list-style-type: none"> <li>• End-of course grades</li> <li>• Language proficiency assessments</li> </ul>
	Students achieve proficiency in the District curriculum standards and develop an appreciation for the practical and fine arts.	<ul style="list-style-type: none"> <li>• End-of-course grades</li> <li>• Common assessments</li> <li>• Participation rates in supplemental programs</li> <li>• Graduate survey</li> </ul>



	Students acquire the knowledge to be able to make good health and physical activity decisions and set life-long wellness priorities.	<ul style="list-style-type: none"> <li>• End of course grades</li> <li>• Student's individualized fitness test results</li> <li>• Body Mass Index (BMI)</li> <li>• Graduate survey</li> <li>• Drug and Alcohol violations</li> </ul>
	The teaching staff will master the delivery of instruction as described by the TEH handbook and rubric.	<ul style="list-style-type: none"> <li>• Teacher observation data of performance ratings</li> </ul>
STRATEGIES	DESIRED OUTCOMES	DATA SOURCES
<b>B. <i>Student-Focused Learning:</i></b> Such a learning environment puts students first: their needs, abilities, interests, and learning styles are central when making decisions about what to learn and how to learn it. Students are active and responsible participants in their own learning.	Students gain confidence in their own ability to learn; students put more effort into their work; and students take more responsibility for their own learning.	<ul style="list-style-type: none"> <li>• Student self-report data about confidence, effort, and responsibility for learning</li> </ul>
	All students are prepared for success at the next grade or subject level, make expected academic progress, and are provided appropriate program /service options to support their learning.	<ul style="list-style-type: none"> <li>• Promotion rate</li> <li>• Proficiency rate on PSSA and Keystone Exams</li> <li>• Internal "D/E" list</li> <li>• Graduation rate for students in alternative educational programs</li> </ul>



## GOAL TWO: STUDENT MASTERY OF 21<sup>st</sup> CENTURY COMPETENCIES

The world operates in an economy that prizes innovation. In order to prepare Mt. Lebanon students for today's world, the District fuses the three Rs and the four Cs (critical thinking and problem solving, communication, collaboration, and creativity) so that students can meet the challenges of the modern age as they become adult learners and workers.

The Assessment and Teaching of 21<sup>st</sup> Century Skills ([www.atc21s.org](http://www.atc21s.org)) categorizes 21st-century skills internationally into broad categories:

- **Ways of thinking.** Creativity, critical thinking, problem-solving, decision-making, and learning
- **Ways of working.** Communication and collaboration
- **Tools for working.** Information and communications technology (ICT) and information literacy

Two practical skill areas span all the categories:

- **Collaborative problem-solving.** Students work together to solve a common challenge, which involves the contribution and exchange of ideas, knowledge or resources to achieve a learning goal.
- **ICT literacy – learning in digital networks.** Students learn through digital means, such as social networking, ICT literacy, technological awareness, and simulation.

Each of these elements enables Mt. Lebanon students to function effectively in the world around them and contributes to the development of the necessary skills to be productive and actualize their potential.

STRATEGIES	DESIRED OUTCOMES	DATA SOURCES
<b>A. <i>Stimulating Intellectual Work:</i></b> Students think critically, creatively, and solve problems by mastering the elements of thought (information, interpretation and inference, concepts, assumptions, implications and consequences, points of view, the purpose of thinking, and questions about problems). Instruction is designed so that students engage in internalizing and applying the concepts they are learning and by evaluating their level of understanding of each.	Students apply critical thinking and problem-solving skills, communication, and creativity in all subject areas.	<ul style="list-style-type: none"> <li>• SAT and ACT performance rates               <ul style="list-style-type: none"> <li>◦ Mean SAT critical reading, mathematics, and writing scores</li> <li>◦ ACT composite scores</li> </ul> </li> <li>• Graduate and student self-report rubrics for critical thinking and problem solving, communication, and creativity</li> </ul>
	Students become capable of taking what was learned in one situation and apply it to new situations, learning for transfer.	<ul style="list-style-type: none"> <li>• Advanced Placement performance rates               <ul style="list-style-type: none"> <li>◦ Mean Advanced Placement scores in the subject areas</li> </ul> </li> <li>• Graduate survey</li> <li>• College enrollment data</li> </ul>



STRATEGIES	DESIRED OUTCOMES	DATA SOURCES
<b>B. <i>Project/Problem-Based Learning:</i></b> An emphasis is put on developing student ability to collaboratively discuss academic and other relevant, challenging problems, define what they know, generate and test hypotheses, organize approaches to solving problems, and be able to communicate the results of their work in appropriate formats and media.	Students regularly experience authentic learning activities designed to answer a question, solve a problem, or develop something that reflects the kinds of issues and situations found outside of class.	<ul style="list-style-type: none"> <li>• Teacher self-report on number of project based learning activities</li> <li>• Student self-report on critical thinking and problem-solving</li> <li>• District rubric addressing problem-solving</li> </ul>
	Students are engaged in higher order cognitive learning through the study of concepts and principles of a discipline.	<ul style="list-style-type: none"> <li>• Student reporting on engagement in higher order cognitive processes</li> </ul>





## GOAL THREE: INCREASE OPPORTUNITIES FOR COLLABORATION

The “Age of Collaboration” has been officially declared because it is understood that connecting with anyone, from anywhere, with the right information differentiates successful organizations from less successful ones. Traditional face-to-face collaboration, still very important, is enhanced with web-based solutions that create professional learning communities and student learning opportunities that transcend the limitations of time, location, and resource.

Collaboration is the perfect approach to take advantage of the wealth of information and expertise within the Mt. Lebanon community. Extending learning activities beyond the four walls of the school room and beyond time constraints of the school day by interacting with people and resources that address student interests and provide help with projects is the essence of collaboration. Collaboration technologies create real time learning for students and engages staff members in just-in-time learning, bringing other teachers into a substantive discussion that provides the information they need to improve instruction. The geography of the District and time parameters of the school day are no longer a deterrent for students, staff, parents, and community members to share ideas, problems, information, and solutions.

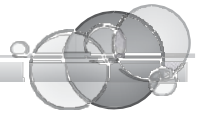
Making collaborative opportunities among the District’s various stakeholders easy and approachable means that the whole Mt. Lebanon community can contribute to adding value to every student’s education.

STRATEGIES	DESIRED OUTCOMES	DATA SOURCES
A. <i>“Always On” Learning</i> : Mt. Lebanon makes an infrastructure available to students, staff, parents, and community members for learning regardless of their location or the time of day. It supports access to information, as well as access to participation in online learning collaboration. It enables seamless integration of in- and out-of-school learning.	Mt. Lebanon utilizes state-of-the-art technology that creates collaborative, engaging, relevant, and personalized learning experiences for all learners regardless of background, language, or disability and extends the access of this technology to parents and community members.	<ul style="list-style-type: none"> <li>• Student login data</li> <li>• Parent login data</li> <li>• Student:PC ratio</li> </ul>
	Mt. Lebanon students demonstrate the knowledge of and practice the accepted norms, rules, and laws of being a digital citizen, especially those norms, rules, and laws related to social networking sites.	<ul style="list-style-type: none"> <li>• Reported violations to norms, rules, and laws</li> <li>• Students meet/exceed ISTE/NET grade level standards through assured experiences</li> <li>• Student attainment of the District graduation requirement(s) relative to technology courses</li> </ul>
	Students, staff, and parents, are satisfied with the Mt. Lebanon technology learning infrastructure.	<ul style="list-style-type: none"> <li>• Student, staff, and parent satisfaction surveys</li> </ul>
	Applications accessed by a web browser eliminate the need to have specific software loaded on to every student, staff, parent, or community member computer. Cloud-based computing allows all stakeholders to access information from any device with a web browser.	<ul style="list-style-type: none"> <li>• Results from Google tracking</li> </ul>





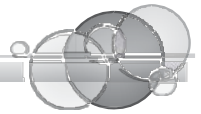
	Scalable “Bring Your Own Technology” (BYOT) program: Students use devices for learning that they use in their daily lives.	<ul style="list-style-type: none"> <li>• Data on the number of devices used in each school building</li> <li>• Student satisfaction survey</li> </ul>
STRATEGIES	DESIRED OUTCOMES	DATA SOURCES
<b>B. <i>Teamwork and Engagement:</i></b> Face to face and electronic collaborative arrangements bring the combined knowledge and expertise of the entire Mt. Lebanon community together to gain input, determine priorities, solve district issues as they arise, and to be a significant contributor to students’ learning.	Students become more sophisticated information producers, as well as information consumers; learning activities become more self-directed; and opportunities for collaboration are expanded.	<ul style="list-style-type: none"> <li>• Student self-report rubrics on collaboration and teamwork</li> <li>• Student involvement in community service</li> </ul>
	The District will engage community organizations and groups in collaborative efforts	<ul style="list-style-type: none"> <li>• Number of strategic partnerships as defined by signed agreements</li> <li>• Membership by District staff within community groups</li> <li>• Frequency of collaborative meetings with identified community organizations and groups</li> <li>• Involvement of individuals, community organizations and groups within the District’s schools</li> </ul>
STRATEGIES	DESIRED OUTCOMES	DATA SOURCES
<b>C. <i>Professional Learning Communities:</i></b> Instructional staff are given opportunities to work as colleagues and participate in Professional Learning Communities to reflect critically on the teaching process; the thinking, actions, and achievement of students; subject content and structure; and to grow professionally through dialogue, inquiry, and action research.	Staff expands professional growth opportunities by utilizing Web 2.0 applications and social networking to create, collaborate, edit, categorize, exchange, and promote ideas and information.	<ul style="list-style-type: none"> <li>• Number and type of Web 2.0 technologies used in professional growth activities and fast-feedback reports on levels of effectiveness by participants</li> </ul>
	Instructional staff members participate in professional learning communities.	<ul style="list-style-type: none"> <li>• Number and frequency of staff participating in Professional Learning Communities</li> </ul>
	Instructional staff members are satisfied with their Professional Learning Community experience.	<ul style="list-style-type: none"> <li>• Satisfaction surveys</li> </ul>



## GOAL FOUR: FISCAL RESPONSIBILITY

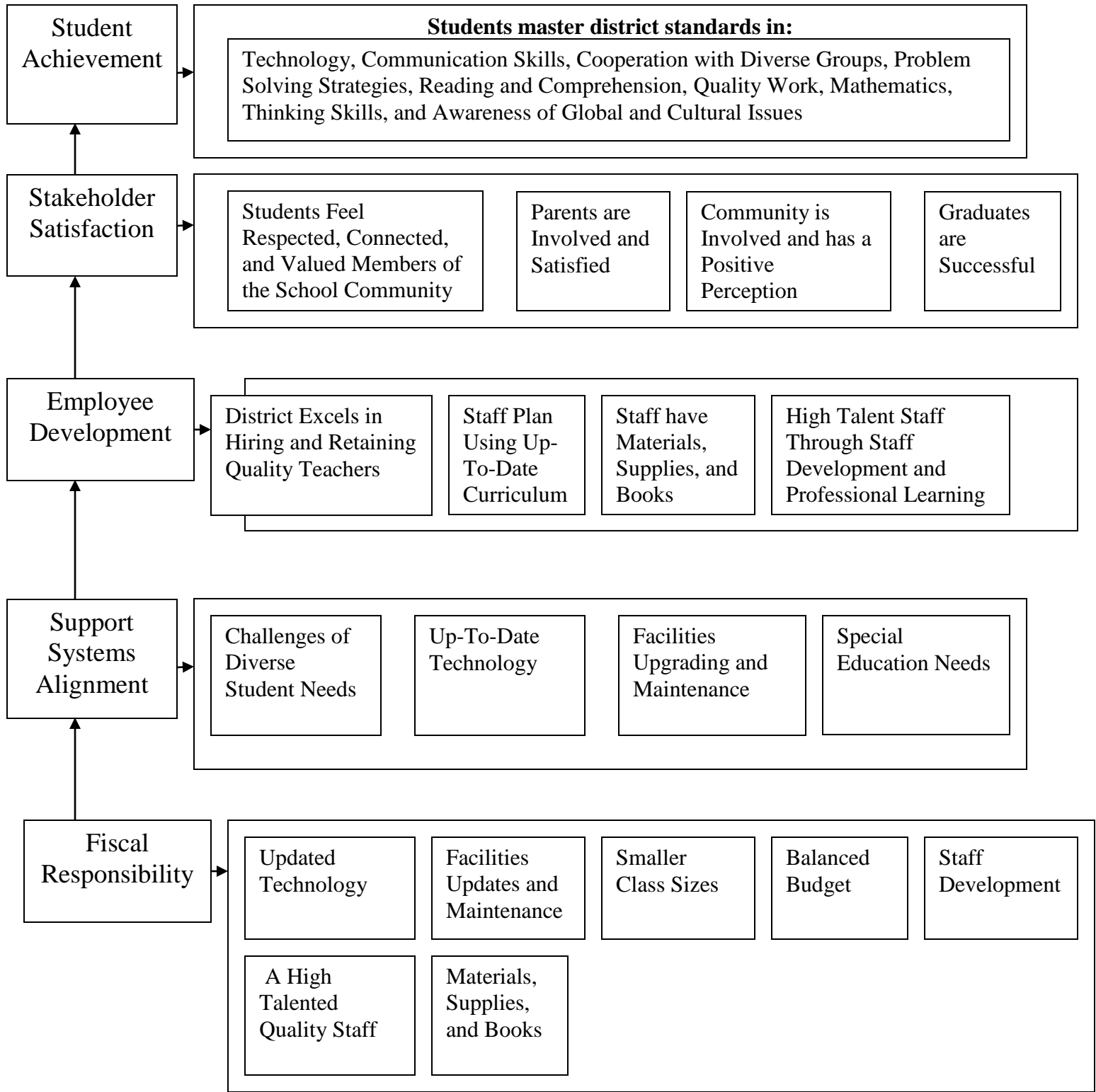
“Fiscal” includes the financial functions of the Mt. Lebanon School District; “responsibility” includes an obligation to be accountable for how resources are allocated. Fiscal responsibility is important because revenue allocations found in a district budget enhance or detract from the quality of education students receive and the ability of a district to accomplish its strategic plan goals. Fiscal responsibility is important because the greatest revenue source comes from community citizens, and the District wants to maintain the community’s confidence that tax dollars are well spent. This is accomplished by establishing fiscal policies and practices that safeguard District assets, while being transparent and collaborative with constituents.

STRATEGIES	DESIRED OUTCOMES	DATA SOURCES
<b>A. <i>Improve Productivity and Manage Costs:</i></b> Mt. Lebanon plans, manages, monitors, and reports spending to provide decision makers and the community with a reliable, accurate, and complete view of the financial performance of the educational system at all levels.	Mt. Lebanon aligns the priorities of the budgeting process and revenue sources to strategic plan goals	<ul style="list-style-type: none"> <li>Budget allocation alignment to strategic plan goals</li> </ul>
	Mt. Lebanon School District monitors spending throughout the year and provides reports on revenues and expenditures to the School Board and the community	<ul style="list-style-type: none"> <li>Regular Year-End Financial Analysis reports</li> </ul>
	The Mt. Lebanon Capital Improvement Budget aligns resources to capacity and facility requirements.	<ul style="list-style-type: none"> <li>Annual, School Board approved, Capital Improvement budget</li> <li>Ratio of Approved:Completed Costs</li> </ul>
	Mt. Lebanon maintains high standards for fiscal responsibility	<ul style="list-style-type: none"> <li>Financial audit (Unqualified Auditor Opinion)</li> </ul>
	Mt. Lebanon follows fiscally responsible financial practices in order to manage costs	<ul style="list-style-type: none"> <li>Adjustments to debt financing as applicable</li> <li>Cost reduction proposals</li> <li>Employee numbers and associated costs</li> <li>Partnerships with Municipality and other organizations</li> </ul>
	Major construction project(s) are managed within budget limitations while providing appropriate instructional facilities and equipment	<ul style="list-style-type: none"> <li>Project budget comparisons</li> </ul>
STRATEGIES	DESIRED OUTCOMES	DATA SOURCES
<b>B. <i>Environmental Stewardship:</i></b> Provide environments that are clean, safe, and conducive to learning and that apply best practices for energy efficiency and environmental sustainability. Students and staff members identify and report ways to increase energy efficiency of facilities and support programs. These reports include	Students and parents report that learning environments are safe and conducive to learning.	<ul style="list-style-type: none"> <li>Student and parent site-based satisfaction surveys</li> <li>Incidents of safety violations</li> </ul>
	Mt. Lebanon practices environmental stewardship and reduces energy usage and greenhouse gas emissions by designing or redesigning facilities and their grounds to be high- quality, energy-efficient, or “green”, if cost effective.	<ul style="list-style-type: none"> <li>Mt. Lebanon annual facility energy report card, demonstrating practices, materials, and services that meet or exceed industry environmental standards (e.g., energy usage per square foot)</li> </ul>



comparability data so that senior leaders can evaluate the energy efficiency of district facilities and programs against other sites and identify practices to improve energy efficiency.	Mt. Lebanon engages students in what it means to be responsible stewards of the environment.	<ul style="list-style-type: none"><li>• Number and type of student collaborative projects to improve energy efficiencies and environmental sustainability</li></ul>
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## Mt. Lebanon School District Strategy Map (January, 2005)



# **Mt. Lebanon School District 2013-14 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 2013-2014, 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, 2013 in said School District, fixing the millage thereof, providing for the payment thereof by installments, and establishing interest and 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 18, 2013, and as was amended and proposed at a meeting of the Board of School Directors of the District held on April 15, 2013, 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, 2013 (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, 2013. 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 22.61 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 \$2.261 on each \$100.00 of assessed valuation of such taxable real property. Of said millage 13.61 mills or \$1.361 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 3.98 mills or \$.398 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 5.02 mills or \$.502 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 \$8,081 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 rates: 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, with interest according to applicable law thereafter at the rate of ten (10%) percent per annum; 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

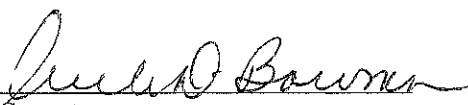
BE IT FURTHER RESOLVED, that in the event a taxpayer shall fail to evidence an intention to pay on the installment plan as herein provided, the taxes shall become due and payable and be collected in accordance with and subject to the discount, penalties and interest as provided by this resolution and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

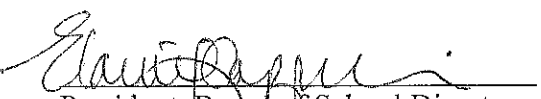
BE IT FURTHER RESOLVED, that all taxpayers who shall fail to make payment of any real estate taxes charged against them by the Mt. Lebanon School District within four months after the date of the tax notice shall be and are hereby charged a penalty of ten (10%) percent, with interest according to applicable law thereafter at the rate of ten (10%) percent per annum, which penalty and interest 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 20<sup>th</sup> day of May 2013.

ATTEST:

  
Secretary

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



## **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 2013-14 Budget**

## **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

(1) Governmental Funds:

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

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

Capital Projects Funds:

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

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

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

(2) Proprietary Funds:

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

(3) Fiduciary Funds:

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

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

### Basis of Accounting

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

# **Mt. Lebanon School District 2013-14 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 2013-14 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.

Budgets for all other funds are also on the modified accrual basis of accounting except for the Food Service Fund which is on the full accrual basis of accounting.

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  
2013-14 Budget**

**POLICIES AND PRACTICES**

**BUDGET DEVELOPMENT - GENERAL FUND**

Development of this budget began in the Spring of 2012 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 2013-14 Budget.

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

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

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

In February, 2013, the School Board approved a preliminary budget which allowed the District to apply for exceptions to the Act 1 index. This would have allowed for a millage rate of 22.16 mills. The Board did not increase millage that much in the final budget.

Public hearings were held with the School Board and televised so residents could consider the budget offerings. Use of the District's website kept residents informed on the budget progress. The Budget was approved in April 2013 as was required by a State law. Board meetings were televised for community members unable to attend. The final budget was approved by the Board on May 20, 2013.

**BUDGET DEVELOPMENT - CAPITAL PROJECTS FUND**

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  
2013-14 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 \$2.15 for 2013-14 at the secondary level and increase to \$2.00 at the elementary schools up 15 cents each. Due to the success of these changes, we will continue these practices into this budget year. The new budget projects a profit which is planned to be used to replace old, unusable equipment and to replace the high school kitchen equipment in the renovation.

**BUDGET DEVELOPMENT - OTHER FUNDS**

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

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

A refinancing of the 2004 Bond Issue resulted in savings of over \$500,000 in the 2011-12 Budget. These savings did not recur in 2012-13, which led to an increase in debt service in this budget.

**BUDGET MANAGEMENT**

All budgets are managed through a decentralized accounting system where over 3,600 accounts are distributed between 20 administrators and supervisors having budget responsibility. These staff members 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 staff and then further by the central office administrative staff. The administrative staff maintains effective control over the District's assets as evidenced at the end of each of the past five years, when budget accounts have gone under spent in many categories thus adding to a growing fund balance in the General Fund.

**COMMUNITY INPUT**

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

**Mt. Lebanon School District  
2013-14 Budget**

**POLICIES AND PRACTICES  
(Continued)**

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

**LEGAL REQUIREMENTS**

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

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

**THE COMMUNITY**

Mt. Lebanon is a thriving suburb located six miles southwest of Pittsburgh. Data from the 2010 Census indicates Mt. Lebanon's population is 33,137. This represents just a 120-person increase since 2000. This same data also indicates that Mt. Lebanon's 19 & under population is at 8,326. This represents a 127-person increase. 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 2012, according to the Mt. Lebanon Municipality, the average price for housing in Mt. Lebanon climbed to \$235,835, an increase of 3.5% from 2011. The housing stock varies in style and price—in 2012 housing prices ranged from \$26,000-\$1,125,000. Since 2008, the average market price of a home has increased over 7.6%.

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, and recreational facilities and professional sports events. Mt. Lebanon is strategically located six miles southwest of the city of Pittsburgh. Pittsburgh has more than 100 universities and corporate centers and is one of the nation's leaders in research and development for software engineering, robotics, artificial intelligence, advanced materials and biomedicine.

**School District**

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 second in the region in their 2013 Guide to Western Pennsylvania Schools and second in the state. U.S. News and World Report ranked Mt. Lebanon High School #11 in the state and the second top high school in Western PA in their 2013 list of the nation's top high schools. Newsweek included Mt. Lebanon High School on their list of top high schools in the nation.



**Mt. Lebanon School District  
2013-14 Budget**

**POLICIES AND PRACTICES  
(Continued)**

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 School District was named among the ***Best Communities for Music Education*** in 2013 by the NAMM Foundation. The award identifies school districts committed to music education as a conduit for success in school and in life. 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. Girls Volleyball, Girls Cross Country and Girls Singles were all 2012 WPIAL Champions.

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 is why Mt. Lebanon remains a very desirable place to live and raise a family.

**THE SCHOOL PROGRAM**

Prior to 1998-99, the school program in the Mt. Lebanon School District was organized on the K-6-2-4 plan. With the opening of two new middle schools in 1998, the district changed to a K-5-3-4 plan. The school term is 184 days for pupils with an additional eleven days for teaching staff. 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 2013-14 is projected to be 5,217; 2,245 at the elementary level; 1,290 at the middle schools; and 1,682 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 2012-13 District staff included 417.5 certified teachers, 25 administrators, 22.5 specialists, 8 administrative assistants, 56.41 secretarial staff, 65 custodial/maintenance staff, 7 head custodians, 25.96 cafeteria workers and 40.5 support employees (personal care assistants and health services aides). 78% of the teaching staff have at least a master's degree. The average teacher's salary was \$70,469 in 2012-13,

**Mt. Lebanon School District  
2013-14 Budget**

**POLICIES AND PRACTICES  
(Continued)**

with a beginning salary of \$46,500 and a maximum for a teacher with a master's degree of \$100,700. The teaching staff works a 197.5 day work year.

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

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

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

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

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

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

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

**Mt. Lebanon School District  
2013-14 Budget**

**POLICIES AND PRACTICES  
(Continued)**

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

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

**STRATEGIC PLAN INITIATIVE AND PROGRESS**

During the Fall of 2011, 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). The process established a Planning Committee chaired by community members and included: Board of Director representatives, Elementary, middle and high school staff; K-12 Administrators; Parents; Students; Clergy; Members of the community and local businesses. The process included an “environmental scan” activity and discussion of the local, state, national, and international issues facing education. Additionally, the process included a community survey, netting over 1800 responses that asked community members about their perspectives on:

- *What are the greatest challenges and issues MT. LEBANON has to address over the next six years in order to provide an excellent education to our students?*
- *What are the most important skills and abilities students need to know or be able to do?*
- *What evidence do you use to judge the quality of education in MT. LEBANON?*
- *What should the financial priorities be for MT. LEBANON during the next six years?*

The information gathered was utilized to develop the 2012-2018 Strategic Plan. This Plan was approved by the School Board in November of 2012. After School Board approval, the plan was submitted to the Pennsylvania Department Education and received approval in April of 2013.

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 “. Four major goal areas were identified in the constituent-driven strategic planning process: Student Mastery of Academic Standards; Student Mastery of 21<sup>st</sup> Century Competencies; Increase Opportunities for Collaboration; and Fiscal Responsibility. The strategic plan deployment to the school and community occurred with the onset of the 2013 school year.

**Mt. Lebanon School District  
2013-14 Budget**

**POLICIES AND PRACTICES  
(Continued)**

Administrators take responsibility for each goal, and utilize the PDSA (Plan, Do, Study, Act) cycle to bring about improvement. Data will be collected, analyzed and monitored to determine progress towards goal attainment. PDSA cycles will be adjusted, as needed, based on the information obtained from the data analysis.

**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. While no other fund budgets are required by law, all are prepared balancing revenues and available fund balance with expenditures.

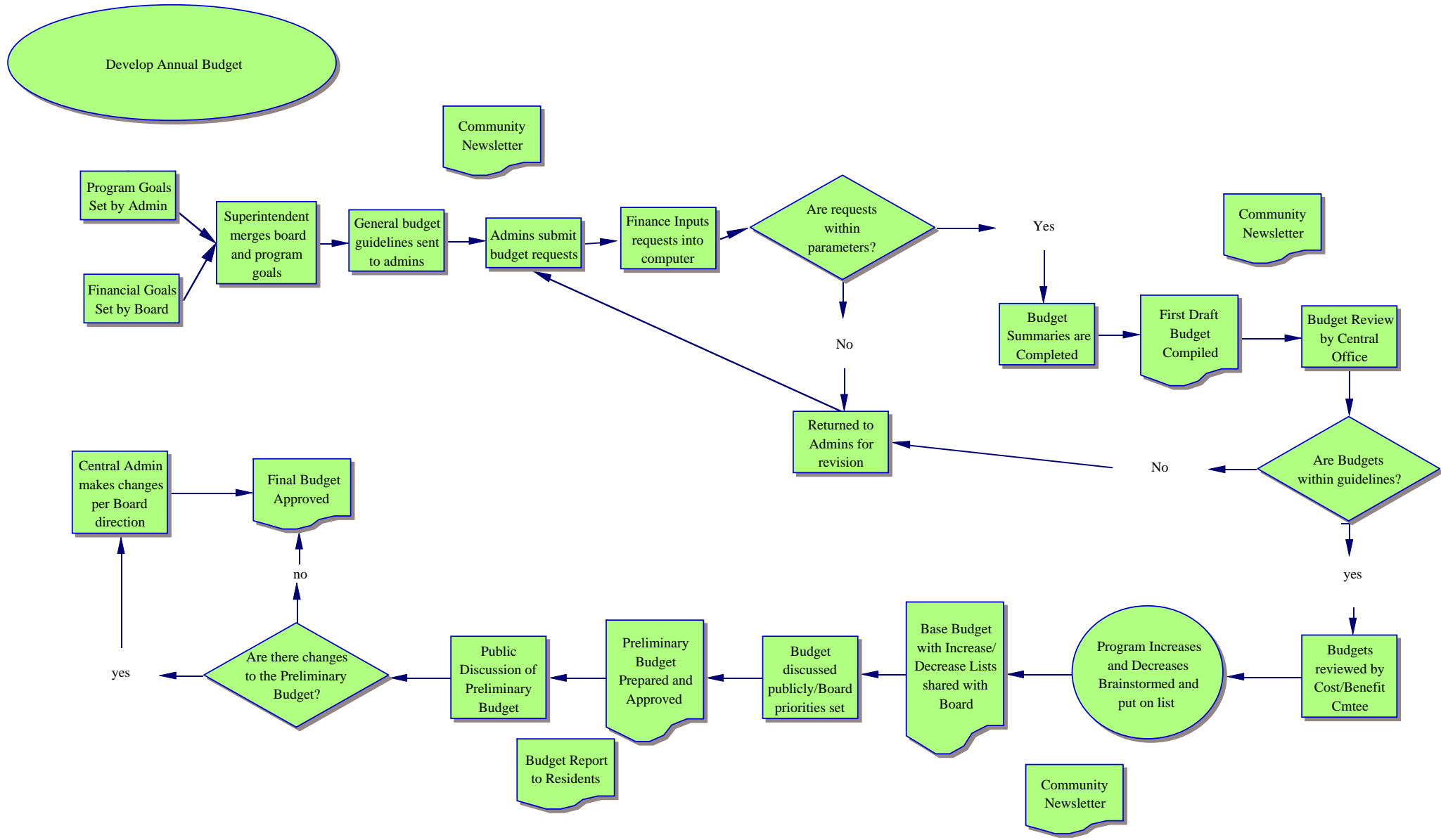
Additionally, at the conclusion of each year's financial audit, an unreserved, undesignated fund balance of 6% of the subsequent year's expenditure budget must be maintained in the General Fund. This is set in Board Policy, a copy of which is included in this section of the budget. Excess funds beyond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

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

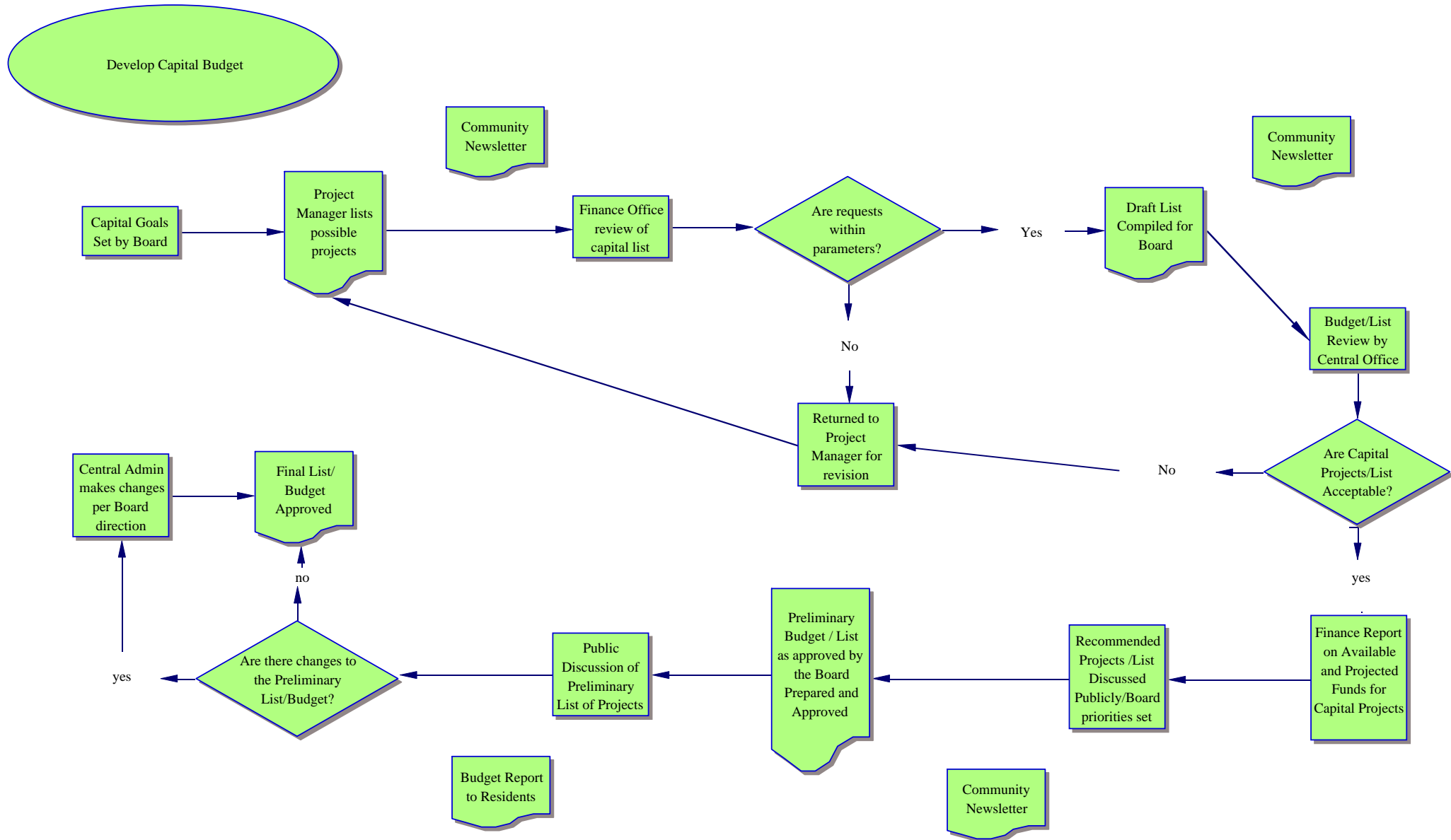
**LONG TERM DEBT PRACTICES:**

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

# Mt. Lebanon School District Budgeting Flow Chart - General Fund



# Mt. Lebanon School District Budgeting Flow Chart - Capital Fund



May 2006



# MT. LEBANON SCHOOL DISTRICT SCHOOL CALENDAR

2013-2014

AUGUST 2013						
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 2013						
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 2013						
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 2013						
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 2013						
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 2014						
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, 2013		
First Day returning teachers - In-Service Elementary and Secondary	August 26	
In-Service Elementary and Secondary	August 27	
In-service Elementary; Classroom Management Secondary	August 28	
Classroom Management Elementary and Secondary	August 29	
SEPTEMBER, 2013		
Labor Day Holiday	September 2	
First Day of Classes	September 3	

OCTOBER, 2013		
In-Service Elementary and Secondary	October 7	
NOVEMBER, 2013		
End of First Nine Weeks	November 4	
Classroom Management Elementary; In-service Secondary	November 5	
Thanksgiving Recess	November 28-29	
DECEMBER, 2013		
Holiday Recess	December 23 - January 1	

JANUARY, 2014		
School Reconvenes	January 2	
Martin Luther King, Jr. Holiday/In-service Elementary and Secondary	January 20	
End of Second Nine Weeks/First Semester	January 24	
Classroom Management Elementary & Secondary	January 27	
FEBRUARY, 2014		
Presidents' Day Holiday/Mid-Winter Recess/In-service Elem. and Sec.	February 17	
APRIL, 2014		
End of Third Nine Weeks	April 4	
Spring Recess	April 18-21	

MAY, 2014		
In-Service Elementary and Secondary	May 20	
Memorial Day Holiday	May 26	
JUNE, 2014		
Last Day of School for Students	June 12	
Classroom Mgmt. Elem. and Secondary/First Snow Make-up Day	June 13	
Second Snow Make-up Day	June 16	
Third Snow Make-up Day	June 17	
Fourth Snow Make-up Day	June 18	
Additional Snow Days will be made up at the end of the year		

FEBRUARY 2014						
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 2014						
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 2014						
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	

MAY 2014						
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 2014						
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					

MONTH	TEACHER DAYS	STUDENT DAYS
August	4	0
September	20	20
October	23	22
November	19	18
December	15	15
January	22	20
February	20	19
March	21	21
April	20	20
May	21	20
June	10	9
<b>Total</b>	<b>195</b>	<b>184</b>

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

In accordance with Pennsylvania School Code 24 PS 15-1502, Days schools not to be kept open, " the following days are considered official school district holidays by the Mt. Lebanon School District:" December 24, 25, 26, 27, and 30.

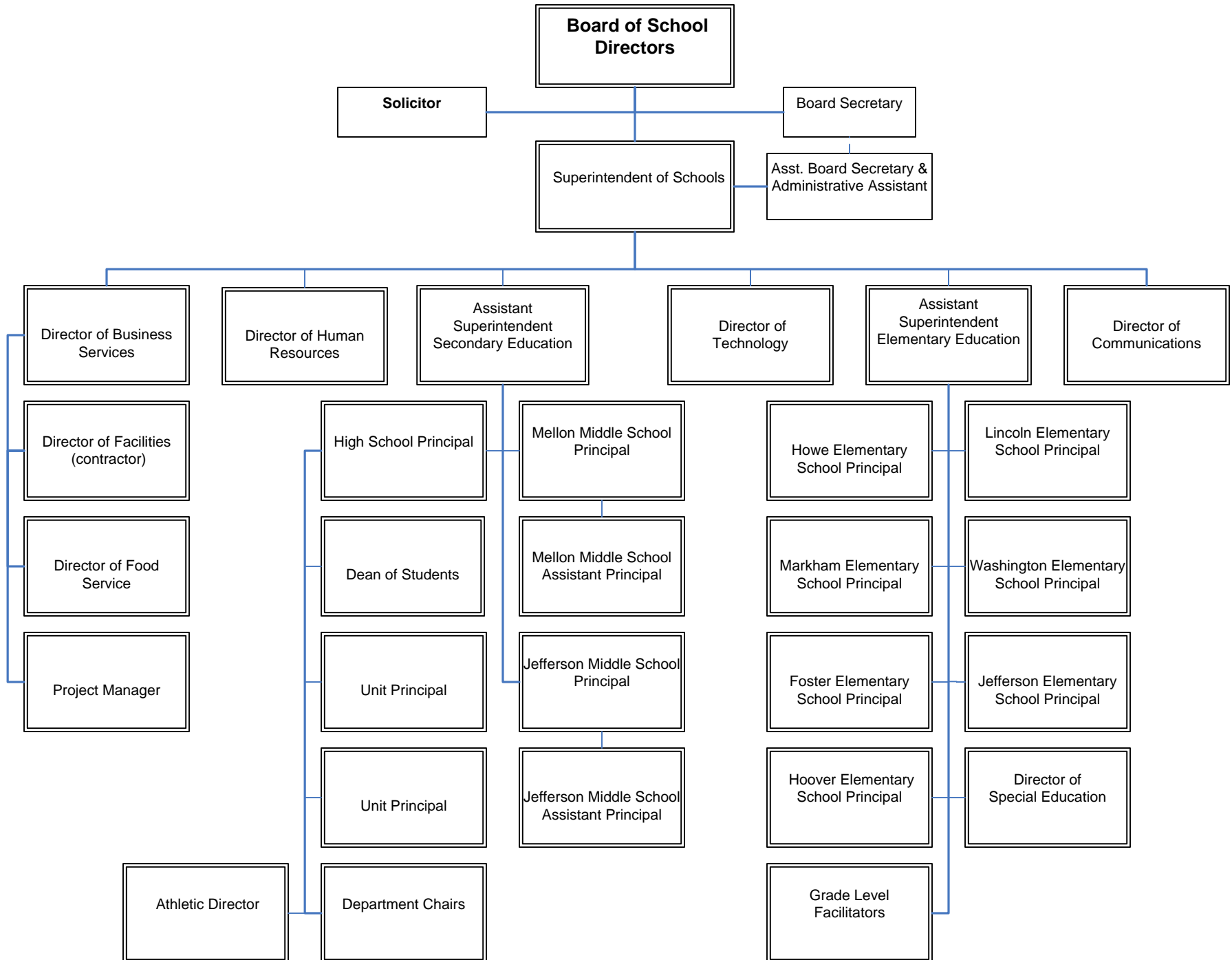
## **Mt. Lebanon School District 2013-2014 Budget**

### **BUDGET TIMELINE**

<b>May</b>	Strategic Plan reviewed to determine district goals.
<b>Summer</b>	Annual district performance report published.
<b>August</b>	Management staff reviews and refines strategic plan and prepares individual annual goals.  Individual administrator goal and planning conferences begin.
<b>September</b>	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.
<b>December-January</b>	First draft of budget forecast pages prepared by central office staff following input from all staff and administrators utilizing strategic plan priorities, including enrollment forecasts. Focus groups held (every other year).  Board sets educational and financial goals for upcoming school year.  Website is updated as Budget information becomes available.  Board passes a resolution to “not exceed” millage permitted by Act 1 Index if they desire to work within that limit.
<b>January-February</b>	Central office plans for annual budget preparation based upon forecast, strategic plan parameters and educational goals.  Preliminary budget approved by the School Board per Act 1 timeline if a resolution is not approved to “not exceed Index”.
<b>March</b>	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.
<b>April</b>	Board approves Proposed Final Budget. Public begins study of Final Budget for public approval at May board meeting; which includes televised public meeting.
<b>May</b>	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  
2013-14 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 63% 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.

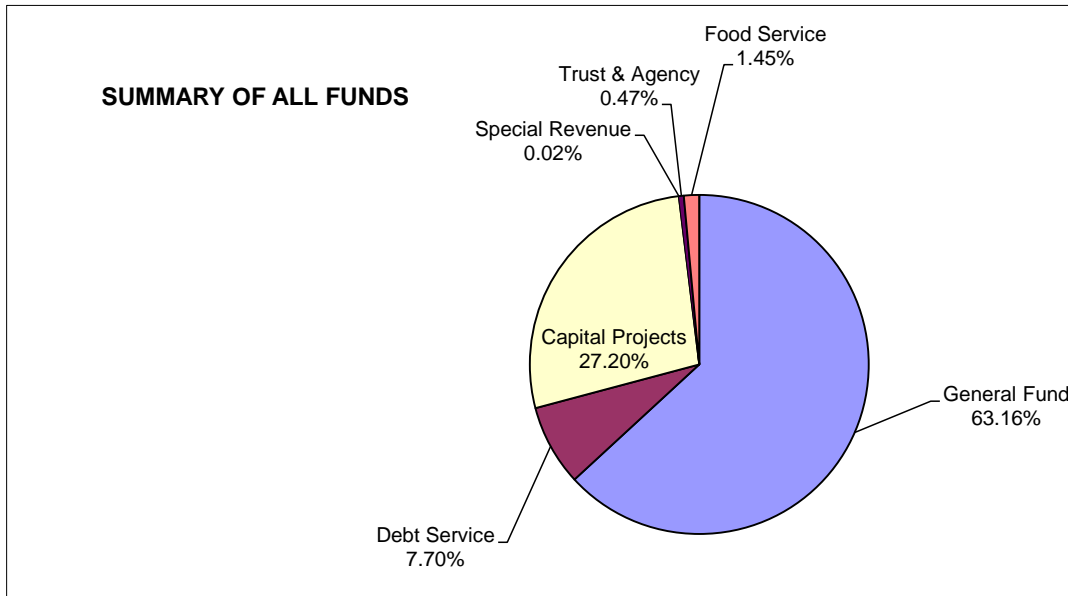
**PROPRIETARY/FOOD SERVICE FUND**

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 2013-14 Budget

## SUMMARY OF ALL FUNDS

Fund	Beginning Fund Balance July 1, 2012	Revenues	Expenses or Expenditures and Fund Transfers	Ending Fund Balance June 30, 2013
General Fund	\$ 9,533,535	\$ 83,164,503	\$ 83,164,503	\$ 9,533,535
Debt Service	-	10,144,040	10,144,040	-
Capital Projects	25,577,386	37,240,000	35,818,432	26,998,954
Special Revenue	138,093	25,200	25,000	138,293
Trust & Agency	101,154	606,500	620,000	87,654
Food Service	759,490	1,977,000	1,910,000	826,490
Totals	\$ 36,109,658	\$ 133,157,243	\$ 131,681,975	\$ 37,584,926



**Mt. Lebanon School District  
2013-14 Budget**

**SUMMARY OF ALL FUNDS BY FUND**

	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	TRUST & AGENCY	FOOD SERVICE	TOTAL
Revenues:							
Real Estate Tax	\$ 55,953,655						\$ 55,953,655
Earned Income Tax	6,900,940						6,900,940
Realty Transfer Tax	775,000						775,000
Liened Tax	825,000						825,000
Public Utility Tax	85,000						85,000
Earnings on Investments	140,000	\$ 150,000	\$ 200	\$ 1,500	\$ 2,000		293,700
Fees	166,159					1,620,000	1,786,159
Tuition/IDEA Funding	695,542						695,542
Athletic Receipts and Other	120,000			25,000	605,000		750,000
State Subsidies (includes gaming allocation)	16,786,082					40,000	16,826,082
Federal Grants excluding IDEA Funding	717,125					245,000	962,125
<b>Total Revenues</b>	<b>83,164,503</b>	<b>\$ -</b>	<b>150,000</b>	<b>25,200</b>	<b>606,500</b>	<b>1,907,000</b>	<b>85,853,203</b>
Expenditures and Reserves:							
Salaries	42,667,370					620,000	43,287,370
Fringe Benefits	19,214,285					160,000	19,374,285
Contracted Services	3,295,941						3,295,941
Repairs & Maintenance	1,094,130		35,000,000	25,000		70,000	36,189,130
Tuition, Transportation, Insurance	3,050,878						3,050,878
Supplies	1,269,866				600,000	1,040,000	2,909,866
Utilities	1,213,897						1,213,897
Books	421,085						421,085
Equipment	592,461		318,432				910,893
Fees and Fixed Charges	56,550	10,144,040			20,000	20,000	10,240,590
Reserve for Operations*	-						-
Joint Venture Debt	74,000						74,000
<b>Subtotal Expenditures</b>	<b>72,950,463</b>	<b>10,144,040</b>	<b>35,318,432</b>	<b>25,000</b>	<b>620,000</b>	<b>1,910,000</b>	<b>120,967,935</b>
Fund Transfers and Other Financing Sources (Uses)							
Transfer to Other Funds	10,214,040						10,214,040
Transfer from Other Funds		10,144,040	3,500,000			70,000	13,714,040
Revenue Over (Under) Expenditures Including Other Financing Sources (Uses)	-	-	(31,668,432)	200	(13,500)	67,000	(31,614,732)
Beginning Fund Balance	9,533,535	-	25,577,386	138,093	101,154	759,490	36,109,658
Ending Fund Balance	\$ 9,533,535	-	\$ 26,998,954	\$ 138,293	\$ 87,654	\$ 826,490	\$ 37,584,926



**Mt. Lebanon School District  
2013-14 Budget**

**SUMMARY OF ALL FUNDS BY YEAR**

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<b>Revenues:</b>					
Real Estate Tax <i>(includes liens)</i>	\$ 51,697,076	\$ 55,130,570	\$ 54,685,072	\$ 55,717,067	\$ 56,778,655
Earned Income Tax	5,783,167	6,131,785	6,486,666	6,391,371	6,900,940
Realty Transfer Tax	736,767	574,866	596,130	675,000	775,000
Public Utility Tax	80,728	79,608	81,571	80,000	85,000
Earnings on Investments	647,340	501,458	179,886	328,180	293,700
Fees	1,373,808	1,469,012	1,431,121	1,666,055	1,786,159
Tuition/IDEA Funding	999,509	1,031,419	823,511	1,044,701	695,542
Athletic Receipts and Other	675,271	731,923	685,725	815,000	750,000
State Subsidies (includes gaming allocation)	13,394,578	13,125,707	14,252,032	15,472,981	16,826,082
Federal Grants excluding IDEA Funding	1,989,572	2,593,526	877,876	962,125	962,125
<b>Total Revenues</b>	<b>77,377,816</b>	<b>81,369,874</b>	<b>80,099,590</b>	<b>83,152,480</b>	<b>85,853,203</b>
<b>Expenditures and Reserves:</b>					
Salaries	41,422,393	41,461,844	42,399,359	42,772,990	43,287,370
Fringe Benefits	13,636,911	14,012,391	15,323,664	16,914,987	19,374,285
Contracted Services	3,919,008	3,853,514	3,745,341	3,920,473	3,295,941
Repairs & Maintenance	6,023,995	3,585,227	13,618,047	46,114,178	36,189,130
Tuition, Transportation, Insurance	3,143,428	3,092,719	2,835,337	2,931,717	3,050,878
Supplies	2,165,519	2,080,973	2,161,545	2,212,281	2,909,866
Utilities	1,466,297	1,396,480	993,691	1,484,740	1,213,897
Books	774,402	703,637	644,559	404,858	421,085
Equipment	801,753	1,060,065	1,194,928	1,022,758	910,893
Fees and Fixed Charges	4,925,126	10,152,873	9,755,785	10,374,709	10,314,590
Reserve for Operations*	-	-	-	200,000	-
<b>Subtotal Expenditures</b>	<b>78,278,832</b>	<b>81,399,723</b>	<b>92,672,256</b>	<b>128,353,691</b>	<b>120,967,935</b>
<b>Fund Transfers and Other Financing Sources (Uses)</b>					
Transfer to Other Funds	4,718,733	6,344,547	9,650,995	10,239,850	10,214,040
Transfer from Other Funds	4,718,733	6,344,547	9,650,995	10,239,850	13,714,040
Bond Proceeds	241,050	-	-	-	-
Proceeds from Sale of Land	98,705	-	-	-	-
<b>Revenue Over (Under) Expenditures Including Other Financing Sources (Uses)</b>	<b>(659,966)</b>	<b>(29,849)</b>	<b>(12,572,666)</b>	<b>(45,201,211)</b>	<b>(31,614,732)</b>
<b>Beginning Fund Balance</b>	<b>60,875,683</b>	<b>60,215,717</b>	<b>60,185,868</b>	<b>47,613,202</b>	<b>36,109,658</b>
<b>Ending Fund Balance</b>	<b>\$ 60,215,717</b>	<b>\$ 60,185,868</b>	<b>\$ 47,613,202</b>	<b>\$ 2,411,991</b>	<b>\$ 37,584,926</b>

# **GENERAL FUND**



# Mt. Lebanon School District 2013-14 Budget

## GENERAL FUND SUMMARY

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Revenues:					
Real Estate Tax	\$ 48,362,461	\$ 53,965,911	\$ 53,960,787	\$ 54,892,067	\$ 55,953,655
Earned Income Tax	5,783,167	6,131,785	6,486,666	6,391,371	6,900,940
Realty Transfer Tax	736,767	574,866	596,130	675,000	775,000
Liened Tax	3,334,615	1,164,659	724,285	825,000	825,000
Public Utility Tax	80,728	79,608	81,571	80,000	85,000
Earnings on Investments	270,153	138,520	67,335	174,480	140,000
Fees	85,869	80,829	94,145	107,000	166,159
Tuition/IDEA Funding	999,509	1,031,419	823,511	1,044,701	695,542
Athletic Receipts and Other	21,711	48,451	116,347	138,000	120,000
State Subsidies (includes gaming allocation)	13,367,148	13,085,821	14,221,585	15,432,981	16,786,082
Federal Grants Excluding IDEA Funding	1,827,167	2,359,372	666,951	717,125	717,125
<b>Total Revenues</b>	<b>74,869,295</b>	<b>78,661,241</b>	<b>77,839,313</b>	<b>80,477,725</b>	<b>83,164,503</b>
Expenditures and Reserves:					
Salaries	40,889,621	40,882,168	41,804,508	42,172,990	42,667,370
Fringe Benefits	13,557,523	13,918,985	15,198,467	16,813,793	19,214,285
Contracted Services	3,393,295	3,230,294	3,221,670	3,250,473	3,295,941
Repairs & Maintenance	1,236,939	1,022,221	1,135,392	1,190,178	1,094,130
Tuition, Transportation, Insurance	3,074,266	3,023,557	2,766,080	2,861,717	3,050,878
Supplies	1,314,291	1,206,154	1,293,544	1,192,281	1,269,866
Utilities	1,466,297	1,396,480	993,691	1,484,740	1,213,897
Books	774,402	703,637	644,559	404,858	421,085
Equipment	721,525	773,089	686,787	646,758	592,461
Fees	61,873	63,626	65,960	55,550	56,550
Reserve for Operations*	-	-	-	200,000	-
Joint Venture Debt	55,694	66,072	76,092	71,312	74,000
<b>Subtotal Expenditures</b>	<b>66,545,726</b>	<b>66,286,283</b>	<b>67,886,750</b>	<b>70,344,650</b>	<b>72,950,463</b>
Fund Transfers:					
Transfer to Debt Service Fund	4,768,938	9,990,082	9,581,833	10,169,850	10,144,040
Transfer to Food Service Fund	69,162	69,162	69,162	70,000	70,000
Transfer to Capital Projects Fund	-	5,492,840	-	-	-
<b>Total Expenditures, Reserves, Transfers</b>	<b>71,383,826</b>	<b>81,838,367</b>	<b>77,537,745</b>	<b>80,584,500</b>	<b>83,164,503</b>
Beginning Fund Balance	9,030,395	12,515,864	9,338,738	9,640,310	9,533,535
Ending Fund Balance	\$ 12,515,864	\$ 9,338,738	\$ 9,640,310	\$ 9,533,535	\$ 9,533,535

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  
FORECAST OF BUDGETED EXPENDITURES

8/16/2013

	Audited 2011-12		Budgeted 2012-13		Final Budget 2013-14		Forecasted 2014-15		Forecasted 2015-16		Forecasted 2016-17		Forecasted 2017-18								
<i>Forecasted years are estimates</i>																					
REVENUES	\$	77,839,313	100%	\$	80,477,725	100%	\$	83,164,503	100%	\$	87,381,173	100%	\$	91,160,298	100%	\$	93,334,224	100%	\$	95,494,060	100%
Real Estate Tax		54,685,072	70%		54,892,067	68%		55,953,655	67%		58,568,311	67%		60,673,822	67%		62,184,110	67%		63,286,190	66%
Earned Income Tax		6,445,280	8%		6,391,371	8%		6,850,940	8%		7,056,468	8%		7,268,162	8%		7,486,207	8%		7,710,793	8%
Other Taxes		677,701	1%		1,580,000	2%		1,685,000	2%		1,685,000	2%		1,685,000	2%		1,685,000	2%		1,685,000	2%
Investment Earnings		67,335	0%		174,480	0%		140,000	0%		280,000	0%		560,000	1%		616,000	1%		677,600	1%
Other Local Income		1,075,389	1%		756,075	1%		498,075	1%		498,075	1%		510,075	1%		510,075	1%		510,075	1%
State		12,523,356	16%		13,734,832	17%		15,082,569	18%		16,339,055	19%		17,508,975	19%		17,898,568	19%		18,670,138	20%
Federal		666,951	1%		1,250,751	2%		1,250,751	2%		1,250,751	1%		1,250,751	1%		1,250,751	1%		1,250,751	1%
Gaming Fund Allocation		1,698,229	2%		1,698,149	2%		1,703,513	2%		1,703,513	2%		1,703,513	2%		1,703,513	2%		1,703,513	2%
EXPENDITURES	\$	77,537,745	100%	\$	80,584,500	100%	\$	83,164,503	100%	\$	87,270,692	100%	\$	90,932,026	100%	\$	92,985,805	100%	\$	95,023,092	100%
Salaries		41,804,508	54%		42,172,990	52%		42,667,370	51%		43,925,888	50%		44,575,025	49%		45,241,919	49%		45,927,061	48%
Fringe Benefits		15,198,467	20%		16,813,793	21%		19,214,285	23%		21,805,273	25%		24,288,459	27%		25,201,628	27%		26,143,715	28%
Contracted Services		3,221,670	4%		3,250,473	4%		3,295,941	4%		3,295,941	4%		3,295,941	4%		3,295,941	4%		3,295,941	3%
Repair & Maintenance		1,135,392	1%		1,190,178	1%		1,094,130	1%		1,094,130	1%		1,094,130	1%		1,094,130	1%		1,094,130	1%
Transp,Tuition,Insur		2,766,080	4%		2,861,717	4%		3,050,878	4%		2,861,717	3%		2,861,717	3%		2,861,717	3%		2,861,717	3%
Supplies		1,293,544	2%		1,192,281	1%		1,259,866	2%		1,269,866	1%		1,269,866	1%		1,269,866	1%		1,269,866	1%
Utilities		993,691	1%		1,474,740	2%		1,213,897	1%		1,213,897	1%		1,250,000	1%		1,250,000	1%		1,250,000	1%
Books		644,559	1%		414,858	1%		431,085	1%		421,085	0%		421,085	0%		421,085	0%		421,085	0%
Equipment		686,787	1%		646,758	1%		592,461	1%		592,461	1%		592,461	1%		592,461	1%		592,461	1%
Fees		65,960	0%		55,550	0%		56,550	0%		55,550	0%		55,550	0%		55,550	0%		55,550	0%
Parkway West Debt		76,092	0%		71,312	0%		74,000	0%		74,000	0%		74,000	0%		74,000	0%		74,000	0%
Budgetary Reserves			0%		200,000	0%		-	0%		-	0%		-	0%		-	0%		-	0%
Transfer-Food Svs.		69,162	0%		70,000	0%		70,000	0%		70,000	0%		70,000	0%		70,000	0%		70,000	0%
Transfer-Debt Svs/Capital Fnd		9,581,833	12%		10,169,850	13%		10,144,040	12%		10,121,204	12%		10,092,723	11%		10,098,444	11%		10,259,018	11%
Transfer-Debt HS new bonds											469,680			991,070			1,459,065			1,708,547	
FINANCIAL SUMMARY										ESTIMATED!!!		ESTIMATED!!!		ESTIMATED!!!		ESTIMATED!!!					
Undesignated Fund Balance		4,700,870			4,835,070			4,989,870			5,455,922			5,579,148			5,701,385			53,598	
Assessed Valuation		2,170,447,511			2,173,384,611			2,715,449,015			2,715,449,015			2,715,449,015			2,715,449,015			2,715,449,015	
Revenue per mill		2,078,190			2,084,015			2,549,807			2,614,977			2,614,977			2,614,977			2,614,977	
Millage Rate		26.63			27.13			22.61	(4.52)		23.05	0.44		23.85	0.81		24.43	0.58		24.85	0.42
															millage increase						
DEMOGRAPHICS																					
Number of Students		5,297			5,268			5,217			5,183			5,167			5,186			5,160	
Per Pupil Cost	\$	14,638		\$	15,297		\$	15,941		\$	16,838		\$	17,599		\$	17,930		\$	18,415	

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

<u>NEW MILLS Final Budget</u> <u>13-Aug-13</u>	Audited 2011-12		Budgeted 2012-13		Final Budget 2013-14		Budget/Budget Percent Increase			
REVENUES	\$	77,839,313	100%	\$	80,477,725	100%	\$	83,164,503	100%	3.3%
Real Estate Tax		54,685,072	70%		54,892,067	68%		55,953,655	67%	1.9%
Earned Income Tax		6,445,280	8%		6,391,371	8%		6,850,940	8%	7.2%
Other Taxes		677,701	1%		1,580,000	2%		1,685,000	2%	6.6%
Investment Earnings		67,335	0%		174,480	0%		140,000	0%	-19.8%
Other Local Income		1,075,389	1%		756,075	1%		498,075	1%	-34.1%
State		12,523,356	16%		13,734,832	17%		15,082,569	18%	9.8%
Federal		666,951	1%		1,250,751	2%		1,250,751	2%	0.0%
Gaming Fund Allocation		1,698,229	2%		1,698,149	2%		1,703,513	2%	0.3%
EXPENDITURES	\$	77,537,745	100%	\$	80,584,500	100%	\$	83,164,503	100%	3.2%
Salaries		41,804,508	54%		42,172,990	52%		42,667,370	51%	1.2%
Fringe Benefits		15,198,467	20%		16,813,793	21%		19,214,285	23%	14.3%
Contracted Services		3,221,670	4%		3,250,473	4%		3,295,941	4%	1.4%
Repair & Maintenance		1,135,392	1%		1,190,178	1%		1,094,130	1%	-8.1%
Transp,Tuition,Insur		2,766,080	4%		2,861,717	4%		3,050,878	4%	6.6%
Supplies		1,293,544	2%		1,192,281	1%		1,259,866	2%	5.7%
Utilities		993,691	1%		1,474,740	2%		1,213,897	1%	-17.7%
Books		644,559	1%		414,858	1%		431,085	1%	3.9%
Equipment		686,787	1%		646,758	1%		592,461	1%	-8.4%
Fees		65,960	0%		55,550	0%		56,550	0%	1.8%
Parkway West Debt		76,092	0%		71,312	0%		74,000	0%	3.8%
Budgetary Reserves		-	0%		200,000	0%		-	0%	-100.0%
Transfer-Food Svs.		69,162	0%		70,000	0%		70,000	0%	0.0%
Transfer-Debt Svs/Capital Fnd		9,581,833	12%		10,169,850	13%		10,144,040	12%	-0.3%
FINANCIAL SUMMARY										
Undesignated Fund Balance		4,700,870			4,835,070			4,989,870	6.0%	% of budget
Assessed Valuation		2,170,447,511			2,173,384,611			2,715,449,015	24.9%	% increase
Revenue per mill		2,078,190			2,084,015			2,549,807		
Millage Rate		26.63			27.13			22.61	(4.52)	Increase
DEMOGRAPHICS										
								Act 1 Index	\$	962,034
								Act 1 Index plus Exceptions	\$	1,855,330
								Current Budget Out of Balance	\$	1,061,588
Number of Students	\$	5,297		\$	5,268		\$	5,217		
Per Pupil Cost	\$	14,638		\$	15,297		\$	15,941	4.2%	

<b>Act 1 Index</b>	<b>\$</b>	<b>962,034</b>
<b>Act 1 Index plus Exceptions</b>	<b>\$</b>	<b>1,855,330</b>
<b>Current Budget Out of Balance</b>	<b>\$</b>	<b>1,061,588</b>



# **GENERAL FUND BUDGET**

## **REVENUES**





# **Mt. Lebanon School District 2013-14 BUDGET**

## **GENERAL FUND REVENUE EXPLANATION**

### **LOCAL REVENUE:**

**REAL ESTATE TAX..... \$55,953,655**

Budget for 2012-13 was \$54,892,073 net of gaming funds of \$1,698,149.

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

The calculation is as follows:

Real Estate Tax Calculator	Real Estate Tax
Assessed Value Per Tax Office (5/3/13):	\$ 2,715,449,015
Less Historical % of Liens at Year End est at 1.6%:	43,447,184
Less Adjustment for Concordia (per tax office)	4,862,752
Plus estimated Asbury Heights Settlement	8,000,000
Less successful appeals-(commercial and residential)	81,463,470
Equals Adjusted Assessed Value:	\$ 2,593,675,608
Millage Rate:	22.61
Collectible Taxes at Face Value:	\$ 58,643,006
Percent of Taxes Paid at Discount:	85.0%
Real Estate Tx net of discount - no Gaming Funds:	\$ 57,646,074
Less Gaming Fund Rebates:	1,703,513
Budget-Real Estate Taxes at 2013-14 Millage Rate:	\$ 55,942,561

*(Note that this is formally calculated by State documents and will differ slightly from actual budgeted amount.)*

Calculation of this revenue source is the most critical of all revenue estimates. This is because Real Estate Tax constitutes 67% of total revenues. If the calculation is off by only 1%, we will not have \$560,000 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 %. 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 96.6% in fiscal 2004 to 86% in 2011. 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 2013-14 Budget reflects funds granted from Gambling (Gaming) Tax proceeds. As a result of this new allocation, \$1,703,513 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 2013-14 was \$8,081 in assessment reduction, which rebated \$183 to each of 9,324 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 \$2,715,449,015 which is significantly higher than the prior year. Allegheny County had not reassessed properties since 2002. This assessment multiplied by our millage rate of 22.61 mills modified by a 93.9% collection rate brings us to a tax amount of \$55,953,655 after a reduction in made for gaming funds.

## **EARNED INCOME TAX..... \$6,850,940**

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 2013-14 Budget we assumed there would be a 2% increase from current year projected final collections which reflects an increase of 7.2% from 2012-13 due to a new collection method which has significantly improved collection beginning in 2013.

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
1999	\$4,289,844	
2000	5,046,919	17.6%
2001	4,804,519	-4.8%
2002	4,804,088	0.0%
2003	4,772,005	-0.7%
2004	5,018,226	5.2%
2005	5,069,541	1.0%
2006	5,294,788	4.4%
2007	5,695,884	7.6%
2008	6,053,990	6.3%
2009	5,879,153	-2.9%
2010	5,783,167	-1.6%
2011	6,131,785	6.0%
2012	6,445,280	5.1%

## **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..... \$775,000**

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 775 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 2014 to be at the mid range of possibilities based on an improving economy.

Fiscal Year	Realty Transfer Tax	Percent Change
1999	\$506,864	
2000	586,859	15.8%
2001	532,260	-9.3%
2002	764,454	43.6%
2003	656,697	-14.1%
2004	859,893	30.9%
2005	744,122	-13.5%
2006	842,257	13.2%
2007	720,672	-14.4%
2008	689,115	-4.4%
2009	564,684	-18.1%
2010	736,767	30.5%
2011	574,866	-22.0%
2012	596,130	3.7%

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

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

#### **PUBLIC UTILITY TAX..... \$85,000**

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

Fiscal Year	Public Utility Tax	Percent Change
1999	\$450,833	
2000	365,699	-18.9%
2001	142,791	-61.0%
2002	78,392	-45.1%
2003	66,909	-14.6%
2004	78,519	17.4%
2005	57,838	-26.3%
2006	79,024	36.6%
2007	86,299	9.2%
2008	81,464	-5.6%
2009	74,808	-8.2%
2010	80,728	7.9%
2011	79,608	-1.4%
2012	81,571	1.0%

#### **EARNINGS ON INVESTMENTS ..... \$140,000**

Earnings on investments is revenue received from the investment of idle school district revenue as it becomes available. The estimate in fiscal 2014 assumes an average interest rate of .4% 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 anticipate that rates would continue to stay low during the year. Currently, rates are between .2 and .1%.

**FEES ..... \$87,000**

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 a 10% increase. Also, included this year is a student fee for parking at the high school site and a student participation fee for activities. Last year's audited rental income was \$94,145.

**TUITION..... \$241,075**

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 2013 is audited at \$241,743. We anticipate that the budget for fiscal 2014 will be reasonably accurate.

**ATHLETIC RECEIPTS AND MISCELLANEOUS REVENUE ..... \$170,000**

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..... \$65,127,670**

**STATE REVENUE:**

**BASIC EDUCATION SUBSIDY ..... \$5,774,060**

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

As State funding levels out due to stable personal income which is taxed at the State level, we can anticipate future years of little to no increase in this revenue source.

Fiscal Year	Basic Education Funding	Percent Change
2008	\$ 5,421,450	
2009	5,584,093	3.0%
2010	5,695,775	2.0%
2011	5,809,691	2.0%
2012	5,584,093	-3.9%
2013	5,584,094	0.0%

**SPECIAL EDUCATION.....\$2,565,274**

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

Fiscal Year	Special Ed Funding	Percent Change
2008 \$	2,447,876	
2009	2,477,734	1.2%
2010	2,495,562	0.7%
2011	2,495,562	0.0%
2012	2,518,259	0.9%
2013	2,565,274	1.9%

**TRANSPORTATION.....\$120,000**

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

**CONSTRUCTION SUBSIDIES.....\$1,131,931**

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. While the State has not begun to fund reimbursement for payments on our high school renovation bonds, we budget for the funds since all preliminary funding formulas are complete.

**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 .....\$112,484**

The Governor proposed no increase in the block grant funding for schools to help pay for remediation programs for low achieving students and for innovative programming including early childhood education.

**NURSING SUBSIDY.....\$100,000**

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

**SOCIAL SECURITY REIMBURSEMENT .....\$1,632,027**

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 .....\$3,611,793**

This revenue is received from the State and is designated as the Commonwealth's matching share of the employer's contribution towards the cost of retirement costs for covered employees. We have budgeted the same 50% funding in this area for 2013-14. The retirement rate of 12.36% in 2012-13 was increased by the Retirement Board to 16.93% for 2013-14.

**TUITION REIMBURSEMENT.....\$15,000**

The State reimburses us for the cost of Wards of the State.

**GAMBLING (GAMING) ALLOCATION..... \$1,703,513**

The State approved gambling in Pennsylvania a few years ago. In 2013-14, Mt. Lebanon was granted \$1.7 million to rebate to eligible owner/occupied homeowners as a reduction in their assessment of \$8,081, resulting in a reduction in tax of \$183. 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)..... \$16,786,082**

**FEDERAL REVENUE:**

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

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

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

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

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

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

**DRUG FREE SCHOOLS GRANT ..... \$12,000**

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

**IDEA ..... \$533,626**

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

**ACCESS..... \$374,545**

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

**TOTAL FEDERAL FUNDS ..... \$1,250,751**

**USE OF FUND BALANCE ..... \$0**

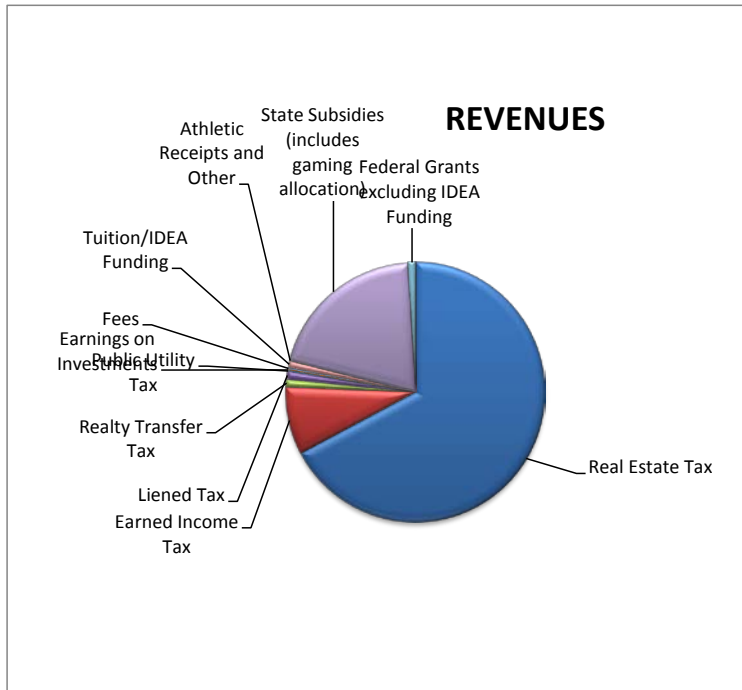
The School Board did not allocate any fund balance to balance revenues with expenditures this year. Board policy sets the unreserved balance at 6% of budget to assure fiscal stability in our operating budget.

**TOTAL REVENUE BUDGET IN 2013-14 ..... \$80,584,500**

# Mt. Lebanon School District 2013-14 Budget

## REVENUE BUDGET

	Audited 2010-11	Audited 2011-12	Budget 2012-13	Budget 2013-14	Increase	% Budget
Real Estate Tax	\$ 53,965,911	\$ 53,960,787	\$ 54,892,067	\$ 55,953,655	1.9%	67%
Earned Income Tax	6,131,785	6,486,666	6,391,371	6,900,940	8.0%	8%
Realty Transfer Tax	574,866	596,130	675,000	775,000	14.8%	1%
Liened Tax	1,164,659	724,285	825,000	825,000	0.0%	1%
Public Utility Tax	79,608	81,571	80,000	85,000	6.3%	0%
Earnings on Investments	138,520	67,335	174,480	140,000	-19.8%	0%
Fees	80,829	94,145	107,000	166,159	55.3%	0%
Tuition/IDEA Funding	1,031,419	823,511	1,044,701	695,542	-33.4%	1%
Athletic Receipts and Other	48,451	116,347	138,000	120,000	-13.0%	0%
State Subsidies (includes gaming allocation)	13,085,821	14,221,585	15,432,981	16,786,082	8.8%	20%
Federal Grants excluding IDEA Funding	2,359,372	666,951	717,125	717,125	0.0%	1%
Use of Fund Balance			(80,477,725)			
<b>Total Revenues</b>	<b>\$ 78,661,241</b>	<b>\$ 77,839,313</b>	<b>\$ -</b>	<b>\$ 83,164,503</b>	<b>#DIV/0!</b>	<b>100%</b>



Real Estate taxes, which make up 67% of this budget, reflects a 1.9% increase from the prior year. This was necessary to keep the budget in balance. The Act 1 Index allowed for a 1.7% increase. The remaining funds were allowed because of the large increase in retirement costs,.

Earned income tax projects an 8% increase from a new collection process which requires employers to withhold this tax from employee paychecks. School districts throughout the area are reflecting increases as a result.

Governor Corbett proposed a budget which kept state funding at a small increase from last year for basic education and no increase for special education funding. The increase in the budget for state funding is due to the increased rate of the PSERS retirement rate from 12.36% to 16.93% of salaries. The state pays half this cost as well as half the cost of social security for our staff.

The state construction subsidy includes funding for the addition of the high school bond reimbursements as well as the elimination of the middle school bonds which are now paid in full. This funding from the state will begin once PlanCon Part H is approved. It was submitted to the state back in 2012, but has not been approved pending additional funding for construction subsidies in the state budget. We anticipate this funding to be approved based on earlier approval of the state's obligation towards this debt. But it will likely be another couple of years before funding is sufficient to gain final approval.

No use of the fund balance was needed to balance revenues with expenditures in this budget.

	Audited 2010-11	Audited 2011-12	Budget 2012-13	Budget 2013-14	Increase	% Budget
<b>State Subsidies</b>						
Basic Ed Subsidy	\$ 4,761,007	\$ 5,584,093	\$ 5,584,094	\$ 5,774,060	3.4%	34%
Special Ed Subsidy	2,589,760	2,518,259	2,565,274	2,565,274	0.0%	15%
Social Security Reimbursement	1,548,935	1,571,519	1,613,118	1,633,939	1.3%	10%
Retirement Reimbursement	1,063,552	1,789,948	2,606,293	3,609,881	38.5%	22%
Construction Subsidy	794,738	678,063	1,124,053	1,131,931	0.7%	7%
Health Subsidy	118,327	117,152	120,000	120,000	0.0%	1%
Gaming Fund Allocation	1,698,323	1,698,229	1,698,149	1,703,513	0.3%	10%
Other State Subsidies	511,179	264,322	122,000	247,484	102.9%	1%
<b>Total All State Subsidies</b>	<b>\$ 13,085,821</b>	<b>\$ 14,221,585</b>	<b>\$ 15,432,981</b>	<b>\$ 16,786,082</b>	<b>8.8%</b>	<b>100%</b>





# **GENERAL FUND BUDGET EXPENDITURES**



**Mt. Lebanon School District  
2013-14 Budget**

**GENERAL FUND  
EXPENDITURE EXPLANATION**

**INSTRUCTION:**

**REGULAR INSTRUCTION ..... \$39,160,239**

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..... \$7,587,228**

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

**VOCATIONAL EDUCATION..... \$165,000**

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

**OTHER INSTRUCTIONAL PROGRAMS ..... \$300,340**

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..... \$236,854**

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 ..... \$47,449,661**

**SUPPORT SERVICES:**

**STUDENT SUPPORT SERVICES ..... \$3,193,571**

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 ..... \$1,920,069**

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..... \$4,989,021**

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

**Mt. Lebanon School District  
2013-14 Budget**

**GENERAL FUND  
EXPENDITURE EXPLANATION  
(Continued)**

**PUPIL HEALTH ..... \$818,114**

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 ..... \$1,013,752**

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 ..... \$8,379,680**

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 ..... \$1,270,148**

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 ..... \$1,552,168**

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

**TOTAL SUPPORT SERVICES ..... \$23,136,523**

**NON-INSTRUCTIONAL SERVICES:**

**STUDENT ACTIVITIES ..... \$560,163**

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

**ATHLETICS ..... \$1,408,955**

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  
2013-14 Budget**

**GENERAL FUND  
EXPENDITURE EXPLANATION  
(Continued)**

**COMMUNITY SERVICES .....\$321,161**

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

**DEBT SERVICE AND TRANSFERS .....\$10,288,040**

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 Funds.

**BUDGETARY RESERVE .....\$0**

**TOTAL NON-INSTRUCTIONAL SERVICES .....\$12,578,319**

**TOTAL EXPENDITURES AND FUND TRANSFERS.....\$83,164,503**

**FUND BALANCE:**

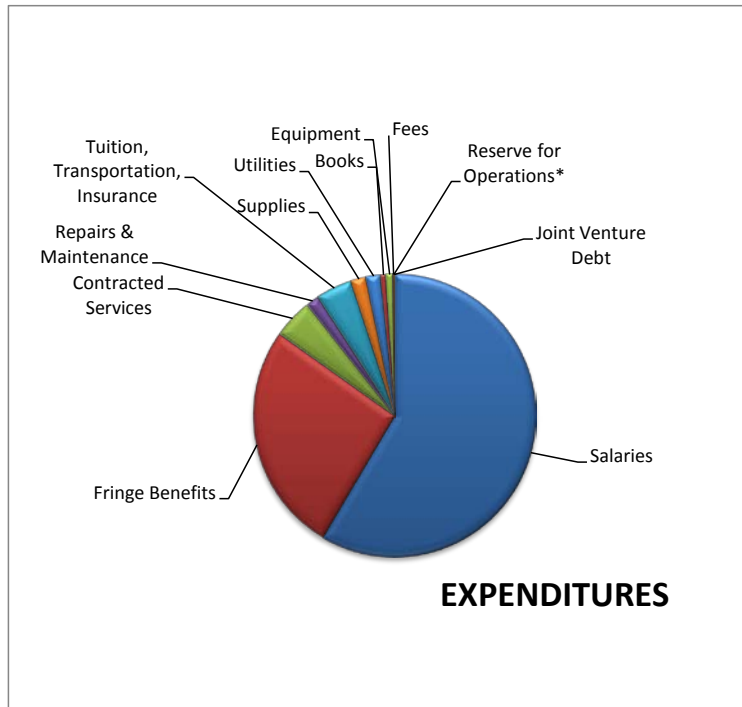
The fund balance is budgeted to be 6% of expenditures as per Board Policy. Excess funds above this amount are to be transferred to the Capital Fund and other funds as designated by the School Board. If the fund balance drops below 6% of expenditures, the School Board must designate under spending in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

## Mt. Lebanon School District 2013-14 Budget

### EXPENDITURE BUDGET BY OBJECT

	Audited 2010-11	Audited 2011-12	Budget 2012-13	Budget 2013-14	Increase	% Budget
Salaries	\$ 40,882,168	\$ 41,804,508	\$ 42,172,990	\$ 42,667,370	1.2%	51%
Fringe Benefits	13,918,985	15,198,467	16,813,793	19,214,285	14.3%	23%
Contracted Services	3,230,294	3,221,670	3,250,473	3,295,941	1.4%	4%
Repairs & Maintenance	1,022,221	1,135,392	1,190,178	1,094,130	-8.1%	1%
Tuition, Transportation, Insurance	3,023,557	2,766,080	2,861,717	3,050,878	6.6%	4%
Supplies	1,206,154	1,293,544	1,192,281	1,269,866	6.5%	2%
Utilities	1,396,480	993,691	1,484,740	1,213,897	-18.2%	1%
Books	703,637	644,559	404,858	421,085	4.0%	1%
Equipment	773,089	686,787	646,758	592,461	-8.4%	1%
Fees	63,626	65,960	55,550	56,550	1.8%	0%
Reserve for Operations*	-	-	200,000	-	-100.0%	0%
Joint Venture Debt	66,072	76,092	71,312	74,000	3.8%	0%
Subtotal Expenditures	\$ 66,286,283	\$ 67,886,750	\$ 70,344,650	\$ 72,950,463	3.7%	88%
Fund Transfers:						
Transfer to Debt Service Fund	9,990,082	9,581,833	10,169,850	10,144,040	-0.3%	12%
Transfer to Food Service Fund	69,162	69,162	70,000	70,000	0.0%	0%
Transfer to Capital Projects Fund	5,492,840	-	-	-		0%
Total Expenditures and Fund Transfers	\$ 81,838,367	\$ 77,537,745	\$ 80,584,500	\$ 83,164,503	3.2%	100%

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



Salaries and fringe benefits make up 74% of our budget. With debt service at another 12%, 86% 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.

The retirement contribution rate is budgeted at 16.93%, a 37% over this year's rate of 12.36%. Note that the State reimburses schools half this cost which shows up as increased State revenue. A moderate increase in health care of 5 to 7% also helped control fringe benefit costs this year.

Utility rates have decreased again this year. This, added to our energy management program, has reduced costs in this budget. More importantly our total utility costs have shown a decrease over the four years in this presentation.

Other than salaries and fringe benefits, most expenditure categories show either no increase or a decrease from four years ago. This is due to very tight budgeting controls and finding different ways of providing services to our community at no additional cost. Both book purchases and equipment purchases are being funded through the Capital Budget when significant.

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

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

Reserves for operations costs and grants are set up to fund contingencies not known at the time the budget is prepared. We have eliminated this budget since our annual underspending more than offsets the need for the additional contingency.

**Mt. Lebanon School District  
2013-14 Budget**

**EXPENDITURE BUDGET BY PROGRAM**

		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14	Increase	% Budget
Instruction										
Regular Instruction										
Elementary Instruction	\$	9,508,267	\$	9,941,042	\$	10,159,546	\$	10,647,730	4.8%	13%
Language Arts		3,790,961		3,995,864		4,649,318		5,084,932	9.4%	6%
World Language		2,312,128		2,388,917		2,550,561		2,829,467	10.9%	3%
Social Studies		2,148,864		2,236,105		2,481,667		2,627,180	5.9%	3%
Mathematics & Computer Science		2,010,054		2,162,031		2,305,656		2,418,292	4.9%	3%
Science		2,639,315		2,807,665		3,053,128		3,263,110	6.9%	4%
Fine Arts		3,685,128		3,711,017		3,956,665		4,225,960	6.8%	5%
Physical Education/Health		1,745,134		1,842,155		1,942,732		2,011,450	3.5%	2%
Family & Consumer Science		391,160		373,930		332,693		351,163	5.6%	0%
Technology Education		544,671		543,164		540,081		281,214	-47.9%	0%
Business Education		469,880		645,341		533,315		671,096	25.8%	1%
Other Instruction		5,127,679		4,909,375		4,872,175		4,748,645	-2.5%	6%
Subtotal Regular Instruction	\$	34,373,241	\$	35,556,606	\$	37,377,537	\$	39,160,239	4.8%	47%
Special Education		6,754,380		7,050,874		7,067,743		7,587,228	7.4%	9%
Vocational Education		166,791		117,865		150,000		165,000	10.0%	0%
Summer Programs		61,627		118,186		99,432		103,027	3.6%	0%
Homebound Education		18,772		19,630		8,360		8,521	1.9%	0%
Federal Programs		522,920		543,642		186,762		188,792	1.1%	0%
Continuing Education		166,121		228,944		229,997		236,854	3.0%	0%
Total Instruction	\$	42,063,852	\$	43,635,747	\$	45,119,831	\$	47,449,661	5.2%	57%
Support Services										
Student Support Services	\$	3,054,279	\$	2,949,077	\$	2,959,344	\$	3,193,571	7.9%	4%
Instructional Support Services		2,697,364		2,100,702		2,087,611		1,920,069	-8.0%	2%
Administration		4,280,752		4,737,883		4,805,667		4,989,021	3.8%	6%
Pupil Health		716,617		861,900		767,436		818,114	6.6%	1%
Financial Services		931,106		916,732		960,879		1,013,752	5.5%	1%
Maintenance of Plant		7,606,039		7,599,216		8,401,293		8,379,680	-0.3%	10%
Student Transportation		1,157,436		1,197,335		1,165,448		1,270,148	9.0%	2%
Other Support Services		1,580,452		1,567,095		1,555,274		1,552,168	-0.2%	2%
Total Support Services	\$	22,024,045	\$	21,929,940	\$	22,702,952	\$	23,136,523	1.9%	28%
Non-Instructional Services										
Student Activities	\$	482,023	\$	528,568	\$	536,828	\$	560,163	4.3%	1%
Athletics		1,309,070		1,347,416		1,391,045		1,408,955	1.3%	2%
Community Services		341,221		368,232		322,682		321,161	-0.5%	0%
Debt Service and Fund Transfers		15,618,156		9,727,843		10,311,162		10,288,040	-0.2%	12%
Operating Budgetary Reserve		-		-		200,000		-	-100.0%	0%
Total Non-Instructional Svs.	\$	17,750,470	\$	11,972,059	\$	12,761,717	\$	12,578,319	-1.4%	15%
Total Expenditures, Reserves, Transfers	\$	81,838,367	\$	77,537,746	\$	80,584,500	\$	83,164,503	3.2%	100%





**GENERAL FUND**

**EXPENDITURE BUDGET BY  
PROGRAM**



## Mt. Lebanon School District 2013-14 Budget

ELEMENTARY INSTRUCTION		Audited 2010-2011		Audited 2011-12		Budget 2012-13		Budget 2013-14		Increase	% Budget
Salaries	\$	6,630,057	\$	6,901,146	\$	7,209,575	\$	7,277,750		0.9%	68%
Fringe Benefits		2,750,031		2,888,257		2,840,933		3,236,727		13.9%	30%
Printing & Postage & Repairs		3,571		7,615		4,000		8,000		100.0%	0%
Supplies & Books		124,608		144,024		105,038		125,253		19.2%	1%
Subtotal	\$	9,508,267	\$	9,941,042	\$	10,159,546	\$	10,647,730		4.8%	100%

### DEPARTMENT GOALS

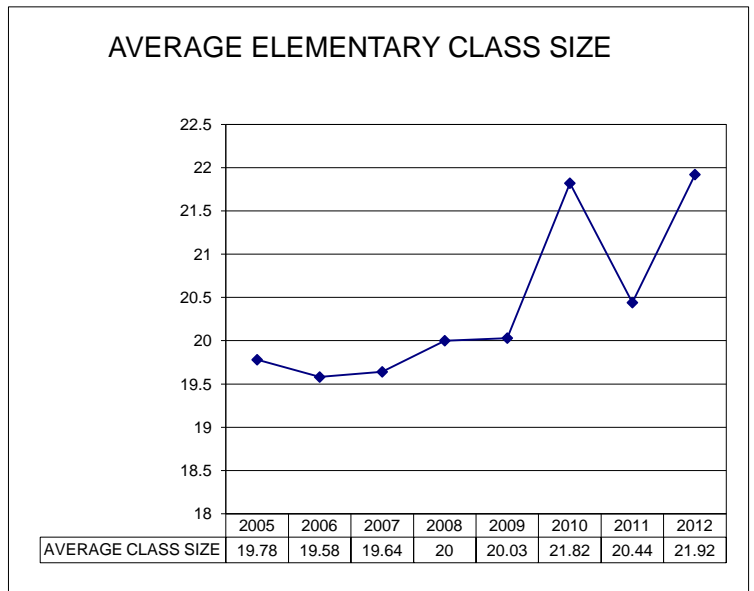
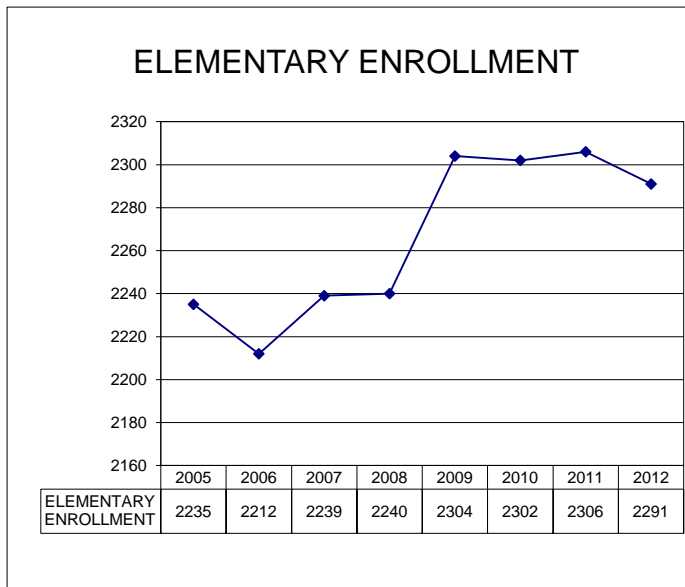
To provide the appropriate level of programming and support so that the School District mission can be accomplished.

### GENERAL DESCRIPTION OF PROGRAM

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

### RESOURCE ALLOCATION

During the 2012-13 school year, instruction is provided by 106.5 full-time equivalent teachers. Funds are utilized for the instructional costs at the elementary level.



### GRAPH INTERPRETATION

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

### PROGRAM CHANGE PROPOSALS

None this year.

## Mt. Lebanon School District 2013-14 Budget

LANGUAGE ARTS		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14	Increase	% Budget
Salaries	\$	2,390,075	\$	2,480,494	\$	2,879,620	\$	3,047,720	5.8%	100%
Fringe Benefits		810,811		920,066		1,134,713		1,354,227	19.3%	44%
Supplies & Books		576,095		584,729		607,985		675,985	11.2%	22%
Technology		13,980		10,575		27,000		7,000	-74.1%	0%
Subtotal	\$	3,790,961	\$	3,995,864	\$	4,649,318	\$	5,084,932	9.4%	167%

### DEPARTMENT GOALS

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

### GENERAL K-12 DESCRIPTION OF PROGRAM

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

### RESOURCE ALLOCATION

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

Curriculum revision and development of the academic program is a priority for this budget. Specific courses receiving attention in the coming year include Academic English 10, a continued emphasis on the elementary reading program implemented this year and aspects of the Writer's Workshop. A new course for at the honors level in twelfth grade is to be piloted.

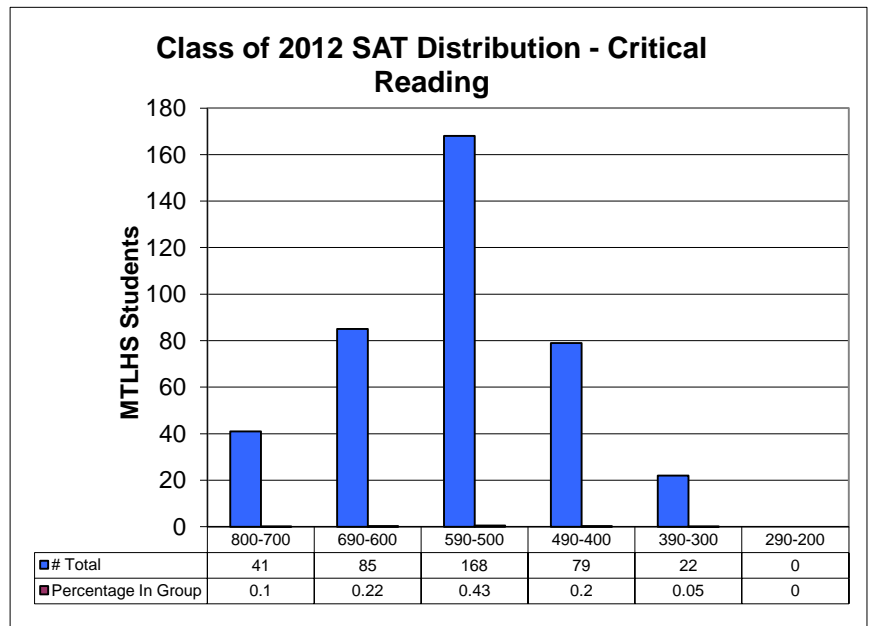
Other resources that support departmental goals are the requirement for a literature class *and* an English class in sixth and seventh grades, the fortification of writing clinicians in each secondary building, the use of whole texts rather than excerpts in literature study, and the on-going provision 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 as well as scores on the fifth and eighth 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) as well as the new Pennsylvania Keystone assessment are also tracked. Since most of our students take the SAT (94% of the class of 2012), 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 2013-14 Budget

<b>WORLD LANGUAGE</b>		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14	Increase	% Budget
Salaries	\$	1,701,263	\$	1,726,735	\$	1,799,250	\$	1,929,850	7.3%	68%
Fringe Benefits		547,119		600,261		708,994		857,300	20.9%	30%
Supplies & Books		63,039		61,291		41,667		41,667	0.0%	1%
Technology		707		630		650		650	0.0%	0%
Subtotal	\$	2,312,128	\$	2,388,917	\$	2,550,561	\$	2,829,467	10.9%	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 a global perspective and a respect for other cultures and beliefs.

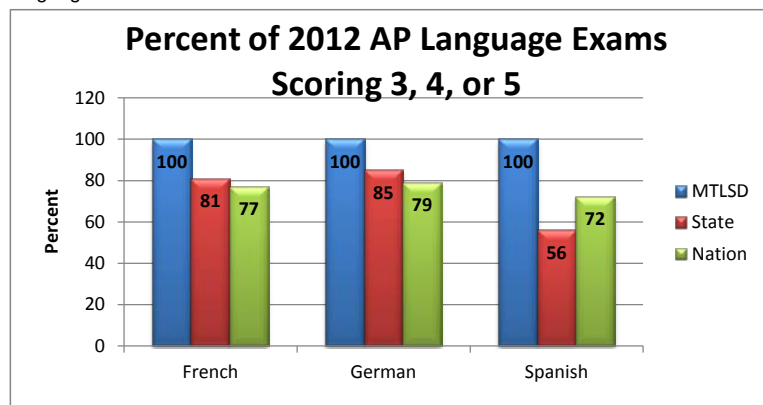
### GENERAL K-12 DESCRIPTION OF PROGRAM

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 also have an exploratory experience once a week in French and German during the first semester.

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

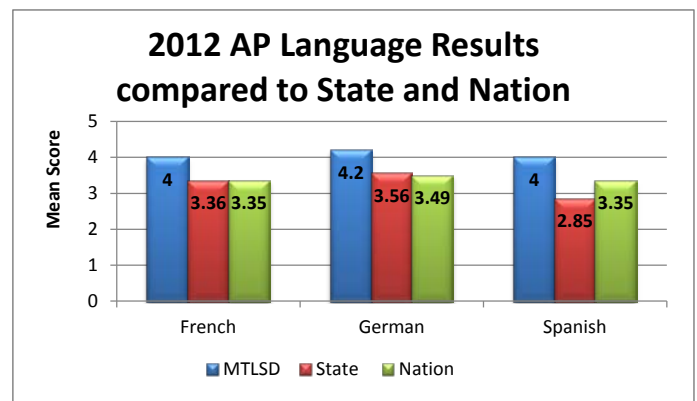
27 teachers conduct the Grades 1-12 World Language program in the Mt. Lebanon School District. World language teachers have developed units of study using the Understanding by Design model which integrates big ideas and standards, assessment and learning activities. To judge the effectiveness of the 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 2011 Advanced Placement (AP) Language Examination in French, German and above the state average in 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 2013-14 Budget

<b>SOCIAL STUDIES</b>		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14		Increase	% Budget
Salaries	\$	1,591,623	\$	1,624,837	\$	1,750,500	\$	1,775,100		1.4%	68%
Fringe Benefits		511,949		564,469		689,783		811,196		17.6%	31%
Supplies & Books		36,040		36,820		32,050		31,550		-1.6%	1%
Technology		9,252		9,979		9,334		9,334		0.0%	0%
Subtotal	\$	2,148,864	\$	2,236,105	\$	2,481,667	\$	2,627,180		5.9%	100%

### DEPARTMENT GOALS

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

### GENERAL K-12 DESCRIPTION OF PROGRAM

The elementary program K-5 provides a program which meets the content standards in citizenship education as identified in Chapter 4. Social Studies include costs for 12 teaching positions at the middle schools for grades 6 through 8. There are 16.2 positions at the senior high school. The program provides four core courses for our 9th-10th and 11th grade students. The courses address the content standards in citizenship education as identified in Chapter 4 in the defined areas of civics and government, economics, geography and history. Students in 11th and 12th grade have the option of enrolling in the following A.P. courses; United States History, Psychology, U.S. Government or European History. Students also can elect into nine other elective courses; political science, economics, anthropology, sociology, psychology, comparative religions, current issues in a global world, honors international relations, and honors research into contemporary America.

### RESOURCE ALLOCATION

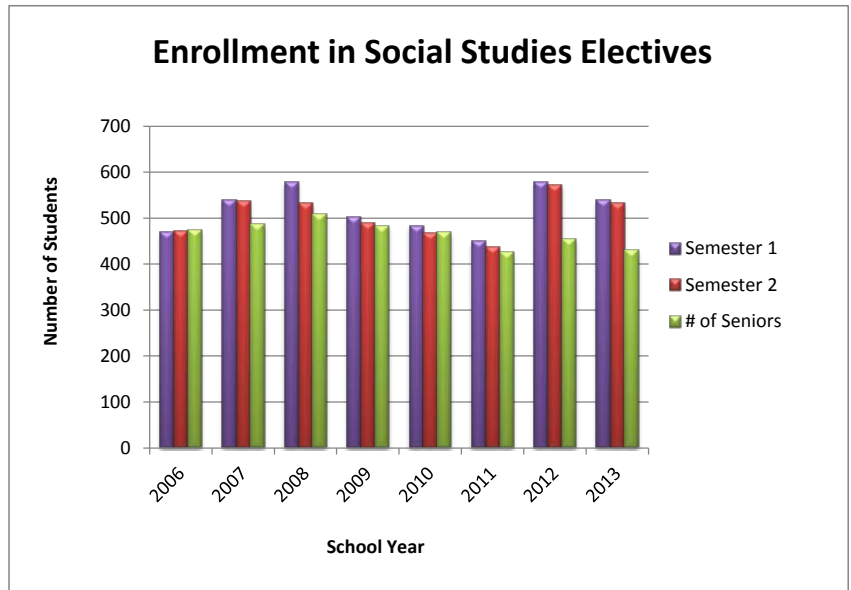
Educational resources will be purchased to support the instructional program in order to provide the knowledge and understanding to achieve these goals. New interactive student notebooks must be purchased to support the elementary program (grades 1-5) using the 2010 materials from the Teacher's Curriculum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

### PROGRAM CHANGE PROPOSALS

Foundations are being established for the creation of a Global Studies Program.

### 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 2013-14 Budget

MATHEMATICS, COMPUTER SCIENCE		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14	Increase	% Budget
Salaries	\$	1,458,622	\$	1,545,114	\$	1,624,300	\$	1,640,265	1.0%	68%
Fringe Benefits		470,044		536,295		640,056		729,492	14.0%	30%
Contracted Services		8,001		9,088		3,000		4,000	33.3%	0%
Supplies & Books		73,387		71,534		34,300		40,535	18.2%	2%
Technology		-		-		4,000		4,000	0.0%	0%
Subtotal	\$	2,010,054	\$	2,162,031	\$	2,305,656	\$	2,418,292	4.9%	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 and newly implemented Keystone Exam, 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. In addition, the new state required Keystone Exam in mathematics will also be used to monitor students' success. We feel these are measures 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

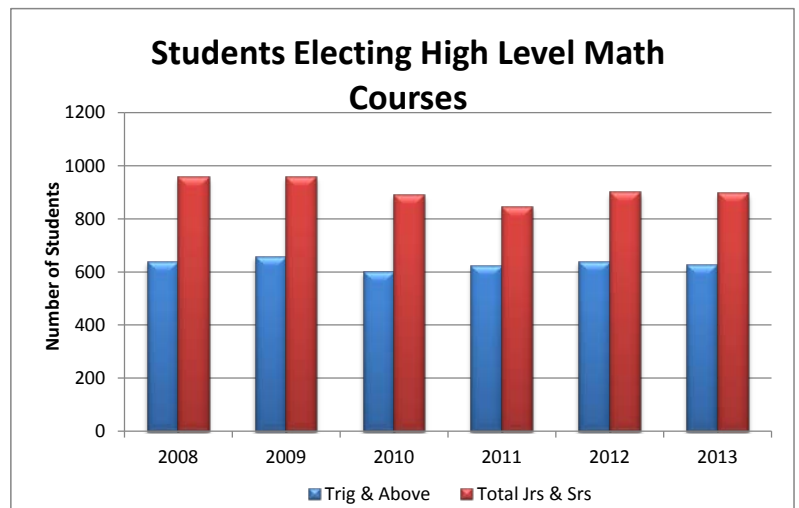
The secondary mathematics curricula require 12 teachers at the middle school level and 16 teachers at the high school. The mathematics program prepares students for higher education and a technological workforce by offering 26 courses from 6th grade through AP Statistics and AP Calculus BC and Honors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

### PROGRAM CHANGE PROPOSALS

None

### INTERPRETATION OF GRAPH DATA

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





## Mt. Lebanon School District 2013-14 Budget

SCIENCE		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14	Increase	% Budget
Salaries	\$	1,873,367	\$	1,973,507	\$	2,090,297	\$	2,162,610	3.5%	66%
Fringe Benefits		602,942		685,885		823,681		961,350	16.7%	29%
Contracted Services		6,771		6,694		5,000		7,000	40.0%	0%
Competitions		1,950		691		1,500		200	-86.7%	0%
Supplies & Books		146,943		133,290		126,650		123,950	-2.1%	4%
Technology		3,779		2,217		2,000		4,000	100.0%	0%
Equipment		3,563		5,381		4,000		4,000	0.0%	0%
Subtotal	\$	2,639,315	\$	2,807,665	\$	3,053,128	\$	3,263,110	6.9%	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.

### GENERAL K-12 DESCRIPTION OF PROGRAM

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

### RESOURCE ALLOCATION

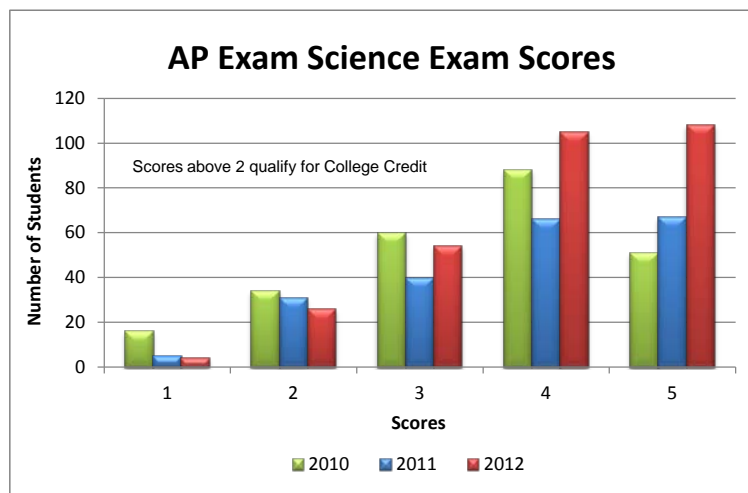
Funds from this budget will allow for the procurement of K-12 instructional materials (supplies, books, technology and equipment). At the elementary level, funds provide for materials to facilitate the teaching of elementary science using investigative experiences that promote inquiry and discovery.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

### PROGRAM CHANGE PROPOSALS

None

### INTERPRETATION OF GRAPH DATA

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



## Mt. Lebanon School District 2013-14 Budget

<b>FINE ARTS</b>		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14	Increase	% Budget
Salaries	\$	2,568,781	\$	2,575,375	\$	2,677,105	\$	2,774,151	3.6%	66%
Fringe Benefits		824,550		893,421		1,054,911		1,233,160	16.9%	29%
Cultural Arts & Contracted Services		18,014		9,043		7,288		13,406	83.9%	0%
Repairs & Maintenance		18,519		14,976		17,560		17,440	-0.7%	0%
Student Competitions/Festival Fees		4,822		5,799		3,040		3,040	0.0%	0%
Supplies & Books		149,402		163,365		135,552		130,577	-3.7%	3%
Technology		96,457		44,316		56,209		48,686	-13.4%	1%
Equipment & Fees		4,583		4,722		5,000		5,500	10.0%	0%
Subtotal	\$	3,685,128	\$	3,711,017	\$	3,956,665	\$	4,225,960	6.8%	100%

### DEPARTMENT GOALS

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

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

### GENERAL K-12 DESCRIPTION OF PROGRAM

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

### RESOURCE ALLOCATION

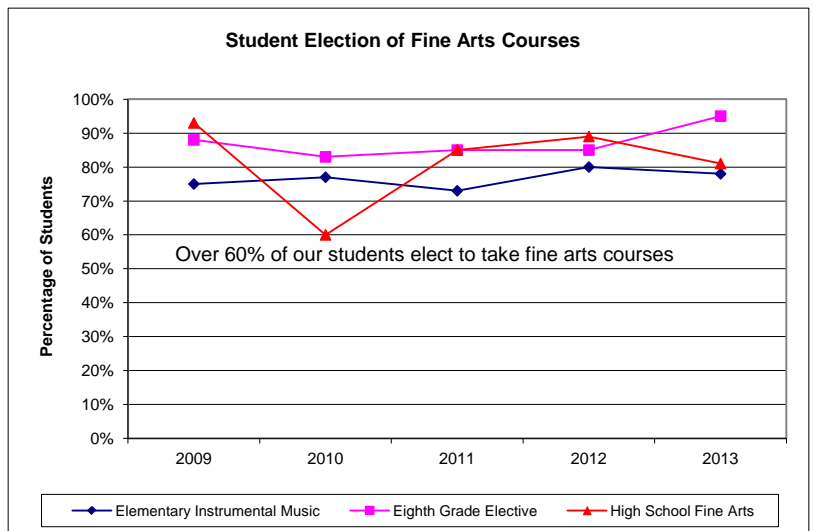
The Fine Arts programs are delivered by certified content specialists: 4 elementary, 4.5 middle school, and 2 high school art teachers, 12 elementary, 6 middle school and 3 high school music teachers; 1 high school theatre teacher, 2 high school dance teachers, and 1 high school television production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

### PROGRAM CHANGE PROPOSALS

None

### 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 2013-14 Budget

PHYS. ED. - HEALTH		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14		Increase	% Budget
Salaries	\$	1,286,382	\$	1,341,793	\$	1,371,759	\$	1,371,800		0.0%	68%
Fringe Benefits		413,506		465,533		540,541		610,212		12.9%	30%
Supplies & Books		35,986		28,364		20,335		19,341		-4.9%	1%
Equipment		9,260		6,465		10,097		10,097		0.0%	1%
Subtotal	\$	1,745,134	\$	1,842,155	\$	1,942,732	\$	2,011,450		3.5%	100%

### DEPARTMENT GOALS

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

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

### GENERAL K-12 DESCRIPTION OF PROGRAM

The District-wide physical education program emphasizes 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

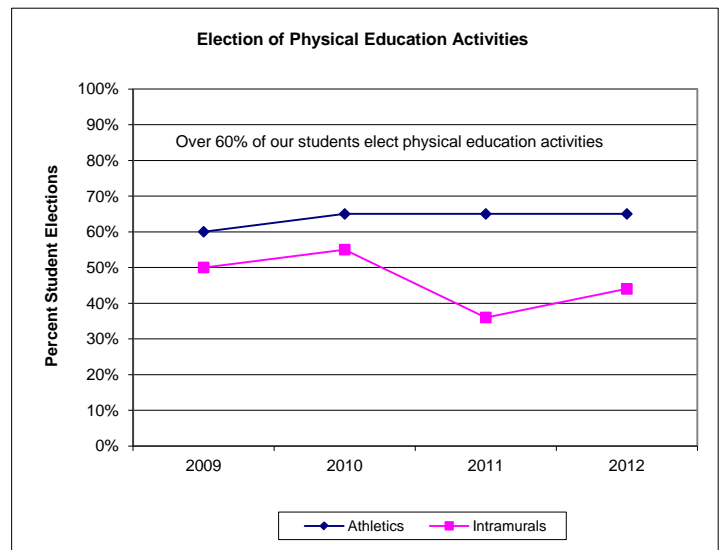
The health and physical education programs are delivered by certified content specialists: 7 elementary teachers, 7 middle school teachers and 4 high school teachers. The budget also includes expenditures for all classroom materials, supplies, equipment, textbooks, and fitness room equipment, repairs and maintenance as well as the assessment software and accompanying materials. The Elementary and Middle School teacher numbers are subject to change for 2013-2014 school year.

### 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). Not all activities were offered in 2011 due to construction at the High School which is shown in the decrease of students who participated in the intramural programs.

### PROGRAM CHANGE PROPOSALS

None



## Mt. Lebanon School District 2013-14 Budget

OTHER INSTRUCTION		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14	Increase	% Budget
Salaries	\$	2,775,502	\$	2,835,886	\$	2,811,371	\$	2,692,529	-4.2%	57%
Fringe Benefits		938,966		1,051,856		1,121,325		1,215,273	8.4%	26%
Contracted Services		12,728		8,088		18,400		23,400	27.2%	0%
English as a Second Language		15,612		19,608		21,237		21,237	0.0%	0%
Tuition & Travel		855,077		531,213		620,563		531,263	-14.4%	11%
Supplies & Books		506,315		453,313		267,679		253,343	-5.4%	5%
Technology		15,935		3,358		8,000		8,000	0.0%	0%
Equipment & Fees		7,544		6,053		3,600		3,600	0.0%	0%
Subtotal	\$	5,127,679	\$	4,909,375	\$	4,872,175	\$	4,748,645	-2.5%	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

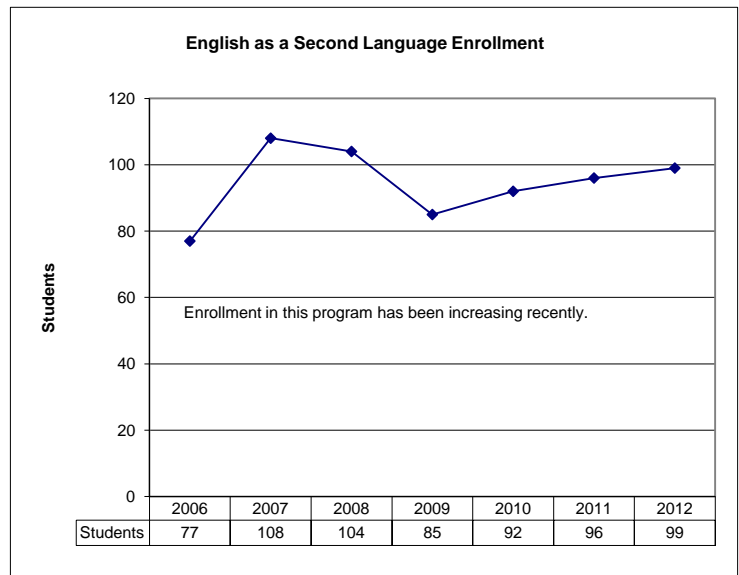
Increasing costs of tuition for our students at alternate educational institutions is seen here. This is due to more options being available for students who are not successful in a regular education environment. Costs for academic competitions have been increasing in recent years due to successful teams 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. By 2012, large numbers of immigrants were moving once again into the community with the assistance of several outside agencies. A record number of evaluations were conducted to test language proficiency and assure proper placement in the program, with the result that numbers are once again on the rise.



## Mt. Lebanon School District 2013-14 Budget

<b>FAMILY &amp; CONSUMER SCI.</b>		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14	Increase	% Budget
Salaries	\$	284,900	\$	266,858	\$	228,000	\$	232,800	2.1%	66%
Fringe Benefits		91,768		92,653		89,843		103,513	15.2%	29%
Repairs & Maintenance		377		899		1,050		1,050	0.0%	0%
Supplies & Books		13,600		13,173		13,050		13,050	0.0%	4%
Technology		-		-		-		-	#DIV/0!	0%
Equipment & Fees		515		347		750		750	0.0%	0%
Subtotal	\$	391,160	\$	373,930	\$	332,693	\$	351,163	5.6%	100%

### DEPARTMENT GOALS

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

### GENERAL DESCRIPTION OF PROGRAM

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

### RESOURCE ALLOCATION

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

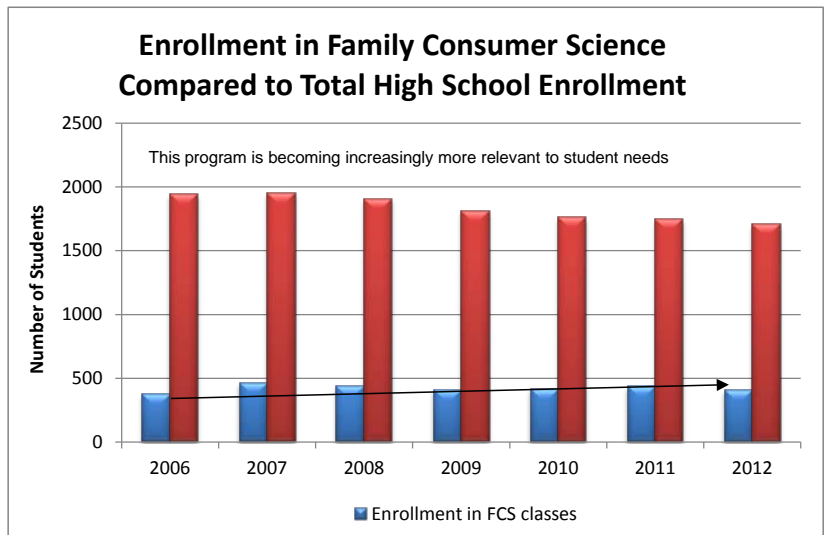
### PROGRAM CHANGE PROPOSALS

None

### INTERPRETATION OF GRAPH DATA

Family and Consumer Science courses at the high school are all electives. The chart reflects the increase enrollment in F.C.S. courses from the 2006-2012 school years, while the general enrollment declines.

Enrollment has grown from 377 students attending courses 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, with 466 in 2011-12. 406 students enrolled for 2012-13.



## Mt. Lebanon School District 2013-14 Budget

TECHNOLOGY EDUCATION		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14	Increase	% Budget
Salaries	\$	380,400	\$	365,839	\$	357,400	\$	164,500	-54.0%	58%
Fringe Benefits		122,520		127,325		140,831		74,864	-46.8%	27%
Repairs & Maintenance		236		1,419		900		900	0.0%	0%
Supplies & Books		27,245		31,174		27,000		27,000	0.0%	10%
Technology		6,871		4,000		3,600		3,600	0.0%	1%
Equipment & Fees		7,399		13,407		10,350		10,350	0.0%	4%
Subtotal	\$	544,671	\$	543,164	\$	540,081	\$	281,214	-47.9%	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 8-12 with the technological elements necessary for a comprehensive education by supporting the integration of technological skills, knowledge and attitudes into secondary education. The curriculum supports the development of the technological skills and problem solving processes needed in today's rapidly changing global society. The department strives to maintain current technologies and to access evolving technologies that will allow students to explore, understand and apply concepts through hands-on learning experiences.

- Implement a new curriculum in the Applied Power courses.

### GENERAL DESCRIPTION OF PROGRAM

Technology Education is required in eighth grade and is an elective program at the high school. All middle school students are exposed to engineering based concepts through a nine-week hands-on 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

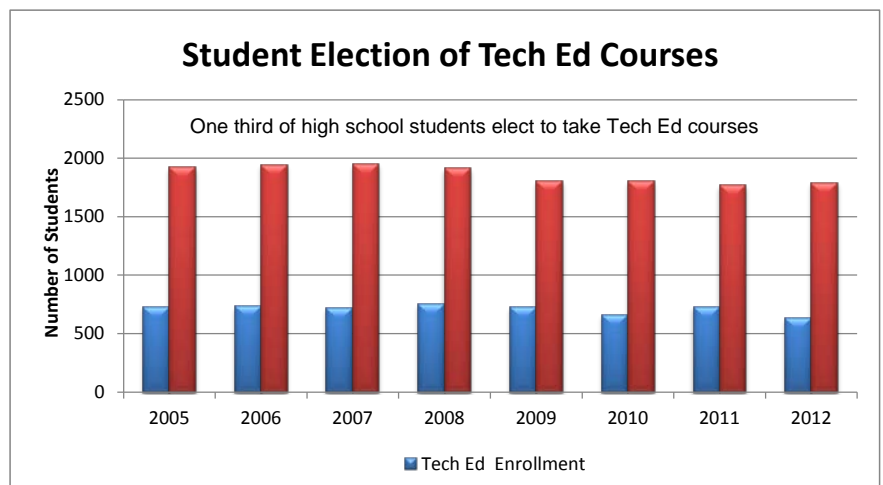
Funds in this budget support the supplies, software and equipment repair/replacement for all middle and high school technology education courses. Instruction is provided by two teachers at the middle level and three teachers in the high school.

### 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.



*\*The information listed above is from the 3rd day report at the beginning of the school year. The year listed above is the end of the school year.*

## Mt. Lebanon School District 2013-14 Budget

<b>BUSINESS EDUCATION</b>		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14	Increase	% Budget
Salaries	\$	348,819	\$	476,311	\$	377,400	\$	460,000	21.9%	69%
Fringe Benefits		112,383		165,269		148,715		203,896	37.1%	30%
Supplies & Books		5,429		1,829		5,400		5,400	0.0%	1%
Technology		3,249		1,932		1,800		1,800	0.0%	0%
Subtotal	\$	469,880	\$	645,341	\$	533,315	\$	671,096	25.8%	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 6-7, students participate in a project based course designed to increase students keyboarding and introductory IT skills, as part of the unified arts rotations. Elective courses are offered by the department in the areas of web page design, entrepreneurship, law, accounting, personal finance, business math, and computer science.

Students entering grades 9-12 are required to 1 additional technology course. This is the new formed graduation requirement for students that allows for them to choose from a list of options that best serves their interests and ability.

In addition, the district has begun to construct a matrix of technologically-embedded learning opportunities which occur throughout our K-5 instructional program. These experiences will then be mapped to the National Educational Technology Standards for Students to ensure that all standards are met at appropriate grade levels. Our intent through this process is to determine our students' attainment of technological proficiencies by their progression through a series of common activities, lessons, units, and courses.

### RESOURCE ALLOCATION

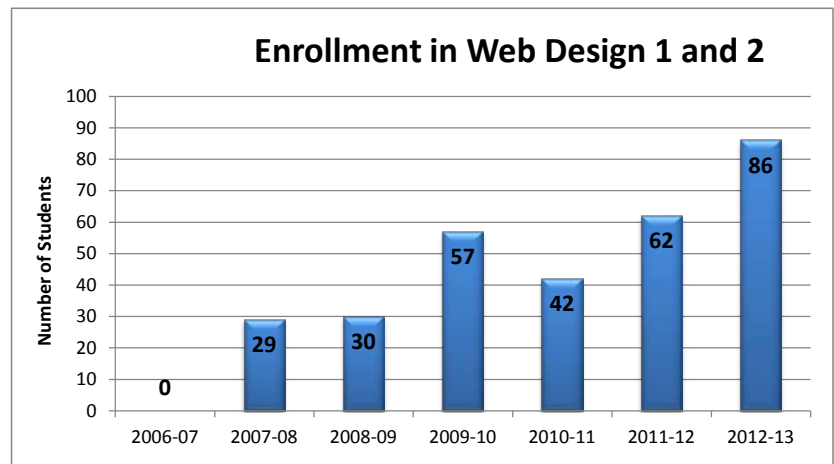
In order to implement the business and information technology program, three teachers at the middle schools and three teachers at the high school are required. Courses offered include accounting, law in action, entrepreneurship, and the information technology graduation requirement taught in grades 6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

### PROGRAM CHANGE PROPOSALS

None

### INTERPRETATION OF GRAPH DATA

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

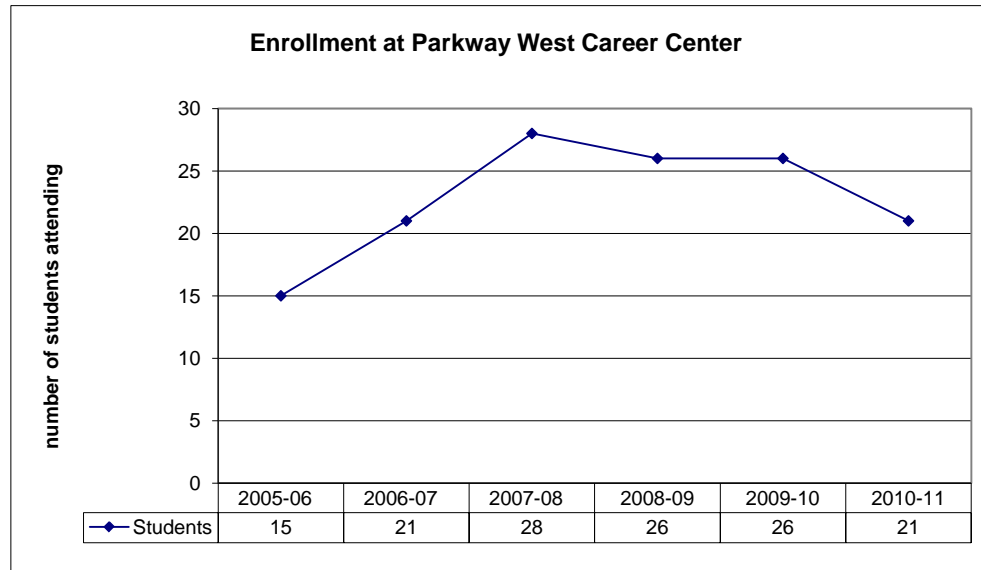


## Mt. Lebanon School District 2013-14 Budget

<b>VOCATIONAL EDUCATION</b>		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14	Increase	% Budget
Tuition - P.W.W.	\$	166,791	\$	117,865	\$	150,000	\$	165,000	10.0%	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 do not budget 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 2013-14 Budget

SUMMER PROGRAMS		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14	Increase	% Budget
Salaries	\$	45,768	\$	89,450	\$	70,788	\$	70,788	0.0%	69%
Fringe Benefits		14,721		27,824		26,894		30,489	13.4%	30%
Car Rental		675		675		625		625	0.0%	1%
Advertising		62		37		375		375	0.0%	0%
Supplies & Books		401		200		750		750	0.0%	1%
Subtotal	\$	61,627	\$	118,186	\$	99,432	\$	103,027	3.6%	100%

### DEPARTMENT GOALS

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

### GENERAL K-12 DESCRIPTION OF PROGRAM

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

The Summer Learning Center provides students in K - 5 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 in grades K-12. 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 K - 5. ESL and 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 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

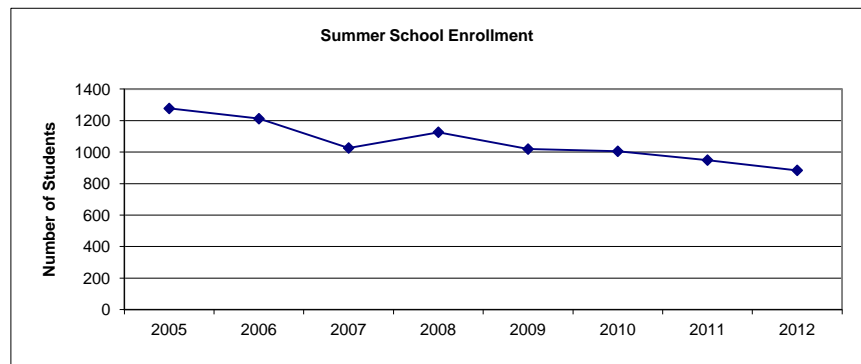
These programs are self supporting and cover the costs of classes and administration running a small profit.

### PROGRAM CHANGE PROPOSALS

None

### INTERPRETATION OF GRAPH DATA

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



## Mt. Lebanon School District 2013-14 Budget

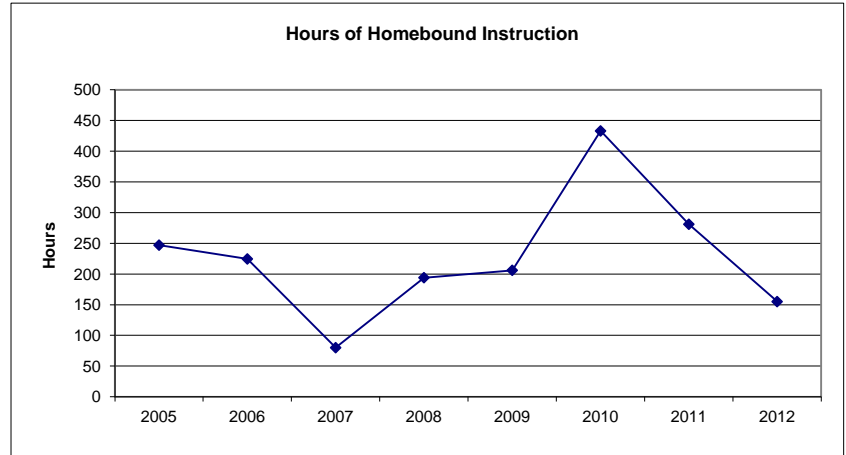
HOMEBOUND		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14	Increase	% Budget
Salaries	\$	14,479	\$	14,606	\$	6,000	\$	5,900	-1.7%	69%
Fringe Benefits		4,293		5,024		2,360		2,621	11.1%	31%
Subtotal	\$	18,772	\$	19,630	\$	8,360	\$	8,521	1.9%	100%

### 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 2013-14 Budget

FEDERAL PROGRAMS		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14	Increase	% Budget
Grant funds	\$	522,920	\$	543,642	\$	186,762	\$	188,792	1.1%	100%
Grant Funds	\$	522,920	\$	543,642	\$	186,762	\$	188,792	1.1%	100%

### GENERAL DESCRIPTION OF PROGRAM

Federal funds are restricted to programs such as Title I, Title II, Title III, 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.

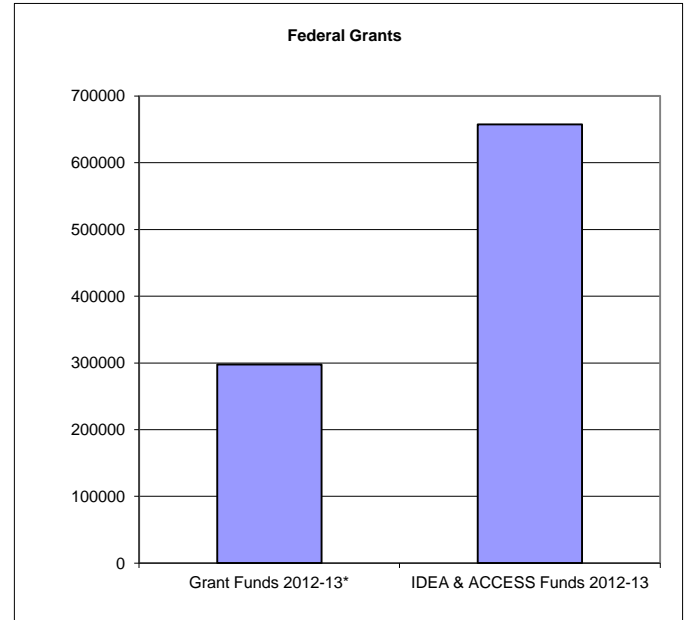
Federal program funds are budgeted in program budgets when we know the programs to be offered. When uncertainties exist as to which programs are to be offered through Federal grants, we cannot identify program budgets to impact. The budgets reflected here are for unknown programs which will be covered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

### RESOURCE ALLOCATION

During the 2012-13 school year, Title I program funds were used to offset the costs of two elementary reading specialists. Title II funds were used to reduce class size at the elementary level. Title III funds were used to support our ESL students. Allocations for 2013-14 will be made once the final grant amounts are known.

### INTERPRETATION OF GRAPH DATA

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



\*Includes Accountability Block Grant

## Mt. Lebanon School District 2013-14 Budget

<b>CONTINUING EDUCATION</b>		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14	Increase	% Budget
Salaries	\$	115,992	\$	155,458	\$	136,900	\$	136,000	-0.7%	57%
Fringe Benefits		33,612		47,602		53,947		60,504	12.2%	26%
Car Rental		8,799		8,799		22,000		21,600	-1.8%	9%
Advertising		5,683		14,366		16,000		18,000	12.5%	8%
Supplies & Books		2,035		2,719		1,150		750	-34.8%	0%
Subtotal	\$	166,121	\$	228,944	\$	229,997	\$	236,854	3.0%	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 lease the drivers' ed cars as needed.

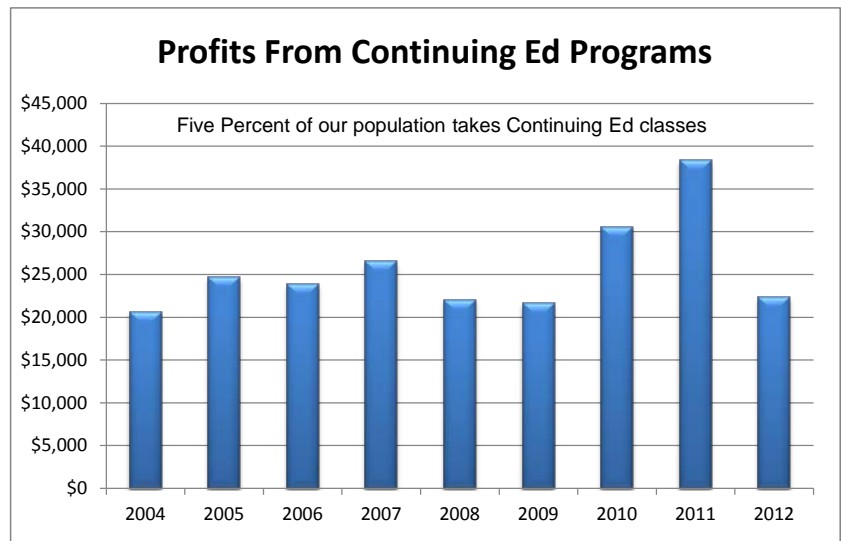
This will be the eighth summer that the program will offer some summer classes including multiple sessions of Driver Education.

### PROGRAM CHANGE PROPOSALS

None

### INTERPRETATION OF GRAPH DATA

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



## Mt. Lebanon School District 2013-14 Budget

<b>SPECIAL EDUCATION</b> (By Object)		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14		Increase	% Budget
Salaries	\$	4,013,282	\$	4,054,604	\$	3,923,562	\$	3,937,550		0.4%	52%
Fringe Benefits		1,256,571		1,407,578		1,546,081		1,751,408		13.3%	23%
Contracted Services		965,455		1,029,194		1,020,700		1,061,000		3.9%	14%
Tuition		356,581		412,676		498,000		690,725		38.7%	9%
Supplies & Books		118,877		77,911		29,400		96,545		228.4%	1%
Technology		43,614		68,911		50,000		50,000		0.0%	1%
Subtotal	\$	6,754,380	\$	7,050,874	\$	7,067,743	\$	7,587,228		7.4%	100%

### SPECIAL EDUCATION PROGRAMS AND SERVICES FOR STUDENTS WITH DISABILITIES DEPARTMENT GOALS

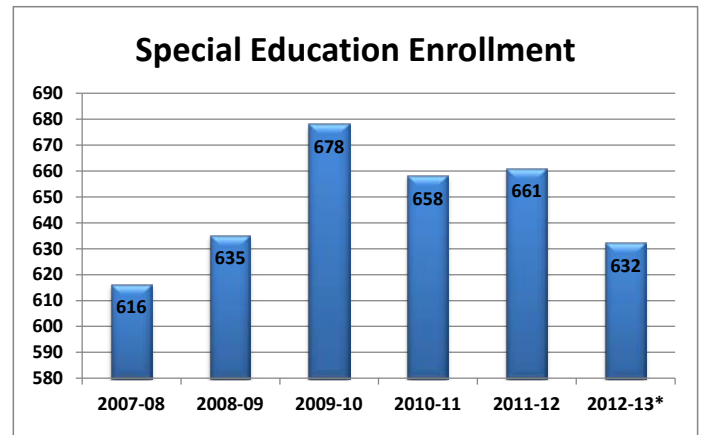
Special education programs and services for students with disabilities are developed by a team of individuals, including the student's parents, to address the student's individual needs, ensure access to the general education curriculum, address the student's needs due to the presence of a disability, 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, 31 full time teachers, 19 program aides, and 38 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.

### 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.



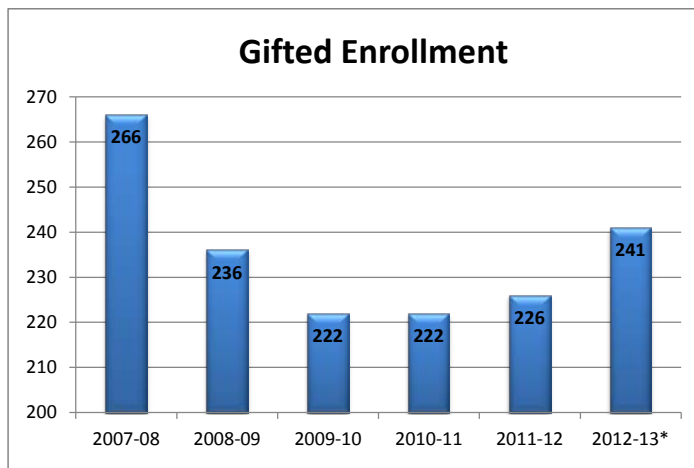
\*Not yet verified by PDE  
\*Not yet verified by PDE

#### 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



\*Not yet verified by PDE

#### INTERPRETATION OF GRAPH DATA

Penn Data reflects a decrease of 29 students with disabilities in the 2012-2013 school year compared to the 2011-2012 school year. The data indicates an increase of 15 students identified as mentally gifted in the 2012-2013 school year compared to the 2011-2012 school year.

#### INTERPRETATION OF GRAPH DATA

Penn Data reflects a decrease of 29 students with disabilities in the 2012-2013 school year compared to the 2011-2012 school year. The data indicates an increase of 15 students identified as mentally gifted in the 2012-2013 school year compared to the 2011-2012 school year.

## Mt. Lebanon School District 2013-14 Budget

STUDENT SUPPORT SVS (By Object)	Audited 2010-11	Audited 2011-12	Budget 2012-13	Budget 2013-14	Increase	% Budget
Salaries	\$ 2,268,172	\$ 2,146,794	\$ 2,075,157	\$ 2,176,697	4.9%	68%
Fringe Benefits	728,972	743,598	817,722	967,359	18.3%	30%
Contracted Services	19,924	29,636	38,400	21,800	-43.2%	1%
Travel	3,449	3,425	5,335	3,300	-38.1%	0%
Supplies & Books	30,002	24,860	21,630	23,615	9.2%	1%
Technology	3,760	764	1,100	800	-27.3%	0%
Subtotal	\$ 3,054,279	\$ 2,949,077	\$ 2,959,344	\$ 3,193,571	7.9%	100%
(By Program)						
Supervision	\$ 55,549	\$ 59,473	\$ 62,733	\$ 65,094	3.8%	2%
Guidance	1,610,709	1,582,007	1,500,401	1,690,363	12.7%	53%
Psychological Services	619,032	474,218	477,333	505,896	6.0%	16%
Census	27,763	17,448	26,813	10,478	-60.9%	0%
Elem. Instructional Support	741,226	815,931	892,064	921,740	3.3%	29%
Subtotal	\$ 3,054,279	\$ 2,949,077	\$ 2,959,344	\$ 3,193,571	7.9%	100%

### GENERAL K-12 DESCRIPTION OF PROGRAM

A variety of Student Service programs are funded in this area. In the 2012-13 school year, the District employed four 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 14.5 certified school counselors in a caring supportive and nurturing environment.

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

### RESOURCE ALLOCATION

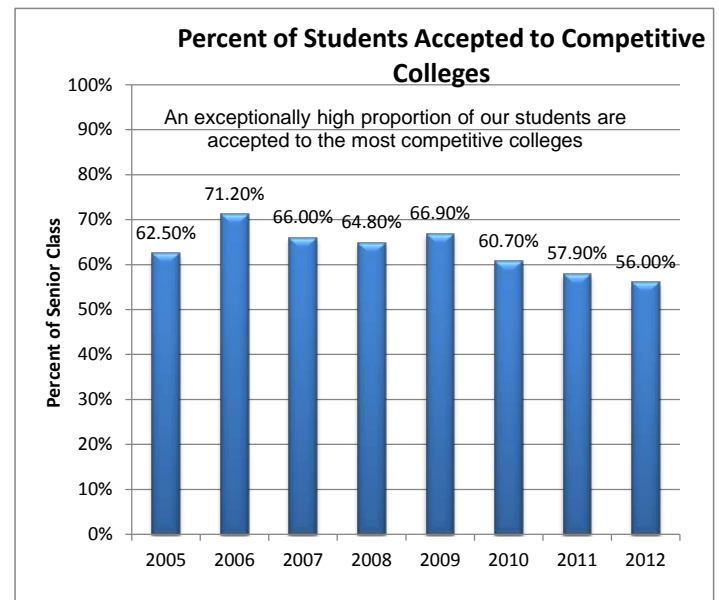
This area of the budget covers the cost of four school psychologists, School Counseling Services and Instructional Support Services. This year, a door-to-door census will not be done. Rather, we will meet state regulations through the use of a mail in census to reduce costs.

### 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 2013-14 Budget

<b>INSTRUCTIONAL SUPPORT</b> (By Object)		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14		Increase	% Budget
Salaries	\$	1,714,486	\$	1,315,382	\$	1,225,116	\$	1,074,185		-12.3%	56%
Fringe Benefits		696,462		548,412		607,749		609,138		0.2%	32%
Contracted Services		18,796		15,070		29,000		29,000		0.0%	2%
Repairs & Maintenance		5,141		2,213		4,000		4,000		0.0%	0%
Conferences		30,316		37,511		22,473		22,323		-0.7%	1%
Supplies & Books		156,840		138,942		147,742		142,416		-3.6%	7%
Technology		9,489		11,796		49,631		37,107		-25.2%	2%
Equipment & Fees		65,834		31,376		1,900		1,900		0.0%	0%
Subtotal	\$	2,697,364	\$	2,100,702	\$	2,087,611	\$	1,920,069		-8.0%	100%
(By Program)											
Audiovisual Services	\$	279,123	\$	239,481	\$	274,236	\$	163,469		-40.4%	9%
Library Services		1,289,946		1,255,181		1,163,651		1,213,887		4.3%	63%
Curriculum		923,925		448,298		422,839		308,999		-26.9%	16%
Staff Development		204,370		157,742		226,885		233,714		3.0%	12%
Subtotal	\$	2,697,364	\$	2,100,702	\$	2,087,611	\$	1,920,069		-8.0%	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.

Video conferencing enables interactive connections between distant sites offering world views of topics and shared experiences. As experienced in the 6th grade e-mission "Montserrat" connected with the Challenger Learning Center offering students learning simulations to apply their math, science and cooperative learning and problem solving skills.

Multimedia offerings of recorded programs and events uploaded to the district's multimedia site afford viewers anywhere video on-demand access from the web (district's multimedia site).

Document cameras help teachers create educational teaching videos from classroom lessons as in math algebraic inverses, deriving the quadratic formula, etc. to be accessed at home from the web. Used in conjunction with a microscope, document cameras project images from a microscope for the entire class to view. They also capture time lapse images posted on an elementary web site illustrating a plant's growth from seed over time. A document camera and projector are standard classroom issue throughout the district.

## 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 support these resources, supplies and their associated applications.

## PROGRAM CHANGE PROPOSALS

None

## Mt. Lebanon School District 2013-14 Budget

ADMINISTRATION (By Object)		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14		Increase	% Budget
Salaries	\$	2,682,833	\$	2,919,127	\$	2,885,605	\$	2,876,702		-0.3%	58%
Fringe Benefits		881,766		1,054,898		1,194,073		1,350,475		13.1%	27%
Contracted Services		310,083		324,185		311,500		317,055		1.8%	6%
Payments to Others		366,021		393,226		367,516		396,516		7.9%	8%
Supplies & Books		34,008		40,480		39,973		41,273		3.3%	1%
Equipment & Fees		6,041		5,967		7,000		7,000		0.0%	0%
Subtotal by Object	\$	4,280,752	\$	4,737,883	\$	4,805,667	\$	4,989,021		3.8%	100%
(By Program)											
School Board Services	\$	58,082	\$	118,204	\$	71,688	\$	68,286		-4.7%	1%
Tax Collection		262,586		276,244		264,351		303,473		14.8%	6%
Personnel Services		312,962		321,990		322,105		341,634		6.1%	7%
Legal Services		259,977		202,627		252,000		252,000		0.0%	5%
Superintendent Services		283,585		423,677		385,151		410,595		6.6%	8%
Assistant Superintendent Services		133,452		199,379		278,901		297,328		6.6%	6%
Community Relations		106,578		126,045		105,340		111,171		5.5%	2%
Principal Services		2,626,695		2,857,248		2,925,024		2,969,525		1.5%	60%
AIU Administrative Budget		86,386		81,828		85,000		85,000		0.0%	2%
Other Administration Costs		150,449		130,641		116,107		150,009		29.2%	3%
Subtotal by Program	\$	4,280,752	\$	4,737,883	\$	4,805,667	\$	4,989,021		3.8%	100%

### GENERAL K-12 DESCRIPTION OF PROGRAM

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

### RESOURCE ALLOCATION

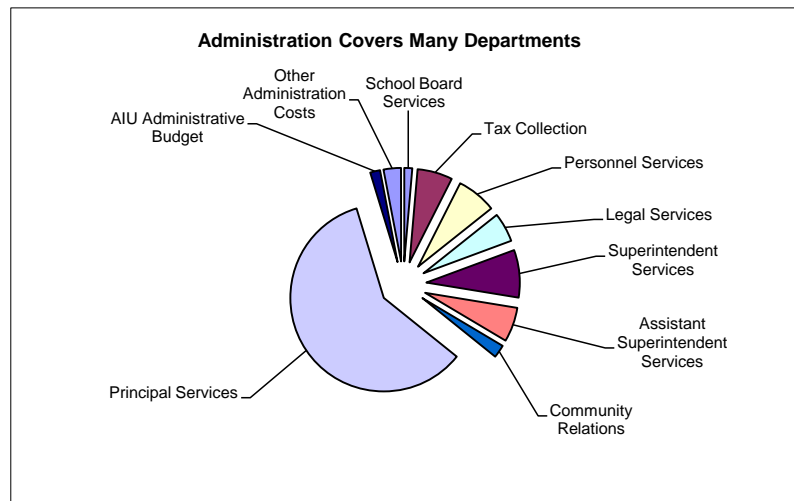
Some funding to complete a strategic plan initiative is included in this budget in the school board services accounts. School Directors receive no pay for their services.

### PROGRAM CHANGE PROPOSALS

None

### INTERPRETATION OF GRAPH DATA

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





## Mt. Lebanon School District 2013-14 Budget

<b>PUPIL HEALTH</b> (By Object)		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14		Increase	% Budget
Salaries	\$	527,058	\$	623,340	\$	536,308	\$	552,775		3.1%	68%
Fringe Benefits		167,163		217,455		211,328		245,739		16.3%	30%
Contracted Services		10,756		10,806		10,300		10,300		0.0%	1%
Supplies & Books		6,621		5,163		5,350		5,350		0.0%	1%
Equipment & Fees		5,019		5,136		4,150		3,950		-4.8%	0%
<b>Subtotal</b>	<b>\$</b>	<b>716,617</b>	<b>\$</b>	<b>861,900</b>	<b>\$</b>	<b>767,436</b>	<b>\$</b>	<b>818,114</b>		<b>6.6%</b>	<b>100%</b>
<b>(By Program)</b>											
Medical	\$	7,126	\$	7,176	\$	6,700	\$	6,700		0.0%	1%
Dental		11,660		11,530		12,307		10,420		-15.3%	1%
Nursing		632,804		796,120		697,498		745,681		6.9%	91%
Non-Public Nursing		65,027		47,074		50,931		55,313		8.6%	7%
<b>Subtotal</b>	<b>\$</b>	<b>716,617</b>	<b>\$</b>	<b>861,900</b>	<b>\$</b>	<b>767,436</b>	<b>\$</b>	<b>818,114</b>		<b>6.6%</b>	<b>100%</b>

### DEPARTMENT GOALS

Health services will:

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

### GENERAL K-12 DESCRIPTION OF PROGRAM

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

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

### RESOURCE ALLOCATION

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

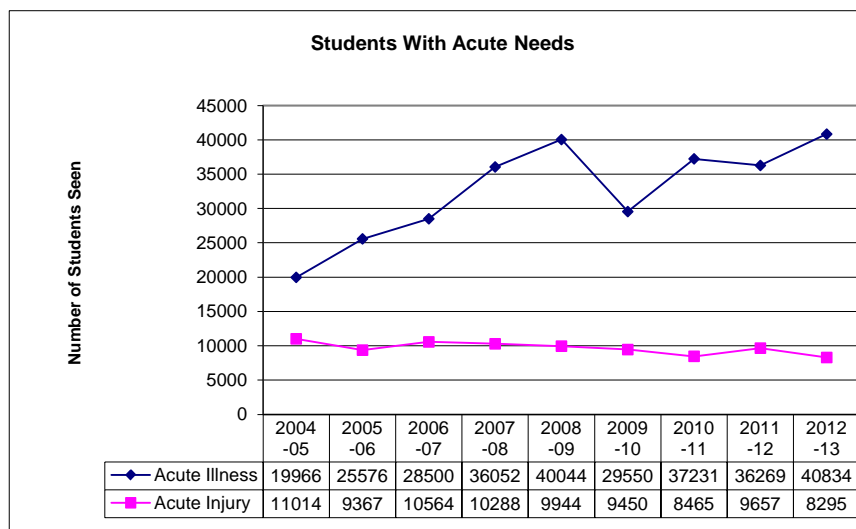
### PROGRAM CHANGE PROPOSAL

None

### INTERPRETATION OF GRAPH DATA

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

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



## Mt. Lebanon School District 2013-14 Budget

<b>FINANCIAL SERVICES</b> (By Object)		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14		Increase	% Budget
Salaries	\$	447,433	\$	456,190	\$	463,550	\$	483,745		4.4%	48%
Fringe Benefits		142,884		159,376		182,659		215,007		17.7%	21%
Contracted Services		6,905		3,500		8,500		5,000		-41.2%	0%
Repairs & Maintenance		318,665		285,431		291,170		295,000		1.3%	29%
Postage & Printing		4,142		3,278		3,000		3,000		0.0%	0%
Supplies & Books		8,801		8,957		12,000		12,000		0.0%	1%
Equipment & Fees		2,276		-		-		-		-	0%
Subtotal	\$	931,106	\$	916,732	\$	960,879	\$	1,013,752		5.5%	100%
(By Program)											
Finance Office	\$	544,361	\$	567,281	\$	603,502	\$	649,496		7.6%	64%
Warehousing		66,080		64,020		66,207		69,256		4.6%	7%
Duplicating		320,665		285,431		291,170		295,000		1.3%	29%
Subtotal	\$	931,106	\$	916,732	\$	960,879	\$	1,013,752		5.5%	100%

### DEPARTMENT MISSION STATEMENT

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

### DEPARTMENT GOALS

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

### GENERAL K-12 DESCRIPTION OF PROGRAM

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

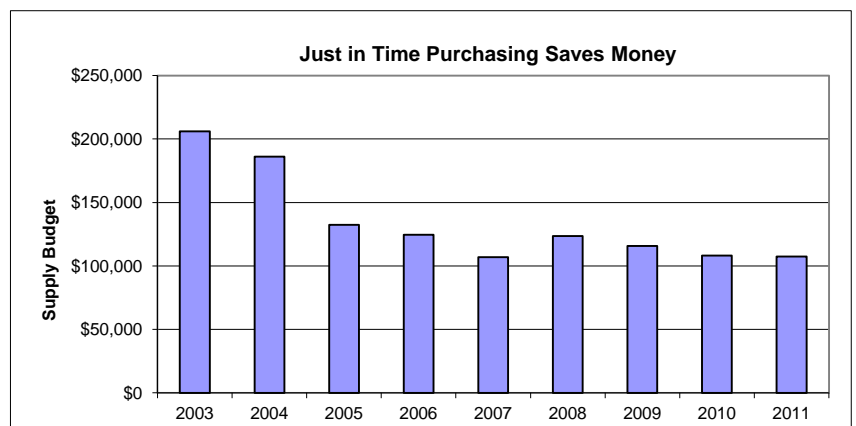
### RESOURCE ALLOCATION

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

For 2010 we negotiated a new copier contract which reduced copying costs over \$165,000 in this budget.

### PROGRAM CHANGE PROPOSALS

None



### INTERPRETATION OF GRAPH DATA

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

## Mt. Lebanon School District 2013-14 Budget

MAINTENANCE OF PLANT	Audited 2010-11	Audited 2011-12	Budget 2012-13	Budget 2013-14	Increase	% Budget
Salaries	\$ 3,234,428	\$ 3,339,476	\$ 3,415,886	\$ 3,507,204	2.7%	42%
Fringe Benefits	1,040,285	1,173,145	1,346,039	1,559,298	15.8%	19%
Contracted Services	905,315	816,906	848,455	825,305	-2.7%	10%
Repairs & Maintenance	465,825	581,099	609,610	552,610	-9.4%	7%
Insurance & Phone	339,584	351,078	323,232	332,192	2.8%	4%
Supplies	259,532	235,649	336,528	1,188,897	253.3%	14%
Utilities	1,277,464	1,028,085	1,437,306	329,937	-77.0%	4%
Equipment & Fees	83,606	73,778	84,237	84,237	0.0%	1%
Subtotal	\$ 7,606,039	\$ 7,599,216	\$ 8,401,293	\$ 8,379,680	-0.3%	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, 1 plumber, 1 carpenter, 1 mason and 1 HVAC mechanic), 1 sweep team member, 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 \$315,075 and includes 2 full time & 1 part time operation managers, along with specified cleaning supplies and inventoried cleaning equipment. The District employees a project manager to manage large projects. The Facility Department personnel continue to be pro-active in finding and reporting needed repairs. A significant amount of support is given by the Facility Department in supporting the HS renovation effort.

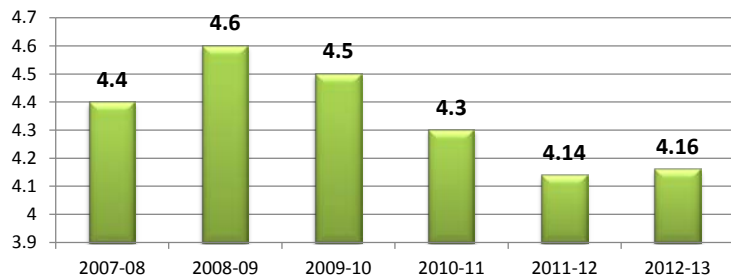
### RESOURCE ALLOCATION

We continue to review the overall electrical and natural gas consumption in the District by partnering with Energy Education Inc. With the support of the District maintenance staff and the cooperation of staff and students, there has been an overall cost avoidance estimated in excess of 4.3 million dollars since 2004.

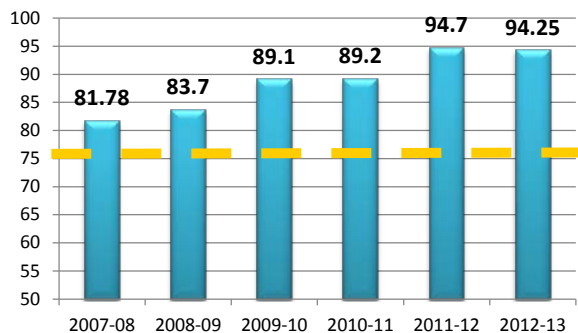
The community has applauded efforts to reduce energy use. The District continues to close buildings in the summer on Fridays to save on utility usage. The savings from this action is estimated to be over \$30,000 annually and is reflected above in the utility cost avoidance numbers.

Potential cost reductions are continually identified, analyzed, and presented for administrative and board approval. The latest of these reductions are included in the 2012-2013 budgets in several areas including maintenance spending.

**Rating Given to Facilities for Cleanliness based on  
the Monthly Facility Department Custodial  
Manager Inspection Report**



**Percentage of Corrective Maintenance  
Work Requests Completed in Less Than  
31 Calendar Days**



### PROGRAM CHANGE PROPOSALS

None

### INTERPRETATION OF GRAPH DATA

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

## Mt. Lebanon School District 2013-14 Budget

<b>TRANSPORTATION</b>		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14	Increase	% Budget
Salaries	\$	223,433	\$	236,254	\$	237,263	\$	285,754	20.4%	22%
Fringe Benefits		71,931		83,110		93,495		126,686	35.5%	10%
Repairs		91		-		1,276		1,276	0.0%	0%
Contracted Carrier		824,011		843,010		806,190		825,051	2.3%	65%
Supplies		37,970		34,961		27,224		31,381	15.3%	2%
Subtotal	\$	1,157,436	\$	1,197,335	\$	1,165,448	\$	1,270,148	9.0%	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 any 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 five 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. The District continues to benefit from recent bus purchases which have provided busses with storage compartments that has reduced the number of equipment vehicles previously required to follow student busses to competitive events.

### RESOURCE ALLOCATION

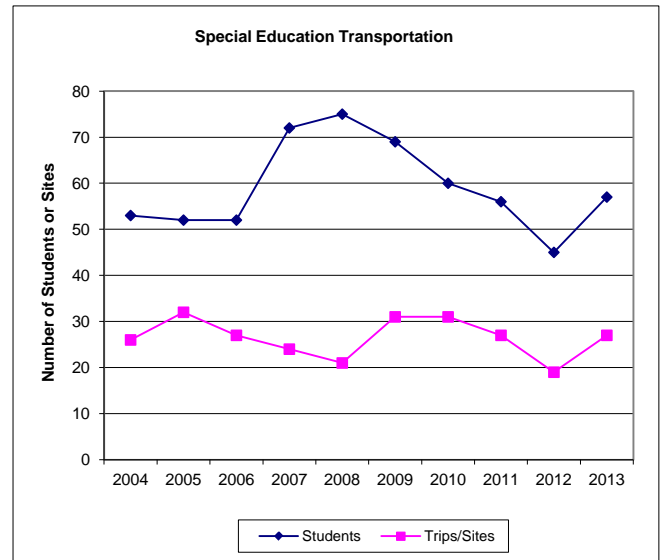
During the past year, the Department with the help of key District personnel has continued to closely monitored requests and subsequent trip scheduling in regard to seating and routing efficiencies and refined when possible. Though the total number of annual student trips varies from year to year, past control efforts support the District being able to project no cost increases for 2013-2014.

### PROGRAM CHANGE PROPOSALS

None

### INTERPRETATION OF GRAPH DATA

The total number of special education daily transportation trips and sites has been recorded since 2004. The site drop-offs for 2012-13 are 27 and the number of students transported is 57. These numbers are higher than those for the previous two years.



## Mt. Lebanon School District 2013-14 Budget

<b>OTHER SUPPORT SERVICES</b> (By Object)		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14		Increase	% Budget
Salaries	\$	557,880	\$	557,321	\$	576,539	\$	598,488		3.8%	39%
Fringe Benefits		178,546		195,056		227,187		266,032		17.1%	17%
Contracted Services		199,235		187,241		182,000		171,000		-6.0%	11%
Repairs & Maintenance		189,971		190,107		211,800		172,500		-18.6%	11%
Workshops & Printing		11,376		9,334		6,700		7,000		4.5%	0%
Supplies & Books		30,205		25,220		15,548		16,648		7.1%	1%
Equipment & Fees		413,239		402,816		335,500		320,500		-4.5%	21%
Subtotal	\$	1,580,452	\$	1,567,095	\$	1,555,274	\$	1,552,168		-0.2%	100%
(By Program)											
Strategic Planning	\$	7,155	\$	5,289	\$	24,066	\$	3,500		-85.5%	0%
Research Academy		9,777		9,541		8,022		7,862		-2.0%	1%
Mail Services		11,096		9,098		4,510		4,420		-2.0%	0%
Word Processing		23,339		31,897		21,312		33,287		56.2%	2%
Non-Instructional In-service		24,877		24,600		25,500		27,285		7.0%	2%
Data Processing		1,504,208		1,486,670		1,471,864		1,475,814		0.3%	95%
Subtotal	\$	1,580,452	\$	1,567,095	\$	1,555,274	\$	1,552,168		-0.2%	100%
<b>PROGRAM BUDGET BY OBJECT</b>		<b>Strat Planning</b>		<b>Research Acad</b>		<b>Mail Services</b>		<b>Word Processing</b>		<b>Non-Instr. Ins</b>	<b>Data Processing</b>
Salaries								\$ 23,116			\$ 575,372
Fringe Benefits								10,171			255,861
Contracted Services					\$	4,420			\$	2,896	163,684
Repairs & Maintenance											172,500
Workshops & Printing	\$	3,500	\$	1,186					-		2,314
Supplies & Books		-	\$	3,639							13,009
Technology & Fees			\$	3,037						24,389	293,074
Subtotal	\$	3,500	\$	7,862	\$	4,420	\$	33,287	\$	27,285	\$ 1,475,814

### 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.

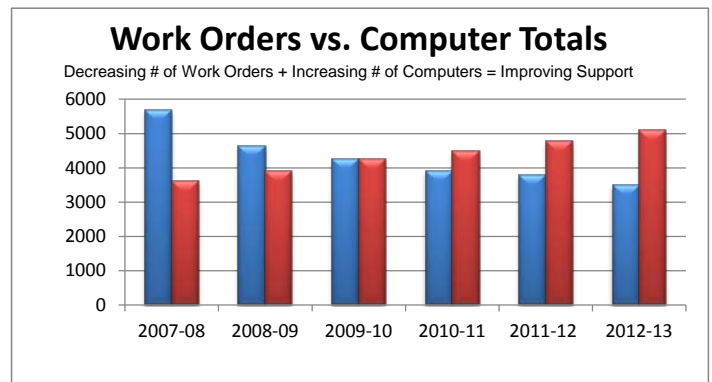
Technology is the largest department in this program area. The technology department provides technology in the form of hardware, software, and support to administrators, teachers, and support staff. Including audiovisual (AV) there are 11 staff members: Director, Help Desk Secretary, Coordinator of Information Systems, Student Information Systems Administrator, Information Systems Training Specialist, 4 Information Technology Specialists, Multimedia Specialist, and Electronics Technician.

### RESOURCE ALLOCATION

Budgetary resources for technology fall into three categories established by the District's "Up to Date Technology" quality committee: Hardware, Software, and Support. Hardware budgeting this year was reduced by 10% as requested by the Superintendent. We do continue to lease our elementary classroom (student) computers. Overall, planned spending for non-leased budget items continues to decrease annually while our PC and tablet count continues to increase in support of our desire to make ipads and computers more accessible to students. The support budget consists of summer workers and department overtime is used to allow our specialists to complete projects during off-hours so that instruction is not adversely affected by our work. We upgrade approximately 25% of our PC's every summer so the need for summer help is great to facilitate that activity before the teachers and students return in the fall.

### INTERPRETATION OF GRAPH DATA

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



## Mt. Lebanon School District 2013-14 Budget

STUDENT ACTIVITIES		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14	Increase	% Budget
Salaries	\$	342,044	\$	358,010	\$	360,762	\$	365,658	1.4%	65%
Fringe Benefits		105,650		120,958		142,170		162,609	14.4%	29%
Repairs & Maintenance		12,490		21,610		14,580		14,580	0.0%	3%
Transportation		13,273		3,102		2,850		2,850	0.0%	1%
Supplies		7,326		10,350		10,431		13,416	28.6%	2%
Equipment & Fees		1,240		14,538		6,035		1,050	-82.6%	0%
Subtotal	\$	482,023	\$	528,568	\$	536,828	\$	560,163	4.3%	100%

### DEPARTMENT GOALS

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

### GENERAL DESCRIPTION OF PROGRAM

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

### RESOURCE ALLOCATION

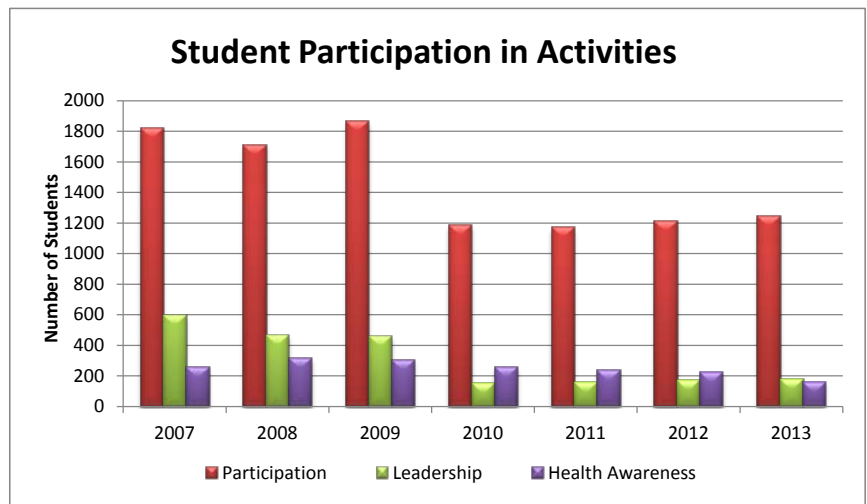
The District pays advisors to the school sponsored clubs and organizations but students must fundraise for their activities supplies and services. Some of these items include: police security, sound system rentals, travel expenses to conferences, ink cartridges for student computers, recreational furniture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

### PROGRAM CHANGE PROPOSALS

None

### INTERPRETATION OF GRAPH DATA

During the 2010-11 school year, the District implemented an electronic system to better track students' involvement. The graph reflects the high school students' participation in school sponsored clubs and activities as well as student initiated clubs. The Health Awareness data represents student participation in the high school's three annual blood drives through the 2011-2012 school year. The 2012-2013 data reflects two blood drives, both of which took place off campus. The change of venue and the elimination of one of the blood drives was due to the high school renovation project.



## Mt. Lebanon School District 2013-14 Budget

		Audited 2010-11		Audited 2011-12		Budget 2012-13		Budget 2013-14	Increase	% Budget
<b>ATHLETICS</b>										
(By Object)										
Salaries	\$	850,384	\$	817,594	\$	812,405	\$	805,281	-0.9%	57%
Fringe Benefits		250,551		257,431		320,141		358,275	11.9%	25%
Security Services		54,116		60,251		74,750		64,750	-13.4%	5%
Repairs & Maintenance		10,827		45,180		16,962		14,949	-11.9%	1%
Transportation		15,611		12,451		10,500		11,800	12.4%	1%
Supplies & Uniforms		100,668		130,981		135,937		133,050	-2.1%	9%
Equipment & Fees		26,913		23,528		20,350		20,850	2.5%	1%
Subtotal	\$	1,309,070	\$	1,347,416	\$	1,391,045	\$	1,408,955	1.3%	100%
(By Program)										
Football	\$	256,748	\$	278,715	\$	248,801	\$	255,295	2.6%	0%
Basketball		145,982		146,709		152,954		144,956	-5.2%	10%
Field Hockey		15,358		20,789		20,754		22,092	6.4%	2%
Soccer		70,785		62,396		78,480		71,274	-9.2%	5%
Tennis		24,200		27,920		27,939		36,852	31.9%	3%
Golf		24,499		28,382		31,127		33,840	8.7%	2%
Baseball		35,896		37,599		38,380		39,770	3.6%	3%
Softball		27,315		30,827		34,563		34,711	0.4%	2%
Volleyball		56,532		42,262		49,077		39,387	-19.7%	3%
Ice Hockey		4,800		4,800		3,000		3,000	0.0%	0%
Rifle		19,492		15,793		16,988		17,672	4.0%	1%
Cheerleaders		13,341		18,165		16,602		19,126	15.2%	1%
Track		123,814		130,288		141,823		149,622	5.5%	11%
Swimming		37,343		35,289		55,856		62,975	12.7%	4%
Wrestling		53,355		68,412		63,994		69,476	8.6%	5%
Cross Country		24,531		30,348		35,549		37,893	6.6%	3%
Lacrosse		42,124		44,151		60,438		51,016	-15.6%	4%
Crew		4,800		4,800		3,000		3,000	0.0%	0%
Athletic Office		231,682		225,634		219,742		223,463	1.7%	16%
General-All Sports		96,473		94,137		91,978		93,535	1.7%	7%
Subtotal	\$	1,309,070	\$	1,347,416	\$	1,391,045	\$	1,408,955	1.3%	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 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 2013-14 Budget

## OTHER NON INSTRUCTIONAL PROGRAMS

<b>COMMUNITY SERVICES</b>		Audited 2009-10		Audited 2010-11		Budget 2011-12		Budget 2012-13	Increase	% Budget
Salaries	\$	258,640	\$	271,747	\$	230,572	\$	221,568	-3.9%	69%
Fringe Benefits		82,322		95,908		90,860		98,643	8.6%	31%
Contracted Services		259		577		1,250		950	-24.0%	0%
Subtotal	\$	341,221	\$	368,232	\$	322,682	\$	321,161	-0.5%	100%

## GENERAL DESCRIPTION OF PROGRAM

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

<b>DEBT SERVICE &amp; FUND TRANSFERS</b>		Audited 2009-10		Audited 2010-11		Budget 2011-12		Budget 2012-13	Increase	% Budget
Parkway West Debt	\$	66,072	\$	76,847	\$	71,312	\$	74,000	3.8%	1%
School District Debt		9,990,082		9,581,834		10,169,850		10,144,040	-0.3%	99%
Capital Projects Fund Transfer		5,492,840		-		-		-	0.0%	0%
Food Service Transfer		69,162		69,162		70,000		70,000	0.0%	1%
Subtotal	\$	15,618,156	\$	9,727,843	\$	10,311,162	\$	10,288,040	-0.2%	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 and high school. All District debt is paid as a transfer from the General Fund to the Debt Service Fund. The large increase in 2010-11 reflects the first payments for additional debt for the High School Project. The new high school debt funds the first \$75 million of a \$109 million project.

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

<b>BUDGETARY RESERVES</b>		Audited 2009-10		Audited 2010-11		Budget 2011-12		Budget 2012-13		Increase
Operating Reserve	\$	-	-		\$	200,000	\$	-		-100.0%
Subtotal	\$	-	\$	-	\$	200,000	\$	-		-100.0%

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



## Mt. Lebanon School District 2013-14 Budget

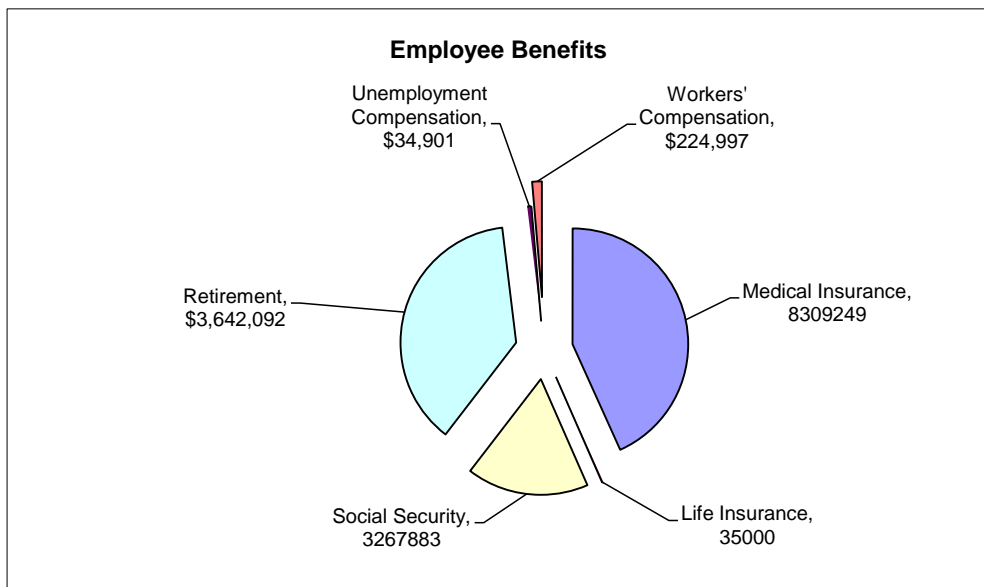
### EMPLOYEE BENEFITS

(Prorated to program budgets)

	Audited 2009-10	Audited 2010-11	Budget 2011-12	Budget 2012-13	Increase	% Budget
Totals	\$ 13,372,549	\$ 15,040,338	\$ 16,618,293	\$ 19,214,285	15.6%	100%
Medical Insurance	7,674,437	7,978,016	7,774,165	8,309,249	6.9%	43%
Life Insurance	37,099	34,977	45,136	35,000	-22.5%	0%
Social Security	3,115,766	3,140,722	3,226,235	3,267,883	1.3%	17%
Retirement	2,278,065	3,579,897	5,212,585	7,232,060	38.7%	38%
Unemployment Compensation	49,833	50,124	110,073	110,073	0.0%	1%
Workers' Compensation	217,349	256,602	250,099	260,020	4.0%	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 6.9% 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 16.45% 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 have 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. Note that for 2012-13 the District had seven furloughs to stay within budget limitations. These furloughs increased our anticipated cost of Unemployment Compensation in the budget.



# **DEBT SERVICE FUND**



**Mt. Lebanon School District  
2013-14 Budget**

**DEBT SERVICE FUND EXPLANATION**

**REVENUE EXPLANATION**

**TRANSFER FROM OTHER FUNDS .....\$10,144,040**

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.....\$10,144,040**

**EXPENDITURE EXPLANATION**

**PRINCIPAL .....\$4,445,000**

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

**INTEREST .....\$5,699,040**

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

**TOTAL EXPENDITURES .....\$10,144,040**

**FUND BALANCE:**

Because the District transfers money from the General Fund to make debt service payments, the fund balance will typically be zero.

**Mt. Lebanon School District  
2013-14 Budget**

**DEBT SERVICE FUND**

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Revenue:					
Transfer From General Fund	\$ 4,771,886	\$ 9,990,082	\$ 9,581,860	\$ 10,169,847	\$ 10,144,040
Total Revenue	4,771,886	9,990,082	9,581,860	10,169,847	10,144,040
Expenditure:					
Principal 2002/2009 Bonds	280,000	460,000	470,000	480,000	485,000
Interest 2002/2009 Bonds	70,683	77,975	68,680	59,180	48,318
Principal 2002 - A Bonds	1,450,000	460,000	-	-	-
Interest 2002 - A Bonds	35,285	7,130	-	-	-
Principal 2003/2005 Bonds	5,000	110,000	165,000	170,000	175,000
Interest 2003/2005 Bonds	2,312,233	2,312,083	2,308,618	2,303,255	2,297,560
Principal 2004/2011 Bonds	215,000	1,200,000	1,175,000	1,780,000	1,830,000
Interest 2004/2011 Bonds	403,685	262,380	271,400	227,075	182,075
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
Total Expenditures	4,771,886	9,990,082	9,581,860	10,169,847	10,144,040
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Note: This budget is not legally required.

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

	2011-12 Actual	2012-13 Budget	2013-14 Budget	2014-15 Forecast	2015-16 Forecast	2016-17 Forecast
Revenue:						
Transfer From General Fund	\$ 9,581,860	\$ 10,169,847	\$ 10,144,040	\$ 10,590,883	\$ 11,083,794	\$ 11,557,509
Total Revenue	9,581,860	10,169,847	10,144,040	10,590,883	11,083,794	11,557,509
Expenditure:						
Principal 2002/2009 Bonds	470,000	480,000	485,000	500,000	515,000	525,000
Interest 2002/2009 Bonds	68,680	59,180	48,318	35,693	22,178	7,613
Principal 2002 - A Bonds	-	-	-	-	-	-
Interest 2002 - A Bonds	-	-	-	-	-	-
Principal 2003/2005 Bonds	165,000	170,000	175,000	180,000	185,000	200,000
Interest 2003/2005 Bonds	2,308,618	2,303,255	2,297,560	2,291,523	2,285,133	2,278,380
Principal 2004/2011 Bonds	1,175,000	1,780,000	1,830,000	1,875,000	1,930,000	1,985,000
Interest 2004/2011 Bonds	271,400	227,075	182,075	135,650	78,575	24,813
Principal 2009-A Bonds	1,795,000	1,885,000	1,955,000	2,030,000	2,105,000	2,190,000
Interest 2009-A Bonds	3,328,162	3,265,337	3,171,087	3,073,337	2,971,838	2,887,638
Possible Future Debt Service	-	-	-	469,680	991,070	1,459,065
Total Expenditures	9,581,860	10,169,847	10,144,040	10,590,883	11,083,794	11,557,509
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  
2013-14 Budget**

**BONDED INDEBTEDNESS**

<b>GENERAL OBLIGATION BONDS SERIES OF 2009</b> (refinanced the series of 2002, which refinanced 1997)				<b>GENERAL OBLIGATION BONDS SERIES OF 2005</b> (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			
2013-14	\$ 485,000	\$ 48,318	\$ 533,318	2013-14	\$ 175,000	\$ 2,297,560	\$ 2,472,560
<b>2014-15</b>	500,000	35,693	535,693	2014-15	180,000	2,291,523	2,471,523
<b>2015-16</b>	515,000	22,178	537,178	2015-16	185,000	2,285,133	2,470,133
<b>2016-17</b>	525,000	7,613	532,613	<b>2016-17</b>	200,000	2,278,380	2,478,380
\$ 2,025,000				<b>2017-18</b>	2,930,000	2,270,880	5,200,880
<b>GENERAL OBLIGATION BONDS SERIES OF 2011</b> (refinanced the series of 2000, 2001 and 2004)				<b>2018-19</b>	3,065,000	2,133,170	5,198,170
	Principal Due	Interest Due	General Fund Contribution	<b>2019-20</b>	3,210,000	1,989,115	5,199,115
Middle School Bonds				<b>2020-21</b>	3,360,000	1,838,245	5,198,245
2013-14	\$ 1,830,000	\$ 182,075	\$ 2,012,075	<b>2021-22</b>	3,520,000	1,680,325	5,200,325
2014-15	1,875,000	135,650	2,010,650	<b>2022-23</b>	3,680,000	1,521,925	5,201,925
2015-16	1,930,000	78,575	2,008,575	<b>2023-24</b>	3,835,000	1,367,365	5,202,365
2016-17	1,985,000	24,813	2,009,813	<b>2024-25</b>	3,990,000	1,206,295	5,196,295
\$ 7,620,000				<b>2025-26</b>	4,160,000	1,038,715	5,198,715
<b>Optional call year in BOLD</b>				<b>2026-27</b>	4,335,000	861,915	5,196,915
				<b>2027-28</b>	4,525,000	677,678	5,202,678
				<b>2028-29</b>	4,715,000	483,103	5,198,103
				<b>2029-30</b>	4,915,000	280,358	5,195,358
				<b>2030-31</b>	1,530,000	66,555	1,596,555
				\$ 52,510,000			
				<b>GENERAL OBLIGATION BONDS SERIES A OF 2009</b>			
					Principal Due	Interest Due	General Fund Contribution
				High School Bonds			
2013-14 Debt				2013-14	\$ 1,955,000	\$ 3,171,087	\$ 5,126,087
\$ 10,144,040				2014-15	2,030,000	3,073,337	5,103,337
				2015-16	2,105,000	2,971,838	5,076,838
2014-15 Debt				2016-17	2,190,000	2,887,638	5,077,638
\$ 10,121,203				2017-18	2,280,000	2,778,138	5,058,138
				2018-19	2,370,000	2,709,738	5,079,738
2015-16 Debt				<b>2019-20</b>	2,475,000	2,591,238	5,066,238
\$ 10,092,723				<b>2020-21</b>	2,580,000	2,467,488	5,047,488
				<b>2021-22</b>	2,695,000	2,338,488	5,033,488
2016-17 Debt				<b>2022-23</b>	2,815,000	2,197,000	5,012,000
\$ 10,098,444				<b>2023-24</b>	2,945,000	2,056,250	5,001,250
				<b>2024-25</b>	3,080,000	1,909,000	4,989,000
2017-18 Debt				<b>2025-26</b>	3,220,000	1,755,000	4,975,000
\$ 10,259,018				<b>2026-27</b>	3,370,000	1,594,000	4,964,000
				<b>2027-28</b>	3,530,000	1,425,500	4,955,500
				<b>2028-29</b>	3,695,000	1,249,000	4,944,000
				<b>2029-30</b>	3,870,000	1,064,250	4,934,250
				<b>2030-31</b>	4,055,000	870,750	4,925,750
				<b>2031-32</b>	4,245,000	668,000	4,913,000
				<b>2032-33</b>	4,450,000	455,750	4,905,750
				<b>2033-34</b>	4,665,000	233,250	4,898,250
				\$ 64,620,000			
Total of All Outstanding Principal:							
	\$ 126,775,000						

MT. LEBANON SCHOOL DISTRICT  
**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**  
 YEAR ENDED JUNE 30, 2012

<b>Direct Debt</b>	<b>Percentage of Applicable Debt</b>	<b>Face Amount Outstanding</b>
General Obligation Bonds & Unamortized Premiums	100.0%	\$137,523,011
<b>Total Direct Debt</b>		<u>137,523,011</u>
<b>Overlapping Debt</b>		
Allegheny County	3.40%	26,217,332 (1) (2)
Mt. Lebanon, Pennsylvania	100.0%	<u>25,670,000 (2)</u>
<b>Total Overlapping Debt</b>		<u>51,887,332</u>
<b>Total Direct and Overlapping Debt</b>		<u><u>\$189,410,343</u></u>

**RATIOS**

<u>Direct Debt To:</u>		<u>Direct and Overlapping Debt To:</u>	
Assessed Value	6.4%	Assessed Value	8.7%
Market Value	6.4%	Market Value	8.8%
Per Capita	\$4,150	Per Capita	\$5,716
		Assessed Value	\$2,164,809,298
		Market Value	\$2,149,370,980
		Population	33,137

(1) 4.0% of total debt based on Mt. Lebanon's assessed value as a percentage of Allegheny County's assessed value.

(2) As of December 31, 2011.

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

MT. LEBANON SCHOOL DISTRICT

**COMPUTATION OF NONELECTORAL DEBT MARGIN\***

AS OF JUNE 30, 2012

Formula for Debt Limit	Fiscal Year Ended June 30		
	2010	2011	2012
Total General Fund Revenues, Food Service Revenues and Interest on Bond Proceeds	\$76,422,211	\$80,248,732	\$79,504,779
Less: Required Deductions Included in Total Revenues			
a. Construction Subsidies	919,584	794,738	678,063
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	75,502,627	79,453,994	78,826,716
Total Net Revenues for Three Years	233,783,337		
Borrowing Base - Average Net Revenues for Three-Year Period	77,927,779		
Multiplier	225%		
Total Nonelectoral Debt Limit	175,337,503		
Less: Amount of Debt Applicable to Debt Limit	141,909,127		
	<u>\$33,428,376</u>		

\*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 2013-14 Budget

## DEBT SERVICE DUE IN FUTURE YEARS

		2015-16		2016-17		2017-18		2018-19		2019-20
Principal 2005 Bonds	\$	185,000	\$	200,000	\$	2,930,000	\$	3,065,000	\$	3,210,000
Interest 2005 Bonds		2,285,133		2,278,380		2,270,880		2,133,170		1,989,115
Principal 2009 Bonds		515,000		525,000		-		-		-
Interest 2009 Bonds		22,178		7,613		-		-		-
Principal 2009 A Bonds		2,105,000		2,190,000		2,280,000		2,370,000		2,475,000
Interest 2009 A Bonds		2,971,838		2,887,638		2,778,138		2,709,738		2,591,238
Principal 2011 Bonds		1,930,000		1,985,000		-		-		-
Interest 2011 Bonds		78,575		24,813		-		-		-
Possible Future Debt Service		1,400,257		2,072,011		2,072,011		2,072,011		2,072,011
Total Debt Service	\$	11,492,981	\$	12,170,455	\$	12,331,029	\$	12,349,919	\$	12,337,364

### 2005 Bond Issue Bonds issued for \$52,980,000

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

### 2009 Bond Issue Bonds issued for \$3,715,000

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

### 2009 - A Bond Issue Bonds issued for \$69,000,000

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

### 2011 Bond Issue Bonds issued for \$10,690,000

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

### Future Debt Needs

The School Board approved a high school renovation project totaling \$109 million which began in 2012. This project will require the issuance of bonds very near our debt limit. The first bond issue was completed in 2009. The second bond issue is anticipated in late 2013. Now that the cost of the project is bid and additional funds available in the Capital Projects Fund can be allocated to this project, the final bonds will be issued which we anticipate late in 2013. The Debt Limit for the District is estimated to be sufficient to cover any needs to complete the cost of this project. This project will span four years and 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 the \$109 million project in 2013. No other debt issuance is anticipated at this time.

# **CAPITAL PROJECTS**

## **FUND**



**Mt. Lebanon School District  
2013-14 Budget**

**CAPITAL PROJECTS FUND EXPLANATION**

**REVENUE EXPLANATION**

**INVESTMENT EARNINGS .....\$150,000**

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

**TRANSFER FROM GENERAL FUND .....\$3,500,000**

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

**PROCEEDS OF BOND ISSUE .....\$33,590,000**

We plan to issue bonds to finish financing the High School renovation.

**TOTAL REVENUES .....\$37,240,000**

**EXPENDITURE EXPLANATION**

**PROJECTS .....\$35,000,000**

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. The largest project in this year's budget is the High School Renovation Project which will cost just under \$110 million by completion in 4 years.

**EQUIPMENT .....\$318,432**

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.

**BOND ISSUE COST .....\$500,000**

Cost of issuing the bonds to finish the High School renovation.

**TOTAL EXPENDITURES .....\$35,818,432**

**FUND BALANCE:**

The fund balance in the Capital Budget has risen recently with additions from the General Fund and early borrowing for the High School facility. As the High School Renovation Project continues, the fund balance will increase from a second round of bond proceeds and then decrease as the project nears completion.

**Mt. Lebanon School District  
2013-14 Budget**

**CAPITAL PROJECTS FUND**

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Revenue:					
Investment Earnings	\$ 369,428	\$ 359,676	\$ 94,529	\$ 150,000	\$ 150,000
Transfer from General Fund	-	5,520,189	-	2,500,000	3,500,000
Proceeds of Bond Issue / Other	75,456,200	-	-	-	33,590,000
Total Revenue	75,825,628	5,879,865	94,529	2,650,000	37,240,000
Expenditure:					
Projects	4,627,269	2,418,337	12,470,921	44,899,000	35,000,000
Equipment/Textbooks	80,228	286,976	508,141	376,000	318,432
Bond Issue Costs	438,300	-	-	-	500,000
Total Expenditure	5,145,797	2,705,313	12,979,062	45,275,000	35,818,432
Beginning Fund Balance	7,232,536	77,912,367	81,086,919	68,202,386	25,577,386
Ending Fund Balance	\$ 77,912,367	\$ 81,086,919	\$ 68,202,386	\$ 25,577,386	\$ 26,998,954

Note: This budget is not legally required.

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

	2011-12 Actual	2012-13 Budget	2013-14 Budget	2014-15 Forecast	2015-16 Forecast	2016-17 Forecast
Revenue:						
Investment Earnings	\$ 94,529	\$ 150,000	\$ 150,000	\$ 250,000	\$ 150,000	\$ 100,000
Transfer from General Fund	-	2,500,000	3,500,000	1,000,000	1,000,000	1,000,000
Proceeds of Bond Issue / Other	-	-	33,590,000	-	-	-
Total Revenue	94,529	2,650,000	37,240,000	1,250,000	1,150,000	1,100,000
Expenditure:						
Projects	12,470,921	44,899,000	35,000,000	20,000,000	3,000,000	1,000,000
Equipment/Textbooks	508,141	376,000	318,432	250,000	250,000	250,000
Bond Issue Costs	-	-	500,000	-	-	-
Total Expenditure	12,979,062	45,275,000	35,818,432	20,250,000	3,250,000	1,250,000
Beginning Fund Balance	81,086,919	68,202,386	25,577,386	26,998,954	7,998,954	5,898,954
Ending Fund Balance	\$ 68,202,386	\$ 25,577,386	\$ 26,998,954	\$ 7,998,954	\$ 5,898,954	\$ 5,748,954

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  
2013-14 Budget**

**CAPITAL PROJECT LIST**

**Projects Approved for 2013-14 to be funded from Capital Projects Fund**

District Wide electrical wiring, boxes and light fixture repairs	\$20,000
District Wide mechanical system repairs	20,000
District Wide plumbing system repairs	22,000
District Wide repair and maintain roofs (annual)	15,000
High School install new sound system in Little Theater	106,000
High School replace stage curtains in Little Theater	40,500
District Wide upgrade phone system	110,500
High School purchase trash compactor	31,000
Foster Elementary repair roof leak above gymnasium	5,000
Lincoln Elementary replace electrical service	30,000
District Wide install security cameras where necessary	20,000
Foster Elementary install new light fixtures in stairwells	5,500
Lincoln Elementary replace 4 exterior tamperproof mushroom light fixtures	4,800
Hoover Elementary remove brush and replace trees which have been removed	6,500
Howe Elementary install gym pads and covers around pull boxes	1,500
Lincoln Elementary repair ceiling over gym corridor	3,000
Markham Elementary install 2 projector mounts	1,080
Markham Elementary install concrete pavement outside trash dumpster	2,400
Hoover Elementary replace broken sidewalk	4,000
Lincoln Elementary replace broken walk between school and N. Meadowcroft	3,000
Hpwe Elementary replace sidewalk near tennis courts	1,500
Jefferson Elementary replace concrete at playground entrance	5,000
Jefferson Elementary/Foster Elementary replace concrete sidewalk	7,000
High School install wall padding in Aux. gyms and wrestling room	45,000
Washington Elementary remount precast wall in front of school	2,500
High School replace broken and worn out furniture	40,000
High School replace broken 8" stage risers	6,500
Howe Elementary/Hoover Elementary purchase 4 cafeteria tables	6,000
Lincoln Elementary eliminate ponding water outside door C-15	2,500
Washington Elementary waterproof wall behind electrical panel	15,000
Lincoln Elementary improve drainage to hillside steps	1,200
District Wide various interior finishes, annual	10,000
Howe Elementary install stage lights	1,800
Markham Elementary replace 70 elementary desks and chairs	9,800
Jefferson Middle purchase 50 student chairs	2,500
Jefferson Elementary replace 90 student desks	8,100
High School replace existing spot lights in the auditorium	16,500
Mellon Middle install floor tile in nurses office	3,500
Jefferson Middle replace art room sink & counter top with stainless steel	5,000
District Wide replace existing Z- mower and broom kit	11,000
District Wide repair fencing where needed	7,500
Jefferson Middle install wall between guidance and attendance	3,000
Jefferson Middle install PA system to gym, auditorium & nurses office	1,800
Jefferson Middle purchase 5 rectangular tables	2,750
Howe Elementary purchase 4 kidney shaped tables	2,200
Foster Elementary re-paint tennis court fence	4,500
Markham Elementary recaulk windows where needed	1,200
Washington Elementary rubber surface under playground equipment	6,000
Stadium Field Complex replace existing scoreboard	48,000
High School purchase counter weights needed for stage rigging	800
Jefferson Middle install blinds on classroom/office doors (60 each)	6,000
Howe Elementary replace pump for water meter pit	1,500

**Mt. Lebanon School District  
2013-14 Budget**

**CAPITAL PROJECT LIST**

Lincoln Elementary install classroom fans	2,000
Mellon Middle repair or replace (50) broken lockers	6,500
High School replace refrigerator and dishwasher for science department	5,800
District Wide tree removal and Landscaping	12,500
Stadium Field Complex repaint field hockey and lacrosse lines (annual)	5,000
District Wide purchase maintenance van	19,516

<b>Total Capital Projects</b>	<hr/> <b>\$788,746</b>
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**Book and Equipment Purchases**

Social Studies Books - Civics Class	\$14,600
AED replacement units	15,000
Elementary School refresh laptops	66,960
Middle School refresh laptops	75,480
High School whiteboard and laptop CFF replacements	89,992
Capital Lease servers in support of virtualized desktops	56,400

<b>Total Books and Equipment</b>	<hr/> <b>\$318,432</b>
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**High School Renovation Project:**

**\$34,211,254**

The largest capital project over the next four years is the renovation to our one high school facility which will total just under \$110 million when it is completed sometime in 2015. Ground breaking on the project began in January of 2012 when construction contracts were approved by the board. At that time, the first phase of the project, which contemplates new buildings for the athletic program and science/instructional wing, began site development. In the summer of 2012, the new buildings began to take shape and renovation of the existing fine arts buildings began in earnest. By the end of the summer 2012, the outside skin of the two new buildings was in place so interior construction could proceed through the fall and winter months. In 2012, asbestos abatement began in the existing academic wings and will continue summer of 2013 since that work must be done when students are not in our building. Next summer, in 2014, we anticipate summer completion of most of the new buildings and beginning renovations in what will be the remaining existing buildings. All new and renovated buildings should be complete at the conclusion of summer of 2015. At that time, the oldest building dating back to 1928 and the current science/instructional building will be abated and razed to make room for the tennis courts and final site improvements. Final finishes on the project are expected late in 2015.

<b>Cost of Bond Issue</b>	<b>\$500,000</b>
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<b>Total of all commitments in Capital Budget</b>	<hr/> <b>\$35,818,432</b>
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**SPECIAL REVENUE**

**FUND**





**Mt. Lebanon School District  
2013-14 Budget**

**SPECIAL REVENUE FUND EXPLANATION**

**REVENUE EXPLANATION**

**INVESTMENT EARNINGS .....\$200**

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

**DONATIONS .....\$25,000**

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.....\$25,200**

**EXPENDITURE EXPLANATION**

**IMPROVEMENTS .....\$25,000**

Small projects are planned at a number of our schools.

**TOTAL EXPENDITURES .....\$25,000**

**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  
2013-14 Budget**

**SPECIAL REVENUE FUND**

		2009-10 Actual		2010-11 Actual		2011-12 Actual		2012-13 Budget		2013-14 Budget
Revenue:										
Investment Earnings	\$	388	\$	144	\$	37	\$	200	\$	200
Donations		136,154		75,408		55,347		25,000		25,000
Total Revenue		136,542		75,552		55,384		25,200		25,200
Expenditure:										
Improvements		159,787		144,669		11,734		25,000		25,000
Total Expenditure		159,787		144,669		11,734		25,000		25,000
Beginning Fund Balance		186,605		163,360		94,243		137,893		138,093
Ending Fund Balance	\$	163,360	\$	94,243	\$	137,893	\$	138,093	\$	138,293

Note: This budget is not legally required.

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

		2011-12 Actual		2012-13 Budget		2013-14 Budget		2014-15 Forecast		2015-16 Forecast		2016-17 Forecast
Revenue:												
Investment Earnings	\$	37	\$	200	\$	200	\$	500	\$	500	\$	500
Donations		55,347		25,000		25,000		30,000		30,000		30,000
Total Revenue		55,384		25,200		25,200		30,500		30,500		30,500
Expenditure:												
Improvements		11,734		25,000		25,000		30,000		30,000		30,000
Total Expenditure		11,734		25,000		25,000		30,000		30,000		30,000
Beginning Fund Balance		94,243		137,893		138,093		138,293		138,793		139,293
Ending Fund Balance	\$	137,893	\$	138,093	\$	138,293	\$	138,793	\$	139,293	\$	139,793

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  
2013-14 Budget**

**TRUST AND AGENCY FUNDS EXPLANATIONS**

**REVENUE EXPLANATIONS**

**INTEREST INCOME .....\$1,500**

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 .....\$600,000**

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

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

**TOTAL REVENUES.....\$606,500**

**EXPENDITURE EXPLANATION**

**STUDENT ACTIVITIES .....\$600,000**

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

**SCHOLARSHIPS .....\$20,000**

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 .....\$620,000**

**FUND BALANCE:**

The fund balance in these funds will not change significantly 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  
2013-14 Budget**

**TRUST AND AGENCY FUNDS**

		2009-10 Actual		2010-11 Actual		2011-12 Actual		2012-13 Budget		2013-14 Budget
Revenue:										
Interest Income	\$	1,391	\$	1,004	\$	29	\$	1,500	\$	1,500
Student Fund-raising		513,807		603,546		500,744		650,000		600,000
Donations		3,599		4,518		13,287		2,000		5,000
Total Revenue		518,797		609,068		514,060		653,500		606,500
Expenditures:										
Student Activities		507,377		602,209		503,091		650,000		600,000
Scholarships		18,336		21,011		20,580		20,000		20,000
Total Expenditures		525,713		623,220		523,671		670,000		620,000
Beginning Fund Balance		148,333		141,417		127,265		117,654		101,154
Ending Fund Balance	\$	141,417	\$	127,265	\$	117,654	\$	101,154	\$	87,654

Note: This budget is not legally required.

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

		2011-12 Actual		2012-13 Budget		2013-14 Budget		2014-15 Forecast		2015-16 Forecast		2016-17 Forecast
Revenue:												
Interest Income	\$	29	\$	1,500	\$	1,500	\$	1,500	\$	1,500	\$	1,500
Student Fund-raising		500,744		650,000		600,000		600,000		600,000		600,000
Donations		13,287		2,000		5,000		2,000		2,000		2,000
Total Revenue		514,060		653,500		606,500		603,500		603,500		603,500
Expenditures:												
Student Activities		503,091		650,000		600,000		600,000		600,000		600,000
Scholarships		20,580		20,000		20,000		2,000		2,000		2,000
Total Expenditures		523,671		670,000		620,000		602,000		602,000		602,000
Beginning Fund Balance		127,265		117,654		101,154		87,654		89,154		90,654
Ending Fund Balance	\$	117,654	\$	101,154	\$	87,654	\$	89,154	\$	90,654	\$	92,154

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  
2013-14 Budget**

**FOOD SERVICE FUND EXPLANATION**

**REVENUE EXPLANATION**

**SALE OF FOOD .....\$1,620,000**

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 .....\$200,000**

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

**DONATED COMMODITIES .....\$45,000**

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

**STATE SUBSIDIES .....\$40,000**

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

**INVESTMENT EARNINGS .....\$2,000**

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.....\$1,977,000**

**Mt. Lebanon School District  
2013-14 Budget**

**FOOD SERVICE FUND EXPLANATION**

**EXPENDITURE EXPLANATION**

**SALARIES AND WAGES.....\$620,000**

Salaries and wages reflect the cost of District and management staff salaries. The cost is estimated to increase based on contractual costs.

**EMPLOYEE BENEFITS.....\$160,000**

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

**FOOD.....\$950,000**

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

**SUPPLIES .....\$90,000**

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.....\$20,000**

This includes the cost of depreciation of district assets including salad bars, convection ovens and an ice machine purchased for the lunch program.

**TOTAL EXPENSES.....\$1,910,000**

**NET ASSETS:**

The balances in this fund are based on equipment purchases and net balances for that equipment.

**Mt. Lebanon School District  
2013-14 Budget**

**PROPRIETARY/FOOD SERVICE FUND**

		2009-10 Actual		2010-11 Actual		2011-12 Actual		2012-13 Budget		2013-14 Budget
Operating Revenues:										
Sale of Food	\$	1,287,939	\$	1,388,183	\$	1,336,976	\$	1,559,055	\$	1,620,000
Total Revenue		1,287,939		1,388,183		1,336,976		1,559,055		1,620,000
Operating Expenses:										
Salaries and Wages		532,772		579,676		594,851		600,000		620,000
Employee Benefits		79,388		93,406		125,197		101,194		160,000
Food		816,791		785,954		819,748		930,000		950,000
Supplies		34,437		88,865		48,253		90,000		90,000
Maintenance		69,162		69,162		69,257		70,000		70,000
Depreciation/Other		17,337		12,082		11,293		58,000		20,000
Total Expenses		1,549,887		1,629,145		1,668,599		1,849,194		1,910,000
Operating Loss		(261,948)		(240,962)		(331,623)		(290,139)		(290,000)
Non operating Revenues:										
Federal Programs										
Federal Subsidies		118,394		201,052		158,398		200,000		200,000
Donated Commodities		44,011		33,102		52,527		45,000		45,000
State Subsidies		27,430		39,886		30,447		40,000		40,000
Investment Earnings		5,980		2,114		17,956		2,000		2,000
Total Non operating Revenues		195,815		276,154		259,328		287,000		287,000
(Loss) Income Before Transfers		(66,133)		35,192		(72,295)		(3,139)		(3,000)
Operating Transfer In		69,162		41,813		69,162		70,000		70,000
Net Income (Loss)		3,029		77,005		(3,133)		66,861		67,000
Net Assets, beginning		615,728		618,757		695,762		692,629		759,490
Net Assets, ending	\$	618,757	\$	695,762	\$	692,629	\$	759,490	\$	826,490

Note: This budget is not legally required.

**Mt. Lebanon School District  
2013-14 Budget**

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

	2011-12 Actual	2012-13 Budget	2013-14 Budget	2014-15 Forecast	2015-16 Forecast	2016-17 Forecast
Operating Revenues:						
Sale of Food	\$ 1,336,976	\$ 1,559,055	\$ 1,620,000	\$ 1,668,600	\$ 1,718,658	\$ 1,770,218
Total Revenue	1,336,976	1,559,055	1,620,000	1,668,600	1,718,658	1,770,218
Operating Expenses:						
Salaries and Wages	594,851	600,000	620,000	632,400	645,048	661,174
Employee Benefits	125,197	101,194	160,000	164,800	176,336	181,626
Food	819,748	930,000	950,000	978,500	1,007,855	1,038,091
Supplies	48,253	90,000	90,000	92,700	95,481	98,345
Maintenance	69,257	70,000	70,000	72,100	74,263	76,491
Depreciation/Other	11,293	58,000	20,000	20,600	21,218	21,855
Total Expenses	1,668,599	1,849,194	1,910,000	1,961,100	2,020,201	2,077,582
Operating Loss	(331,623)	(290,139)	(290,000)	(292,500)	(301,543)	(307,364)
Non operating Revenues:						
Federal Programs						
Federal Subsidies	158,398	200,000	200,000	206,000	212,180	218,545
Donated Commodities	52,527	45,000	45,000	46,350	47,741	49,173
State Subsidies	30,447	40,000	40,000	41,200	42,436	43,709
Investment Earnings	17,956	2,000	2,000	2,060	2,122	2,185
Total Non operating Revenues	259,328	287,000	287,000	295,610	304,478	313,613
(Loss) Before Transfers	(72,295)	(3,139)	(3,000)	3,110	2,935	6,249
Operating Transfer In	69,162	70,000	70,000	70,700	71,407	72,121
Net Income (Loss)	(3,133)	66,861	67,000	73,810	74,342	78,370
Net Assets, beginning	695,762	692,629	759,490	826,490	900,300	974,642
Net Assets, ending	\$ 692,629	\$ 759,490	\$ 826,490	\$ 900,300	\$ 974,642	\$ 1,053,012

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  
2013-14 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 5-17 FROM 2005-2013**

<b>AGE</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
5	367	406	406	433	449	423	332	214
6	391	407	425	428	449	470	385	336
7	421	420	397	434	424	451	391	410
8	392	415	432	396	439	430	371	391
9	452	444	420	442	407	455	394	404
10	452	464	455	421	454	417	402	382
11	460	465	468	438	405	457	393	393
12	456	458	474	460	431	411	420	426
13	464	463	471	484	469	447	400	416
14	503	490	464	458	484	478	440	432
15	490	504	490	450	472	483	463	389
16	500	502	504	496	451	463	443	432
17	492	439	463	446	435	389	401	393
<b>TOTALS</b>	<b>5,840</b>	<b>5,877</b>	<b>5,869</b>	<b>5,786</b>	<b>5,769</b>	<b>5,774</b>	<b>5,235</b>	<b>5,018</b>

**Mt. Lebanon School District  
2013-14 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**

	<b><u>1982</u></b>	<b><u>1992</u></b>	<b><u>2002</u></b>	<b><u>2012</u></b>
American Indian or Alaskan Native	1	1	3	9
Asian or Pacific Islander	95	138	191	268
Black	35	47	78	77
Hispanic	4	20	48	110
Multi-Racial				71

**STUDENT-DWELLING RATIO**

	<b><u>1981</u></b>	<b><u>1991</u></b>	<b><u>2011</u></b>
Single family dwelling units	10,455	10,815	10,109
Two family and multifamily dwelling units	3,077	3,269	3,748
Total dwelling units	13,532	14,084	13,857
Enrollment in all public schools K-12	5,864	5,659	5,297
Dwelling units sending students	3,437	3,481	3,054
Students per average dwelling unit	0.43	0.40	0.38
Students per home sending students	1.71	1.63	1.73
Dwelling units not sending students	10,095	10,603	10,803
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%

**ESTIMATED ENROLLMENT BY BUILDING**

<b><u>ELEMENTARY</u></b>		<b><u>ELEMENTARY</u></b>		<b><u>SECONDARY</u></b>	
Washington	368	Foster	262	Jefferson Middle	623
Lincoln	415	Jefferson	301	Mellon Middle	667
Markham	334	Hoover	225	Senior High	1290
Howe	340				



Mt. Lebanon School District  
ENROLLMENT PROJECTIONS

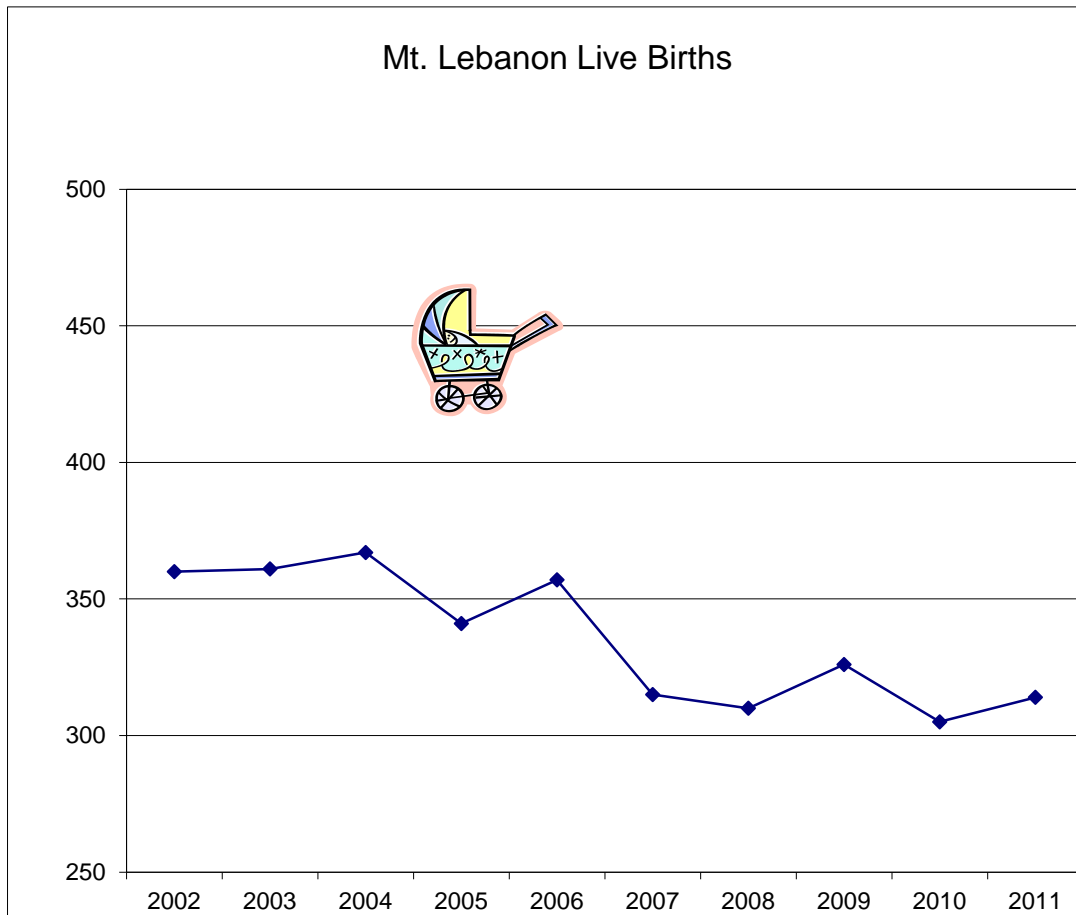
	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	<b>Actual 2012-13</b>	Forecast 2013-14	Forecast 2014-15	Forecast 2015-16	Forecast 2016-17
Washington School									
Kindergarten	56	51	56	64	<b>54</b>	53	52	55	51
1	55	61	61	60	<b>70</b>	60	58	57	61
2	74	58	63	54	<b>64</b>	70	59	59	57
3	68	82	61	67	<b>50</b>	65	70	58	59
4	52	70	86	61	<b>69</b>	51	66	72	59
5	<u>63</u>	<u>52</u>	<u>71</u>	<u>83</u>	<u>62</u>	<u>69</u>	<u>51</u>	<u>66</u>	<u>72</u>
Total	368	374	398	389	<b>369</b>	368	356	367	359
Lincoln School									
Kindergarten	56	67	73	74	<b>52</b>	51	50	53	50
1	79	62	71	77	<b>82</b>	56	55	55	58
2	62	77	59	72	<b>81</b>	83	57	57	56
3	68	60	76	62	<b>75</b>	83	86	59	59
4	63	67	64	76	<b>65</b>	78	85	89	61
5	<u>63</u>	<u>68</u>	<u>68</u>	<u>64</u>	<u>73</u>	<u>64</u>	<u>76</u>	<u>83</u>	<u>87</u>
Total	391	401	411	425	<b>428</b>	415	409	396	371
Markham School									
Kindergarten	49	54	36	55	<b>49</b>	48	47	50	47
1	53	48	61	47	<b>61</b>	57	57	54	58
2	64	55	47	66	<b>47</b>	63	59	58	56
3	68	66	61	50	<b>66</b>	50	65	61	60
4	68	67	62	64	<b>49</b>	65	50	64	60
5	<u>45</u>	<u>67</u>	<u>69</u>	<u>65</u>	<u>66</u>	<u>51</u>	<u>68</u>	<u>52</u>	<u>67</u>
Total	347	357	336	347	<b>338</b>	334	346	339	348
Howe School									
Kindergarten	50	71	58	55	<b>50</b>	49	48	51	48
1	57	53	71	59	<b>58</b>	51	51	50	53
2	53	57	53	71	<b>59</b>	58	51	51	50
3	59	60	55	54	<b>70</b>	58	58	50	50
4	60	59	59	55	<b>54</b>	70	58	58	50
5	<u>61</u>	<u>60</u>	<u>56</u>	<u>60</u>	<u>57</u>	<u>54</u>	<u>71</u>	<u>59</u>	<u>59</u>
Total	340	360	352	354	<b>348</b>	340	337	319	310
Foster School									
Kindergarten	42	40	45	40	<b>37</b>	36	35	37	35
1	56	42	43	49	<b>40</b>	39	38	36	39
2	47	54	40	47	<b>52</b>	41	41	40	38
3	43	47	51	39	<b>49</b>	51	41	41	40
4	49	42	47	53	<b>44</b>	52	55	45	44
5	<u>46</u>	<u>49</u>	<u>43</u>	<u>44</u>	<u>51</u>	<u>43</u>	<u>50</u>	<u>53</u>	<u>44</u>
Total	283	274	269	272	<b>273</b>	262	260	252	240
Jefferson School									
Kindergarten	44	53	54	35	<b>36</b>	35	34	36	34
1	48	53	53	62	<b>42</b>	40	40	39	41
2	43	50	50	53	<b>66</b>	42	41	41	40
3	40	45	49	52	<b>57</b>	68	44	43	43
4	47	38	49	46	<b>56</b>	59	69	46	44
5	<u>43</u>	<u>51</u>	<u>42</u>	<u>47</u>	<u>47</u>	<u>57</u>	<u>59</u>	<u>70</u>	<u>47</u>
Total	265	290	297	295	<b>304</b>	301	287	275	249
Hoover School									
Kindergarten	32	43	35	31	<b>44</b>	43	42	44	41
1	36	35	46	35	<b>37</b>	48	47	47	48
2	47	38	31	45	<b>32</b>	34	45	43	43
3	44	46	39	30	<b>42</b>	31	32	43	41
4	43	44	48	38	<b>29</b>	42	30	31	42
5	<u>44</u>	<u>42</u>	<u>40</u>	<u>45</u>	<u>38</u>	<u>27</u>	<u>40</u>	<u>29</u>	<u>29</u>
Total	246	248	239	224	<b>222</b>	225	236	237	244

Mt. Lebanon School District  
ENROLLMENT PROJECTIONS

	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Jefferson Middle School									
6	197	165	199	193	196	199	184	210	208
7	175	195	171	201	176	212	204	191	216
8	194	171	201	170	212	212	219	211	197
Total	566	531	571	564	616	623	607	612	621
Mellon Middle School									
6	209	207	206	212	223	213	198	225	223
7	243	209	204	208	227	227	219	204	231
8	231	248	218	215	211	227	234	226	211
Total	683	664	628	635	661	667	651	655	665
Total Middle Schools									
6	406	372	405	405	429	412	382	435	431
7	418	404	375	409	425	439	423	395	447
8	425	419	419	385	423	439	453	437	408
Total	1249	1195	1199	1199	1277	1290	1258	1267	1286
Senior High									
9	422	464	444	438	383	438	450	462	449
10	426	434	464	446	431	382	436	446	459
11	474	431	434	458	432	425	375	427	438
12	483	474	425	450	463	437	433	380	433
Total	1805	1803	1767	1792	1709	1682	1694	1715	1779
Enrollment By Grade									
Kindergarten	329	379	357	354	322	315	308	326	306
1	384	354	406	389	390	351	346	338	358
2	390	389	343	408	401	391	353	349	340
3	390	406	392	354	409	406	396	355	352
4	382	387	415	393	366	417	413	405	360
5	365	389	389	408	394	365	415	412	405
6	406	372	405	405	429	412	382	435	431
7	418	404	375	409	425	439	423	395	447
8	425	419	419	385	423	439	453	437	408
9	422	464	444	438	383	438	450	462	449
10	426	434	464	446	431	382	436	446	459
11	474	431	434	458	432	425	375	427	438
12	483	474	425	450	463	437	433	380	433
Total	5294	5302	5268	5297	5268	5217	5183	5167	5186
Enrollment by Category									
Elem. -K-5	2240	2304	2302	2306	2282	2245	2231	2185	2121
Middle - 6-8	1249	1195	1199	1199	1277	1290	1258	1267	1286
High School - 9-12	1805	1803	1767	1792	1709	1682	1694	1715	1779
Secondary 6-12	3054	2998	2966	2991	2986	2972	2952	2982	3065
District	5294	5302	5268	5297	5268	5217	5183	5167	5186

## MT. LEBANON SCHOOL DISTRICT

### 2013-14 BUDGET



LIVE BIRTHS 2002-2011  
MT. LEBANON AND ALLEGHENY COUNTY

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Mt. Lebanon	360	361	367	341	357	315	310	326	305	314
Allegheny County	13,469	13,601	13,227	13,013	12,993	13,379	13,276	13,113	12,892	13,051

*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  
2013-14 Budget**

**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**

LAST TEN FISCAL YEARS AND PROJECTIONS

<b>Fiscal Year</b>	<b>Assessed Value</b>	<b>Percent Change</b>	<b>Estimated Actual Value (1)</b>
2005	\$2,113,921,663	<1.0>%	\$1,898,395,300
2006	2,171,329,994	2.7	1,908,474,300
2007	2,068,748,983	<4.7>	1,993,089,900
2008	2,131,856,009	3.1	2,027,186,300
2009	2,143,911,690	0.6	2,048,807,500
2010	2,167,740,391	1.1	2,149,416,467
2011	2,170,447,511	0.1	2,170,447,511
2012	2,173,384,611	0.1	2,173,384,611
*2013	2,175,449,015	0.1	2,200,000,000
*2014	2,715,449,015	24.8	2,715,449,015
<b>PROJECTED</b>			
2015	2,800,000,000	3.1	2,800,000,000
2016	2,800,000,000	0.0	2,800,000,000
2017	2,800,000,000	0.0	2,800,000,000

(1) Data provided by State Tax Equalization Board (available through 2010)

\*Budgeted

**Mt. Lebanon School District  
2013-14 Budget**

**TAX REVENUES BY SOURCE**

<b>Fiscal Year Ending</b>	<b>Real Estate Taxes*</b>	<b>Earned Income Taxes</b>	<b>Real Estate Transfer Tax</b>	<b>Public Utility Tax</b>	<b>Total Taxes</b>
2005	\$46,985,258	\$5,069,541	\$744,112	\$57,838	\$52,856,749
2006	48,883,771	5,294,788	842,257	79,024	55,099,840
2007	49,557,411	5,743,902	720,672	86,299	56,108,284
2008	50,589,807	6,053,990	689,115	81,464	57,414,376
2009	49,032,399	5,879,153	564,684	74,808	55,551,044
2010	51,697,076	5,783,167	736,767	80,728	58,297,738
2011	55,130,570	6,131,785	574,866	79,608	61,916,829
2012	54,685,072	6,445,280	596,130	81,571	61,808,053
2013**	54,892,067	6,391,371	675,000	80,000	62,038,438
2014**	55,953,655	6,850,940	775,000	85,000	63,664,595
<b>PROJECTED</b>					
2015	58,568,311	7,056,468	775,000	85,000	66,484,779
2016	60,673,822	7,268,162	775,000	85,000	68,801,984
2017	62,184,110	7,486,207	775,000	85,000	70,530,317

Projection assumptions:

As needed to  
balance budget

3% Increase  
per year

No Change  
per year

No Change  
per year

\*Includes lien taxes

\*\*Budgeted

**Mt. Lebanon School District  
2013-14 Budget**

**TAX BURDEN ON TAXPAYERS**

<b>RESIDENT PROFILE</b>		<b>SCHOOL DISTRICT TAX BURDEN</b>		
<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	\$2,216	\$325	\$2,541
100,000	2,000	2,216	10	2,226
200,000	120,000	4,432	600	5,032
200,000	2,000	4,432	10	4,442
300,000	180,000	6,648	900	7,548
300,000	2,000	6,648	10	6,658

**HISTORICAL TAX BURDEN**

<u>Fiscal Year</u>	<b>EARNED INCOME TAX</b>		<b>REAL ESTATE TAX</b>	
	<u>Income</u>		<u>Market Value</u>	
	<u>\$120,000</u>	<u>\$2,000</u>	<u>\$100,000</u>	<u>\$200,000</u>
2005	\$600	\$10	\$2,276	\$4,552
2006	600	10	2,318	4,636
2007	600	10	2,356	4,712
2008	600	10	2,356	4,712
2009	600	10	2,381	4,762
2010	600	10	2,411	4,822
2011	600	10	2,663	5,326
2012	600	10	2,663	5,326
2013	600	10	2,713	5,426
*2014	600	10	2,216	4,432

\*Note that a county-wide reassessment in fiscal 2014 makes the ten year comparison inconsistent.

**Mt. Lebanon School District  
2013-14 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>
2005	4.34	22.76	4.69	31.79	\$2,113,921,663
2006	4.57	23.18	4.69	32.42	2,171,329,994
2007	4.79	23.56	4.69	33.04	2,068,748,893
2008	4.97	23.56	4.69	33.22	2,131,856,009
2009	4.97	23.81	4.69	33.47	2,148,911,690
2010	4.89	24.11	4.69	33.69	2,167,740,391
2011	4.89	26.63	4.69	36.21	2,170,447,511
2012	4.76	26.63	4.69	36.08	2,173,384,611
*2013	5.43	27.13	5.69	38.25	2,171,005,011
*2014	4.51	22.16	4.73	31.40	2,715,449,015

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** **2013-14 Budget**

## **PRINCIPAL REAL ESTATE TAXPAYERS** **FISCAL YEAR 2014**

<b>Taxpayer</b>	<b>Type of Real Estate</b>	<b>Assessed Valuation</b>	<b>Percentage of Total</b>
The Galleria	Retail Mall	\$31,665,300	1.46%
Bower Hill Development Co	Apartment Building	30,449,400	0.95%
Brookdale Senior Housing	Retirement Community	19,090,000	0.88%
St. Clair Memorial Hospital	Medical Office Building	13,471,480	0.62%
Concordia Lutheran	Retirement Community	9,860,260	0.46%
IHP Bower Hill LLC	Rental Building	9,400,000	0.43%
Tithonus Mount Lebanon	Person Care Facility	8,138,900	0.38%
Virginia Manor Shops	Retail Shopping	6,355,400	0.27%
Pendale Towers	Apartment Building	6,000,000	0.26%
900 Washington Rd	Residential Co-Op	5,374,700	0.24%
Total		<u><u>\$139,805,440</u></u>	<u><u>6.46%</u></u>

Source: Mt. Lebanon Tax Office



**Mt. Lebanon School District  
2013-14 Budget**

**REAL ESTATE TAX LEVIES AND COLLECTIONS**

LAST TEN AUDITED FISCAL YEARS

<b>Fiscal Year</b>	<b>Adjusted Total Tax Levy*</b>	<b>Face Value of Current Tax Collections</b>	<b>Total Tax Levy Collected</b>	<b>Collected at Discount</b>	<b>Outstanding of Total Levy at Discount</b>	<b>Outstanding Delinquent Taxes</b>	<b>Taxes as Percent of Levy</b>
2003	\$39,010,086	\$38,188,066	97.9%	\$33,781,000	86.6%	\$717,221	1.8%
2004	42,813,733	42,095,155	98.3%	41,354,031	96.6%	814,872	1.9%
2005	48,716,747	47,217,522	96.9%	41,851,854	85.9%	1,592,336	3.3%
2006	50,341,158	48,732,909	96.8%	42,595,386	84.6%	970,715	1.9%
2007	50,744,149	49,063,088	96.7%	43,156,898	85.0%	1,681,061	3.3%
2008	50,038,937	48,447,118	96.8%	47,638,217	95.2%	1,591,819	3.2%
2009	50,759,085	49,271,522	97.1%	48,404,972	95.4%	1,487,563	2.9%
2010	55,789,705	54,858,502	98.3%	47,721,081	85.5%	931,203	1.7%
2011	55,738,397	54,908,407	98.5%	47,932,815	86.0%	829,989	1.5%
2012	55,739,366	55,143,005	98.9%	48,400,849	86.8%	596,361	1.1%

Source: Mt. Lebanon Tax Office

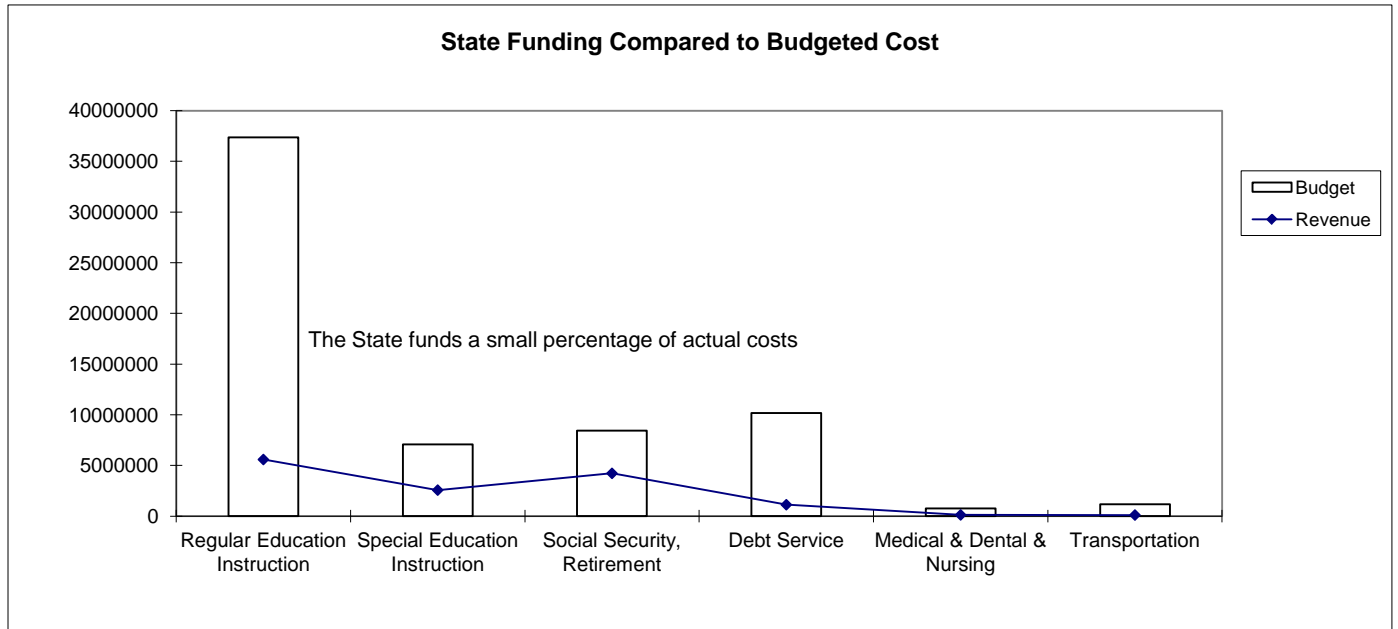
\*Adjusted tax levy reflects additions and exonerations granted to property owners.

# Mt. Lebanon School District 2013-14 Budget

## STATE REVENUE COMPARED TO COST OF MANDATED PROGRAMS

PROGRAM	Budget		Revenue	% Funded by State	Local Funding	Millage Equivalent
Regular Education Instruction	\$	37,377,537	\$	15%	\$ 31,793,443	15.24
Special Education Instruction		7,067,743		36%	4,502,469	2.16
Social Security, Retirement		8,438,820		50%	4,219,409	2.02
Debt Service		10,169,850		11%	9,045,797	4.34
Medical & Dental & Nursing		767,436		16%	647,436	0.31
Transportation		1,165,448		9%	1,058,448	0.51

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



Mt. Lebanon School District  
**Budget Reduction Concepts for 2013-14**

**Reductions by Category:**

#		Cost of Line	Running Total
1	Facilities department reductions (various accounts, one staff member)	\$90,000	\$90,000
2	Personnel (various accounts)	100,000	190,000
3	Technology Department (various accounts)	80,000	270,000
4	Comprehensive Data Analysis (CDA)	16,000	286,000
5	Measures of Academic Progress (MAP) - secondary	8,000	294,000
6	Travel (administration, Board, teachers, specialists)	2,000	296,000
7	Consultants	5,000	301,000
8	Office Depot (reduction per teacher to, \$100 elementary and \$75 secondary)	20,000	321,000
9	Secretary (one district wide)	40,000	361,000
10	Staffing modifications district wide*	216,000	577,000
11	Reduce EDR positions**	35,000	612,000
12	PTA to purchase elementary agendas	6,500	618,500
13	<b>ADD PCP for elementary math coach (one year assignment)</b>	(63,095)	555,405
14	<b>Additional ESL student enrollment</b>	(60,000)	495,405
15	Reduced cost of field maintenance (less cost of \$35,000, less revenue of \$15,000)	20,000	515,405
16	Efficiently staff elementary health teachers	60,000	575,405
17	Activities fee (structure to be determined)	50,000	625,405
18	Increase parking fee from \$50 to \$75 per year	5,000	630,405
19	Additional Retirement in May	50,000	680,405
20	Reduce utility costs	35,000	715,405
	<i>*Modification of Unified Arts rotation in middle school and staffing revisions district wide</i>		
	<i>** parent lunchtime EDR, hs volleyball coaches, elem realignment of curricular edrs</i>		

Each additional reduction of .01 mills requires \$20,000 use of fund balance

## **Mt. Lebanon School District 2013-14 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.

	<b>Calendar Year 2002</b>	<b>Calendar Year 2012</b>
Population (1)	33,017	33,137
Median age (1)	41.8	43.8
Unemployment rate (2)	2.9%	4.8%
School enrollment (3)	5,632	5,297
Attainment Bachelor's Degree or higher (1)	61.0%	64.1%
Estimated median family income (1)	\$60,783	\$74,003
Average sales price of homes (2)	\$165,185	\$228,008

#### Data Sources:

- (1) Official U.S. Census (2010)
- (2) Mt. Lebanon Planning Office
- (3) Mt. Lebanon School District

**Mt. Lebanon School District  
2013-14 Budget**

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

	Actual						Forecast			
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Professional Staff:</b>										
<b>Teaching Staff:</b>										
Elementary*	176.20	176.90	179.30	181.30	178.00	174.90	176.00	175.00	175.00	175.00
Middle School*	115.10	114.10	115.90	114.20	114.20	115.00	113.00	112.00	111.00	110.00
Senior High	134.60	130.20	127.60	127.40	128.75	127.60	126.00	125.00	124.00	124.00
<b>Subtotal</b>	<b>425.90</b>	<b>421.20</b>	<b>422.80</b>	<b>422.90</b>	<b>420.95</b>	<b>417.50</b>	<b>415.00</b>	<b>412.00</b>	<b>410.00</b>	<b>409.00</b>
<b>Supervisors:</b>										
District	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00
Other	24.50	24.50	24.50	24.50	19.50	18.00	17.00	17.00	17.00	17.00
<b>Subtotal</b>	<b>30.50</b>	<b>30.50</b>	<b>30.50</b>	<b>30.50</b>	<b>26.50</b>	<b>25.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>
<b>Auxiliary Positions</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>Total Professional Staff</b>	<b>462.40</b>	<b>457.70</b>	<b>459.30</b>	<b>459.40</b>	<b>453.45</b>	<b>448.50</b>	<b>445.00</b>	<b>442.00</b>	<b>440.00</b>	<b>439.00</b>
<b>Support Staff:</b>										
<b>Secretarial:</b>										
Full-time Positions	26.66	26.66	26.66	26.66	26.80	25.80	25.00	24.00	24.00	23.00
Part-time Positions**	34.90	34.90	34.92	34.17	34.88	30.61	31.00	31.00	31.00	31.00
Administrative Asst.	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
<b>Subtotal</b>	<b>69.56</b>	<b>69.56</b>	<b>69.58</b>	<b>68.83</b>	<b>69.68</b>	<b>64.41</b>	<b>64.00</b>	<b>63.00</b>	<b>63.00</b>	<b>62.00</b>
<b>Specialists</b>	<b>21.00</b>	<b>22.50</b>	<b>23.50</b>	<b>22.50</b>	<b>22.50</b>	<b>22.50</b>	<b>22.50</b>	<b>21.00</b>	<b>21.00</b>	<b>20.00</b>
<b>Student Support Staff**</b>	<b>38.00</b>	<b>39.00</b>	<b>39.00</b>	<b>40.00</b>	<b>37.00</b>	<b>36.00</b>	<b>36.00</b>	<b>36.00</b>	<b>36.00</b>	<b>36.00</b>
<b>Skilled Trades</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>
<b>Custodial:</b>										
Custodians	60.00	60.25	60.25	58.00	58.00	57.00	57.00	54.00	54.00	54.00
Head Custodians	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
<b>Subtotal</b>	<b>67.00</b>	<b>67.25</b>	<b>67.25</b>	<b>65.00</b>	<b>65.00</b>	<b>64.00</b>	<b>64.00</b>	<b>61.00</b>	<b>61.00</b>	<b>61.00</b>
<b>Total Support Staff</b>	<b>203.56</b>	<b>207.31</b>	<b>208.33</b>	<b>204.33</b>	<b>202.18</b>	<b>194.91</b>	<b>194.50</b>	<b>189.00</b>	<b>189.00</b>	<b>187.00</b>
<b>Total All Staff</b>	<b>665.96</b>	<b>665.01</b>	<b>667.63</b>	<b>663.73</b>	<b>655.63</b>	<b>643.41</b>	<b>639.50</b>	<b>631.00</b>	<b>629.00</b>	<b>626.00</b>

\*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 2013-14 Budget

### SALARIES BY PROFESSION

	Audited 2010-11	Audited 2011-12	Budget 2012-13	Budget 2013-14	Increase	% Budget
Administration	\$ 2,835,361	\$ 2,743,909	\$ 2,711,409	\$ 2,572,352	-5.1%	6%
Teachers	30,174,384	30,996,392	31,620,177	32,131,900	1.6%	75%
Nursing, Medical	528,887	666,654	576,600	609,700	5.7%	1%
Technical Assistants	862,197	884,985	883,731	916,945	3.8%	2%
Clerical	2,261,326	2,212,617	2,047,043	1,979,378	-3.3%	5%
Maintenance	458,577	520,111	504,126	495,884	-1.6%	1%
Drivers	278,516	252,105	286,132	334,889	17.0%	1%
Custodial	2,640,323	2,713,013	2,760,947	2,865,884	3.8%	7%
Other	842,597	814,722	782,825	760,438	-2.9%	2%
<b>Total Salaries</b>	<b>\$ 40,882,168</b>	<b>\$ 41,804,508</b>	<b>\$ 42,172,990</b>	<b>\$ 42,667,370</b>	<b>1.2%</b>	<b>100%</b>

Changes in staffing in this budget:

There are two changes in this year's staffing projections which require explanation. The first is the reduction in administrative costs by 5.1%. This is because of a change of organizational chart which eliminated the full time subject area supervisors, replacing them with an additional Assistant Superintendent and some lead teacher positions in each subject area. This was to be implemented over a two year period of which ended at the conclusion of fiscal 2013. Since the final changes will occur in this 2013-14 budget, the savings is noted here. Additionally, since our first budget this year was out of balance almost \$2 million, there were 6 positions eliminated this year resulting in a number of staff retirements which won't be replaced.. Most of these furloughs were in the teaching category, leading to only 1.6% increase in teacher costs. Some of the other positions eliminated were were of support staff, These did reduce the increases by category in the respective areas. Overtime and teacher extra duty remuneration (EDR) was reduced in addition to these position eliminations.

Description of staff:

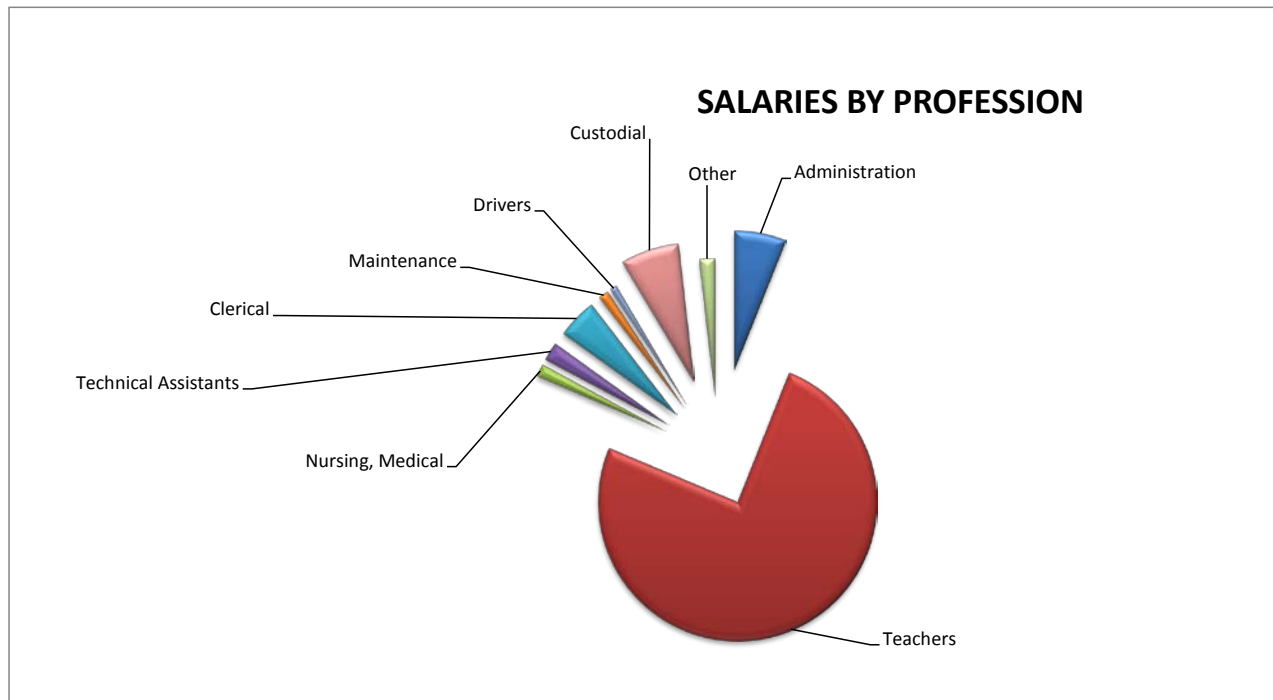
Most of the School District's staff are covered by labor contracts negotiated with four unions. The teachers and nurses are governed by the teacher's contract. Clerical staff are predominantly covered by the secretarial and aide contract. The maintenance workers, custodians and the drivers are covered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

Teacher contract - July 1, 2010 through June 30, 2015 - salary increase for 2013-14 is 4.54%

Secretarial contract - July 1, 2012 through June 30, 2017 - salary increase for 2013-14 is 1.96%

Custodial contract - July 1, 2011 through June 30, 2016 - salary increase for 2013-14 is 3.84%

Cafeteria contract - July 1, 2010 through June 30, 2014 - salary increase for 2013-14 is 1.84%



**Mt. Lebanon School District  
2013-14 Budget**

**PROGRAM RESULTS**

Student achievement is the best indicator of the success of a school system. Student objectives and 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 subject areas.

According to available statistics, 98% of Mt. Lebanon's class of 2012 is continuing its education at a:

- |  |              |
|--|--------------|
| • Four-year college                            | 87%          |
| • Junior or community college                  | 10%          |
| • Vocational, technical or professional school | less than 1% |
| • Armed services                               | less than 1% |

During the 2011-12 school year, students participated in 977 Advanced Placement (college equivalent) courses and 365 students took 558 Advanced Placement exams. Advanced Placement course offerings included 19 course offerings: Biology, Calculus BC, Chemistry, Computer Science A, English Literature & Composition, English Language & Composition, Environmental GeoScience (Environmental Science), European History, Languages (French, German, Spanish), Music Theory, Physics (Mechanics and Electricity & Magnetism), Psychology, Statistics, Studio Art, United States Government & Politics and United States History.

The Mt. Lebanon class of 2012 SAT Reasoning average score, including Critical Reading and Mathematics, was 1127 with approximately ninety-two percent of the class taking the exam. This score is 117 points more than the national average and 135 points more than the Pennsylvania average. The mean score for the writing test for Mt. Lebanon students was 568. This is 80 points higher than the national mean and 88 points higher than the Pennsylvania mean. Mt. Lebanon students' participation rate was 23 percentage points higher than the Pennsylvania state average (69%) in 2012. Students of all abilities at Mt. Lebanon are taking the SAT Reasoning test and are being accounted for very favorable in state comparisons.

Of the 55% of the class of 2012 who took the ACT exam, the average composite score was 24.7 compared to the national average of 21.1 and Pennsylvania state average of 22.4. Average composite scores include English, Mathematics, Reading and Science results. Mt. Lebanon students exceeded national and state averages in all four content areas.

**Mt. Lebanon School District  
2013-14 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
2003	1146	1026	1002	13	20
2004	1146	1026	1003	11	27
2005	1150	1028	1004	7	15
2006	1168	1021	993	13	18
2007	1141	1017	992	13	23
2008	1145	1017	995	10	22
2009	1147	1016	994	8	22
2010	1129	1017	993	5	12
2011	1164	1011	994	12	19
2012	1127	1010	992	7	13



**Mt. Lebanon School District  
2013-14 Budget**

**DROP OUT RATES  
LAST TEN SCHOOL YEARS**

	<u>Middle School</u>	<u>High School</u>	<u>District</u>
2002-03	-	0.4	0.3
2003-04	-	0.4	0.2
2004-05	-	0.4	0.2
2005-06	-	0.3	0.2
2006-07	-	0.1	-
2007-08	-	0.4	0.1
2008-09	-	0.3	0.1
2009-10	-	0.6	0.2
2010-11	-	0.3	0.2
2011-12	-	0.4	0.1

*as a percent of membership*

## **Mt. Lebanon School District 2013-14 Budget**

### **DEMOGRAPHICS**

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

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

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

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

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

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

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

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

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

# PENNSYLVANIA

## District PSSA Report

Dear District Leader:

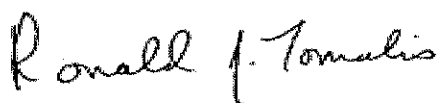
This report provides you with valuable information about your district's performance on the Pennsylvania System of School Assessment (PSSA).

The report is designed to give you:

- An overview of how your district's performance compares to previous years;
- An overview of how your district's performance compares to the performance of districts statewide;
- In-depth results by grade, subject and student group;
- Data on your district's achievement by reporting category and assessment anchor; and
- Tools and resources for finding more information to help teachers better understand the assessment and instructional priorities.

I encourage you to use this report and supporting materials on PDE's website to help you and your staff continue to improve your district.

Sincerely,



Ronald J. Tomalis  
Secretary of Education

### Provided for

103026402 MT LEBANON SD

PSSA Spring 2012: Mathematics, Reading,  
Science, and Writing

### Percentage of Students Proficient and Advanced

Subject	District	State
Mathematics	93.8	75.7
Reading	93.4	71.9
Science	86.5	61.4
Writing	93.7	73.2



**pennsylvania**  
DEPARTMENT OF EDUCATION

The Pennsylvania System of School Assessment

[www.education.state.pa.us](http://www.education.state.pa.us)

## PSSA Items

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**Common items** are administered to all eligible students in the grade regardless of the test form that they were assigned. Only the common items are used in determining students' scores and their corresponding performance levels. This ensures that all students are evaluated using the same sets of items. Only common items are used for determination of performance levels.

**Field-Test items** vary between forms. These items are included only as a means for gathering statistical information about an item that might be used in a future assessment. The items are not included in the results of students, schools, or the district.





## PSSA Score

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The PSSA score is a scale score computed from the number of points the students receive on the test (i.e., raw score). For every possible raw score on a test form, there is a corresponding scale score. Most state testing programs use scale scores for reporting purposes. The items on the PSSA tests change year to year, but they continue to measure the same content standards. To make valid comparisons of test results across years, scale scores are used because they reflect and take into account minor differences in test form difficulty from one year to the next. A given scale score will have the same interpretation regardless of the length or difficulty of the test. For example, a scale score of 1300 will always imply the same level of student performance and will always fall in the same performance level. The student's PSSA score is used to place the student in the appropriate performance level.

## PSSA Performance Levels

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-  **Advanced:** Superior academic performance indicating an in-depth understanding and exemplary display of the skills included in Pennsylvania's Academic Content Standards.
-  **Proficient:** Satisfactory academic performance indicating a solid understanding and adequate display of the skills included in Pennsylvania's Academic Content Standards.
-  **Basic:** Marginal academic performance, work approaching, but not yet reaching, satisfactory performance. Performance indicates a partial understanding and limited display of the skills included in Pennsylvania's Academic Content Standards, and the student may need additional instructional opportunities and/or increased student academic commitment to achieve the Proficient level.
-  **Below Basic:** Inadequate academic performance that indicates little understanding and minimal display of the skills included in Pennsylvania's Academic Content Standards. There is a major need for additional instructional opportunities and/or increased student academic commitment to achieve the Proficient level.

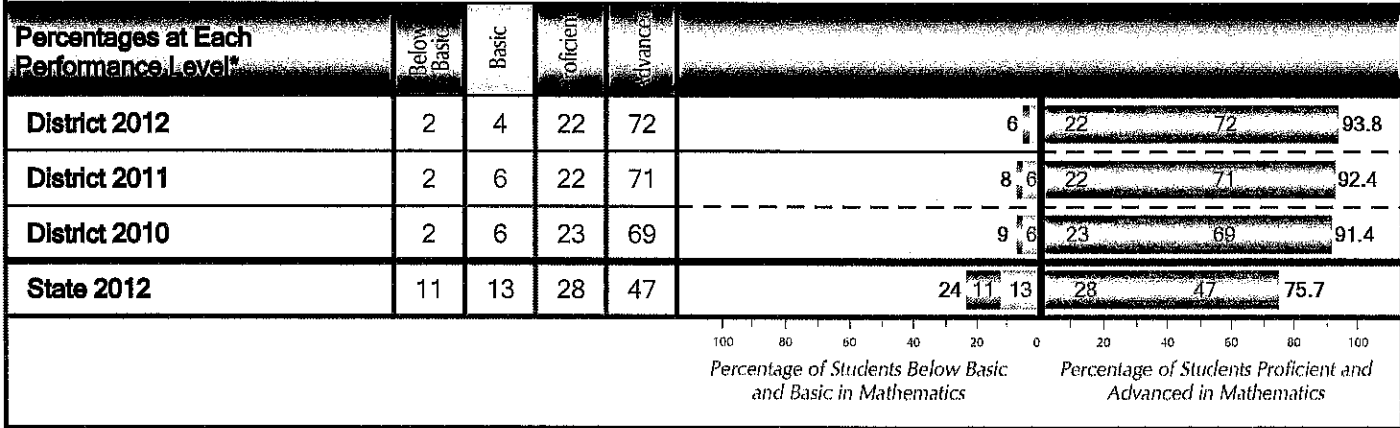
## PSSA Assessment Anchors and Reporting Categories

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The Assessment Anchor Content Standards are designed to clarify the Academic Standards that may be assessed in the PSSA. These anchors are organized into reporting categories, which are bolded in the charts that follow. In these charts, school, district, and state averages are included for all reporting categories. The anchors are reported only if five or more possible points came from items aligned with the anchor. Results based on fewer than five items are not considered statistically reliable.

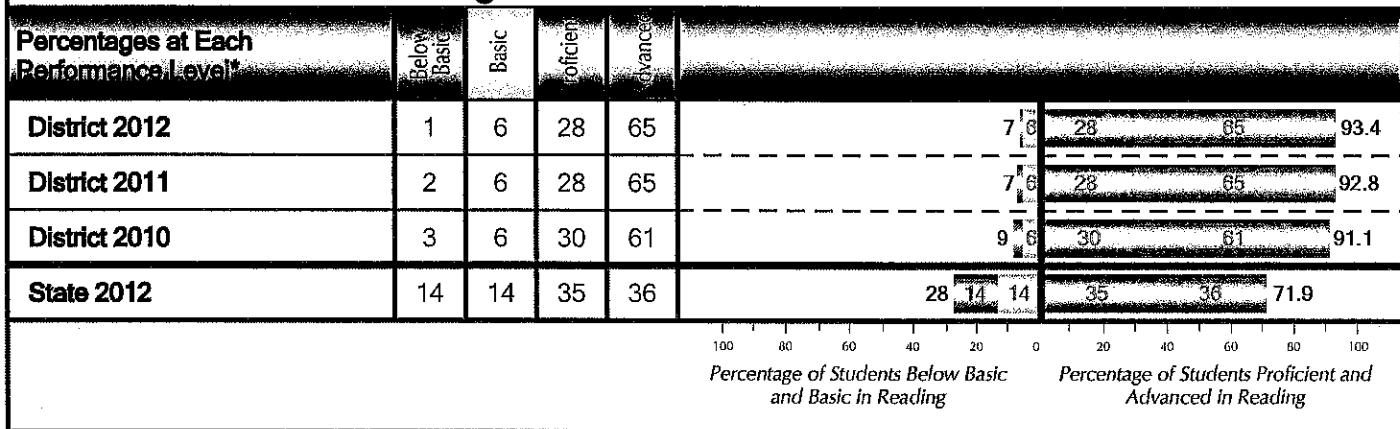
## MT LEBANON SD Performance Level Distribution by Subject

### Mathematics Performance Level Results



In 2012, 93.8% of the students at MT LEBANON SD met or exceeded proficiency in Mathematics. Comparatively, 75.7% of the students in Pennsylvania met or exceeded proficiency in Mathematics. Use the 2010 and 2011 data provided to determine your district's three-year progress in Mathematics. These numbers indicate only the students who are in their full academic year.

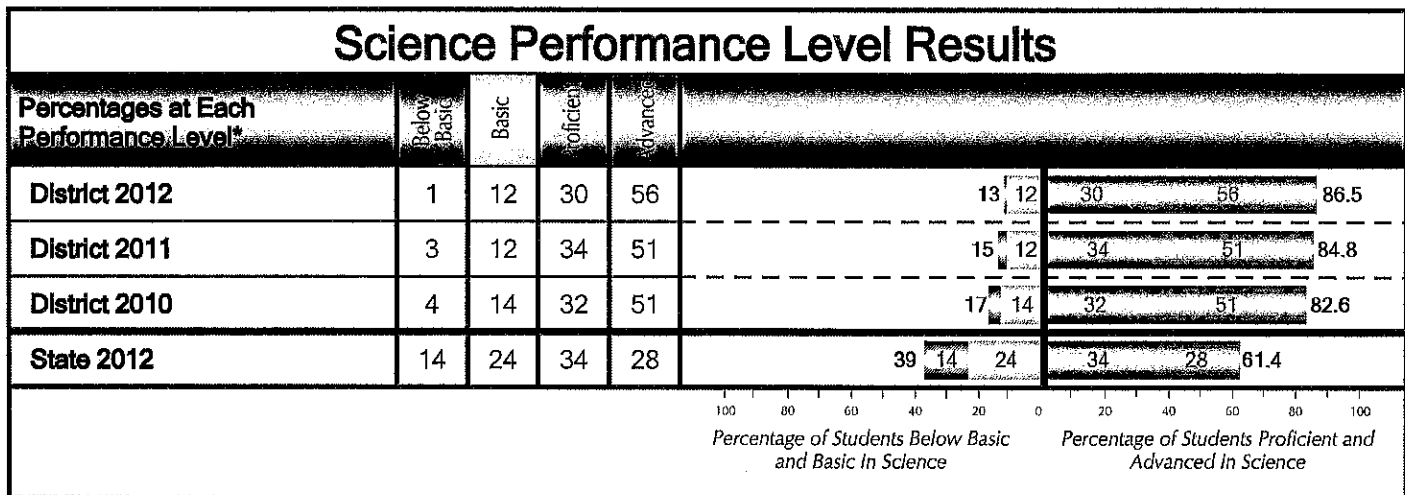
### Reading Performance Level Results



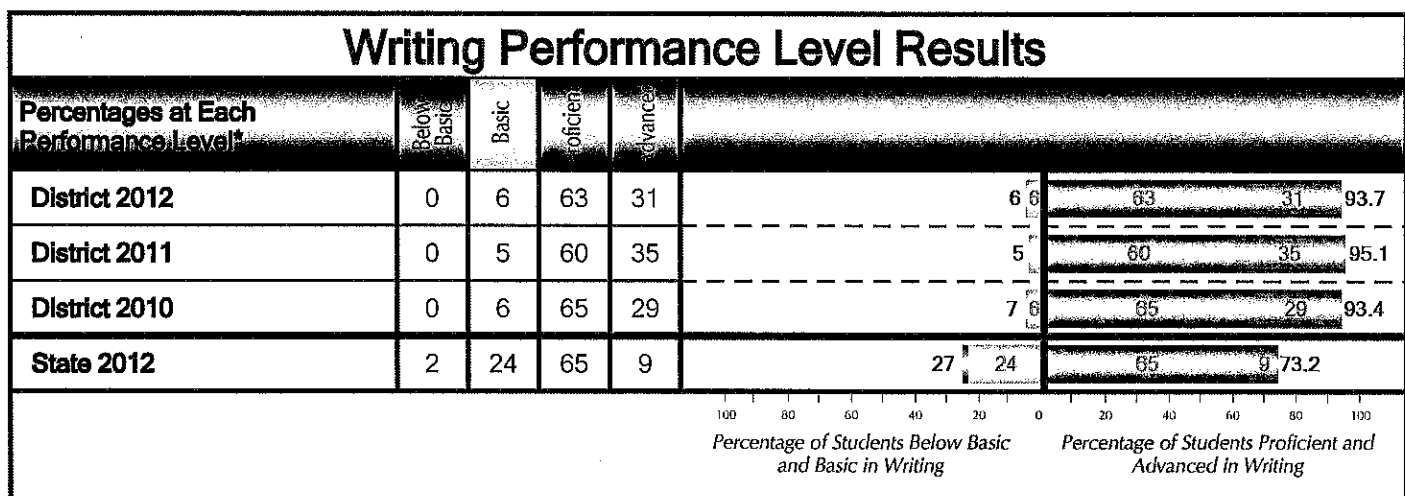
In 2012, 93.4% of the students at MT LEBANON SD met or exceeded proficiency in Reading. Comparatively, 71.9% of the students in Pennsylvania met or exceeded proficiency in Reading. Use the 2010 and 2011 data provided to determine your district's three-year progress in Reading. These numbers indicate only the students who are in their full academic year.

\*The sum of the percentages may not equal 100 due to rounding.

## MT LEBANON SD Performance Level Distribution by Subject



In 2012, 86.5% of the students at MT LEBANON SD met or exceeded proficiency in Science. Comparatively, 61.4% of the students in Pennsylvania met or exceeded proficiency in Science. Use the 2010 and 2011 data provided to determine your district's three-year progress in Science. These numbers indicate only the students who are in their full academic year.

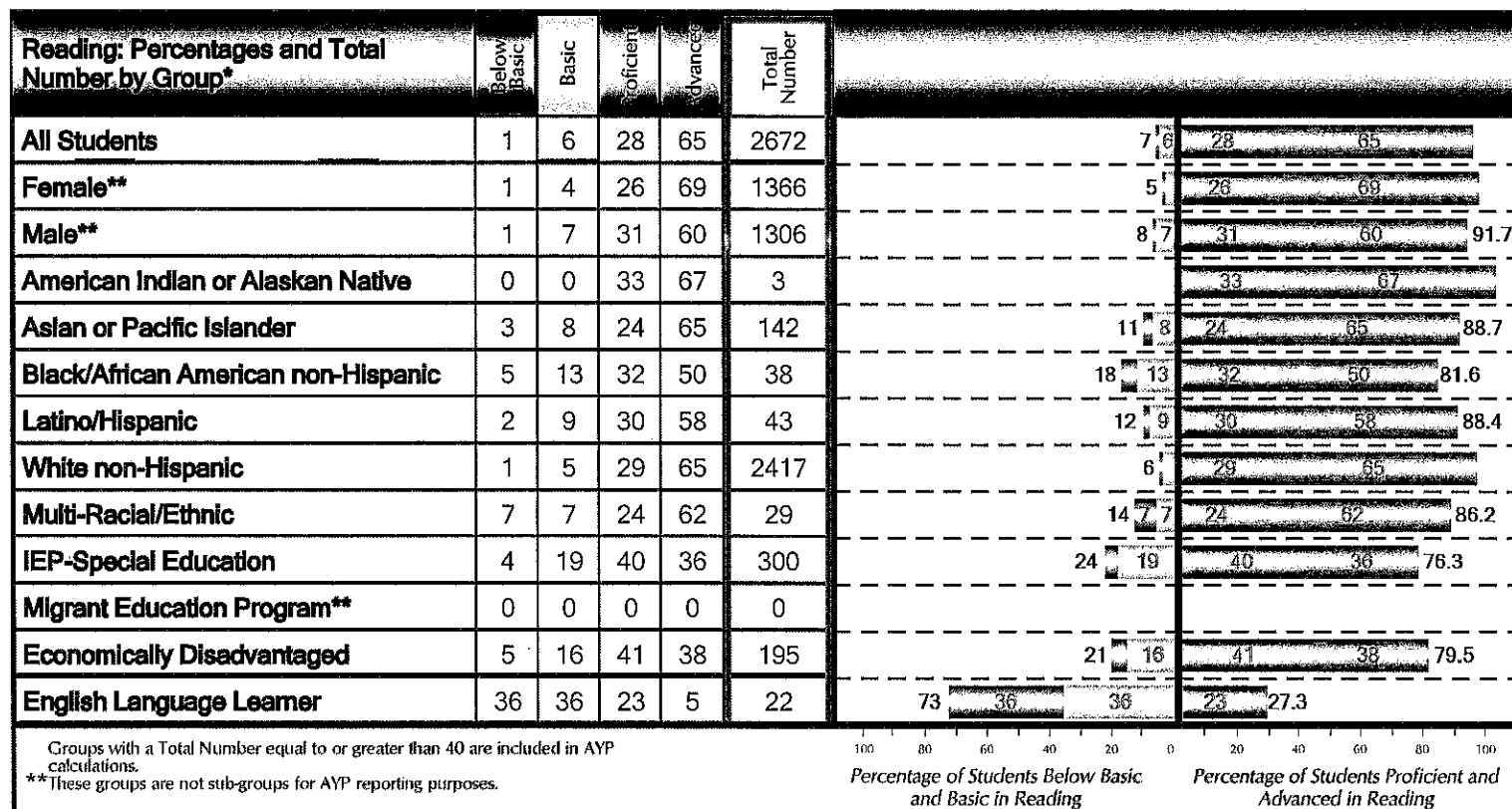
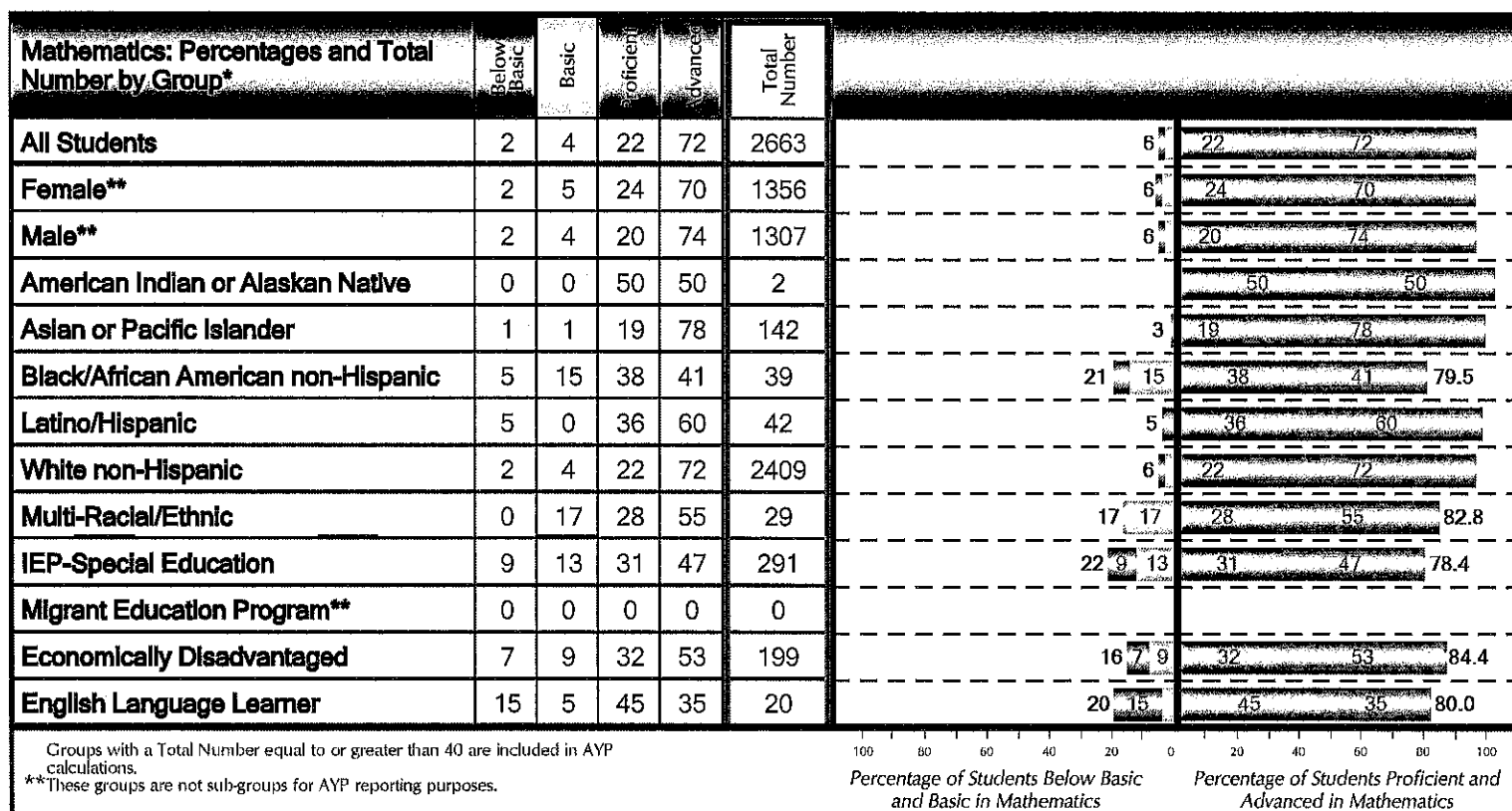


In 2012, 93.7% of the students at MT LEBANON SD met or exceeded proficiency in Writing. Comparatively, 73.2% of the students in Pennsylvania met or exceeded proficiency in Writing. Use the 2010 and 2011 data provided to determine your district's three-year progress in Writing. These numbers indicate only the students who are in their full academic year.

\*The sum of the percentages may not equal 100 due to rounding.

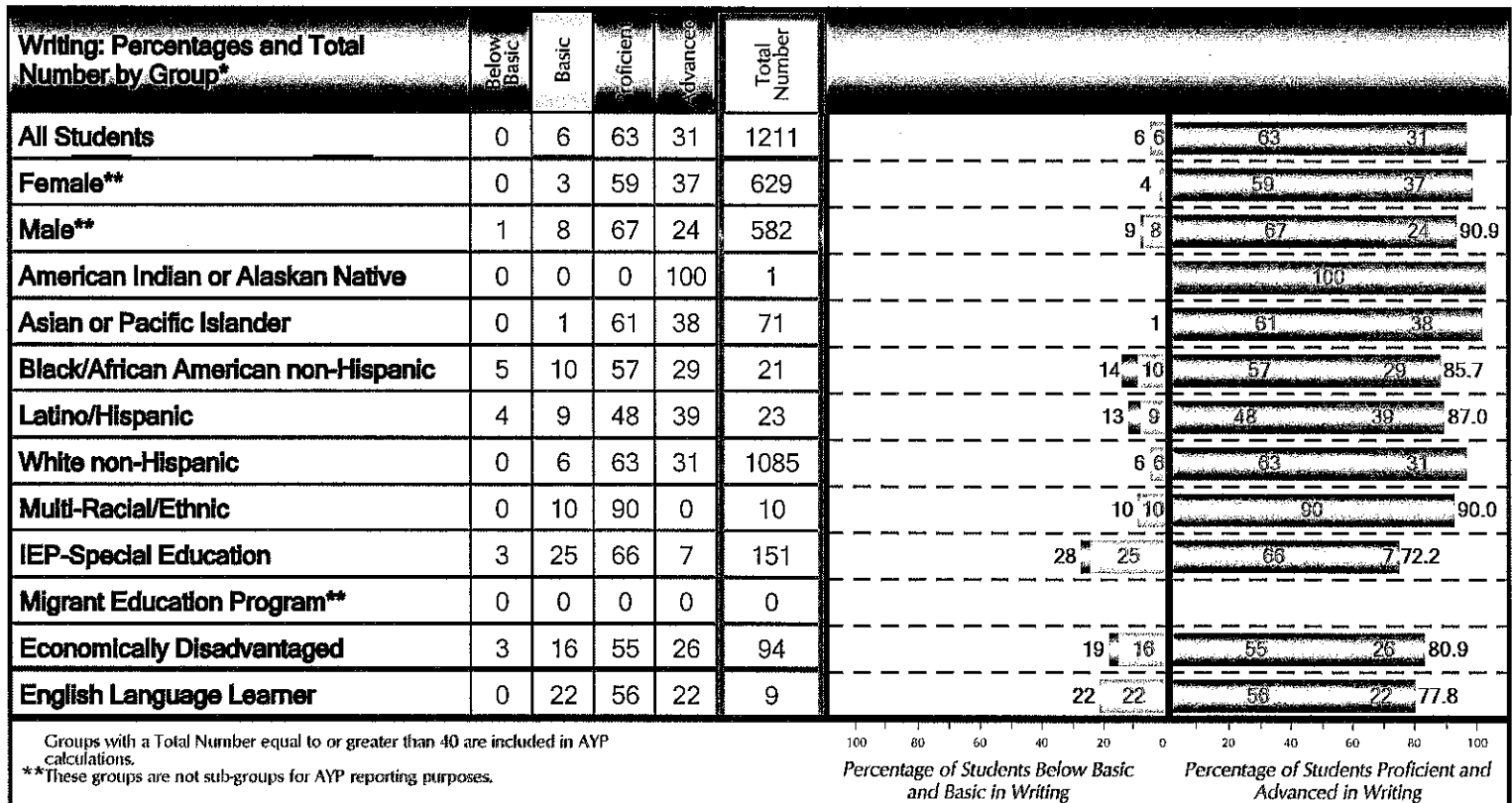
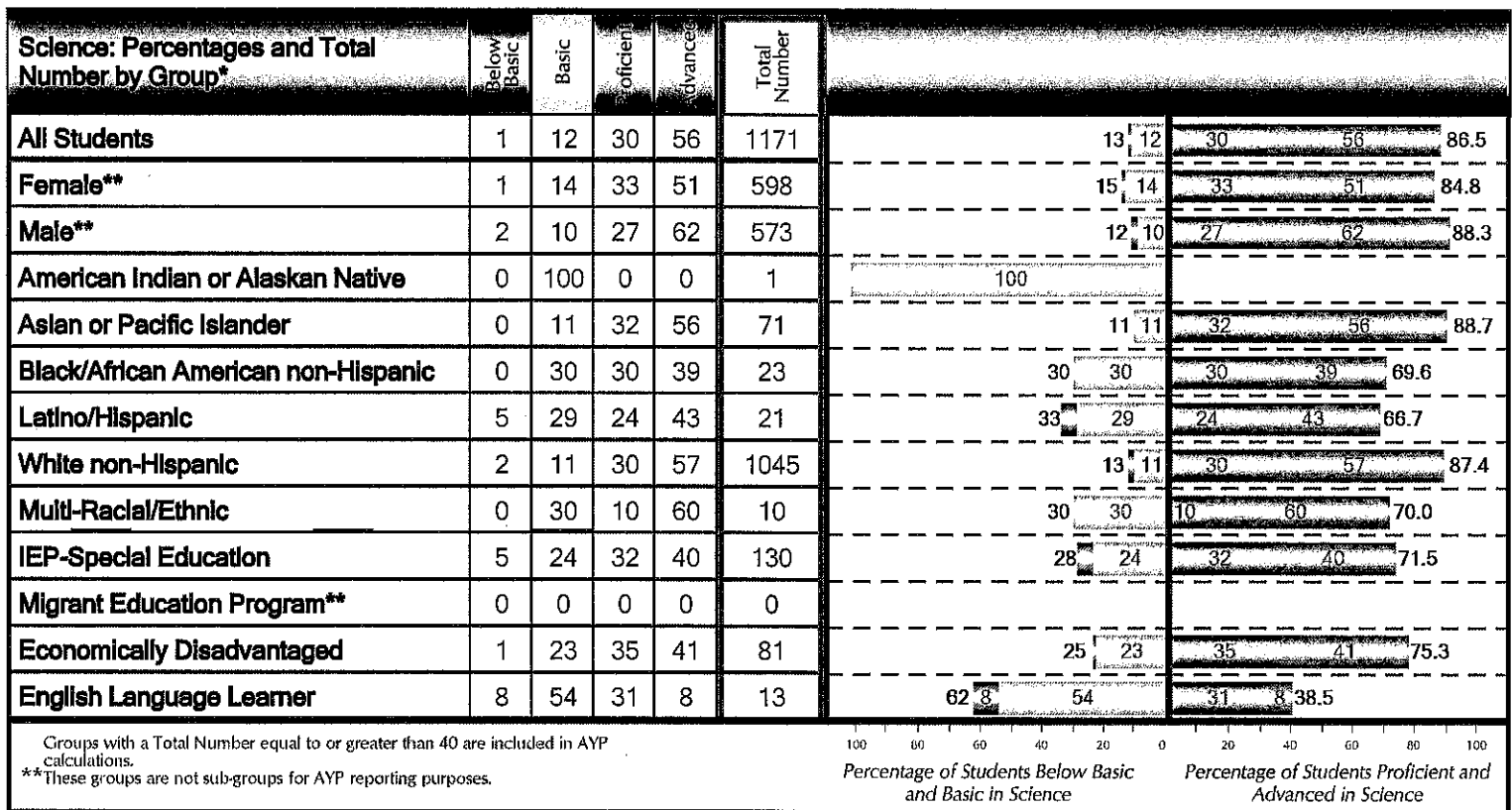
# MT LEBANON SD

## 2012 Performance Level Distribution by Subject and Group



\* The sum of the percentages may not equal 100 due to rounding. Total Number means the number of students receiving a score.

# MT LEBANON SD 2012 Performance Level Distribution by Subject and Group

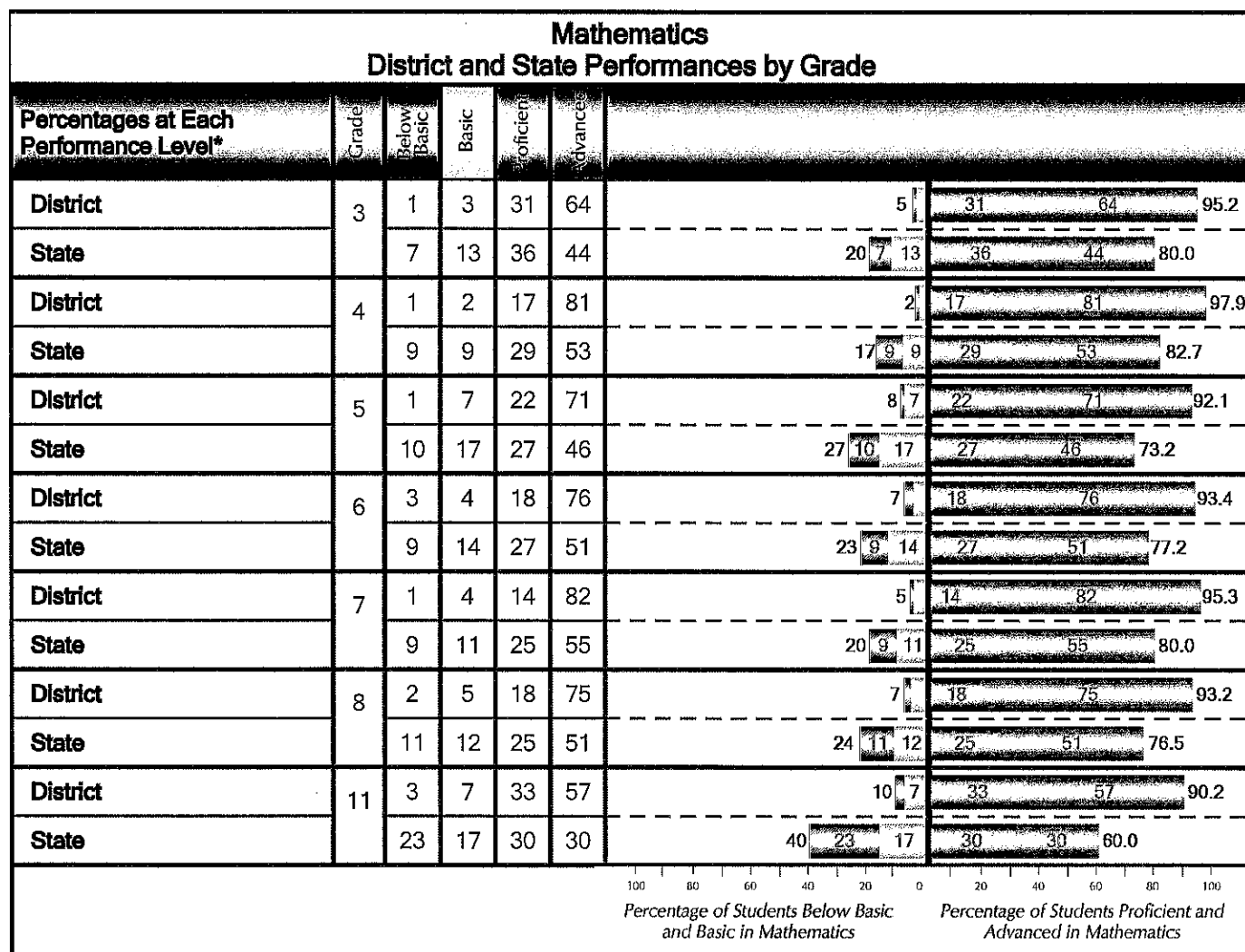


\* The sum of the percentages may not equal 100 due to rounding. Total Number means the number of students receiving a score.



# MT LEBANON SD

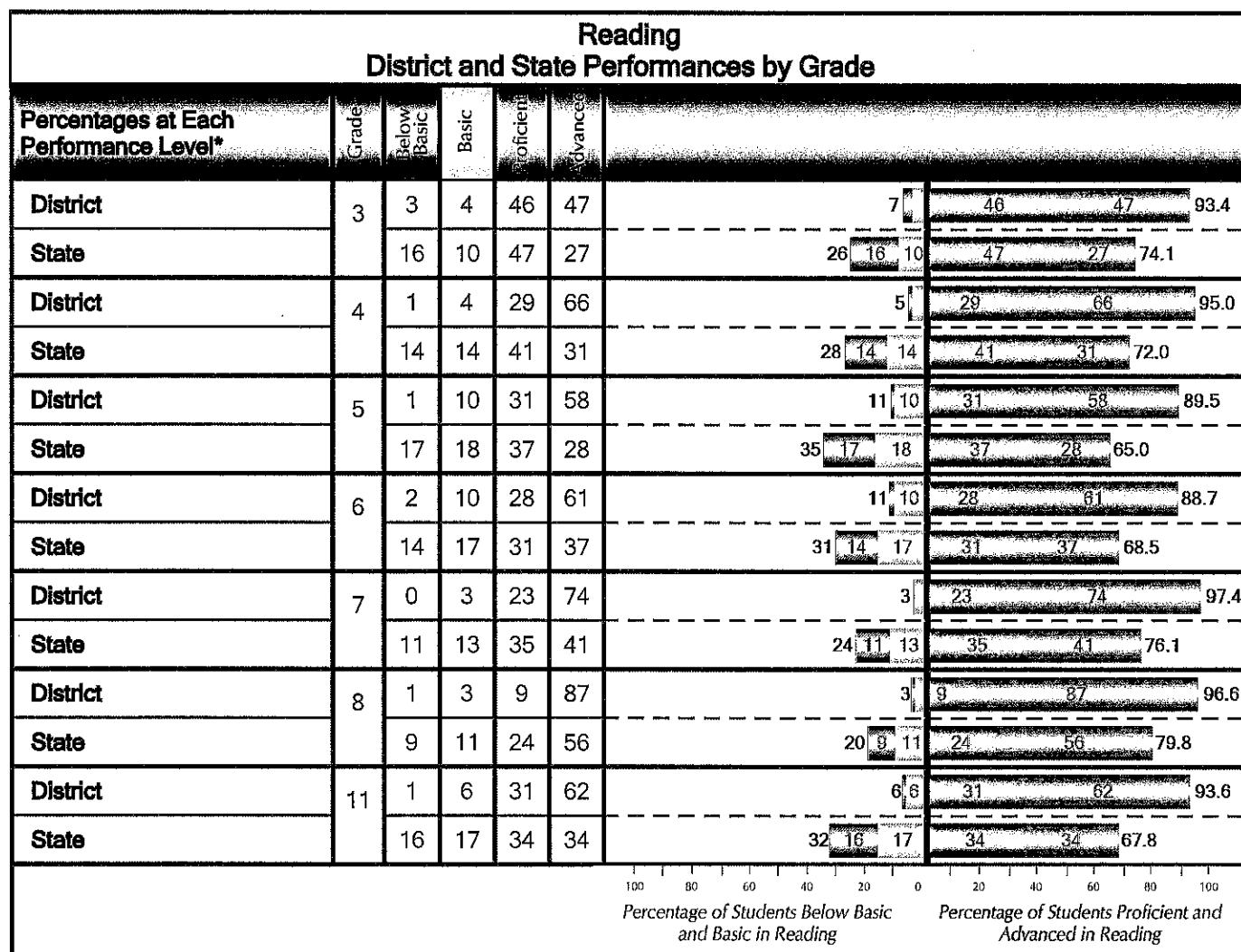
## 2012 Performance Level Distribution by Subject and Grade



\*The sum of the percentages may not equal 100 due to rounding.

# MT LEBANON SD

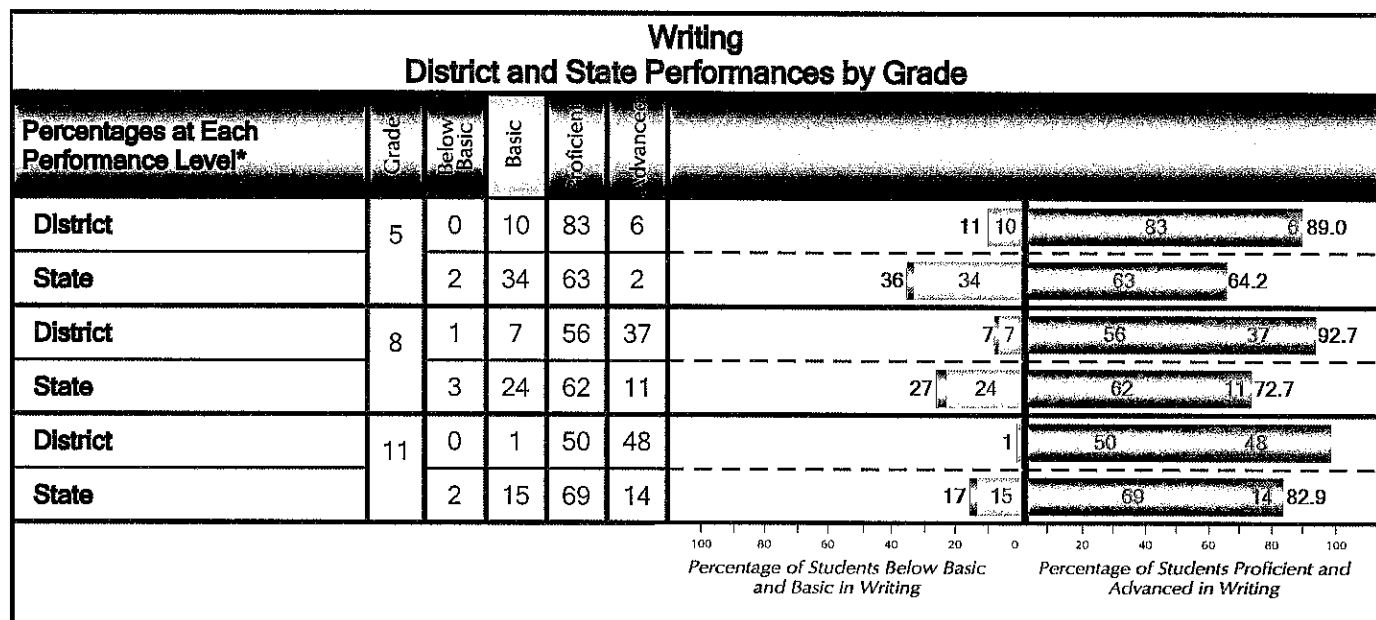
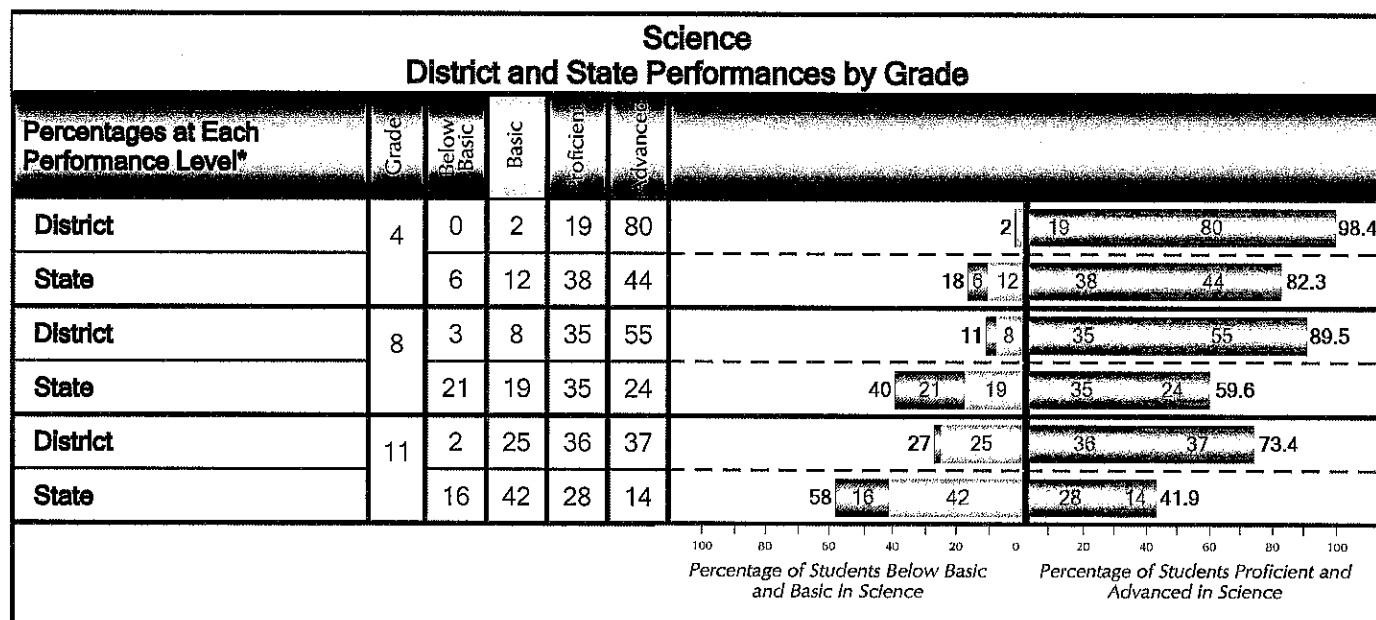
## 2012 Performance Level Distribution by Subject and Grade



\*The sum of the percentages may not equal 100 due to rounding.

# MT LEBANON SD

## 2012 Performance Level Distribution by Subject and Grade



\*The sum of the percentages may not equal 100 due to rounding.

**MT LEBANON SD**  
**2012 Performance by Subject, Grade, and Reporting Category**

**Mathematics Reporting Categories  
And Assessment Anchors**

<b>Grade 3</b>	District Average	State Average	Total Points Possible
<b>Numbers and Operations</b>	<b>28.2</b>	<b>25.7</b>	<b>33</b>
<b>Measurement</b>	<b>8.3</b>	<b>6.9</b>	<b>10</b>
<b>Geometry</b>	<b>8.1</b>	<b>7.8</b>	<b>9</b>
<b>Algebraic Concepts</b>	<b>9.1</b>	<b>8.4</b>	<b>10</b>
<b>Data Analysis and Probability</b>	<b>9.3</b>	<b>8.5</b>	<b>10</b>

*NOTE: Assessment anchors with fewer than five points are not reported. The sum of the assessment anchor points may be less than the total points possible.*

**MT LEBANON SD**  
**2012 Performance by Subject, Grade, and Reporting Category**

**Mathematics Reporting Categories  
 And Assessment Anchors**

<b>Grade 4</b>	District Average	State Average	Total Points Possible
<b>Numbers and Operations</b>	<b>24.4</b>	<b>20.5</b>	<b>31</b>
<b>Measurement</b>	<b>8.3</b>	<b>6.9</b>	<b>10</b>
<b>Geometry</b>	<b>7.1</b>	<b>6.2</b>	<b>10</b>
<b>Algebraic Concepts</b>	<b>8.0</b>	<b>6.8</b>	<b>10</b>
<b>Data Analysis and Probability</b>	<b>9.7</b>	<b>8.4</b>	<b>11</b>

*NOTE: Assessment anchors with fewer than five points are not reported. The sum of the assessment anchor points may be less than the total points possible.*

**MT LEBANON SD**  
**2012 Performance by Subject, Grade, and Reporting Category**

**Mathematics Reporting Categories  
And Assessment Anchors**

<b>Grade 5</b>	District Average	State Average	Total Points Possible
<b>Numbers and Operations</b>	<b>24.7</b>	<b>21.3</b>	<b>31</b>
<b>Measurement</b>	<b>6.6</b>	<b>5.2</b>	<b>10</b>
<b>Geometry</b>	<b>6.8</b>	<b>6.2</b>	<b>9</b>
<b>Algebraic Concepts</b>	<b>8.3</b>	<b>7.0</b>	<b>11</b>
<b>Data Analysis and Probability</b>	<b>8.4</b>	<b>7.6</b>	<b>11</b>

*NOTE: Assessment anchors with fewer than five points are not reported. The sum of the assessment anchor points may be less than the total points possible.*

**MT LEBANON SD**  
**2012 Performance by Subject, Grade, and Reporting Category**

**Mathematics Reporting Categories  
And Assessment Anchors**

<b>Grade 6</b>	<b>District Average</b>	<b>State Average</b>	<b>Total Points Possible</b>
<b>Numbers and Operations</b>	<b>15.0</b>	<b>13.4</b>	<b>21</b>
<b>Measurement</b>	<b>7.8</b>	<b>6.9</b>	<b>10</b>
<b>Geometry</b>	<b>11.4</b>	<b>10.0</b>	<b>14</b>
<b>Algebraic Concepts</b>	<b>9.3</b>	<b>8.5</b>	<b>13</b>
<b>Data Analysis and Probability</b>	<b>11.8</b>	<b>10.0</b>	<b>14</b>

*NOTE: Assessment anchors with fewer than five points are not reported. The sum of the assessment anchor points may be less than the total points possible.*

**MT LEBANON SD**  
**2012 Performance by Subject, Grade, and Reporting Category**

**Mathematics Reporting Categories  
And Assessment Anchors**

<b>Grade 7</b>	District Average	State Average	Total Points Possible
<b>Numbers and Operations</b>	<b>12.6</b>	<b>10.7</b>	<b>16</b>
<b>Measurement</b>	<b>8.2</b>	<b>6.7</b>	<b>11</b>
<b>Geometry</b>	<b>11.4</b>	<b>10.7</b>	<b>14</b>
<b>Algebraic Concepts</b>	<b>14.5</b>	<b>12.3</b>	<b>19</b>
<b>Data Analysis and Probability</b>	<b>9.2</b>	<b>7.9</b>	<b>12</b>

*NOTE: Assessment anchors with fewer than five points are not reported. The sum of the assessment anchor points may be less than the total points possible.*



## Mathematics Reporting Categories And Assessment Anchors

<b>Grade 8</b>	District Average	State Average	Total Points Possible
<b>Numbers and Operations</b>	<b>12.3</b>	<b>11.1</b>	<b>15</b>
<b>Measurement</b>	<b>8.9</b>	<b>7.4</b>	<b>11</b>
<b>Geometry</b>	<b>10.0</b>	<b>8.6</b>	<b>13</b>
<b>Algebraic Concepts</b>	<b>15.4</b>	<b>13.2</b>	<b>19</b>
<b>Data Analysis and Probability</b>	<b>11.0</b>	<b>9.0</b>	<b>14</b>

*NOTE: Assessment anchors with fewer than five points are not reported. The sum of the assessment anchor points may be less than the total points possible.*



**MT LEBANON SD**  
**2012 Performance by Subject, Grade, and Reporting Category**

**Mathematics Reporting Categories  
And Assessment Anchors**

<b>Grade 11</b>	District Average	State Average	Total Points Possible
<b>Numbers and Operations</b>	<b>8.2</b>	<b>7.0</b>	<b>10</b>
<b>Measurement</b>	<b>7.7</b>	<b>5.7</b>	<b>10</b>
<b>Geometry</b>	<b>9.3</b>	<b>7.1</b>	<b>12</b>
<b>Algebraic Concepts</b>	<b>21.9</b>	<b>18.0</b>	<b>29</b>
<b>Data Analysis and Probability</b>	<b>9.4</b>	<b>7.7</b>	<b>11</b>

*NOTE: Assessment anchors with fewer than five points are not reported. The sum of the assessment anchor points may be less than the total points possible.*

**MT LEBANON SD**  
**2012 Performance by Subject, Grade, and Reporting Category**

**Reading Reporting Categories  
 And Assessment Anchors**

<b>Grade 3</b>	District Average	State Average	Total Points Possible
<b>Comprehension and Reading Skills</b>	<b>25.3</b>	<b>21.5</b>	<b>32</b>
<b>Interpretation and Analysis of Fictional and Nonfictional Text</b>	<b>10.6</b>	<b>9.3</b>	<b>14</b>

*NOTE: Assessment anchors with fewer than five points are not reported. The sum of the assessment anchor points may be less than the total points possible.*



**Reading Reporting Categories  
And Assessment Anchors**

<b>Grade 4</b>	District Average	State Average	Total Points Possible
<b>Comprehension and Reading Skills</b>	<b>29.1</b>	<b>23.9</b>	<b>35</b>
<b>Interpretation and Analysis of Fictional and Nonfictional Text</b>	<b>13.6</b>	<b>11.4</b>	<b>17</b>

*NOTE: Assessment anchors with fewer than five points are not reported. The sum of the assessment anchor points may be less than the total points possible.*



**MT LEBANON SD**  
**2012 Performance by Subject, Grade, and Reporting Category**

**Reading Reporting Categories  
And Assessment Anchors**

<b>Grade 5</b>	District Average	State Average	Total Points Possible
<b>Comprehension and Reading Skills</b>	<b>29.2</b>	<b>25.0</b>	<b>36</b>
<b>Interpretation and Analysis of Fictional and Nonfictional Text</b>	<b>13.3</b>	<b>11.3</b>	<b>16</b>

*NOTE: Assessment anchors with fewer than five points are not reported. The sum of the assessment anchor points may be less than the total points possible.*



**MT LEBANON SD**  
**2012 Performance by Subject, Grade, and Reporting Category**

**Reading Reporting Categories  
And Assessment Anchors**

<b>Grade 6</b>	District Average	State Average	Total Points Possible
<b>Comprehension and Reading Skills</b>	<b>21.9</b>	<b>19.0</b>	<b>27</b>
<b>Interpretation and Analysis of Fictional and Nonfictional Text</b>	<b>19.2</b>	<b>16.8</b>	<b>25</b>

*NOTE: Assessment anchors with fewer than five points are not reported. The sum of the assessment anchor points may be less than the total points possible.*



**MT LEBANON SD**  
**2012 Performance by Subject, Grade, and Reporting Category**

**Reading Reporting Categories  
And Assessment Anchors**

<b>Grade 7</b>	District Average	State Average	Total Points Possible
<b>Comprehension and Reading Skills</b>	<b>23.1</b>	<b>19.9</b>	<b>28</b>
<b>Interpretation and Analysis of Fictional and Nonfictional Text</b>	<b>18.1</b>	<b>15.1</b>	<b>24</b>

*NOTE: Assessment anchors with fewer than five points are not reported. The sum of the assessment anchor points may be less than the total points possible.*



**Reading Reporting Categories  
And Assessment Anchors**

<b>Grade 8</b>	District Average	State Average	Total Points Possible
<b>Comprehension and Reading Skills</b>	<b>20.2</b>	<b>16.9</b>	<b>25</b>
<b>Interpretation and Analysis of Fictional and Nonfictional Text</b>	<b>21.5</b>	<b>18.2</b>	<b>27</b>

*NOTE: Assessment anchors with fewer than five points are not reported. The sum of the assessment anchor points may be less than the total points possible.*



**MT LEBANON SD**  
**2012 Performance by Subject, Grade, and Reporting Category**

**Reading Reporting Categories  
And Assessment Anchors**

<b>Grade 11</b>	District Average	State Average	Total Points Possible
<b>Comprehension and Reading Skills</b>	<b>18.5</b>	<b>16.1</b>	<b>23</b>
<b>Interpretation and Analysis of Fictional and Nonfictional Text</b>	<b>23.2</b>	<b>19.9</b>	<b>29</b>

*NOTE: Assessment anchors with fewer than five points are not reported. The sum of the assessment anchor points may be less than the total points possible.*

**MT LEBANON SD**  
**2012 Performance by Subject, Grade, and Reporting Category**

**Science Reporting Categories  
 And Assessment Anchors**

<b>Grade 4</b>	District Average	State Average	Total Points Possible
<b>The Nature of Science</b>	<b>29.0</b>	<b>24.3</b>	<b>35</b>
<b>Biological Sciences</b>	<b>9.4</b>	<b>7.9</b>	<b>12</b>
<b>Physical Sciences</b>	<b>8.7</b>	<b>7.2</b>	<b>11</b>
<b>Earth and Space Sciences</b>	<b>7.9</b>	<b>6.4</b>	<b>10</b>

*NOTE: Assessment anchors with fewer than five points are not reported. The sum of the assessment anchor points may be less than the total points possible.*

**MT LEBANON SD**  
**2012 Performance by Subject, Grade, and Reporting Category**

**Science Reporting Categories  
And Assessment Anchors**

<b>Grade 8</b>	<b>District Average</b>	<b>State Average</b>	<b>Total Points Possible</b>
<b>The Nature of Science</b>	<b>23.8</b>	<b>19.5</b>	<b>32</b>
<b>Biological Sciences</b>	<b>10.2</b>	<b>8.5</b>	<b>12</b>
<b>Physical Sciences</b>	<b>9.0</b>	<b>7.2</b>	<b>12</b>
<b>Earth and Space Sciences</b>	<b>9.6</b>	<b>7.9</b>	<b>12</b>

*NOTE: Assessment anchors with fewer than five points are not reported. The sum of the assessment anchor points may be less than the total points possible.*



**MT LEBANON SD**  
**2012 Performance by Subject, Grade, and Reporting Category**

**Science Reporting Categories  
And Assessment Anchors**

<b>Grade 11</b>	District Average	State Average	Total Points Possible
<b>The Nature of Science</b>	<b>24.3</b>	<b>20.1</b>	<b>37</b>
<b>Biological Sciences</b>	<b>6.7</b>	<b>4.9</b>	<b>9</b>
<b>Physical Sciences</b>	<b>9.3</b>	<b>7.4</b>	<b>15</b>
<b>Earth and Space Sciences</b>	<b>9.1</b>	<b>7.0</b>	<b>13</b>

*NOTE: Assessment anchors with fewer than five points are not reported. The sum of the assessment anchor points may be less than the total points possible.*



**MT LEBANON SD**  
**2012 Performance by Subject, Grade, and Reporting Category**

**Writing Reporting Categories  
And Assessment Anchors**

<b>Grade 5</b>	District Average	State Average	Total Points Possible
<b>Composition</b>	<b>59.0</b>	<b>50.9</b>	<b>80</b>
Narrative Prompt	30.2	26.1	40
Persuasive Prompt	28.7	24.8	40
<b>Revising and Editing</b>	<b>16.2</b>	<b>13.9</b>	<b>20</b>
Multiple Choice	10.3	8.8	12

*NOTE: Assessment anchors with fewer than five points are not reported. The sum of the assessment anchor points may be less than the total points possible.*

**MT LEBANON SD**  
**2012 Performance by Subject, Grade, and Reporting Category**

**Writing Reporting Categories  
And Assessment Anchors**

<b>Grade 8</b>	District Average	State Average	Total Points Possible
<b>Composition</b>	<b>62.5</b>	<b>53.2</b>	<b>80</b>
Persuasive Prompt	30.9	26.7	40
Informational Prompt	31.6	26.5	40
<b>Revising and Editing</b>	<b>16.1</b>	<b>13.9</b>	<b>20</b>
Multiple Choice	9.9	8.6	12

*NOTE: Assessment anchors with fewer than five points are not reported. The sum of the assessment anchor points may be less than the total points possible.*

**MT LEBANON SD**  
**2012 Performance by Subject, Grade, and Reporting Category**

**Writing Reporting Categories  
And Assessment Anchors**

<b>Grade 11</b>	District Average	State Average	Total Points Possible
<b>Composition</b>	<b>65.5</b>	<b>54.4</b>	<b>80</b>
Persuasive Prompt	32.4	27.4	40
Informational Prompt	33.1	27.0	40
<b>Revising and Editing</b>	<b>16.9</b>	<b>14.2</b>	<b>20</b>
Multiple Choice	10.4	8.8	12

*NOTE: Assessment anchors with fewer than five points are not reported. The sum of the assessment anchor points may be less than the total points possible.*



# Achieving the Goal: Proficiency for All Students

## Pennsylvania's Standards Aligned System

Great schools and great school systems have six features in common:

- **Clear standards** describing what students should know and be able to do at each grade level.
- A **fair and accurate way to assess** where students are in regard to what they know and are able to do at each stage of the learning process.
- **Curriculum frameworks** that identify the big picture of what students should know and be able to do over time in each content area, as well as the concepts and competencies that break that information into grade-level benchmarks. Included in the frameworks are essential questions students will be able to answer at each grade level or course, vocabulary specific to the content, and exemplars demonstrating what proficient student work looks like.
- **Instruction** that explicitly identifies and provides examples of best practices in teaching.
- **Classroom materials and other instructional resources** that are aligned to the expected outcomes for students in each content area at each grade level or course.
- **Proven interventions** to help any student who struggles at any stage of the learning process.

The Pennsylvania Department of Education is creating the system that aligns these high impact elements to help students, parents, teachers, and administrators inspire all Pennsylvania's schools to become GREAT schools.

We call this **Pennsylvania's Standards Aligned System**, or "SAS." [www.pdesas.org](http://www.pdesas.org)

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## Data Tools in a Standards Aligned System

### *System Level Data Tools*

#### **PA AYP**

District and school reports that contain: Adequate Yearly Progress (AYP) targets and results for the most recent year, the last two years and next year's targets; and discussion of results for parents and educators.

<http://paayp.emetric.net>

#### **SchoolDataDirect**

Public source of information and analysis about our nation's public schools. SchoolDataDirect provides rich information and powerful search and comparison tools to help uncover the stories behind the numbers, and further the discussion about how to improve student performance.

[www.schooldatadirect.org](http://www.schooldatadirect.org)

#### **NAEP**

The National Assessment of Educational Progress (NAEP), also known as "The Nation's Report Card," is the only nationally representative and continuing assessment of what America's students know and can do in various subject areas. Since 1969, assessments have been conducted periodically in reading, mathematics, science, writing, U.S. history, civics, geography, and the arts.

<http://nces.ed.gov/nationsreportcard/>

### *Student Level-Data Tools*

#### **PA Value-Added Assessment System (PVAAS)**

PVAAS is a statistical analysis system that uses longitudinal data of students' performances on the PSSA assessments. PVAAS incorporates a mixed-model longitudinal model to estimate the growth that a cohort of students' experiences during a school year. In addition, PVAAS provides projections of each individual student's likelihood to achieve a selected proficiency level on a future PSSA examination.

<http://pvaas.sas.com>

#### **PSSA Data Interaction by eMetric**

Designed to provide quick, easy and secure access to student performance results on the Pennsylvania System of School Assessment (PSSA). Create your own reports in tables, graphs or external files, at the summary or individual student level, by selecting content, statistics, aggregation levels, disaggregated groups or subgroups, and/or score variables.

<http://pssa.emetric.net/>

#### **Pennsylvania School Improvement Planning**

-Download the newest version of Getting Results!

-Find links to PAAYP, PSSA, and PVAAS

[www.pasip.org](http://www.pasip.org)





# **Mt. Lebanon School District 2013-14 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 30<sup>th</sup> 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 2013-14 Budget**

### **GLOSSARY (Continued)**

**BOARD OF SCHOOL DIRECTORS** - The elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given geographical area.

**BOND** - A written promise, generally under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality. See also **SURETY BOND**.

**BONDED DEBT** - The part of the school district debt which is covered by outstanding bonds of the district. Sometimes called "Funded Debt."

**BONDS AUTHORIZED AND ISSUED** - The part of the school district debt which is covered by outstanding bonds of the district. Sometimes called "Funded Debt."

**BONDS AUTHORIZED AND UNISSUED** - Bonds which have been legally authorized but not issued and which can be issued and sold without further authorization.

**BONDS ISSUED** - Bonds sold.

**BONDS PAYABLE** - The face value of bonds issued and unpaid.

**BUDGET** - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

**BUDGETARY CONTROL** - The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

**BUDGETARY RESERVE** - By State law, the District is not permitted to overspend its expenditure budget. In order to provide the District some flexibility as new grants are received during the year, in case of emergency repairs, a small amount of money is set aside to transfer to budgetary accounts if these unforeseen contingencies occur.

**BUILDINGS** - A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this amount includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

**CAPITAL BUDGET** - A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

**CAPITAL EXPENDITURES** - Expenditures which result in the acquisition of or addition to fixed assets including land, buildings, or improvements to such with a value in excess of \$1,000. Also included are textbooks or computers with an expected life of five years.

**CLASSIFICATION, FUNCTION** - As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example. Regular instruction, special education, vocational education, or operation and maintenance of plant.

**CLASSIFICATION, OBJECT** - As applied to expenditures, this term has reference to an article or service received; for example, salaries, employee benefits or supplies.

**CODING** - A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc. in such a manner that the symbol used reveals quickly certain required information.

## **Mt. Lebanon School District 2013-14 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 2013-14 Budget**

### **GLOSSARY (Continued)**

**FUND** - A sum of money or other resources set aside for specific activities of a school district. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

**FUND BALANCE** – Resources remaining from prior years and which are available to be budgeted in the current year.

**FUND BALANCE; UNRESERVED, UNDESIGNATED** - That portion of the excess funds which has no legal commitments or formal designations by the board of school directors for future funding needs.

**FUND, GENERAL** - The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

**HOMESTEAD EXCLUSION** - The portion of a homeowner's property assessment which is eliminated from taxation. This enables homeowners to have more favorable taxes than business properties without changing the assessment or millage system.

**INSTRUCTION** - The activities dealing directly with the teaching of students or improving the quality of teaching.

**LEVY** - (Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

**MAINTENANCE, PLANT (PLANT REPAIRS AND REPAIRS AND REPLACEMENTS OF EQUIPMENT)** - Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

**MILL** - One thousandth. Used to calculate a tax levied on real estate. (One mill = .001)

**MILLAGE RATE** - The rate or percentage applied to the property assessed value to determine the taxes owed during the year. One mill is one thousandth. The calculation is .001 multiplied by the assessed value of the home. One mill will cost a homeowner of a \$100,000 home \$100 per year in tax.

**MOODY'S INVESTOR SERVICE** - This is a company whose purpose is to evaluate companies and assess their credit-worthiness to pay for the debts they incur. As our district borrows money through the issuance of bonds for our major capital projects, we are required to have those bonds rated by a company such as Moody's in order to sell the bonds in the open markets. A high rating gives investors confidence that the school will not default on the bond payments. A low rating makes investors nervous and will require the enticement of larger interest rates to make them marketable. If bond ratings are not conducive to the sale of the bonds, insurance may be purchased to lower the interest rates paid to sell the bonds. The higher Moody's bond rating, the lower the cost of insurance on the bonds. Mt. Lebanon School District is fortunate to earn a Aa2 bond rating, which is the highest rating for any school district in Western Pennsylvania, and one of the top ratings in the state. Moody's assigned that rating due in part to "the district's healthy reserve levels".

**PCPs (PROGRAM CHANGE PROPOSALS)** - The annual list of program enhancements presented to the board for funding consideration.

**PERSONNEL, ADMINISTRATIVE** - Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school districts)

# **Mt. Lebanon School District 2013-14 Budget**

## **GLOSSARY (Continued)**

**PERSONNEL, CLERICAL** - Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records. This includes classroom aides.

**PERSONNEL, HEALTH** - Persons in the field of physical and mental health such as physicians, psychologists, school nurses and dentists whose services are directed primarily to students, although sometimes used for group activities.

**PERSONNEL, INSTRUCTIONAL** - Those who render services dealing directly with the instruction of pupils.

**PERSONNEL, MAINTENANCE** - Personnel on the school payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

**PROGRAM** - The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

**PROGRAM BUDGET** - A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget further defines function to subject area when necessary.

**PUBLIC SCHOOL CODE OF 1949** - The primary State law which governs school districts.

**RECEIPTS, NONREVENUE** - Amounts received which either incur an obligation that must be met at some future date or change the form of an asset from property to cash and therefore decrease the amount and value of school property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance loss settlements constitute most of the nonrevenue receipts.

**RECEIPTS, REVENUE** - Additions to assets which do not incur an obligation that must be met at some future date and do not represent exchanges of property for money.

**REVENUE PER MIL** - The District collects taxes from all property owners in the community. For every one mill levied, the collection from property owners in the District totals about \$2,000,000 based on assessments.

**SCHOOL** - A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary programs are housed in the same school plant.

**SCHOOL, ELEMENTARY** - A school classified as elementary by State and local practice and composed of any span of grades not above grade six. This term includes kindergartens if they are under the control of the local school board of education. Mt. Lebanon's grade structure currently includes students in grades K through 5.

**SCHOOL, JUNIOR HIGH** - A separately organized secondary school intermediate between elementary and senior high school. Mt. Lebanon's grade structure through 1997-98 included students in grades 7 and 8.

**SCHOOL, MIDDLE** - A school offering education to students spanning both elementary and secondary levels. Mt. Lebanon's middle school includes students in grades 6, 7 and 8.

## **Mt. Lebanon School District 2013-14 Budget**

### **GLOSSARY (Continued)**

**SCHOOL, SENIOR HIGH** - A school offering the final years of high school work necessary for graduation; invariably preceded by a junior high school in the same system. Mt. Lebanon's grade structure currently includes students in grades 9 through 12.

**SCHOOL, SUMMER** - The name applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term. Tuition is charged to participants of a summer school program.

**SCHOOL, VOCATIONAL** - A secondary school which is separately organized under a principal for the purpose of offering training in one or more skilled or semi-skilled trades or occupations.

**SCHOOL PLANT** - The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

**SCHOOL SITE** - The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, plantings and playgrounds, and playfields.

**SCHOOL, PLANT** - The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

**SCHOOL SITE** - The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, planting and playgrounds, and playfields.

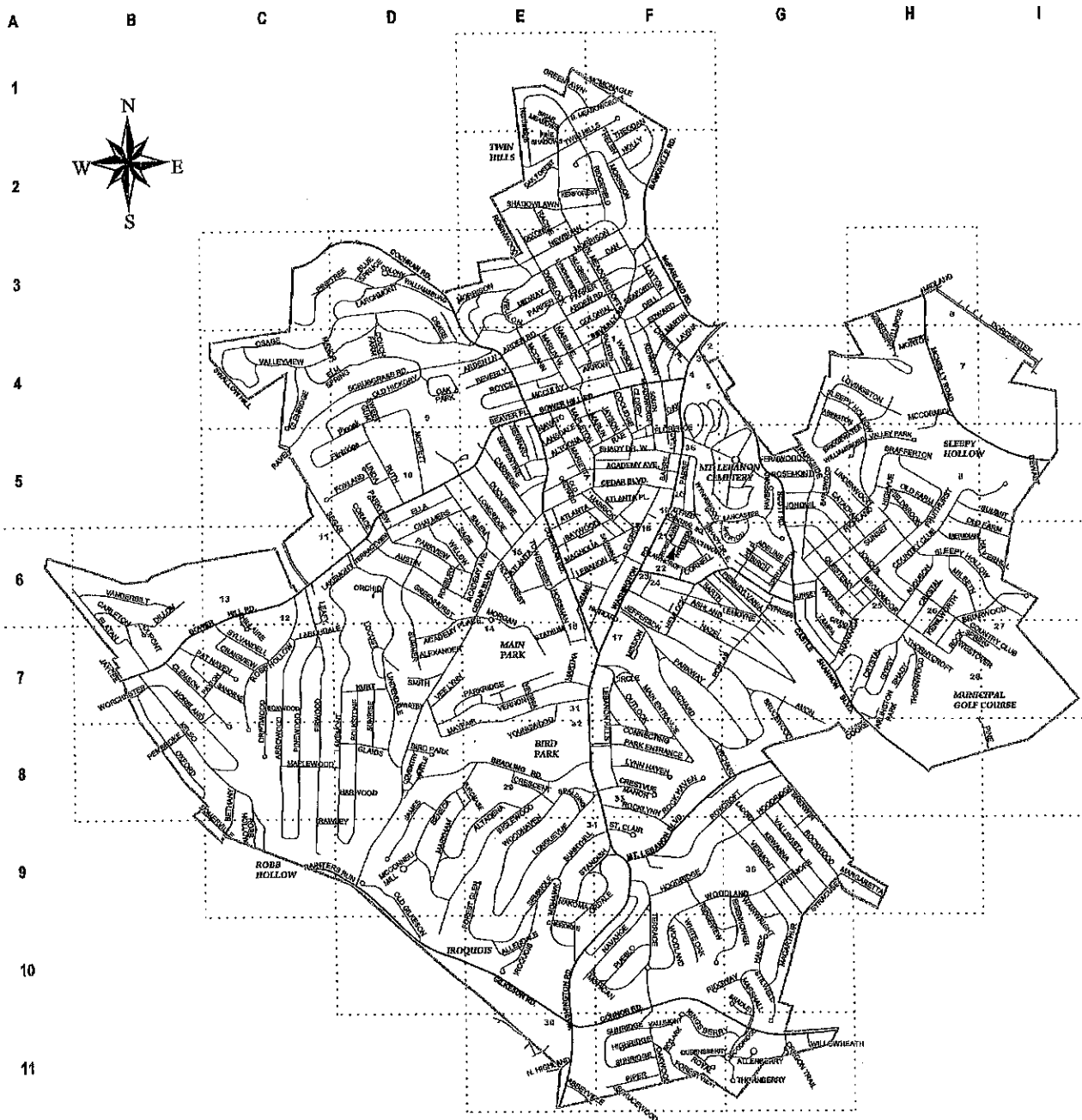
**STUDENT-BODY ACTIVITIES** - Services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, band, and orchestra, that are managed or operated by the student body under the guidance and direction of an adult, and are not part of the regular instructional program.

**SURETY BOND** - A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation; for example, a surety bond given by a contractor or by an official handling cash or securities.

**TAXES** - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**UNRESERVED FUND BALANCE** - The unreserved fund balance is the money that remains once all commitments are funded in the budget. This amount is suggested by financial experts to be between five and ten percent of the budgeted expenditures in order to assure fiscal health of the schools. The reason this is necessary is because schools are not like companies who can raise prices mid-year, or put together an active sales campaign if revenues do not come in as budgeted. By State law, the board can only levy taxes once per year. Once these taxes are levied, any reductions in revenue sources cannot be recovered until a year later. In 2003-04, when the State did not pass their budget and could not send schools their subsidies for six months, those School Districts with adequate fund balances were able to pay their bills. Those without adequate fund balances either borrowed money or looked seriously at canceling their classes for students. The fund balance was our source of funds to cover this contingency.

# MT. LEBANON, PENNSYLVANIA



- |   |                                     |  |
|---|-------------------------------------|--|
| 1 LINCOLN ELEMENTARY SCHOOL                         | 13 TEMPLE EMANUEL                   | 26 HOWE ELEMENTARY SCHOOL                          |
| 2 MT. LEBANON UNITED METHODIST                      | 14 RECREATION CENTER                | 28 SUNSET HILLS PRESBYTERIAN CHURCH                |
| 3 MT. LEBANON UNITED PRESBYTERIAN CHURCH            | 15 MT. LEBANON CHRISTIAN CHURCH     | 27 ST. WINIFRED'S CHURCH                           |
| 4 ST. BERNARD CHURCH                                | 16 MT. LEBANON HIGH SCHOOL          | 28 MUNICIPAL GOLF COURSE                           |
| 5 ST. BERNARD SCHOOL                                | 17 MT. LEBANON UNITED LUTHERAN      | 29 MARKHAM ELEMENTARY SCHOOL                       |
| 6 DEPAUL INSTITUTE                                  | 18 PUBLIC PARKING GARAGE            | 30 HOLY CROSS ORTHODOX CHURCH                      |
| 7 SETON-LA SALLE HIGH SCHOOL                        | 19 MUNICIPAL BUILDING               | 31 ST. PAUL'S EPISCOPAL CHURCH                     |
| 8 OUR SAVIOR LUTHERAN CHURCH                        | 20 PUBLIC PARKING GARAGE            | 32 FIRST CHURCH OF CHRIST SCIENTIST OF MT. LEBANON |
| 9 BOWER HILL COMMUNITY CHURCH                       | 21 WASHINGTON ELEMENTARY SCHOOL     | 33 BEVERLY HEIGHTS PRESBYTERIAN CHURCH             |
| 10 JEFFERSON ELEMENTARY AND JEFFERSON MIDDLE SCHOOL | 22 MELLON MIDDLE SCHOOL             | 34 UNITARIAN UNIVERSALIST CHURCH OF SOUTH HILLS    |
| 11 ST. CLAIR HOSPITAL                               | 23 SOUTHMINSTER PRESBYTERIAN CHURCH | 35 FOSTER ELEMENTARY SCHOOL                        |
| 12 HOOVER ELEMENTARY SCHOOL                         | 24 PUBLIC LIBRARY                   | 36 PUBLIC SAFETY BUILDING                          |

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