

BUDGET

OF

MT. LEBANON SCHOOL DISTRICT

Mt. Lebanon, Pennsylvania

Fiscal Year
Beginning July 1, 2016
Ending June 30, 2017

BOARD OF SCHOOL DIRECTORS

Lawrence M. Lebowitz, President

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Elaine L. Cappucci

William L. Cooper

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Sarah L. Olbrich

Daniel L. Remely

Michael J. Riemer

Dr. Timothy J. Steinhauer, Superintendent

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

COMPLIANCE STATEMENT

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

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

TABLE OF CONTENTS

INTRODUCTORY SECTION

Superintendent's Message	1
Summary of Financial Data	13
General Fund Budget Summary.....	14
Profile of our School District.....	15
Budget Award	16

ORGANIZATIONAL SECTION

Strategic Plan	17
State Laws - Public Code of 1949	28
Budget Resolution.....	30
Use of Surplus Funds Policy	32
Summary of Significant Accounting Policies	34
Policies and Practices.....	37
Budgeting Flow Chart - General Fund.....	45
Budgeting Flow Chart - Capital Fund.....	46
School Calendar	47
Budget Timeline.....	48
Organization Chart.....	49

FINANCIAL SECTION

Summary of All Funds.....	51
Fund Explanations	53
Summary of All Funds.....	54
Summary of All Funds by Fund.....	55
Summary of All Funds by Year	56
General Fund	57
General Fund Summary	59
Forecast of Budgeted Expenditures	60
General Fund Budget Summary.....	61
Fund Balance Classification	62
General Fund Budget Revenues.....	63
General Fund Revenue Explanation	65
Revenue Budget.....	71
General Fund Budget Expenditures	73
General Fund Expenditure Explanation.....	75
Expenditure Budget by Object.....	78
Expenditure Budget by Program.....	79
General Fund Budget Expenditure Budget By Program.....	81
Regular Instruction.....	83
Vocational Education.....	95
Summer Programs.....	96
Homebound.....	97
Federal Programs	98
Continuing Education	99
Special Education.....	100
Student Support Services	101
Instructional Support.....	102
Administration	103
Pupil Health	104
Financial Services	105
Maintenance of Plant	106

TABLE OF CONTENTS (Continued)

FINANCIAL SECTION (Continued)

Transportation.....	107
Other Support Services	108
Student Activities.....	109
Athletics	110
Other Non Instructional Programs	111
Employee Benefits	112
Debt Service Fund.....	113
Debt Service Fund Explanation	115
Debt Service Fund.....	116
Bonded Indebtedness	117
Computation of Direct and Overlapping Debt.....	118
Computation of Nonelectoral Debt Margin	119
Capital Projects Fund.....	121
Capital Projects Fund Explanation.....	123
Capital Projects Fund.....	124
Capital Projects List.....	125
Special Revenue Fund.....	127
Special Revenue Fund Explanation	129
Special Revenue Fund.....	130
Fiduciary/Trust and Agency Funds.....	131
Trust and Agency Funds Explanations	133
Trust and Agency Funds	134
Food Service Fund	135
Food Service Fund Explanation.....	137
Proprietary/Food Service Fund	139
Forecast of Possible Future Budgets.....	140

INFORMATIONAL SECTION

Enrollment Statistics	141
Enrollment Projections.....	142
Live Birth History	145
Assessed and Estimated Actual Value of Taxable Property	146
Tax Revenues by Source.....	147
Tax Burden on Taxpayers	148
Assessed Value and Real Estate Tax Rates	149
Principal Real Estate Taxpayers	150
Real Estate Tax Levies and Collections.....	151
State Revenue Compared to Cost of Mandated Programs	152
Historical Statistics	153
Staffing Statistics	154
Salaries by Profession.....	155
Program Results.....	156
Student Mean Test Scores.....	157
Drop Out Rates	158
Free & Reduced Lunch Program Participants.....	159
Demographics	160
School District 2015 Report Card.....	161
Glossary	187
Map of Pennsylvania Counties and Map of Allegheny County.....	193
Map of Mt. Lebanon	194

INTRODUCTORY SECTION



Mt. Lebanon School District

Business Office

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

August 2016

To Residents of the Community:

This is a summary of the final 2016-17 Budget for the Mt. Lebanon School District. It is the culmination of many meetings both administratively and publicly to discuss planned programming and current issues within the schools. The General Fund Budget was approved by the School Board at a public meeting on May 23, 2016 reflecting a financial plan totaling \$95,216,027 requiring 23.93 mills. This is 0.38 mills above the prior year budget primarily due to increased costs for the State mandated retirement system (PSERS). Discussed here are some critical issues we faced and the outcome of our planning.

ECONOMIC CONDITIONS

The 2016-17 Budget reflects the United States economy working within slow economic growth over recent years. Our community continues to enjoy an active housing market with strong home sales resulting in continued strong 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 recently, leveling off in this budget. The economy continued to record historically low interest rates due to Federal policy and we believe that there will be a slight increase in rates in the second half of this budget year. A county-wide reassessment in 2013 prompted a significant number of property assessment appeals, many of which are still outstanding at the time this budget goes to print. Many, however, have been resolved and we lowered our projection of refunds due to potential appeals this year. We believe that the revenue per mill this budget year will exceed our projections from last year, but the number of appeals may mitigate some of this increase. These factors led to the decisions regarding increases in our major tax sources and a low expectations for investment income.

Our largest revenue source is tax from real estate. It is calculated based on property assessment multiplied by millage rate. Assessments in the community are set by county assessors over which the school has little influence. 2013 was the first year of a reassessment of home values since 2002. State law limits millage increases on property values based on an inflationary factor called an Index as determined by Act 1 of 2006. The Index for this budget is 2.4%. There are some exceptions to the Index which allow for additional increases in taxes. The District applied for and received approval to utilize these exceptions to the Index. The final budget did not require use of the exceptions.

State revenue sources were being debated through our budget process. The Governor proposed additional funding for education coupled with a change in tax structure which would increase income and sales based taxes. He further recommended changes to the state-wide required retirement program to which all our employees participate without a formal plan for what those changes should be. The rate increase for the retirement system for this year already requires lower employer and state contributions than are actuarially calculated which will continue to underfund the PSERS system. Because changes in taxes at the State level will require discussion beyond the time our budget must be approved, this budget does not reflect the changes proposed by the Governor, only accounting for a

"Mt. Lebanon is an equal opportunity school district"

two percent increase in basic funding levels.

The large increase in state funding is due to the rate increase for the PSERS retirement system from 25.84% of salaries to 30.03% of salaries, a 16% increase. Since the State funds half the 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, our costs continue to be driven by the salaries for our teaching staff. Reduced costs from retiring senior teachers being replaced with lower cost beginning teachers help with keeping our millage rate low. This year, there were ten teacher retirements and four other staff retirements by the end of the 2015-16 school year. These retirements helped moderate salary increases in this budget. .

Beginning in 2006, the District began discussing the renovation of our High School facility. This building encompasses half of the square footage of all of our building space and had to remain in session during the construction process. The planning process progressed through community meetings, educational building consultant meetings and finally through building drawings and bids for construction. A \$109 million project was bid and approved by the School Board with construction beginning early in 2012. The construction timeline spanned three years although the construction is not quite done now almost five year later. This budget reflects completion of construction. Funds to cover the cost were borrowed in two phases. The first bonds were borrowed in 2009 bringing in \$75 million towards this project. The second bonds were borrowed in 2013 bringing in an additional \$35 million. Refinancing of our Elementary School Bonds in 2015 reduced our total debt service payments delaying the final year of increased debt cost for this construction project. The funding for these bond payments comes from transfers from the General Fund to the Debt Service Fund.

The first draft budget was out of balance between revenues and expenditures by \$2.9 million. The .82 mills required to balance the budget exceeded Act 1 limits, but would have required use of exceptions to the Index which set at a maximum millage increase of .57 mills. The Board began discussing how to reduce costs, increase revenues, and find that balance between tax increase and allocation of fund balance so that our instructional programming would remain stellar yet still be affordable.

Budget revisions proposed reductions in staff overtime, transferring some one time book and equipment purchases to the Capital Budget, reductions to the number of teaching staff, reduction of some support staff positions. Revenue budgets were increased after considering some current year revised estimates.

These changes brought the out-of balance amount down to \$1.8 million. The School Board continues the practice implemented in 2014-15 of using part of a growing fund balance to help limit the millage increase, thus providing another year to stabilize community assessed values. A decision was made to raise millage .38 mills, or 1.6%, utilizing \$750,000 of the fund balance to balance the budget. These changes became the final revisions resulting in a \$95 million budget for the 2016-17 school year.

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 capital projects throughout the District in future years. Other than allocating \$750,000 to balance revenues with expenditures this year, no final determination was made for the excess funds from prior year under-spending. We anticipate a decision concerning transferring these funds later this fiscal year.

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 and 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 to prior year levels. 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

2016-17 Budget	2015-16 Budget	Change
\$95,216,027	\$92,143,749	3.3% increase
23.93 mills	23.55 mills	.38 mill increase

FACTS ABOUT THIS YEAR'S BUDGET

REVENUES

Real Estate Tax – Final reassessment of property values last year enabled us to evaluate revenue per mill estimates this year since many, but not all of the assessment appeals have been concluded. The estimated revenue per mill increased another .3% in this budget, and combined with a millage increase of .38 mills or 1.6%, Real Estate Tax revenue this year is anticipated to increase 2%.

Earned Income Tax – Earned Income Tax improved due to a change in collection process and an improving job market in the area, but stabilized last fiscal year. The 2015-16 Budget anticipated a 3% increase in this revenue source based on the new revenue collection method and a belief in a slowly improving economy. This increase did not occur. For 2016-17 the budget reflects an increase of 1% above a projected estimated final collection for 2015-16.

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 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 2016-17 Budget, we are projecting home sales to stay at historically high levels and have budgeted for that probability.

Interest Earnings – While the District’s financial 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 .1% range over the past few 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. While legislation approved State borrowing to pay for the backlog of owed payments to schools, we believe it will take another year to get that approval. We budgeted for receipt of the reimbursement since it could be finalized prior to year end. The request for reimbursement was submitted early in 2012 for the first high school bond issue and in 2013 for the second bond issue. If these PlanCon applications are not approved this fiscal year, there will be a \$700,000 shortfall of revenues at year end.

EXPENDITURES

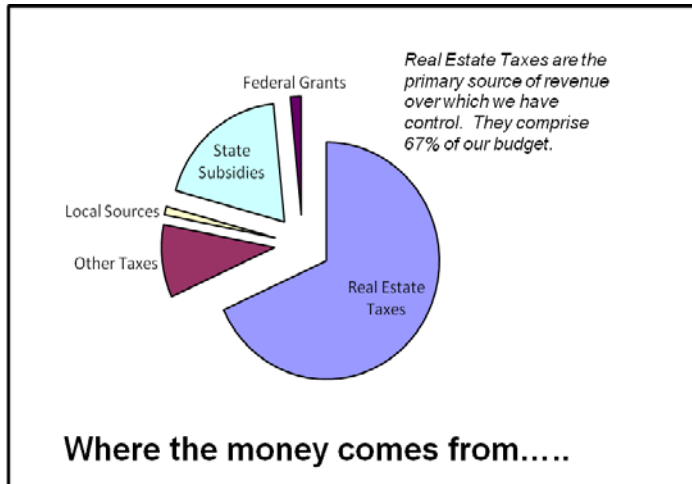
Healthcare – While there are challenges on the revenue side of our budget, the expenditures reflect a much clearer picture. The District is a member of the Allegheny County Schools Health Insurance Consortium, a self funded healthcare plan for our employees. This year’s cost reflects a 2.25% increase in premiums over the prior year, which makes the seventh 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 narrowing networks based on quality practices. This cost totals over 9% 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. This increasing contribution by staff towards their healthcare premiums is what brings the total increase in this budget area to only 2.2%. Employees will continue to 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 30.03%, up from 25.84% last year. This is a 16% rate increase. Discussion has been active at the state level as to how to mitigate the large increases statewide in this benefit area into the future. The millage impact of just this cost increase translates to .38 mills. The total millage rate increase can be directly traced to this large mandated increase in cost.

Utility Costs – An active energy management program and attention to contractual per unit energy costs continues to keep our utility usage at levels almost 30% below usage levels prior to implementation of this program. This, as well as continued low rates, enables us to budget for costs below actual spending in 2013-14.

Union Contracts – The District has four union contracts covering teachers, custodial/maintenance workers, clerical and food service staff. . We signed a contract with our teacher union last year which covers costs through June 30, 2018. Our custodial/maintenance staff contract recently settled through 2021. The clerical contract will be negotiated in this fiscal year as it ends on June 30, 2018. The food service contract ended on June 30, 2016 and is currently in negotiations.

GENERAL INFORMATION



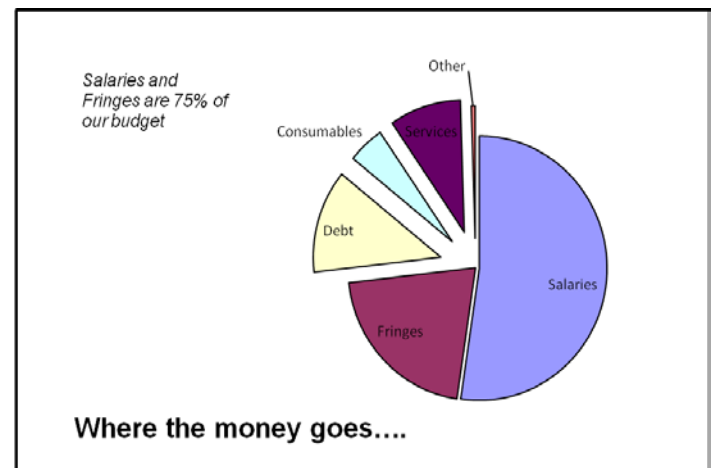
Our budget is very labor intensive, with salaries and benefits accounting for 76% of all costs. This is understandable due to the fact that school costs are driven by the cost of teachers in classrooms with our children.

The money in our schools comes primarily from local taxes since we receive only 25% 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 was 32.63 mills last year, and the lowest was the 15.55 mills. We ranked 10th of the 42 school systems in Allegheny County, the same as the prior year. Final tax rates in the county for 2016-17 are not yet available. Our millage rate this year will create an annual tax bill on a home with an assessed value of \$100,000 of \$2,393.



Tax Impact on Property Owners

We typically report a simple calculation of increase or decrease in taxes on various home values in this report. A home will have their tax increase \$38 this year for every \$100,000 of assessed value as a result of this year's millage rate increase. There were no rate changes in either Earned Income Tax or Realty Transfer Tax.

Future Year Forecasts

The future forecast of budgets for all funds are located in the Financial Section of this budget as they are too lengthy to include here. The forecast of each fund reflects a continuing reliance on real estate taxes to fund programs and a commitment to maintain healthy fund balances.

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 cost of the high school renovation project. Transfers from the General Fund make up the balance of capital funding for this fund. Technology costs are now fully funded

A major renovation project for the high school is in its final stage of completion. Future spending in the Capital Fund will go down.

through the Capital Projects Fund. This change was made to keep all computer purchases in one fund. The Capital Budget included in this document addresses the prioritization of the most critical maintenance and equipment needs.

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 an additional \$165,000 in 2013-14. That program continues today.

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 over 30% on average in the District and savings over 35% in some buildings.

We outsourced the management of our maintenance department to Aramark at a slightly higher cost in 1999. We worked to reduce these costs in future years, but found it cost efficient to return the management in-house for 2015-16 at a small savings in cost.

Additional outsourcing is not anticipated in this budget.

CAPITAL PROJECTS FUND BUDGET

2016-17 Budget	2015-16 Budget	Change
\$5,461,386	\$11,915,567	-\$6,454,181
Fund Balance \$2,617,741	Fund Balance \$8,029,127	-\$5,411,386

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. Funding for projects this year total \$4,798,802 which will cover both small projects around the District as well as the funding for the high school renovation project. There is also \$662,584 allocated for equipment and textbooks from this budget. The project costs and purchases 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 \$11,369,214. The amount would have been more, but a refinancing of the 2005 Elementary Bonds in 2015 reduced bond payments over a four year period. This was done to limit the impact of tax increases on the community for the bonds for the high school project until an anticipated refinancing of the 2009 High School Bonds in a few years.

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.

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

Trust and Agency Funds

Trust and Agency Funds are funds that are held for other people or groups. These funds cover the student activity fund raising accounts, and the scholarship accounts. Activity in this area accounts for about \$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 \$1,840,844 are budgeted to provide the lunch program which proposes a standard lunch to cost a student \$2.45 at the secondary level and \$2.30 at the elementary level which is slightly more than in 2015-16. The prior year's budget was \$1,828,779. 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 2010 Census indicates Mt. Lebanon's population is 33,137. This is 120-person increase from 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.

Mt. Lebanon has consistently been considered one of the most desirable places to live in Pennsylvania and our real estate market reflects this sentiment. Since the housing crisis of 2008-2009, the average sale price of residential homes has increased 18.0%, with the average price of a residential property increasing 4.2% compared to the prior year. The housing stock is varied in style and price. In 2015, the average sale price was \$260,177 on 595 properties sold.

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 (PBT) ranked the Mt. Lebanon School District #2 in the region and #5 in the State in the 2016 Guide to Western Pennsylvania Schools. The PBT also ranked Markham Elementary School #1 in 3rd and 4th grade in the region. The annual Honor Roll ranks the 105 school districts in the region and the 495 districts in the state based on three years of scores from the Pennsylvania System of School Assessment tests.

U.S. News and World Report awarded Mt. Lebanon High School Silver ranking their 2016 list of the nation's top high schools.

The Mt. Lebanon School District was among the top ranked school districts in the nation in the 2016 Digital School Districts Survey by the Center for Digital Education and the National School Boards

Association. Mt. Lebanon was the only school district in Pennsylvania awarded in the mid-sized student population category of 3,000 - 12,000 students. The survey showcases exemplary school boards' and districts' use of technology to govern the district, communicate with students, parents and the community, and improve district operations.

In the area of Fine Art, Mt. Lebanon School District was named among the Best Communities for Music Education in 2016 by the NAMM Foundation. This is the 8th year in a row the District has won this award. NAMM identifies school districts committed to music education as a conduit for success in school and in life.

Lincoln Elementary School was awarded a National Blue Ribbon School in 2013. Lincoln also won Blue Ribbons in 2000-01 and 2002-03. Washington Elementary School was named a National Blue Ribbon School in 2004-05. 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.

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*.

DISTRICT HIGHLIGHTS

2016 Pittsburgh Business Times Guide to Western PA Schools

Mt Lebanon School District ranked #2 in the Allegheny County and #5 in the state in the 2016 Pittsburgh Business Times Guide to Western Pennsylvania Schools. Markham Elementary School ranked #1 in the region for 3rd and 4th grade. The annual Honor Roll ranks the 105 school districts in the region and the 495 districts in the state based on three years of scores from the Pennsylvania System of School Assessment tests.

2015-2016 Digital School District Winner

The Mt. Lebanon School District was among the top ranked school districts in the nation in the 11th Annual Digital School Districts Survey by the Center for Digital Education (CDE) and the National School Boards Association (NSBA). Mt. Lebanon was the only school district in Pennsylvania awarded in the mid-sized student population category of 3,000 – 12,000 students. The survey showcases exemplary school boards' and districts' use of technology to govern the district, communicate with students, parents and the community, and improve district operations.

Mt. Lebanon School District Designated Best Community for Music Education

The Mt. Lebanon School District was named among the Best 100 Communities for Music Education (BCME) in 2016 by the NAMM Foundation. BCME is a nationwide survey that acknowledges schools and districts across the U.S. for their commitment and support for music education as part of the core curriculum. This is the 8th year in a row that the Mt. Lebanon School District has been designated a Best Community for Music Education.

U.S. News and World Report 2015 & 2016 Best High School

Mt. Lebanon High School was awarded a silver medal in the 2015 and 2016 U.S. News and World Report Best High School Ranking.

StartClass #1 High School in PA

Mt. Lebanon High School was ranked the #1 High School in Pennsylvania by StartClass.com, an

education research website that provides students, parents, and educators with information to research education options.

ASBO Award for Financial Reporting

The Association of School Business Officials (ASBO) International has awarded the Mt. Lebanon School District its Certificate of Excellence in Financial Reporting for the 31st year in a row.

District of Distinction

The Mt. Lebanon School District was recognized as a District of Distinction by District Administration, a leading national education publication. Districts of Distinction is a national recognition program created by District Administration magazine to honor school districts that are leading the way with new and innovative ideas. The District was among the 62 districts honored nationwide in 2015.

Lincoln 2013 Blue Ribbon

Lincoln Elementary School was awarded a National Blue Ribbon by the U.S. Department of Education in 2013. This is Lincoln's third National Blue Ribbon. U.S. Secretary of Education Arne Duncan recognized the 286 schools in 2013 based on their overall academic excellence or their progress in improving student academic achievement.

National Blue Ribbon Schools

Washington Elementary School was awarded a National Blue Ribbon by the U.S. Department of Education in 2003-2004; Lincoln Elementary School in 2013, 2000-2001 and 2002-2003; Mt. Lebanon High School in 1983-84, 1990-91, and 1997-98

The Class of 2015 had 4 National Merit Semifinalists and 15 Commended Students.

The Class of 2015 graduated 425 students, 95.8 % went on to pursue full-time, specialized or Armed Service Education.

STAFFING DECISIONS

The cost of our staff is 76% of our budget.

Salaries account for the largest segment of our spending. As a result, we must carefully monitor our need for staff both in and out of the classroom. The cost of funding our school system is predominantly driven by the cost of teachers in classrooms with our children. Of the \$95.2 million budget, 76% 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 ten teachers opted for retirement. As staffing is done, we will examine each position to make sure it has to be replaced.

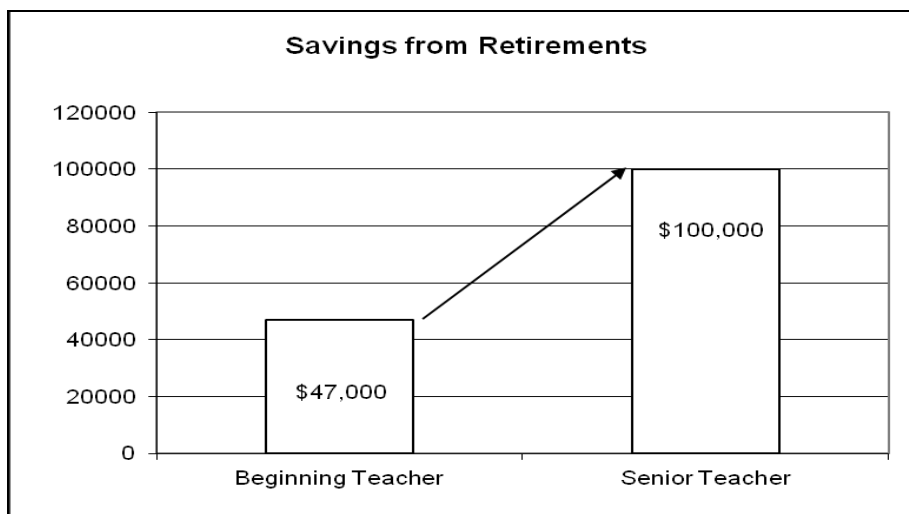
Savings from retirements help moderate the District's budget. A retiring teacher typically earns about \$100,000 while a new hire is closer to \$47,000. This \$53,000 savings in salary alone helps keep our spending in the salary budget down. The ten teacher retirees net us \$530,000 in less cost for the 2016-17 Budget if there is no change in the number of teaching staff. 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 two fewer classroom teachers for 2016-17.

STAFFING

Reductions in Salary Accounts in the Budget

The administration is budgeting for three reductions in support positions, less overtime and workshop salaries. We also reduced salary accounts for anticipated unpaid leaves for some of our staff.



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
2014-15	5,321	415.5
2015-16	5,361	414.7
2016-17	5,421est	407est

The estimated number of teaching staff has been stable since 2014-15. Student projections show little change into the future.

COUNTY PROPERTY ASSESSMENTS

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. There are still some outstanding assessment appeals so the collection percentage is adjusted each year to account for anticipated changes in collections.

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

"Mt. Lebanon is an equal opportunity school district"

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 2016-17 Budget, our Index limit is 2.4% (.57 mills) over the 2015-16 real estate tax millage 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 another .46 mills totaling as much as 1.03 mills of increase if necessary. The Budget was approved at 23.93 mills, reflecting a millage increase of .38 mills. This allocates some, but not all of the allowable tax increase under Act 1. The balance of the millage not raised this year does not carry forward to future years.

Gambling Fund

In 2016, 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 about \$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 January 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.

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. Transfers enable the District to pay for capital maintenance projects at all ten of our sites and retiree healthcare too.

BUDGET ORGANIZATION

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

ACKNOWLEDGMENTS

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

Respectfully,



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

**Mt. Lebanon School District
2016-17**

SUMMARY OF FINANCIAL DATA

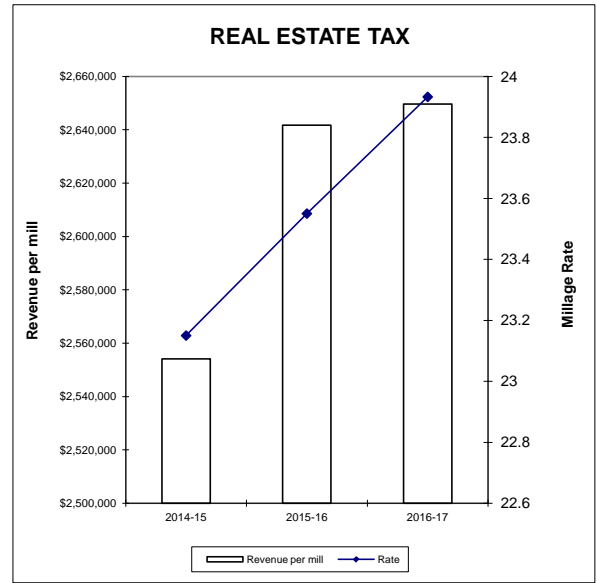
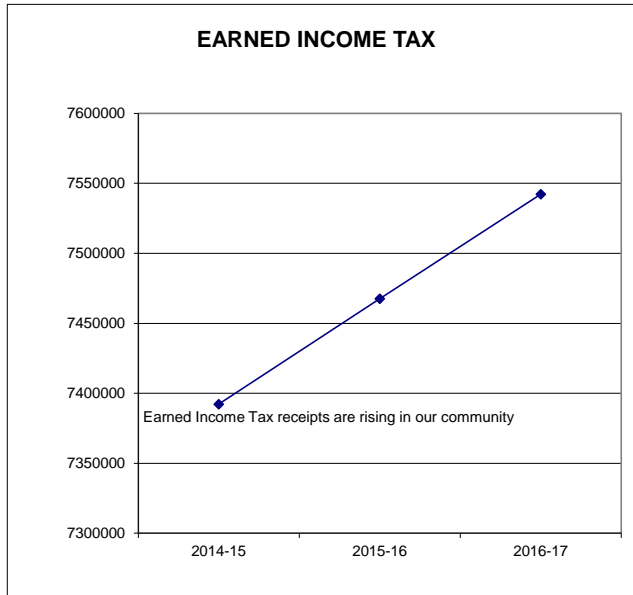
TAX HISTORY

REAL ESTATE TAX	Assessment	Rate	Revenue per mill
2014-15	\$ 2,715,449,015	23.15	\$ 2,554,100
2015-16	2,731,822,780	23.55	2,641,673
2016-17	2,740,089,012	23.93	2,649,666

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

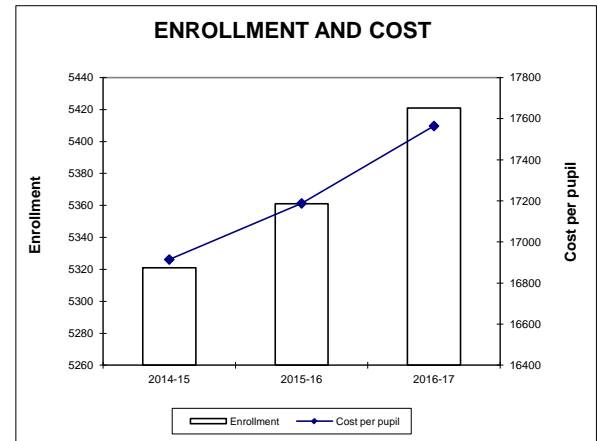
EARNED INCOME TAX	Revenue	Increase	Rate
2014-15	\$ 7,392,188	2.4%	1/2 %
2015-16	7,467,525	1.0%	1/2 %
2016-17	7,542,200	1.0%	1/2 %

Earned income excludes passive income such as dividends and interest.



COST PER PUPIL

	Expenditures	Enrollment	Cost per pupil
2014-15	\$ 90,001,829	5,321	\$ 16,914
2015-16	92,143,749	5,361	17,188
2016-17	95,216,027	5,421	17,564



FINANCIAL SUMMARY OF ALL FUNDS

Fund	* Est. Beginning Fund Balance 01-Jul-16	Revenues	Expenses or Expenditures & Fund Transfers	*Est. Ending Fund Balance 30-Jun-17	
General Fund	\$ 9,828,661	\$ 93,966,027	\$ 95,216,027	\$ 8,578,661	<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	69,159	11,369,214	11,369,214	69,159	
Capital Projects	8,029,127	50,000	5,461,386	2,617,741	
Special Revenue	255,810	25,200	25,000	256,010	
Trust & Agency	109,758	606,500	620,000	96,258	
Food Service	560,176	1,818,619	1,840,844	537,951	
Totals	\$ 18,852,690	\$ 107,835,560	\$ 114,532,471	\$ 12,155,779	

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

Mt. Lebanon School District 2016-17 Budget

MT. LEBANON SCHOOL DISTRICT GENERAL FUND BUDGET SUMMARY

<u>Final Budget</u> 23-May-16	Audited 2014-15		Budgeted 2015-16		Budgeted 2016-17		Budget/Budget Percent Increase			
REVENUES	\$	87,917,843	100%	\$	90,893,749	100%	\$	93,966,027	100%	3.4%
Real Estate Tax		59,127,408	67%		60,489,458	67%		61,704,102	66%	2.0%
Earned Income Tax		7,392,188	8%		7,467,525	8%		7,542,200	8%	1.0%
Other Taxes		2,075,025	2%		1,685,000	2%		1,685,000	2%	0.0%
Investment Earnings		42,604	0%		140,000	0%		140,000	0%	0.0%
Other Local Income		699,435	1%		470,000	1%		697,000	1%	48.3%
State		15,866,577	18%		17,773,588	20%		19,329,221	21%	8.8%
Federal		1,011,557	1%		1,158,734	1%		1,158,734	1%	0.0%
Gaming Fund Allocation		1,703,049	2%		1,709,444	2%		1,709,769	2%	0.0%
EXPENDITURES	\$	90,001,829	100%	\$	92,143,749	100%	\$	95,216,027	100%	3.3%
Salaries		44,520,117	49%		44,969,990	49%		45,479,580	48%	1.1%
Fringe Benefits		21,744,347	24%		24,213,626	26%		26,545,392	28%	9.6%
Contracted Services		3,275,278	4%		3,119,315	3%		3,234,275	3%	3.7%
Repair & Maintenance		984,231	1%		1,092,738	1%		1,130,690	1%	3.5%
Transp,Tuition,Insur		2,842,638	3%		3,353,037	4%		3,473,058	4%	3.6%
Supplies		1,216,883	1%		1,395,294	2%		1,331,830	1%	-4.5%
Utilities		1,349,398	1%		1,292,394	1%		1,256,894	1%	-2.7%
Books		421,634	0%		438,293	0%		416,188	0%	-5.0%
Equipment		554,960	1%		260,292	0%		270,564	0%	3.9%
Fees		72,310	0%		55,100	0%		58,292	0%	5.8%
Parkway West Debt		78,870	0%		81,000	0%		80,050	0%	-1.2%
Transfer-Food Svs.		69,003	0%		70,000	0%		70,000	0%	0.0%
Transfer-Debt Svs/Capital Fnd		12,872,160	14%		11,302,670	12%		11,369,214	12%	0.6%
<i>Budgetary Reserve for OPEB (funded from OPEB Reserve)</i>				500,000		500,000		1%		
				Use of fund balance:		\$ 750,000				
FINANCIAL SUMMARY										
Unassigned Fund Balance		5,528,625			5,528,625			5,712,962	6.0%	% of budget
Assessed Valuation		2,715,449,015			2,731,822,780			2,740,089,012	0.3%	% increase
Revenue per mill		2,554,100			2,641,673			2,649,666		
Millage Rate		23.15			23.55			23.93	0.38	Mill Increase
DEMOGRAPHICS								Act 1 Index		0.57
								Act 1 Index plus Exceptions		1.03
								Current Budget Out of Balance		0.38
Number of Students	\$	5,321		\$	5,361		\$	5,421		
Per Pupil Cost	\$	16,914		\$	17,188		\$	17,564	2.2%	

Mt. Lebanon School District 2016-17 Budget

PROFILE OF OUR SCHOOL DISTRICT

BOARD OF SCHOOL DIRECTORS

Lawrence M. Lebowitz	President
Mary D. Birks	Vice President
Hugh L. Beal	Member
Elaine L. Cappucci	Member
William L. Cooper	Member
William J. Moorhead	Member
Sarah L. Olbrich	Member
Daniel L. Remely	Member
Michael J. Riemer	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. Marybeth Irvin	Assistant Superintendent Elementary
Cecile Bowman	Director of Communications
Richard Marciniak	Director of Facilities
Janice R. Klein	Director of Business
Kathryn Devine	Director of Human Resources
Christopher Stengel	Director of Technology

BUILDING PRINCIPALS

Mary Kay Davis	Washington Elementary
Ronald Kitsko	Lincoln Elementary
Dr. Robert Freil	Markham Elementary
Dr. Michelle Murray	Howe Elementary
Jason Ramsey	Foster Elementary
Sarah Shaw	Jefferson Elementary
Nicole Giehl	Hoover Elementary
Christopher Wolfson	Mellon Middle School
Kelly Szeszterniak	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 budget
for the Fiscal Year 2015-2016.

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



A handwritten signature in black ink, appearing to read 'M. Pepera', written over a horizontal line.

Mark C. Pepera, MBA, RSBO, SFO
President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director

ORGANIZATIONAL SECTION



EXPECTATIONS

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

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:

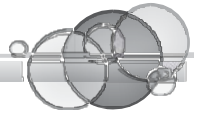
- 1) High Expectations for All
- 2) Respect, Honesty, and Integrity
- 3) Student Centered Learning
- 4) Teamwork and Collaboration
- 5) Continuous Improvement
- 6) Data-Informed Decisions
- 7) Value Stakeholder Contributions



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.

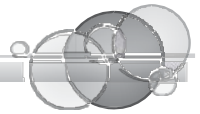


CURRENT AND FUTURE CHALLENGES

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.



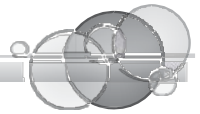
GOAL ONE: STUDENT MASTERY OF ACADEMIC STANDARDS

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>A. Standards Based Instruction: 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"> • DIBELS (K-3) • End-of course grades • Common assessments • Pennsylvania School System Assessment (PSSA) • Keystone Exams
	Students achieve proficiency in the District curriculum standards in mathematics.	<ul style="list-style-type: none"> • End-of course grades • Pennsylvania School System Assessment (PSSA) • Keystone Exams
	Students achieve proficiency in the District curriculum standards in the sciences.	<ul style="list-style-type: none"> • End-of course grades • Pennsylvania School System Assessment (PSSA) • Keystone Exams
	Students achieve proficiency in the District curriculum standards in the social sciences.	<ul style="list-style-type: none"> • End-of course grades • Common assessments • Keystone Exams (if developed)
	Students achieve proficiency in the District curriculum standards in world languages.	<ul style="list-style-type: none"> • End-of course grades • Language proficiency assessments
	Students achieve proficiency in the District curriculum standards and develop an appreciation for the practical and fine arts.	<ul style="list-style-type: none"> • End-of-course grades • Common assessments • Participation rates in supplemental programs • Graduate survey



	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"> • End of course grades • Student's individualized fitness test results • Body Mass Index (BMI) • Graduate survey • Drug and Alcohol violations
	The teaching staff will master the delivery of instruction as described by the TEH handbook and rubric.	<ul style="list-style-type: none"> • Teacher observation data of performance ratings
STRATEGIES	DESIRED OUTCOMES	DATA SOURCES
B. <i>Student-Focused Learning:</i> 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"> • Student self-report data about confidence, effort, and responsibility for learning
	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"> • Promotion rate • Proficiency rate on PSSA and Keystone Exams • Internal "D/E" list • Graduation rate for students in alternative educational programs



GOAL TWO: STUDENT MASTERY OF 21st 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 21st Century Skills (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
A. <i>Stimulating Intellectual Work:</i> 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"> • SAT and ACT performance rates <ul style="list-style-type: none"> ◦ Mean SAT critical reading, mathematics, and writing scores ◦ ACT composite scores • Graduate and student self-report rubrics for critical thinking and problem solving, communication, and creativity
	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"> • Advanced Placement performance rates <ul style="list-style-type: none"> ◦ Mean Advanced Placement scores in the subject areas • Graduate survey • College enrollment data



STRATEGIES	DESIRED OUTCOMES	DATA SOURCES
B. <i>Project/Problem-Based Learning:</i> 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"> • Teacher self-report on number of project based learning activities • Student self-report on critical thinking and problem-solving • District rubric addressing problem-solving
	Students are engaged in higher order cognitive learning through the study of concepts and principles of a discipline.	<ul style="list-style-type: none"> • Student reporting on engagement in higher order cognitive processes



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.

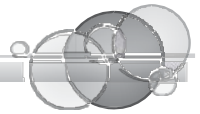
Collaboration is the perfect approach to take advantage of the wealth of information and expertise within the Mt. Lebanon community. Extending learning activities beyond the four walls of the school room and beyond time constraints of the school day by interacting with people and resources that address 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"> • Student login data • Parent login data • Student:PC ratio
	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"> • Reported violations to norms, rules, and laws • Students meet/exceed ISTE/NET grade level standards through assured experiences • Student attainment of the District graduation requirement(s) relative to technology courses
	Students, staff, and parents, are satisfied with the Mt. Lebanon technology learning infrastructure.	<ul style="list-style-type: none"> • Student, staff, and parent satisfaction surveys
	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"> • Results from Google tracking



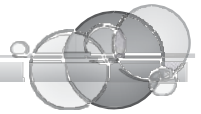
	Scalable “Bring Your Own Technology” (BYOT) program: Students use devices for learning that they use in their daily lives.	<ul style="list-style-type: none"> • Data on the number of devices used in each school building • Student satisfaction survey
STRATEGIES	DESIRED OUTCOMES	DATA SOURCES
B. <i>Teamwork and Engagement:</i> 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"> • Student self-report rubrics on collaboration and teamwork • Student involvement in community service
	The District will engage community organizations and groups in collaborative efforts	<ul style="list-style-type: none"> • Number of strategic partnerships as defined by signed agreements • Membership by District staff within community groups • Frequency of collaborative meetings with identified community organizations and groups • Involvement of individuals, community organizations and groups within the District’s schools
STRATEGIES	DESIRED OUTCOMES	DATA SOURCES
C. <i>Professional Learning Communities:</i> 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"> • Number and type of Web 2.0 technologies used in professional growth activities and fast-feedback reports on levels of effectiveness by participants
	Instructional staff members participate in professional learning communities.	<ul style="list-style-type: none"> • Number and frequency of staff participating in Professional Learning Communities
	Instructional staff members are satisfied with their Professional Learning Community experience.	<ul style="list-style-type: none"> • Satisfaction surveys



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
A. <i>Improve Productivity and Manage Costs:</i> 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"> Budget allocation alignment to strategic plan goals
	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"> Regular Year-End Financial Analysis reports
	The Mt. Lebanon Capital Improvement Budget aligns resources to capacity and facility requirements.	<ul style="list-style-type: none"> Annual, School Board approved, Capital Improvement budget Ratio of Approved:Completed Costs
	Mt. Lebanon maintains high standards for fiscal responsibility	<ul style="list-style-type: none"> Financial audit (Unqualified Auditor Opinion)
	Mt. Lebanon follows fiscally responsible financial practices in order to manage costs	<ul style="list-style-type: none"> Adjustments to debt financing as applicable Cost reduction proposals Employee numbers and associated costs Partnerships with Municipality and other organizations
	Major construction project(s) are managed within budget limitations while providing appropriate instructional facilities and equipment	<ul style="list-style-type: none"> Project budget comparisons
STRATEGIES	DESIRED OUTCOMES	DATA SOURCES
B. <i>Environmental Stewardship:</i> 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"> Student and parent site-based satisfaction surveys Incidents of safety violations
	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"> 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)



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">• Number and type of student collaborative projects to improve energy efficiencies and environmental sustainability
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Mt. Lebanon School District 2016-17 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 2016-2017, 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, 2016 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 approved as a preliminary budget at a meeting of the Board of School Directors of the District held on January 18, 2016, and as was amended and proposed at a meeting of the Board of School Directors of the District held on April 18, 2016, 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, 2016 (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, 2016. 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 23.93 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 \$2.393 on each \$100.00 of assessed valuation of such taxable real property. Of said millage 14.23 mills or \$1.423 on each \$100.00 of assessed valuation of taxable real property is levied to pay the salaries and increments of the teaching and supervisory staff; and 4.29 mills or \$.429 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 5.41 mills or \$.541 on each \$100.00 of assessed valuation of taxable real property is levied for general purposes, all as provided by the Public School Code of 1949, as amended; and

BE IT FURTHER RESOLVED, that a homestead exclusion is approved in the amount of \$7,658 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 23rd day of May 2016.

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 2016-17 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 Fund is utilized to account for the financial resources to be used for the acquisition or construction of major capital facilities. It also includes some equipment and computers.

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 2016-17 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 2016-17 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. Encumbrances outstanding at year end are either cancelled due to non receipt or are set up as an accounts payable depending upon the status of the order in question.

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 accounts payable for orders still outstanding.

**Mt. Lebanon School District
2016-17 Budget**

POLICIES AND PRACTICES

BUDGET DEVELOPMENT - GENERAL FUND

Development of this budget began in the Spring of 2015 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 2016-17 Budget.

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

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

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

In January, 2016, 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 24.58 mills. The Board did not increase millage that much in the final budget as 23.93 was all that was needed to be in balance.

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. A preliminary budget was approved in April, 2016 as was required by State law. Board meetings were televised for community members unable to attend. The final budget was approved by the Board on May 23, 2016.

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 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

**Mt. Lebanon School District
2016-17 Budget**

**POLICIES AND PRACTICES
(Continued)**

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.

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 will increase to \$2.45 for 2016-17 at the secondary level and increase to \$2.30 at the elementary schools up 10 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 pay for the replacement of 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. A second bond issue for this project was issued in 2013 with the first payment due in the 2014-15 school year. This resulted in an increase in millage in that budget. Refinancing the Elementary School Renovation Bonds eliminated the need for a millage increase due to debt service in 2016-17.

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

**Mt. Lebanon School District
2016-17 Budget**

**POLICIES AND PRACTICES
(Continued)**

five years, when budget accounts have gone under spent in many categories thus adding to a growing fund balance in the General Fund.

COMMUNITY INPUT

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

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

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 is 120-person increase from 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.

Mt. Lebanon has consistently been considered one of the most desirable places to live in Pennsylvania and our real estate market reflects this sentiment. Since the housing crisis of 2008-2009, the average sale price of residential homes has increased 18.0%, with the average price of a residential property increasing 4.2% compared to the prior year. The housing stock is varied in style and price. In 2015, the average sale price was \$260,177 on 595 properties sold.

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

**Mt. Lebanon School District
2016-17 Budget**

**POLICIES AND PRACTICES
(Continued)**

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 (PBT) ranked the Mt. Lebanon School District #2 in the region and #5 in the State in the 2016 Guide to Western Pennsylvania Schools. The PBT also ranked Markham Elementary School #1 in 3rd and 4th grade in the region. The annual Honor Roll ranks the 105 school districts in the region and the 495 districts in the state based on three years of scores from the Pennsylvania System of School Assessment tests.

U.S. News and World Report awarded Mt. Lebanon High School Silver ranking their 2016 list of the nation's top high schools.

The Mt. Lebanon School District was among the top ranked school districts in the nation in the 2016 Digital School Districts Survey by the Center for Digital Education and the National School Boards Association. Mt. Lebanon was the only school district in Pennsylvania awarded in the mid-sized student population category of 3,000 - 12,000 students. The survey showcases exemplary school boards' and districts' use of technology to govern the district, communicate with students, parents and the community, and improve district operations.

In the area of Fine Art, Mt. Lebanon School District was named among the Best Communities for Music Education in 2016 by the NAMM Foundation. This is the 8th year in a row the District has won this award. NAMM identifies school districts committed to music education as a conduit for success in school and in life.

Lincoln Elementary School was awarded a National Blue Ribbon School in 2013. Lincoln also won Blue Ribbons in 2000-01 and 2002-03. Washington Elementary School was named a National Blue Ribbon School in 2004-05. 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.

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*.

**Mt. Lebanon School District
2016-17 Budget**

**POLICIES AND PRACTICES
(Continued)**

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 11 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 2015-16 is projected to be 5,332; 2,354 at the elementary level; 1,247 at the middle schools; and 1,701 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 learning 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 2015-16 District staff included 414.7 certified teachers, 24 administrators, 20 specialists, 8 administrative assistants, 54.4 secretarial staff, 64 custodial/maintenance staff, 9 head custodians, 24.93 cafeteria workers and 49 support employees (personal care assistants and health services aides). 82% of the teaching staff have at least a master's degree. The average teacher's salary was \$74,637 in 2015-16, with a beginning salary of \$47,500 and a maximum for a teacher with a master's degree of \$145,700. The teaching staff works a 195.5 days/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,

**Mt. Lebanon School District
2016-17 Budget**

**POLICIES AND PRACTICES
(Continued)**

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.

Elementary Facilitators and Department Chairs in the curriculum's respective subject areas provide technical and curricular guidance.

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.

**Mt. Lebanon School District
2016-17 Budget**

**POLICIES AND PRACTICES
(Continued)**

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 21st Century Competencies; Increase Opportunities for Collaboration; and Fiscal Responsibility. The

**Mt. Lebanon School District
2016-17 Budget**

**POLICIES AND PRACTICES
(Continued)**

strategic plan deployment to the school and community occurred with the onset of the 2013 school year.

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.

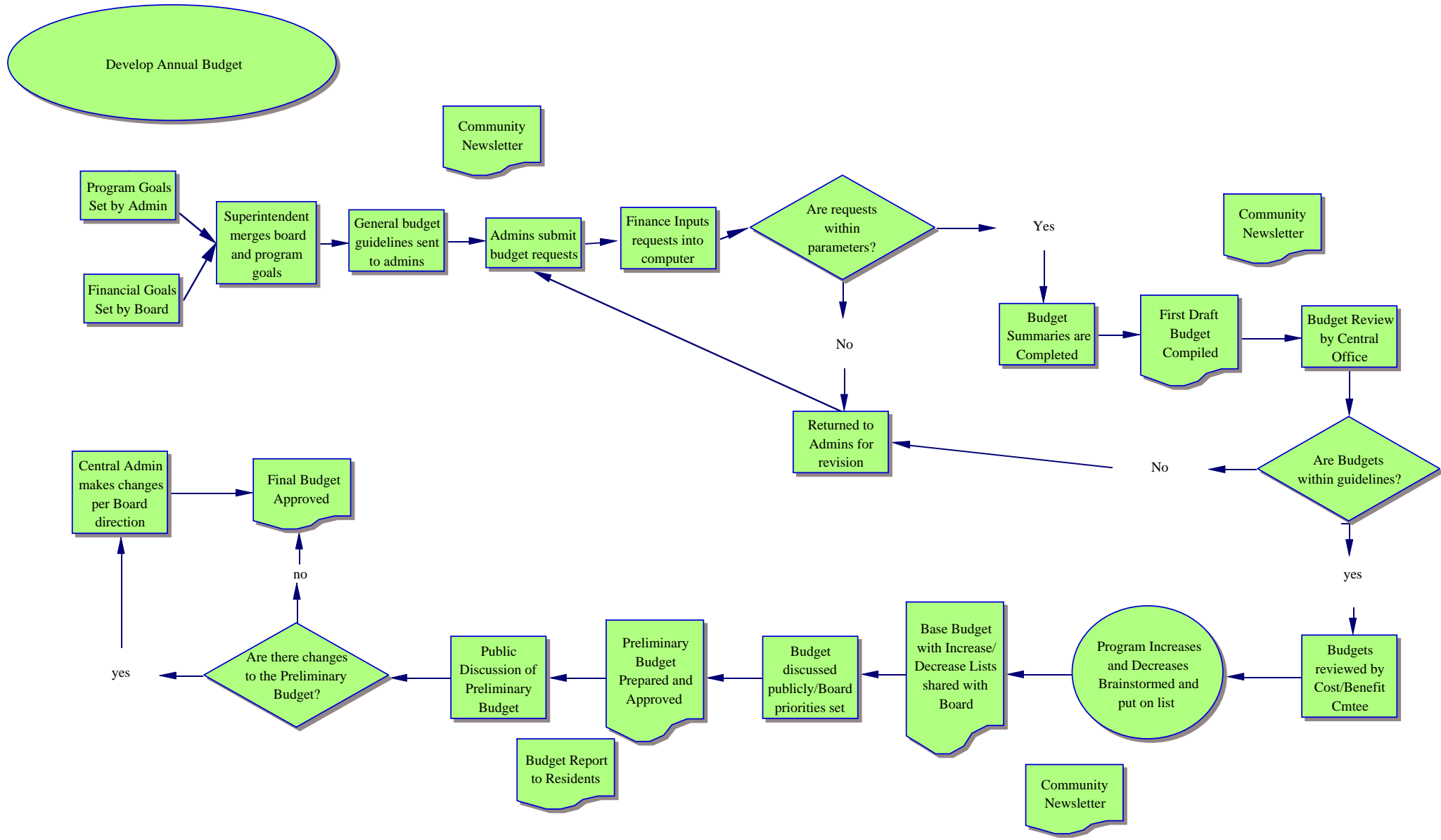
Additionally, at the conclusion of each year's financial audit, an unassigned fund balance of 6% of the subsequent year's expenditure budget must be maintained in the General Fund. This is set in Board Policy, a copy of which is included in this section of the budget. Excess funds beyond 6% of the subsequent 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.

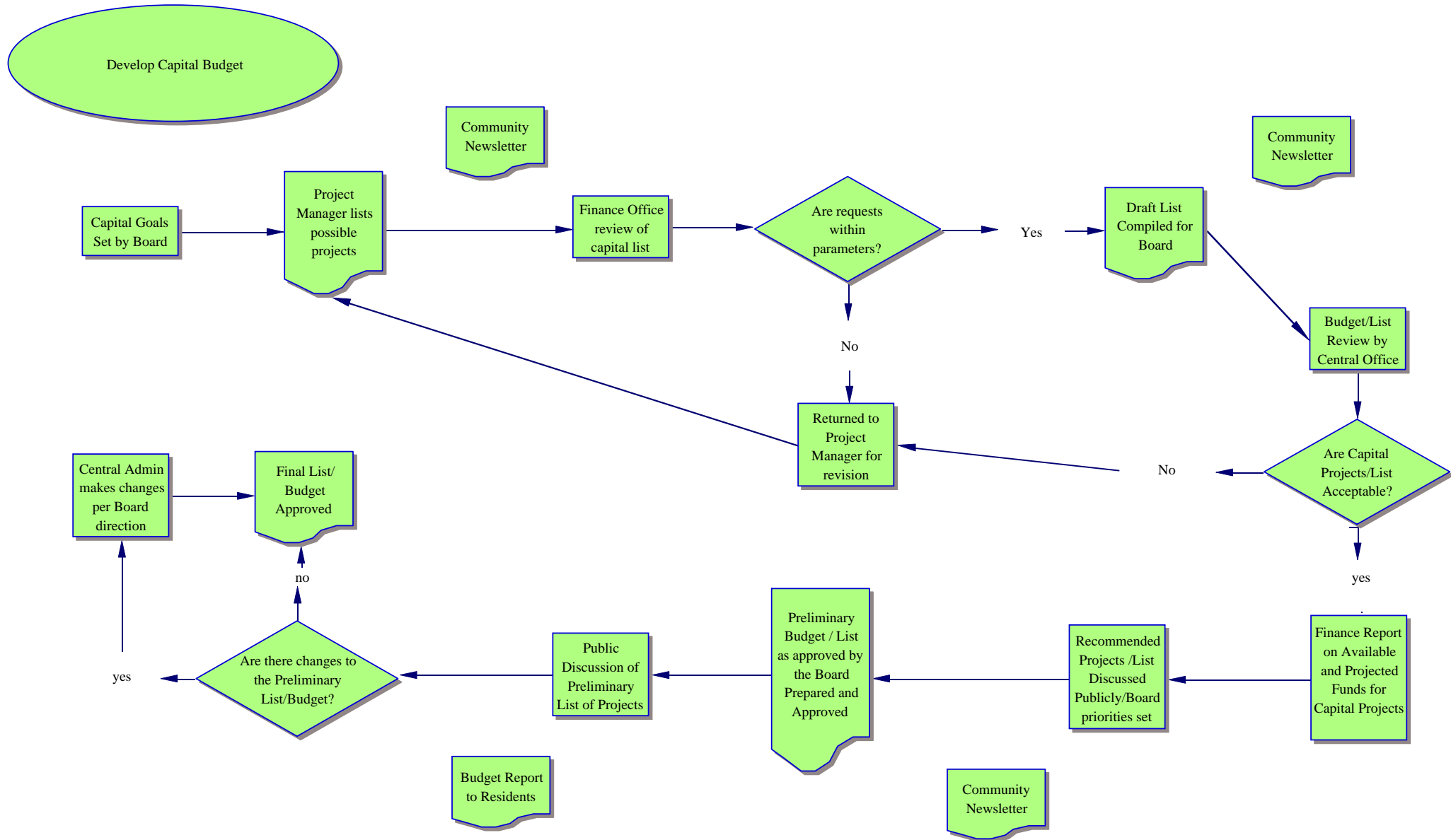
LONG TERM DEBT PRACTICES:

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 2016-2017

AUGUST 2016						
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, 2016		
First Day returning teachers - In-Service Elementary and Secondary	August 22	
In-Service Elementary and Secondary	August 23	
Classroom Management (Option) - Elementary and Secondary	August 24	
Classroom Management (Option) - Elementary and Secondary	August 25	
First Day of Classes	August 29	

JANUARY 2017						
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 2016						
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	

SEPTEMBER, 2016		
Labor Day Holiday	September 5	
OCTOBER, 2016		
In-Service Elementary and Secondary	October 3	
Yom Kippur	October 12	

FEBRUARY 2017						
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				

OCTOBER 2016						
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, 2016		
End of First Nine Weeks	November 4	
In-Service Elementary and Secondary	November 8	
Thanksgiving Recess	November 24-25	

NOVEMBER 2016						
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, 2016		
Holiday Recess	December 23 - January 1	
JANUARY, 2017		
School Reconvenes	January 2	
In-Service Elementary and Secondary	January 16	
End of Second Nine Weeks	January 19	
Classroom Management (Option) - Elementary and Secondary	January 20	

MARCH 2017						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

DECEMBER 2016						
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

FEBRUARY, 2017		
In-Service Elementary and Secondary	February 20	
MARCH, 2017		
End of Third Nine Weeks	March 24	

APRIL 2017						
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						

APRIL, 2017		
Spring Recess	April 12-17	
MAY, 2017		
In-Service Elementary and Secondary	May 16	
Memorial Day Holiday	May 29	

MAY 2017						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

MAY, 2017		
In-Service Elementary and Secondary	May 16	
Memorial Day Holiday	May 29	
JUNE, 2017		
Last Day of School for Students	June 9	
Classroom Mgmt. (Option) Elementary & Secondary/First Snow Make-up Day	June 12	
Second Snow Make-up Day	June 13	
Third Snow Make-up Day	June 14	
Fourth Snow Make-up Day	June 15	

JUNE, 2017		
Last Day of School for Students	June 9	
Classroom Mgmt. (Option) Elementary & Secondary/First Snow Make-up Day	June 12	
Second Snow Make-up Day	June 13	
Third Snow Make-up Day	June 14	
Fourth Snow Make-up Day	June 15	
Additional Snow Days will be made up at the end of the year		

MONTH	TEACHER DAYS	STUDENT DAYS
August	6	3
September	21	21
October	20	19
November	20	19
December	16	16
January	22	20
February	20	19
March	23	23
April	16	16
May	22	21
June	8	7
Total	194	184

JUNE 2017						
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	

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

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

Approved by the School Board January 18, 2016

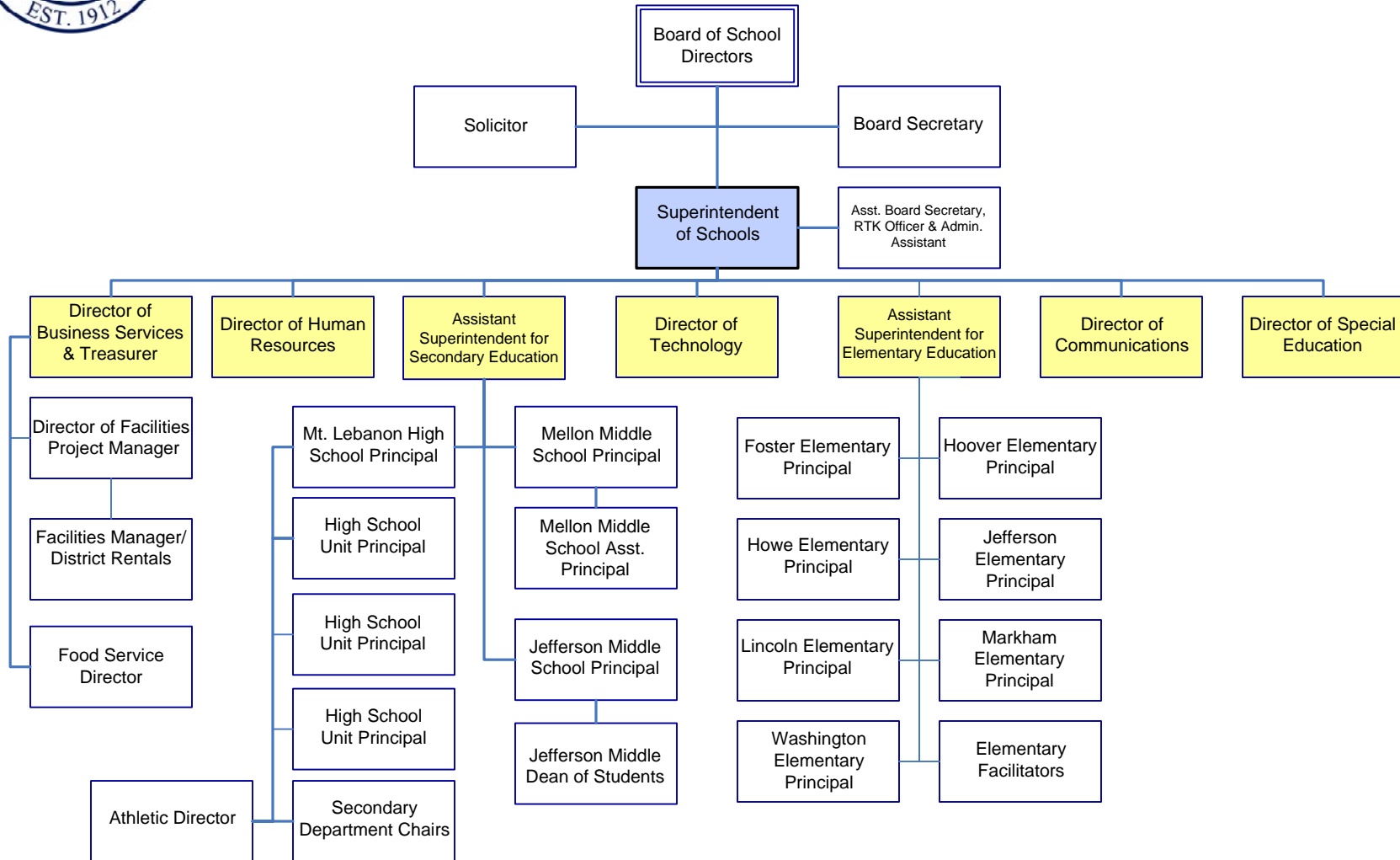
Mt. Lebanon School District 2016-2017 Budget

BUDGET TIMELINE

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



Mt. Lebanon School District





FINANCIAL SECTION

SUMMARY OF ALL FUNDS



**Mt. Lebanon School District
2016-17 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 71% 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

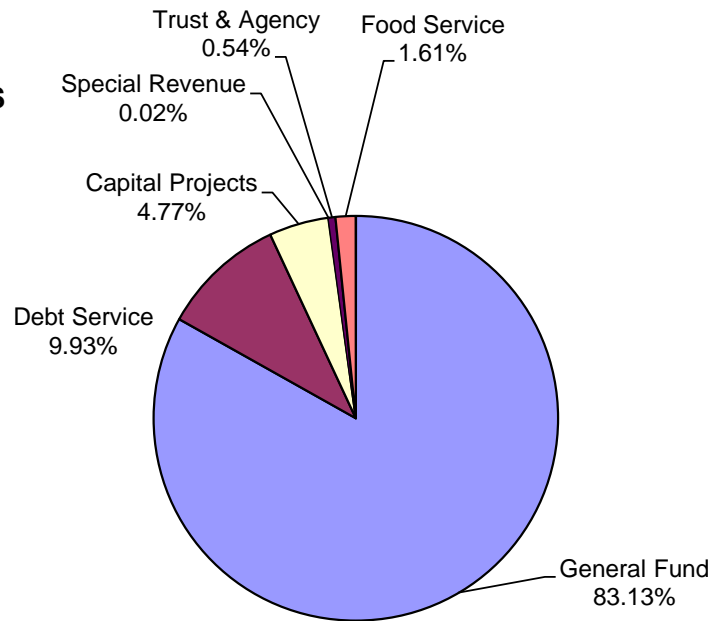
The Food Service Fund is a Proprietary Fund and as such is accounted for on the full accrual basis of accounting. As a Proprietary Fund, food service is to be self-supporting and determines profitability at year-end. The major revenue source is sale of food to students. Federal and state grants are utilized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

Mt. Lebanon School District 2016-17 Budget

SUMMARY OF ALL FUNDS

Fund	Beginning Fund Balance July 1,2015	Revenues	Expenses or Expenditures and Fund Transfers	Ending Fund Balance June 30,2016
General Fund	\$ 9,828,661	\$ 93,966,027	\$ 95,216,027	\$ 8,578,661
Debt Service	69,159	11,369,214	11,369,214	69,159
Capital Projects	8,029,127	50,000	5,461,386	2,617,741
Special Revenue	255,810	25,200	25,000	256,010
Trust & Agency	109,758	606,500	620,000	96,258
Food Service	560,176	1,818,619	1,840,844	537,951
Totals	\$ 18,852,691	\$ 107,835,560	\$ 114,532,471	\$ 12,155,779

SUMMARY OF ALL FUNDS



**Mt. Lebanon School District
2016-17 Budget**

SUMMARY OF ALL FUNDS BY FUND

	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	TRUST & AGENCY	FOOD SERVICE	TOTAL
Revenues:							
Real Estate Tax	\$ 61,704,102						\$61,704,102
Earned Income Tax	7,542,200						7,542,200
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		\$ 50,000	\$ 200	\$ 1,500	\$ 2,000	193,700
Fees	180,000					1,326,619	1,506,619
Tuition/IDEA Funding	1,050,177						1,050,177
Athletic Receipts and Other	62,000			25,000	605,000		692,000
State Subsidies (includes gaming allocation)	21,038,990					120,000	21,158,990
Federal Grants excluding IDEA Funding	563,558					300,000	863,558
Total Revenues	93,966,027	\$ -	50,000	25,200	606,500	1,748,619	96,396,346
Expenditures and Reserves:							
Salaries	45,477,580					599,945	46,077,525
Fringe Benefits	26,545,392					262,000	26,807,392
Contracted Services	3,226,979						3,226,979
Repairs & Maintenance	1,130,690		4,798,802	25,000		70,000	6,024,492
Tuition, Transportation, Insurance	3,470,459						3,470,459
Supplies	1,392,203				600,000	823,899	2,816,102
Utilities	1,256,894						1,256,894
Books	371,214						371,214
Equipment	267,060		662,584				929,644
Fees and Fixed Charges	58,292	11,369,214			20,000	85,000	11,532,506
Joint Venture Debt	80,050						80,050
Use of OPEB reserve	500,000						500,000
Subtotal Expenditures	83,776,813	11,369,214	5,461,386	25,000	620,000	1,840,844	103,093,257
Fund Transfers and Other Financing Sources (Uses)							
Transfer to Other Funds	11,439,214						11,439,214
Transfer from Other Funds		11,369,214	-			70,000	11,439,214
Revenue Over (Under) Expenditures Including Other Financing Sources (Uses)	(1,250,000)	-	(5,411,386)	200	(13,500)	(22,225)	(6,696,911)
Beginning Fund Balance	9,828,661	69,159	8,029,127	255,810	109,758	560,176	18,852,690
Ending Fund Balance	\$ 8,578,661	\$ 69,159	\$ 2,617,741	\$ 256,010	\$ 96,258	\$ 537,951	\$12,155,779

Mt. Lebanon School District 2016-17 Budget

SUMMARY OF ALL FUNDS BY YEAR

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Revenues:					
Real Estate Tax <i>(includes liens)</i>	\$ 54,685,072	\$ 57,325,170	\$ 60,288,038	\$ 61,314,458	\$ 62,479,102
Earned Income Tax	6,486,666	7,182,405	7,392,189	7,467,525	7,542,200
Realty Transfer Tax	596,130	825,839	789,122	775,000	825,000
Public Utility Tax	81,571	78,508	81,601	85,000	85,000
Earnings on Investments	179,886	67,360	71,037	193,700	193,700
Fees	1,431,121	1,315,609	1,480,545	1,482,655	1,506,619
Tuition/IDEA Funding	823,511	808,578	1,073,516	858,935	1,050,177
Athletic Receipts and Other	685,725	645,328	945,885	686,241	692,000
State Subsidies (includes gaming allocation)	14,252,032	16,435,619	17,690,241	19,603,032	21,158,990
Federal Grants excluding IDEA Funding	877,876	814,557	716,195	863,558	863,558
Total Revenues	80,099,590	85,498,973	90,528,370	93,330,104	96,396,346
Expenditures and Revenues:					
Salaries	42,399,359	43,268,002	45,150,106	45,469,990	46,077,525
Fringe Benefits	15,323,664	19,275,967	22,075,969	24,388,626	26,807,392
Contracted Services	3,745,341	3,619,332	4,137,178	3,739,315	3,226,979
Repairs & Maintenance	13,618,047	30,869,503	17,725,582	8,057,403	6,024,492
Tuition, Transportation, Insurance	2,835,337	2,880,479	2,918,023	3,423,037	3,470,459
Supplies	2,161,545	2,045,072	2,069,856	2,435,073	2,816,102
Utilities	993,691	1,303,699	1,349,398	1,292,394	1,256,894
Books	644,559	494,114	421,634	427,293	371,214
Equipment	1,194,928	889,813	1,465,393	1,236,194	929,644
Fees and Fixed Charges	9,755,785	10,304,676	11,060,659	11,513,770	11,612,556
Use of OPEB reserve					500,000
Subtotal Expenditures	92,672,256	114,950,657	108,373,798	101,983,095	103,093,257
Fund Transfers and Other Financing Sources (Uses)					
Transfer to Other Funds	9,650,995	6,344,547	12,941,164	11,372,670	11,439,214
Transfer from Other Funds	9,650,995	6,344,547	12,941,164	11,372,670	11,439,214
Bond Proceeds	-	-	-	-	-
Revenue Over (Under) Expenditures Including Other Financing Sources (Uses)	(12,572,666)	(29,451,684)	(17,845,429)	(8,652,991)	(6,696,911)
Beginning Fund Balance	78,180,956	38,347,406	41,944,571	24,128,435	18,852,690
Ending Fund Balance	\$ 38,347,406	\$ 41,944,571	\$ 24,128,435	\$ 18,852,690	\$ 12,155,779

GENERAL FUND



Mt. Lebanon School District 2016-17 Budget

GENERAL FUND SUMMARY

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Revenues:					
Real Estate Tax	\$ 48,362,461	\$ 56,225,482	\$ 59,127,408	\$ 60,489,458	\$ 61,704,102
Earned Income Tax	5,783,167	7,182,405	7,392,189	7,467,525	7,542,200
Realty Transfer Tax	736,767	825,839	789,122	775,000	775,000
Liened Tax	3,334,615	1,099,688	1,160,630	825,000	825,000
Public Utility Tax	80,728	78,508	81,601	85,000	85,000
Earnings on Investments	270,153	49,896	42,604	140,000	140,000
Fees	85,869	128,231	198,760	150,000	180,000
Tuition/IDEA Funding	999,509	808,578	1,073,516	858,935	1,050,177
Athletic Receipts and Other	21,711	56,750	69,295	56,241	62,000
State Subsidies (includes gaming allocation)	13,367,148	16,334,004	17,569,626	19,483,032	21,038,990
Federal Grants excluding IDEA Funding	1,827,167	545,750	413,092	563,558	563,558
Total Revenues	74,869,295	83,335,131	87,917,843	90,893,749	93,966,027
Expenditures and Reserves:					
Salaries	40,889,621	42,671,150	44,520,117	44,969,990	45,477,580
Fringe Benefits	13,557,523	19,097,544	21,744,347	24,213,626	26,545,392
Contracted Services	3,393,295	3,111,395	3,275,278	3,119,315	3,226,979
Repairs & Maintenance	1,236,939	1,017,202	984,231	1,092,738	1,130,690
Tuition, Transportation, Insurance	3,074,266	2,831,261	2,842,638	3,353,037	3,470,459
Supplies	1,314,291	1,258,563	1,216,883	1,406,294	1,392,203
Utilities	1,466,297	1,303,699	1,349,398	1,292,394	1,256,894
Books	774,402	494,114	421,634	427,293	371,214
Equipment	721,525	564,185	554,960	260,292	267,060
Fees	61,873	49,491	72,310	55,100	58,292
Reserve for OPEB*	-	-	-	500,000	500,000
Joint Venture Debt	55,694	76,549	78,870	81,000	80,050
Subtotal Expenditures	66,545,726	72,475,153	77,060,665	80,771,079	83,776,813
Fund Transfers:					
Transfer to Debt Service Fund	4,768,938	10,144,038	12,872,161	11,302,670	11,369,214
Transfer to Food Service Fund	69,162	69,162	69,003	70,000	70,000
Total Expenditures, Reserves, Transfers	71,383,826	82,688,353	90,001,829	92,143,749	95,216,027
Beginning Fund Balance	9,030,395	12,515,864	13,162,642	11,078,661	9,828,661
Ending Fund Balance	\$ 12,515,864	\$ 13,162,642	\$ 11,078,661	\$ 9,828,661	\$ 8,578,661

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 **2016-17 Budget**

MT LEBANON SCHOOL DISTRICT FORECAST OF BUDGETED EXPENDITURES

<i>Forecasted years are estimates</i>	Audited 2014-15		Budgeted 2015-16		Budgeted 2016-17		Forecasted 2017-18		Forecasted 2018-19		Forecasted 2019-20		Forecasted 2020-21								
REVENUES	\$	87,917,843	100%	\$	90,893,749	100%	\$	93,966,027	100%	\$	98,283,110	100%	\$	101,530,966	100%	\$	104,691,800	100%			
Real Estate Tax		59,127,408	67%		60,489,458	67%		61,704,102	66%		64,153,450	67%		65,622,620	67%		70,377,433	67%			
Earned Income Tax		7,392,188	8%		7,467,525	8%		7,542,200	8%		7,768,466	8%		8,001,520	8%		8,488,813	8%			
Other Taxes		2,075,025	2%		1,685,000	2%		1,685,000	2%		1,685,000	2%		1,685,000	2%		1,685,000	2%			
Investment Earnings		42,604	0%		140,000	0%		140,000	0%		560,000	1%		616,000	1%		677,600	1%			
Other Local Income		699,435	1%		470,000	1%		697,000	1%		716,000	1%		716,000	1%		716,000	1%			
State		15,866,577	18%		17,773,588	20%		19,329,221	21%		18,829,467	19%		19,339,969	19%		19,878,452	19%			
Federal		1,011,557	1%		1,158,734	1%		1,158,734	1%		1,158,734	1%		1,158,734	1%		1,158,734	1%			
Gaming Fund Allocation		1,703,049	2%		1,709,444	2%	\$	1,709,769	2%		1,709,769	2%		1,709,769	2%		1,709,769	2%			
EXPENDITURES	\$	90,001,829	100%	\$	92,143,749	100%	\$	95,216,027	100%	\$	97,484,346	100%	\$	100,010,705	100%	\$	105,925,572	100%			
Salaries		44,520,117	49%		44,969,990	49%		45,479,580	48%		46,616,570	48%		47,781,984	48%		50,200,947	47%			
Fringe Benefits		21,744,347	24%		24,213,626	26%		26,545,392	28%		27,839,660	29%		29,092,445	29%		31,769,677	30%			
Contracted Services		3,275,278	4%		3,119,315	3%		3,234,275	3%		3,266,618	3%		3,299,284	3%		3,365,600	3%			
Repair & Maintenance		984,231	1%		1,092,738	1%		1,130,690	1%		1,141,997	1%		1,153,417	1%		1,176,601	1%			
Transp,Tuition,Insur		2,842,638	3%		3,353,037	4%		3,473,058	4%		3,507,789	4%		3,542,866	4%		3,614,078	3%			
Supplies		1,216,883	1%		1,395,294	2%		1,331,830	1%		1,345,148	1%		1,358,600	1%		1,385,908	1%			
Utilities		1,349,398	1%		1,292,394	1%		1,256,894	1%		1,282,032	1%		1,294,852	1%		1,320,879	1%			
Books		421,634	0%		438,293	0%		416,188	0%		420,350	0%		424,553	0%		433,087	0%			
Equipment		554,960	1%		260,292	0%		270,564	0%		273,270	0%		276,002	0%		281,550	0%			
Fees		72,310	0%		55,100	0%		58,292	0%		58,875	0%		59,464	0%		60,659	0%			
Parkway West Debt		78,870	0%		81,000	0%		80,050	0%		80,050	0%		80,050	0%		80,050	0%			
Transfer-Food Svs.		69,003	0%		70,000	0%		70,000	0%		70,000	0%		70,000	0%		70,000	0%			
Transfer-Debt Svs/Capital Fnd		12,872,160	14%		11,302,670	12%		11,369,214	12%		11,581,988	12%		11,577,188	12%		12,166,538	11%			
<i>Budgetary Reserve for OPEB (funded from OPEB Reserve)</i>					500,000			500,000													
		-																			
FINANCIAL SUMMARY							ESTIMATED!!!		ESTIMATED!!!		ESTIMATED!!!		ESTIMATED!!!		ESTIMATED!!!		ESTIMATED!!!				
Unassigned Fund Balance		5,528,625			5,528,625			5,712,962			6,000,642			6,193,212			6,355,534				
Assessed Valuation		2,715,449,015			2,731,822,780			2,740,089,012			2,767,489,902			2,767,489,902			2,767,489,902				
Revenue per mill		2,554,100			2,641,673			2,649,666			2,676,163			2,676,163			2,676,163				
Millage Rate		23.15			23.55			23.93	0.38		24.61	0.68		25.16	0.55		26.07	0.91		26.94	0.86
									millage increase												
DEMOGRAPHICS																					
Number of Students		5,321			5,361			5,421			5,456			5,491			5,510			5,556	
Per Pupil Cost	\$	16,914		\$	17,188		\$	17,564		\$	17,867		\$	18,214		\$	18,733		\$	19,065	
PSERS Employer Rate					25.84%			30.03%			32.04%			33.27%			34.20%			33.51%	

Mt. Lebanon School District 2016-17 Budget

MT. LEBANON SCHOOL DISTRICT GENERAL FUND BUDGET SUMMARY

<u>Final Budget</u> 23-May-16	Audited 2014-15		Budgeted 2015-16		Budgeted 2016-17	Budget/Budget Percent Increase	
REVENUES	\$ 87,917,843	100%	\$ 90,893,749	100%	\$ 93,966,027	100%	3.4%
Real Estate Tax	59,127,408	67%	60,489,458	67%	61,704,102	66%	2.0%
Earned Income Tax	7,392,188	8%	7,467,525	8%	7,542,200	8%	1.0%
Other Taxes	2,075,025	2%	1,685,000	2%	1,685,000	2%	0.0%
Investment Earnings	42,604	0%	140,000	0%	140,000	0%	0.0%
Other Local Income	699,435	1%	470,000	1%	697,000	1%	48.3%
State	15,866,577	18%	17,773,588	20%	19,329,221	21%	8.8%
Federal	1,011,557	1%	1,158,734	1%	1,158,734	1%	0.0%
Gaming Fund Allocation	1,703,049	2%	1,709,444	2%	1,709,769	2%	0.0%
EXPENDITURES	\$ 90,001,829	100%	\$ 92,143,749	100%	\$ 95,216,027	100%	3.3%
Salaries	44,520,117	49%	44,969,990	49%	45,479,580	48%	1.1%
Fringe Benefits	21,744,347	24%	24,213,626	26%	26,545,392	28%	9.6%
Contracted Services	3,275,278	4%	3,119,315	3%	3,234,275	3%	3.7%
Repair & Maintenance	984,231	1%	1,092,738	1%	1,130,690	1%	3.5%
Transp,Tuition,Insur	2,842,638	3%	3,353,037	4%	3,473,058	4%	3.6%
Supplies	1,216,883	1%	1,395,294	2%	1,331,830	1%	-4.5%
Utilities	1,349,398	1%	1,292,394	1%	1,256,894	1%	-2.7%
Books	421,634	0%	438,293	0%	416,188	0%	-5.0%
Equipment	554,960	1%	260,292	0%	270,564	0%	3.9%
Fees	72,310	0%	55,100	0%	58,292	0%	5.8%
Parkway West Debt	78,870	0%	81,000	0%	80,050	0%	-1.2%
Transfer-Food Svs.	69,003	0%	70,000	0%	70,000	0%	0.0%
Transfer-Debt Svs/Capital Fnd	12,872,160	14%	11,302,670	12%	11,369,214	12%	0.6%
Budgetary Reserve for OPEB (funded from OPEB Reserve)			500,000		500,000	1%	
			Use of fund balance: \$		750,000		
FINANCIAL SUMMARY							
Unassigned Fund Balance	5,528,625		5,528,625		5,712,962	6.0%	% of budget
Assessed Valuation	2,715,449,015		2,731,822,780		2,740,089,012	0.3%	% increase
Revenue per mill	2,554,100		2,641,673		2,649,666		
Millage Rate	23.15		23.55		23.93	0.38	Mill Increase
DEMOGRAPHICS							
						Act 1 Index	0.57
						Act 1 Index plus Exceptions	1.03
						Current Budget Out of Balance	0.38
Number of Students	\$ 5,321	\$	5,361	\$	5,421		
Per Pupil Cost	\$ 16,914	\$	17,188	\$	17,564	2.2%	

**Mt. Lebanon School District
2016-17 Budget**

FUND BALANCE CLASSIFICATION

Fiscal Year	<u>Assigned to:</u>					Total Fund Balance
	Non Spendable	Restricted	Capital Projects	OPEB Obligations	Unassigned	
2013	\$456,076	\$0	\$5,058,779	\$1,675,000	\$4,989,870	\$12,179,725
2014	358,517	0	4,430,213	2,675,000	5,275,471	12,739,201
2015	288,349	0	2,111,355	2,675,000	5,528,625	10,603,329

GENERAL FUND BUDGET

REVENUES



Mt. Lebanon School District 2016-17 BUDGET

GENERAL FUND REVENUE EXPLANATION

LOCAL REVENUE:

REAL ESTATE TAX..... \$61,704,102

Budget for 2015-16 was \$60,489,458 net of gaming funds of \$1,709,444.

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 (3/16/2016):	\$2,731,004,235
Adjustments (per tax office)	-
Plus estimated Asbury Heights Settlement	12,000,000
Less successful appeals-(commercial and residential)	2,915,223
Equals Adjusted Assessed Value:	\$2,740,089,012
Millage Rate:	23.93
Collectible Taxes at Face Value:	\$65,577,943
Percent of Taxes Paid at Discount:	88.0%
Real Estate Tax net of discount - no Gaming Funds:	\$64,423,772
Less Historical % of Liens at Year End est at 1.2%:	773,085
Less Gaming Fund Rebates:	1,709,769
Budget-Real Estate Taxes at 2016-17 Millage Rate:	\$61,940,917

(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 66% of total revenues. If the calculation is off by only 1%, we will not have \$617,000 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 98% of all real estate taxes. But in any given year, delinquencies range from 1.1% to 3.3%. 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 and the implementation of an installment payment plan which has become popular.

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 2016-17 Budget reflects funds granted from Gambling (Gaming) Tax proceeds. As a result of this new allocation, \$1,709,769 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 2016-17 was \$7,658 in assessment reduction, which rebated \$183 to each of 9,330 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 \$2,740,089,012 which is higher than the prior year.

EARNED INCOME TAX \$7,542,200

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 2016-17 Budget we assumed there would be a 3% increase from current year projected final collections. 2015-16 collections are running behind budgeted sums.

As we look at historical collections, we see annual changes ranging from decreases of 4.8% from prior year collections to a 10.7% increase in 2013. 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.

Year	Tax	Change
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%
2013	7,135,252	10.7%
2014	7,182,405	0.7%
2015	7,392,188	2.9%

OCCUPATION TAX (LST) \$50,000

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

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

REALTY TRANSFER TAX..... \$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 2015 to be at the mid range of possibilities based on an improved economy.

Year	Tax	Change
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%
2013	728,036	22.1%
2014	825,839	13.4%
2015	789,122	-4.4%

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
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%
2013	84,597	3.7%
2014	78,508	-7.2%
2015	81,601	3.9%

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 2017 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 .4 and .3%.

FEES \$80,000

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. This includes a student fee for parking at the high school site and a student participation fee for activities.

TUITION..... \$425,000

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

The Board approved a policy which allows us to accept tuition students. This includes 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. For the 2016 fiscal year, the Board approved as many as 10 foreign exchange students as tuition based for the school year. The expected increase in tuition from these students is \$170,000. The revenue for fiscal 2014 is audited at \$274,088. We anticipate that the budget for fiscal 2016 will be reasonably accurate.

ATHLETIC RECEIPTS AND MISCELLANEOUS REVENUE \$142,001

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..... \$71,768,303

STATE REVENUE:

BASIC EDUCATION SUBSIDY \$6,118,783

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 an increase in this revenue source this fiscal year. We budgeted for a small 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 unless a change in tax structure at the state level provides additional funds for schools.

Fiscal Year	Basic Education Funding	Percent Change
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%
2014	5,774,060	3.4%
2015	5,831,801	1.0%

SPECIAL EDUCATION..... \$2,623,421

Special Education is State reimbursement to school districts to help offset additional instructional costs for the operation of mandated special education programs. A small increase was budgeted this year.

Fiscal Year	Special Ed Funding	Percent Change
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%
2014	2,565,274	0.0%
2015	2,565,274	0.0%

TRANSPORTATION..... \$150,000

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 limited funds in this budget.

CONSTRUCTION SUBSIDIES..... \$1,330,046

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. Note that the State is behind in their payments by at least a few years and owes the District over \$3 million in back payments for the high school bonds. Over \$700,000 of this budget is due to high school bond reimbursements.

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 \$418,618

The Governor proposed a large 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..... \$80,000

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 \$1,739,594

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 \$6,828,759

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. The retirement rate of 25.84% in 2015-16 was increased by the Retirement Board to 30.03% for 2016-17.

TUITION REIMBURSEMENT..... \$20,000

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

GAMBLING (GAMING) ALLOCATION..... \$1,709,769

The State approved gambling in Pennsylvania a number of years ago. In 2016-17, Mt. Lebanon was granted \$1.7 million to rebate to eligible owner/occupied homeowners as a reduction in their assessment of \$7,658, 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)..... \$21,038,990

FEDERAL REVENUE:

E.C.I.A. TITLE I..... \$288,179

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..... \$101,142

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..... \$24,237

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.

IDEA \$595,176

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

ACCESS..... \$150,000

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

TOTAL FEDERAL FUNDS \$1,158,734

USE OF FUND BALANCE AND OPEB RESERVE \$1,250,000

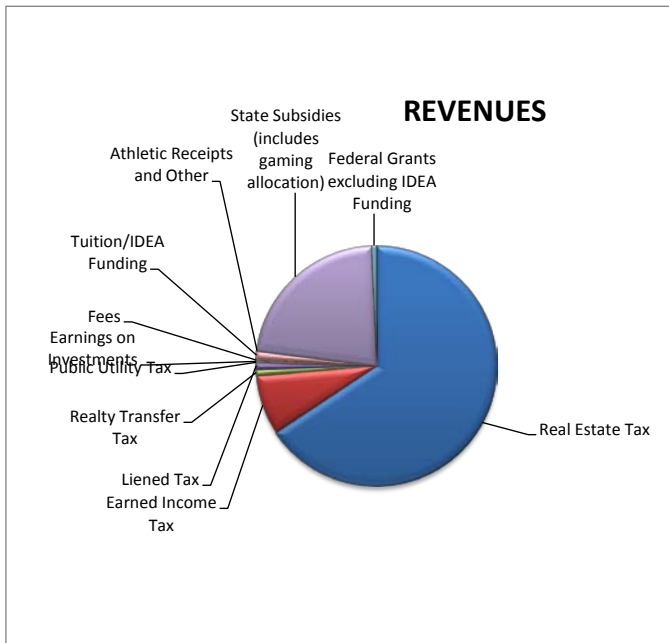
The School Board allocated \$750,000 of the unallocated fund balance to balance revenues with expenditures this year due to a growing fund balance over the past few years beyond what is needed to fund anticipated capital projects. Board policy sets the unassigned balance at 6% of budget to assure fiscal stability in our operating budget. An additional use of \$500,000 is budgeted to be used from the OPEB reserve.

TOTAL REVENUE BUDGET IN 2016-17 \$95,216,027

Mt. Lebanon School District 2016-17 Budget

REVENUE BUDGET

	Audited 2013-14	Audited 2014-15	Budget 2015-16	Budget 2016-17	Increase	% Budget
Real Estate Tax	\$ 56,225,482	\$ 59,127,408	\$ 60,489,458	\$ 61,704,102	2.0%	65%
Earned Income Tax	7,182,405	7,392,189	7,467,525	7,542,200	1.0%	8%
Realty Transfer Tax	825,839	789,122	775,000	775,000	0.0%	1%
Liened Tax	1,099,688	1,160,630	825,000	825,000	0.0%	1%
Public Utility Tax	78,508	81,601	85,000	85,000	0.0%	0%
Earnings on Investments	49,896	42,604	140,000	140,000	0.0%	0%
Fees	128,231	198,760	150,000	180,000	20.0%	0%
Tuition/IDEA Funding	808,578	1,073,516	858,935	1,050,177	22.3%	1%
Athletic Receipts and Other	56,750	69,295	56,241	62,000	10.2%	0%
State Subsidies (includes gaming allocation)	16,334,004	17,569,626	19,483,032	21,038,990	8.0%	22%
Federal Grants excluding IDEA Funding	545,750	413,092	563,558	563,558	0.0%	1%
Use of Fund Balance		-	750,000	750,000	0.0%	1%
Use of OPEB Reserve			500,000	500,000		1%
Total Revenues	\$ 83,335,131	\$ 87,917,843	\$ 92,143,749	\$ 95,216,027	3.3%	100%



Real Estate Taxes, which make up 65% of this budget, reflect a 2% increase from the prior year. This was necessary to keep the budget in balance. The millage increase was .38 mills, bringing the total millage assessed on real value of property to 23.93 mills.

Earned income tax projects a 1% increase since the projection of actual collections in 2015-16 is less than the budgeted amount. Increases of about 3% are expected over those projected year end actuals.

Governor Wolf proposed a budget which increased State funding for education, obtaining those additional funds from increase tax rates at the State level. This proposal was rejected in the State legislative bodies and a final budget was delayed almost a year. The legislature is now looking at funding for 2016-17. We have budgeted for an increase in our two major subsidies by a 2% over current year subsidy amounts, and for half the cost of our Social Security and Retirement contributions.

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 year before State borrowing proposed to fund these costs becomes an allocation to us.

\$750,000 of the fund balance was needed to balance revenues with expenditures in this budget.

	Audited 2013-14	Audited 2014-15	Budget 2015-16	Budget 2016-17	Increase	% Budget
State Subsidies						
Basic Ed Subsidy	\$ 5,796,217	\$ 5,796,217	\$ 5,909,081	\$ 6,118,783	3.5%	29%
Special Ed Subsidy	2,550,087	2,544,853	2,573,858	2,623,421	1.9%	12%
Social Security Reimbursement	1,599,458	1,641,006	1,720,102	1,739,594	1.1%	8%
Retirement Reimbursement	3,579,939	4,717,535	5,810,123	6,828,759	17.5%	32%
Construction Subsidy	707,066	713,596	1,337,940	1,330,046	-0.6%	6%
Health Subsidy	99,320	-	100,000	100,000	0.0%	0%
Gaming Fund Allocation	1,703,512	1,703,049	1,709,444	1,709,769	0.0%	8%
Other State Subsidies	298,405	453,371	282,484	588,618	108.4%	3%
Total All State Subsidies	\$ 16,334,004	\$ 17,569,626	\$ 19,443,032	\$ 21,038,990	8.2%	100%



GENERAL FUND BUDGET EXPENDITURES



**Mt. Lebanon School District
2016-17 Budget**

**GENERAL FUND
EXPENDITURE EXPLANATION**

INSTRUCTION:

REGULAR INSTRUCTION \$45,327,778

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..... \$9,086,021

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

VOCATIONAL EDUCATION..... \$257,740

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

OTHER INSTRUCTIONAL PROGRAMS \$314,853

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..... \$260,508

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 \$55,246,900

SUPPORT SERVICES:

STUDENT SUPPORT SERVICES \$3,518,156

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

INSTRUCTIONAL SUPPORT SERVICES \$2,191,691

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..... \$5,589,048

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

**Mt. Lebanon School District
2016-17 Budget**

**GENERAL FUND
EXPENDITURE EXPLANATION
(Continued)**

PUPIL HEALTH \$981,688

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 \$975,339

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 \$9,276,062

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 \$1,660,517

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 \$1,269,289

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

TOTAL SUPPORT SERVICES \$25,461,790

NON-INSTRUCTIONAL SERVICES:

STUDENT ACTIVITIES \$586,192

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

ATHLETICS \$1,529,375

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
2016-17 Budget**

**GENERAL FUND
EXPENDITURE EXPLANATION
(Continued)**

COMMUNITY SERVICES\$372,506

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

DEBT SERVICE AND TRANSFERS\$11,519,264

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 (for OPEB)\$500,000

TOTAL NON-INSTRUCTIONAL SERVICES\$14,507,337

TOTAL EXPENDITURES AND FUND TRANSFERS.....\$95,216,027

FUND BALANCE:

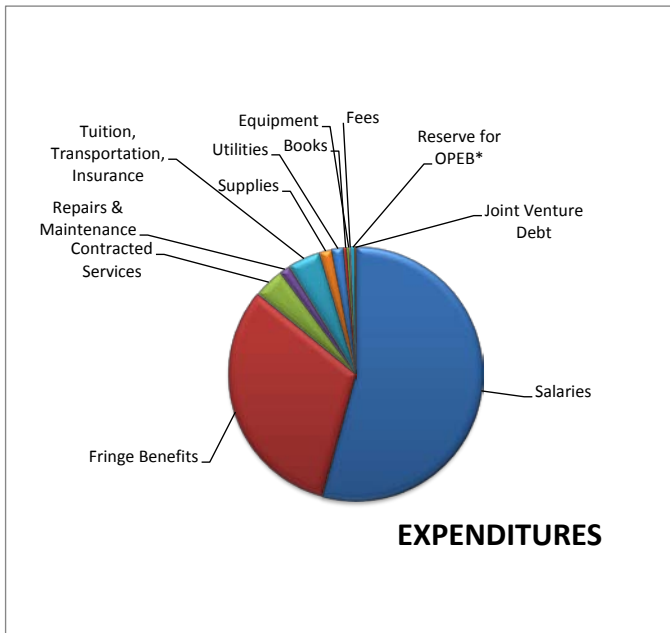
The unassigned fund balance is budgeted to be 6% of expenditures as per Board Policy. Excess funds above this amount are to be transferred to the Capital Fund and other funds as designated by the School Board. If the fund balance drops below 6% of expenditures, the School Board must designate under spending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

Mt. Lebanon School District 2016-17 Budget

EXPENDITURE BUDGET BY OBJECT

	Audited 2013-14	Audited 2014-15	Budget 2015-16	Budget 2016-17	Increase	% Budget
Salaries	\$ 42,671,150	\$ 44,520,117	\$ 44,969,990	\$ 45,477,580	1.1%	48%
Fringe Benefits	19,097,544	21,744,347	24,213,626	26,545,392	9.6%	28%
Contracted Services	3,111,395	3,275,278	3,119,315	3,226,979	3.5%	3%
Repairs & Maintenance	1,017,202	984,231	1,092,738	1,130,690	3.5%	1%
Tuition, Transportation, Insurance	2,831,261	2,842,638	3,353,037	3,470,459	3.5%	4%
Supplies	1,258,563	1,216,883	1,406,294	1,392,203	-1.0%	1%
Utilities	1,303,699	1,349,398	1,292,394	1,256,894	-2.7%	1%
Books	494,114	421,634	427,293	371,214	-13.1%	0%
Equipment	564,185	554,960	260,292	267,060	2.6%	0%
Fees	49,491	72,310	55,100	58,292	5.8%	0%
Reserve for OPEB*		-	500,000	500,000	0.0%	1%
Joint Venture Debt	76,549	78,870	81,000	80,050	-1.2%	0%
Subtotal Expenditures	\$ 72,475,153	\$ 77,060,665	\$ 80,771,079	\$ 83,776,813	3.7%	88%
Fund Transfers:						
Transfer to Debt Service Fund	10,144,038	12,872,161	11,302,670	11,369,214	0.6%	12%
Transfer to Food Service Fund	69,162	69,003	70,000	70,000	0.0%	0%
Total Expenditures and Fund Transfers	\$ 82,688,353	\$ 90,001,829	\$ 92,143,749	\$ 95,216,027	3.3%	100%

*Note that this cost is included in other categories for audited final figures



Salaries and fringe benefits make up 76% of our budget. With debt service at another 12%, 88% of our budget is tied to some-what fixed costs. Salary increases would have been higher had we not had 10 teacher retirements this year.

The retirement contribution rate is budgeted at 30.03%, a 16% over this year's rate of 25.84%. Note that the State reimburses schools half this cost which shows up as increased State revenue. A moderate increase in health care of 2.25% also helped control fringe benefit costs this year.

Utility rates remain low again this year. This, added to our energy management program, has stabilized costs in this budget.

Refinancing our 2005 Bonds delayed debt service increases until 2019.

Book costs have been transferred to the Capital Budget when possible this year. This led to a large decrease in this budgeted item.

We have budgeted to fund our Other Post Employment Benefits (OPEB) from a reserve this year as funds have been assigned for this purpose in the General Fund.

Prior year budgets anticipated transfers to the Capital Budget for on-going maintenance projects. This budget does not reflect such a transfer since the refinancing of the 2005 bonds provided money at closing for this purpose. However, The Board regularly discusses this concept and could 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 reserved for OPEB retiree healthcare payments at the Board's discretion.

**Mt. Lebanon School District
2016-17 Budget**

EXPENDITURE BUDGET BY PROGRAM

	Audited 2013-14	Audited 2014-15	Budget 2015-16	Budget 2016-17	Increase	% Budget
Instruction						
Regular Instruction						
Elementary Instruction	\$ 10,662,522	\$ 11,430,382	\$ 11,403,626	\$ 12,051,457	5.7%	13%
Language Arts	4,931,619	5,209,273	6,128,864	6,285,346	2.6%	7%
World Language	2,776,045	3,046,132	3,223,862	3,221,346	-0.1%	3%
Social Studies	2,609,299	2,714,066	2,967,316	3,168,607	6.8%	3%
Mathematics & Computer Science	2,299,099	2,571,542	2,847,860	3,040,317	6.8%	3%
Science	3,271,190	3,409,551	3,633,403	3,820,332	5.1%	4%
Fine Arts	4,126,114	4,327,282	4,454,846	4,536,583	1.8%	5%
Physical Education/Health	1,988,529	2,220,875	2,348,471	2,336,309	-0.5%	2%
Family & Consumer Science	349,128	379,408	425,678	458,131	7.6%	0%
Technology Education	431,055	453,356	481,026	555,251	15.4%	1%
Business Education	441,271	456,521	507,720	570,907	12.4%	1%
Other Instruction	5,023,212	5,532,957	4,998,470	5,283,192	5.7%	6%
Subtotal Regular Instruction	\$ 38,909,083	\$ 41,751,345	\$ 43,421,142	\$ 45,327,778	4.4%	48%
Special Education	7,450,772	7,954,605	8,629,577	9,086,021	5.3%	10%
Vocational Education	229,295	167,741	192,000	257,740	34.2%	0%
Summer Programs	46,816	32,841	109,158	112,401	3.0%	0%
Homebound Education	13,957	33,795	8,123	8,364	3.0%	0%
Federal Programs	413,211	513,304	192,256	194,088	1.0%	0%
Continuing Education	176,077	200,413	254,906	260,508	2.2%	0%
Total Instruction	\$ 47,239,211	\$ 50,654,044	\$ 52,807,162	\$ 55,246,900	4.6%	58%
Support Services						
Student Support Services	\$ 3,136,318	\$ 3,278,213	\$ 3,358,877	\$ 3,518,156	4.7%	4%
Instructional Support Services	1,784,681	1,816,542	2,050,561	2,191,691	6.9%	2%
Administration	4,963,032	5,172,902	5,496,775	5,589,048	1.7%	6%
Pupil Health	843,969	840,139	738,365	981,688	33.0%	1%
Financial Services	946,707	956,766	1,022,183	975,339	-4.6%	1%
Maintenance of Plant	8,463,683	8,927,969	9,187,431	9,276,062	1.0%	10%
Student Transportation	1,165,732	1,317,916	1,633,224	1,660,517	1.7%	2%
Other Support Services	1,569,063	1,606,599	1,380,575	1,269,289	-8.1%	1%
Total Support Services	\$ 22,873,185	\$ 23,917,046	\$ 24,867,991	\$ 25,461,790	2.4%	27%
Non-Instructional Services						
Student Activities	\$ 605,503	\$ 665,111	\$ 615,702	\$ 586,192	-4.8%	1%
Athletics	1,340,784	1,394,069	1,563,032	1,529,375	-2.2%	2%
Community Services	339,921	351,526	336,192	372,506	10.8%	0%
Debt Service and Fund Transfers	10,289,749	13,020,033	11,453,670	11,519,264	0.6%	12%
OPEB Reserve			500,000	500,000	0.0%	1%
Total Non-Instructional Svs.	\$ 12,575,957	\$ 15,430,739	\$ 14,468,596	\$ 14,507,337	0.3%	15%
Total Expenditures, Reserves, Transfers	\$ 82,688,353	\$ 90,001,829	\$ 92,143,749	\$ 95,216,027	3.3%	100%



GENERAL FUND

**EXPENDITURE BUDGET BY
PROGRAM**



Mt. Lebanon School District 2016-17 Budget

ELEMENTARY INSTRUCTION		Audited 2013-14	Audited 2014-15	Budget 2015-16	Budget 2016-17	Increase	% Budget
Salaries	\$	7,009,706	\$ 7,316,669	\$ 7,381,058	\$ 7,515,650	1.8%	62%
Fringe Benefits		3,498,338	3,980,512	3,888,709	4,462,658	14.8%	37%
Printing & Postage & Repairs		24,201	3,588	8,000	8,000	0.0%	0%
Supplies & Books		130,277	129,613	125,859	65,149	-48.2%	1%
Subtotal	\$	10,662,522	\$ 11,430,382	\$ 11,403,626	\$ 12,051,457	5.7%	100%

DEPARTMENT GOALS

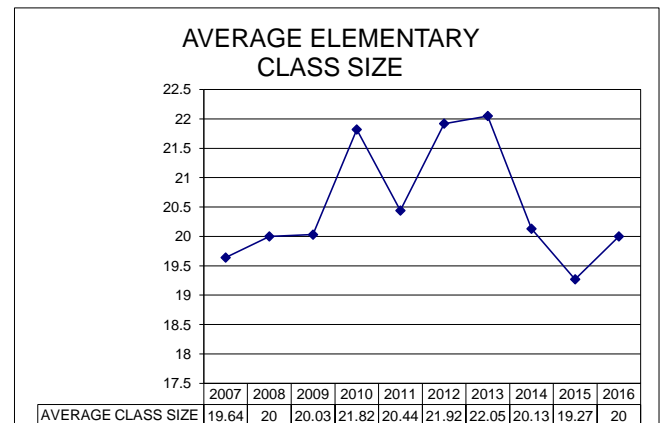
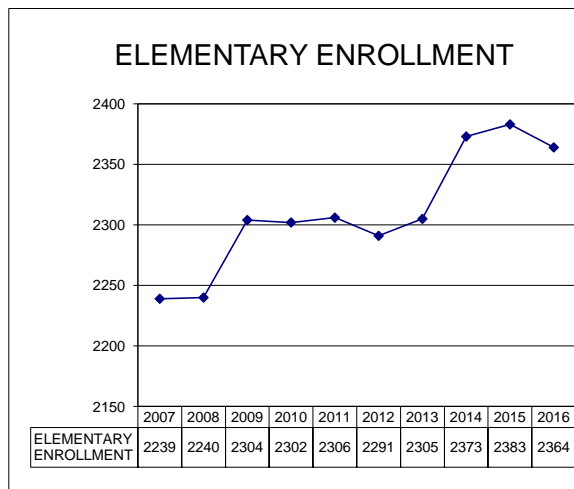
To provide the appropriate level of programming and support so that the School District mission can be accomplished.

GENERAL DESCRIPTION OF PROGRAM

The elementary instruction portion of the budget provides funds to staff seven neighborhood elementary schools and to purchase learning materials 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 2015-16 school year, instruction is provided by 106.5 full-time equivalent classroom teachers. Funds are utilized for the instructional costs at the elementary level.



GRAPH INTERPRETATION

Elementary enrollment has grown and is projected to be stable into the near future. 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 2016-17 Budget

LANGUAGE ARTS		Audited 2013-14		Audited 2014-15		Budget 2015-16		Budget 2016-17		Increase	% Budget
Salaries	\$	2,877,861	\$	2,991,268	\$	3,387,955	\$	3,483,340		2.8%	55%
Fringe Benefits		1,270,001		1,441,839		1,974,913		1,998,467		1.2%	32%
Supplies & Books		764,838		776,166		758,996		796,539		4.9%	13%
Technology		18,919		-		7,000		7,000		0.0%	0%
Subtotal	\$	4,931,619	\$	5,209,273	\$	6,128,864	\$	6,285,346		2.6%	100%

DEPARTMENT GOALS

The K-12 English/Language Arts program seeks to ensure that all Mt. Lebanon students can read and write to learn independently. We strive to foster intellectual engagement through the study of literature and language. Developing critical readers and writers is accomplished through student-centered instruction, where students are actively engaged in writing, speaking, and presenting, instead of passively observing teachers at work. It is our goal to cultivate thoughtful and articulate citizens who critically examine all kinds of texts-literature and contemporary media products. The English/Language Arts program links directly to several 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 Library program. The high school faculty is comprised of sixteen full time and two 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. 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 areas receiving attention in the coming year include completing the transition to the PA Core Curriculum K-12 as well as providing skills work, remediation and support for students as they face important assessments such as the Keystone Literature test, the new S.A.T. and the P.S.S.A. English Language Arts assessments (E.L.A.).

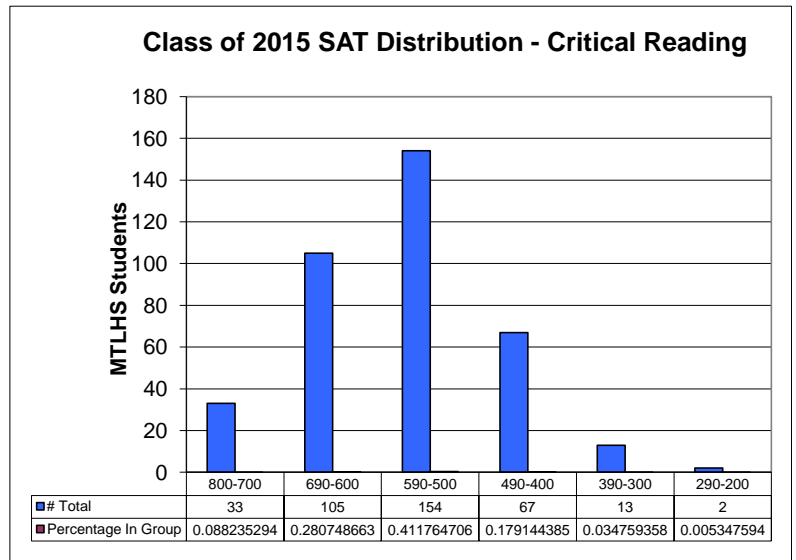
Other resources that support departmental goals are the requirement for a literature class *and* an English class in sixth and seventh grades, the fortification of writing clinicians in each secondary building, the use of whole texts rather than excerpts in literature study, and the on-going provision 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 (90% of the class of 2014), 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 2016-17 Budget

WORLD LANGUAGE		Audited 2013-14		Audited 2014-15		Budget 2015-16		Budget 2016-17		Increase	% Budget
Salaries	\$	1,889,619	\$	2,059,000	\$	2,080,142	\$	2,019,750		-2.9%	63%
Fringe Benefits		834,198		940,664		1,102,564		1,163,603		5.5%	36%
Supplies & Books		52,148		46,468		40,906		37,743		-7.7%	1%
Technology		80		-		250		250		0.0%	0%
Subtotal	\$	2,776,045	\$	3,046,132	\$	3,223,862	\$	3,221,346		-0.1%	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. Modes of communication (interpersonal, interpretive, and presentational) are stressed. 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 (ACTFL-American Council on the Teaching of Foreign Languages), 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.

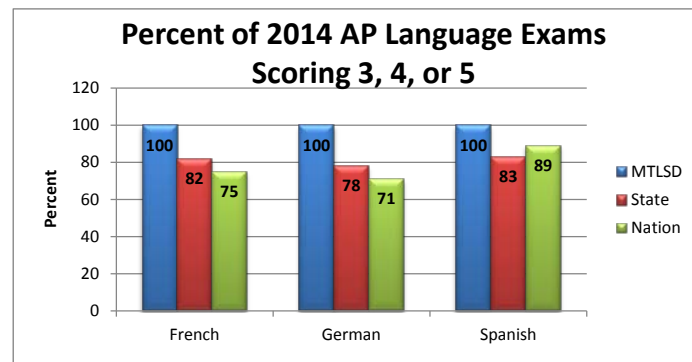
GENERAL K-12 DESCRIPTION OF PROGRAM

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 in French and German once a week 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 have the opportunity for an extended sequence of language study in Grades 6-12 in French and German, and Grades 1-12 in Spanish. Latin is also offered in the high school program. Honors courses are available in French, German, Latin, and Spanish 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.

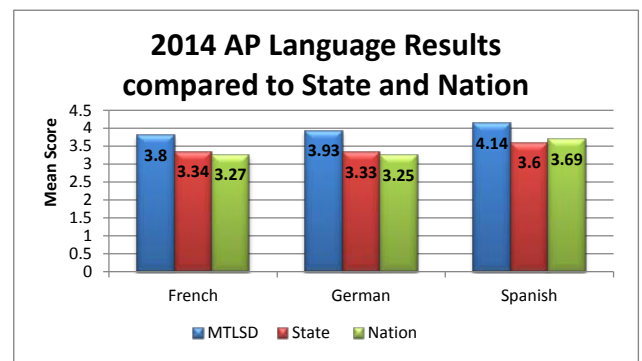
Twenty-eight teachers conduct the Grades 1-12 World Language program in the Mt. Lebanon School District. World language teachers have developed units of study using the Understanding by Design model which integrates big ideas and standards, assessment and learning activities. To judge the effectiveness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

We will be adding Mandarin Chinese for the upcoming school year.



INTERPRETATION OF GRAPH DATA

Mt. Lebanon High School Students scored above the state and national averages on the 2014 Advanced Placement (AP) Language Examination in French, German and Spanish. According to the College Board, a score of 3 means that a candidate is "qualified" in the college-level subject matter. A score of 4 means "well-qualified" and a score of 5 means "extremely well qualified". In addition, the percentage of Mt. Lebanon students who scored a 3 or better was 100% in all three languages, exceeding state and national averages.

Mt. Lebanon School District 2016-17 Budget

SOCIAL STUDIES		Audited 2013-14		Audited 2014-15		Budget 2015-16		Budget 2016-17	Increase	% Budget
Salaries	\$	1,792,474	\$	1,806,599	\$	1,908,247	\$	1,991,100	4.3%	63%
Fringe Benefits		784,527		866,393		1,012,494		1,140,853	12.7%	36%
Supplies & Books		25,701		33,983		38,850		28,929	-25.5%	1%
Technology		6,597		7,090		7,725		7,725	0.0%	0%
Subtotal	\$	2,609,299	\$	2,714,066	\$	2,967,316	\$	3,168,607	6.8%	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 as outlined in both the Pennsylvania content standards and applicable common core standards. Social Studies include costs for 12 teaching positions at the middle schools for grades 6 through 8. There are 15.2 positions at the 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 and common core 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

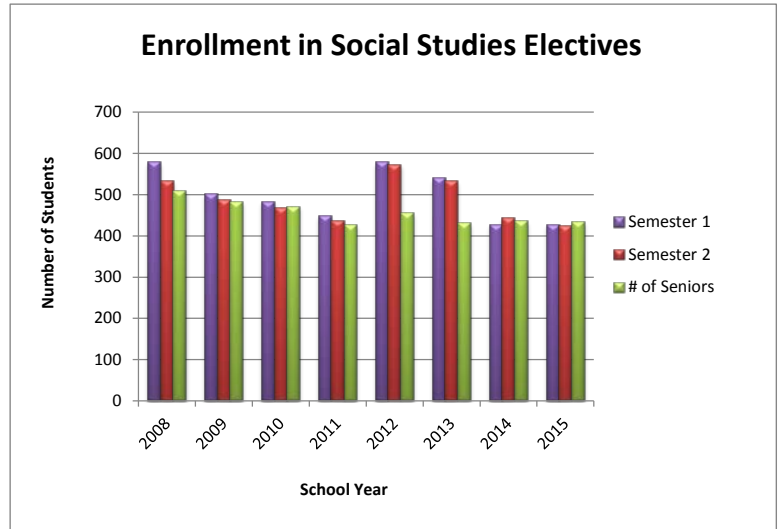
Educational resources will be purchased to support the instructional program in order to provide the knowledge and understanding to achieve these goals. Fiscal resources for interactive student notebooks and periodicals must support the elementary program (grades 1-5) in order to achieve content and common core standards. Supplemental resources will be purchased and updated to support the overall 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

The Global Studies Program is operational, with additional upgrades to come.

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 2016-17 Budget

MATHEMATICS, COMPUTER SCIENCE	Audited 2013-14	Audited 2014-15	Budget 2015-16	Budget 2016-17	Increase	% Budget
Salaries	\$ 1,580,044	\$ 1,724,671	\$ 1,832,137	\$ 1,897,900	3.6%	62%
Fringe Benefits	688,836	823,271	971,523	1,092,717	12.5%	36%
Contracted Services	4,462	2,705	2,500	4,000	60.0%	0%
Supplies & Books	21,946	17,218	37,700	41,700	10.6%	1%
Technology	3,811	3,678	4,000	4,000	0.0%	0%
Subtotal	\$ 2,299,099	\$ 2,571,542	\$ 2,847,860	\$ 3,040,317	6.8%	100%

DEPARTMENT GOALS

As a result of curriculum writing, differentiation, and an articulated 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 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

At all grades, our 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 state and 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 tested grade levels. In addition, the state required Keystone Exam in mathematics is also 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 desired outcome 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

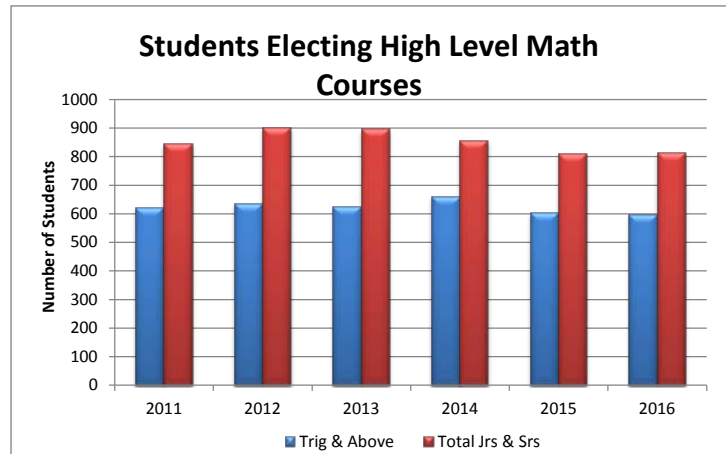
The secondary mathematics curricula require 12 teachers at the middle school level and 17 teachers at the high school. The mathematics program prepares students for higher education and a technological workforce by offering 26 courses from 6th grade through AP Statistics and AP Calculus BC and Honors Linear Algebra.

PROGRAM CHANGE PROPOSALS

None.

INTERPRETATION OF GRAPH DATA

Since completion of trigonometry is 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 2016-17 Budget

SCIENCE		Audited 2013-14	Audited 2014-15	Budget 2015-16	Budget 2016-17	Increase	% Budget
Salaries	\$	2,188,381	\$ 2,220,855	\$ 2,302,940	\$ 2,363,066	2.6%	62%
Fringe Benefits		955,226	1,061,066	1,221,682	1,351,871	10.7%	35%
Contracted Services		5,583	230	1,000	4,000	300.0%	0%
Competitions		200	-	-	700		0%
Supplies & Books		116,884	115,503	95,850	88,764	-7.4%	2%
Technology		1,915	1,000	11,931	11,931	0.0%	0%
Equipment		3,001	10,898	0	0		0%
Subtotal	\$	3,271,190	\$ 3,409,551	\$ 3,633,403	\$ 3,820,332	5.1%	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 and Keystone Biology assessments. 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

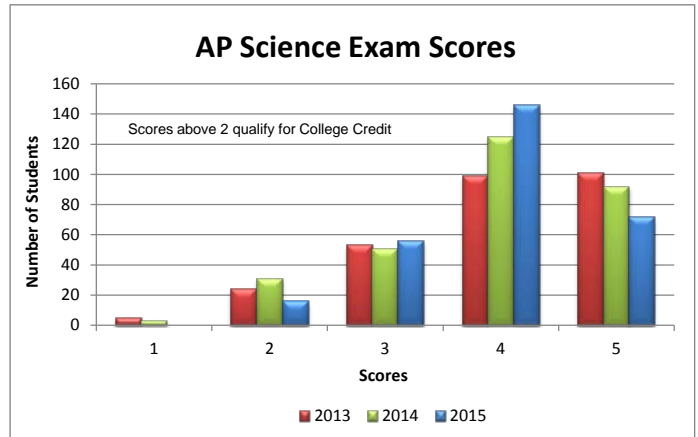
Funds from this budget will allow for the procurement of K-12 instructional materials (supplies, books, technology and equipment). At the elementary level, funds provide for materials to facilitate the teaching of elementary science using investigative experiences that promote inquiry and discovery.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



Mt. Lebanon School District 2016-17 Budget

FINE ARTS		Audited 2013-14		Audited 2014-15		Budget 2015-16		Budget 2016-17		Increase	% Budget
Salaries	\$	2,743,477	\$	2,805,870	\$	2,769,123	\$	2,752,619		-0.6%	61%
Fringe Benefits		1,196,975		1,342,612		1,470,691		1,583,543		7.7%	35%
Cultural Arts & Contracted Services		12,086		10,644		15,706		7,700		-51.0%	0%
Repairs & Maintenance		17,945		17,645		16,690		18,190		9.0%	0%
Student Competitions/Festival Fees		3,400		5,650		3,040		3,040		0.0%	0%
Supplies & Books		114,097		100,433		130,260		128,810		-1.1%	3%
Technology		36,006		43,376		43,436		36,781		-15.3%	1%
Equipment & Fees		2,128		1,051		5,900		5,900		0.0%	0%
Subtotal	\$	4,126,114	\$	4,327,282	\$	4,454,846	\$	4,536,583		1.8%	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. 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

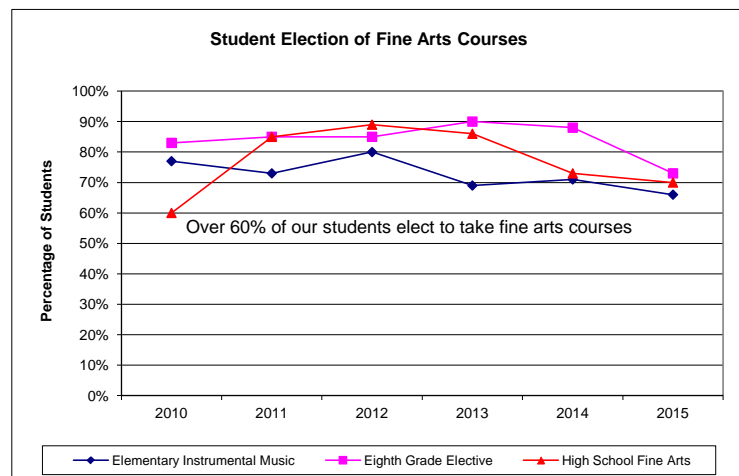
The Fine Arts programs are delivered by certified content specialists: 4 elementary, 4 middle school, and 2 high school art teachers, 12 elementary, 6 middle school and 3 high school music teachers; 1 high school theatre teacher, 2 high school dance teachers, and 1 high school television production teacher. 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 2016-17 Budget

PHYS. ED. - HEALTH		Audited 2013-14		Audited 2014-15		Budget 2015-16		Budget 2016-17		Increase	% Budget
Salaries	\$	1,368,575	\$	1,482,459	\$	1,515,654	\$	1,447,900		-4.5%	62%
Fringe Benefits		598,034		711,060		803,991		863,178		7.4%	37%
Supplies & Books		15,859		18,071		19,341		15,746		-18.6%	1%
Equipment		6,061		9,285		9,485		9,485		0.0%	0%
Subtotal	\$	1,988,529	\$	2,220,875	\$	2,348,471	\$	2,336,309		-0.5%	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

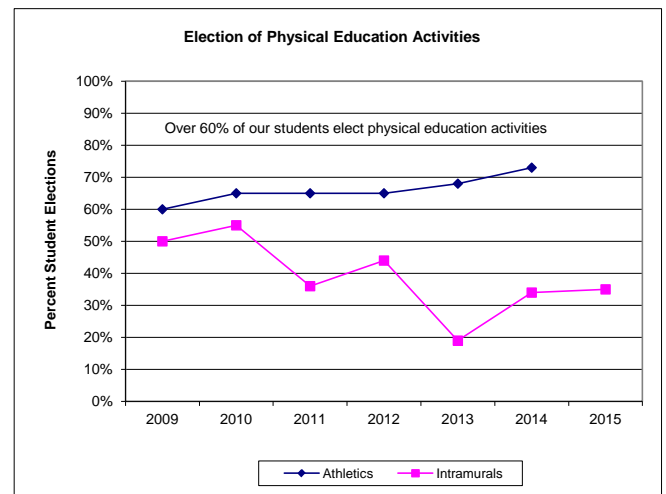
The District-wide physical education program emphasizes strategies for lifetime fitness with ultimate goals of enabling all students to 1) demonstrate competency in movement forms, 2) apply movement concepts and principles to the learning and development of motor skills, 3) exhibit a physically active 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.

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

Program change proposals have been written and approved by Curriculum Council in the following areas.

- 1) Performance and Wellness (new class)
- 2) Medical Excuse Policy
- 3) PE grades are now comprehensive (A,B,C,D,E) Instead of 'A' pass, fail.
- 4) PE grades are now incorporated into students GPA.

Mt. Lebanon School District 2016-17 Budget

OTHER INSTRUCTION	Audited 2013-14	Audited 2014-15	Budget 2015-16	Budget 2016-17	Increase	% Budget
Salaries	\$ 2,833,453	\$ 3,178,035	\$ 2,833,261	\$ 2,858,842	0.9%	54%
Fringe Benefits	1,323,998	1,585,817	1,513,491	1,657,060	9.5%	31%
Contracted Services	18,267	28,769	37,100	35,600	-4.0%	1%
English as a Second Language	7,113	16,380	13,000	13,000	0.0%	0%
Tuition & Travel	450,860	487,291	361,800	488,500	35.0%	9%
Supplies & Books	372,398	227,582	236,218	226,590	-4.1%	4%
Technology	15,000	-				0%
Equipment & Fees	2,123	9,082	3,600	3,600	0.0%	0%
Subtotal	\$ 5,023,212	\$ 5,532,957	\$ 4,998,470	\$ 5,283,192	5.7%	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

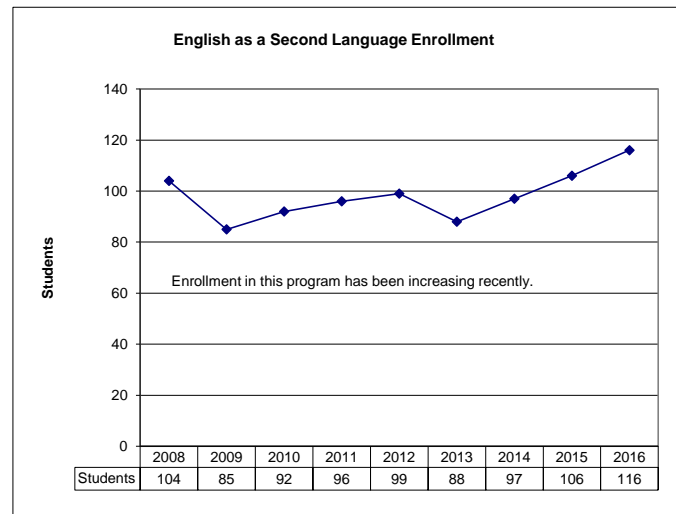
Increasing costs of tuition for our students at alternate educational institutions are seen here. These are due to more options being available for students who are not successful in a regular education environment. Costs for academic competitions have been increasing in recent years due to successful 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. Beginning in 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. By the spring of 2016, 116 students were receiving ESL instruction.



Mt. Lebanon School District 2016-17 Budget

FAMILY & CONSUMER SCI.		Audited 2013-14	Audited 2014-15	Budget 2015-16	Budget 2016-17	Increase	% Budget
Salaries	\$	232,800	\$ 247,700	\$ 268,537	\$ 281,400	4.8%	61%
Fringe Benefits		101,628	118,336	142,291	161,881	13.8%	35%
Repairs & Maintenance		915	-	1,050	1,050	0.0%	0%
Supplies & Books		13,309	12,928	13,050	13,050	0.0%	3%
Technology		-	-	-	-	0.0%	0%
Equipment & Fees		476	444	750	750	0.0%	0%
Subtotal	\$	349,128	\$ 379,408	\$ 425,678	\$ 458,131	7.6%	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

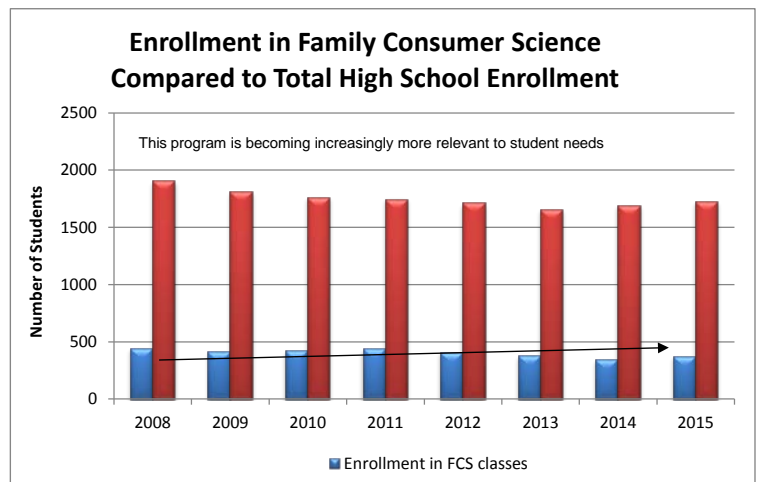
Resources for the maintenance and enhancement of the program must be maintained. Consumable items for the Foods classes and Child Development classes are showing substantial increases over the past two years.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

Family and Consumer Science courses at the high school are all electives. The chart reflects the decrease enrollment in F.C.S. courses from the 2006-2015 school years, while the general enrollment declines.



Mt. Lebanon School District 2016-17 Budget

TECHNOLOGY EDUCATION		Audited 2013-14	Audited 2014-15	Budget 2015-16	Budget 2016-17	Increase	% Budget
Salaries	\$	268,467	\$ 276,100	\$ 282,507	\$ 323,760	14.6%	58%
Fringe Benefits		117,336	132,026	150,919	187,240	24.1%	34%
Repairs & Maintenance		1,298	900	1,650	1,650	0.0%	0%
Supplies & Books		30,551	31,677	27,000	27,000	0.0%	5%
Technology		7,380	8,716	3,600	3,600	0.0%	1%
Equipment & Fees		6,023	3,937	15,350	12,001	-21.8%	2%
Subtotal	\$	431,055	\$ 453,356	\$ 481,026	\$ 555,251	15.4%	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.

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

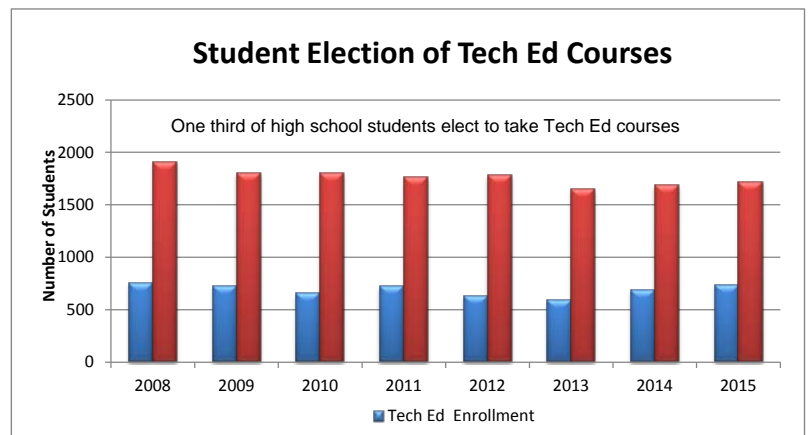
Funds in this budget support the supplies, software and equipment repair/replacement for all middle and high school technology education courses. Instruction is provided by two teachers at the middle level and three teachers in the high school.

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 2016-17 Budget

BUSINESS EDUCATION		Audited 2013-14		Audited 2014-15		Budget 2015-16		Budget 2016-17	Increase	% Budget
Salaries	\$	295,700	\$	303,900	\$	326,928	\$	357,700	9.4%	63%
Fringe Benefits		129,405		145,511		174,272		206,687	18.6%	36%
Supplies & Books		16,056		5,348		4,720		4,720	0.0%	1%
Technology		110		1,762		1,800		1,800	0.0%	0%
Subtotal	\$	441,271	\$	456,521	\$	507,720	\$	570,907	12.4%	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

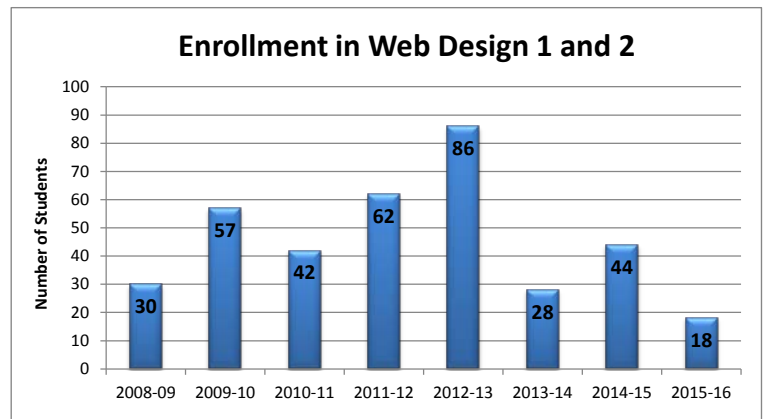
In order to implement the business and information technology program, two teachers at the middle schools and two teachers at the high school are required. Courses offered include accounting, law in action, entrepreneurship, computer science courses such as Visual Basic and AP Java are also considered 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 eight years is displayed. Due to a loss of a teacher in 2013-14, we were not able to offer as many classes as in the past.

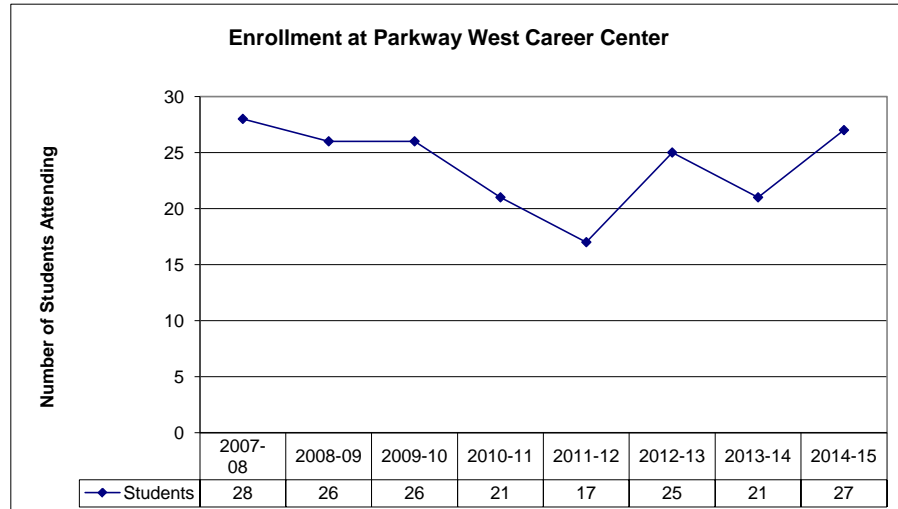


Mt. Lebanon School District 2016-17 Budget

VOCATIONAL EDUCATION		Audited 2013-14		Audited 2014-15		Budget 2015-16		Budget 2016-17	Increase	% Budget
Tuition - P.W.W.	\$	229,295	\$	167,741	\$	192,000	\$	257,740	34.2%	100%

GENERAL DESCRIPTION OF PROGRAM

Tuition is paid for our vocational education students to attend Parkway West Career and Technical School.



RESOURCE ALLOCATION

Typically, at the end of the fiscal year audit of the Parkway West Area Career and 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

The total number of students selecting the Parkway West Career Center program reflects their responsiveness to student needs and impacted past rising costs in this area of the budget. The elimination of the Alternative School Program a few years back caused the numbers to decline slightly. Innovative programming at PWW has created renewed interest in attending the school.

Mt. Lebanon School District 2016-17 Budget

SUMMER PROGRAMS		Audited 2013-14		Audited 2014-15		Budget 2015-16		Budget 2016-17	Increase	% Budget
Salaries	\$	32,540	\$	21,175	\$	70,788	\$	70,788	0.0%	63%
Fringe Benefits		13,630		11,308		37,620		40,863	8.6%	36%
Supplies & Books		646		359		750		750	0.0%	1%
Subtotal	\$	46,816	\$	32,841	\$	109,158	\$	112,401	3.0%	100%

DEPARTMENT GOALS

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

GENERAL K-12 DESCRIPTION OF PROGRAM

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

The Summer Learning Center provides students in K - 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, reading, social skills, 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 - 8. 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

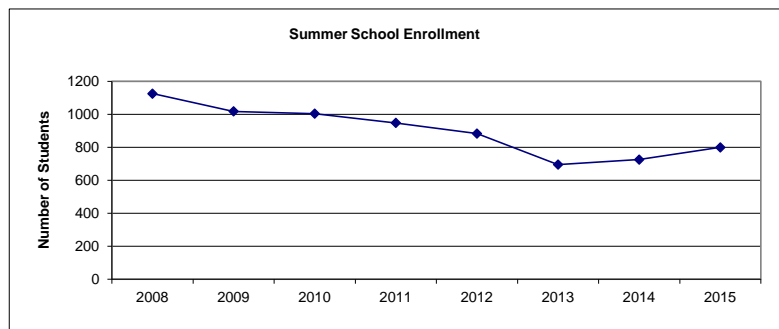
These programs are self supporting and cover the costs of classes and administration running a small profit.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

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



Mt. Lebanon School District 2016-17 Budget

HOMEBOUND		Audited 2013-14		Audited 2014-15		Budget 2015-16		Budget 2016-17		Increase	% Budget
Salaries	\$	9,705	\$	23,018	\$	5,300	\$	5,300		0.0%	63%
Fringe Benefits		4,252		10,777		2,823		3,064		8.5%	37%
Subtotal	\$	13,957	\$	33,795	\$	8,123	\$	8,364		3.0%	100%

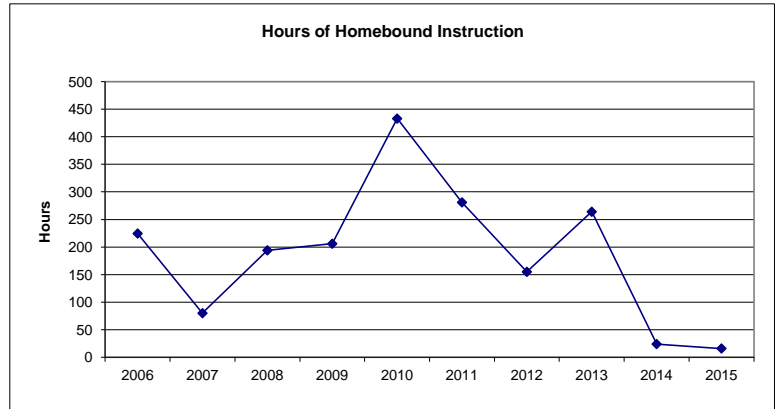
GENERAL K-12 DESCRIPTION OF PROGRAM

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

RESOURCE ALLOCATION

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

Note that supervision of this program is handled by administrators who are paid in other accounts.



Mt. Lebanon School District 2016-17 Budget

FEDERAL PROGRAMS		Audited 2013-14		Audited 2014-15		Budget 2015-16		Budget 2016-17		Increase	% Budget
Grant funds	\$	413,211	\$	513,304	\$	192,256	\$	194,088		1.0%	100%
Grant Funds	\$	413,211	\$	513,304	\$	192,256	\$	194,088		1.0%	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. ACCESS funds have decreased dramatically in the past couple years due to more stringent regulations on use of those funds.

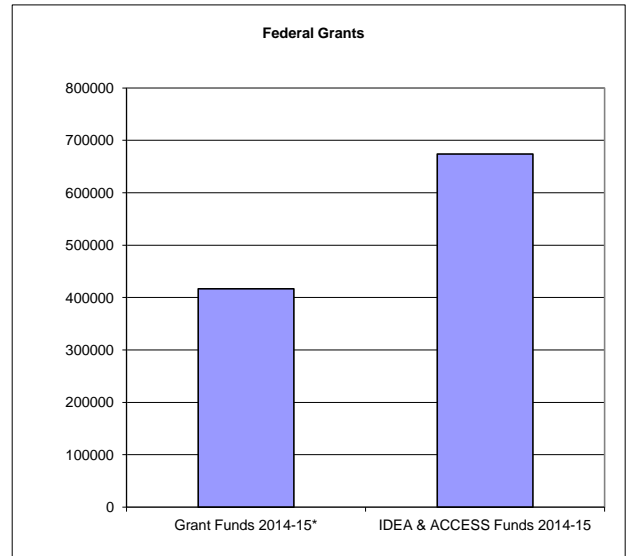
Federal program funds are budgeted in program budgets when we know the programs to be offered. When uncertainties exist as to which programs are to be offered through Federal grants, we cannot identify program budgets to impact. The budgets reflected here are for unknown programs which will be covered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

RESOURCE ALLOCATION

During the 2015-16 school year, Title I program funds were used to offset the costs of three elementary reading specialists (two full time and two half time teachers). 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 2015-16 will be made once the final grant amounts are known. We anticipate the continuation of these programs for 2016-17.

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 2016-17 Budget

CONTINUING EDUCATION		Audited 2013-14		Audited 2014-15		Budget 2015-16		Budget 2106-17		Increase	% Budget
Salaries	\$	117,779	\$	131,267	\$	151,200	\$	151,025		-0.1%	58%
Fringe Benefits		41,003		48,138		80,206		87,033		8.5%	33%
Car Rental		4,835		16,445		16,500		17,500		6.1%	7%
Advertising		10,966		4,087		6,000		4,450		-25.8%	2%
Supplies & Books		1,494		476		1,000		500		-50.0%	0%
Subtotal	\$	176,077	\$	200,413	\$	254,906	\$	260,508		2.2%	100%

DEPARTMENT GOALS

Offer a diverse range of classes, non-credit for both community and non-resident adults. Offer Pennsylvania Department of Education approval driver ed program and SAT preparation classes for resident and non-resident students.

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. Mt. Lebanon 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. The number of classes remains steady over the past four years. The driver's education 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 car as needed.

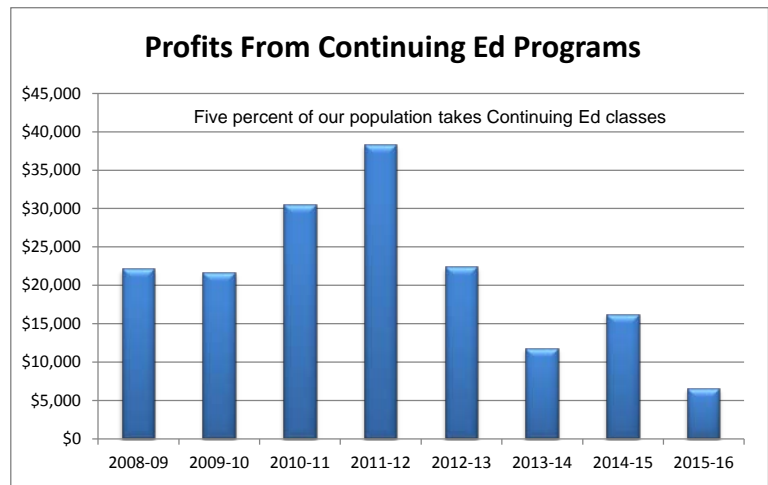
PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

Our programs have experienced a declined enrollment since the onset of construction at the HS site. We anticipate the return to prior year levels now that the building is almost complete.

We are currently getting between 200-265 students per year. Other programs have experienced lower enrollment since our high school has not been available to house the programs.



Mt. Lebanon School District 2016-17 Budget

SPECIAL EDUCATION (By Object)		Audited 2013-14	Audited 2014-15	Budget 2015-16	Budget 2016-17	Increase	% Budget
Salaries	\$	4,138,454	\$ 4,267,362	\$ 4,351,183	\$ 4,493,016	3.3%	49%
Fringe Benefits		1,799,096	2,037,240	2,308,522	2,576,133	11.6%	28%
Contracted Services		824,665	967,301	1,065,000	1,185,000	11.3%	13%
Tuition		589,972	534,974	763,750	708,750	-7.2%	8%
Supplies & Books		64,426	79,910	91,122	88,122	-3.3%	1%
Technology		34,159	67,818	50,000	35,000	-30.0%	0%
Subtotal	\$	7,450,772	\$ 7,954,605	\$ 8,629,577	\$ 9,086,021	5.3%	100%

SPECIAL EDUCATION PROGRAMS AND SERVICES FOR STUDENTS WITH DISABILITIES DEPARTMENT GOALS

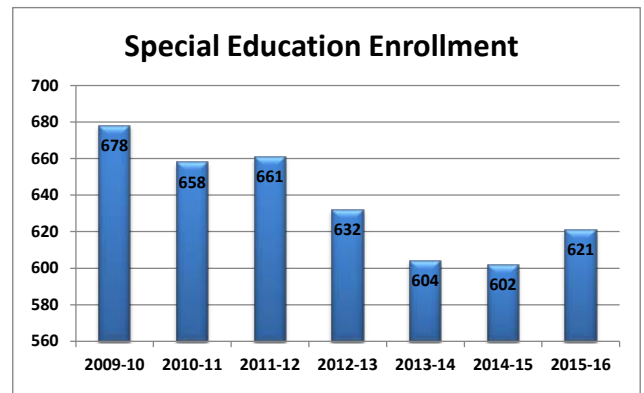
Special education programs and services for students with disabilities are developed by a team of individuals, including the student's parents, to address the student's individual needs, ensure access to the general education curriculum, address the student's needs due to the presence of a disability, 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

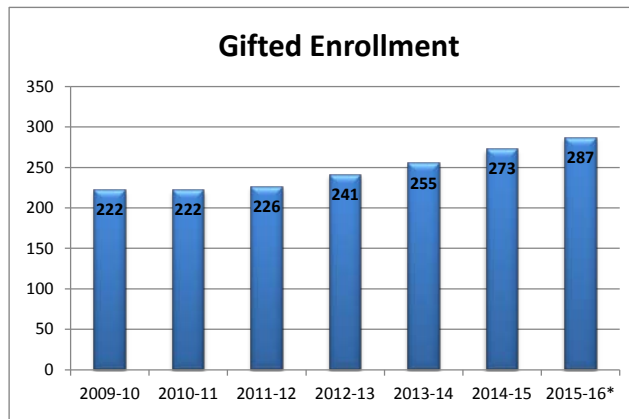
Special education programs and services are provided to students with disabilities according to State and Federal mandates. The District provides the following services: autistic support, blind or visually impaired support, deaf or hearing impaired support, emotional support, learning support, life skills 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, 32.5 full time teachers, 21 program aides, and 42 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

INTERPRETATION OF GRAPH DATA

PIMS/Child Count reflects an increase of 19 students with disabilities in the 2015-2016 school year compared to the 2014-2015 school year. The data indicates an increase of 14 students identified as mentally gifted in the 2015-2016 school year compared to the 2014-2015 school year.

GENERAL K-12 DESCRIPTION OF PROGRAM

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

PROGRAM CHANGE PROPOSALS

None

Mt. Lebanon School District 2016-17 Budget

STUDENT SUPPORT SVS		Audited 2013-14		Audited 2014-15		Budget 2015-16		Budget 2016-17		Increase	% Budget
(By Object)											
Salaries	\$	2,155,724	\$	2,184,525	\$	2,170,630	\$	2,180,934		0.5%	62%
Fringe Benefits		940,020		1,041,813		1,152,588		1,282,240		11.2%	36%
Contracted Services		10,162		12,040		12,700		13,030		2.6%	0%
Travel		-		185		2,750		-		-100.0%	0%
Supplies & Books		28,987		39,649		16,909		39,452		133.3%	1%
Technology		1,425		-		3,300		2,500		-24.2%	0%
Subtotal	\$	3,136,318	\$	3,278,213	\$	3,358,877	\$	3,518,156		4.7%	100%
(By Program)											
Supervision	\$	64,652	\$	67,447	\$	62,198	\$	83,703		34.6%	2%
Guidance		1,656,559		1,697,724		1,908,052		1,958,644		2.7%	56%
Psychological Services		489,002		543,937		386,138		417,100		8.0%	12%
Census		10,303		10,484		2,295		2,363		3.0%	0%
Elem. Instructional Support		915,802		958,621		1,000,194		1,056,346		5.6%	30%
Subtotal	\$	3,136,318	\$	3,278,213	\$	3,358,877	\$	3,518,156		4.7%	100%

GENERAL K-12 DESCRIPTION OF PROGRAM

A variety of Student Service programs are funded in this area. In the 2014-15 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

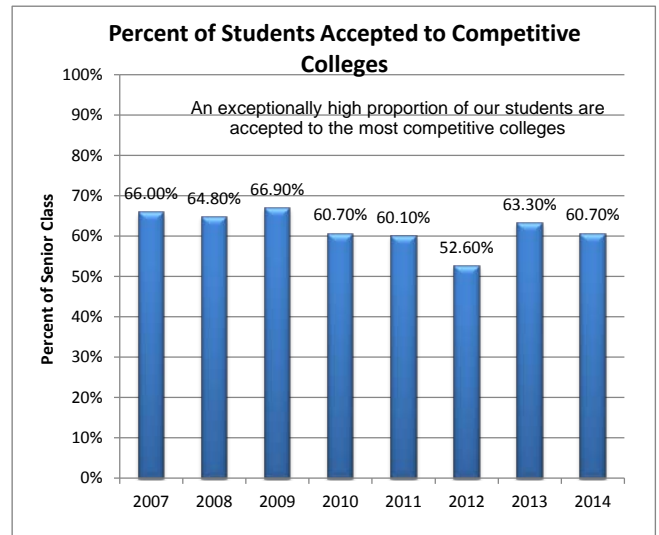
This area of the budget covers the cost of four school psychologists, School Counseling Services and Instructional Support Services. This year, a door-to-door census will not be done. Rather, we will meet state regulations through the use of a mail in census to reduce costs.

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 2016-17 Budget

INSTRUCTIONAL SUPPORT		Audited 2013-14		Audited 2014-15		Budget 2015-16		Budget 2016-17		Increase	% Budget
(By Object)											
Salaries	\$	1,051,068	\$	1,065,568	\$	1,116,471	\$	1,175,494		5.3%	54%
Fringe Benefits		511,811		572,491		724,477		813,485		12.3%	37%
Contracted Services		21,350		21,582		24,000		24,000		0.0%	1%
Repairs & Maintenance		6,939		887		4,000		2,500		-37.5%	0%
Conferences		16,542		15,549		26,201		32,701		24.8%	1%
Supplies & Books		135,199		121,229		139,012		136,111		-2.1%	6%
Technology		40,638		18,423		15,000		6,000		-60.0%	0%
Equipment & Fees		1,134		814		1,400		1,400		0.0%	0%
Subtotal	\$	1,784,681	\$	1,816,542	\$	2,050,561	\$	2,191,691		6.9%	100%
(By Program)											
Audiovisual Services	\$	157,143	\$	124,868	\$	139,692	\$	131,302		-6.0%	6%
Library Services		1,192,571		1,278,737		1,353,364		1,482,253		9.5%	68%
Curriculum		310,921		252,166		315,656		317,963		0.7%	15%
Staff Development		124,046		160,771		241,849		260,173		7.6%	12%
Subtotal	\$	1,784,681	\$	1,816,542	\$	2,050,561	\$	2,191,691		6.9%	100%

GENERAL K-12 DESCRIPTION OF PROGRAM

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

The District library program provides instruction in accordance with state information literacy standards. Librarians support, adapt and instruct to meet Mt. Lebanon's curricular requirements. The libraries support teacher and student needs in the areas of reference and research, required and pleasure reading, and multimedia and technology 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. Grades three through five have interactive whiteboards.

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 2016-17 Budget

ADMINISTRATION		Audited 2013-14	Audited 2014-15	Budget 2015-16	Budget 2016-17	Increase	% Budget
(By Object)							
Salaries	\$	2,945,409	\$ 2,996,233	\$ 3,000,816	\$ 3,033,207	1.1%	54%
Fringe Benefits		1,276,781	1,443,081	1,650,998	1,808,049	9.5%	32%
Contracted Services		268,441	326,199	452,000	337,500	-25.3%	6%
Payments to Others		411,372	368,893	338,500	358,500	5.9%	6%
Supplies & Books		55,364	36,616	47,961	45,292	-5.6%	1%
Equipment & Fees		5,665	1,881	6,500	6,500	0.0%	0%
Subtotal by Object	\$	4,963,032	\$ 5,172,902	\$ 5,496,775	\$ 5,589,048	1.7%	100%
(By Program)							
School Board Services	\$	62,262	\$ 122,519	\$ 70,458	\$ 102,266	45.1%	2%
Tax Collection		314,380	258,528	326,323	261,781	-19.8%	5%
Personnel Services		341,589	365,768	358,152	380,113	6.1%	7%
Legal Services		229,953	287,446	302,000	277,000	-8.3%	5%
Superintendent Services		394,516	282,984	428,260	454,036	6.0%	8%
Assistant Superintendent Services		285,684	261,216	350,394	371,484	6.0%	7%
Community Relations		106,121	120,262	133,002	140,625	5.7%	3%
Principal Services		3,044,248	3,324,829	3,278,006	3,405,438	3.9%	61%
AIU Administrative Budget		81,353	81,669	85,000	85,000	0.0%	2%
Other Administration Costs		102,926	67,680	165,180	111,305	-32.6%	2%
Subtotal by Program	\$	4,963,032	\$ 5,172,902	\$ 5,496,775	\$ 5,589,048	1.7%	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

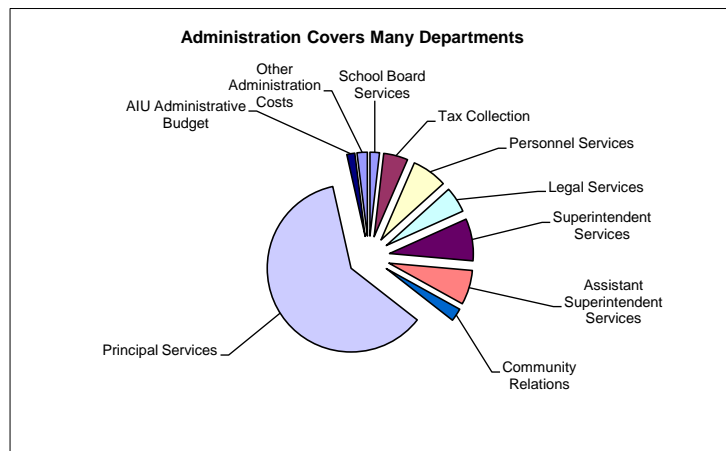
Some funding to complete a strategic plan initiative is included in this budget in the school board services accounts. School Directors receive no pay for their services.

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 2016-17 Budget

PUPIL HEALTH (By Object)		Audited 2013-14		Audited 2014-15		Budget 2015-16		Budget 2016-17		Increase	% Budget
Salaries	\$	576,008	\$	558,288	\$	468,843	\$	610,265		30.2%	62%
Fringe Benefits		249,742		264,738		249,866		351,497		40.7%	36%
Contracted Services		10,756		10,756		10,756		7,126		-33.7%	1%
Supplies & Books		5,257		4,535		5,100		9,000		76.5%	1%
Equipment & Fees		2,206		1,822		3,800		3,800		0.0%	0%
Subtotal	\$	843,969	\$	840,139	\$	738,365	\$	981,688		33.0%	100%
(By Program)											
Medical	\$	7,126	\$	7,126	\$	7,126	\$	7,126		0.0%	1%
Dental		11,601		12,516		12,358		17,852		44.5%	2%
Nursing		768,796		764,771		644,485		886,711		37.6%	90%
Non-Public Nursing		56,446		55,726		74,396		69,999		-5.9%	7%
Subtotal	\$	843,969	\$	840,139	\$	738,365	\$	981,688		33.0%	100%

DEPARTMENT GOALS

Health services will:

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

GENERAL K-12 DESCRIPTION OF PROGRAM

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

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. School nurses promote decreased absenteeism thus improving their educational productivity, 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. The school nurse also acts as a health resource person for the faculty and staff in the district.

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.

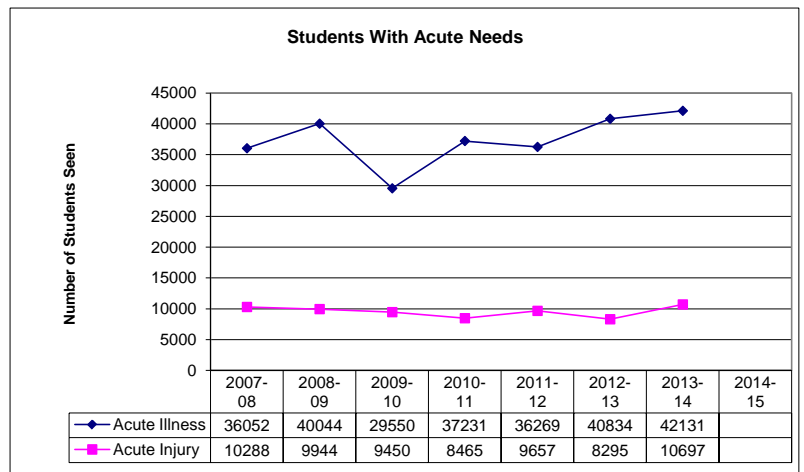
PROGRAM CHANGE PROPOSAL

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 2016-17 Budget

FINANCIAL SERVICES		Audited 2013-14	Audited 2014-15	Budget 2015-16	Budget 2016-17	Increase	% Budget
(By Object)							
Salaries	\$	424,954	\$ 439,896	\$ 450,486	\$ 407,177	-9.6%	42%
Fringe Benefits		187,359	207,553	239,548	235,762	-1.6%	24%
Contracted Services		5,000	2,750	8,000	8,000	0.0%	1%
Repairs & Maintenance		314,242	299,051	310,249	310,500	0.1%	32%
Postage & Printing		4,595	3,092	4,000	4,000	0.0%	0%
Supplies & Books		10,557	4,425	9,900	9,900	0.0%	1%
Equipment & Fees		-	-	-	-		0%
Subtotal	\$	946,707	\$ 956,766	\$ 1,022,183	\$ 975,339	-4.6%	100%
(By Program)							
Finance Office	\$	582,940	\$ 582,678	\$ 638,854	\$ 587,331	-8.1%	60%
Warehousing		49,525	70,099	73,080	77,508	6.1%	8%
Duplicating		314,242	303,989	310,249	310,500	0.1%	32%
Subtotal	\$	946,707	\$ 956,766	\$ 1,022,183	\$ 975,339	-4.6%	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.

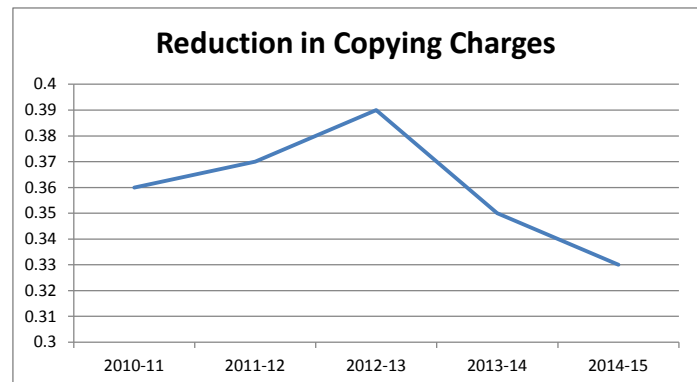
RESOURCE ALLOCATION

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 since its implementation.

PROGRAM CHANGE PROPOSALS

None



INTERPRETATION OF GRAPH DATA

The reduction in the cost of copying has been significant and consistent over the past five years. Reduction in the use of paper is also seen in the supply budget.

Mt. Lebanon School District 2016-17 Budget

MAINTENANCE OF PLANT		Audited 2013-14	Audited 2014-15	Budget 2015-16	Budget 2016-17	Increase	% Budget
Salaries	\$	3,544,945	\$ 3,727,661	\$ 3,859,341	\$ 3,818,669	-1.1%	\$ 0.41
Fringe Benefits		1,548,911	1,781,835	2,046,433	2,166,099	5.8%	23%
Contracted Services		841,657	763,511	504,720	496,540	-1.6%	5%
Repairs & Maintenance		487,038	493,639	559,936	596,387	6.5%	6%
Insurance & Phone		323,383	325,854	369,350	364,850	-1.2%	4%
Supplies		375,954	386,191	515,642	489,744	-5.0%	5%
Utilities		1,259,959	1,349,398	1,252,394	1,221,894	-2.4%	13%
Equipment & Fees		81,836	99,880	79,615	121,879	53.1%	1%
Subtotal	\$	8,463,683	\$ 8,927,969	\$ 9,187,431	\$ 9,276,062	1.0%	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 46 custodians and by 9 head custodians. Maintenance of the District's 10 educational buildings is accomplished by 7 skilled trade's workers (1 mechanic, 1 electrician, 1 plumber, 1 carpenter, 1 mason and 2 HVAC/R mechanics), 1 sweep team member, 2 grounds workers, 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 contract with a landscape contractor, is included in these costs. Small building maintenance projects are done by District staff and are included in the above numbers. In 2015, the District has decided to terminate the Aramark contract and return the management and operation of the facilities to district staff. The Facility Department personnel continue to be pro-active in finding and reporting needed maintenance. A significant amount of support is given by the Facility Department in supporting the HS renovation effort.

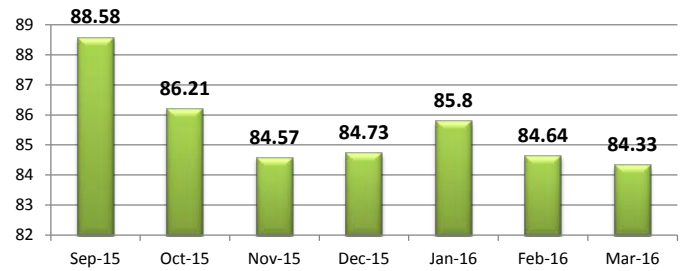
RESOURCE ALLOCATION

We continue to review the overall electrical and natural gas consumption in the District by partnering with Cenergistic, 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 5.3 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 2016-2017 budgets in several areas including maintenance spending.

**Cleanliness based on
Custodial Inspection Reports**



Cleanliness is based on the consistent weekly inspections done by our Head Custodians and Management during the school year.

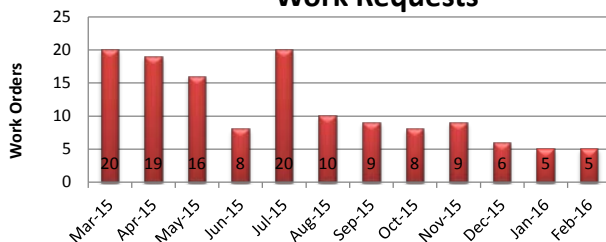
PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

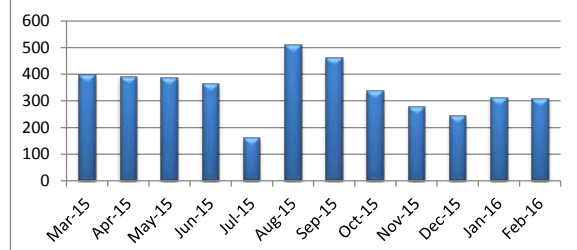
With the change over in management from Aramark to District personnel, a new work request system, as well as custodial cleanliness inspection system had to be designed and implemented. New graphs have been established to track these processes. We will continue to track both Cleanliness and Responsiveness.

**Average Number of Days to Complete
Work Requests**



Responsiveness is gauged by tracking all work orders entered throughout the District for the Facilities Department. This not only includes corrective maintenance, but also anything from truck orders to large construction projects that are to be done by District personnel.

Monthly work Orders



Mt. Lebanon School District 2016-17 Budget

TRANSPORTATION		Audited 2013-14		Audited 2014-15		Budget 2015-16		Budget 2016-17		Increase	% Budget
Salaries	\$	274,684	\$	279,808	\$	288,784	\$	280,263		-3.0%	17%
Fringe Benefits		120,000		133,692		152,938		173,056		13.2%	10%
Contracted Carrier		727,308		860,910		1,149,002		1,171,198		1.9%	71%
Supplies		43,740		43,505		42,500		36,000		-15.3%	2%
Subtotal	\$	1,165,732	\$	1,317,916	\$	1,633,224	\$	1,660,517		1.7%	100%

DEPARTMENT GOALS

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

GENERAL K-12 DESCRIPTION OF PROGRAM

The District provides home-to-school transportation for special education students as required by law. This transportation is out sourced to contracted carriers and 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 four bus drivers operating District-owned busses which are used to provide athletic trips, field trips and fine arts trips. A vehicle mechanic is also funded here. The District often relies upon the bus mechanic as a substitute driver to ensure busses are fully utilized in order to limit the amount of contracted carrier costs. 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

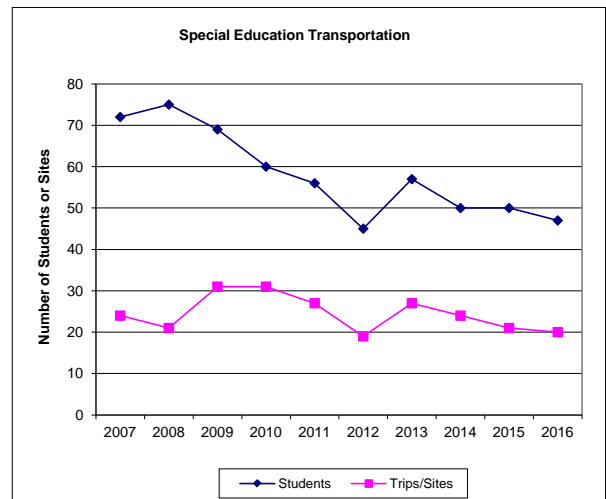
During the past year, the Department with the help of key District personnel has continued to closely monitored requests and subsequent trip scheduling in regard to seating and routing efficiencies and refined when possible. Though the total number of annual student trips varies from year to year, past control efforts support the District being able to project no cost increases for 2016-2017.

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 2015-16 are 20 and the number of students transported is 47.



Mt. Lebanon School District 2016-17 Budget

OTHER SUPPORT SERVICES		Audited 2013-14	Audited 2014-15	Budget 2015-16	Budget 2016-17	Increase	% Budget
(By Object)							
Salaries	\$	599,133	\$ 631,992	\$ 646,927	\$ 533,316	-17.6%	42%
Fringe Benefits		260,173	299,225	343,075	309,700	-9.7%	24%
Contracted Services		222,607	208,159	180,000	212,000	17.8%	17%
Repairs & Maintenance		161,007	168,732	166,300	166,600	0.2%	13%
Workshops & Printing		6,003	7,753	8,000	12,000	50.0%	1%
Supplies & Books		8,415	8,887	15,273	10,673	-30.1%	1%
Equipment & Fees		311,725	281,850	21,000	25,000	19.0%	2%
Subtotal	\$	1,569,063	\$ 1,606,599	\$ 1,380,575	\$ 1,269,289	-8.1%	100%
(By Program)							
Mail Services		5,787	9,588	6,300	6,600	4.8%	1%
Word Processing		57,041	59,396	62,291	64,914	4.2%	5%
Non-Instructional In-service		23,703	25,929	26,000	30,000	15.4%	2%
Technology		1,482,532	1,511,686	1,285,984	1,167,775	-9.2%	92%
Subtotal	\$	1,569,063	\$ 1,606,599	\$ 1,380,575	\$ 1,269,289	-8.1%	100%
PROGRAM BUDGET BY OBJECT		Mail Services	Word Processing	Non Instr Inservice	Technology		
Salaries			\$ 41,166		\$ 492,150		
Fringe Benefits			23,748		285,952		
Contracted Services	\$	6,600		\$ 2,000	210,000		
Repairs & Maintenance					160,000		
Workshops & Printing				3,000	9,000		
Supplies & Books					10,673		
Technology & Fees				25,000	-		
Subtotal	\$	6,600	\$ 64,914	\$ 30,000	\$ 1,167,775		

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

Mail services includes the cost of the postage machine maintenance. Postage is charged to other areas of the budget.

Non-instructional in service includes consultants, conferences and district-wide memberships. Data processing provides computer services throughout the district.

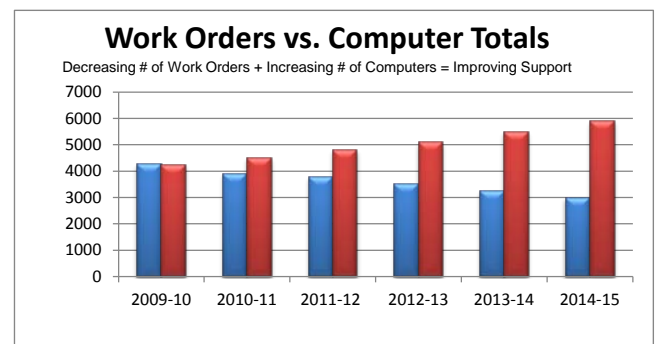
Technology is the largest department in this program area. The technology department provides technology in the form of hardware, software, and support to administrators, teachers, and support staff. The technology department has 10 staff members: Director, Help Desk Secretary, Network Systems Manager, Information Systems Manager, 3 Information Technology Specialists, Student Information Systems Specialist, Multimedia Specialist, and Electronics Technician. For 2015-16, all computer purchases will be purchased in the Capital Budget and are no longer reflected here.

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. We continue to lease our elementary classroom (student) thin client 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, Chromebooks, and PC's more accessible to students. The support budget consists of summer workers and department overtime. Department overtime is used to allow our specialists to complete projects during off-hours so that instruction is not adversely affected by our work. We upgrade approximately 25% of our PCs 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 2016-17 Budget

STUDENT ACTIVITIES		Audited 2013-14		Audited 2014-15		Budget 2015-16		Budget 2016-17		Increase	% Budget
Salaries	\$	407,737	\$	432,770	\$	382,064	\$	353,190		-7.6%	60%
Fringe Benefits		169,009		201,865		202,829		209,672		3.4%	36%
Repairs & Maintenance		15,628		14,672		14,580		7,380		-49.4%	1%
Transportation		9,118		16,396		2,850		2,850		0.0%	0%
Supplies		3,183		(1,239)		12,329		12,500		1.4%	2%
Equipment & Fees		828		647		1,050		600		-42.9%	0%
Subtotal	\$	605,503	\$	665,111	\$	615,702	\$	586,192		-4.8%	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 is to assist all students with the development of good citizenship, to strongly support student leaders who demonstrate positive social skills and respect for themselves and for others, by providing opportunities for every student to explore new possibilities within themselves, to help support each student's unique talents to their fullest potential, and to encourage each student's involvement in one or more extracurricular activity offered within the school community.

GENERAL DESCRIPTION OF PROGRAM

The extra-curricular activities program is a vibrant supplement to the overall District curriculum. They offer 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 exercises, setting and meeting goals, organizing events, making decisions, and evaluating programs and activities. Development of communication skills occurs through public speaking opportunities in both large and small groups settings 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 high school's 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's clubs, organizations, and activities programs 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

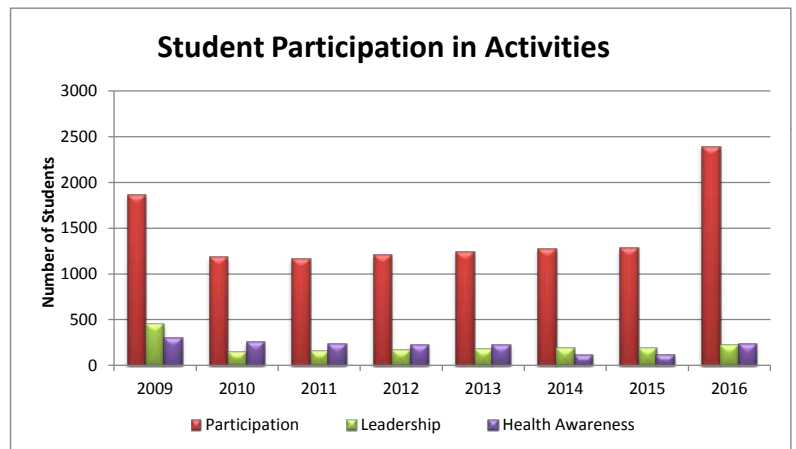
The District pays advisors to the school sponsored clubs and organizations but students must fundraise for their activities supplies and services. Some of these items include: police security, sound system rentals, travel expenses to conferences, ink cartridges for student computers, recreational furniture 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 2014 and 2015 number reflect blood drives that took place off campus due to the high school renovation project. The 2015-2016 data reflects three blood drives, all of which took place on campus.



Mt. Lebanon School District 2016-17 Budget

ATHLETICS		Audited 2013-14		Audited 2014-15		Budget 2015-16		Budget 2016-17		Increase	% Budget
(By Object)											
Salaries	\$	804,662	\$	813,749	\$	859,615	\$	808,861		-5.9%	53%
Fringe Benefits		305,952		344,594		456,368		467,035		2.3%	31%
Security Services		49,423		59,772		65,036		69,266		6.5%	5%
Repairs & Maintenance		13,049		9,293		15,513		17,513		12.9%	1%
Transportation		28,643		14,288		13,800		13,800		0.0%	1%
Supplies & Uniforms		114,314		118,849		133,800		135,050		0.9%	9%
Equipment & Fees		24,741		33,523		18,900		17,850		-5.6%	1%
Subtotal	\$	1,340,784	\$	1,394,069	\$	1,563,032	\$	1,529,375		-2.2%	100%
(By Program)											
Football	\$	270,208	\$	252,898	\$	266,211	\$	268,218		0.8%	18%
Basketball		151,026		158,712		167,410		169,279		1.1%	11%
Field Hockey		17,885		19,544		23,798		25,112		5.5%	2%
Soccer		63,102		71,334		74,687		77,177		3.3%	5%
Tennis		28,142		32,913		46,048		47,633		3.4%	3%
Golf		25,979		27,558		36,171		35,968		-0.6%	2%
Baseball		39,552		34,719		48,837		48,551		-0.6%	3%
Softball		31,073		30,886		38,905		35,931		-7.6%	2%
Volleyball		37,826		42,293		46,376		48,756		5.1%	3%
Ice Hockey		3,000		3,000		3,000		3,000		0.0%	0%
Rifle		13,309		16,172		31,546		31,896		1.1%	2%
Cheerleaders		13,227		8,858		20,201		19,495		-3.5%	1%
Track		130,154		140,852		169,605		164,038		-3.3%	11%
Swimming		49,652		57,774		64,281		61,656		-4.1%	4%
Wrestling		66,133		71,204		87,704		66,496		-24.2%	4%
Cross Country		28,862		27,978		42,048		39,425		-6.2%	3%
Lacrosse		48,112		54,103		56,657		56,711		0.1%	4%
Crew		3,000		6,000		3,000		3,000		0.0%	0%
Athletic Office		309,100		325,742		322,720		313,070		-3.0%	20%
General-All Sports		11,442		11,530		13,827		13,963		1.0%	1%
Subtotal	\$	1,340,784	\$	1,394,069	\$	1,563,032	\$	1,529,375		-2.2%	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 83 coaches working in 26 interscholastic athletic programs. In addition, we provide support to club teams and a complete intramural program. The middle school athletic program has 40 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 2016-17 Budget

OTHER NON INSTRUCTIONAL PROGRAMS

COMMUNITY SERVICES		Audited 2013-14		Audited 2014-15		Budget 2015-16		Budget 2016-17		Increase	% Budget
Salaries	\$	236,954	\$	237,952	\$	219,053	\$	223,048		1.8%	60%
Fringe Benefits		103,495		114,027		116,539		128,858		10.6%	35%
Contracted Services		(528)		(454)		600		20,600		3333.3%	6%
Subtotal	\$	339,921	\$	351,526	\$	336,192	\$	372,506		10.8%	100%

GENERAL DESCRIPTION OF PROGRAM

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

DEBT SERVICE & FUND TRANSFERS		Audited 2013-14		Audited 2014-15		Budget 2015-16		Budget 2016-17		Increase	% Budget
Parkway West Debt	\$	76,549	\$	78,870	\$	81,000	\$	80,050		-1.2%	1%
School District Debt		10,144,038		12,872,161		11,302,670		11,369,214		0.6%	95%
Food Service Transfer		69,162		69,003		70,000		70,000		0.0%	1%
Reserve for OPEB Costs						500,000		500,000		0.0%	4%
Subtotal	\$	10,289,749	\$	13,020,033	\$	11,953,670	\$	12,019,264		0.5%	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 payments for additional debt for the High School 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.

DEBT SERVICE DUE IN FUTURE YEARS

	2017-18	2018-19	2019-20	2020-21	2021-22
Principal 2015 Bonds	\$ 2,510,000	\$ 2,605,000	\$ 3,300,000	\$ 3,430,000	\$ 3,605,000
Interest 2015 Bonds	2,030,006	1,929,606	1,825,406	1,693,406	1,521,906
Principal 2009 Series A Bonds	2,280,000	2,370,000	2,475,000	2,580,000	2,695,000
Interest 2009 Series A Bonds	2,778,138	2,709,738	2,591,238	2,467,488	2,338,488
Principal 2013 Bonds	275,000	265,000	290,000	320,000	345,000
Interest 2013 Bonds	1,708,844	1,697,844	1,687,244	1,675,644	1,662,844
Total Debt Service	\$ 11,581,988	\$ 11,577,188	\$ 12,168,888	\$ 12,166,538	\$ 12,168,238

2015 Bond Issue - Elementary Schools Bonds issued for \$52,980,000
Bonds to renovate the Elementary Schools were issued in 2003 and refinanced in 2005. The bonds were again refinanced in 2015. The savings on the 2015 refinancing totaled \$6,814,131. \$3,857,257,247 was received in a check at closing to be deposited into the Capital Projects Fund. Savings of between \$323,445 and \$468,626 was received through lower debt service payments for fiscal years 2016 through 2019.

2009 - A Bond Issue - High School 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 were issued in 2013 after the total cost of the project was known.

2013 Bond Issue Bonds issued for \$34,745,000
The School Board approved a high school renovation project totaling \$109 million which began in 2012. This project required the issuance of bonds very near our debt limit at that time. The first bond issue was completed in 2009. This is the second bond issue which is intended to fund the remainder of the project. This project will span four years and will be completed in phases through 2017.

Debt Limit and Future Borrowing
The District's debt limit has been sufficient to borrow funds for all capital needs. We do not anticipate any future borrowing at this time other than for refinancing existing debt when appropriate. We monitor our bonds regularly for savings from refinancing.

2013 Bond Issue Bonds issued for \$34,745,000
The School Board approved a high school renovation project totaling \$109 million which began in 2012. This project required the issuance of bonds very near our debt limit at that time. The first bond issue was completed in 2009. This is the second bond issue which is intended to fund the remainder of the project. This project will span four years and will be completed in phases through 2016.

Debt Limit and Future Borrowing
The District's debt limit has been sufficient to borrow funds for all capital needs. We do not anticipate any future borrowing at this time. We do monitor our bonds regularly for savings from refinancing.

Mt. Lebanon School District 2016-17 Budget

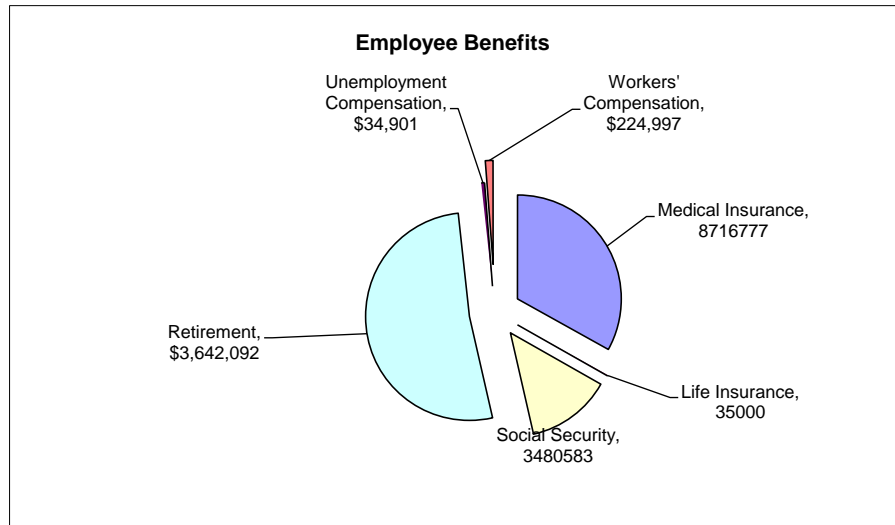
EMPLOYEE BENEFITS

(Prorated to program budgets)

	Audited 2013-14	Audited 2014-15	Budget 2015-16	Budget 2016-17	Increase	% of salary cost
Totals	\$ 18,982,440	\$ 21,609,323	\$ 24,018,214	\$ 26,354,842	9.7%	100%
Medical Insurance	8,249,417	8,354,845	8,531,596	8,716,777	2.2%	33%
Life Insurance	38,889	35,000	35,000	35,000	0.0%	0%
Social Security	3,189,212	3,378,484	3,440,204	3,480,583	1.2%	13%
Retirement	7,159,880	9,450,921	11,602,257	13,664,992	17.8%	52%
Unemployment Compensation	27,415	110,073	124,157	137,490	10.7%	1%
Workers' Compensation	317,627	280,000	285,000	320,000	12.3%	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 2.2% in rates since the health consortium which provides our coverage has implemented benefit changes which will moderate claims limiting premium increases to 2.25%. Due to cost containment provisions in our labor contracts enacted to limit the District's contribution to healthcare coverage for our staff, the total cost increase to the District is shared with our employee groups. Life insurance rates are not increasing this year. 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 30.03% in this budget. We expect this rate to rise in the near future, but more moderately. The State funds half the cost of both Social Security and retirement, so the District will only have to levy taxes to fund half of these amounts. Unemployment expenses are paid as they are incurred, not as a percentage of salaries. We have few people who qualify for this benefit so the costs remain low. Worker's compensation costs would have been higher had the District not had a Safety Committee in operation.



DEBT SERVICE FUND



**Mt. Lebanon School District
2016-17 Budget**

DEBT SERVICE FUND EXPLANATION

REVENUE EXPLANATION

TRANSFER FROM OTHER FUNDS\$11,369,214

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.....\$11,369,214

EXPENDITURE EXPLANATION

PRINCIPAL\$7,592,638

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\$6,659,214

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

TOTAL EXPENDITURES\$14,251,852

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
2016-17 Budget**

DEBT SERVICE FUND

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Revenue:					
Transfer From General Fund	\$ 10,169,845	\$ 10,213,200	\$10,872,161	\$ 11,302,670	\$ 11,369,214
Total Revenue	10,169,845	10,213,200	10,872,161	11,302,670	11,369,214
Expenditure:					
Principal 2002/2009 Bonds	480,000	485,000	500,000	515,000	525,000
Interest 2002/2009 Bonds	59,180	48,318	35,690	22,178	7,613
Principal 2003/2005/2015 Bonds	170,000	175,000	180,000	185,000	5,000
Interest 2003/2005/2015 Bonds	2,303,255	2,297,560	2,291,523	2,285,132	2,030,156
Principal 2004/2011 Bonds	1,780,000	1,830,000	1,875,000	1,930,000	1,985,000
Interest 2004/2011 Bonds	227,075	182,075	135,645	78,575	24,813
Principal 2009-A Bonds	1,885,000	1,955,000	2,030,000	2,105,000	2,190,000
Interest 2009-A Bonds	3,265,335	3,171,088	3,073,338	2,971,838	2,887,638
Principal 2013 Bonds		-	5,000	5,000	5,000
Interest 2013 Bonds		-	745,966	1,204,947	1,708,994
Total Expenditures	10,169,845	10,144,041	10,872,161	11,302,670	11,369,214
Beginning Fund Balance	-	-	69,159	69,159	69,159
Ending Fund Balance	\$ -	\$ 69,159	\$ 69,159	\$ 69,159	\$ 69,159

Note: This budget is not legally required.

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

	2014-15 Actual	2015-16 Budget	2016-17 Budget	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast	2020-21 Forecast
Revenue:							
Transfer From General Fund	\$ 10,872,161	\$ 11,302,670	\$11,369,214	\$ 11,512,829	\$ 11,577,188	\$12,168,888	\$ 12,166,538
Total Revenue	10,872,161	11,302,670	11,369,214	11,512,829	11,577,188	12,168,888	12,166,538
Expenditure:							
Principal 2002/2009 Bonds	500,000	515,000	525,000		-	-	-
Interest 2002/2009 Bonds	35,690	22,178	7,613		-	-	-
Principal 2003/2005/2015 Bonds	180,000	185,000	5,000	2,510,000	2,605,000	3,300,000	3,430,000
Interest 2003/2005/2015 Bonds	2,291,523	2,285,132	2,030,156	2,030,006	1,929,606	1,825,406	1,693,406
Principal 2004/2011 Bonds	1,875,000	1,930,000	1,985,000		-	-	-
Interest 2004/2011 Bonds	135,645	78,575	24,813		-	-	-
Principal 2009-A Bonds	2,030,000	2,105,000	2,190,000	2,280,000	2,370,000	2,475,000	2,580,000
Interest 2009-A Bonds	3,073,338	2,971,838	2,887,638	2,778,138	2,709,738	2,591,238	2,467,488
Principal 2013 Bonds			5,000	275,000	265,000	290,000	320,000
Interest 2013 Bonds	-	-	1,708,994	1,708,844	1,697,844	1,687,244	1,675,644
Total Expenditures	10,872,161	11,302,670	11,369,214	11,581,988	11,577,188	12,168,888	12,166,538
Beginning Fund Balance	69,159	69,159	69,159	69,159	-	-	-
Ending Fund Balance	\$ 69,159	\$ 69,159	\$ 69,159	\$ -	\$ -	\$ -	\$ -

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.

The Series 2005 Bonds are callable early in 2016 and will be reviewed for savings at that time. The High School Bonds are advance callable and are reviewed regularly.

**Mt. Lebanon School District
2016-17 Budget**

BONDED INDEBTEDNESS

GENERAL OBLIGATION BONDS SERIES OF 2015 (refinanced the series of 2003 and 2005)				GENERAL OBLIGATION BONDS SERIES OF 2013			
	Principal Due	Interest Due	General Fund Contribution		Principal Due	Interest Due	General Fund Contribution
Elementary School Bonds				High School Bonds			
2016-17	5,000	2,030,156	2,035,156	2016-17	5,000	1,708,994	1,713,994
2017-18	2,510,000	2,030,006	4,540,006	2017-18	275,000	1,708,844	1,983,844
2018-19	2,605,000	1,929,606	4,534,606	2018-19	265,000	1,697,844	1,962,844
2019-20	3,300,000	1,825,406	5,125,406	2019-20	290,000	1,687,244	1,977,244
2020-21	3,430,000	1,693,406	5,123,406	2020-21	320,000	1,675,644	1,995,644
2021-22	3,605,000	1,521,906	5,126,906	2021-22	345,000	1,662,844	2,007,844
2022-23	3,785,000	1,341,656	5,126,656	2022-23	380,000	1,649,044	2,029,044
2023-24	3,975,000	1,152,406	5,127,406	2023-24	410,000	1,630,044	2,040,044
2024-25	4,170,000	953,656	5,123,656	2024-25	445,000	1,613,644	2,058,644
2025-26	4,380,000	745,156	5,125,156	2025-26	475,000	1,595,844	2,070,844
2026-27	4,510,000	613,756	5,123,756	2026-27	505,000	1,576,250	2,081,250
2027-28	4,650,000	478,456	5,128,456	2027-28	535,000	1,551,000	2,086,000
2028-29	4,785,000	338,956	5,123,956	2028-29	575,000	1,524,250	2,099,250
2029-30	4,925,000	195,406	5,120,406	2029-30	615,000	1,495,500	2,110,500
2030-31	1,525,000	47,656	1,572,656	2030-31	3,770,000	1,464,750	5,234,750
\$ 52,160,000				2031-32	5,355,000	1,276,250	6,631,250
GENERAL OBLIGATION BONDS SERIES A OF 2009				2032-33	5,630,000	1,008,500	6,638,500
	Principal Due	Interest Due	General Fund Contribution	2033-34	5,920,000	727,000	6,647,000
High School Bonds				2034-35	8,620,000	431,000	9,051,000
2016-17	2,190,000	2,887,638	5,077,638	\$ 34,735,000			
2017-18	2,280,000	2,778,138	5,058,138	GENERAL OBLIGATION BONDS SERIES OF 2009			
2018-19	2,370,000	2,709,738	5,079,738	(refinanced the series of 2002, which refinanced 1997)			
2019-20	2,475,000	2,591,238	5,066,238		Principal Due	Interest Due	General Fund Contribution
2020-21	2,580,000	2,467,488	5,047,488	Middle School Bonds			
2021-22	2,695,000	2,338,488	5,033,488	2016-17	525,000	7,613	532,613
2022-23	2,815,000	2,197,000	5,012,000	\$ 525,000			
2023-24	2,945,000	2,056,250	5,001,250	GENERAL OBLIGATION BONDS SERIES OF 2011			
2024-25	3,080,000	1,909,000	4,989,000	(refinanced the series of 2000, 2001 and 2004)			
2025-26	3,220,000	1,755,000	4,975,000		Principal Due	Interest Due	General Fund Contribution
2026-27	3,370,000	1,594,000	4,964,000	Middle School Bonds			
2027-28	3,530,000	1,425,500	4,955,500	2016-17	1,985,000	24,813	2,009,813
2028-29	3,695,000	1,249,000	4,944,000	\$ 1,985,000			
2029-30	3,870,000	1,064,250	4,934,250	Debt Service By Year			
2030-31	4,055,000	870,750	4,925,750	2016-17 Debt	\$ 11,369,214		
2031-32	4,245,000	668,000	4,913,000	2017-18 Debt	\$ 11,581,988		
2032-33	4,450,000	455,750	4,905,750	2018-19 Debt	\$ 11,577,188		
2033-34	4,665,000	233,250	4,898,250	2019-20 Debt	\$ 12,168,888		
\$ 58,530,000				2020-21 Debt	\$ 12,166,538		
Years in Bold are when bonds are callable				Total of All Outstanding Principal:			
				\$ 147,935,000			

MT. LEBANON SCHOOL DISTRICT
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
YEAR ENDED JUNE 30, 2015

Direct Debt	Percentage of Applicable Debt	Face Amount Outstanding
General Obligation Bonds	100.0%	\$152,485,000
Total Direct Debt		<u>152,485,000</u>
Overlapping Debt		
Allegheny County	3.6%	32,266,257 (1) (2)
Mt. Lebanon, Pennsylvania	100.0%	<u>30,200,000 (2)</u>
Total Overlapping Debt		<u>62,466,257</u>
Total Direct and Overlapping Debt		<u><u>\$214,951,257</u></u>

RATIOS

<u>Direct Debt To:</u>		<u>Direct and Overlapping Debt To:</u>	
Assessed Value	5.8%	Assessed Value	8.1%
Market Value	6.0%	Market Value	8.5%
Per Capita	\$4,602	Per Capita	\$6,487
		Assessed Value	\$2,640,643,028
		Market Value	\$2,526,070,683
		Population	33,137

(1) Percentage based on Mt. Lebanon's assessed value as a percentage of Allegheny County's assessed value.

(2) As of December 31, 2014.

Source: Municipal 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, 2015

Formula for Debt Limit	Fiscal Year Ended June 30		
	2013	2014	2015
Total General Fund Revenues, Food Service Revenues and Interest on Bond Proceeds	\$82,844,702	\$85,023,503	\$89,826,409
Less: Required Deductions Included in Total Revenues			
a. Construction Subsidies	702,894	707,066	713,596
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	-	-	184,459
e. Sale of Property and Nonrecurring Revenues	-	-	-
Net Revenues	82,141,808	84,316,437	88,928,354
Total Net Revenues for Three Years	255,386,599		
Borrowing Base - Average Net Revenues for Three-Year Period	85,128,866		
Multiplier	225%		
Total Nonelectoral Debt Limit	191,539,949		
Less: Amount of Debt Applicable to Debt Limit	152,485,000		
	<u>\$39,054,949</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.



CAPITAL PROJECTS

FUND



**Mt. Lebanon School District
2016-17 Budget**

CAPITAL PROJECTS FUND EXPLANATION

REVENUE EXPLANATION

INVESTMENT EARNINGS\$50,000

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\$0.00

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

TOTAL REVENUES\$50,000

EXPENDITURE EXPLANATION

PROJECTS\$4,798,802

This year's projects include a number of repairs around the District. It also includes the cost of completing the 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 next year.

EQUIPMENT\$662,584

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

TOTAL EXPENDITURES\$5,461,386

FUND BALANCE:

The fund balance in the Capital Budget has decreased recently with finalizing the construction at the High School. Once that project is complete, the fund balance will stabilize near \$5 million.

**Mt. Lebanon School District
2016-17 Budget**

CAPITAL PROJECTS FUND

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Revenue:					
Investment Earnings	\$ 54,104	\$ 16,726	\$ 27,862	\$ 50,000	\$ 50,000
Transfer from General Fund	-	(842,934)	2,000,000	-	-
Proceeds of Bond Issue / Other	-	34,745,000	-	3,857,247	-
Total Revenue	54,104	33,918,792	2,027,862	3,907,247	50,000
Expenditure:					
Projects	43,169,565	29,841,748	16,723,880	6,939,665	4,798,802
Equipment/Textbooks	246,618	325,628	910,433	975,902	662,584
Bond Issue Costs		947,825	-	-	-
Total Expenditure	43,416,183	31,115,201	17,634,313	7,915,567	5,461,386
Beginning Fund Balance	68,202,386	24,840,307	27,643,898	12,037,447	8,029,127
Ending Fund Balance	\$ 24,840,307	\$ 27,643,898	\$ 12,037,447	\$ 8,029,127	\$ 2,617,741

Note: This budget is not legally required.

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

	2014-15 Actual	2015-16 Budget	2016-17 Budget	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Revenue:						
Investment Earnings	\$ 27,862	\$ 50,000	\$ 50,000	\$ 100,000	\$ 50,000	\$ 50,000
Transfer from General Fund	2,000,000	-	-	-	500,000	500,000
Proceeds of Bond Issue / Other	-	3,857,247	-	8,000,000	-	-
Total Revenue	2,027,862	3,907,247	50,000	8,100,000	550,000	550,000
Expenditure:						
Projects	16,723,880	6,939,665	4,798,802	3,000,000	4,000,000	1,000,000
Equipment/Textbooks	910,433	975,902	662,584	600,000	600,000	600,000
Bond Issue Costs	-	-	-	-	-	-
Total Expenditure	17,634,313	7,915,567	5,461,386	3,600,000	4,600,000	1,600,000
Beginning Fund Balance	27,643,898	12,037,447	8,029,127	2,617,741	7,117,741	3,067,741
Ending Fund Balance	\$ 12,037,447	\$ 8,029,127	\$ 2,617,741	\$ 7,117,741	\$ 3,067,741	\$ 2,017,741

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
2016-17 Budget**

CAPITAL PROJECT LIST

Projects Approved for 2016-17 to be funded from Capital Projects Fund

District Wide electrical wiring, boxes and light fixture repairs	\$15,000
District Wide mechanical system repairs	15,000
District Wide plumbing system repairs	15,000
District Wide repair and maintain roofs (annual)	18,000
District Wide painting interior and exterior (annual)	15,000
District Wide fence repair (annual)	10,000
District Wide interior finishes (annual)	20,000
District Wide annual landscaping and tree removal	15,000
District Wide safety and security upgrades/cameras	40,000
District Wide window repair	6,000
High School clean windows twice per year (annual)	15,000
Stadium Field Complex paint lines on turf for lacrosse and field hockey (annual)	5,000
Jefferson Middle replace roof over writing lab, tech ed area	40,000
Stadium Field Complex replace roof on maintenance garage	38,000
High School repair and recoat center court roof	10,500
Lincoln Elementary replace stage doors	3,000
Markham Elementary waterproof stone cornice	4,500
Jefferson Middle repair masonry on rear of school	15,000
Mellon Middle replace doors on storage shed	4,500
High School install epoxy resin flooring outside of cafeteria	12,500
High School refinish 3 gyms and center court floors	25,000
Jefferson Middle refinish gymnasium floor	15,000
Mellon Middle refinish and repaint gym floor	13,750
High School replace broken sidewalks and steps	24,895
Jefferson Elementary replace broken concrete sidewalk	6,000
Washington Elementary replace concrete side steps	18,500
Hoover Elementary replace concrete steps from parking lot	30,785
Howe Elementary replace concrete steps to kindergarten wing	31,515
Jefferson Elementary install 3 interior cameras	4,500
Mellon Field Complex re-align fencing and gravel/cinder around track	9,500
High School replace asphalt sidewalk on Morgan Drive	20,800
Foster Elementary replace stage curtains	6,500
Mellon Middle replace stage curtains, lines, clamps, ropes and travelers	16,325
Hoover Elementary replace black cyclorama curtains in auditorium	5,952
Jefferson Elementary replace 1 cafeteria table	1,500
Hoover Elementary replace 1 cafeteria table	1,645
Markham Elementary replace 2 cafeteria tables	3,625
Jefferson Elementary replace fire control panel	10,000
High School install fencing and railing at stadium and south lot	20,000
Foster Elementary install ceiling fans in rooms 204 and 102	3,000
Jefferson Middle install electrical outlets in ceiling as required by fire code	1,200
High School upgrade power and data in room B413	5,000
Lincoln Elementary construct shed for tractor	18,500
High School install power and ventilation in copier room 3-B	5,000
Howe Elementary replace aluminum stantions to exterior doors	2,500
District Wide install exterior signage near the playgrounds	1,820
High School plant crown vetch on steep slope hillsides	10,000
High School resurface commissioners lot	21,000
Jefferson Middle seal coat parking lot	10,500
Mellon Field Complex install hydroblox drainage on the field	6,400
Lincoln Elementary purchase new tractor for snow removal	13,000
Jefferson Middle replace carpet in room 003	5,590

**Mt. Lebanon School District
2016-17 Budget**

CAPITAL PROJECT LIST

Howe Elementary upgrade elevator software	8,000
Hoover Elementary repaint aluminum fascia around perimeter of building	30,000
Jefferson Elementary paint gymnasium ceiling	9,500
Jefferson Middle repair auditorium seats	4,000
District Wide install blinds on classroom doors where needed	8,500
Jefferson Elementary re-seal coat parking lot	19,500
Mellon Middle re-lamp all floors	20,000
Washington Elementary modify railing in playground	5,000
Mellon Middle replace tops on lab tables	8,000
Total Capital Projects	\$798,802

Book and Equipment Purchases

CFF replacements	\$ 180,000
Elementary mobile tech replacements	70,000
capital lease for server	60,000
Computer replacements	260,000
Pearson Connected Mathematics 3 grade 6	43,395
Freeman's 2nd Edition - Environmental Science for AP	30,498
McGraw Hill's Hole's Essentials of Human Anatomy and Physiology	12,207
Fundamentals of Calculus	6,485
Total Books and Equipment	\$ 662,584

High School Renovation Project:

\$4,000,000

The largest capital project over the next year is completion of the renovation to our one high school facility which will total just under \$110 million when it is completed early in 2017. 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 included 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 continued in the summer of 2013 since that work had to be done when students were not in our building. In summer of 2014, we anticipated summer completion of most of the new buildings and beginning renovations in what would be the remaining existing buildings. All new and renovated buildings are now complete as of the spring of 2015. The oldest building dating back to 1928 and the old science/instructional building was abated and razed to make room for the tennis courts and final site improvements. Final finishes on the project are expected in early 2017.

Total of all commitments in Capital Budget

\$5,461,386

SPECIAL REVENUE

FUND



**Mt. Lebanon School District
2016-17 Budget**

SPECIAL REVENUE FUND EXPLANATION

REVENUE EXPLANATION

INVESTMENT EARNINGS\$200

Investment earnings are those funds acquired through an 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
2016-17 Budget**

SPECIAL REVENUE FUNDS

		2012-13 Actual		2013-14 Actual		2014-15 Actual		2015-16 Budget		2016-17 Budget
Revenue:										
Investment Earnings	\$	13	\$	21	\$	22	\$	200	\$	200
Donations		35,980		71,779		53,086		25,000		25,000
Total Revenue		35,993		71,800		53,108		25,200		25,200
Expenditure:										
Scholarships and Improvements		15,159		10,553		17,471		25,000		25,000
Total Expenditure		15,159		10,553		17,471		25,000		25,000
Beginning Fund Balance		137,892		158,726		219,973		255,610		255,810
Ending Fund Balance	\$	158,726	\$	219,973	\$	255,610	\$	255,810	\$	256,010

Note: This budget is not legally required.

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

		2014-15 Actual		2015-16 Budget		2016-17 Budget		2017-18 Forecast		2018-19 Forecast		2019-20 Forecast
Revenue:												
Investment Earnings	\$	22	\$	200	\$	200	\$	200	\$	200	\$	200
Donations		53,086		25,000		25,000		25,000		25,000		25,000
Total Revenue		53,108		25,200		25,200		25,200		25,200		25,200
Expenditure:												
Scholarships and Improvements		17,471		25,000		25,000		25,000		25,000		25,000
Total Expenditure		17,471		25,000		25,000		25,000		25,000		25,000
Beginning Fund Balance		219,973		255,610		255,810		256,010		256,210		256,410
Ending Fund Balance	\$	255,610	\$	255,810	\$	256,010	\$	256,210	\$	256,410	\$	256,610

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
2016-17 Budget**

TRUST AND AGENCY FUNDS EXPLANATIONS

REVENUE EXPLANATIONS

INTEREST INCOME\$1,500

Investment earnings are those funds acquired through an 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
2016-17 Budget**

TRUST AND AGENCY FUNDS

		2012-13 Actual		2013-14 Actual		2014-15 Actual		2015-16 Budget		2016-17 Budget
Revenue:										
Interest Income	\$	11	\$	9	\$	5	\$	1,500	\$	1,500
Student Fund-raising		575,642		494,493		807,205		600,000		600,000
Donations		15,339		22,306		16,299		5,000		5,000
Total Revenue		590,992		516,808		823,509		606,500		606,500
Expenditures:										
Student Activities		536,578		482,491		832,612		600,000		600,000
Scholarships		19,290		25,446		29,288		20,000		20,000
Total Expenditures		555,868		507,937		861,900		620,000		620,000
Beginning Fund Balance		117,654		152,778		161,649		123,258		109,758
Ending Fund Balance	\$	152,778	\$	161,649	\$	123,258	\$	109,758	\$	96,258

Note: This budget is not legally required.

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

		2014-15 Actual		2015-16 Budget		2016-17 Budget		2017-18 Forecast		2018-19 Forecast		2019-20 Forecast
Revenue:												
Interest Income	\$	5	\$	1,500	\$	1,500	\$	1,500	\$	1,500	\$	1,500
Student Fund-raising		807,205		600,000		600,000		600,000		600,000		600,000
Donations		16,299		5,000		5,000		2,000		2,000		2,000
Total Revenue		823,509		606,500		606,500		603,500		603,500		603,500
Expenditures:												
Student Activities		832,612		600,000		600,000		600,000		600,000		600,000
Scholarships		29,288		20,000		20,000		20,000		20,000		20,000
Total Expenditures		861,900		620,000		620,000		620,000		620,000		620,000
Beginning Fund Balance		161,649		123,258		109,758		96,258		79,758		63,258
Ending Fund Balance	\$	123,258	\$	109,758	\$	96,258	\$	79,758	\$	63,258	\$	46,758

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
2016-17 Budget**

FOOD SERVICE FUND EXPLANATION

REVENUE EXPLANATION

SALE OF FOOD\$1,326,619

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\$250,000

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\$50,000

The Federal government subsidized the food service program with commodity foods available for our use.

STATE SUBSIDIES\$120,000

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 change 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.....\$1,818,619

**Mt. Lebanon School District
2016-17 Budget**

FOOD SERVICE FUND EXPLANATION

EXPENDITURE EXPLANATION

SALARIES AND WAGES.....\$599,945

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

EMPLOYEE BENEFITS.....\$262,000

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.....\$703,033

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

SUPPLIES\$93,866

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.....\$85,000

This includes the cost of depreciation of district assets including the new equipment for the high school renovated cafeteria.

TOTAL EXPENSES.....\$1,840,844

NET POSITION:

The balances in this fund are based on equipment purchases and net balances for that equipment. It has been allowed to accumulate to pay for new equipment in the high school.

**Mt. Lebanon School District
2016-17 Budget**

PROPRIETARY/FOOD SERVICE FUND

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Operating Revenues:					
Sale of Food	\$ 1,224,568	\$ 1,187,378	\$ 1,281,785	\$ 1,332,655	\$ 1,326,619
Total Revenue	1,224,568	1,187,378	1,281,785	1,332,655	1,326,619
Operating Expenses:					
Salaries and Wages	584,619	596,852	629,989	500,000	599,945
Employee Benefits	147,604	178,423	331,622	175,000	262,000
Food	794,294	717,347	783,970	978,779	730,033
Supplies	46,064	69,162	69,003	50,000	93,866
Maintenance	69,162	49,218	75,385	70,000	70,000
Depreciation/Other	11,294	9,149	8,031	55,000	85,000
Total Expenses	1,653,037	1,620,151	1,898,000	1,828,779	1,840,844
Operating Loss	(428,469)	(432,773)	(616,215)	(496,124)	(514,225)
Non operating Revenues:					
Federal Programs					
Federal Subsidies	250,433	214,519	238,820	250,000	250,000
Donated Commodities	55,462	54,288	64,283	50,000	50,000
State Subsidies	39,592	101,615	120,615	120,000	120,000
Investment Earnings	922	708	544	2,000	2,000
Total Non operating Revenues	346,409	371,130	424,262	422,000	422,000
(Loss) Income Before Transfers	(82,060)	(61,643)	(191,953)	(74,124)	(92,225)
Operating Transfer In	69,162	69,162	69,003	70,000	70,000
Net Income (Loss)	(12,898)	7,519	(122,950)	(4,124)	(22,225)
Net Position, beginning	692,629	679,731	687,250	564,300	560,176
Net Position, ending	\$ 679,731	\$ 687,250	\$ 564,300	\$ 560,176	\$ 537,951

Note: This budget is not legally required.

**Mt. Lebanon School District
2016-17 Budget**

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

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Forecast	2018-19 Forecast	2019-20 Forecast
Operating Revenues:						
Sale of Food	\$ 1,281,785	\$ 1,332,655	\$ 1,326,619	\$ 1,366,418	\$ 1,407,410	\$ 1,449,632
Total Revenue	1,281,785	1,332,655	1,326,619	1,366,418	1,407,410	1,449,632
Operating Expenses:						
Salaries and Wages	629,989	500,000	599,945	611,944	624,183	639,787
Employee Benefits	331,622	175,000	262,000	269,860	288,750	297,413
Food	783,970	978,779	730,033	751,934	774,492	797,727
Supplies	69,003	50,000	93,866	96,682	99,582	102,570
Maintenance	75,385	70,000	70,000	72,100	74,263	76,491
Depreciation/Other	8,031	55,000	85,000	87,550	90,177	92,882
Total Expenses	1,898,000	1,828,779	1,840,844	1,890,070	1,951,447	2,006,869
Operating Loss	(616,215)	(496,124)	(514,225)	(523,652)	(544,037)	(557,237)
Non operating Revenues:						
Federal Programs						
Federal Subsidies	238,820	250,000	250,000	257,500	265,225	273,182
Donated Commodities	64,283	50,000	50,000	51,500	53,045	54,636
State Subsidies	120,615	120,000	120,000	123,600	127,308	131,127
Investment Earnings	544	2,000	2,000	2,060	2,122	2,185
Total Non operating Revenues	424,262	422,000	422,000	434,660	447,700	461,131
(Loss) Before Transfers	(191,953)	(74,124)	(92,225)	(88,992)	(96,337)	(96,106)
Operating Transfer In	69,003	70,000	70,000	70,700	71,407	72,121
Net Income (Loss)	(112,950)	(4,124)	(22,225)	(18,292)	(24,930)	(23,985)
Net Position, beginning	687,250	564,300	560,176	537,951	519,659	494,729
Net Position, ending	\$ 564,300	\$ 560,176	\$ 537,951	\$ 519,659	\$ 494,729	\$ 470,743

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
2016-17 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 and the number of residents' responses to the annual census.

POPULATION AGES 5-17 FROM 2008-2016

AGE	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
5	433	449	423	332	214	296	403	329
6	428	449	470	385	336	398	442	402
7	434	424	451	391	410	483	488	396
8	396	439	430	371	391	497	499	402
9	442	407	455	394	404	568	552	414
10	421	454	417	402	382	516	536	462
11	438	405	457	393	393	519	516	440
12	460	431	411	420	426	506	503	399
13	484	469	447	400	416	465	464	432
14	458	484	478	440	432	471	485	462
15	450	472	483	463	389	463	462	455
16	496	451	463	443	432	467	459	436
17	446	435	389	401	393	405	417	385
TOTALS	5,786	5,769	5,774	5,235	5,018	6,054	6,226	5,414

**Mt. Lebanon School District
2016-17 Budget**

**ENROLLMENT STATISTICS
(Continued)**

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

MINORITY ENROLLMENT

	<u>1982</u>	<u>1992</u>	<u>2015</u>
American Indian or Alaskan Native	1	1	6
Asian or Pacific Islander	95	138	299
Black	35	47	81
Hispanic	4	20	124
Multi-Racial			123

STUDENT-DWELLING RATIO

	<u>1985</u>	<u>1994</u>	<u>2011</u>
Single family dwelling units	10,297	10,808	10,109
Two family and multifamily dwelling units	2,454	3,269	3,748
Total dwelling units	12,751	14,077	13,857
Enrollment in all public schools K-12	5,138	5,364	5,297
Dwelling units sending students	3,437	3,481	3,054
Students per average dwelling unit	0.40	0.38	0.38
Students per home sending students	1.49	1.54	1.73
Dwelling units not sending students	9,314	10,596	10,803
Percent of dwelling units not sending students to Mt. Lebanon	73%	75%	78%
Percent of dwelling units sending students to Mt. Lebanon Schools	27%	25%	22%

ESTIMATED ENROLLMENT BY BUILDING

<u>ELEMENTARY</u>		<u>ELEMENTARY</u>		<u>SECONDARY</u>	
Washington	425	Foster	251	Jefferson Middle	648
Lincoln	416	Jefferson	324	Mellon Middle	677
Markham	308	Hoover	220	Senior High	1802
Howe	350				

Mt. Lebanon School District
ENROLLMENT PROJECTIONS

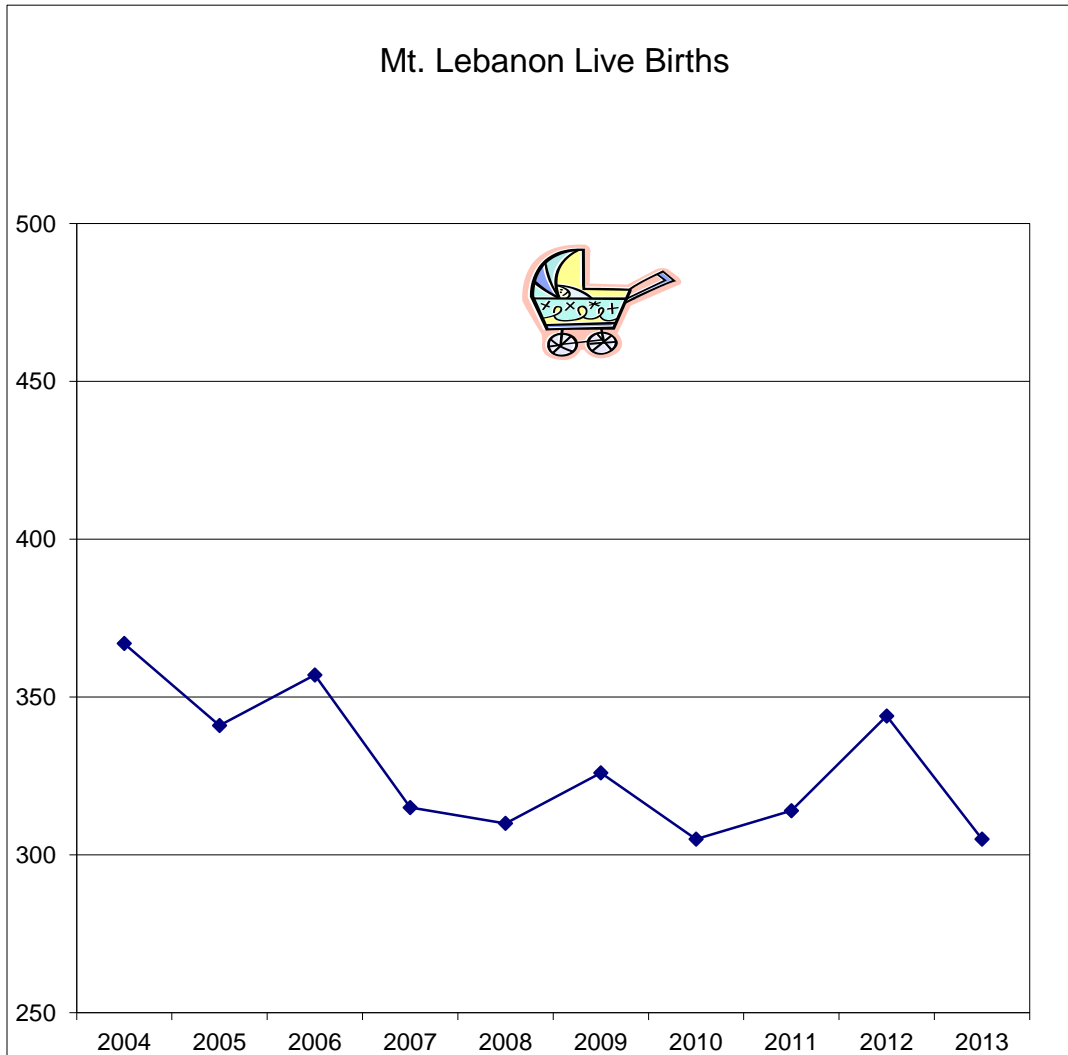
	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Forecast 2016-17	Forecast 2017-18	Forecast 2018-19	Forecast 2019-20
Washington School									
Kindergarten	64	54	58	72	48	46	47	51	50
1	60	70	70	69	82	58	54	55	60
2	54	64	72	79	71	87	62	57	58
3	67	50	65	77	76	72	88	62	58
4	61	69	49	71	78	78	75	90	64
5	<u>83</u>	<u>62</u>	<u>73</u>	<u>55</u>	<u>75</u>	<u>84</u>	<u>84</u>	<u>80</u>	<u>97</u>
Total	389	369	387	423	430	425	410	395	387
Lincoln School									
Kindergarten	74	52	67	54	63	61	63	69	67
1	77	82	63	75	60	72	69	71	78
2	72	81	87	63	70	60	70	67	70
3	62	75	78	85	66	69	60	71	67
4	76	65	76	84	85	68	71	61	73
5	<u>64</u>	<u>73</u>	<u>66</u>	<u>74</u>	<u>87</u>	<u>86</u>	<u>69</u>	<u>72</u>	<u>62</u>
Total	425	428	437	435	431	416	402	411	417
Markham School									
Kindergarten	55	49	37	44	38	37	38	42	41
1	47	61	62	44	54	47	45	47	52
2	66	47	58	68	43	55	49	46	48
3	50	66	47	58	65	42	54	48	45
4	64	49	68	48	59	67	43	55	49
5	<u>65</u>	<u>66</u>	<u>52</u>	<u>67</u>	<u>48</u>	<u>60</u>	<u>67</u>	<u>43</u>	<u>55</u>
Total	347	338	324	329	307	308	296	281	290
Howe School									
Kindergarten	55	50	62	52	53	51	53	58	57
1	59	58	48	67	56	55	54	56	61
2	71	59	58	50	72	58	58	57	59
3	54	70	61	54	56	74	59	61	59
4	55	54	70	65	54	57	76	60	62
5	<u>60</u>	<u>57</u>	<u>57</u>	<u>69</u>	<u>66</u>	<u>55</u>	<u>57</u>	<u>77</u>	<u>61</u>
Total	354	348	356	357	357	350	357	369	359
Foster School									
Kindergarten	40	37	36	29	41	40	41	45	44
1	49	40	34	39	40	45	47	49	52
2	47	52	37	37	40	40	47	48	50
3	39	49	58	38	39	43	42	50	51
4	53	44	50	65	40	42	47	45	54
5	<u>44</u>	<u>51</u>	<u>46</u>	<u>51</u>	<u>67</u>	<u>41</u>	<u>43</u>	<u>48</u>	<u>46</u>
Total	272	273	261	259	267	251	267	285	297
Jefferson School									
Kindergarten	35	36	52	46	47	45	46	50	49
1	62	42	41	59	58	55	53	55	59
2	53	66	45	48	62	63	60	57	60
3	52	57	67	49	45	63	64	60	58
4	46	56	62	66	50	46	63	65	61
5	<u>47</u>	<u>47</u>	<u>52</u>	<u>70</u>	<u>71</u>	<u>52</u>	<u>50</u>	<u>67</u>	<u>69</u>
Total	295	304	319	338	333	324	336	354	356
Hoover School									
Kindergarten	31	44	34	40	26	25	26	28	27
1	35	37	46	34	48	28	28	30	31
2	45	32	35	40	33	44	26	26	28
3	30	42	36	37	44	36	48	28	28
4	38	29	41	40	40	46	39	51	30
5	<u>45</u>	<u>38</u>	<u>29</u>	<u>41</u>	<u>42</u>	<u>41</u>	<u>47</u>	<u>40</u>	<u>52</u>
Total	224	222	221	232	233	220	214	203	196

Mt. Lebanon School District
ENROLLMENT PROJECTIONS

	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Jefferson Middle School									
6	193	206	183	191	196	229	212	210	215
7	201	198	203	186	176	220	236	217	215
8	170	212	201	206	189	199	224	241	221
Total	564	616	587	583	617	648	672	668	651
Mellon Middle School									
6	212	223	214	202	206	240	221	219	225
7	208	227	230	226	206	229	246	226	225
8	215	211	225	236	233	208	234	251	230
Total	635	661	669	664	645	677	701	696	680
Total Middle Schools									
6	405	429	397	393	439	469	433	429	440
7	409	425	433	412	401	449	482	443	440
8	385	423	426	442	422	407	458	492	451
Total	1199	1277	1256	1247	1262	1325	1373	1364	1331
Senior High									
9	438	383	417	449	460	433	423	474	508
10	446	431	379	431	454	466	441	429	481
11	458	432	426	382	439	456	471	446	433
12	450	463	435	439	388	447	466	480	455
Total	1792	1709	1657	1701	1741	1802	1801	1829	1877
Enrollment By Grade									
Kindergarten	354	322	346	337	316	305	314	343	335
1	389	390	364	387	398	360	350	363	393
2	408	401	392	385	391	407	372	358	373
3	354	409	412	398	391	399	415	380	366
4	393	366	416	439	406	404	414	427	393
5	408	394	375	427	456	419	417	427	442
6	405	429	397	393	439	469	433	429	440
7	409	425	433	412	401	449	482	443	440
8	385	423	426	442	422	407	458	492	451
9	438	383	417	449	460	433	423	474	508
10	446	431	379	431	454	466	441	429	481
11	458	432	426	382	439	456	471	446	433
12	450	463	435	439	388	447	466	480	455
Total	5297	5268	5218	5321	5361	5421	5456	5491	5510
Enrollment by Category									
Elem. -K-5	2306	2282	2305	2373	2358	2294	2282	2298	2302
Middle - 6-8	1199	1277	1256	1247	1262	1325	1373	1364	1331
High School - 9-12	1792	1709	1657	1701	1741	1802	1801	1829	1877
Secondary 6-12	2991	2986	2913	2948	3003	3127	3174	3193	3208
District	5297	5268	5218	5321	5361	5421	5456	5491	5510

MT. LEBANON SCHOOL DISTRICT

2016-17 BUDGET



LIVE BIRTHS 2004-2013
MT. LEBANON AND ALLEGHENY COUNTY

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Mt. Lebanon	367	341	357	315	310	326	305	314	344	305
Allegheny County	13,227	13,013	12,993	13,379	13,276	13,113	12,892	13,051	13,046	13,312

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
2016-17 Budget**

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS AND PROJECTIONS

Fiscal Year	Assessed Value	Percent Change	Estimated Actual Value (1)
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	2,170,447,511	-0.1	2,170,447,511
2014	2,715,449,015	25.1	2,715,449,015
2015	2,668,482,165	-1.2	2,668,482,165
*2016	2,731,822,780	2.4	2,731,822,780
*2017	2,740,089,012	0.3	2,740,089,012
PROJECTED			
2018	2,740,089,012	0.0	2,740,089,012
2019	2,740,089,012	0.0	2,740,089,012
2020	2,740,089,012	0.0	2,740,089,012

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

*Budgeted

Assessed value is set by the county at 100% of Market Value. Periodic reassessments are done county-wide, but none are anticipated in the near future.

**Mt. Lebanon School District
2016-17 Budget**

TAX REVENUES BY SOURCE

Fiscal Year Ending	Real Estate Taxes*	Earned Income Taxes	Real Estate Transfer Tax	Public Utility Tax	Occupation Tax	Total Taxes
2008	\$50,589,807	\$6,053,990	\$689,115	\$81,464	\$26,083	\$57,440,459
2009	49,032,399	5,879,153	564,684	74,808	26,150	55,577,194
2010	51,697,076	5,783,167	736,767	80,728	44,781	58,342,519
2011	55,130,570	6,131,785	574,866	79,608	37,481	61,954,310
2012	54,685,072	6,445,280	596,130	81,571	41,386	61,849,439
2013	56,544,466	7,135,252	728,036	84,597	48,418	64,540,769
2014	57,276,727	7,182,405	825,839	78,508	48,443	65,411,922
2015	60,288,038	7,392,185	775,000	85,000	50,000	68,590,223
2016*	61,314,458	7,467,525	775,000	85,000	50,000	69,691,983
2017**	62,529,102	7,542,200	775,000	85,000	50,000	70,981,302
PROJECTED						
2018	64,978,450	7,768,466	775,000	85,000	50,000	73,656,916
2019	66,447,620	8,001,520	775,000	85,000	50,000	75,359,140
2020	68,888,928	8,241,566	775,000	85,000	50,000	78,040,494

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
2016-17 Budget**

TAX BURDEN ON TAXPAYERS

RESIDENT PROFILE		SCHOOL DISTRICT TAX BURDEN		
<u>Market Value</u>	<u>Income Level</u>	<u>Real Estate Tax</u>	<u>Earned Income Tax</u>	<u>Total Tax</u>
\$100,000	\$65,000	\$2,393	\$325	\$2,718
100,000	2,000	2,393	10	2,403
200,000	120,000	4,786	600	5,386
200,000	2,000	4,786	10	4,796
300,000	180,000	7,179	900	8,079
300,000	2,000	7,179	10	7,189

HISTORICAL TAX BURDEN

<u>Fiscal Year</u>	<u>EARNED INCOME TAX</u>		<u>REAL ESTATE TAX</u>	
	<u>Income</u>		<u>Market Value</u>	
	<u>\$120,000</u>	<u>\$2,000</u>	<u>\$100,000</u>	<u>\$200,000</u>
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	2,261	4,522
2015	600	10	2,315	4,630
2016	600	10	2,355	4,710
2017	600	10	2,393	4,786

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

**Mt. Lebanon School District
2016-17 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>
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	2,170,447,511
2014	4.51	22.16	4.73	31.85	2,715,449,015
2015	4.51	23.15	4.73	32.39	2,668,482,165
2016	4.51	23.55	4.73	32.79	2,731,822,780
2017	4.51	23.93	4.73	33.17	2,740,089,012

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.

Mt. Lebanon School District 2016-17 Budget

PRINCIPAL REAL ESTATE TAXPAYERS FISCAL YEAR 2016

<u>Taxpayer</u>	<u>Type of Real Estate</u>	<u>Assessed Valuation</u>	<u>Percentage of Total</u>
Brookdale Senior Housing	Retirement Community	\$19,000,000	0.71%
Continental/Galleria	Retail Mall	17,580,000	0.66%
Bower Hill Development Co	Apartment Building	17,500,000	0.95%
Mt. Lebanon Hospitality	Hotel	13,768,900	0.52%
Concordia Lutheran	Retirement Community	13,162,800	0.49%
Continental/Galleria	Retail Mall	11,720,000	0.44%
IHP Bower Hill LLC	Rental Building	9,400,000	0.27%
Tithonus Mount Lebanon	Person Care Facility	8,138,900	0.31%
Virginia Manor Shops	Retail Shopping	7,931,300	0.26%
Pendale Towers	Apartment Building	7,150,000	0.24%
	Total	<u>\$125,351,900</u>	<u>4.71%</u>

Source: Mt. Lebanon Tax Office

**Mt. Lebanon School District
2016-17 Budget**

REAL ESTATE TAX LEVIES AND COLLECTIONS

LAST TEN AUDITED FISCAL YEARS

Fiscal Year	Adjusted Total Tax Levy*	Face Value of Current Tax Collections	Total Tax Levy Collected	Collected at Discount	Outstanding of Total Levy at Discount	Outstanding Delinquent Taxes	Taxes as Percent of Levy
2006	\$50,341,158	\$48,732,909	96.8%	\$42,595,386	84.6%	\$966,997	1.9%
2007	50,744,149	49,063,088	96.7%	43,156,898	85.0%	1,675,550	3.3%
2008	50,038,937	48,447,118	96.8%	47,638,217	95.2%	1,668,084	3.3%
2009	50,759,085	49,271,522	97.1%	48,404,972	95.4%	1,463,682	2.9%
2010	55,789,705	54,858,502	98.3%	47,721,081	85.5%	893,857	1.6%
2011	55,791,657	54,908,407	98.4%	47,932,815	85.9%	428,451	0.8%
2012	55,739,366	55,143,005	98.9%	48,400,849	86.8%	387,000	0.7%
2013	59,171,103	58,299,395	98.5%	50,336,839	85.1%	35,222	0.1%
2014	60,956,511	60,242,059	98.8%	53,820,000	88.3%	729,389	1.2%
2015	62,513,075	61,880,107	99.0%	54,762,479	87.6%	632,968	1.0%

Source: Mt. Lebanon Tax Office

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

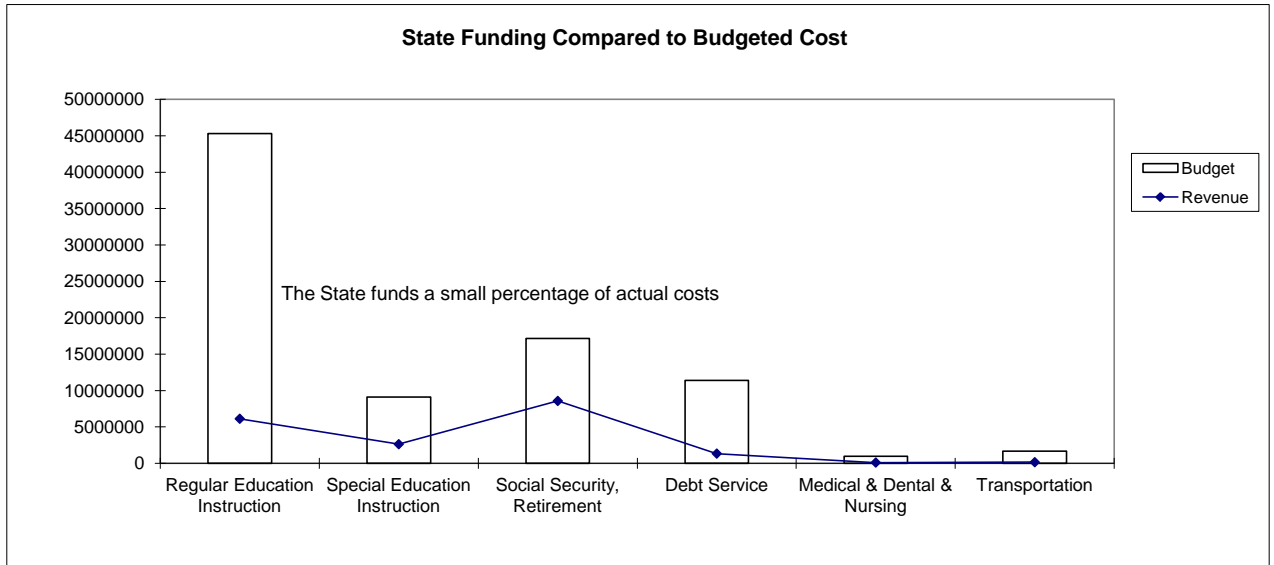
Note that the amount of tax listed here reflects the face value of the taxes owed or paid, not the actual collections considering discounts and penalties. These numbers therefore will not balance to the actual revenues received each year.

Mt. Lebanon School District 2016-17 Budget

STATE REVENUE COMPARED TO COST OF MANDATED PROGRAMS

PROGRAM	Budget	Revenue	% Funded by State	Local Funding	Millage Equivalent
Regular Education Instruction	\$ 45,327,778	\$ 6,118,783	13%	\$ 39,208,995	14.80
Special Education Instruction	9,086,021	2,623,421	29%	6,462,600	2.44
Social Security, Retirement	17,145,575	8,568,353	50%	8,577,222	3.24
Debt Service	11,369,214	1,330,046	12%	10,039,168	3.79
Medical & Dental & Nursing	981,688	100,000	10%	881,688	0.33
Transportation	1,660,517	150,000	9%	1,510,517	0.57

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



State funding for Debt Service is allocated through a process called PlanCon. Our high school renovation process has been approved through this process up to Part H which was submitted early in 2012. The State has held off approval of all PlanCon Part H submissions pending funding availability. We anticipate funding to be approved due to recent legislation approved this Spring. It will take some time for the State to implement the borrowing it must do to fund these commitments. We believe those funds will be allocated to our District during this fiscal year and have budgeted for that to occur.

Mt. Lebanon School District 2016-17 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.

	Calendar Year 2004	Calendar Year 2014
Population (1)	33,017	33,137
Median age (1)	41.8	43.8
Unemployment rate (2)	2.9%	3.6%
School enrollment (3)	5,616	5,321
Attainment Bachelor's Degree or higher (1)	61.0%	64.1%
Estimated median family income (4)	\$60,783	\$110,918
Average sales price of homes (2)	\$198,900	\$249,768

Data Sources:

- (1) Official U.S. Census (2010)
- (2) Mt. Lebanon Planning Office
- (3) Mt. Lebanon School District
- (4) American Community Survey (2011-2013)

**Mt. Lebanon School District
2016-17 Budget**

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

	Actual						Forecast			
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Professional Staff:										
Teaching Staff:										
Elementary*	181.30	178.00	174.90	175.15	178.30	178.10	175.00	175.00	175.00	175.00
Middle School*	114.20	114.20	115.00	112.45	112.27	111.90	109.00	109.00	109.00	109.00
Senior High	127.40	128.75	127.60	125.60	124.95	124.72	123.00	123.00	123.00	123.00
Subtotal	422.90	420.95	417.50	413.20	415.52	414.72	407.00	407.00	407.00	407.00
Supervisors:										
District	6.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Other	24.50	19.50	18.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
Subtotal	30.50	26.50	25.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Auxiliary Positions	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Total Professional Staff	459.40	453.45	448.50	443.20	445.52	444.72	437.00	437.00	437.00	437.00
Support Staff:										
Secretarial:										
Full-time Positions	26.66	26.80	25.80	23.81	22.80	23.00	23.00	23.00	23.00	23.00
Part-time Positions**	34.17	34.88	30.61	32.89	32.89	31.43	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
Subtotal	68.83	69.68	64.41	64.70	63.69	62.43	62.00	62.00	62.00	62.00
Specialists	22.50	22.50	22.50	22.00	22.00	20.00	20.00	20.00	20.00	20.00
Student Support Staff**	40.00	37.00	36.00	38.00	38.00	39.00	36.00	36.00	36.00	36.00
Skilled Trades	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Custodial:										
Custodians	58.00	58.00	57.00	56.00	55.00	55.00	54.00	54.00	54.00	54.00
Head Custodians	7.00	7.00	7.00	8.00	8.00	9.00	7.00	7.00	7.00	7.00
Subtotal	65.00	65.00	64.00	64.00	63.00	64.00	61.00	61.00	61.00	61.00
Total Support Staff	204.33	202.18	194.91	195.70	193.69	192.43	186.00	186.00	186.00	186.00
Total All Staff	663.73	655.63	643.41	638.90	639.21	637.15	623.00	623.00	623.00	623.00

*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, unit principals, deans of students, director of special education and athletic director.

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

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

Student support staff includes aides assisting with student mobility.

Mt. Lebanon School District 2016-17 Budget

SALARIES BY PROFESSION

	Audited 2013-14	Audited 2014-15	Budget 2015-16	Budget 2016-17	Increase	% Budget
Administration	\$ 2,651,651	\$ 2,651,458	\$ 2,741,973	\$ 2,776,794	1.3%	6%
Teachers	31,919,098	33,457,200	33,770,519	34,296,116	1.6%	75%
Nursing, Medical	603,330	593,218	632,173	643,399	1.8%	1%
Technical Assistants	872,877	881,682	1,058,905	894,858	-15.5%	2%
Clerical	2,058,055	2,123,171	1,930,861	2,054,555	6.4%	5%
Maintenance	543,821	527,463	504,491	507,824	0.7%	1%
Drivers	334,797	352,804	356,828	337,941	-5.3%	1%
Custodial	2,820,546	3,000,354	3,083,083	3,025,499	-1.9%	7%
Other	866,974	932,766	891,157	940,594	5.5%	2%
Total Salaries	\$ 42,671,149	\$ 44,520,117	\$ 44,969,990	\$ 45,477,580	1.1%	100%

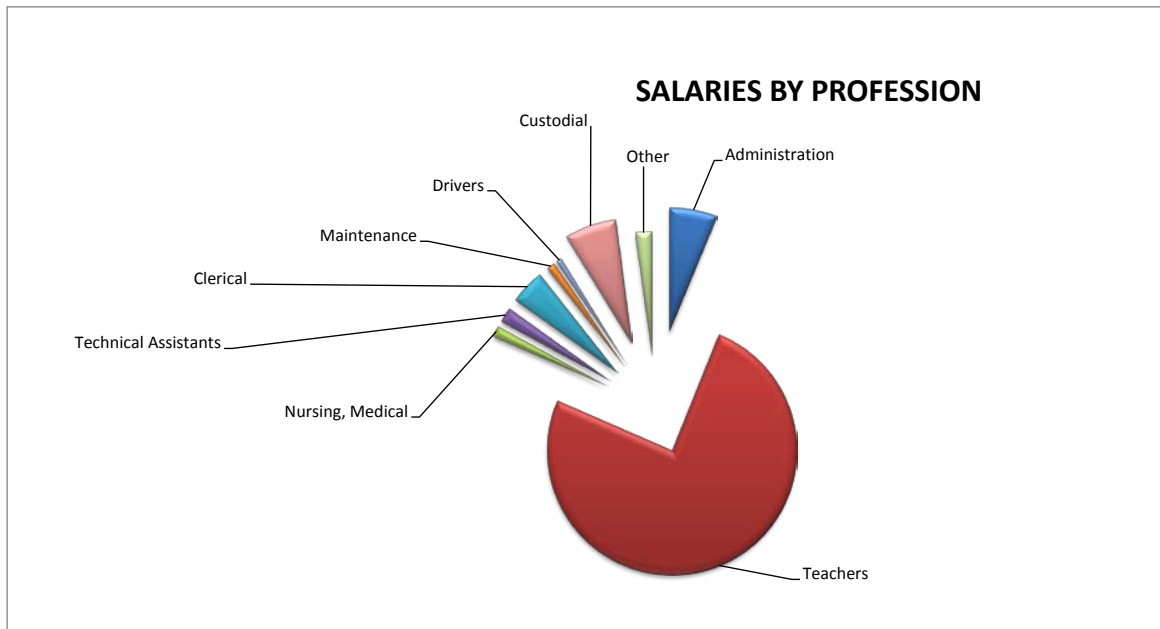
Changes in staffing in this budget:

This budget contemplates ten teacher retirements and nine other staff retirements. Without those retirements, the increase in total staff salaries would have been much higher. Three positions were eliminated as the result of retirees not having to be replaced. This reduction in staff is considered each year as our funding becomes tighter and supplies and equipment reductions become less possible. With 75% of our costs tied to people, we have to consider each position and its necessity towards our educational goals. With these staffing changes, we were able to keep our total salary costs at a 1.1% increase over the prior year's budget.

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, 2015 through June 30, 2018 - salary increase for 2016-17 is 3.30%
 Secretarial contract - July 1, 2012 through June 30, 2017 - salary increase for 2016-17 is 3.50%
 Custodial contract - July 1, 2011 through June 30, 2016 - being negotiated
 Cafeteria contract - July 1, 2014 through June 30, 2016 - being negotiated



**Mt. Lebanon School District
2016-17 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, 95% of Mt. Lebanon's class of 2016 is continuing its education at a:

• Four-year college	80.1%
• Junior or community college	13.5%
• Vocational, technical or professional school	.53%
• Armed services	1.1%

During the 2014-15 school year, 536 students participated in 19 Advanced Placement (college equivalent) courses and 411 students took 720 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 2015 SAT Reasoning average score, including Critical Reading and Mathematics, was 1138 with approximately ninety percent of the class taking the exam. This score is 132 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 566. This is 82 points higher than the national mean and 84 points higher than the Pennsylvania mean. 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 62% of the class of 2015 who took the ACT exam, the average composite score was 25.6 compared to the national average of 21 and Pennsylvania state average of 22.9. 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
2016-17 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
2006	1168	1021	993	13	17
2007	1141	1017	992	13	23
2008	1145	1017	995	9	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
2013	1126	1010	998	3	14
2014	1144	1010	1010	11	16
2015	1138	1006	1003	4	15

**Mt. Lebanon School District
2016-17 Budget**

**DROP OUT RATES
LAST TEN SCHOOL YEARS**

	<u>Middle School</u>	<u>High School</u>	<u>District</u>
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
2012-13	-	0.2	0.1
2013-14	-	0.1	-
2014-15	-	0.2	0.1
2015-16	-	0.06	0.02

as a percent of membership

**Mt. Lebanon School District
2016-17 Budget**

FREE & REDUCED LUNCH PROGRAM PARTICIPANTS

School Year	Number of Students Qualifying at Free Level	Number of Students Qualifying at Reduced Level	Total Program Participation	*District Enrollment	F & R Lunch Program Participants as Percentage of Enrollment
2006-07	134	76	210	5454	3.85%
2007-08	176	73	249	5436	4.58%
2008-09	193	77	270	5416	4.99%
2009-10	219	102	321	5294	6.06%
2010-11	317	90	407	5302	7.68%
2011-12	314	98	412	5268	7.82%
2012-13	310	102	412	5297	7.78%
2013-14	375	73	448	5268	8.50%
2014-15	477	62	539	5337	10.10%
2015-16	520	38	558	5379	10.37%

*Enrollment as of September 1 of the School Year Noted

Mt. Lebanon School District 2016-17 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 97% 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.

Dear District Leader:

This report provides you with information about your district's performance in English Language Arts, Mathematics, and Science 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
- 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 the PDE's website to help teachers understand the standards, set instructional priorities, and address student needs.

Sincerely,



Pedro A. Rivera
Secretary of Education

District: MT LEBANON SD

AUN: 103026402

Test Date: PSSA Spring 2015

Percentage of Students Proficient and Advanced

	District	State
English Language Arts	90.4	59.9
Mathematics	68.8	39.7
Science	90.1	67.9



PSSA Items

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 for students, schools, or the district.

PSSA Score

The PSSA score is a scale score computed from the number of points the student receives 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 continue to 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

- ☐ Below Basic: Inadequate academic performance, and work at this level demonstrates a minimal command of and ability to apply the knowledge, skills, and practices represented in the Pennsylvania standards. Consistent performance at this level indicates extensive additional academic support may be needed for engaging successfully in further studies in this content area.
- ☐ Basic: Marginal academic performance, and work at this level demonstrates a partial command of and ability to apply the knowledge, skills, and practices represented in the Pennsylvania standards. Consistent performance at this level indicates additional academic support may be needed for engaging successfully in further studies in this content area.
- ☐ Proficient: Satisfactory academic performance, and work at this level demonstrates an adequate command of and ability to apply the knowledge, skills, and practices represented in the Pennsylvania standards. Consistent performance at this level indicates academic preparation for engaging successfully in further studies in this content area.
- ☐ Advanced: Superior academic performance, and work at this level demonstrates a thorough command of and ability to apply the knowledge, skills, and practices represented in the Pennsylvania standards. Consistent performance at this level indicates advanced academic preparation for engaging successfully in further studies in this content area.

PSSA Reporting Categories

Reporting Categories are designed to clarify the Pennsylvania Core Standards. Each reporting category consists of several assessment anchors and eligible content, which provide details of skills and concepts that are assessed on the PSSA. The charts that follow provide school, district, and state averages for each reporting category assessed for specific grades and subjects.

MT LEBANON SD

Performance Level Distribution by Subject

English Language Arts Performance Level Results

Percentages at Each Performance Level*	Below Basic	Basic	Proficient	Advanced	Percentage of Students Below Basic and Basic in English Language Arts		Percentage of Students Proficient and Advanced in English Language Arts		
District 2015	1	8	43	47	9.6 8		43	47	90.4
District 2014	NA	NA	NA	NA					
District 2013	NA	NA	NA	NA					
State 2015	11	29	42	17	40.1	11 29	42	17	59.9

In 2015, 90.4 % of the students at MT LEBANON SD met or exceeded proficiency in English Language Arts. Comparatively, 59.9 % of the students in Pennsylvania met or exceeded proficiency in English Language Arts. One year of ELA and Mathematics data is provided in 2015. For Science, use the 2013 and 2014 data provided to determine your district's three-year progress. 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

Mathematics Performance Level Results

Percentages at Each Performance Level*	Below Basic	Basic	Proficient	Advanced	Percentage of Students Below Basic and Basic in Mathematics			Percentage of Students Proficient and Advanced in Mathematics		
District 2015	7	24	38	30	31.2 7 24			38	30	68.8
District 2014	NA	NA	NA	NA						
District 2013	NA	NA	NA	NA						
State 2015	29	31	26	14	60.3 29 31			26	14	39.7

In 2015, 68.8 % of the students at MT LEBANON SD met or exceeded proficiency in Mathematics. Comparatively, 39.7 % of the students in Pennsylvania met or exceeded proficiency in Mathematics. One year of ELA and Mathematics data is provided in 2015. For Science, use the 2013 and 2014 data provided to determine your district's three-year progress. 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

Science Performance Level Results

Percentages at Each Performance Level*	Below Basic	Basic	Proficient	Advanced	Percentage of Students Below Basic and Basic in Science			Percentage of Students Proficient and Advanced in Science		
District 2015	2	8	28	62	9.9	8	28	62	90.1	
District 2014	4	6	31	59	10	6	31	59	89.9	
District 2013	3	6	31	60	9	6	31	60	91.3	
State 2015	17	15	34	34	32.1	17	15	34	34	67.9

In 2015, 90.1 % of the students at MT LEBANON SD met or exceeded proficiency in Science. Comparatively, 67.9 % of the students in Pennsylvania met or exceeded proficiency in Science. One year of ELA and Mathematics data is provided in 2015. For Science, use the 2013 and 2014 data provided to determine your district's three-year progress. 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
2015 Performance Level Distribution by Subject and Group

English Language Arts Performance by Group

Percentages and Total Number by Group*	Total Tested	Below Basic	Basic	Proficient	Advanced	Percentage of Students Below Basic and Basic in English Language Arts		Percentage of Students Proficient and Advanced in English Language Arts		
All Students	2411	1	8	43	47	9.6	8	43	47	90.4
Historically Underperforming	474	5	23	48	23	28.5	23	48	23	71.5
IEP-Special Education	281	7	26	48	18	33.5	7	48	18	66.5
English Language Learner	29	10	52	38	0	62.1	10	38		37.9
Economically Disadvantaged	213	4	18	48	30	22.1	18	48	30	77.9
Male	1235	2	11	48	39	13.0	11	48	39	87.0
Female	1176	1	6	38	56	6.1	6	38	56	93.9
American Indian/Alaskan Native (not Hispanic)	5	20	40	20	20	60.0	20	20	20	40.0
Asian (not Hispanic)	111	0	9	41	50	9.0	9	41	50	91.0
Black or African American (not Hispanic)	32	3	16	41	41	18.8	16	41	41	81.3
Hispanic (any race)	52	4	10	48	38	13.5	10	48	38	86.5
Multi-Racial (not Hispanic)	41	5	10	37	49	14.6	10	37	49	85.4
White (not Hispanic)	2167	1	8	43	47	9.2	8	43	47	90.8
Native Hawaiian/other Pacific Islander (not Hispanic)	3	0	33	33	33	33.3	33	33	33	66.7
Migrant	0	0	0	0	0					

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

MT LEBANON SD
2015 Performance Level Distribution by Subject and Group

Mathematics Performance by Group

Percentages and Total Number by Group*	Total Tested	Below Basic	Basic	Proficient	Advanced	Percentage of Students Below Basic and Basic in Mathematics			Percentage of Students Proficient and Advanced in Mathematics		
All Students	2410	7	24	38	30	31.2	7	24	38	30	68.8
Historically Underperforming	474	23	31	28	17	54.6	23	31	28	17	45.4
IEP-Special Education	281	28	32	25	15	60.5	28	32	25	15	39.5
English Language Learner	29	34	34	21	10	69.0	34	34	21	10	31.0
Economically Disadvantaged	213	21	29	31	20	49.3	21	29	31	20	50.7
Male	1234	8	24	37	31	31.8	8	24	37	31	68.2
Female	1176	6	24	40	29	30.7	6	24	40	29	69.3
American Indian/Alaskan Native (not Hispanic)	5	20	40	20	20	60.0	20	40	20	20	40.0
Asian (not Hispanic)	110	5	22	28	45	26.4	22		28	45	73.6
Black or African American (not Hispanic)	32	25	41	19	16	65.6	25	41	19	16	34.4
Hispanic (any race)	52	12	31	35	23	42.3	12	31	35	23	57.7
Multi-Racial (not Hispanic)	41	10	20	39	32	29.3	10	20	39	32	70.7
White (not Hispanic)	2167	7	24	39	30	30.7	7	24	39	30	69.3
Native Hawaiian/other Pacific Islander (not Hispanic)	3	0	0	67	33				67	33	100.0
Migrant	0	0	0	0	0						

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

MT LEBANON SD
2015 Performance Level Distribution by Subject and Group

Science Performance by Group

Percentages and Total Number by Group*	Total Tested	Below Basic	Basic	Proficient	Advanced	Percentage of Students Below Basic and Basic in Science			Percentage of Students Proficient and Advanced in Science		
All Students	857	2	8	28	62	9.9	8	28	62	90.1	
Historically Underperforming	179	6	22	32	40	27.9	6	22	32	40	72.1
IEP-Special Education	110	7	20	31	42	27.3	7	20	31	42	72.7
English Language Learner	16	19	50	19	13	68.8	19	50	19	13	31.3
Economically Disadvantaged	76	5	24	33	38	28.9	24	33	38	71.1	
Male	445	2	9	28	61	11.5	9	28	61	88.5	
Female	412	1	7	29	62	8.3	7	29	62	91.7	
American Indian/Alaskan Native (not Hispanic)	4	0	25	75	0	25.0	25	75	75.0		
Asian (not Hispanic)	43	0	14	23	63	14.0	14	23	63	86.0	
Black or African American (not Hispanic)	10	10	20	20	50	30.0	10	20	20	50	70.0
Hispanic (any race)	19	11	11	32	47	21.1	11	11	32	47	78.9
Multi-Racial (not Hispanic)	15	7	13	27	53	20.0	7	13	27	53	80.0
White (not Hispanic)	764	1	7	28	63	8.9	7	28	63	91.1	
Native Hawaiian/other Pacific Islander (not Hispanic)	2	0	0	100	0				100	100.0	
Migrant	0	0	0	0	0						

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

MT LEBANON SD
2015 Performance Level Distribution by Subject and Grade

English Language Arts
District and State Performances by Grade

Percentages at Each Performance Level*	Grade	Below Basic	Basic	Proficient	Advanced	Percentage of Students Below Basic and Basic in English Language Arts			Percentage of Students Proficient and Advanced in English Language Arts		
District	3	1	7	56	36	8.1 7			56	36	91.9
State		13	25	49	13	38.0 13 25			49	13	62.0
District	4	3	11	34	52	13.8 11			34	52	86.2
State		13	29	37	22	41.4 13 29			37	22	58.6
District	5	2	6	40	52	7.9 6			40	52	92.1
State		13	25	44	18	38.2 13 25			44	18	61.8
District	6	0	6	32	61	6.3 6			32	61	93.7
State		10	29	39	21	39.3 10 29			39	21	60.7
District	7	1	10	50	40	10.5 10			50	40	89.5
State		6	35	42	17	41.3 6 35			42	17	58.7
District	8	1	10	47	42	10.6 10			47	42	89.4
State		11	31	43	14	42.0 11 31			43	14	58.0

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

Mathematics

District and State Performances by Grade

Percentages at Each Performance Level*	Grade	Below Basic	Basic	Proficient	Advanced	Percentage of Students Below Basic and Basic in Mathematics	Percentage of Students Proficient and Advanced in Mathematics
District	3	6	15	40	39	20.9 6 15	40 39 79.1
State		28	24	28	20	51.5 28 24	28 20 48.5
District	4	6	20	37	37	26.4 6 20	37 37 73.6
State		25	31	28	17	55.5 25 31	28 17 44.5
District	5	4	22	38	36	26.0 22	38 36 74.0
State		26	31	27	15	57.2 26 31	27 15 42.8
District	6	3	26	43	28	29.1 26	43 28 70.9
State		25	35	28	11	60.3 25 35	28 11 39.7
District	7	11	31	38	21	41.8 11 31	38 21 58.2
State		34	33	23	10	66.9 34 33	23 10 33.1
District	8	11	31	35	23	42.4 11 31	35 23 57.6
State		38	33	22	8	70.2 38 33	22 8 29.8

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

MT LEBANON SD
2015 Performance Level Distribution by Subject and Grade

Science
District and State Performances by Grade

Percentages at Each Performance Level*	Grade	Below Basic	Basic	Proficient	Advanced	Percentage of Students Below Basic and Basic in Science			Percentage of Students Proficient and Advanced in Science		
District	4	0	4	25	71	4.2			25	71	95.8
State		11	12	36	41	22.7 11 12			36	41	77.3
District	8	3	12	32	53	15.5 12			32	53	84.5
State		23	18	32	27	41.2 23 18			32	27	58.8

100 80 60 40 20 0 20 40 60 80 100

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

English Language Arts Reporting Categories

Grade 3	District Average	State Average	Total Points Possible
Reading			
Key Ideas and Details	13.0	10.5	19
Craft and Structure/Integration of Knowledge and Ideas	5.4	3.9	8
Vocabulary Acquisition and Use	8.4	7.0	9
Writing			
Types of Writing	5.1	4.3	8
Language	13.0	10.3	18

Grade 3	District Average	State Average	Total Points Possible
Text Types			
Literature Text	13.3	10.6	18
Informational Text	13.5	10.9	18

MT LEBANON SD
2015 Performance by Subject, Grade, and Reporting Category

English Language Arts Reporting Categories

Grade 4	District Average	State Average	Total Points Possible
Reading			
Key Ideas and Details	13.1	10.9	17
Craft and Structure/Integration of Knowledge and Ideas	9.2	7.1	12
Vocabulary Acquisition and Use	7.4	6.0	9
Writing			
Types of Writing	7.2	5.7	12
Language	13.7	10.9	18
Text-Dependent Analysis			
Text-Dependent Analysis	7.4	6.1	16

Grade 4	District Average	State Average	Total Points Possible
Text Types			
Literature Text	14.7	12.0	19
Informational Text	15.0	12.0	19

English Language Arts Reporting Categories

Grade 5	District Average	State Average	Total Points Possible
Reading			
Key Ideas and Details	15.0	11.9	19
Craft and Structure/Integration of Knowledge and Ideas	5.1	3.9	7
Vocabulary Acquisition and Use	10.0	8.5	12
Writing			
Types of Writing	8.9	6.7	12
Language	13.7	10.8	18
Text-Dependent Analysis			
Text-Dependent Analysis	9.1	6.7	16

Grade 5	District Average	State Average	Total Points Possible
Text Types			
Literature Text	15.0	12.7	18
Informational Text	15.1	11.7	20

MT LEBANON SD
2015 Performance by Subject, Grade, and Reporting Category

English Language Arts Reporting Categories

Grade 6	District Average	State Average	Total Points Possible
Reading			
Key Ideas and Details	12.5	9.9	16
Craft and Structure/Integration of Knowledge and Ideas	10.7	8.5	14
Vocabulary Acquisition and Use	7.0	5.7	8
Writing			
Types of Writing	9.4	7.7	12
Language	15.0	12.0	18
Text-Dependent Analysis			
Text-Dependent Analysis	9.9	6.8	16

Grade 6	District Average	State Average	Total Points Possible
Text Types			
Literature Text	13.8	11.1	18
Informational Text	16.4	13.0	20

English Language Arts Reporting Categories

Grade 7	District Average	State Average	Total Points Possible
Reading			
Key Ideas and Details	10.0	8.6	14
Craft and Structure/Integration of Knowledge and Ideas	12.6	10.5	17
Vocabulary Acquisition and Use	6.2	5.3	7
Writing			
Types of Writing	8.7	7.3	12
Language	14.4	11.6	18
Text-Dependent Analysis			
Text-Dependent Analysis	9.3	7.2	16

Grade 7	District Average	State Average	Total Points Possible
Text Types			
Literature Text	14.3	12.2	19
Informational Text	14.4	12.2	19

MT LEBANON SD
2015 Performance by Subject, Grade, and Reporting Category

English Language Arts Reporting Categories

Grade 8	District Average	State Average	Total Points Possible
Reading			
Key Ideas and Details	11.0	9.2	14
Craft and Structure/Integration of Knowledge and Ideas	12.5	10.6	16
Vocabulary Acquisition and Use	5.8	4.7	8
Writing			
Types of Writing	9.6	7.9	12
Language	13.5	10.7	18
Text-Dependent Analysis			
Text-Dependent Analysis	10.6	8.0	16

Grade 8	District Average	State Average	Total Points Possible
Text Types			
Literature Text	15.7	13.4	20
Informational Text	13.6	11.1	18

Mathematics Reporting Categories

Grade 3	District Average	State Average	Total Points Possible
Numbers and Operations in Base Ten	6.9	5.8	11
Numbers and Operations-Fractions	6.7	5.7	10
Operations and Algebraic Thinking	14.3	11.4	22
Geometry	7.4	6.0	10
Measurement and Data	13.5	10.2	19

Mathematics Reporting Categories

Grade 4	District Average	State Average	Total Points Possible
Numbers and Operations in Base Ten	9.5	8.0	14
Numbers and Operations-Fractions	9.7	7.9	15
Operations and Algebraic Thinking	10.5	7.8	19
Geometry	6.9	5.6	11
Measurement and Data	7.6	5.4	13

Mathematics Reporting Categories

Grade 5	District Average	State Average	Total Points Possible
Numbers and Operations in Base Ten	12.4	10.2	18
Numbers and Operations-Fractions	13.6	9.6	20
Operations and Algebraic Thinking	6.5	5.0	11
Geometry	6.8	5.6	10
Measurement and Data	7.5	5.2	13

Mathematics Reporting Categories

Grade 6	District Average	State Average	Total Points Possible
The Number System	10.4	8.4	14
Ratios and Proportional Relationships	9.1	7.5	12
Expressions and Equations	12.8	10.7	21
Geometry	7.3	5.5	11
Statistics and Probability	9.1	6.6	14

Mathematics Reporting Categories

Grade 7	District Average	State Average	Total Points Possible
The Number System	5.9	5.2	11
Ratios and Proportional Relationships	11.6	9.1	18
Expressions and Equations	10.5	8.0	19
Geometry	8.3	6.6	13
Statistics and Probability	7.8	6.3	11

Mathematics Reporting Categories

Grade 8	District Average	State Average	Total Points Possible
The Number System	7.0	5.6	12
Expressions and Equations	13.1	10.2	23
Functions	10.0	7.6	15
Geometry	6.3	4.5	12
Statistics and Probability	6.9	5.4	10

Science Reporting Categories

Grade 4	District Average	State Average	Total Points Possible
The Nature of Science	27.8	23.3	34
Biological Sciences	10.2	8.8	12
Physical Sciences	8.3	7.3	10
Earth and Space Sciences	9.0	7.2	12

MT LEBANON SD
2015 Performance by Subject, Grade, and Reporting Category

Science Reporting Categories

Grade 8	District Average	State Average	Total Points Possible
The Nature of Science	27.4	22.8	34
Biological Sciences	10.3	8.6	13
Physical Sciences	8.7	7.2	11
Earth and Space Sciences	7.7	6.4	10

Pennsylvania's Standards Aligned System (SAS)

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 created the system that aligns these high impact elements to help students, parents, teachers, and administrators inspire all Pennsylvania's schools to become great schools.

www.pdesas.org

Data Tools in a Standards Aligned System

School Performance Profile (SPP)

SPP provides a school level academic score for public schools, including charter and cyber charter schools, and full-time comprehensive career and technical centers. SPP can be used as an analysis tool to inform goal setting, planning, and allocating resources to improve student achievement. It is a source of information for federal designation of Title I schools as a Reward, Focus, Priority or Undesignated school for Title I and Non-Title I schools.

<http://paschoolperformance.org>

Classroom Diagnostic Tools (CDT)

An on-line computer adaptive diagnostic tool aligned to the Pennsylvania Core Standards. Although not a predictor for PSSA performance, CDTs provide a snapshot on students' strengths and areas of need. It provides real-time results that link students' skills with Materials and Resources in SAS.

<https://pa.drcedirect.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). Reports can be created 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://pa.emetric.net>

PA Value-Added Assessment System (PVAAS)

A statistical model that analyzes longitudinal growth data, in conjunction with achievement data, to make sure students are on the path to proficiency and beyond. Measuring student learning helps educators make data-informed instructional decisions that address the academic needs of a group of students, as well as individual students. PVAAS provides projections of each individual student's likelihood to achieve a selected proficiency level.

<http://pvaas.sas.com>



Mt. Lebanon School District 2016-17 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 have exempted from 25-50% of the average assessed value of homestead property in the community from being taxed for school district purposes. This legislation provided 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. Part of this Act limited future increases in real estate tax millage in all communities by an inflationary factor called the Index. The Index amount is determined annually by averaging the Statewide Weekly Average Wage Index and the National Education Wage Index.

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 had to choose to opt-in by May 30th or forever forgo the benefits and disadvantages of this law. This was not accepted in Mt. Lebanon.

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. Litigation denied this practice of using a ‘base year’ so reassessments were conducted in

Mt. Lebanon School District
2016-17 Budget
GLOSSARY
(Continued)

2013. Appeals on those assessments will continue to be heard by the courts for years into the future.

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.

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.

Mt. Lebanon School District
2016-17 Budget
GLOSSARY
(Continued)

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.

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 - Current expenditures for a given period of time divided by number of students

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. 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
2016-17 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; UNASSIGNED - 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, FACILITIES - 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 Aa1 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
2016-17 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. (Yes, 1949)

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 \$2,600,000 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 2016-17 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.

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.

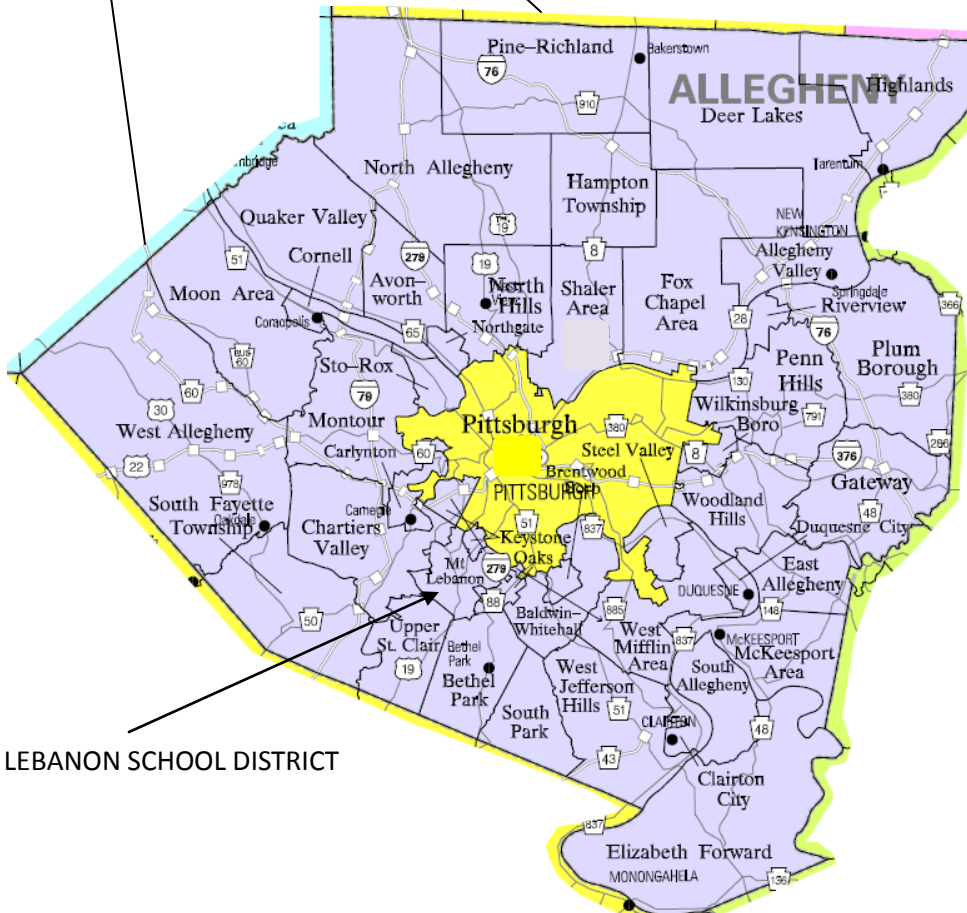
TAXES - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

UNASSIGNED FUND BALANCE - The unassigned 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 which 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 the school systems, source of funds to cover this contingency.

MAP OF PENNSYLVANIA COUNTIES

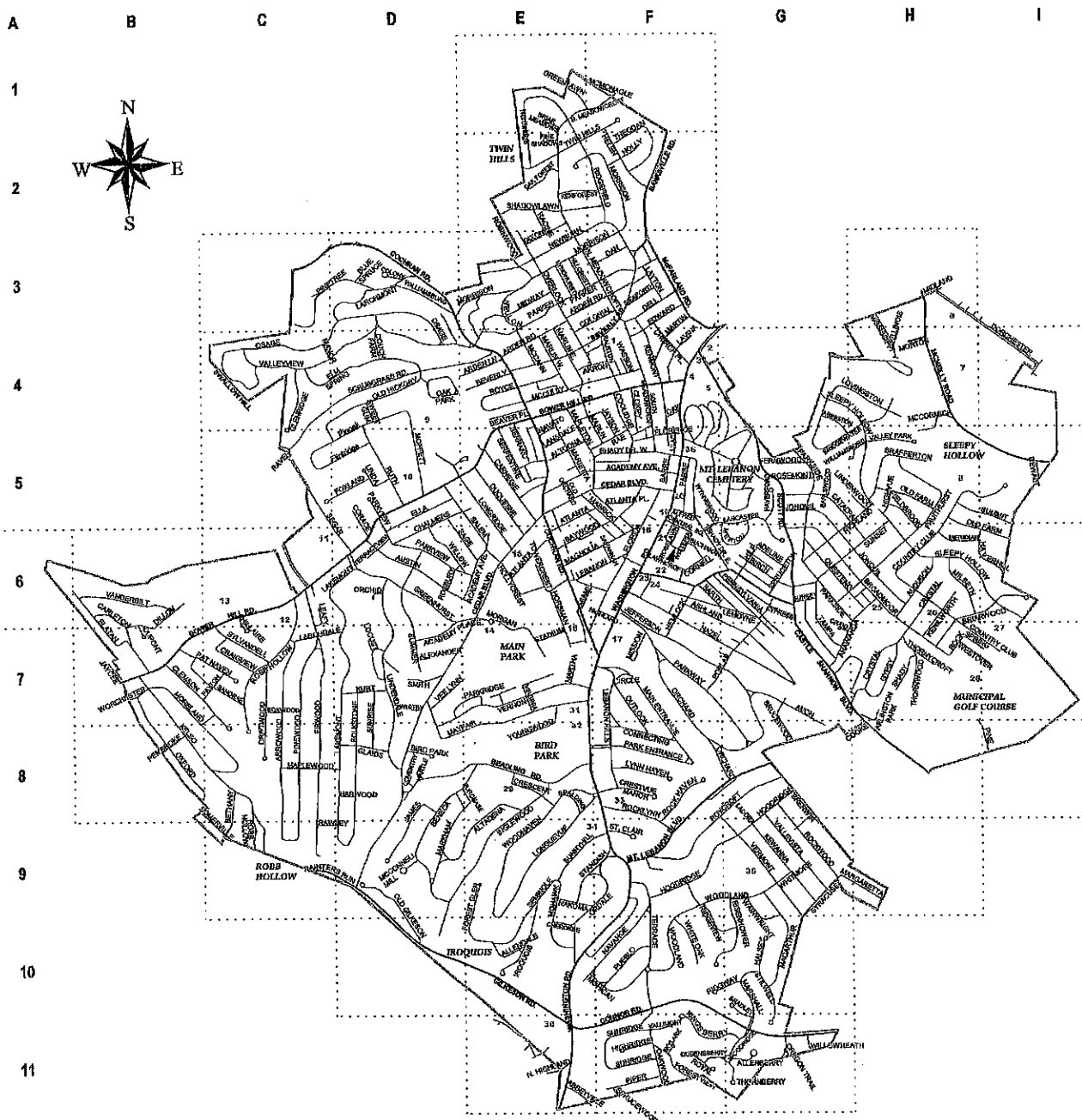


MAP OF ALLEGHENY COUNTY



MT. LEBANON SCHOOL DISTRICT

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 |

Updated May 17, 2006