



Mt. Lebanon School District

BUDGET

July 1, 2018 to June 30, 2019

Adopted by the
Board of School
Directors
May 21, 2018

7 Horsman Drive
Pittsburgh, PA 15228
www.mtlsd.org



Mellon Middle School

BUDGET

OF

MT. LEBANON SCHOOL DISTRICT

Mt. Lebanon, Pennsylvania

Fiscal Year
Beginning July 1, 2018
Ending June 30, 2019

BOARD OF SCHOOL DIRECTORS

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Dr. Timothy J. Steinhauer, Superintendent

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

COMPLIANCE STATEMENT

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

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

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Executive Summary



Mt. Lebanon High School



Mt. Lebanon School District

Business Office

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

August 2018

To Residents of the Community:

SUMMARY OF BUDGET

This is a summary of the final 2018-19 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 21, 2018 reflecting a financial plan totaling \$98,933,314 requiring 24.32 mills, a .39 mill (1.6%) increase from 2017-18. Discussed here are some critical issues we faced and the outcome of our planning.

BUDGET TIMELINE

This year's budget began with Board conversations in January as a Preliminary Budget was discussed as required by Special Session Act 1 of 2006 (Act 1). This is a very early timeline, but is necessary as millage increases are limited under Act 1 to inflationary factors and excess millage needs are subjected to referendums on the primary ballot. This Preliminary Budget is legally required. However, it is not an accurate projection of a final budget due to information not yet available on key budget items such as staffing levels, student course selections, assessed values in the community, textbook needs, healthcare cost increases and state and federal funding levels. This Preliminary Budget was approved by our School Board on February 12, 2018. In March we began work in earnest on preparing an accurate budget once many more of the unknown factors in our budget became known. After discussions with individual Board members, and public presentations and discussions in March and April, a Proposed Budget was presented for Board approval on April 16, 2018. Additional discussion occurred in early May and a Final Budget was approved on May 21, 2018.

ECONOMIC CONDITIONS

The 2018-19 Budget reflects the United States economy steadily growing 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. Earned Income Tax is meeting the current year expected increase of 3% which positively impacted the budget. The economy saw low interest rates begin to increase due to Federal policy and we believe that there will be an increase in rates in this budget year. We believe that the revenue per mill this budget year will continue its slow climb even though the county is not expected to do a reassessment of property value in the near future. These factors led to the decisions regarding increases in our major tax sources and improving expectations for investment income.

SIGNIFICANT REVENUE SOURCES

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

"Mt. Lebanon is an equal opportunity school district"

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, but did require a millage increase of .39 mills to balance revenues with expenditures. The extra millage brought in about \$1 million for our programming.

State revenue sources were being debated through our budget process. The Governor proposed a small amount of additional funding for basic and special education. He proposed continued funding of half the cost of staff social security and retirement contributions. We budgeted for these changes to be made considering that they were not proposed to be funded by wide scale tax increases. The rate increase for the retirement system for this year is beginning to moderate with a modest 2.6% increase in rate (33.43%, up from 32.57% last year). This rate increase impacts our budget to an even greater degree since it is applied to an increase in salary costs of 2.4%. PSERS (Pennsylvania School Employees Retirement System) remains underfunded, so we anticipate the 30%+ rates to remain over the next 20 years before they return to a normal rate of about 7.5%. The State budget was not likely to be approved before the time our budget had to be approved, so we proceeded assuming the Governor's plan would be close to the final State budget.

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.

65% of our budget is funded through Real Estate Tax which arrives early in our fiscal year. 78% of our budget is disbursed for salaries and benefits somewhat equally each month. As a result we have an active investment program for tax dollars received months before the staff costs are due. Last year's rates were budgeted under 1%. This year we anticipate rates to average about 2%. While the rate remains low, the increase is significant and is reflected in the large percent increase in Earnings on Investments in this year's budget.

KEY EXPENDITURE CATEGORIES

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 eleven teacher retirements and three other staff retirements by the end of the 2017-18 school year. These retirements helped moderate salary increases in this budget as salary increases for existing staff are up about 2.9% for most employee groups while total salaries increased only 2.4% this year. The contract with our teaching staff is being negotiated, so salary costs for this group are estimated.

Additional funds were included in this budget to cover the cost of a new transportation contract. In last year's budget, we saved a significant amount of money transitioning to a new concept for transportation which was not successful. This budget includes additional funds to go back to standard transportation arrangements. Some savings implemented last year to do more trips by District staff will continue, thus mitigating a potential larger cost increase for the transportation program.

BALANCING THE BUDGET

The first draft budget was out of balance between revenues and expenditures by \$1.5 million. The .54 mills required to balance the budget did not exceed Act 1 limits of .57 mills (.58 mills with exceptions). 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 for our residents.

Budget revisions proposed reductions in staff and reduction in supplies. Additions were made for a school resource officer and rebidding the transportation contract. Revenue budgets were evaluated considering the most current projections on economic conditions.

These changes brought the out-of balance amount down to \$1 million. The School Board continued 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.

The Final Budget only required a millage increase of .39 mills and was approved unanimously by the Board on May 21, 2018.

FUND BALANCE ALLOCATIONS

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

2017-18 Budget	2018-19 Budget	Change
\$96,566,075	\$98,933,314	2.5% increase
23.93 mills	24.32 mills	.39 mill increase

REVENUES

Real Estate Tax – Property values remained stable into this budget year reflecting only a 0.9% increase from 2017-18. The estimated revenue because of this change was only \$32,000 per mill leading to an increase in revenue in our major tax source of \$770,000. A millage increase of .39 mills brought in the remainder of the increase in Real Estate Tax Revenue.

Earned Income Tax – Earned Income Tax increased due to an improving job market in the area. For 2018-19 the budget reflects an increase of 3% above a projected estimated final collection for 2017-18 which is close to the budgeted amount.

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 \$900,000 and as low as \$500,000 in recent years. This year homes are going on the market quickly and selling as fast often above the asking price due to high demand and low inventory. As we project revenue into the 2018-19 Budget, we are projecting home sales to stay at historically high levels and have budgeted for that probability.

Interest Earnings – 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 are now seeing interest rates on our investments rebound from historically low rates. We are estimating an average earnings rate of 2% in this budget which is more in line with our current earnings rate.

State funding is budgeted for one percent increases on major instructional subsidies and continued 50% cost share on employee benefits. Other subsidies show no increase from prior years.

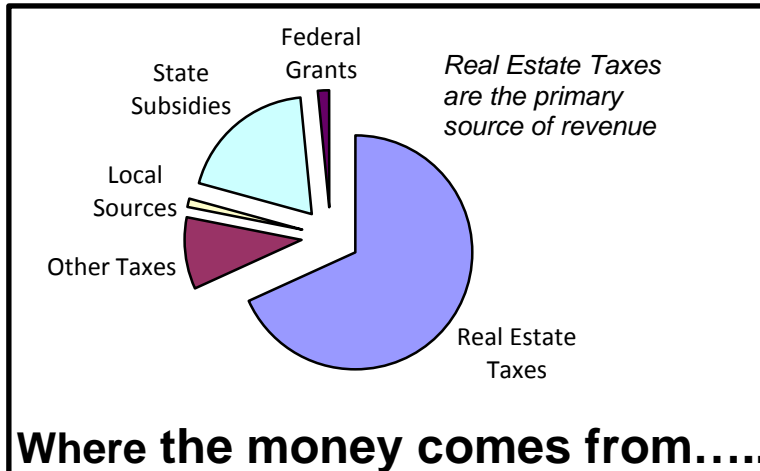
EXPENDITURES

Salaries - While there are challenges on the revenue side of our budget, expenditures reflect a much more predictable picture. 48% of our costs are in salaries and most of our salaries go towards salaries for union staff based on negotiated contracts. While our largest contract cost is currently being negotiated with the teaching staff, all other staff contracts call for increases at or below 3%. Due to savings from retirements, our overall salary costs increase is 2.4% in this budget.

Healthcare – The District is a member of the Allegheny County Schools Health Insurance Consortium (ACSHIC), a self funded, multiemployer healthcare plan for our employees. This year's cost reflects a 1.9% increase in premiums over the prior year, which makes the ninth year in a row with single digit to no increase in cost for healthcare. The Consortium has been able to manage costs by changing benefit co-payments, encouraging preventive services and narrowing networks based on quality practices. This cost totals about 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. Employees 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 Pennsylvania School Employees Retirement System (PSERS) which is funded in part by employee contributions and part by state and district contributions. The rate set for this year is 33.43%, up from 32.57% last year. This is a 2.6% 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 state took action to change the benefit plans for new employees, but it will take many years before it is able to bring this contribution rate down to more normal levels. The millage impact of just this cost increase translates to .14 mills.

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 the program. This, as well as continued low rates, enables us to budget for costs below actual spending in 2013-14. The 1.1% increase is due to the air conditioning project at all our elementary and middle schools last summer.



GENERAL INFORMATION

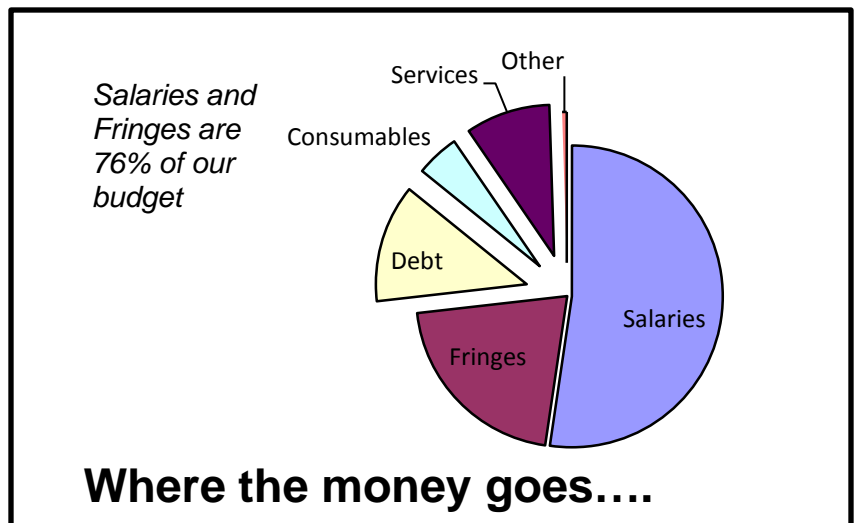
Our budget is very labor intensive, with salaries and benefits accounting for 78% of all costs. This is understandable due to the fact that school costs are driven by the cost of teachers in classrooms with our children.

The money in our schools comes primarily from local taxes since we receive only 24% of our needs from the State and Federal governments. While

this puts a great deal of pressure on property owners in our community, the benefit is that the taxes raised locally remain in our schools to educate the children who live in our neighborhoods. Money sent to the state only returns as a small percentage of what we send.

MILLAGE RATE

The School District carefully tracks millage to assure our taxes are competitive with neighboring schools in the county. The highest millage rate in the county is 30.54 mills this year, and the lowest was the 17.07 mills. We rank 13th of the 42 school systems in Allegheny County. Our millage rate this year will create an annual tax bill on a home with an assessed value of \$100,000 of \$2,432, a \$39 increase. There is no increase in the rate for either Earned Income Tax or Realty Transfer Tax.



FUTURE YEAR FORECASTS

The future forecast of budgets for all funds reflects a continuing reliance on real estate taxes to fund programs and a commitment to maintain healthy fund balances with small millage increases required each year to fund current programs. The Capital Fund continues to have a healthy balance for our capital projects and equipment and anticipates transfers from the General Fund per Board Policy in the future. The Food Service Fund continues to fund its programs and its equipment with small increases in price.

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 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.

A major renovation project for the second high school field is budgeted this year. Future spending in the Capital Fund will moderate.

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.

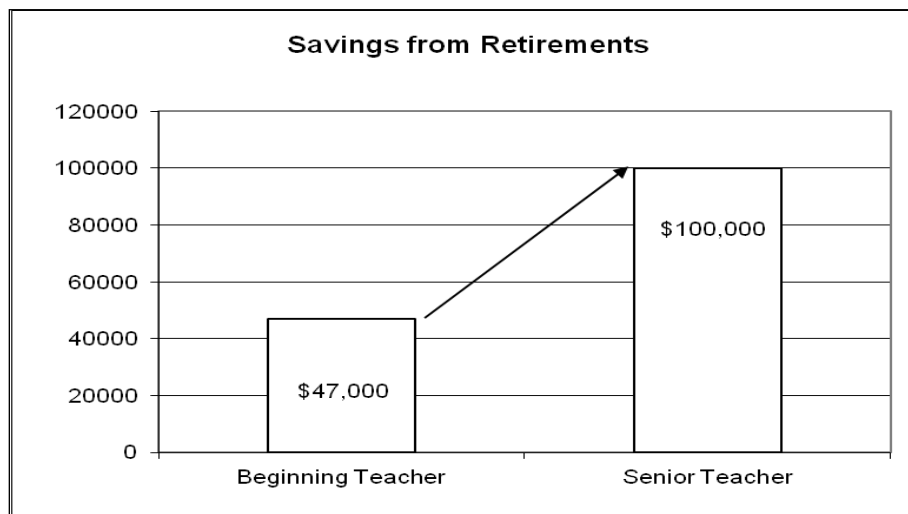
We contracted with a company in 2004 to reduce our energy costs. Energy Education Inc. had been successful working with our staff to create utility usage savings of over 30% on average in the District and savings over 35% in some buildings.

Additional outsourcing is not anticipated in this budget.

STAFFING DECISIONS

The cost of our staff is 78% 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 \$98.9 million budget, 78% of the cost is for our staff and about 75% of that cost is for teachers. By state law, a school district can only furlough teachers for economic reasons if a number of conditions are met including furlough of other classifications of staff in equal percentages; furlough can occur more easily 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 eleven 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 eleven teacher retirees net us \$583,000 in less cost for the 2018-19 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. The District completes more accurate staffing levels in March of each year when budget accounts are established. Enrollment forecasts and student course selections at the secondary level determine how many teachers are required for the upcoming school year. The final staffing is determined in the middle of August once enrollment is known and course selections are complete. We have budgeted for no change in the number of classroom teachers for 2018-19

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	Student/Teacher Ratio
2016-17	5,456	413.5	13.19
2017-18	5,495	412.4	13.32
2018-19	5,496est	412est	13.34

The estimated number of teaching staff has been stable since 2016-17.

STUDENT PROJECTIONS

Student projections show little change into the future. Between 2017-18 and 2021-22 one hundred additional students are projected mainly at the high school level. This projection is based on cohort survival estimates, live births in the community and typical migration patterns in our schools. Since our current enrollment is 5,495, the change to a projected 5,596 should not change the need for staffing 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. Most of the appeals from that reassessment have been settled and no new county assessments are planned.

TAX ISSUES

Act 1 of 2006 and Act 25 of 2011

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

As part of the State budget, the legislature approved Act 25 of 2011 which eliminated some of the exceptions to the Index limits under Act 1. This further limits 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 2018-19 Budget, our Index limit is 2.4% (.57 mills) over the 2017-18 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 .01 mills totaling as much as .58 mills of increase if necessary. The Budget was approved at 24.32 mills, reflecting a .39 millage increase, within the Index limit. The balance of the millage allowed, but 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 varies by school district. When that distribution occurs, no change to the millage rate occurs. The gambling funds are rebated through a reduction in the assessment of owner-occupied homes. Each owner-occupied home receives the exact same tax reduction, not a percentage reduction based on the value of the home. This reduction in taxes is 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 \$184 in reduced taxes.

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 and reserves equal budgeted expenditures and transfers. 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 an unassigned 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. 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.

CAPITAL PROJECTS FUND BUDGET

2017-18 Budget	2018-19 Budget	Change
\$2,581,899	\$3,437,559	\$855,660
Fund Balance \$2,769,152	Fund Balance \$2,540,060	-\$229.092

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 \$2,460,124 which will cover both small projects around the District as well as the funding to renovate the upper high school practice field and to provide a turf surface. There is also \$977,435 allocated for technology and instructional 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 \$10,576,269. The amount would have been more, but a refinancing of the 2009 High School Bonds in 2017 reduced bond payments over a four year period. This was done to limit the impact of tax increases on the community and provide funds for capital projects in the district.

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 \$152,000, this year based on anticipated plans for fundraising for maker spaces and other extras in the district.

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 \$505,000 over the course of the year which is similar in amount to current year actuals.

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 \$2,365,648 are budgeted to provide the lunch program which proposes a standard lunch to cost a student \$2.60 at the secondary level and \$2.45 at the elementary level which is five cents more than in 2017-18. The prior year's budget was \$2,311,146. We anticipate continued attention to National and State wellness guidelines in providing fresh and healthy choices to our students in the lunchroom. Additional costs were added to this year's budget for compostable trays at the students' request.

FUTURE FORECASTS FOR ALL FUNDS

The forecast for the General Fund shows small millage increases annually to meet rising costs for salaries and benefits. The Capital Project Fund forecast reflects the need for transfers from the General Fund beginning in 2019-20 to fund annual projects and maintenance. The Food Service Fund forecasts the need for small lunch price increases into the future. All other funds reflect no need for significant changes in revenues or expenditures into the future.

COMMUNITY FACTS

Mt. Lebanon is a thriving suburb located six miles southwest of Pittsburgh. The 2010 Census indicates the Municipality's population is 33,137. This is an increase of 120 people compared to the 2000 Census. Mt. Lebanon is a full-service municipality and ranks as one of Western Pennsylvania's few suburban communities that has very healthy and traditional business districts, as well as providing the possibility of living in a home, within neighborhoods that have sidewalks and tree-lined streets.

The Municipality 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 34.8%, with the average price of a residential property increasing 3.6% compared to the prior year. The housing stock is varied in style and price. In 2017, the average sale price was \$295,737 on 573 residential 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.

Mt. Lebanon School District Awards

The Mt. Lebanon School District is recognized as a leader in academic excellence in the region and nationally. This reputation, along with continuing achievements by faculty and students, continues to be a strong attraction for young families to the community.

2018 Pittsburgh Business Times Guide to Western PA Schools

In the 2018 Pittsburgh Business Times Guide to Western Pennsylvania Schools, Mt. Lebanon School

"Mt. Lebanon is an equal opportunity school district"

District ranked #3 in Allegheny County and #6 in the State. Mt. Lebanon High School ranked #4 in Western Pennsylvania and #6 for SAT scores. Mt. Lebanon Schools have ranked among the top three schools on this list since it was first published in 2005.

Pennsylvania School Performance Profile

Mt. Lebanon High School's current Pennsylvania School Performance Profile Score (SPP) was 97.9/100. The High School's SPP ranked #8 in the state for all high schools and #13 out of 2889 schools (K-12) statewide.

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 2018 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 10th year in a row that the Mt. Lebanon School District has been designated a Best Community for Music Education.

U.S. Department of Education Green Ribbon School

Mt. Lebanon High School was honored by the U.S. Department of Education as 1 of 46 schools from across the United States to receive the distinction as a U.S. Department of Education Green Ribbon School for our innovative efforts to reduce environmental impact and utility costs, improve health and wellness for students and staff, and provide effective environmental and sustainability education.

U.S. News and World Report 2018 Best High School Ranking

U.S. News and World Report released their 2018 rankings of the Best High Schools in America. Mt. Lebanon High School achieved a Silver Award ranking.

NICHE.COM Ranking

The Mt. Lebanon School District ranked at the top of the state and region in the 2018 Niche Rankings. Niche ranks the District at #7 in the state. Mt. Lebanon High School was ranked #3 in the region and #11 out of 656 Best Public High Schools in Pennsylvania. The Mt. Lebanon School District and Mt. Lebanon High School received an A+ ranking.

2016-2017 Digital School District Winner

The Mt. Lebanon School District was recognized as a top school districts in the nation in the 13th Digital School Districts Survey Awards. Ranked #1 in the mid-sized student population category of 3,000 - 12,000 students. Mt. Lebanon is also the only school district in Pennsylvania in this national ranking. This award is sponsored by The Center for Digital Education and the National School Boards Association.

ASBO Meritorious Budget Award

The Association of School Business Officials International (ASBO) awarded the Mt. Lebanon School District with the Meritorious Budget Award (MBA) during the 2017-2018 budget year. The MBA promotes and recognizes excellence in school budget presentation and is conferred only to school districts whose budgets have undergone a rigorous review by financial professionals and have met or exceeded the program's stringent criteria. This is the 23rd year in a row the District was selected for this award.

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 33rd year in a row for

"Mt. Lebanon is an equal opportunity school district"

excellence in financial reporting and accountability for its Comprehensive Annual Financial Report for the fiscal year ending 2017.

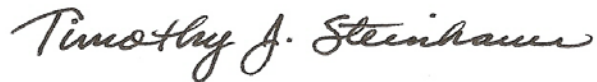
BUDGET ORGANIZATION

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 and tracking down statistical information not readily available in the accounting system. We would also like to thank the members of the School Board whose guidance provided us direction, and whose questions and concerns helped us develop a budget which minimizes the cost to residents while still providing a program committed to excellence. And once again, appreciation goes to our community which supports our schools and provides input on the tough decisions that have to be made. Without all of the help we received, this report could not have been accomplished.

Respectfully,

A handwritten signature in cursive script that reads "Timothy J. Steinhauer". The ink is dark and the signature is fluid, with a long, sweeping underline.

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

**Mt. Lebanon School District
2018-19**

SUMMARY OF FINANCIAL DATA

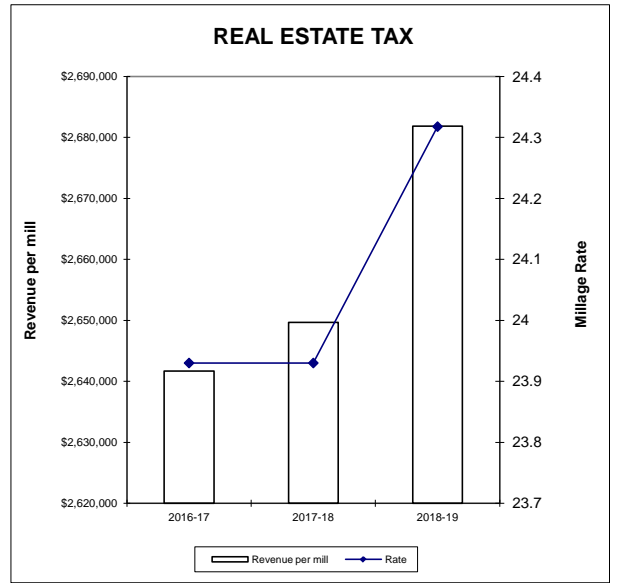
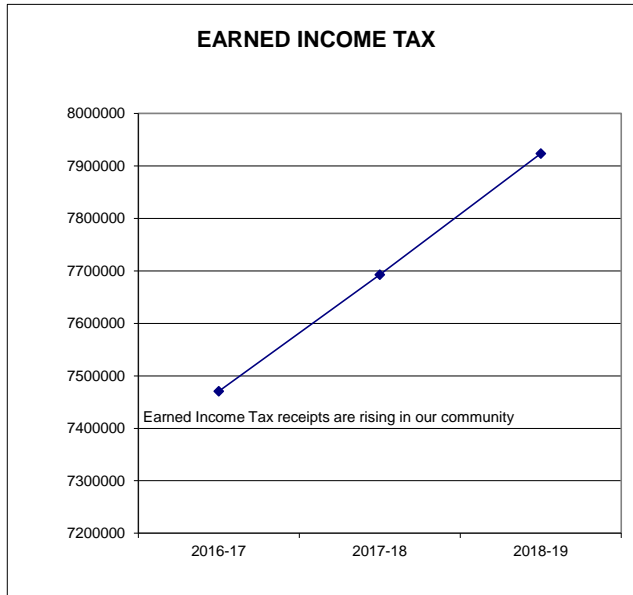
TAX HISTORY

REAL ESTATE TAX	Assessment	Rate	Revenue per mill
2016-17	\$ 2,732,801,335	23.93	\$ 2,641,673
2017-18	2,740,089,012	23.93	2,649,666
2018-19	2,764,766,528	24.32	2,681,824

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

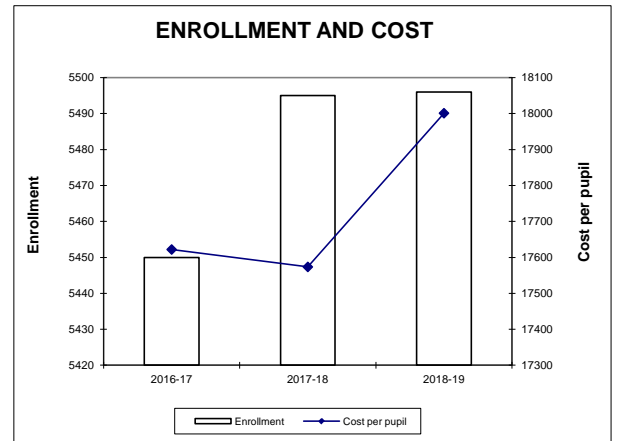
EARNED INCOME TAX	Revenue	Increase	Rate
2016-17	\$ 7,470,605	2.4%	1/2 %
2017-18	7,692,633	3.0%	1/2 %
2018-19	7,923,412	3.0%	1/2 %

Earned income excludes passive income such as dividends and interest.



COST PER PUPIL

	Expenditures	Enrollment	Cost per pupil
2016-17	\$ 96,039,293	5,450	\$ 17,622
2017-18	96,566,075	5,495	17,573
2018-19	98,933,314	5,496	18,001



FINANCIAL SUMMARY OF ALL FUNDS

Fund	* Est. Beginning Fund Balance 01-Jul-18	Revenues	Expenses or Expenditures & Fund Transfers	*Est. Ending Fund Balance 30-Jun-19	
General Fund	\$ 13,090,220	\$ 98,183,314	\$ 98,933,314	\$ 12,340,220	<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	0	10,576,269	10,576,269	0	
Capital Projects	5,937,619	40,000	3,437,559	2,540,060	
Special Revenue	(441,854)	152,000	100,000	(389,854)	
Trust & Agency	245,054	506,500	505,000	246,554	
Food Service	(1,664,064)	2,430,061	2,365,648	(1,599,651)	
Totals	\$ 17,166,976	\$ 111,888,144	\$ 115,917,790	\$ 13,137,330	

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

Mt. Lebanon School District **2018-19 Budget**

MT LEBANON SCHOOL DISTRICT FORECAST OF BUDGETED EXPENDITURES

	Audited 2016-17			Budgeted 2017-18			Budgeted 2018-19			Forecasted 2019-20			Forecasted 2020-21			Forecasted 2021-22			Forecasted 2022-23		
<i>Forecasted years are estimates</i>																					
REVENUES	\$	98,841,470	100%	\$	95,816,075	100%	\$	98,183,314	100%	\$	101,712,806	100%	\$	104,380,743	100%	\$	107,226,403	100%	\$	109,580,072	100%
Real Estate Tax		62,995,599	64%		62,084,355	65%		63,511,597	65%		65,434,635	64%		65,983,328	63%		67,901,868	63%		69,221,142	63%
Earned Income Tax		7,470,605	8%		7,692,640	8%		7,923,412	8%		8,161,114	8%		8,405,948	8%		8,658,126	8%		8,917,870	8%
Other Taxes		2,250,240	2%		1,755,000	2%		1,630,000	2%		1,630,000	2%		1,630,000	2%		1,630,000	2%		1,630,000	1%
Investment Earnings		214,360	0%		250,000	0%		750,000	1%		1,500,000	1%		3,000,000	3%		3,300,000	3%		3,630,000	3%
Other Local Income		761,339	1%		611,500	1%		530,000	1%		530,000	1%		529,000	1%		529,000	0%		529,000	0%
State		21,704,738	22%		20,399,737	21%		20,820,772	21%		21,439,524	21%		21,814,934	21%		22,189,876	21%		22,634,527	21%
Federal		1,734,820	2%		1,313,558	1%		1,313,558	1%		1,313,558	1%		1,313,558	1%		1,313,558	1%		1,313,558	1%
Gaming Fund Allocation		1,709,769	2%		1,709,285	2%	\$	1,703,975	2%		1,703,975	2%		1,703,975	2%		1,703,975	2%		1,703,975	2%
EXPENDITURES	\$	96,039,293	100%	\$	96,566,075	100%	\$	98,933,314	100%	\$	101,712,806	100%	\$	104,380,743	100%	\$	107,226,403	100%	\$	109,580,072	100%
Salaries		45,331,448	47%		46,358,756	48%		47,480,547	48%		48,667,561	48%		49,884,250	48%		51,131,356	48%		52,409,640	48%
Fringe Benefits		26,027,029	27%		28,259,485	29%		29,232,187	30%		30,109,153	30%		31,012,427	30%		31,942,800	30%		32,901,084	30%
Contracted Services		3,119,069	3%		3,279,606	3%		3,507,131	4%		3,542,202	3%		3,577,624	3%		3,613,401	3%		3,649,535	3%
Repair & Maintenance		986,090	1%		1,011,846	1%		861,402	1%		870,016	1%		878,716	1%		887,503	1%		896,378	1%
Transp,Tuition,Insur		3,317,408	3%		3,452,258	4%		3,601,159	4%		3,637,171	4%		3,673,542	4%		3,710,278	3%		3,747,380	3%
Supplies		1,368,602	1%		1,565,952	2%		1,686,953	2%		1,703,823	2%		1,720,861	2%		1,738,069	2%		1,755,450	2%
Utilities		1,092,417	1%		1,137,769	1%		1,150,076	1%		1,173,078	1%		1,184,808	1%		1,196,656	1%		1,208,623	1%
Books		396,547	0%		402,992	0%		419,968	0%		424,168	0%		428,409	0%		432,693	0%		437,020	0%
Equipment		228,461	0%		243,869	0%		170,415	0%		172,119	0%		173,840	0%		175,579	0%		177,335	0%
Fees		55,713	0%		59,054	0%		59,132	0%		59,723	0%		60,321	0%		60,924	0%		61,533	0%
Parkway West Debt		77,766	0%		82,500	0%		118,075	0%		118,075	0%		118,075	0%		118,075	0%		118,075	0%
Transfer-Food Svs.		69,601	0%		70,000	0%		70,000	0%		70,000	0%		70,000	0%		70,000	0%		70,000	0%
Transfer-Debt Svs/Capital Fnd		13,969,142	15%		10,641,988	11%		10,576,269	11%		11,165,719	11%		11,597,869	11%		12,149,069	11%		12,148,019	11%
FINANCIAL SUMMARY										ESTIMATED!!!		ESTIMATED!!!		ESTIMATED!!!			ESTIMATED!!!		ESTIMATED!!!		
Beginning Fund Balance		11,038,039			13,840,220			13,090,220			12,340,220			12,340,220			12,340,220			12,340,220	
Ending Fund Balance		13,840,220			13,090,220			12,340,220			12,340,220			12,340,220			12,340,220			12,340,220	
Unassigned Fund Balance		5,793,965			5,935,999			6,102,768			6,262,845			6,433,584			6,574,804			6,574,804	
Assessed Valuation		2,732,801,335			2,740,089,012			2,764,766,528			2,792,414,193			2,820,338,335			2,848,541,719			2,877,027,136	
Revenue per mill		2,641,673			2,649,666			2,681,824			2,708,642			2,735,728			2,763,085			2,790,716	
Millage Rate		23.93			23.93			24.32		0.39	24.79	0.47		24.74	(0.04)		25.19	0.45		25.41	0.22
										millage increase											
DEMOGRAPHICS																					
Number of Students		5,450			5,495			5,496			5,485			5,538			5,596			5,660	
Per Pupil Cost	\$	17,622		\$	17,573		\$	18,001		\$	18,544		\$	18,848		\$	19,161		\$	19,360	
PSERS Employer Rate					32.57%			33.43%			34.79%			35.26%			35.68%			36.32%	
																			+		

Mt. Lebanon School District 2018-19 Budget

PROFILE OF OUR SCHOOL DISTRICT

BOARD OF SCHOOL DIRECTORS

Michael J. Riemer	President
Sarah L. Olbrich.....	Vice President
Hugh L. Beal.....	Member
Elaine L. Cappucci.....	Member
William L. Cooper	Member
Aviva E. Diamond	Member
Alfonso Frioni.....	Member
Lawrence M. Lebowitz	Member
Stephen J. Strotmeyer	Member
Cecile Bowman.....	Board Secretary
Thomas P. Peterson.....	Solicitor
Janice R. Klein.....	Treasurer
Zelenkofske Axelrod, LLC	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
Dr. Heather Doyle.....	Director of Special Education

BUILDING PRINCIPALS

Melissa Nelson.....	Washington Elementary
Ronald Kitsko	Lincoln Elementary
Natasha Dirda.....	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 room D205 of the High School. The public is welcome to attend both meetings. All School Board Directors are elected "at large" in the community.



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 2017–2018.

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 'Anthony N. Dragona'.

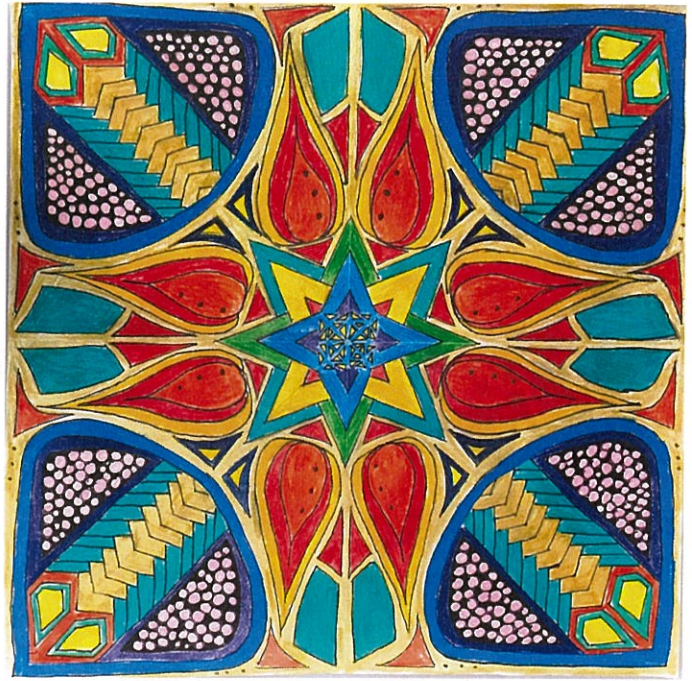
Anthony N. Dragona, Ed.D., RSBA
President

A handwritten signature in black ink, appearing to read 'John D. Musso'.

John D. Musso, CAE, RSBA
Executive Director



Organizational Section



Jefferson Middle School



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.

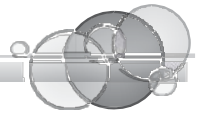


CURRENT AND FUTURE CHALLENGES

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.



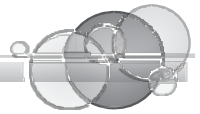
GOAL ONE: STUDENT MASTERY OF ACADEMIC STANDARDS

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:

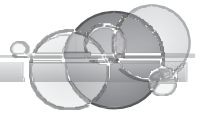
- **Collaborative problem-solving.** Students work together to solve a common challenge, which involves the contribution and exchange of ideas, knowledge or resources to achieve a learning goal.
- **ICT literacy – learning in digital networks.** Students learn through digital means, such as social networking,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

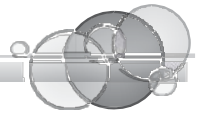
Collaboration is the perfect approach to take advantage of the wealth of information and expertise within the Mt. Lebanon community. Extending learning activities beyond the four walls of the school room and beyond time constraints of the school day by interacting with people and resources that address 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



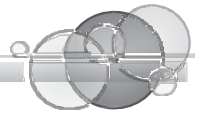
	Scalable “Bring Your Own Technology” (BYOT) program: Students use devices for learning that they use in their daily lives.	<ul style="list-style-type: none"> • Data on the number of devices used in each school building • Student satisfaction survey
STRATEGIES	DESIRED OUTCOMES	DATA SOURCES
B. <i>Teamwork 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 2018-19 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 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), know 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 or 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 2018-2019, 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, 2018 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 February 12, 2018, and as was amended and proposed at a meeting of the Board of School Directors of the District held on April 16, 2018, 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, 2018 (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, 2018. 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 24.32 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 \$2.432 on each \$100.00 of assessed valuation of such taxable real property. Of said millage 14.62 mills or \$1.462 on each \$100.00 of assessed valuation of taxable real property is levied to pay the salaries and increments of the teaching and supervisory staff; and 3.94 mills or \$.394 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 5.76 mills or \$.576 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 \$7,553 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 21st day of May 2018.

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 2018-19 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 2018-19 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 2018-19 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
2018-19 Budget**

POLICIES AND PRACTICES

BUDGET DEVELOPMENT - GENERAL FUND

Development of this budget began in the Spring of 2017 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 2018-19 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, 2018, 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 24.51 mills. The Board did not have to raise taxes to the maximum level in the Final Budget as a millage rate of 24.32 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, 2018 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 21, 2018.

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
2018-19 Budget**

**POLICIES AND PRACTICES
(Continued)**

construction. We moved the timeline up and now the Board reviews and approves the list in February, enabling us to draft specifications for our projects well in advance of the construction season. This timeline revision benefits the District through better bid competition and reduced quotes on capital projects. This budget is not legally required and is revised during the year. This is evidenced by the budget for textbooks and equipment which is added in May once the instructional budget is better defined.

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 \$2.60 for 2018-19 at the secondary level and increase to \$2.45 at the elementary schools, up 5 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 finish paying for the replacement of the high school kitchen equipment upgraded during the recent high school 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. Refinancing the Elementary School Renovation Bonds eliminated the need for a millage increase due to debt service in 2016-17, and the refinancing of the first High School Project Bonds eliminated the need for a millage increase in the 2017-18 Budget. While debt payments remain low due to these earlier refinancings, annual increases in debt over the next few years will have to be accommodated into budget projections.

BUDGET MANAGEMENT

All budgets are managed through a decentralized accounting system where over 3,600 accounts are distributed between 24 administrators and supervisors having budget responsibility. These staff members receive print-outs from the finance office at least monthly to update them on the

**Mt. Lebanon School District
2018-19 Budget**

**POLICIES AND PRACTICES
(Continued)**

financial position of each of their accounts. It is their decision as to which items merit purchase and inclusion in budget requests. Budget reductions, when necessary, are prioritized by these staff and then further by the central office administrative staff. The administrative staff maintains effective control over the District's assets as evidenced at the end of each of the past five years, when budget accounts have gone under spent in many categories thus adding to a growing fund balance in the General Fund.

COMMUNITY INPUT

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

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.

COMMUNITY FACTS

Mt. Lebanon is a thriving suburb located six miles southwest of Pittsburgh. The 2010 Census indicates the Municipality's population is 33,137. This is an increase of 120 people compared to the 2000 Census. Mt. Lebanon is a full-service municipality and ranks as one of Western Pennsylvania's few suburban communities that has very healthy and traditional business districts, as well as providing the possibility of living in a home, within neighborhoods that have sidewalks and tree-lined streets.

The Municipality 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 34.8%, with the average price of a residential property increasing 3.6% compared to the prior year. The housing stock is varied in style and price. In 2017, the average sale price was \$295,737 on 573 residential properties sold.

**Mt. Lebanon School District
2018-19 Budget**

**POLICIES AND PRACTICES
(Continued)**

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 Awards

The Mt. Lebanon School District is recognized as a leader in academic excellence in the country. This reputation, along with continuing achievements by faculty and students, continues to be a strong attraction for young families to the community. The Mt. Lebanon School District ranked #2 in Allegheny County and #7 in the state in the 2017 Pittsburgh Business Times Guide to Western PA Schools.

The Mt. Lebanon School District was recognized as a top school district in the nation in the 2017 13th Digital School Districts Survey Awards. Ranked #1 in the mid-sized student population category of 3,000 - 12,000 students, Mt. Lebanon is also the only school district in Pennsylvania in this national ranking. This award is sponsored by The Center for Digital Education and the National School Boards Association.

In the area of fine arts, Mt. Lebanon School District was honored by the NAMM Foundation as one of the Best 100 Communities for Music Education in 2018 for the 10th year in a row.

Mt. Lebanon High School was awarded a silver ranking in the 2017 U.S. News and World Report Best High School Ranking.

The Mt. Lebanon School District ranks at the top of the state and region in the 2017 Niche Rankings. Niche ranks the District at # 3 in the region and # 7 in the state.

The Class of 2017 graduated 454 students with ninety-seven percent continuing to pursue full time or Armed Service education. The class of 2018 had 11 students selected as National Merit Semifinalists and 14 Commended.

Athletic teams continue to excel at the highest levels of local and state competition.

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 10 days for teaching staff.

**Mt. Lebanon School District
2018-19 Budget**

**POLICIES AND PRACTICES
(Continued)**

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 2018-19 is projected to be 5,496; 2,362 at the elementary level; 1,364 at the middle schools; and 1,770 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 2017-18 District staff included 412.4 certified teachers, 24 administrators, 19 specialists, 8 administrative assistants, 53.5 secretarial staff, 63 custodial/maintenance staff, 9 head custodians, 24.9 cafeteria workers and 49.6 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 \$77,653 in 2017-18, with a beginning salary of \$47,500 and a maximum for a teacher with a master's degree of \$104,700. The teaching staff works a 195 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, 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,

**Mt. Lebanon School District
2018-19 Budget**

**POLICIES AND PRACTICES
(Continued)**

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 Secondary 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.

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.

**Mt. Lebanon School District
2018-19 Budget**

**POLICIES AND PRACTICES
(Continued)**

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 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.

**Mt. Lebanon School District
2018-19 Budget**

**POLICIES AND PRACTICES
(Continued)**

The Administration, School Board and community are currently in the process of developing a new strategic plan for 2018-2024. It is expected to be completed and adopted in the fall.

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 more than \$750,000 per year. 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.

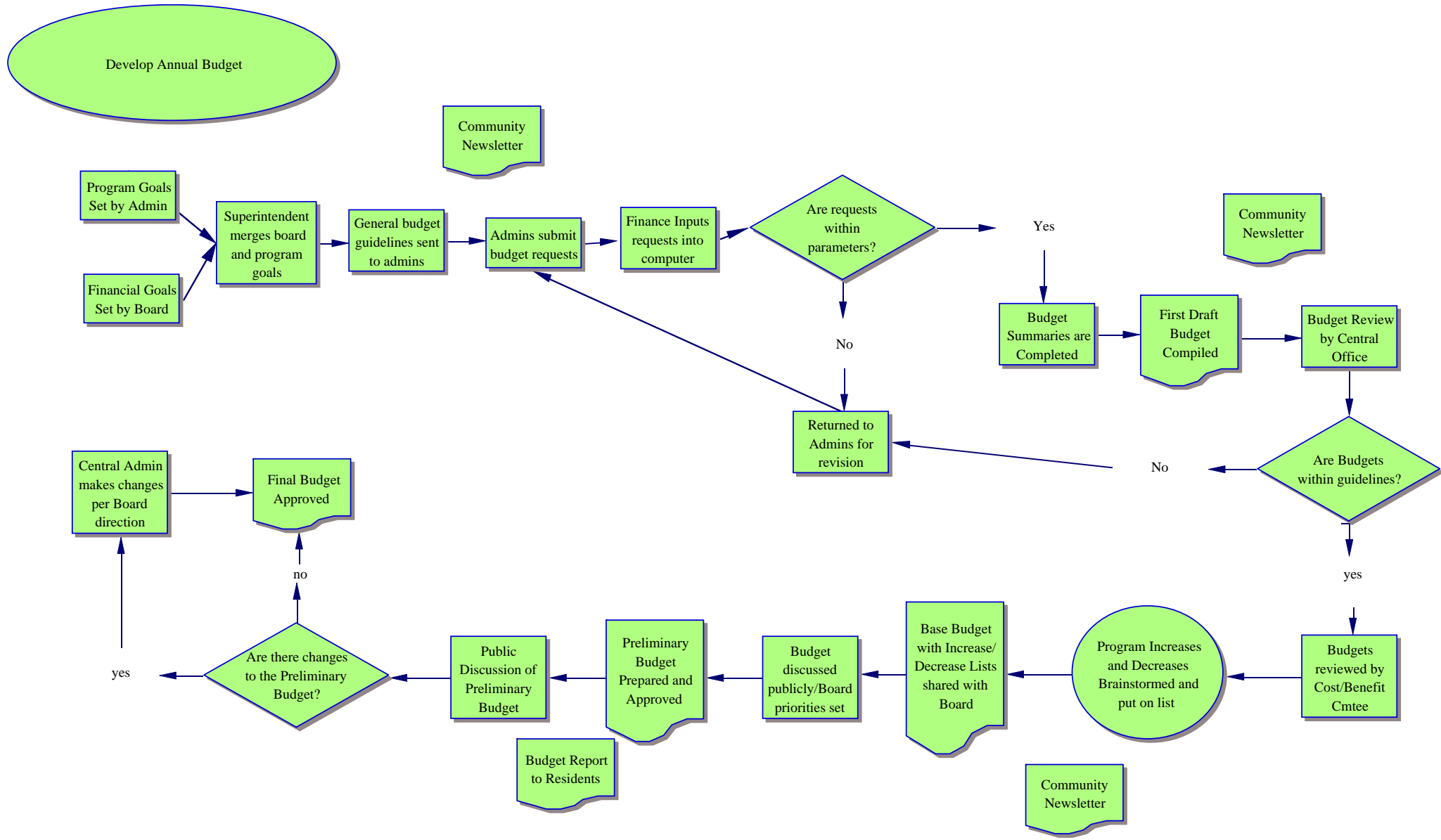
The General Fund assigns \$2,675,000 of the Fund Balance for Other Post Employment Benefits (OPEB). The annual cost of these post retirement healthcare costs are paid in the annual budget.

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.

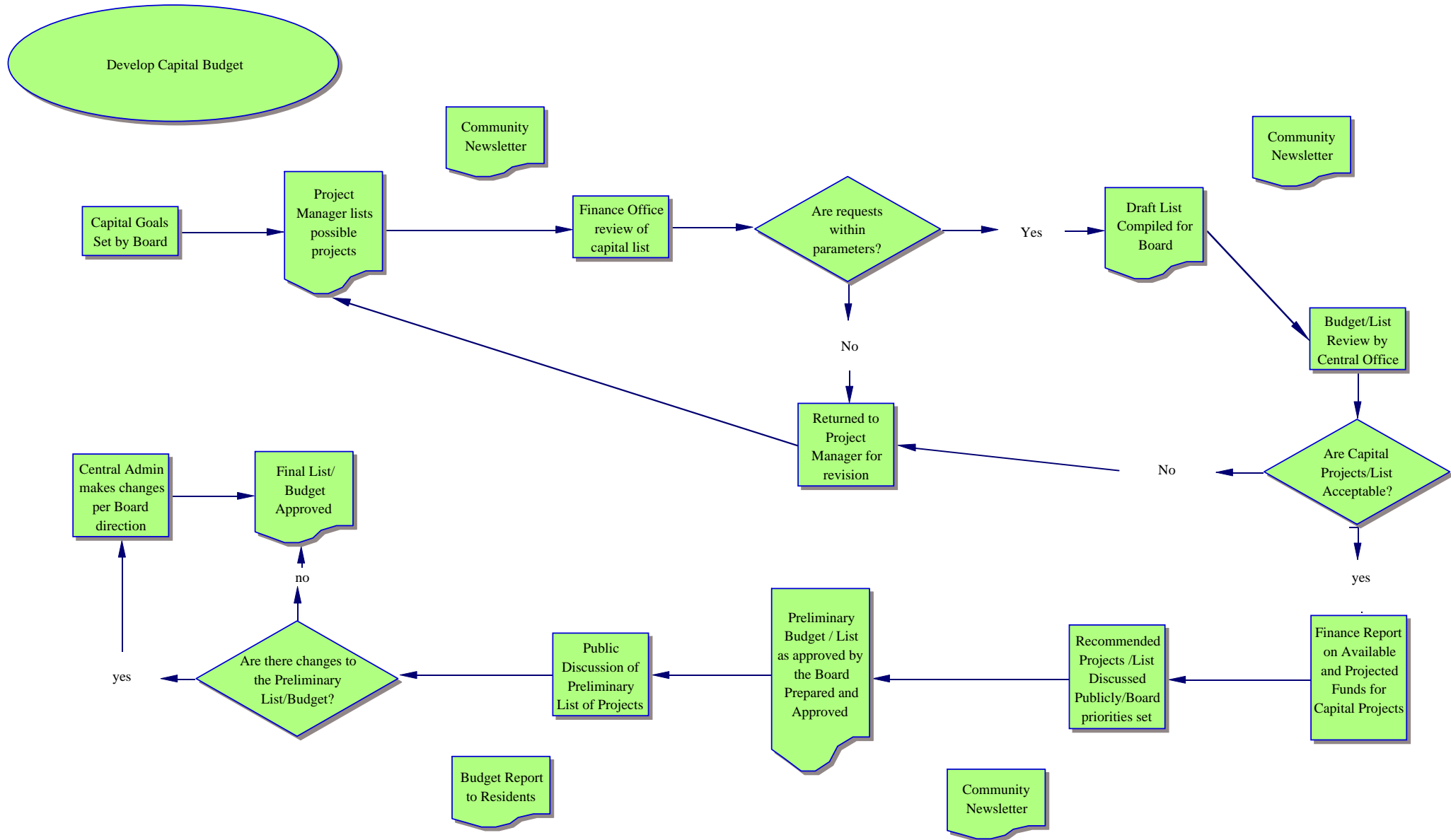
LONG TERM DEBT PRACTICES:

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

2018-2019

AUGUST 2018						
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 2018	
Classroom Management (Option) - Elementary and Secondary	August 20
In-Service Elementary and Secondary	August 21
In-Service Elementary and Secondary	August 22
In-Service Elementary ~ Classroom Management (Option) Secondary	August 23
Classroom Management (Option) - Elementary and Secondary	August 24
First Day of Classes	August 27

JANUARY 2019						
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 2018						
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 2018	
Labor Day Holiday	September 3
Yom Kippur	September 19

FEBRUARY 2019						
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 2018						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

OCTOBER 2018	
In-Service Elementary and Secondary	October 8
NOVEMBER 2018	
End of First Nine Weeks	November 2
Classroom Management (Option) Elementary ~ In-Service Secondary	November 6
Early Dismissal - Students	November 21
Thanksgiving Recess	November 22 - 23

MARCH 2019						
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 2018						
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 2018	
Winter Recess	December 24 - January 1
JANUARY 2019	
School Reconvenes	January 2
End of Second Nine Weeks	January 18
Classroom Management (Option) - Elementary and Secondary	January 21
In-Service Elementary and Secondary	January 22

APRIL 2019						
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 2018						
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 2019	
In-Service Elementary and Secondary	February 18
MARCH 2019	
End of Third Nine Weeks	March 29

MAY 2019						
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					

- = First/Last Day of School
- = School Closed
- = Teachers' In-Service
- = CMO Day
- = End of Quarter
- * = Half Day
- > = Snow Make-Up Day

APRIL 2019	
Spring Recess	April 17 - 22
MAY 2019	
In-Service Elementary and Secondary	May 21
Memorial Day Holiday	May 27

JUNE 2019	
Last Day of School for Students	June 10
Classroom Mgmt. (Option) Elementary & Secondary/First Snow Make-up Day	June 11
Second Snow Make-up Day	June 12
Third Snow Make-up Day	June 13
Fourth Snow Make-up Day	June 14

JUNE 2019						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

MONTH	TEACHER DAYS	STUDENT DAYS
August	9	5
September	18	18
October	23	22
November	20	19
December	15	15
January	21	20
February	20	19
March	21	21
April	18	18
May	22	21
June	7	6
Total	194	184

In accordance with Pennsylvania School Code 24 PS 15-1502, Days schools not to be kept open, "the following days are considered official school district holidays by the Mt. Lebanon School District:" December 24, 25, 26, 27, and 28.

Approved by the School Board January 15, 2018

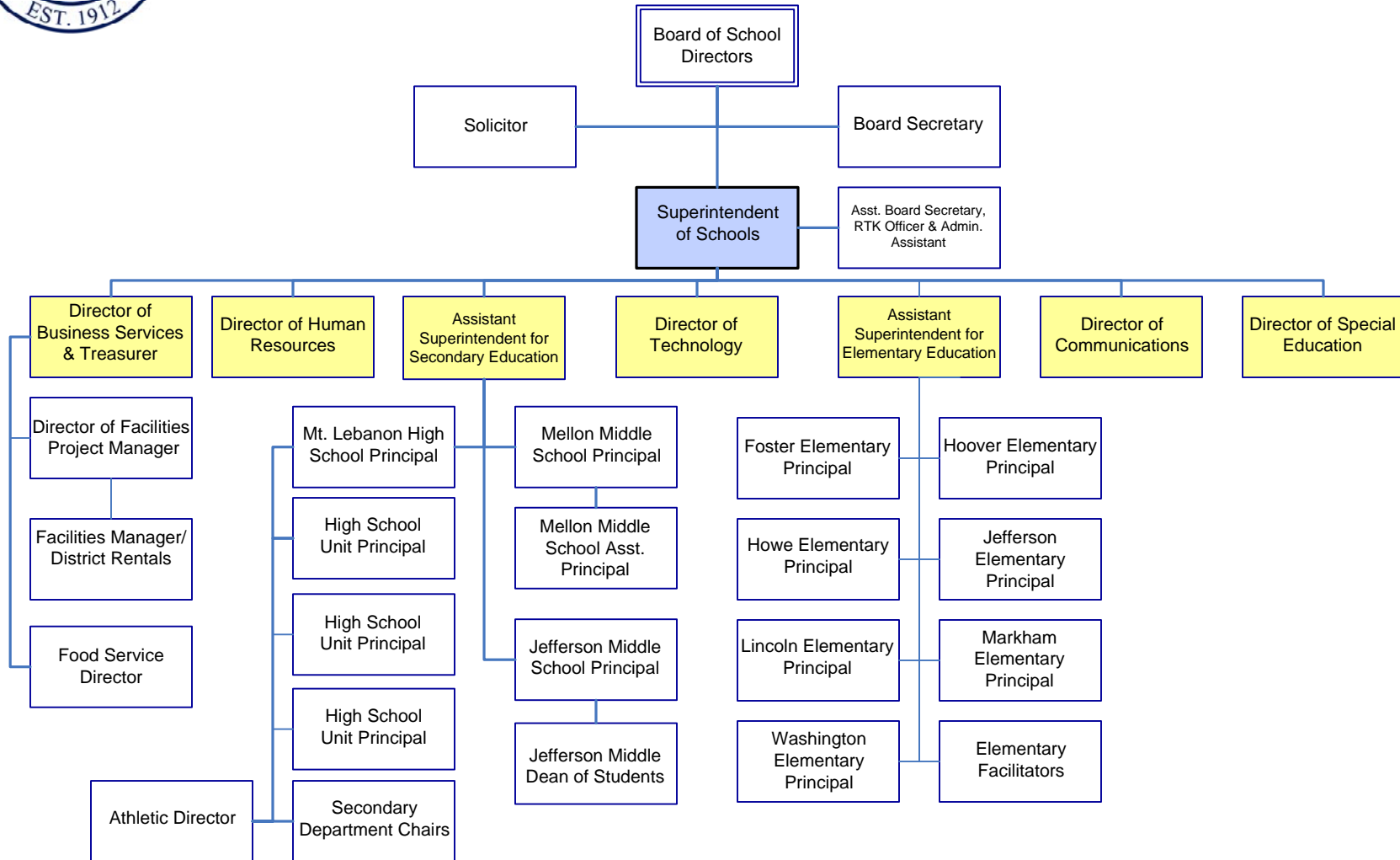
Mt. Lebanon School District 2018-2019 Budget

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



Mt. Lebanon School District 2018-19 Budget

PROFILE OF OUR SCHOOL DISTRICT

BOARD OF SCHOOL DIRECTORS

Michael J. Riemer	President
Sarah L. Olbrich.....	Vice President
Hugh L. Beal.....	Member
Elaine L. Cappucci.....	Member
William L. Cooper	Member
Aviva E. Diamond	Member
Alfonso Frioni	Member
Lawrence M. Lebowitz	Member
Stephen J. Strotmeyer	Member
Cecile Bowman	Board Secretary
Thomas P. Peterson.....	Solicitor
Janice R. Klein	Treasurer
Zelenkofske Axelrod, LLC	Auditor

CENTRAL OFFICE ADMINISTRATORS

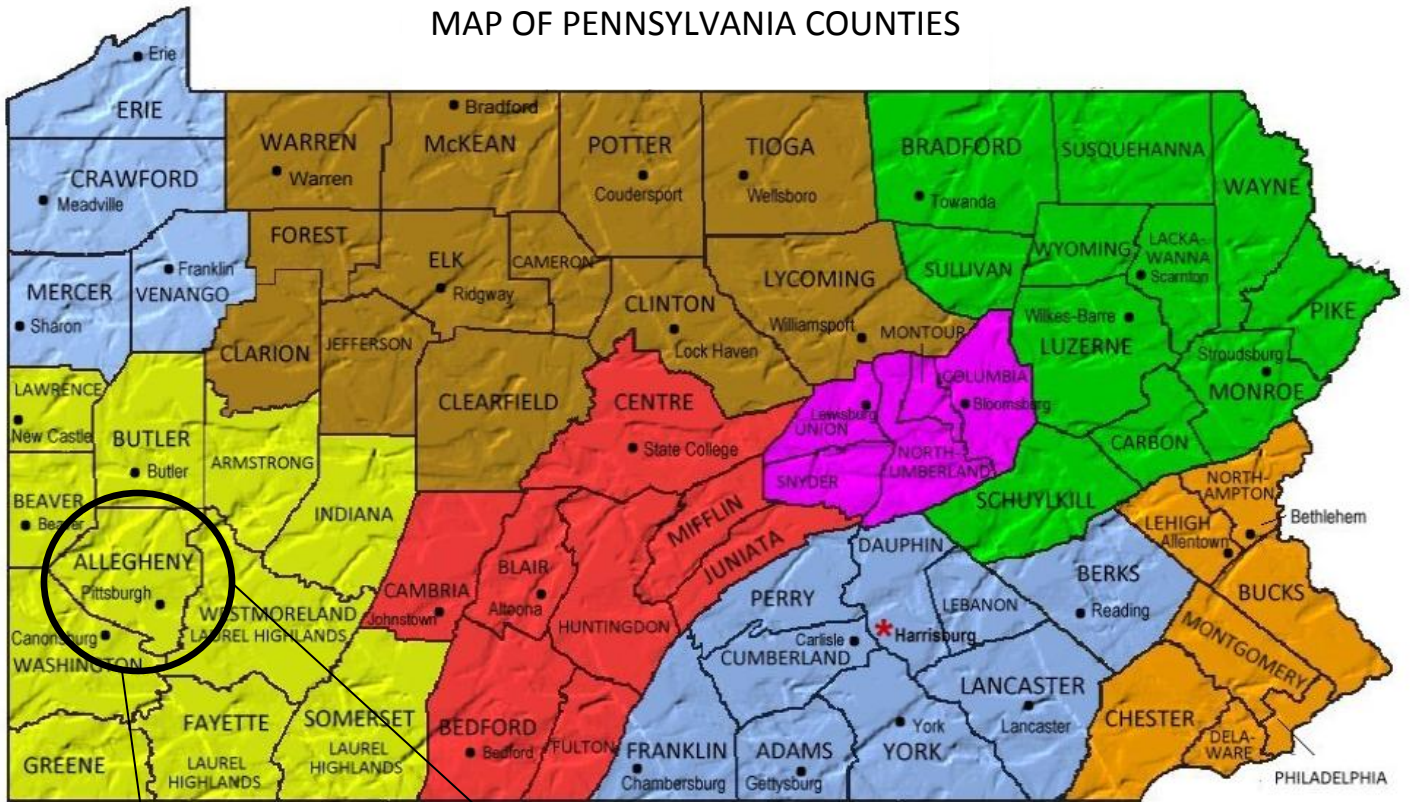
Dr. Timothy J. Steinhauer	Superintendent
Dr. Ronald P. Davis	Assistant Superintendent Secondary
Dr. Marybeth Irvin	Assistant Superintendent Elementary
Cecile Bowman	Director of Communications
Richard Marciniak	Director of Facilities
Janice R. Klein.....	Director of Business
Kathryn Devine	Director of Human Resources
Christopher Stengel.....	Director of Technology
Dr. Heather Doyle.....	Director of Special Education

BUILDING PRINCIPALS

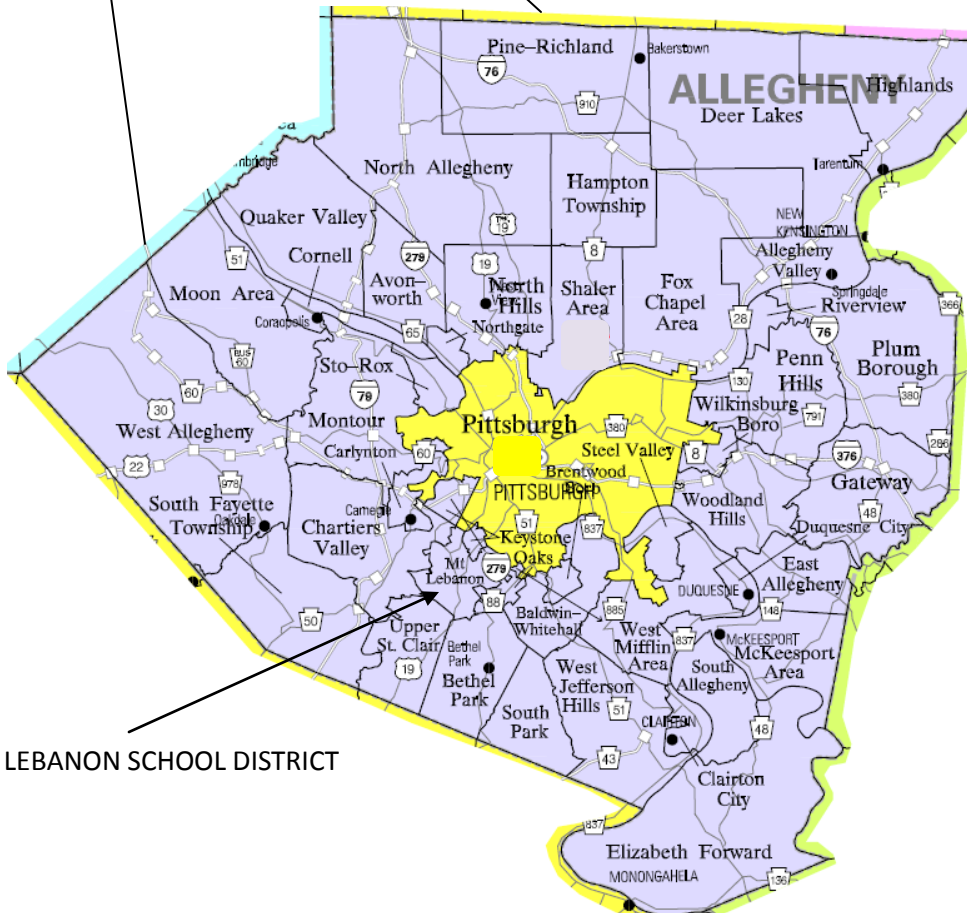
Melissa Nelson.....	Washington Elementary
Ronald Kitsko	Lincoln Elementary
Natasha Dirda.....	Markham Elementary
Dr. Michelle Murray	Howe Elementary
Jason Ramsey.....	Foster Elementary
Sarah Shaw.....	Jefferson Elementary
Nicole Giehll.....	Hoover Elementary
Christopher Wolfson.....	Mellon Middle School
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 room D205 of the High School. The public is welcome to attend both meetings. All School Board Directors are elected “at large” in the community.

MAP OF PENNSYLVANIA COUNTIES

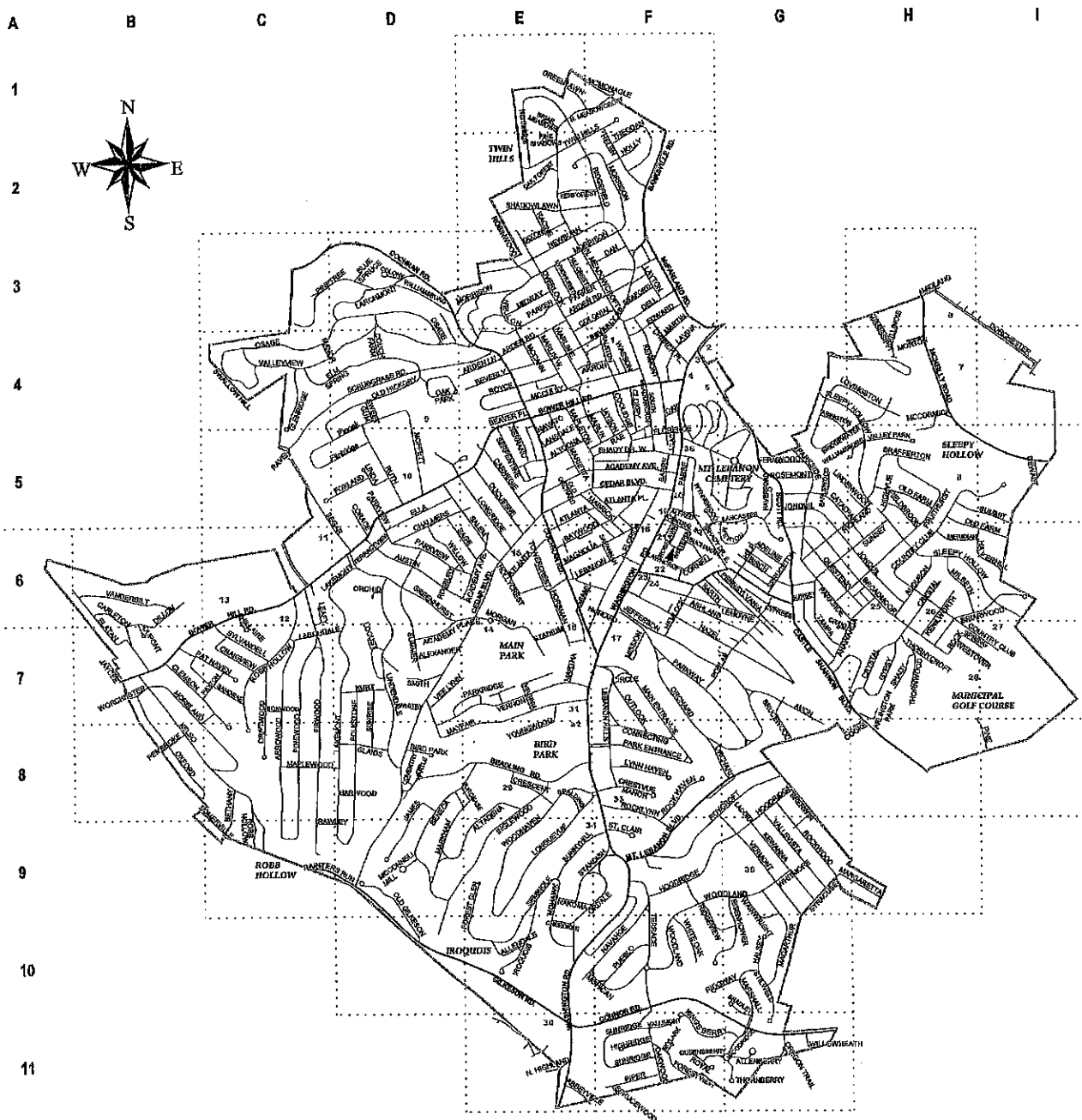


MAP OF ALLEGHENY COUNTY



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



Financial Section



Markham Elementary



Hoover Elementary



Howe Elementary



Markham Elementary

SUMMARY OF ALL FUNDS



**Mt. Lebanon School District
2018-19 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 86% 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. Additional Funds are transferred from the General Fund per policy. A detailed listing of projects and equipment 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

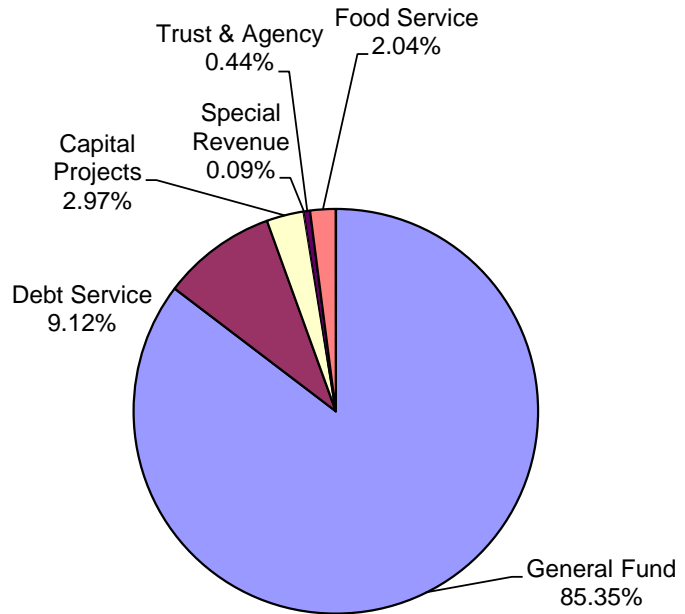
The Food Service Fund is a Proprietary Fund and as such is accounted for on the full accrual basis of accounting. As a Proprietary Fund, food service is to be self-supporting and determines profitability at year-end. The major revenue source is sale of food to students. Federal and state grants are utilized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

Mt. Lebanon School District 2018-19 Budget

SUMMARY OF ALL FUNDS

Fund	Beginning Fund Balance July 1,2018	Revenues	Expenses or Expenditures and Fund Transfers	Ending Fund Balance June 30,2019
General Fund	\$ 13,090,220	\$ 98,183,314	\$ 98,933,314	\$ 12,340,220
Debt Service	-	10,576,269	10,576,269	-
Capital Projects	5,937,619	40,000	3,437,559	2,540,060
Special Revenue	(441,854)	152,000	100,000	(389,854)
Trust & Agency	245,054	506,500	505,000	246,554
Food Service	(1,664,064)	2,430,061	2,365,648	(1,599,651)
Totals	\$ 17,166,976	\$ 111,888,144	\$ 115,917,790	\$ 13,137,330

SUMMARY OF ALL FUNDS



**Mt. Lebanon School District
2018-19 Budget**

SUMMARY OF ALL FUNDS BY FUND

	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	TRUST & AGENCY	FOOD SERVICE	TOTAL
Revenues:							
Real Estate Tax	\$ 63,511,597						\$ 63,511,597
Earned Income Tax	7,923,412						7,923,412
Realty Transfer Tax	725,000						725,000
Liened Tax	825,000						825,000
Public Utility Tax	80,000						80,000
Earnings on Investments	750,000	\$ 40,000	\$ 2,000	\$ 1,500	\$ 6,000		799,500
Fees	150,000					1,554,061	1,704,061
Tuition/IDEA Funding	1,080,000						1,080,000
Athletic Receipts and Other	50,000			150,000	505,000		705,000
State Subsidies (includes gaming allocation)	22,524,747					400,000	22,924,747
Federal Grants excluding IDEA Funding	563,558					400,000	963,558
Total Revenues	98,183,314	\$ -	40,000	152,000	506,500	2,360,061	101,241,875
Expenditures and Reserves:							
Salaries	47,480,547					657,324	48,137,871
Fringe Benefits	29,232,187					600,000	29,832,187
Contracted Services	3,507,131						3,507,131
Repairs & Maintenance	861,402		2,460,124	100,000		70,000	3,491,526
Tuition, Transportation, Insurance	3,601,159						3,601,159
Supplies	1,781,045				500,000	982,324	3,263,369
Utilities	1,082,851						1,082,851
Books	393,101						393,101
Equipment	170,415		977,435				1,147,850
Fees and Fixed Charges	59,132	10,576,269			5,000	56,000	10,696,401
Joint Venture Debt	118,075						118,075
Subtotal Expenditures	88,287,045	10,576,269	3,437,559	100,000	505,000	2,365,648	105,271,521
Fund Transfers and Other Financing Sources (Uses)							
Transfer to Other Funds	10,646,269						10,646,269
Transfer from Other Funds		10,576,269	-			70,000	10,646,269
Revenue Over (Under) Expenditures Including Other Financing Sources (Uses)	(750,000)	-	(3,397,559)	52,000	1,500	64,413	(4,029,646)
Beginning Fund Balance	13,090,220	-	5,937,619	(14,042)	245,054	(1,664,064)	17,594,788
Ending Fund Balance	\$ 12,340,220	- \$	2,540,060	\$ 37,958	\$ 246,554	\$ (1,599,651)	\$ 13,565,142

**Mt. Lebanon School District
2018-19 Budget**

SUMMARY OF ALL FUNDS BY YEAR

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
Revenues:					
Real Estate Tax <i>(includes liens)</i>	\$ 54,685,072	\$ 61,656,465	\$ 64,289,191	\$ 62,909,355	\$ 64,236,597
Earned Income Tax	6,486,666	7,254,653	7,470,605	7,692,640	7,923,412
Realty Transfer Tax	596,130	900,137	837,750	850,000	825,000
Public Utility Tax	81,571	76,021	76,951	80,000	80,000
Earnings on Investments	179,886	82,378	259,139	303,700	799,500
Fees	1,431,121	1,595,236	1,825,038	1,937,685	1,704,061
Tuition/IDEA Funding	823,511	1,027,641	1,068,896	1,180,000	1,080,000
Athletic Receipts and Other	685,725	942,150	774,648	805,000	705,000
State Subsidies (includes gaming allocation)	14,252,032	18,230,896	23,566,589	22,254,022	22,924,747
Federal Grants excluding IDEA Funding	877,876	1,064,818	1,386,211	913,558	963,558
Total Revenues	80,099,590	92,830,394	101,555,018	98,925,960	101,241,875
Expenditures and Reserves:					
Salaries	42,399,359	45,451,373	45,949,093	47,038,756	48,137,871
Fringe Benefits	15,323,664	24,363,673	26,628,643	28,761,485	29,832,187
Contracted Services	3,745,341	3,510,143	3,625,761	3,899,606	3,507,131
Repairs & Maintenance	13,618,047	4,659,261	6,889,827	3,016,343	3,491,526
Tuition, Transportation, Insurance	2,835,337	3,274,170	3,435,884	3,522,258	3,601,159
Supplies	2,161,545	2,138,292	2,375,781	2,567,098	3,263,369
Utilities	993,691	1,037,967	1,114,124	1,137,769	1,082,851
Books	644,559	431,859	358,749	402,992	393,101
Equipment	1,194,928	2,167,357	3,376,814	921,271	1,147,850
Fees and Fixed Charges	9,755,785	11,398,252	11,585,563	10,800,796	10,814,476
Subtotal Expenditures	92,672,256	98,432,347	105,340,239	102,068,373	105,271,521
Fund Transfers and Other Financing Sources (Uses)					
Transfer to Other Funds	9,650,995	6,344,547	14,038,744	10,711,988	10,646,269
Transfer from Other Funds	9,650,995	6,344,547	14,038,744	10,711,988	10,646,269
Bond Proceeds	-	-	4,112,765	-	-
Revenue Over (Under) Expenditures Including Other Financing Sources (Uses)	(12,572,666)	(5,601,953)	327,544	(3,142,413)	(4,029,646)
Beginning Fund Balance	42,920,845	24,141,371	20,656,200	20,777,947	17,594,788
Ending Fund Balance	\$ 24,141,371	\$ 20,656,200	\$ 20,777,947	\$ 17,594,788	\$ 13,565,142

GENERAL FUND



Mt. Lebanon School District 2018-19 Budget

GENERAL FUND SUMMARY

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
Revenues:					
Real Estate Tax	\$ 59,127,408	\$ 60,631,553	\$ 62,995,599	\$ 62,084,355	\$ 63,511,597
Earned Income Tax	7,392,188	7,254,653	7,470,605	7,692,640	7,923,412
Realty Transfer Tax	789,123	900,137	837,750	850,000	725,000
Liened Tax	1,160,630	1,024,912	1,293,592	825,000	825,000
Public Utility Tax	81,602	76,021	76,951	80,000	80,000
Earnings on Investments	42,604	68,283	214,360	250,000	750,000
Fees	135,476	152,422	333,183	131,500	150,000
Tuition/IDEA Funding	1,073,516	1,027,641	1,068,896	1,180,000	1,080,000
Athletic Receipts and Other	132,577	412,343	130,642	50,000	50,000
State Subsidies (includes gaming allocation)	17,569,626	18,096,712	23,414,506	22,109,022	22,524,747
Federal Grants excluding IDEA Funding	413,093	726,231	1,005,387	563,558	563,558
Total Revenues	87,917,843	90,370,908	98,841,471	95,816,075	98,183,314
Expenditures and Reserves:					
Salaries	44,520,117	44,822,020	45,331,448	46,358,756	47,480,547
Fringe Benefits	21,744,347	23,940,543	26,027,029	28,259,485	29,232,187
Contracted Services	3,275,278	3,119,027	3,119,069	3,279,606	3,507,131
Repairs & Maintenance	984,231	1,078,594	986,090	1,011,846	861,402
Tuition, Transportation, Insurance	2,842,638	3,200,727	3,317,408	3,452,258	3,601,159
Supplies	1,360,803	1,207,028	1,384,693	1,565,952	1,781,045
Utilities	1,349,398	1,037,967	1,114,124	1,137,769	1,082,851
Books	433,486	431,859	358,749	402,992	393,101
Equipment	399,188	254,943	228,461	243,869	170,415
Fees	72,310	51,641	55,713	59,054	59,132
Joint Venture Debt	78,870	78,155	77,766	82,500	118,075
Subtotal Expenditures	77,060,666	79,222,505	82,000,550	85,854,087	88,287,045
Fund Transfers:					
Transfer to Debt Service Fund	12,872,161	10,695,978	13,969,143	10,641,988	10,576,269
Transfer to Food Service Fund	69,003	69,601	69,601	70,000	70,000
Total Expenditures, Reserves, Transfers	90,001,829	89,988,083	96,039,293	96,566,075	98,933,314
Beginning Fund Balance	12,739,201	10,655,214	11,038,039	13,840,220	13,090,220
Ending Fund Balance	\$ 10,655,214	\$ 11,038,039	\$ 13,840,220	\$ 13,090,220	\$ 12,340,220

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

Mt. Lebanon School District **2018-19 Budget**

MT LEBANON SCHOOL DISTRICT FORECAST OF BUDGETED EXPENDITURES

	Audited 2016-17		Budgeted 2017-18		Budgeted 2018-19		Forecasted 2019-20		Forecasted 2020-21		Forecasted 2021-22		Forecasted 2022-23								
Forecasted years are estimates																					
REVENUES	\$	98,841,470	100%	\$	95,816,075	100%	\$	98,183,314	100%	\$	101,712,806	100%	\$	104,380,743	100%	\$	107,226,403	100%	\$	109,580,072	100%
Real Estate Tax		62,995,599	64%		62,084,355	65%		63,511,597	65%		65,434,635	64%		65,983,328	63%		67,901,868	63%		69,221,142	63%
Earned Income Tax		7,470,605	8%		7,692,640	8%		7,923,412	8%		8,161,114	8%		8,405,948	8%		8,658,126	8%		8,917,870	8%
Other Taxes		2,250,240	2%		1,755,000	2%		1,630,000	2%		1,630,000	2%		1,630,000	2%		1,630,000	2%		1,630,000	1%
Investment Earnings		214,360	0%		250,000	0%		750,000	1%		1,500,000	1%		3,000,000	3%		3,300,000	3%		3,630,000	3%
Other Local Income		761,339	1%		611,500	1%		530,000	1%		530,000	1%		529,000	1%		529,000	0%		529,000	0%
State		21,704,738	22%		20,399,737	21%		20,820,772	21%		21,439,524	21%		21,814,934	21%		22,189,876	21%		22,634,527	21%
Federal		1,734,820	2%		1,313,558	1%		1,313,558	1%		1,313,558	1%		1,313,558	1%		1,313,558	1%		1,313,558	1%
Gaming Fund Allocation		1,709,769	2%		1,709,285	2%	\$	1,703,975	2%		1,703,975	2%		1,703,975	2%		1,703,975	2%		1,703,975	2%
EXPENDITURES	\$	96,039,293	100%	\$	96,566,075	100%	\$	98,933,314	100%	\$	101,712,806	100%	\$	104,380,743	100%	\$	107,226,403	100%	\$	109,580,072	100%
Salaries		45,331,448	47%		46,358,756	48%		47,480,547	48%		48,667,561	48%		49,884,250	48%		51,131,356	48%		52,409,640	48%
Fringe Benefits		26,027,029	27%		28,259,485	29%		29,232,187	30%		30,109,153	30%		31,012,427	30%		31,942,800	30%		32,901,084	30%
Contracted Services		3,119,069	3%		3,279,606	3%		3,507,131	4%		3,542,202	3%		3,577,624	3%		3,613,401	3%		3,649,535	3%
Repair & Maintenance		986,090	1%		1,011,846	1%		861,402	1%		870,016	1%		878,716	1%		887,503	1%		896,378	1%
Transp,Tuition,Insur		3,317,408	3%		3,452,258	4%		3,601,159	4%		3,637,171	4%		3,673,542	4%		3,710,278	3%		3,747,380	3%
Supplies		1,368,602	1%		1,565,952	2%		1,686,953	2%		1,703,823	2%		1,720,861	2%		1,738,069	2%		1,755,450	2%
Utilities		1,092,417	1%		1,137,769	1%		1,150,076	1%		1,173,078	1%		1,184,808	1%		1,196,656	1%		1,208,623	1%
Books		396,547	0%		402,992	0%		419,968	0%		424,168	0%		428,409	0%		432,693	0%		437,020	0%
Equipment		228,461	0%		243,869	0%		170,415	0%		172,119	0%		173,840	0%		175,579	0%		177,335	0%
Fees		55,713	0%		59,054	0%		59,132	0%		59,723	0%		60,321	0%		60,924	0%		61,533	0%
Parkway West Debt		77,766	0%		82,500	0%		118,075	0%		118,075	0%		118,075	0%		118,075	0%		118,075	0%
Transfer-Food Svs.		69,601	0%		70,000	0%		70,000	0%		70,000	0%		70,000	0%		70,000	0%		70,000	0%
Transfer-Debt Svs/Capital Fnd		13,969,142	15%		10,641,988	11%		10,576,269	11%		11,165,719	11%		11,597,869	11%		12,149,069	11%		12,148,019	11%
FINANCIAL SUMMARY									ESTIMATED!!!		ESTIMATED!!!		ESTIMATED!!!		ESTIMATED!!!						
Beginning Fund Balance		11,038,039			13,840,220			13,090,220			12,340,220			12,340,220			12,340,220			12,340,220	
Ending Fund Balance		13,840,220			13,090,220			12,340,220			12,340,220			12,340,220			12,340,220			12,340,220	
Unassigned Fund Balance		5,793,965			5,935,999			6,102,768			6,262,845			6,433,584			6,574,804			6,574,804	
Assessed Valuation		2,732,801,335			2,740,089,012			2,764,766,528			2,792,414,193			2,820,338,335			2,848,541,719			2,877,027,136	
Revenue per mill		2,641,673			2,649,666			2,681,824			2,708,642			2,735,728			2,763,085			2,790,716	
Millage Rate		23.93			23.93			24.32	0.39	24.79	0.47		24.74	(0.04)		25.19	0.45		25.41	0.22	
									millage increase												
DEMOGRAPHICS																					
Number of Students		5,450			5,495			5,496			5,485			5,538			5,596			5,660	
Per Pupil Cost	\$	17,622		\$	17,573		\$	18,001		\$	18,544		\$	18,848		\$	19,161		\$	19,360	
PSERS Employer Rate					32.57%			33.43%			34.79%			35.26%			35.68%			36.32%	
																			+		

**Mt. Lebanon School District
2018-19 Budget**

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

								Budget/Budget		
<u>FINAL BUDGET</u>	Audited			Budgeted			Budgeted	Percent		
43241	2016-17			2017-18			2018-19	Increase		
REVENUES	\$	98,841,470	100%	\$	96,566,075	100%	\$	98,183,314	100%	1.7%
Real Estate Tax		62,995,599	64%		62,461,167	65%		63,511,597	65%	1.7%
Earned Income Tax		7,470,605	8%		7,692,640	8%		7,923,412	8%	3.0%
Other Taxes		2,250,240	2%		1,755,000	2%		1,630,000	2%	-7.1%
Investment Earnings		214,360	0%		250,000	0%		750,000	1%	200.0%
Other Local Income		761,339	1%		611,500	1%		530,000	1%	-13.3%
State		21,704,738	22%		20,772,925	22%		20,820,772	21%	0.2%
Federal		1,734,820	2%		1,313,558	1%		1,313,558	1%	0.0%
Gaming Fund Allocation		1,709,769	2%		1,709,285	2%		1,703,975	2%	-0.3%
EXPENDITURES	\$	96,039,293	100%	\$	96,566,075	100%	\$	98,933,314	100%	2.5%
Salaries		45,331,448	47%		46,358,756	48%		47,480,547	48%	2.4%
Fringe Benefits		26,027,029	27%		28,259,485	29%		29,232,187	30%	3.4%
Contracted Services		3,119,069	3%		3,279,606	3%		3,507,131	4%	6.9%
Repair & Maintenance		986,090	1%		1,011,846	1%		861,402	1%	-14.9%
Transp,Tuition,Insur		3,317,408	3%		3,452,258	4%		3,601,159	4%	4.3%
Supplies		1,368,602	1%		1,565,952	2%		1,686,953	2%	7.7%
Utilities		1,092,417	1%		1,137,769	1%		1,150,076	1%	1.1%
Books		396,547	0%		402,992	0%		419,968	0%	4.2%
Equipment		228,461	0%		243,869	0%		170,415	0%	-30.1%
Fees		55,713	0%		59,054	0%		59,132	0%	0.1%
Parkway West Debt		77,766	0%		82,500	0%		118,075	0%	43.1%
Transfer-Food Svs.		69,601	0%		70,000	0%		70,000	0%	0.0%
Transfer-Debt Svs/Capital Fnd		13,969,142	15%		10,641,988	11%		10,576,269	11%	-0.6%

Use of fund balance: \$ 750,000

FINANCIAL SUMMARY

Unassigned Fund Balance	5,793,965	5,793,965	6,102,768	6.2%	% of budget
Assessed Valuation	2,732,801,335	2,740,089,012	2,764,766,528	0.9%	% increase
Revenue per mill	2,641,673	2,649,666	2,681,824		
Millage Rate	23.93	23.93	24.32	0.39	Mill Increase

DEMOGRAPHICS

Number of Students	\$	5,450	\$	5,495	\$	5,496	
Per Pupil Cost	\$	17,622	\$	17,573	\$	18,001	2.4%

Act 1 Index	0.57
Act 1 Index plus Exceptions	0.58
Current Budget Out of Balance	0.39

Millage increase solely due to the PSERS increase: 0.14 mills

**Mt. Lebanon School District
2018-19 Budget**

FUND BALANCE CLASSIFICATION

Fiscal Year	Non Spendable	Restricted	Assigned to:			Unassigned	Total Fund Balance
			Capital Projects	OPEB Obligations	Subsequent Year Budget		
2013	\$456,076	\$0	\$5,058,779	\$1,675,000	\$0	\$4,989,870	\$12,179,725
2014	358,517	0	4,430,213	2,675,000	0	5,275,471	12,739,201
2015	288,349	0	2,111,355	2,675,000	0	5,528,625	10,603,329
2016	883,018	0	1,241,044	2,675,000	750,000	5,465,438	11,014,500
2017	796,872	0	3,812,442	2,675,000	750,000	5,793,965	13,828,279

GENERAL FUND BUDGET

REVENUES



Mt. Lebanon School District 2018-19 BUDGET

GENERAL FUND REVENUE EXPLANATION

LOCAL REVENUE:

REAL ESTATE TAX..... \$63,511,597

Budget for 2017-18 was \$62,084,355 net of gaming funds of \$1,709,285.

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 (1/19/2018):	\$2,746,766,528
Adjustments (per tax office)	-
Plus estimated Asbury Heights Settlement	22,000,000
Less successful appeals-(commercial and residential)	4,000,000
Equals Adjusted Assessed Value:	\$2,764,766,528
Millage Rate:	24.32
Collectible Taxes at Face Value:	\$67,232,548
Percent of Taxes Paid at Discount:	89.0%
Real Estate Tax net of discount - no Gaming Funds:	\$66,035,809
Less Historical % of Liens at Year End est at 1.2%:	792,430
Less Gaming Fund Rebates:	1,709,769
Budget-Real Estate Taxes at 2018-19 Millage Rate:	\$63,533,610

(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 65% of total revenues. If the calculation is off by only 1%, we will not have \$635,000 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 6.3%.

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 2018-19 Budget reflects funds granted from Gambling (Gaming) Tax proceeds. As a result of this new allocation, \$1,703,975 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 2018-19 was \$7,553 in assessment reduction, which rebated \$184 to each of 9,277 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 \$2,764,766,528 which is higher than the prior year.

EARNED INCOME TAX \$7,923,412

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 2018-19 Budget we assumed there would be a 3% increase from current year projected final collections.

As we look at historical collections, we see annual changes ranging from decreases of 2.9% 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.

Fiscal	Earned Income	Percent
Year	Tax	Change
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%
2016	7,254,653	-0.2%
2017	7,470,605	3.0%

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..... \$725,000

Realty Transfer Tax is revenue collected by the County based on the value of all real estate property within the district boundaries sold during the year. This tax is equal to ½% of the value of the property being sold and is paid at the time of title transfer. This year's estimate assumes the transfer of 850 properties at an average value of \$200,000 each.

Estimate of this tax amount is largely based on historical rates, although it is affected to a great extent by economic factors. If mortgage rates are low and credit is easy to obtain, this tax can increase as high as \$900,000. If mortgage rates are high and credit is tight, it can be as low as \$500,000. We budgeted for fiscal 2018 to be at the high range of possibilities based on an improved economy.

Year	Tax	Change
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%
2016	900,137	14.1%
2017	837,750	-6.9%

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

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

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

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

Fiscal Year	Public Utility Tax	Percent Change
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%
2016	76,021	-6.8%
2017	76,951	1.2%

EARNINGS ON INVESTMENTS \$750,000

Earnings on investments is revenue received from the investment of idle school district revenue as it becomes available. The estimate in fiscal 2019 assumes an average interest rate of 2% on investment principal of approximately \$37,500,000 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 at this level.

FEES \$100,000

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..... \$330,000

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 2017 fiscal year, the Board approved as many as 10 foreign exchange students as tuition based for the school year. We anticipate that the budget for fiscal 2019 will be reasonably accurate.

ATHLETIC RECEIPTS AND MISCELLANEOUS REVENUE \$50,000

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

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

Miscellaneous revenue is from fees collected and donations received.

TOTAL LOCAL REVENUE..... \$74,345,009

STATE REVENUE:

BASIC EDUCATION SUBSIDY \$6,438,969

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 that 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%
2016	5,987,068	2.7%
2017	6,236,735	4.2%

SPECIAL EDUCATION..... \$2,674,305

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%
2016	2,571,981	0.3%
2017	2,726,262	6.0%

TRANSPORTATION..... \$126,044

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..... \$1,300,376

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 renovations at all ten of our buildings. As the amount of the bonds increase so will the State subsidy calculated on that payment.

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 \$418,619

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 \$1,816,131

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 \$7,936,373

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 32.57% in 2017-18 was increased by the Retirement Board to 33.43% for 2018-19.

TUITION REIMBURSEMENT \$20,000

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

GAMBLING (GAMING) ALLOCATION..... \$1,703,975

The State approved gambling in Pennsylvania a number of years ago. In 2018-19, Mt. Lebanon was granted \$1.7 million to rebate to eligible owner/occupied homeowners as a reduction in their assessment of \$7,553, resulting in a reduction in tax of \$184. 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)..... \$22,524,747

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 \$750,000

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 \$1,313,558

USE OF FUND BALANCE \$750,000

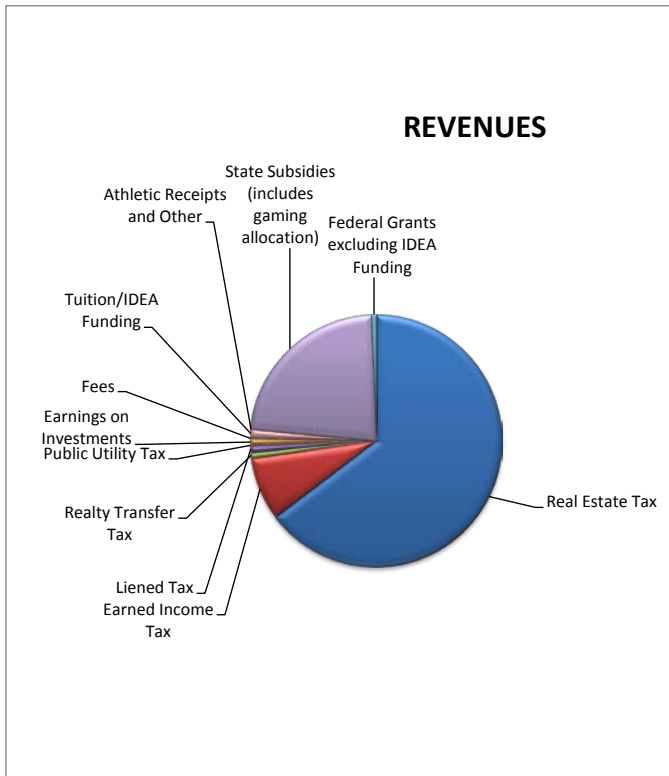
The School Board allocated \$750,000 of the unallocated fund balance to balance revenues with expenditures this year due to a growing fund balance over the past few years beyond what is needed to fund anticipated capital projects. Board policy sets the unassigned balance at 6% of budget to assure fiscal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

TOTAL REVENUE BUDGET IN 2018-19 \$98,933,314

Mt. Lebanon School District 2018-19 Budget

REVENUE BUDGET

	Audited 2015-16	Audited 2016-17	Budget 2017-18	Budget 2018-19	Increase	% Budget
Real Estate Tax	\$ 60,631,553	\$ 62,995,599	\$ 62,084,355	\$ 63,511,597	2.3%	64%
Earned Income Tax	7,254,653	7,470,605	7,692,640	7,923,412	3.0%	8%
Realty Transfer Tax	900,137	837,750	850,000	725,000	-14.7%	1%
Liened Tax	1,024,912	1,293,592	825,000	825,000	0.0%	1%
Public Utility Tax	76,021	76,951	80,000	80,000	0.0%	0%
Earnings on Investments	68,283	214,360	250,000	750,000	200.0%	1%
Fees	152,422	333,183	131,500	150,000	14.1%	0%
Tuition/IDEA Funding	1,027,641	1,068,896	1,180,000	1,080,000	-8.5%	1%
Athletic Receipts and Other	412,343	130,642	50,000	50,000	0.0%	0%
State Subsidies (includes gaming allocation)	18,096,712	23,414,506	22,109,022	22,524,747	1.9%	23%
Federal Grants excluding IDEA Funding	726,231	1,005,387	563,558	563,558	0.0%	1%
Use of Fund Balance	-	-	750,000	750,000	0.0%	1%
Use of OPEB Reserve	-	-	-	-		0%
Total Revenues	\$ 90,370,908	\$ 98,841,471	\$ 96,566,075	\$ 98,933,314	2.5%	100%



Real Estate Taxes, which make up 64% of this budget, reflect a 2.3% increase from the prior year. This was due to a slight increase in assessments on properties in the community and a .39 mill increase. The increase was needed due to inflationary increases in operating costs. The millage rate went from 23.93 mills in 2017-18 to 24.32 mills for 2018-19.

Earned income tax projects a 3% increase since the projection of actual collections in 2017-18 is close to the budgeted amount and salaries tend to be slightly ahead of inflation in the community.

Governor Wolf proposed a budget which increased State funding for education, but as of the time of approval of this budget, no final State funding is known. While the State budget was not approved prior to approval of this budget, we budgeted for the proposed subsidies in the Governor's Budget to be funded in 2018-19. The increase in subsidies are up only 1% over current year amounts, with a continuation of State payment of half our Social Security and retirement contributions.

The large increase in retirement subsidy is due to the contribution rate increase from 32.57% to 33.43%, a 2.6% increase in rate alone.

\$750,000 of the fund balance was needed to balance revenues with expenditures in this budget. The School Board has approved this use annually as the District often underspends the budget and this avoids excess taxation for that typical underspending.

Note that with an improving economy, the earnings on investments are estimated to increase significantly based on rising interest rates.

	Audited 2015-16	Audited 2016-17	Budget 2017-18	Budget 2018-19	Increase	% Budget
State Subsidies						
Basic Ed Subsidy	\$ 5,987,068	\$ 6,236,735	\$ 6,372,012	\$ 6,438,969	1.1%	29%
Special Ed Subsidy	2,571,981	2,726,262	2,641,796	2,674,305	1.2%	12%
Social Security Reimbursement	1,432,972	1,635,387	1,773,222	1,816,131	2.4%	8%
Retirement Reimbursement	5,705,147	6,259,932	7,549,524	7,936,373	5.1%	35%
Construction Subsidy	-	4,227,683	1,398,521	1,300,376	-7.0%	6%
Health Subsidy	216,547	98,578	100,000	100,000	0.0%	0%
Gaming Fund Allocation	1,709,444	1,709,769	1,709,285	1,703,975	-0.3%	8%
Other State Subsidies	473,552	520,161	564,662	554,618	-1.8%	2%
Total All State Subsidies	\$ 18,096,712	\$ 23,414,506	\$ 22,109,022	\$ 22,524,747	1.9%	100%



GENERAL FUND BUDGET EXPENDITURES



**Mt. Lebanon School District
2018-19 Budget**

**GENERAL FUND
EXPENDITURE EXPLANATION**

INSTRUCTION:

REGULAR INSTRUCTION \$48,204,770

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..... \$9,399,047

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

VOCATIONAL EDUCATION..... \$287,021

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

OTHER INSTRUCTIONAL PROGRAMS \$401,713

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..... \$216,562

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 \$58,509,113

SUPPORT SERVICES:

STUDENT SUPPORT SERVICES \$3,935,605

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 \$2,253,098

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..... \$5,921,923

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

**Mt. Lebanon School District
2018-19 Budget**

**GENERAL FUND
EXPENDITURE EXPLANATION
(Continued)**

PUPIL HEALTH \$957,689

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

FINANCIAL SERVICES \$1,016,981

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 \$9,771,028

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 \$1,843,012

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 \$1,359,408

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

TOTAL SUPPORT SERVICES \$27,058,744

NON-INSTRUCTIONAL SERVICES:

STUDENT ACTIVITIES \$598,873

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

ATHLETICS \$1,595,373

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
2018-19 Budget**

**GENERAL FUND
EXPENDITURE EXPLANATION
(Continued)**

COMMUNITY SERVICES\$406,867

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

DEBT SERVICE AND TRANSFERS\$10,764,344

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.

TOTAL NON-INSTRUCTIONAL SERVICES\$13,365,457

TOTAL EXPENDITURES AND FUND TRANSFERS.....\$98,933,314

FUND BALANCE:

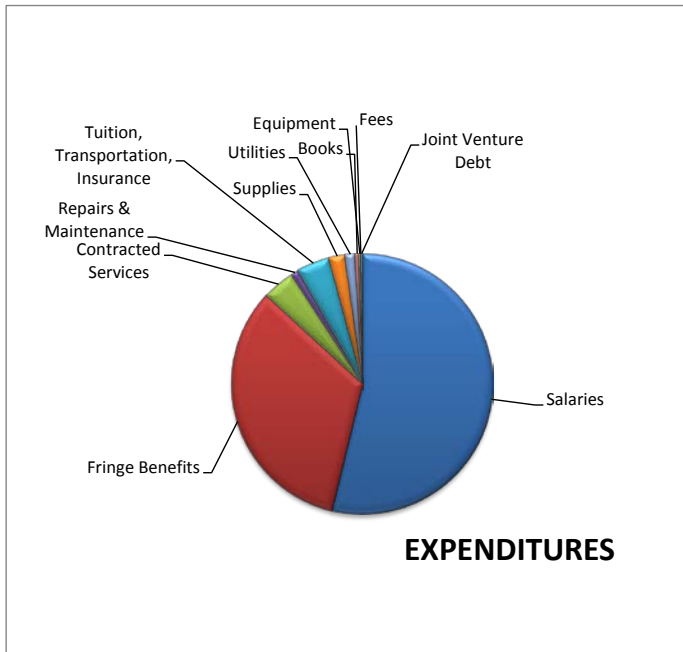
The unassigned fund balance is budgeted to be 6% of expenditures as per Board Policy. Excess funds above this amount are to be transferred to the Capital Fund and other funds as designated by the School Board. If the fund balance drops below 6% of expenditures, the School Board must designate under spending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

Mt. Lebanon School District 2018-19 Budget

EXPENDITURE BUDGET BY OBJECT

		Audited 2015-16	Audited 2016-17	Budget 2017-18	Budget 2018-19	Increase	% Budget
Salaries	\$	44,822,020	\$ 45,331,448	\$ 46,358,756	\$ 47,480,547	2.4%	48%
Fringe Benefits		23,940,543	26,027,029	28,259,485	29,232,187	3.4%	30%
Contracted Services		3,119,027	3,119,069	3,279,606	3,507,131	6.9%	4%
Repairs & Maintenance		1,078,594	986,090	1,011,846	861,402	-14.9%	1%
Tuition, Transportation, Insurance		3,200,727	3,317,408	3,452,258	3,601,159	4.3%	4%
Supplies		1,207,028	1,384,693	1,565,952	1,781,045	13.7%	2%
Utilities		1,037,967	1,114,124	1,137,769	1,082,851	-4.8%	1%
Books		431,859	358,749	402,992	393,101	-2.5%	0%
Equipment		254,943	228,461	243,869	170,415	-30.1%	0%
Fees		51,641	55,713	59,054	59,132	0.1%	0%
Joint Venture Debt		78,155	77,766	82,500	118,075	43.1%	0%
Subtotal Expenditures	\$	79,222,505	\$ 82,000,550	\$ 85,854,087	\$ 88,287,045	2.8%	89%
Fund Transfers:							
Transfer to Debt Service Fund		10,695,978	13,969,143	10,641,988	10,576,269	-0.6%	11%
Transfer to Food Service Fund		69,601	69,601	70,000	70,000	0.0%	0%
Total Expenditures and Fund Transfers	\$	89,988,083	\$ 96,039,293	\$ 96,566,075	\$ 98,933,314	2.5%	100%

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



Salaries and fringe benefits make up 78% of our budget. With debt service at another 11%, 89% of our budget is tied to some-what fixed costs. Salary increases would have been higher had we not had 11 teacher retirements this year.

The retirement contribution rate is budgeted at 33.43%, a 2.6% over this year's rate of 32.57%. Note that the State reimburses schools half this cost which shows up as increased State revenue. A moderate increase in health care of 1.9% 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.

Supply costs increased as equipment costs decreased due to reclassification of equipment at a higher unit cost than prior years. Also replacement of Asset science kits are now done in-house which increases supply costs while decreasing contracted services for outside vendors.

Contracted services increased when we transitioned to a new bussing company after one year of trying a new concept for transportation which was not successful.

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. These decisions typically occur after the year end audit, so no funds are budgeted for transfer at this time.

The large increase in the supply account was to bring some contracted services 'in house' for our Asset Science kits. It is accompanied by a decrease in contracted services. The transportation services account was reduced due to a new contract with a provider which reduced the annual cost significantly.

**Mt. Lebanon School District
2018-19 Budget**

EXPENDITURE BUDGET BY PROGRAM

	Audited 2015-16	Audited 2016-17	Budget 2017-18	Budget 2018-19	Increase	% Budget
Instruction						
Regular Instruction						
Elementary Instruction	\$ 11,846,412	\$ 12,085,690	\$ 12,358,125	\$ 12,631,104	2.2%	13%
Language Arts	5,682,568	5,940,354	6,406,484	6,738,655	5.2%	7%
World Language	3,073,514	3,083,421	3,267,502	3,221,886	-1.4%	3%
Social Studies	3,024,722	3,109,853	3,386,668	3,496,118	3.2%	4%
Mathematics & Computer Science	2,827,884	3,059,921	3,228,557	3,432,365	6.3%	3%
Science	3,586,289	3,796,149	4,019,221	4,034,217	0.4%	4%
Fine Arts	4,363,262	4,322,638	4,609,687	4,621,908	0.3%	5%
Physical Education/Health	2,331,547	2,440,073	2,420,696	2,735,748	13.0%	3%
Family & Consumer Science	423,079	463,760	487,127	521,272	7.0%	1%
Technology Education	528,848	698,316	662,370	683,434	3.2%	1%
Business Education	530,756	580,451	629,791	638,972	1.5%	1%
Other Instruction	5,240,558	5,713,424	5,446,763	5,449,091	0.0%	6%
Subtotal Regular Instruction	\$ 43,459,440	\$ 45,294,050	\$ 46,922,991	\$ 48,204,770	2.7%	49%
Special Education	8,455,241	8,318,128	9,227,321	9,399,047	1.9%	10%
Vocational Education	175,765	267,262	306,170	287,021	-6.3%	0%
Summer Programs	96,589	86,128	114,619	115,227	0.5%	0%
Homebound Education	36,406	8,861	8,754	8,801	0.5%	0%
Federal Programs	546,302	662,286	227,341	277,685	22.1%	0%
Continuing Education	221,893	211,848	254,525	216,562	-14.9%	0%
Total Instruction	\$ 52,991,636	\$ 54,848,563	\$ 57,061,721	\$ 58,509,113	2.5%	59%
Support Services						
Student Support Services	\$ 3,349,078	\$ 3,538,161	\$ 3,762,373	\$ 3,935,605	4.6%	4%
Instructional Support Services	1,798,519	1,842,197	2,207,239	2,253,098	2.1%	2%
Administration	5,316,192	5,526,005	5,777,402	5,921,923	2.5%	6%
Pupil Health	878,920	972,860	957,434	957,689	0.0%	1%
Financial Services	928,148	951,397	994,863	1,016,981	2.2%	1%
Maintenance of Plant	8,714,237	8,922,112	9,411,793	9,771,028	3.8%	10%
Student Transportation	1,540,313	1,469,669	1,650,714	1,843,012	11.6%	2%
Other Support Services	1,255,885	1,351,772	1,359,880	1,359,408	0.0%	1%
Total Support Services	\$ 23,781,292	\$ 24,574,173	\$ 26,121,698	\$ 27,058,744	3.6%	27%
Non-Instructional Services						
Student Activities	\$ 626,720	\$ 667,466	\$ 609,174	\$ 598,873	-1.7%	1%
Athletics	1,384,518	1,443,075	1,574,048	1,595,373	1.4%	2%
Community Services	360,184	389,506	404,946	406,867	0.5%	0%
Debt Service and Fund Transfers	10,843,734	14,116,510	10,794,488	10,764,344	-0.3%	11%
Total Non-Instructional Svs.	\$ 13,215,156	\$ 16,616,556	\$ 13,382,656	\$ 13,365,457	-0.1%	14%
Total Expenditures, Reserves, Transfers	\$ 89,988,083	\$ 96,039,293	\$ 96,566,075	\$ 98,933,314	2.5%	100%



GENERAL FUND

**EXPENDITURE BUDGET BY
PROGRAM**



Mt. Lebanon School District 2018-19 Budget

ELEMENTARY INSTRUCTION		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19		Increase	% Budget
Salaries	\$	7,400,202	\$	7,451,919	\$	7,614,700	\$	7,873,731		3.4%	62%
Fringe Benefits		4,317,288		4,571,288		4,657,554		4,685,280		0.6%	37%
Printing & Postage & Repairs		3,438		4,000		6,000		5,000		-16.7%	0%
Supplies & Books		125,483		58,483		79,871		67,093		-16.0%	1%
Subtotal	\$	11,846,412	\$	12,085,690	\$	12,358,125	\$	12,631,104		2.2%	100%

DEPARTMENT GOALS

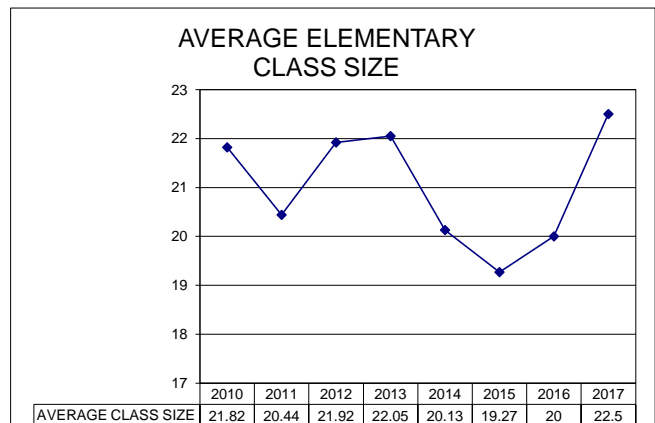
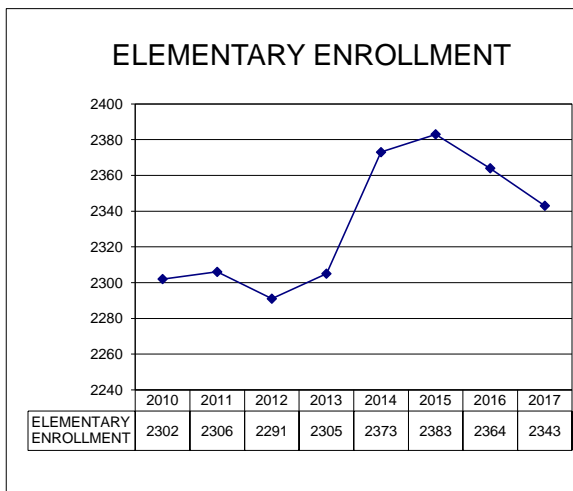
To provide the appropriate level of programming and support so that the School District mission can be accomplished.

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 2017-18 school year, instruction is provided by 105.5 full-time equivalent classroom teachers. Funds are utilized for the instructional costs at the elementary level.



GRAPH INTERPRETATION

Elementary enrollment has declined but is projected to be stable into the near future. Average class size has increased slightly but it represents a wide range of sizes because of the small neighborhood schools and unique enrollment patterns at each site.

Mt. Lebanon School District 2018-19 Budget

LANGUAGE ARTS		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19		Increase	% Budget
Salaries	\$	3,161,661	\$	3,200,354	\$	3,528,120	\$	3,657,377		3.7%	54%
Fringe Benefits		1,706,803		1,818,715		2,079,279		2,279,009		9.6%	34%
Contracted Services		748,683		775,993		692,200		706,784		2.1%	10%
Other Purchased Services				2,444		1,500		1,500		0.0%	0%
Supplies & Books		59,081		141,821		98,385		86,985		-11.6%	1%
Technology		6,340		1,027		7,000		7,000		0.0%	0%
Subtotal	\$	5,682,568	\$	5,940,354	\$	6,406,484	\$	6,738,655		5.2%	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

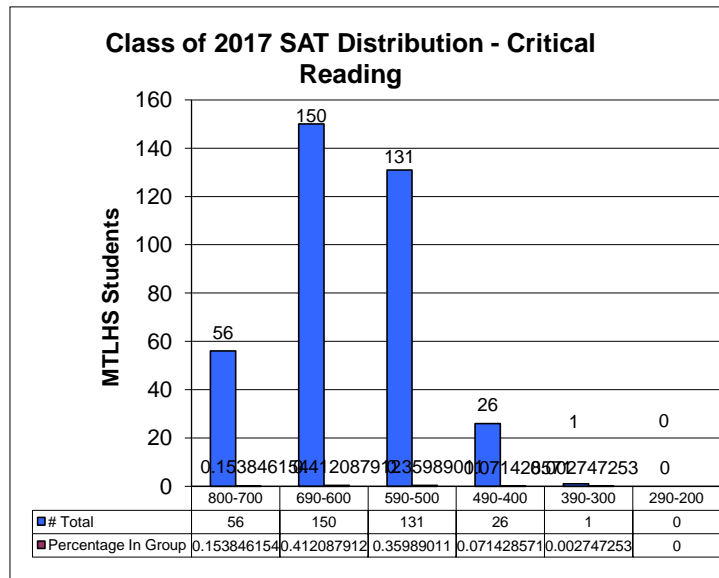
Reasonable class sizes of 20 to 24 students are the resource backbone of the English/Language Arts program. Reasonable class sizes perpetuate a system that privileges individual growth over collective growth. Students are known as individuals, as their growth as writers and thinkers is closely monitored. 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.

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 (85% of the class of 2017), 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 2018-19 Budget

WORLD LANGUAGE		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19	Increase	% Budget
Salaries	\$	2,004,432	\$	1,939,701	\$	2,001,930	\$	1,976,627	-1.3%	61%
Fringe Benefits		1,005,502		1,051,042		1,227,579		1,207,066	-1.7%	37%
Contracted Services		20,476		38,239		1,800		1,800	0.0%	0%
Supplies & Books		42,854		54,438		35,943		36,143	0.6%	1%
Technology		250		-		250		250	0.0%	0%
Subtotal	\$	3,073,514	\$	3,083,421	\$	3,267,502	\$	3,221,886	-1.4%	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.

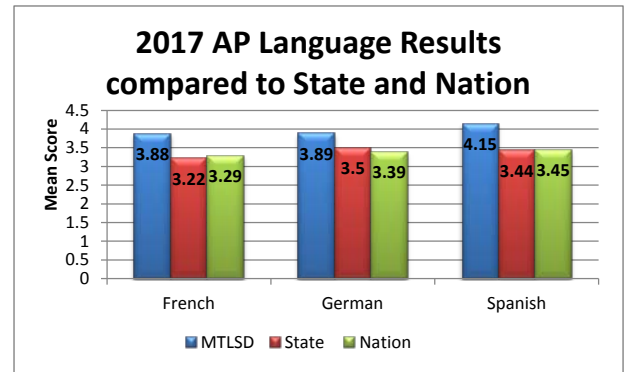
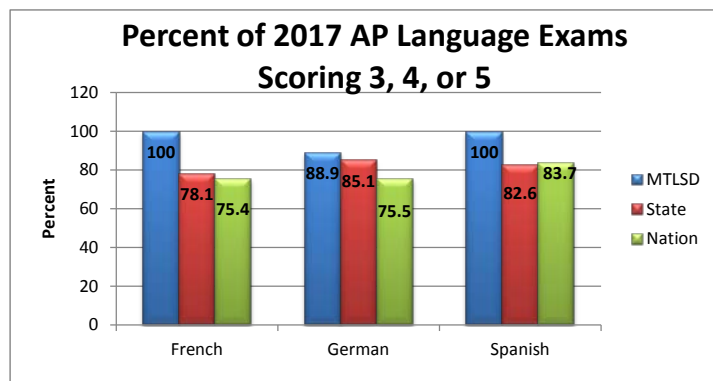
GENERAL K-12 DESCRIPTION OF PROGRAM

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.

Some 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.



INTERPRETATION OF GRAPH DATA

Mt. Lebanon High School Students scored above the state and national averages on the 2016 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 2018-19 Budget

SOCIAL STUDIES		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19		Increase	% Budget
Salaries	\$	1,954,150	\$	1,975,527	\$	2,094,810	\$	2,161,022		3.2%	62%
Fringe Benefits		1,025,607		1,109,507		1,244,704		1,289,917		3.6%	37%
Supplies & Books		33,437		16,033		38,825		36,750		-5.3%	1%
Technology		11,528		8,786		8,329		8,429		1.2%	0%
Subtotal	\$	3,024,722	\$	3,109,853	\$	3,386,668	\$	3,496,118		3.2%	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, social psychology, psychology, comparative religions, current issues in a global world, honors international relations, intro to Global Studies and honors research into contemporary domestic issues.

RESOURCE ALLOCATION

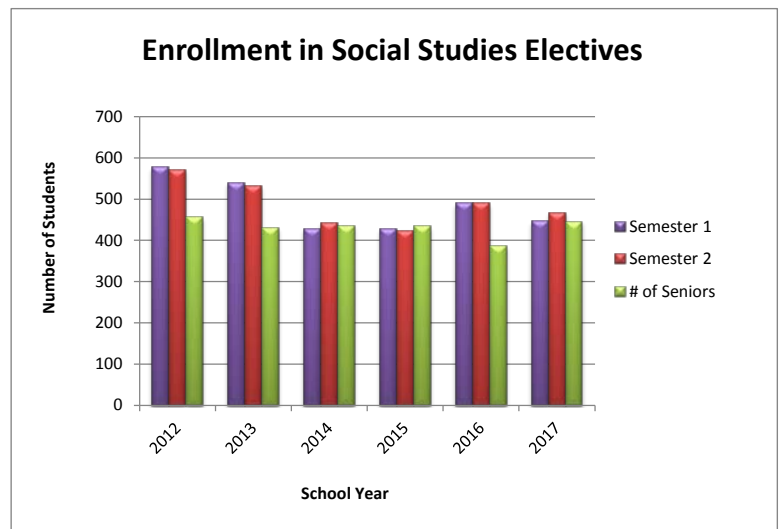
Educational resources will be purchased to support the instructional program in order to provide the knowledge and understanding to achieve these goals. Fiscal resources for increasingly interactive technology must be able to support the elementary program (grades 1-5) in order to achieve content and 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 2018-19 Budget

MATHEMATICS, COMPUTER SCIENCE		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19		Increase	% Budget
Salaries	\$	1,824,889	\$	1,925,278	\$	1,984,225	\$	2,099,151		5.8%	61%
Fringe Benefits		954,970		1,077,475		1,186,832		1,248,614		5.2%	36%
Contracted Services		6,071		9,537		6,000		8,550		42.5%	0%
Supplies & Books		40,219		43,646		43,000		67,550		57.1%	2%
Technology		1,735		3,985		8,500		8,500		0.0%	0%
Subtotal	\$	2,827,884	\$	3,059,921	\$	3,228,557	\$	3,432,365		6.3%	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.

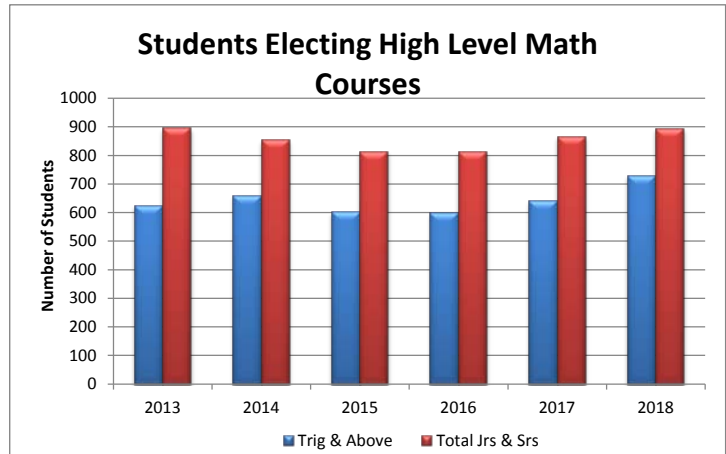
Throughout the process of incorporating our K-12 mathematics program, the department has made a concerted effort to identify differentiation opportunities while writing curriculum units using the Understanding by Design template. This curriculum design model focuses on "big ideas" which transcend the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

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 2018-19 Budget

SCIENCE		Audited 2015-16	Audited 2016-17	Budget 2017-18	Budget 2018-19	Increase	% Budget
Salaries	\$	2,295,681	\$ 2,364,654	\$ 2,445,481	\$ 2,444,110	-0.1%	61%
Fringe Benefits		1,202,761	1,339,976	1,468,345	1,488,812	1.4%	37%
Contracted Services		-	2,611	-	-		0%
Competitions		1,315	429	-	-		0%
Supplies & Books		71,812	77,573	105,395	101,295	-3.9%	3%
Technology		14,721	10,905	-	-		0%
Subtotal	\$	3,586,289	\$ 3,796,149	\$ 4,019,221	\$ 4,034,217	0.4%	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

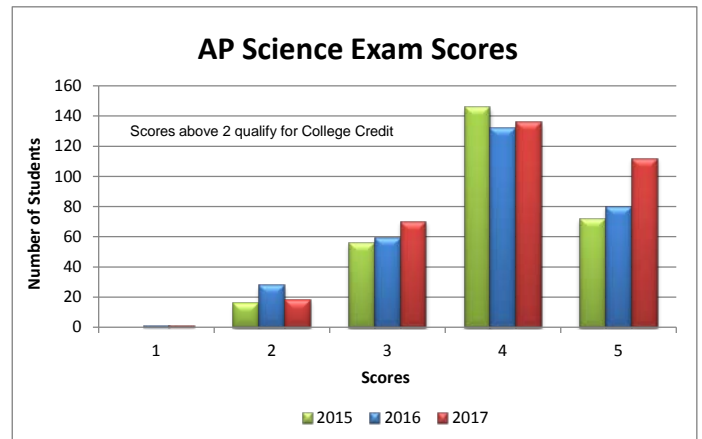
Mt. Lebanon provides a standards-aligned, comprehensive kindergarten through twelfth grade science program. Students explore content in the physical, life, and environmental geoscience strands while learning that science is the method of observation and investigation used to understand the natural world. 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).

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 2018-19 Budget

FINE ARTS		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19		Increase	% Budget
Salaries	\$	2,738,487	\$	2,653,841	\$	2,740,375	\$	2,730,562		-0.4%	59%
Fringe Benefits		1,436,502		1,494,124		1,669,728		1,689,263		1.2%	37%
Cultural Arts & Contracted Services		13,051		7,528		7,700		7,700		0.0%	0%
Repairs & Maintenance		24,417		13,546		17,690		15,690		-11.3%	0%
Student Competitions/Festival Fees		7,054		8,852		3,840		4,040		5.2%	0%
Supplies & Books		107,456		115,375		126,635		131,051		3.5%	3%
Technology		33,841		26,186		37,645		37,650		0.0%	1%
Equipment & Fees		2,454		3,186		6,074		5,952		-2.0%	0%
Subtotal	\$	4,363,262	\$	4,322,638	\$	4,609,687	\$	4,621,908		0.3%	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.

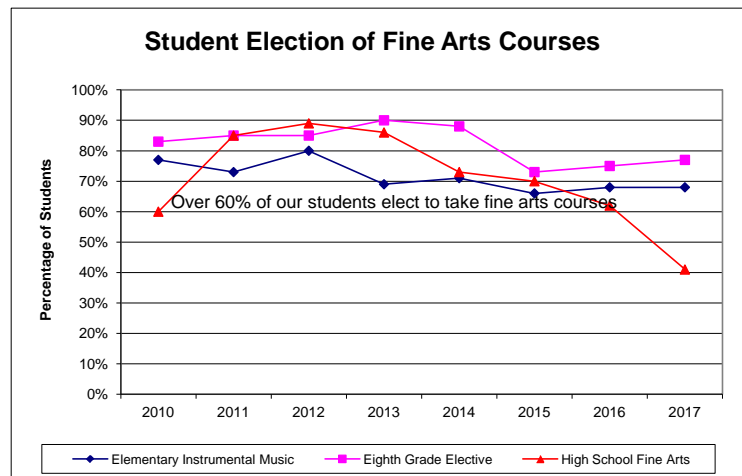
RESOURCE ALLOCATION

The Fine Arts programs are delivered by certified content specialists: 4 elementary, 3 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. 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.

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.

Examples of our student artwork at all levels can be found on this document's covers and divider pages. We are proud of our students as they perform in all areas of the arts.



Mt. Lebanon School District 2018-19 Budget

PHYS. ED. - HEALTH		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19		Increase	% Budget
Salaries	\$	1,512,025	\$	1,547,756	\$	1,494,220	\$	1,547,150		3.5%	57%
Fringe Benefits		792,131		868,416		902,694		1,165,316		29.1%	43%
Supplies & Books		18,250		14,705		14,297		13,797		-3.5%	1%
Equipment		9,141		9,196		9,485		9,485		0.0%	0%
Subtotal	\$	2,331,547	\$	2,440,073	\$	2,420,696	\$	2,735,748		13.0%	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.

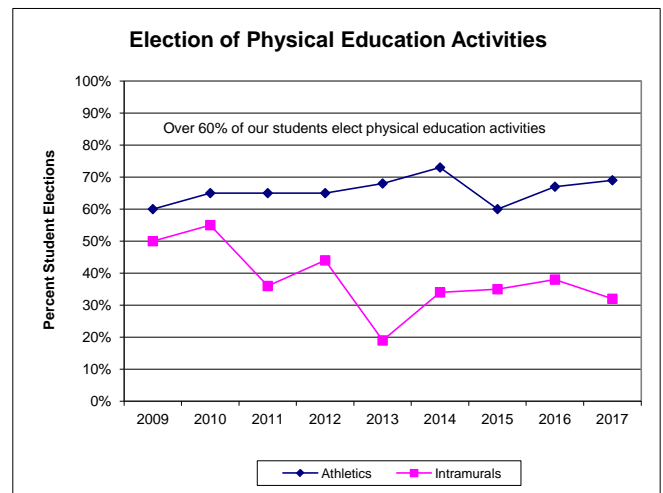
INTERPRETATION OF GRAPH DATA

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.
- 5) PE Partners



Mt. Lebanon School District 2018-19 Budget

OTHER INSTRUCTION		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19	Increase	% Budget
Salaries	\$	2,923,289	\$	2,933,059	\$	2,833,876	\$	2,865,301	1.1%	53%
Fringe Benefits		1,606,051		1,719,438		1,776,580		1,756,850	-1.1%	32%
Contracted Services		49,518		49,615		104,850		49,350	-52.9%	1%
English as a Second Language		7,620		16,916		20,000		20,000	0.0%	0%
Tuition & Travel		423,477		777,567		485,500		556,800	14.7%	10%
Supplies & Books		226,986		213,225		222,357		197,190	-11.3%	4%
Technology										0%
Equipment & Fees		3,616		3,605		3,600		3,600	0.0%	0%
Subtotal	\$	5,240,558	\$	5,713,425	\$	5,446,763	\$	5,449,091	0.0%	100%

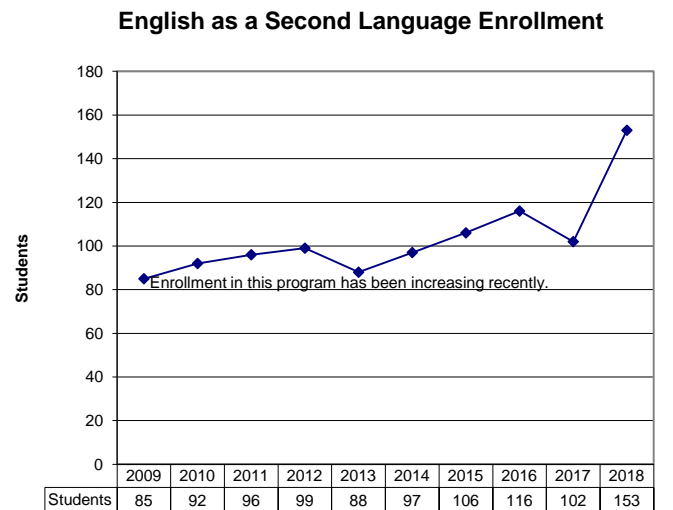
GENERAL DESCRIPTION OF PROGRAM

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. 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.



INTERPRETATION OF GRAPH DATA

As diversity in the population grows, so does the diversity in the District population. More and more students moving into the District are coming here because of the excellence of the academic program and the chance for a good education, and many do not hold English as a primary language. The projections are that this population will continue to grow in the immediate future. to stabilize but enrollment is fluid. By the spring of 2017, 102 students were receiving ESL instruction.

Mt. Lebanon School District 2018-19 Budget

FAMILY & CONSUMER SCI.		Audited 2015-16	Audited 2016-17	Budget 2017-18	Budget 2018-19	Increase	% Budget
Salaries	\$	268,500	\$ 287,634	\$ 295,800	\$ 318,201	7.6%	61%
Fringe Benefits		140,742	161,530	176,477	188,221	6.7%	36%
Repairs & Maintenance		383	(273)	-	-		0%
Supplies & Books		13,288	14,119	14,850	14,850	0.0%	3%
Equipment & Fees		166	750	-	-		0%
Subtotal	\$	423,079	\$ 463,760	\$ 487,127	\$ 521,272	7.0%	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

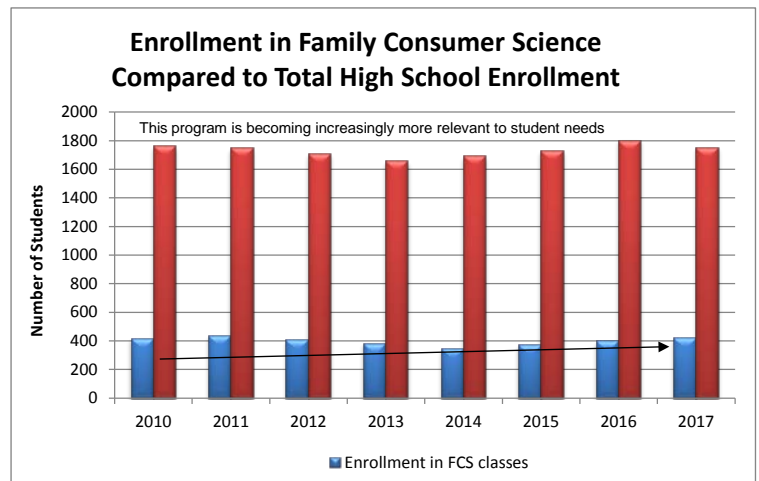
The Family and Consumer Science Program reflect two teachers at the middle schools and two at the high school. The program provides opportunities for the attainment and completion of the required academic standards in Chapter 4 in our middle and high school programs. The high school program also offers 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.

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 2010-2017 school years, while the general enrollment declines but is on the increase for the last 2 years.



Mt. Lebanon School District 2018-19 Budget

TECHNOLOGY EDUCATION		Audited 2015-16	Audited 2016-17	Budget 2017-18	Budget 2018-19	Increase	% Budget
Salaries	\$	316,311	\$ 428,325	\$ 394,200	\$ 406,727	3.2%	60%
Fringe Benefits		165,708	225,488	225,719	234,256	3.8%	34%
Repairs & Maintenance		1,405	1,229	-	-		0%
Supplies & Books		28,487	27,374	28,650	28,650	0.0%	4%
Technology		16,937	-	-	-		0%
Equipment & Fees		-	15,900	13,801	13,801	0.0%	2%
Subtotal	\$	528,848	\$ 698,316	\$ 662,370	\$ 683,434	3.2%	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

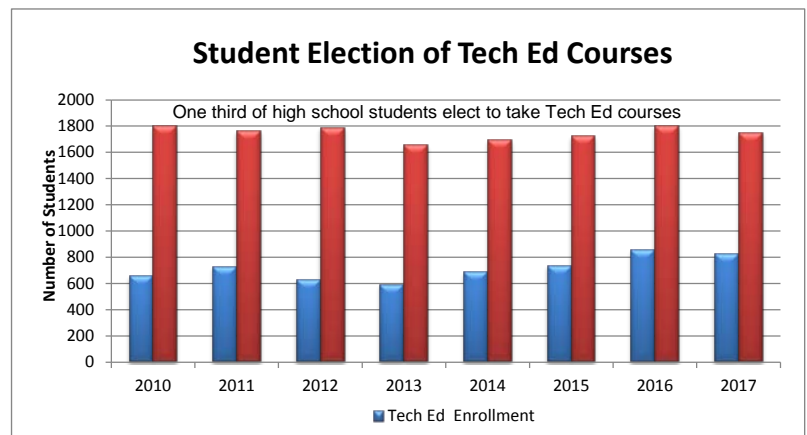
Technology Education is required in eighth grade and is an elective program at the high school. All middle school students are exposed to engineering based concepts through a nine-week hands-on program. Eighth grade students can elect a year-long course in creative problem-solving in addition to their 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.

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 2018-19 Budget

BUSINESS EDUCATION		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19	Increase	% Budget
Salaries	\$	343,007	\$	369,400	\$	391,700	\$	395,819	1.1%	62%
Fringe Benefits		181,239		204,985		231,571		236,633	2.2%	37%
Supplies & Books		4,804		4,418		6,520		6,520	0.0%	1%
Technology		1,707		1,647		-		-		0%
Subtotal	\$	530,756	\$	580,451	\$	629,791	\$	638,972	1.5%	100%

DEPARTMENT GOALS

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

GENERAL DESCRIPTION OF PROGRAM

Business and information technology courses are first offered to our students at the middle school level. During grades 6-7, 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.

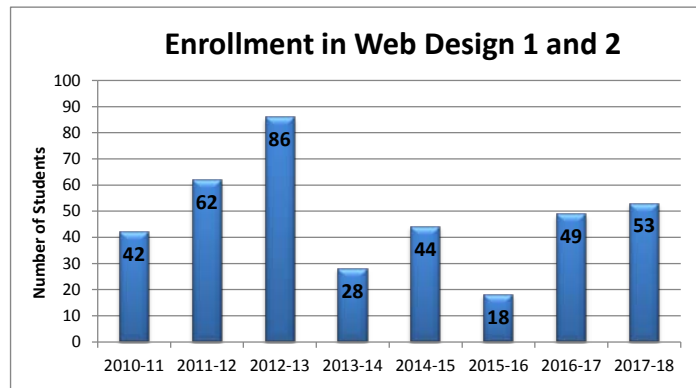
In addition, the district has begun to construct a matrix of technologically-embedded learning opportunities which occur throughout our K-5 instructional program. These experiences will then be mapped to the National Educational Technology Standards for Students to ensure that all standards are met at 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.

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.

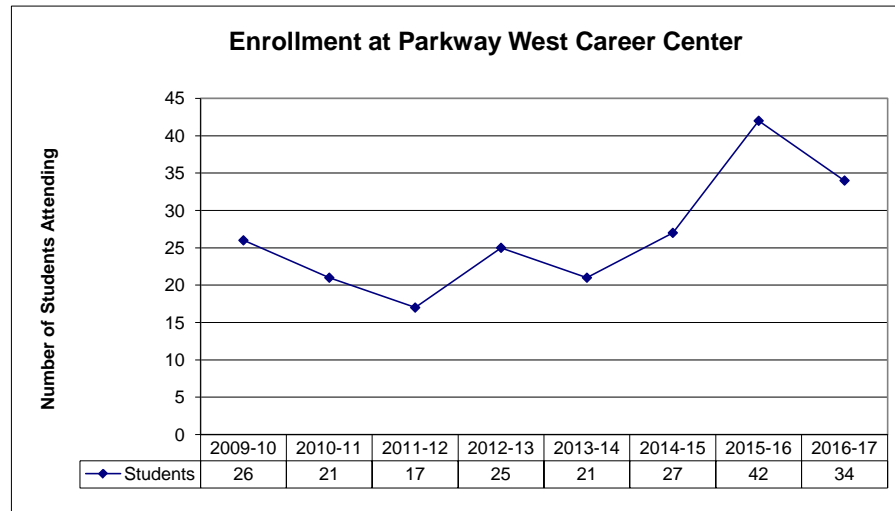


**Mt. Lebanon School District
2018-19 Budget**

VOCATIONAL EDUCATION		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19	Increase	% Budget
Tuition - P.W.W.	\$	175,765	\$	267,262	\$	306,170	\$	287,021	-6.3%	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 2018-19 Budget

SUMMER PROGRAMS		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19	Increase	% Budget
Salaries	\$	65,114	\$	51,677	\$	70,788	\$	70,788	0.0%	61%
Fringe Benefits		28,234		29,127		43,081		43,689	1.4%	38%
Contracted Services		2,949								
Supplies & Books		293		5,323		750		750	0.0%	1%
Subtotal	\$	96,589	\$	86,128	\$	114,619	\$	115,227	0.5%	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.

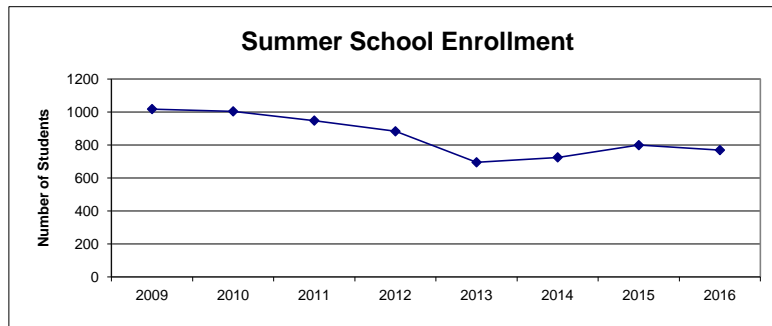
The Summer Enrichment program provides enrichment activities for students in grades 3 - 8. The Summer Enrichment program's goal, to provide an intellectually stimulating learning environment for elementary students during the summer months, is aligned with the District's mission statement. Furthermore 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.

INTERPRETATION OF GRAPH DATA

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



Mt. Lebanon School District 2018-19 Budget

HOMEBOUND		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19	Increase	% Budget
Salaries	\$	23,878	\$	5,543	\$	5,459	\$	5,459	0.0%	62%
Fringe Benefits		12,528		3,319		3,295		3,342	1.4%	38%
Subtotal	\$	36,406	\$	8,861	\$	8,754	\$	8,801	0.5%	100%

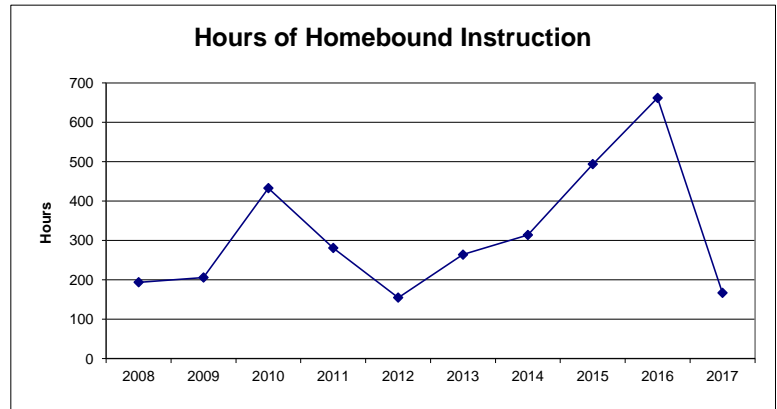
GENERAL K-12 DESCRIPTION OF PROGRAM

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 IHB.F. 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 2018-19 Budget

FEDERAL PROGRAMS		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19	Increase	% Budget
Grant funds	\$	546,302	\$	662,286	\$	227,341	\$	277,685	22.1%	100%
Grant Funds	\$	546,302	\$	662,286	\$	227,341	\$	277,685	22.1%	100%

GENERAL DESCRIPTION OF PROGRAM

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

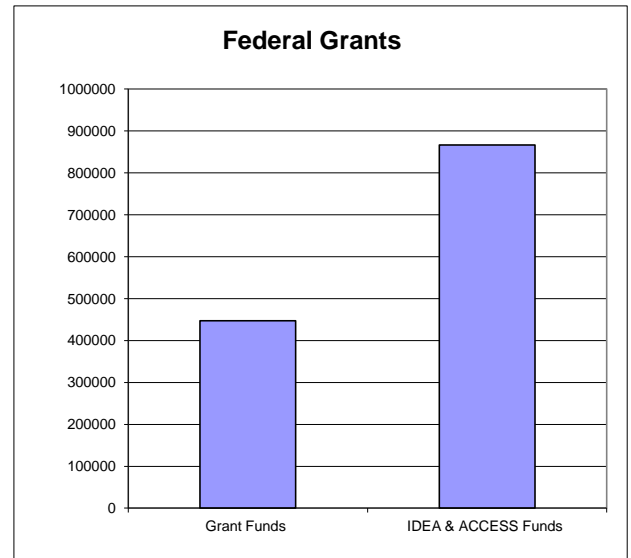
Federal program funds are budgeted in program budgets when we know the programs to be offered. When uncertainties exist as to which programs are to be offered through Federal grants, we cannot identify program budgets to impact. The budgets reflected here are for unknown programs which will be covered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

RESOURCE ALLOCATION

During the 2017-18 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. Title IV funds were used to help support our Title I programs. Allocations for 2018-19 will be made once the final grant amounts are known. We anticipate the continuation of these programs for 2018-19.

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.



Mt. Lebanon School District 2018-19 Budget

CONTINUING EDUCATION		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19	Increase	% Budget
Salaries	\$	144,944	\$	136,470	\$	149,560	\$	121,560	-18.7%	56%
Fringe Benefits		55,145		53,206		91,171		80,956	-11.2%	37%
Car Rental		16,266		5,049		9,000		4,296	-52.3%	2%
Advertising		4,798		16,380		4,294		9,000	109.6%	4%
Supplies & Books		741		744		500		750	50.0%	0%
Subtotal	\$	221,893	\$	211,848	\$	254,525	\$	216,562	-14.9%	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

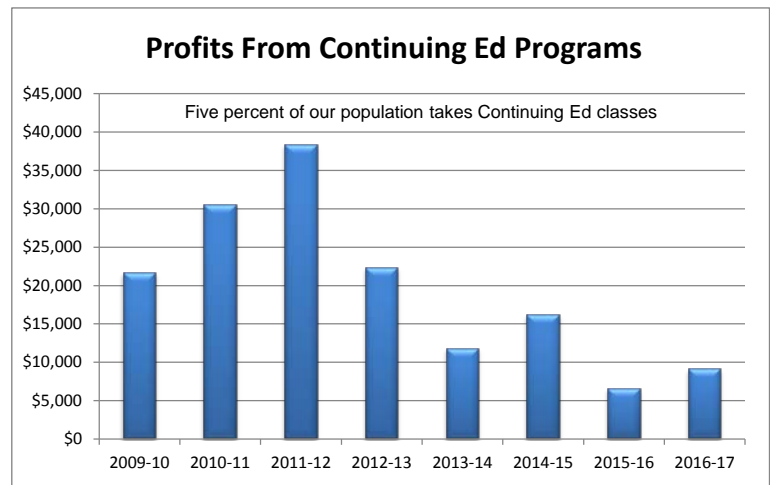
In an effort to maximize the use of facilities, the District endeavors to encourage adult residents to attend evening classes on a non-credit basis. Mt. Lebanon senior citizens are given discounts for all classes. This program is self-supporting and provides courses to approximately 1,750 to 2,250 residents 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.

INTERPRETATION OF GRAPH DATA

Our programs have experienced a declined enrollment since the construction at the high school. We are trying different means of advertising using local papers and Mt. Lebanon Magazine as well as the web. We are also striving toward an online driver education program. This would be easier for students in other districts to be a part our driver education class. We are also reaching out to community members in an attempt to offer more diverse classes here in the evenings. Space for our classes is definitely an issue as much of the facility is used into the evening hours.



Mt. Lebanon School District 2018-19 Budget

SPECIAL EDUCATION (By Object)		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19		Increase	% Budget
Salaries	\$	4,459,094	\$	4,435,867	\$	4,524,652	\$	4,653,526		2.8%	50%
Fringe Benefits		2,333,697		2,384,529		2,719,097		2,810,949		3.4%	30%
Contracted Services		928,337		970,867		1,185,000		1,202,000		1.4%	13%
Tuition		644,879		422,202		674,750		607,750		-9.9%	6%
Supplies & Books		53,353		104,663		88,822		124,822		40.5%	1%
Technology		35,881		-		35,000		-		-100.0%	0%
Subtotal	\$	8,455,241	\$	8,318,128	\$	9,227,321	\$	9,399,047		1.9%	100%

SPECIAL EDUCATION PROGRAMS AND SERVICES FOR STUDENTS WITH DISABILITIES DEPARTMENT GOALS

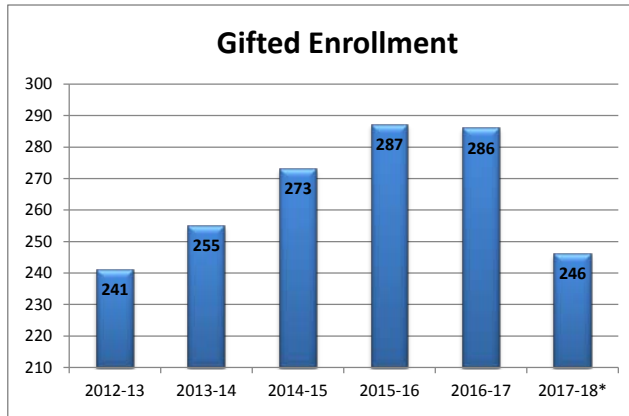
Special education programs and services for students with disabilities are developed by a team of individuals, including the student's parents, to address the student's individual needs, ensure access to the general education curriculum, address the student's needs due to the presence of a disability, 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 43.5 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

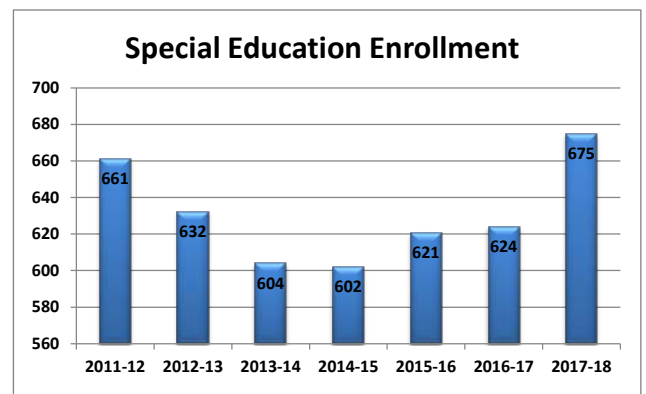
Programs and services for mentally gifted students are developed by a team of individuals, including the student's parents, to address the student's individual needs to ensure mentally gifted students are provided with appropriate educational opportunities commensurate with their capabilities as learners.



*Not yet verified by PDE

INTERPRETATION OF GRAPH DATA

PIMS/Child Count reflects an increase of 51 students with disabilities in the 2017-2018 school year compared to the 2016-2017 school year. The data indicates a decrease of 40 students identified as mentally gifted in the 2017-2018 school year compared to the 2016-2017 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.

Mt. Lebanon School District 2018-19 Budget

STUDENT SUPPORT SVS		Audited 2015-16	Audited 2016-17	Budget 2017-18	Budget 2018-19	Increase	% Budget
(By Object)							
Salaries	\$	2,173,494	\$ 2,232,550	\$ 2,312,515	\$ 2,417,871	4.6%	61%
Fringe Benefits		1,136,920	1,255,118	1,389,456	1,452,628	4.5%	37%
Contracted Services		10,602	13,365	13,030	14,500	11.3%	0%
Travel		338	400			0.0%	0%
Supplies & Books		24,845	36,727	44,872	50,606	12.8%	1%
Technology		2,880	-	2,500	-	-100.0%	0%
Subtotal	\$	3,349,078	\$ 3,538,161	\$ 3,762,373	\$ 3,935,605	4.6%	100%
(By Program)							
Supervision	\$	75,929	\$ 81,578	\$ 86,550	\$ 87,204	0.8%	2%
Guidance		1,925,391	1,964,233	2,126,444	2,244,325	5.5%	57%
Psychological Services		353,511	431,344	436,035	451,323	3.5%	11%
Census		1,786	1,834	2,411	1,807	-25.1%	0%
Elem. Instructional Support		992,461	1,059,172	1,110,933	1,150,946	3.6%	29%
Subtotal	\$	3,349,078	\$ 3,538,161	\$ 3,762,373	\$ 3,935,605	4.6%	100%

GENERAL K-12 DESCRIPTION OF PROGRAM

A variety of Student Service programs are funded in this area. In the 2017-18 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.

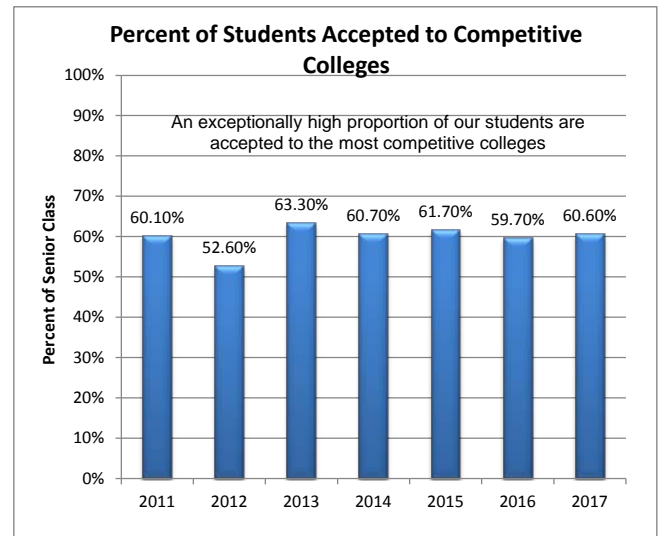
Instructional Support Services are provided at each elementary and middle school. Teachers work with students who are experiencing academic difficulties. The primary focus is mathematics, however, other areas and skills are addressed. The District employs 9 instructional support/strive teachers.

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.

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 2018-19 Budget

INSTRUCTIONAL SUPPORT		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19		Increase	% Budget
(By Object)											
Salaries	\$	1,009,851	\$	1,040,288	\$	1,166,369	\$	1,196,227		2.6%	53%
Fringe Benefits		601,071		644,732		843,757		866,058		2.6%	38%
Contracted Services		25,938		1,056		21,000		19,000		-9.5%	1%
Repairs & Maintenance		-		258		3,000		3,000		0.0%	0%
Conferences		18,337		25,756		39,500		41,500		5.1%	2%
Supplies & Books		130,066		129,122		127,213		125,913		-1.0%	6%
Technology		12,311		985		5,000		-		-100.0%	0%
Equipment & Fees		945		-		1,400		1,400		0.0%	0%
Subtotal	\$	1,798,519	\$	1,842,197	\$	2,207,239	\$	2,253,098		2.1%	100%
(By Program)											
Audiovisual Services	\$	120,078	\$	135,287	\$	129,885	\$	133,287		2.6%	6%
Library Services		1,189,536		1,272,325		1,489,622		1,544,249		3.7%	69%
Curriculum		270,629		274,857		325,773		314,601		-3.4%	14%
Staff Development		218,275		159,728		261,959		260,961		-0.4%	12%
Subtotal	\$	1,798,519	\$	1,842,197	\$	2,207,239	\$	2,253,098		2.1%	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 video editing lab at each secondary school.

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. We have also invested in streaming technologies that allow our learning to be shared with people outside of our classrooms.

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 as well as high school math classrooms have interactive whiteboards.

RESOURCE ALLOCATION

Multimedia 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.

Mt. Lebanon School District 2018-19 Budget

ADMINISTRATION		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19		Increase	% Budget
(By Object)											
Salaries	\$	3,001,394	\$	3,056,951	\$	3,163,808	\$	3,191,352		0.9%	54%
Fringe Benefits		1,516,566		1,756,983		1,900,279		1,935,802		1.9%	33%
Contracted Services		292,660		293,261		327,500		345,000		5.3%	6%
Payments to Others		454,993		365,485		331,000		381,461		15.2%	6%
Supplies & Books		44,545		44,912		47,315		60,808		28.5%	1%
Equipment & Fees		6,034		8,412		7,500		7,500		0.0%	0%
Subtotal by Object	\$	5,316,192	\$	5,526,005	\$	5,777,402	\$	5,921,923		2.5%	100%
(By Program)											
School Board Services	\$	162,447	\$	83,866	\$	90,045	\$	113,656		26.2%	2%
Tax Collection		336,489		259,630		224,094		275,180		22.8%	5%
Personnel Services		370,300		388,433		413,732		431,255		4.2%	7%
Legal Services		245,331		251,504		277,000		287,000		3.6%	5%
Superintendent Services		321,239		484,036		473,501		498,494		5.3%	8%
Assistant Superintendent Services		481,858		400,634		410,413		429,210		4.6%	7%
Community Relations		125,772		125,839		145,037		149,383		3.0%	3%
Principal Services		3,191,210		3,447,769		3,562,753		3,621,273		1.6%	61%
AIU Administrative Budget		81,546		84,293		85,000		85,000		0.0%	1%
Other Administration Costs		-		-		95,827		31,472		-67.2%	1%
Subtotal by Program	\$	5,316,192	\$	5,526,005	\$	5,777,402	\$	5,921,923		2.5%	100%

GENERAL K-12 DESCRIPTION OF PROGRAM

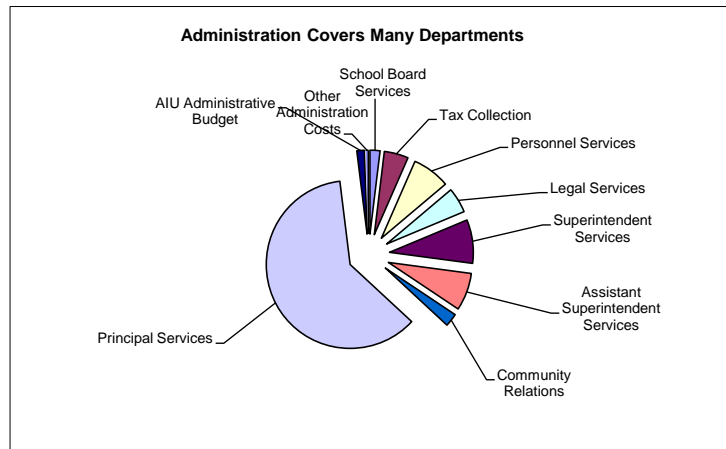
Administrative services provide the resources to operate the educational process. The School Board is not paid for their service to the District. Costs in this area are for clerical and audit services, conference attendance, legal advertisements and memberships. Tax collection costs are shared with the 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.

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 2018-19 Budget

PUPIL HEALTH (By Object)		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19		Increase	% Budget
Salaries	\$	569,894	\$	610,430	\$	579,117	\$	576,081		-0.5%	60%
Fringe Benefits		294,294		344,981		358,068		361,802		1.0%	38%
Contracted Services		7,126		7,126		7,269		7,126		-2.0%	1%
Supplies & Books		4,556		10,323		9,180		12,680		38.1%	1%
Equipment & Fees		3,050		-		3,800		-		-100.0%	0%
Subtotal	\$	878,920	\$	972,860	\$	957,434	\$	957,689		0.0%	100%
(By Program)											
Medical	\$	7,126	\$	7,126	\$	7,269	\$	7,126		-2.0%	1%
Dental		15,227		16,476		18,475		18,757		1.5%	2%
Nursing		798,527		880,029		859,796		858,953		-0.1%	90%
Non-Public Nursing		58,040		69,229		71,894		72,853		1.3%	8%
Subtotal	\$	878,920	\$	972,860	\$	957,434	\$	957,689		0.0%	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.

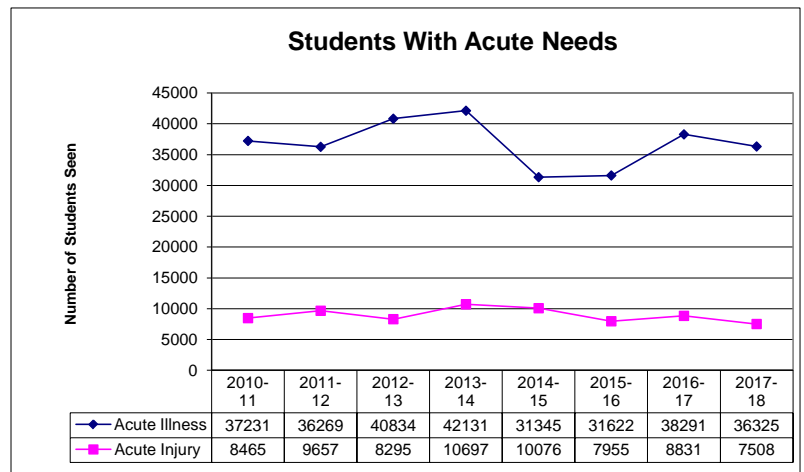
RESOURCE ALLOCATION

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.

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 2018-19 Budget

FINANCIAL SERVICES		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19		Increase	% Budget
(By Object)											
Salaries	\$	400,004	\$	404,289	\$	411,983	\$	424,088		2.9%	42%
Fringe Benefits		207,464		238,855		250,380		258,893		3.4%	25%
Contracted Services		8,350		1,762		9,000		9,000		0.0%	1%
Repairs & Maintenance		299,047		299,430		310,500		310,000		-0.2%	30%
Postage & Printing		3,451		2,689		4,000		6,000		50.0%	1%
Supplies & Books		9,831		4,373		9,000		9,000		0.0%	1%
Equipment & Fees											
Subtotal	\$	928,148	\$	951,397	\$	994,863	\$	1,016,981		2.2%	100%
(By Program)											
Finance Office	\$	555,983	\$	575,320	\$	605,228	\$	626,338		3.5%	62%
Warehousing		73,117		76,647		79,135		80,643		1.9%	8%
Duplicating		299,047		299,430		310,500		310,000		-0.2%	30%
Subtotal	\$	928,148	\$	951,397	\$	994,863	\$	1,016,981		2.2%	100%

DEPARTMENT MISSION STATEMENT

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

DEPARTMENT GOALS

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

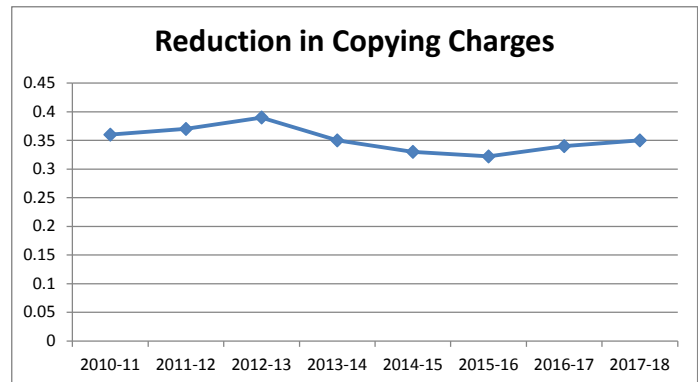
GENERAL K-12 DESCRIPTION OF PROGRAM

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

RESOURCE ALLOCATION

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

For 2010 we negotiated a new copier contract which reduced copying costs over \$165,000 since its implementation. The contract is being renegotiated in 2018.



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 2018-19 Budget

MAINTENANCE OF PLANT		Audited 2015-16	Audited 2016-17	Budget 2017-18	Budget 2018-19	Increase	% Budget
Salaries	\$	3,728,428	\$ 3,734,886	\$ 3,853,519	\$ 3,984,403	3.4%	41%
Fringe Benefits		1,954,889	2,201,747	2,352,272	2,439,179	3.7%	25%
Contracted Services		542,067	497,491	523,921	567,585	8.3%	6%
Repairs & Maintenance		574,496	548,783	481,399	484,992	0.7%	5%
Insurance & Phone		330,459	368,736	349,850	391,900	12.0%	4%
Supplies		279,468	337,203	670,179	754,768	12.6%	8%
Utilities		1,201,144	1,195,144	1,070,544	1,112,851	4.0%	11%
Equipment & Fees		103,285	38,122	110,109	35,350	-67.9%	0%
Subtotal	\$	8,714,237	\$ 8,922,112	\$ 9,411,793	\$ 9,771,028	3.8%	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

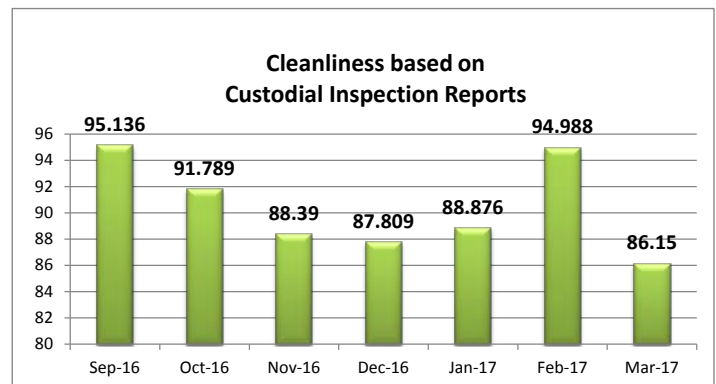
This area of the budget reflects all services in operating and maintaining our physical plant. District-wide custodial services are provided by 46 custodians and by 9 head custodians. Maintenance of the District's 10 educational buildings is accomplished by 7 skilled trade's workers (1 mechanic, 1 electrician, 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. The Facility Department personnel continue to be pro-active in finding and reporting needed maintenance.

RESOURCE ALLOCATION

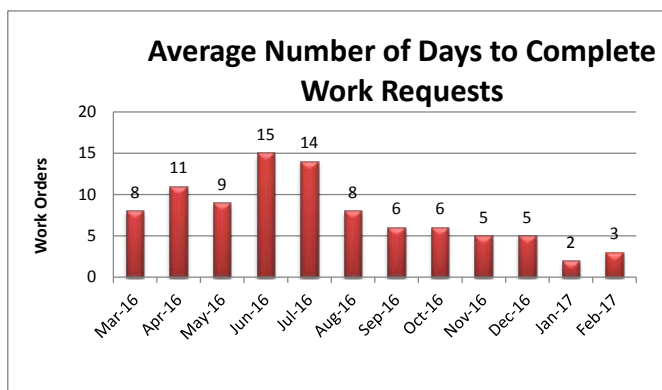
We continue to review the overall electrical and natural gas consumption in the District by partnering with the A.I.U. With the support of the District maintenance staff and the cooperation of staff and students, there has been an overall cost avoidance estimated in excess of 6 million dollars since 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 2018-2019 budgets in several areas including maintenance spending.



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

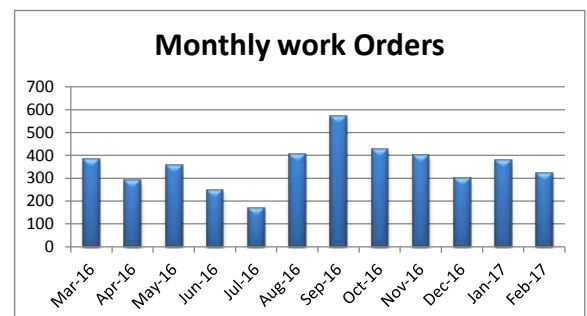


Responsiveness is gauged by tracking all work orders entered throughout the District for the Facilities Department. This not only includes corrective maintenance, but also anything from truck orders to large construction projects that are to be done by District personnel.

We will continue to track both Cleanliness and Responsiveness.

INTERPRETATION OF GRAPH DATA

The average monthly Cleanliness for the 2017-2018 school year shows an increase of over 2.75% from the 2016-2017 school year. The average monthly Responsiveness for the 2017-2018 school year shows a decrease in the number of days to complete a work order from 9.2 days in 2016-2017 to 7.67 days in 2017-2018.



Mt. Lebanon School District 2018-19 Budget

TRANSPORTATION		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19		Increase	% Budget
Salaries	\$	281,254	\$	284,019	\$	292,545	\$	340,945		16.5%	18%
Fringe Benefits		145,995		167,554		178,401		200,799		12.6%	11%
Contracted Carrier		1,091,972		996,306		1,138,768		1,260,268		10.7%	68%
Supplies		21,092		21,790		41,000		41,000		0.0%	2%
Subtotal	\$	1,540,313	\$	1,469,669	\$	1,650,714	\$	1,843,012		11.6%	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 outsourced 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. Transportation costs are partially reimbursed by State subsidies. The District works to reduce costs by obtaining competitive pricing from vendors and adjusting schedules where possible.

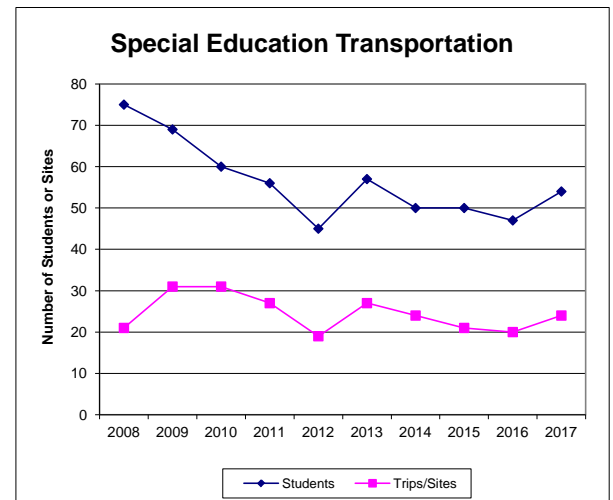
The salaries shown above are for five bus drivers operating District-owned busses which are used to provide athletic trips, field trips and fine arts trips. The District continues to benefit from recent bus purchases which have provided busses with storage compartments that help reduce the number of equipment vehicles required to follow student buses to competitive events.

RESOURCE ALLOCATION

During the past year, the Department with the help of key District personnel has continued to closely monitor 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 minimize and control cost increases for 2018-2019.

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 2017-18 are 24 and the number of students transported is 54.



Mt. Lebanon School District 2018-19 Budget

OTHER SUPPORT SERVICES		Audited 2015-16	Audited 2016-17	Budget 2017-18	Budget 2018-19	Increase	% Budget
(By Object)							
Salaries	\$	523,505	\$ 543,732	\$ 552,143	\$ 562,413	1.9%	41%
Fringe Benefits		321,836	384,284	381,077	394,045	3.4%	29%
Contracted Services		225,328	169,442	214,000	296,000	38.3%	22%
Repairs & Maintenance		134,631	82,158	164,600	12,600	-92.3%	1%
Workshops & Printing		20,987	24,652	12,000	15,000	25.0%	1%
Supplies & Books		7,346	10,458	11,060	4,350	-60.7%	0%
Equipment & Fees		22,252	137,047	25,000	75,000	200.0%	6%
Subtotal	\$	1,255,885	\$ 1,351,772	\$ 1,359,880	\$ 1,359,408	0.0%	100%
(By Program)							
Mail Services		7,170	7,021	6,600	6,600	0.0%	0%
Word Processing		61,980	65,767	66,926	68,025	1.6%	5%
Non-Instructional In-service		78,376	93,170	78,000	84,000	7.7%	6%
Technology		1,108,359	1,185,814	1,208,354	1,200,783	-0.6%	88%
Subtotal	\$	1,255,885	\$ 1,351,772	\$ 1,359,880	\$ 1,359,408	0.0%	100%
PROGRAM BUDGET BY OBJECT		Mail Services	Word Processing	Non Instr Inservice	Technology		
Salaries			\$ 42,206		\$ 520,207		
Fringe Benefits	\$	-	25,819	\$ 52,000	316,226		
Contracted Services	\$	6,600		2,000	294,000		
Repairs & Maintenance				\$ -	6,000		
Workshops & Printing	\$	-		5,000	10,000		
Supplies & Books	\$	-			4,350		
Technology & Fees				25,000	50,000		
Subtotal	\$	6,600	\$ 68,025	\$ 84,000	\$ 1,200,783		

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.

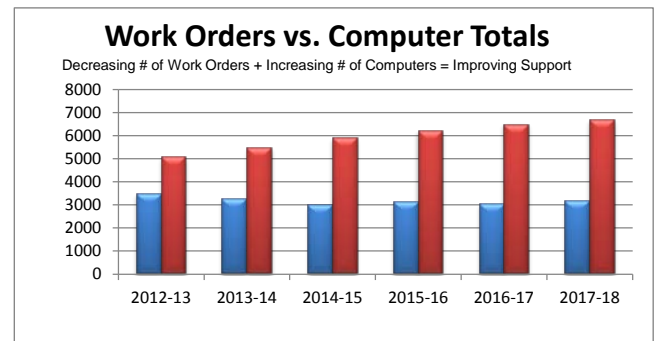
Technology is the largest department in this program area. The technology department provides technology in the form of hardware, software, and support to administrators, teachers, and support staff. The technology department has 11 staff members: Director, Help Desk Secretary, Network Systems Manager, Information Systems Manager, 3 Information Technology Specialists, Student Information Systems Specialist, Multimedia Specialist, Electronics Technician and HS Theatre Specialist. For 2017-18, most 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 devices and tablet count continues to increase in support of our desire to make ipads, Chromebooks, and devices 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 devices 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 2018-19 Budget

STUDENT ACTIVITIES		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19	Increase	% Budget
Salaries	\$	403,561	\$	406,819	\$	364,784	\$	357,037	-2.1%	60%
Fringe Benefits		208,225		239,792		221,060		221,006	0.0%	37%
Repairs & Maintenance		2,397		2,074		2,850		2,850	0.0%	0%
Transportation		13,470		9,196		7,380		7,380	0.0%	1%
Supplies		(1,437)		9,070		12,500		10,000	-20.0%	2%
Equipment & Fees		504		516		600		600	0.0%	0%
Subtotal	\$	626,720	\$	667,466	\$	609,174	\$	598,873	-1.7%	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

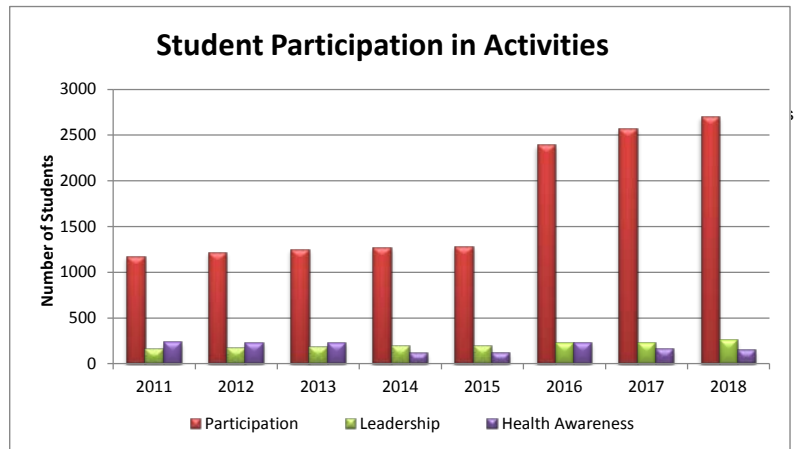
The extra-curricular activities program is a vibrant supplement to the overall District curriculum. They offer opportunities for the development of strong social skills and attitudes that foster respect for others. The activities program builds school spirit and creates a positive environment within 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.

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 2018-19 Budget

ATHLETICS		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19		Increase	% Budget
(By Object)											
Salaries	\$	776,450	\$	761,591	\$	825,712	\$	836,604		1.3%	52%
Fringe Benefits		364,412		424,376		499,107		509,565		2.1%	32%
Security Services		68,902		64,697		63,636		64,136		0.8%	4%
Repairs & Maintenance		17,704		23,140		17,513		17,513		0.0%	1%
Transportation		8,904		15,782		15,200		15,200		0.0%	1%
Supplies & Uniforms		130,786		139,571		135,550		137,325		1.3%	9%
Equipment & Fees		17,361		13,918		17,330		15,030		-13.3%	1%
Subtotal	\$	1,384,518	\$	1,443,075	\$	1,574,048	\$	1,595,373		1.4%	100%
(By Program)											
Football	\$	253,153	\$	268,049	\$	280,770	\$	284,895		1.5%	18%
Basketball		163,001		163,758		167,594		168,906		0.8%	11%
Field Hockey		20,410		25,502		23,429		24,050		2.7%	2%
Soccer		69,194		66,477		75,800		76,169		0.5%	5%
Tennis		33,419		35,637		46,477		46,710		0.5%	3%
Golf		27,813		29,789		36,578		38,656		5.7%	2%
Baseball		41,594		42,106		50,132		50,672		1.1%	3%
Softball		31,564		35,854		35,524		35,688		0.5%	2%
Volleyball		40,108		46,378		47,868		49,164		2.7%	3%
Ice Hockey		3,000		3,000		3,000		3,000		0.0%	0%
Rifle		16,271		15,675		32,426		32,571		0.4%	2%
Cheerleaders		8,874		11,671		18,813		18,900		0.5%	1%
Track		148,974		143,249		169,806		171,480		1.0%	11%
Swimming		55,998		61,473		63,827		63,513		-0.5%	4%
Wrestling		67,184		72,582		74,639		74,831		0.3%	5%
Cross Country		34,003		32,275		42,922		46,048		7.3%	3%
Lacrosse		52,153		50,089		63,518		59,248		-6.7%	4%
Crew		3,000		3,000		3,000		3,000		0.0%	0%
Athletic Office		272,941		303,443		303,943		311,359		2.4%	20%
General-All Sports		41,864		33,067		33,982		36,513		7.4%	2%
Subtotal	\$	1,384,518	\$	1,443,075	\$	1,574,048	\$	1,595,373		1.4%	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 Section Championships 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.

**Mt. Lebanon School District
2018-19 Budget**

OTHER NON INSTRUCTIONAL PROGRAMS

COMMUNITY SERVICES		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19		Increase	% Budget
Salaries	\$	222,751	\$	227,900	\$	226,365	\$	226,415		0.0%	56%
Fringe Benefits		118,308		136,154		157,581		159,552		1.3%	39%
Contracted Services		(48)		(947)		500		400		-20.0%	0%
Supplies		19,172		26,398		20,500		20,500		100.0%	5%
Subtotal	\$	360,184	\$	389,506	\$	404,946	\$	406,867		0.5%	100%

GENERAL DESCRIPTION OF PROGRAM

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

DEBT SERVICE & FUND TRANSFERS		Audited 2015-16		Audited 2016-17		Budget 2017-18		Budget 2018-19		Increase	% Budget
Parkway West Debt	\$	78,155	\$	77,766	\$	82,500	\$	118,075		43.1%	1%
School District Debt		10,690,312		13,969,143		10,641,988		10,576,269		-0.6%	98%
Food Service Transfer		69,601		69,601		70,000		70,000		0.0%	1%
Trust & Agency Transfers		5,666		-		-		-			0%
Reserve for OPEB Costs											
Subtotal	\$	10,843,734	\$	14,116,510	\$	10,794,488	\$	10,764,344		-0.3%	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 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

	2018-19	2019-20	2020-21	2021-22	2022-23
Principal 2015 Bonds	\$ 2,605,000	\$ 3,300,000	\$ 3,430,000	\$ 3,605,000	\$ 3,785,000
Interest 2015 Bonds	1,929,606	1,825,406	1,693,406	1,521,906	1,341,656
Principal 2017 Bonds	1,715,000	1,785,000	2,290,000	2,940,000	3,065,000
Interest 2017 Bonds	2,363,819	2,278,069	2,188,819	2,074,319	1,927,319
Principal 2013 Bonds	265,000	290,000	320,000	345,000	380,000
Interest 2013 Bonds	1,697,844	1,687,244	1,675,644	1,662,844	1,649,044
Total Debt Service	\$ 10,576,269	\$ 11,165,719	\$ 11,597,869	\$ 12,149,069	\$ 12,148,019

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.

2017 Bond Issue - High School Bonds issued for \$57,955,000

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. These bonds were refinanced in 2017 as an advanced refinancing saving the \$3.2 million in debt service payments as well as providing \$3.8 million to fund capital projects over the next 3 years.

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.

Mt. Lebanon School District 2018-19 Budget

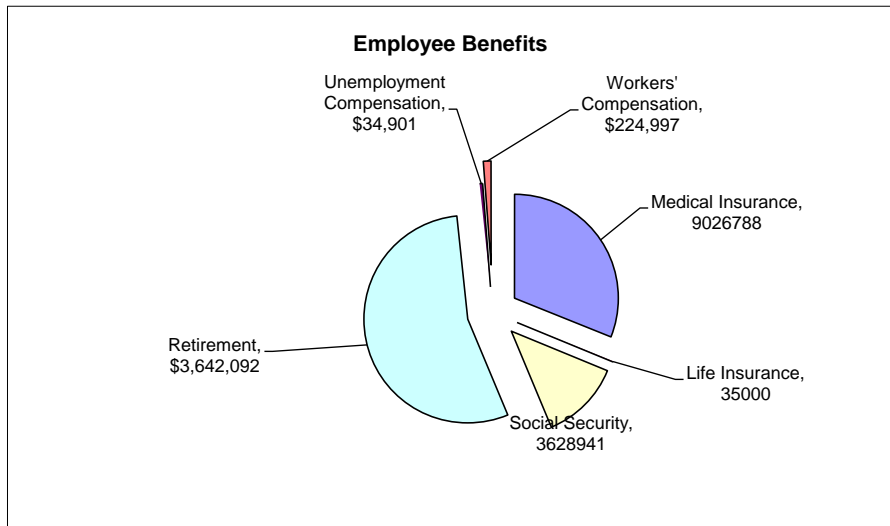
EMPLOYEE BENEFITS

(Prorated to program budgets)

	Audited 2015-16	Audited 2016-17	Budget 2017-18	Budget 2018-19	Increase	% of salary cost
Totals	\$ 23,792,577	\$ 25,869,698	\$ 28,070,485	\$ 29,036,187	3.4%	61%
Medical Insurance	8,523,813	8,582,443	8,903,061	9,026,788	1.4%	19%
Life Insurance	39,323	39,288	35,000	35,000	0.0%	0%
Social Security	3,345,374	3,379,577	3,546,366	3,628,941	2.3%	8%
Retirement	11,489,784	13,489,703	15,098,568	15,857,968	5.0%	33%
Unemployment Compensation	46,859	24,153	137,490	137,490	0.0%	0%
Workers' Compensation	347,425	354,535	350,000	350,000	0.0%	1%

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

Medical insurance reflects an increase of 2.1% in cost since the health consortium which provides our coverage has implemented benefit changes which will moderate claims limiting premium increases to 1.9%. 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 32.57% 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
2018-19 Budget**

DEBT SERVICE FUND EXPLANATION

REVENUE EXPLANATION

TRANSFER FROM OTHER FUNDS\$10,576,269

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

TOTAL REVENUES.....\$10,576,269

EXPENDITURE EXPLANATION

PRINCIPAL\$4,585,000

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

INTEREST\$5,991,269

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

TOTAL EXPENDITURES\$10,576,269

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
2018-19 Budget**

DEBT SERVICE FUND

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
Revenue:					
Transfer From General Fund	\$ 10,872,161	\$ 10,690,312	\$ 11,369,214	\$ 10,581,242	\$ 10,576,269
Total Revenue	10,872,161	10,690,312	11,369,214	10,581,242	10,576,269
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	265,000	5,000	2,510,000	2,605,000
Interest 2003/2005/2015 Bonds	2,291,523	1,595,479	2,030,156	2,030,006	1,929,606
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/2017 Bonds	2,030,000	2,105,000	2,190,000	2,255,000	1,715,000
Interest 2009-A/2017 Bonds	3,073,338	2,971,838	2,887,638	1,802,392	2,363,819
Principal 2013 Bonds	5,000	5,000	5,000	275,000	265,000
Interest 2013 Bonds	1,709,299	1,707,783	1,708,994	1,708,844	1,697,844
Proceeds from Refinancing					
Total Expenditures	11,835,494	11,195,853	11,369,214	10,581,242	10,576,269
Beginning Fund Balance	1,468,874	505,541	0	0	0
Ending Fund Balance	\$ 505,541	\$ 0	\$ 0	\$ 0	\$ 0

Note: This budget is not legally required.

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

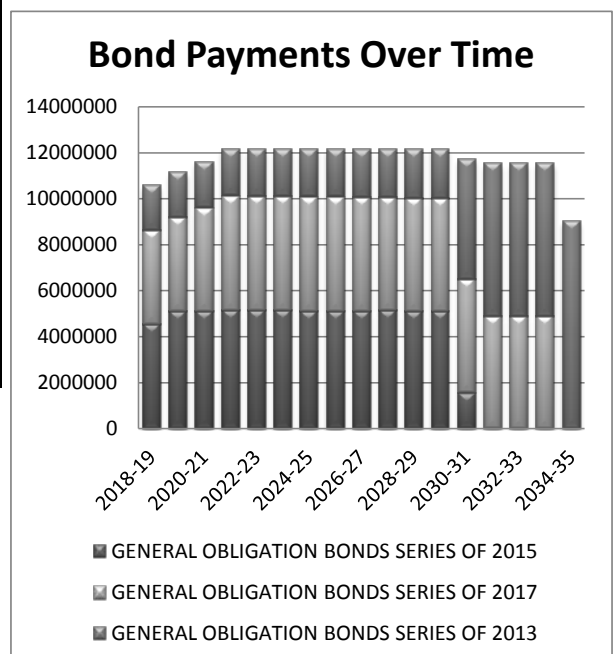
	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
Revenue:						
Transfer From General Fund	\$ 11,369,214	\$ 10,581,242	\$ 10,576,269	\$ 11,165,719	\$ 11,597,869	\$ 12,149,069
Total Revenue	11,369,214	10,581,242	10,576,269	11,165,719	11,597,869	12,149,069
Expenditure:						
Principal 2002/2009 Bonds	525,000	-	-		-	-
Interest 2002/2009 Bonds	7,613	-	-		-	-
Principal 2003/2005/2015 Bonds	5,000	2,510,000	2,605,000	3,300,000	3,430,000	3,605,000
Interest 2003/2005/2015 Bonds	2,030,156	2,030,006	1,929,606	1,825,406	1,693,406	1,521,906
Principal 2004/2011 Bonds	1,985,000	-	-	-	-	-
Interest 2004/2011 Bonds	24,813	-	-	-	-	-
Principal 2009-A/2017 Bonds	2,190,000	2,255,000	1,715,000	1,785,000	2,290,000	2,940,000
Interest 2009-A/2017 Bonds	2,887,638	1,802,392	2,363,819	2,278,069	2,188,819	2,074,319
Principal 2013 Bonds			265,000	290,000	320,000	345,000
Interest 2013 Bonds	-	-	1,697,844	1,687,244	1,675,644	1,662,844
Total Expenditures	11,369,214	10,581,242	10,576,269	11,165,719	11,597,869	12,149,069
Beginning Fund Balance	0	0	0	0	0	0
Ending Fund Balance	\$ 0	\$ 0	\$ 0	0	0	0

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.

BONDED INDEBTEDNESS

2017 Bonds were the first High School Project Bonds
2013 Bonds were the second High School Project Bonds
2015 were the Elementary School Project Bonds



MT. LEBANON SCHOOL DISTRICT
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
YEAR ENDED JUNE 30, 2017

Direct Debt	Percentage of Applicable Debt	Face Amount Outstanding
General Obligation Bonds	100.0%	\$147,935,000
Total Direct Debt		<u>147,935,000</u>
Overlapping Debt		
Allegheny County	3.6%	30,857,361 (1) (2)
Mt. Lebanon, Pennsylvania	100.0%	<u>24,212,326 (2)</u>
Total Overlapping Debt		<u>55,069,687</u>
Total Direct and Overlapping Debt		<u><u>\$203,004,687</u></u>

RATIOS

<u>Direct Debt To:</u>		<u>Direct and Overlapping Debt To:</u>	
Assessed Value	5.4%	Assessed Value	7.4%
Market Value	5.8%	Market Value	8.0%
Per Capita	\$4,464	Per Capita	\$6,126
		Assessed Value	\$2,731,822,780
		Market Value	\$2,537,403,198
		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, 2017.

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, 2017

Formula for Debt Limit	Fiscal Year Ended June 30		
	2015	2016	2017
Total General Fund Revenues, Food Service Revenues and Capital Fund Revenue	\$89,826,409	\$91,426,233	\$100,538,200
Less: Required Deductions Included in Total Revenues			
a. Construction Subsidies	713,596	-	4,227,683
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	512,800	1,005,388
e. Sale of Property and Nonrecurring Revenues	-	-	-
Net Revenues	88,928,354	90,913,433	99,532,812
Total Net Revenues for Three Years	279,374,599		
Borrowing Base - Average Net Revenues for Three-Year Period	93,124,866		
Multiplier	225%		
Total Nonelectoral Debt Limit	209,530,949		
Less: Amount of Debt Applicable to Debt Limit	144,840,000		
	<u>\$64,690,949</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
2018-19 Budget**

CAPITAL PROJECTS FUND EXPLANATION

REVENUE EXPLANATION

INVESTMENT EARNINGS\$40,000

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\$40,000

EXPENDITURE EXPLANATION

PROJECTS\$2,460,124

This year's projects include a number of repairs around the District. It also includes the cost of completing the high school renovation and air conditioning 9 of our ten schools. The complete list follows in this section of the budget. Projects are considered capital in nature if they are more than simple repairs, extending the life of the original asset more than a year.

EQUIPMENT\$977,435

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\$3,437,559

FUND BALANCE:

The fund balance in the Capital Budget has decreased recently with finalizing the construction at the High School.

**Mt. Lebanon School District
2018-19 Budget**

CAPITAL PROJECTS FUND

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
Revenue:					
Investment Earnings	\$ 27,862	\$ 11,976	\$ 38,210	\$ 50,000	\$ 40,000
Transfer from General Fund	2,000,000	(48,172,379)	2,600,000	-	-
Proceeds of Bond Issue / Other	-	52,425,000	4,112,765	-	-
Total Revenue	2,027,862	4,264,597	6,750,975	50,000	40,000
Expenditure:					
Projects	16,723,880	3,281,812	5,612,772	1,904,497	2,460,124
Equipment/Textbooks	910,433	1,912,414	3,148,353	677,402	977,435
Bond Issue Costs	-	395,374	232,776	-	-
Total Expenditure	17,634,313	5,589,600	8,993,901	2,581,899	3,437,559
Beginning Fund Balance	27,643,898	12,037,447	10,712,444	8,469,518	5,937,619
Ending Fund Balance	\$ 12,037,447	\$ 10,712,444	\$ 8,469,518	\$ 5,937,619	\$ 2,540,060

Note: This budget is not legally required.

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

	2106-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
Revenue:						
Investment Earnings	\$ 38,210	\$ 50,000	\$ 40,000	\$ 100,000	\$ 50,000	\$ 50,000
Transfer from General Fund	2,600,000	-	-	1,200,000	1,200,000	1,200,000
Proceeds of Bond Issue / Other	4,112,765	-	-	-	-	-
Total Revenue	6,750,975	50,000	40,000	1,300,000	1,250,000	1,250,000
Expenditure:						
Projects	5,612,772	1,904,497	2,460,124	1,000,000	1,000,000	1,000,000
Equipment/Textbooks	3,148,353	677,402	977,435	900,000	900,000	900,000
Bond Issue Costs	232,776	-	-	-	-	-
Total Expenditure	8,993,901	2,581,899	3,437,559	1,900,000	1,900,000	1,900,000
Beginning Fund Balance	10,712,444	8,469,518	5,937,619	2,540,060	1,940,060	1,290,060
Ending Fund Balance	\$ 8,469,518	\$ 5,937,619	\$ 2,540,060	\$ 1,940,060	\$ 1,290,060	\$ 640,060

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
2018-2019 Budget**

CAPITAL PROJECT LIST

Projects Approved for 2018-2019 to be funded from Capital Projects Fund

DW- Electrical wiring, boxes and light fixture repairs	\$ 20,000
DW- Mechanical system repairs	15,000
DW- Plumbing system repairs	18,000
DW- Repair and maintain roofs (annual)	15,000
DW- Carpentry and locksmith repairs	10,000
DW- Painting interior and exterior (annual)	15,000
DW- Fencing and Repair (annual)	18,000
DW- Interior finishes (annual)	15,000
DW-Landscaping & tree removal (annual) HvES,HwES,MMS,JMS,HS	28,000
DW- Playground safety check and equipment repair	3,500
DW- Window repair	3,500
DW- Safety and security upgrades/ licenses and server space	40,000
HvES- Add 3 exterior security cameras	8,446
JMS- Install 2 security cameras on 2nd floor hallway	2,107
JES- Install pan-tilt-zoom camera outside B-5	4,182
SFC- Paint lines on turf for lacrosse and field hockey (annual)	5,000
DW- Install blinds where needed: HvES,WES,JES, HS	8,000
HS- Refinish floors in center court and 3 gyms	18,500
DW- Repoint brick masonry: HwES,HS,MMS,JES, JMS	54,600
DW- Replace 1 dump truck and plow	83,459
DW- Replace broken concrete sidewalk	-
HS- Relace broken concrete sidewalks along cochran rd./south lot	23,175
JMS- Replace broken concrete sidewalk	6,785
FES- Replace broken concrete sidewalk and curb	5,535
LES- Replace broken concrete sidewalk along Beverly	2,585
HvES- Replace broken concrete sidewalk	4,895
MES- Replace broken concrete sidewalk	3,795
HwES- Repair concrete retaining wall	30,000
FES- Replace clock and Bell/PA system	18,575
HS- Clean and re-stone brick pavers	21,700
HwES- Replace gym doors	16,745
HwES- Spray on ceiling insulation in gymnasium	9,240
WES- Waterproof exterior wall in library	6,195
HwES- Re-lamp all floors (phase 1)	5,000
MMS- Replace auditorium air handler unit (heat and A/C)	125,000
HS- Seal coat and re-line stripe 1/2 of south lot	20,750
LES/MMS- Install hydroblox drainage and laser grade	15,000
HwES- Repave Anawanda playground	42,735
MES- Seal coat parking lot and playground	8,575
LES- Replace broken curb in lower lot	1,895
FES- Repave asphalt driveway, front parking lot	34,755
HvES- Resurface path to upper classrooms	9,095
MMS-Repair efflorescence in auditorium boys restroom	3,500
HwES- Install rubber treads on north stairwell	8,550
HS-Improve soundproofing in principal's office	12,600
JES- Install ennuiciator panel for fire alarm	2,500
LES- Install concrete landing under pavers at A-2 door	9,575
MES-Purchase lawn tractor	15,600
JES- Install sound system in auditorium	3,500
WES- Install railing on north playground steps	2,560
MES- Install mid-rail on tennis court fencing	1,540
SFC- Plant ground cover on steep slope hillsides (phase 3)	10,000

**Mt. Lebanon School District
2018-2019 Budget**

CAPITAL PROJECT LIST

MMS- Paint lockers on 2 floors	5,500
MES-Repair tennis court net posts	3,800
HS-Install 4 parking lot light heads for south lot	2,400
HS- Complete paver walkway behind B-building	19,675
MFC- Repair track	5,000
JMS- Replace/Purchase maintenance shed	4,000
SFC-Improve visitors restroom at stadium	2,500
SFC- Replace 3 metal concession stands	10,000
Athletic Buidling Heating Coil Replacement	40,000
Total Capital Projects	\$ 960,124
 Book and Equipment Purchases	
Secondary Student Laptops, Chromebooks and iPads	\$ 240,000
Elementary Student Computers, Carts, iPads and Chromebooks	75,000
Server/Network Gear, Switches and Servers	60,000
Districtwide Teacher and Lab Computer Replacements	275,000
Elementary Classroom SmartBoards, Document Cameras and Projectors	75,000
Elementary Math Books	167,000
Band Uniforms	85,435
Total Books and Equipment	\$ 977,435
 Special Project	
Resurfacing of Upper High School Playing Field	\$ 1,500,000
 Total of all commitments in Capital Budget	 \$ 3,437,559

SPECIAL REVENUE

FUND



**Mt. Lebanon School District
2018-19 Budget**

SPECIAL REVENUE FUND EXPLANATION

REVENUE EXPLANATION

INVESTMENT EARNINGS\$2,000

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

DONATIONS\$150,000

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. Prior year donations for a Capital Campaign are expected to be lower in this year.

TOTAL REVENUES.....\$152,000

EXPENDITURE EXPLANATION

IMPROVEMENTS\$100,000

Small projects are planned at a number of our schools.

TOTAL EXPENDITURES\$100,000

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
2018-19 Budget**

SPECIAL REVENUE FUNDS

(Includes Capital Campaign Funds)	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
Revenue:					
Investment Earnings	\$ 22	\$ 1,036	\$ 2,154	\$ 200	\$ 2,000
Donations	53,086	129,191	137,587	150,000	150,000
Total Revenue	53,108	130,227	139,741	150,200	152,000
Expenditure:					
Scholarships and Improvements	17,471	298,855	290,965	100,000	100,000
Total Expenditure	17,471	298,855	290,965	100,000	100,000
Beginning Fund Balance	219,973	255,610	86,982	(64,242)	(14,042)
Ending Fund Balance	\$ 255,610	\$ 86,982	\$ (64,242)	\$ (14,042)	\$ 37,958

Note: This budget is not legally required.

SPECIAL REVENUE FUND

FORECAST OF POSSIBLE FUTURE BUDGETS

	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
Revenue:						
Investment Earnings	\$ 2,154	\$ 200	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Donations	137,587	150,000	150,000	150,000	150,000	150,000
Total Revenue	139,741	150,200	152,000	152,000	152,000	152,000
Expenditure:						
Scholarships and Improvements	290,965	100,000	100,000	100,000	100,000	100,000
Total Expenditure	290,965	100,000	100,000	100,000	100,000	100,000
Beginning Fund Balance	86,982	(64,242)	(14,042)	37,958	89,958	141,958
Ending Fund Balance	\$ (64,242)	\$ (14,042)	\$ 37,958	\$ 89,958	\$ 141,958	\$ 193,958

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
2018-19 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\$500,000

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.....\$506,500

EXPENDITURE EXPLANATION

STUDENT ACTIVITIES\$500,000

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

SCHOLARSHIPS\$5,000

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\$505,000

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
2018-19 Budget**

TRUST AND AGENCY FUNDS

		2014-15 Actual		2015-16 Actual		2016-17 Actual		2017-18 Budget		2018-19 Budget
Revenue:										
Interest Income	\$	5	\$	117	\$	388	\$	1,500	\$	1,500
Student Fund-raising		807,205		382,091		469,995		600,000		500,000
Donations		16,299		18,524		36,424		5,000		5,000
Total Revenue		823,509		400,732		506,807		606,500		506,500
Expenditures:										
Student Activities		832,612		374,479		479,788		600,000		500,000
Scholarships		29,288		16,637		26,904		20,000		5,000
Total Expenditures		861,900		391,116		506,692		620,000		505,000
Beginning Fund Balance		161,649		123,258		258,439		258,554		245,054
Ending Fund Balance	\$	123,258	\$	132,874	\$	258,554	\$	245,054	\$	246,554

Note: This budget is not legally required.

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

		2016-17 Actual		2017-18 Budget		2018-19 Budget		2019-20 Forecast		2020-21 Forecast		2021-22 Forecast
Revenue:												
Interest Income	\$	388	\$	1,500	\$	1,500	\$	1,500	\$	1,500	\$	1,500
Student Fund-raising		469,995		600,000		500,000		500,000		600,000		600,000
Donations		36,424		5,000		5,000		5,000		5,000		5,000
Total Revenue		506,807		606,500		506,500		506,500		606,500		606,500
Expenditures:												
Student Activities		479,788		600,000		500,000		600,000		600,000		600,000
Scholarships		26,904		20,000		5,000		20,000		20,000		20,000
Total Expenditures		506,692		620,000		505,000		620,000		620,000		620,000
Beginning Fund Balance		258,439		258,554		245,054		246,554		133,054		119,554
Ending Fund Balance	\$	258,554	\$	245,054	\$	246,554	\$	133,054	\$	119,554	\$	106,054

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
2018-19 Budget**

FOOD SERVICE FUND EXPLANATION

REVENUE EXPLANATION

SALE OF FOOD\$1,554,061

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\$300,000

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\$100,000

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

STATE SUBSIDIES\$400,000

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

INVESTMENT EARNINGS\$6,000

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.....\$2,430,061

**Mt. Lebanon School District
2018-19 Budget**

FOOD SERVICE FUND EXPLANATION

EXPENDITURE EXPLANATION

SALARIES AND WAGES.....\$657,324

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

EMPLOYEE BENEFITS.....\$600,000

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.....\$807,324

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

SUPPLIES\$175,000

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

MAINTENANCE.....\$70,000

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

DEPRECIATION/OTHER.....\$56,000

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

TOTAL EXPENSES.....\$2,365,648

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
2018-19 Budget**

PROPRIETARY/FOOD SERVICE FUND

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
Operating Revenues:					
Sale of Food	\$ 1,281,785	\$ 1,442,814	\$ 1,491,855	\$ 1,806,185	\$ 1,554,061
Total Revenue	1,281,785	1,442,814	1,491,855	1,806,185	1,554,061
Operating Expenses:					
Salaries and Wages	629,989	629,353	617,645	680,000	657,324
Employee Benefits	331,622	423,130	601,614	502,000	600,000
Food	783,970	871,934	902,597	910,000	807,324
Supplies	69,003	59,330	88,491	91,146	175,000
Maintenance	75,385	73,443	118,476	70,000	70,000
Depreciation/Other	8,031	55,966	55,966	58,000	56,000
Total Expenses	1,898,000	2,113,156	2,384,789	2,311,146	2,365,648
Operating Loss	(616,215)	(670,342)	(892,934)	(504,961)	(811,587)
Non operating Revenues:					
Federal Programs					
Federal Subsidies	238,820	254,002	282,090	260,000	300,000
Donated Commodities	64,283	84,585	98,734	90,000	100,000
State Subsidies	120,615	134,184	152,083	145,000	400,000
Investment Earnings	544	966	4,027	2,000	6,000
Total Non operating Revenues	424,262	473,737	536,934	497,000	806,000
(Loss) Income Before Transfers	(191,953)	(196,605)	(356,000)	(7,961)	(5,587)
Operating Transfer In	69,003	69,601	69,601	70,000	70,000
Net Income (Loss)	(122,950)	(127,004)	(286,399)	62,039	64,413
Net Position, beginning	687,250	564,300	(1,439,704)	(1,726,103)	(1,664,064)
Net Position, ending	\$ 564,300	\$ 437,296	\$ (1,726,103)	\$ (1,664,064)	\$ (1,599,651)

*beginning balance is different from ending balance due to pension liability

Note: This budget is not legally required.

**Mt. Lebanon School District
2018-19 Budget**

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

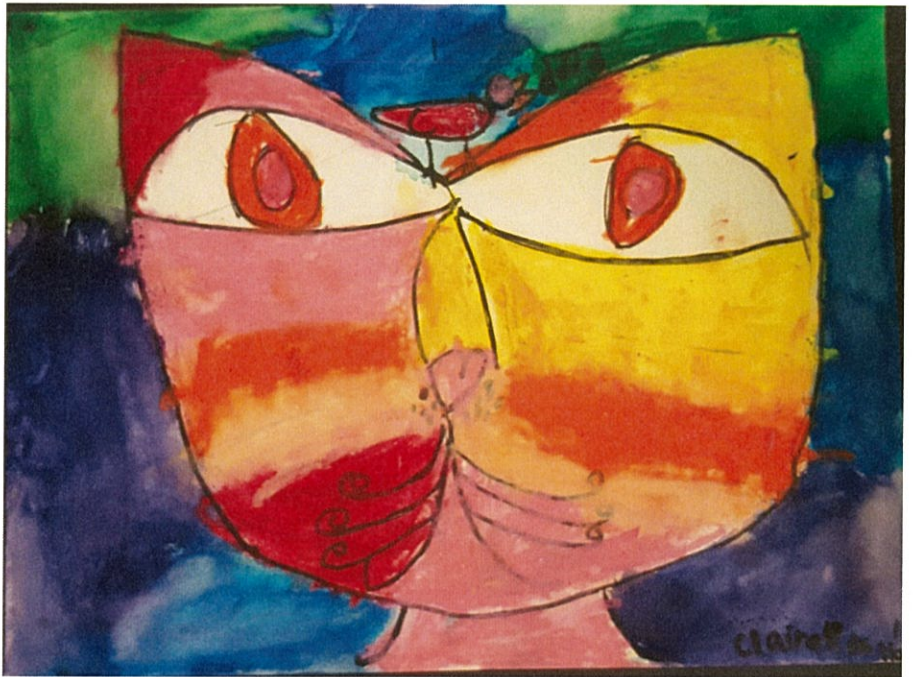
	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
Operating Revenues:						
Sale of Food	\$ 1,491,855	\$ 1,806,185	\$ 1,554,061	\$ 1,600,683	\$ 1,648,703	\$ 1,698,164
Total Revenue	1,491,855	1,806,185	1,554,061	1,600,683	1,648,703	1,698,164
Operating Expenses:						
Salaries and Wages	617,645	680,000	657,324	670,470	683,880	700,977
Employee Benefits	601,614	502,000	600,000	618,000	661,260	681,098
Food	902,597	910,000	807,324	831,544	856,490	882,185
Supplies	88,491	91,146	175,000	180,250	185,658	191,227
Maintenance	118,476	70,000	70,000	72,100	74,263	76,491
Depreciation/Other	55,966	58,000	56,000	57,680	59,410	61,193
Total Expenses	2,384,789	2,311,146	2,365,648	2,430,044	2,520,961	2,593,170
Operating Loss	(892,934)	(504,961)	(811,587)	(829,361)	(872,258)	(895,006)
Non operating Revenues:						
Federal Programs						
Federal Subsidies	282,090	260,000	300,000	309,000	318,270	327,818
Donated Commodities	98,734	90,000	100,000	103,000	106,090	109,273
State Subsidies	152,083	145,000	400,000	412,000	424,360	437,091
Investment Earnings	4,027	2,000	6,000	6,180	6,365	6,556
Total Non operating Revenues	536,934	497,000	806,000	830,180	855,085	880,738
(Loss) Before Transfers	(356,000)	(7,961)	(5,587)	819	(17,172)	(14,268)
Operating Transfer In	69,601	70,000	70,000	70,700	71,407	72,121
Net Income (Loss)	(286,399)	62,039	64,413	71,519	54,235	57,853
Net Position, beginning	(1,439,704)	(1,726,103)	(1,664,064)	(1,599,651)	(1,528,132)	(1,473,897)
Net Position, ending	\$ (1,726,103)	\$ (1,664,064)	\$ (1,599,651)	\$ (1,528,132)	\$ (1,473,897)	\$ (1,416,044)

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



Jefferson Elementary School

**Mt. Lebanon School District
2018-19 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 2010-2018

<u>AGE</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
5	423	332	214	296	403	329	259	302
6	470	385	336	398	442	402	386	445
7	451	391	410	483	488	396	406	490
8	430	371	391	497	499	402	386	503
9	455	394	404	568	552	414	410	508
10	417	402	382	516	536	462	441	555
11	457	393	393	519	516	440	447	584
12	411	420	426	506	503	399	433	653
13	447	400	416	465	464	432	431	634
14	478	440	432	471	485	462	427	613
15	483	463	389	463	462	455	453	581
16	463	443	432	467	459	436	442	526
17	389	401	393	405	417	385	418	535
TOTALS	5,774	5,235	5,018	6,054	6,226	5,414	5,339	6,929

**Mt. Lebanon School District
2018-19 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>2017</u>
American Indian or Alaskan Native	1	1	7
Asian or Pacific Islander	95	138	317
Black	35	47	85
Hispanic	4	20	129
Multi-Racial	-	-	185
Native Hawaiian	-	-	8

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	451	Foster	239	Jefferson Middle	700
Lincoln	415	Jefferson	312	Mellon Middle	658
Markham	327	Hoover	276	Senior High	1763
Howe	354				

Mt. Lebanon School District

ENROLLMENT PROJECTIONS

	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast
Washington School	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Kindergarten	58	72	48	73	56	49	50	55	54
1	70	69	82	57	78	63	55	55	61
2	72	79	71	81	62	80	65	58	57
3	65	77	76	76	81	63	82	66	59
4	49	71	78	82	87	87	69	91	72
5	<u>73</u>	<u>55</u>	<u>75</u>	<u>83</u>	<u>87</u>	<u>92</u>	<u>92</u>	<u>73</u>	<u>96</u>
Total	387	423	430	452	451	434	413	398	399
Lincoln School	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Kindergarten	67	54	63	65	69	61	63	69	67
1	63	75	60	63	71	74	64	68	74
2	87	63	70	63	70	73	79	68	72
3	78	85	66	74	61	72	74	79	69
4	76	84	85	67	73	61	72	74	79
5	<u>66</u>	<u>74</u>	<u>87</u>	<u>88</u>	<u>71</u>	<u>76</u>	<u>64</u>	<u>76</u>	<u>78</u>
Total	437	435	431	420	415	417	416	434	439
Markham School	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Kindergarten	37	44	38	44	46	41	42	46	45
1	62	44	54	44	53	55	49	50	55
2	58	68	43	58	49	56	59	53	54
3	47	58	65	44	58	48	56	59	53
4	68	48	59	70	49	62	52	61	64
5	<u>52</u>	<u>67</u>	<u>48</u>	<u>60</u>	<u>72</u>	<u>50</u>	<u>63</u>	<u>53</u>	<u>62</u>
Total	324	329	307	320	327	312	321	322	333
Howe School	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Kindergarten	62	52	53	54	46	41	42	46	45
1	48	67	56	56	61	50	45	46	50
2	58	50	72	56	62	65	53	49	49
3	61	54	56	69	60	64	66	55	50
4	70	65	54	58	67	60	64	65	55
5	<u>57</u>	<u>69</u>	<u>66</u>	<u>56</u>	<u>58</u>	<u>68</u>	<u>61</u>	<u>65</u>	<u>66</u>
Total	356	357	357	349	354	348	331	326	315
Foster School	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Kindergarten	36	29	41	33	35	31	32	35	34
1	34	39	40	45	41	43	37	39	43
2	37	37	40	41	44	41	43	37	39
3	58	38	39	39	42	45	41	44	38
4	50	65	40	41	40	44	47	43	46
5	<u>46</u>	<u>51</u>	<u>67</u>	<u>40</u>	<u>37</u>	<u>39</u>	<u>42</u>	<u>44</u>	<u>41</u>
Total	261	259	267	239	239	243	242	242	241
Jefferson School	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Kindergarten	52	46	47	35	47	41	42	46	45
1	41	59	58	50	45	56	48	51	55
2	45	48	62	61	50	47	58	49	53
3	67	49	45	65	59	49	47	57	48
4	62	66	50	46	65	60	50	48	58
5	<u>52</u>	<u>70</u>	<u>71</u>	<u>55</u>	<u>46</u>	<u>69</u>	<u>63</u>	<u>52</u>	<u>50</u>
Total	319	338	333	312	312	322	308	303	309
Hoover School	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Kindergarten	34	40	26	45	47	41	42	46	45
1	46	34	48	36	53	58	51	51	57
2	35	40	33	49	38	54	60	53	53
3	36	37	44	31	52	40	55	63	55
4	41	40	40	49	34	57	44	60	69
5	<u>29</u>	<u>41</u>	<u>42</u>	<u>41</u>	<u>52</u>	<u>36</u>	<u>60</u>	<u>47</u>	<u>64</u>
Total	221	232	233	251	276	286	312	320	343

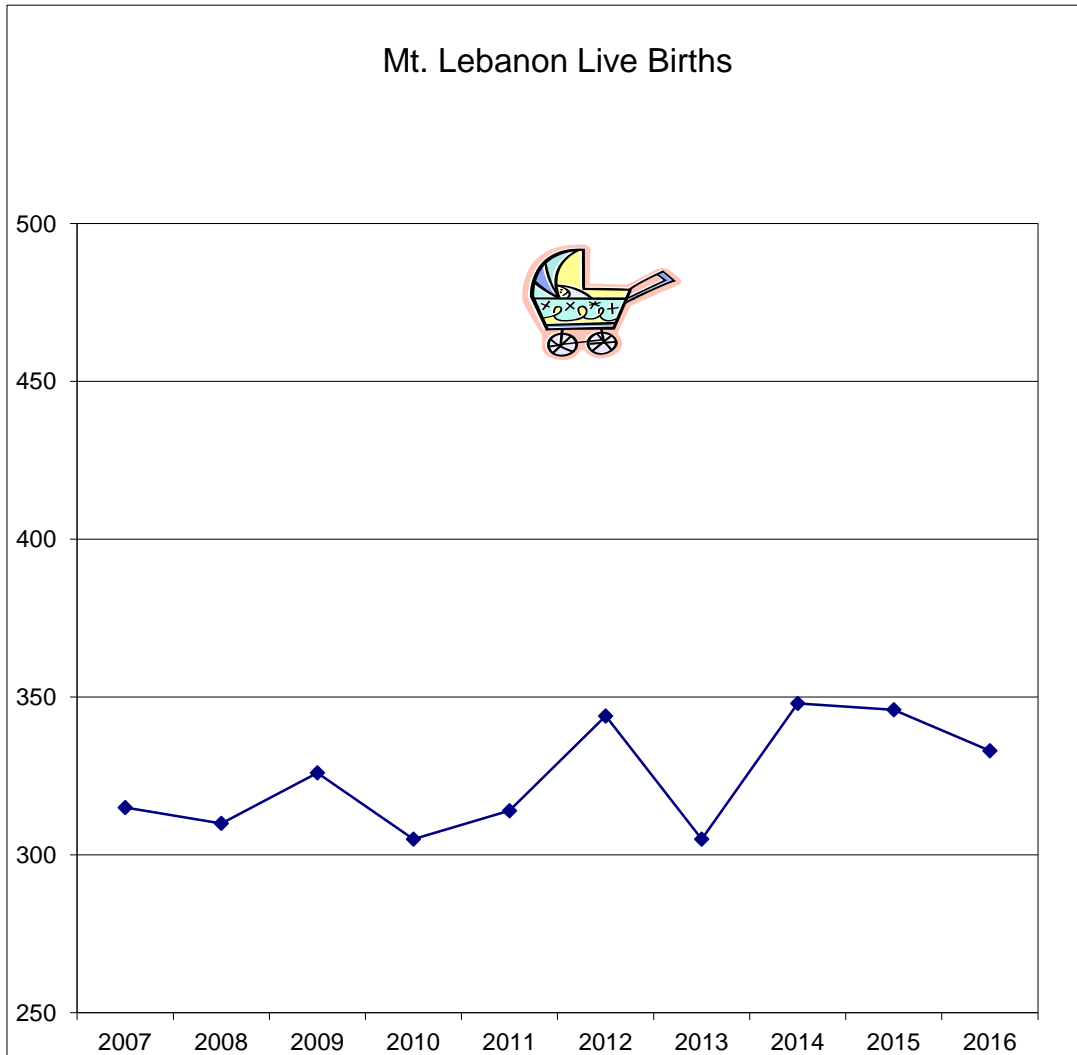
Mt. Lebanon School District

ENROLLMENT PROJECTIONS

	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Jefferson Middle School									
6	183	191	233	233	196	224	228	236	217
7	203	186	195	241	176	230	229	233	241
8	<u>201</u>	<u>206</u>	<u>189</u>	<u>193</u>	<u>238</u>	<u>249</u>	<u>230</u>	<u>228</u>	<u>234</u>
Total	587	583	617	667	700	703	687	697	692
Mellon Middle School									
6	214	202	206	236	215	211	215	222	205
7	230	226	206	209	238	216	216	220	227
8	<u>225</u>	<u>236</u>	<u>233</u>	<u>215</u>	<u>205</u>	<u>234</u>	<u>217</u>	<u>216</u>	<u>220</u>
Total	669	664	645	660	658	661	648	658	652
Total Middle Schools									
6	397	393	439	469	436	435	443	458	422
7	433	412	401	450	479	446	445	453	468
8	<u>426</u>	<u>442</u>	<u>422</u>	<u>408</u>	<u>443</u>	<u>483</u>	<u>447</u>	<u>444</u>	<u>454</u>
Total	1256	1247	1262	1327	1358	1364	1335	1355	1344
Senior High									
9	417	449	460	434	422	458	499	462	459
10	379	431	454	466	431	425	460	500	464
11	426	382	439	445	456	427	418	453	493
12	<u>435</u>	<u>439</u>	<u>388</u>	<u>435</u>	<u>454</u>	<u>460</u>	<u>430</u>	<u>423</u>	<u>457</u>
Total	1657	1701	1741	1780	1763	1770	1807	1838	1873
Enrollment By Grade									
Kindergarten	346	337	316	349	346	305	313	343	335
1	364	387	398	351	402	399	349	360	395
2	392	385	391	409	375	416	417	367	377
3	412	398	391	398	413	381	421	423	372
4	416	439	406	413	415	431	398	442	443
5	375	427	456	423	423	430	445	410	457
6	397	393	439	469	436	435	443	458	422
7	433	412	401	450	479	446	445	453	468
8	426	442	422	408	443	483	447	444	454
9	417	449	460	434	422	458	499	462	459
10	379	431	454	466	431	425	460	500	464
11	426	382	439	445	456	427	418	453	493
12	<u>435</u>	<u>439</u>	<u>388</u>	<u>435</u>	<u>454</u>	<u>460</u>	<u>430</u>	<u>423</u>	<u>457</u>
Total	5218	5321	5361	5450	5495	5496	5485	5538	5596
Enrollment by Category									
Elem. -K-5	2305	2373	2358	2343	2374	2362	2343	2345	2379
Middle - 6-8	1256	1247	1262	1327	1358	1364	1335	1355	1344
High School - 9-12	1657	1701	1741	1780	1763	1770	1807	1838	1873
Secondary 6-12	2913	2948	3003	3107	3121	3134	3142	3193	3217
District	5218	5321	5361	5450	5495	5496	5485	5538	5596

MT. LEBANON SCHOOL DISTRICT

2018-19 BUDGET



LIVE BIRTHS 2007-2016
MT. LEBANON AND ALLEGHENY COUNTY

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Mt. Lebanon	315	310	326	305	314	344	305	348	346	333
Allegheny County	13,379	13,276	13,113	12,892	13,051	13,046	13,312	13,292	13,311	13,222

Enrollment Trend: The birth rate has remained steady which is reflected in our enrollment trends.

**Mt. Lebanon School District
2018-19 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)
2009	\$2,143,911,690	0.6%	\$2,048,838,690
2010	2,167,740,391	1.1	2,149,416,467
2011	2,170,447,511	0.1	2,149,370,980
2012	2,173,384,611	0.1	2,227,695,480
2013	2,170,447,511	-0.1	2,227,695,480
2014	2,715,449,015	25.1	2,526,070,683
2015	2,668,482,165	-1.2	2,537,403,198
*2016	2,731,822,780	2.4	2,621,302,937
*2017	2,740,089,012	0.3	2,625,133,850
*2018	2,764,766,528	0.9	2,764,766,528
PROJECTED			
2019	2,792,414,193	1.0	2,792,414,193
2020	2,820,338,335	1.0	2,820,338,335
2021	2,877,027,136	1.0	2,877,027,136

(1) Data provided by State Tax Equalization Board (available through 2015)

*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
2018-19 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
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	7,392,188	789,122	81,601	49,284	68,600,233
2016	61,656,464	7,254,653	900,137	76,021	50,023	69,937,298
2017	64,289,189	7,470,605	837,750	76,951	44,824	72,719,319
2018**	63,286,167	7,692,633	825,000	80,000	50,000	71,933,800
2019**	64,356,287	7,923,412	825,000	80,000	50,000	73,234,699
PROJECTED						
2020	66,279,575	8,161,114	825,000	80,000	50,000	75,395,689
2021	66,828,521	8,405,948	825,000	80,000	50,000	76,189,469
2022	68,747,315	8,658,126	825,000	80,000	50,000	78,360,441

Projection assumptions:

As needed to
balance budget

3% Increase
per year

No Change
per year

No Change
per year

No Change
per year

*Includes lien taxes

**Budgeted

**Mt. Lebanon School District
2018-19 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	\$2,432	\$325	\$2,757
100,000	2,000	2,432	10	2,442
200,000	120,000	4,864	600	5,464
200,000	2,000	4,864	10	4,874
300,000	180,000	7,296	900	8,196
300,000	2,000	7,296	10	7,306

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>
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
2018	600	10	2,393	4,786
2019	600	10	2,432	4,864

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

**Mt. Lebanon School District
2018-19 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>
2009	4.97	23.81	4.69	33.47	\$2,143,911,690
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	31.40	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	4.71	23.93	4.73	33.37	2,740,089,012
2018	4.71	24.32	4.73	33.76	2,764,766,528

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 2017-18 Budget

PRINCIPAL REAL ESTATE TAXPAYERS FISCAL YEAR 2017

Taxpayer	Type of Real Estate	Assessed Valuation	Percentage of Total
The Galleria (L&B Southpoint)	Retail Shopping	\$29,300,000	1.07%
Brookdale Senior Housing (A.H. Pennsylvania)	Senior Housing	19,000,000	0.69%
Bower Hill Development Co	Apartment Building	17,500,000	0.65%
Concordia Lutheran	Retirement Community	13,162,800	0.48%
Mt. Lebanon Hospitality	Hotel	10,350,000	0.38%
IHP/Bower Hill LLC	Apartments	9,500,000	0.35%
Virginia Manor Shops	Retail Shopping	7,931,300	0.29%
Pendale Towers	Apartments	7,150,000	0.26%
St. Clair Memorial Hospital	Medical Offices	6,026,680	0.22%
Tithonius Mount Lebanon	Personal Care Facility	5,700,000	0.21%
	Total	<u>\$125,620,780</u>	<u>4.58%</u>

Source: Mt. Lebanon Tax Office

**Mt. Lebanon School District
2018-19 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
2008	\$50,826,704	\$49,063,088	96.5%	\$43,156,898	84.9%	\$1,681,061	3.3%
2009	51,077,750	49,383,562	96.7%	42,532,136	83.3%	1,385,830	2.7%
2010	51,931,900	48,678,765	93.7%	41,026,145	79.0%	3,253,135	6.3%
2011	50,361,750	49,271,523	97.8%	42,944,333	85.3%	1,090,227	2.2%
2012	55,753,393	54,796,333	98.3%	48,682,008	87.3%	957,060	1.7%
2013	55,711,107	55,143,005	99.0%	48,400,849	86.9%	568,102	1.0%
2014	56,784,429	56,040,132	98.7%	51,018,625	89.8%	799,709	1.4%
2015	57,315,588	58,978,955	102.9%	51,352,176	89.6%	154,386	0.3%
2016	62,513,257	62,021,222	99.2%	53,820,000	86.1%	452,122	0.7%
2017	63,770,739	58,345,318	91.5%	57,235,306	89.8%	542,711	0.9%

Source: Mt. Lebanon Tax Office

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

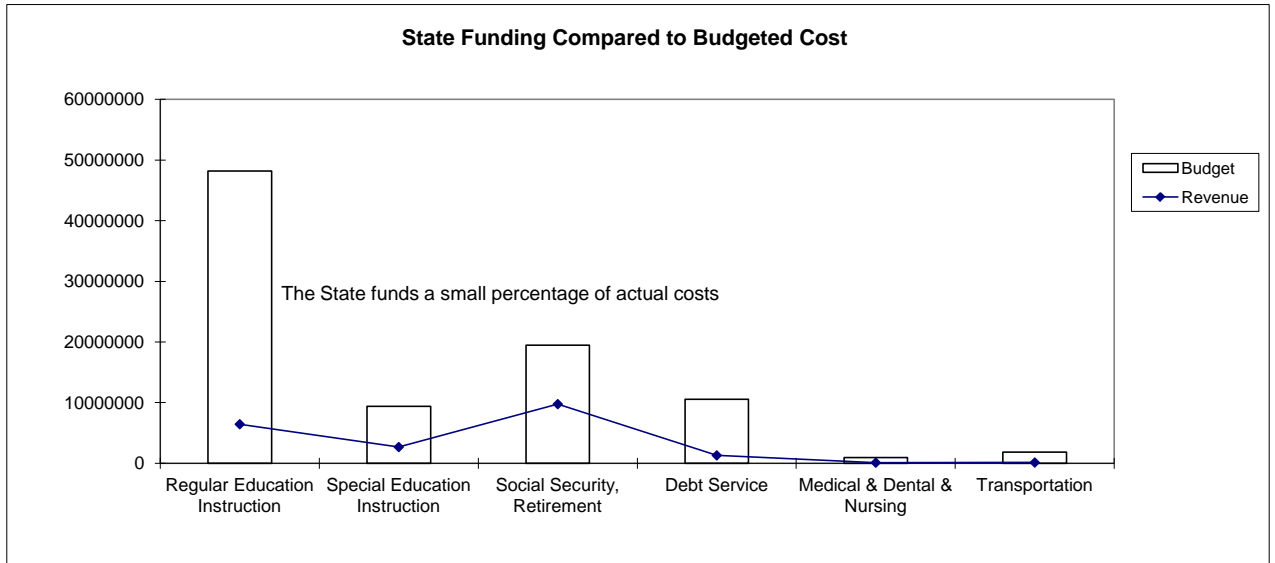
Note that the amount of tax listed here reflects the face value of the taxes owed or paid, not the actual collections considering discounts and penalties. These numbers therefore will not balance to the actual revenues received each year.

Mt. Lebanon School District 2018-19 Budget

STATE REVENUE COMPARED TO COST OF MANDATED PROGRAMS

PROGRAM	Budget	Revenue	% Funded by State	Local Funding	Millage Equivalent
Regular Education Instruction	\$ 48,204,770	\$ 6,438,969	13%	\$ 41,765,801	15.57
Special Education Instruction	9,399,047	2,674,305	28%	6,724,742	2.51
Social Security, Retirement	19,486,909	9,752,504	50%	9,734,405	3.63
Debt Service	10,576,269	1,300,376	12%	9,275,893	3.46
Medical & Dental & Nursing	957,689	100,000	10%	857,689	0.32
Transportation	1,843,012	126,044	7%	1,716,968	0.64

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



**Mt. Lebanon School District
2018-19 Budget**

Decrease List

General Fund (Operating Budget)

Description	Amount
1 Eleventh Teacher Retirement	\$51,100
2 Band Uniforms	85,435
3 Transportation Efficiencies	50,000
4 Link Crew	14,868
5 Alumni Survey	8,000
6 Gifted Program	98,000
7 HR Salary Adjustments	148,603
8 Safety Position (to be determined)	-64,165
9 Paper Middle School	5,000
10 Paper - High School	20,000
	<hr/>
	\$416,841

**Mt. Lebanon School District
2018-19 Budget**

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

	Actual						Forecast			
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Professional Staff:										
Teaching Staff:										
Elementary*	174.90	175.15	178.30	178.10	176.95	176.95	175.00	175.00	175.00	175.00
Middle School*	115.00	112.45	112.27	111.90	112.75	112.75	109.00	109.00	109.00	109.00
Senior High	127.60	125.60	124.95	124.72	123.80	122.70	123.00	123.00	123.00	123.00
Subtotal	417.50	413.20	415.52	414.72	413.50	412.40	407.00	407.00	407.00	407.00
Supervisors:										
District	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Other	18.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
Subtotal	25.00	24.00	24.00	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	448.50	443.20	445.52	444.72	443.50	442.40	437.00	437.00	437.00	437.00
Support Staff:										
Secretarial:										
Full-time Positions	25.80	23.81	22.80	23.00	22.80	22.80	23.00	23.00	23.00	23.00
Part-time Positions**	30.61	32.89	32.89	31.43	30.65	30.65	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	64.41	64.70	63.69	62.43	61.45	61.45	62.00	62.00	62.00	62.00
Specialists	22.50	22.00	22.00	20.00	20.00	17.10	20.00	20.00	20.00	20.00
Student Support Staff**	36.00	38.00	38.00	39.00	43.00	43.50	36.00	36.00	36.00	36.00
Skilled Trades	8.00	7.00	7.00	7.00	7.00	8.00	7.00	7.00	7.00	7.00
Custodial:										
Custodians	57.00	56.00	55.00	55.00	55.00	55.00	54.00	54.00	54.00	54.00
Head Custodians	7.00	8.00	8.00	9.00	8.00	9.00	7.00	7.00	7.00	7.00
Subtotal	64.00	64.00	63.00	64.00	63.00	64.00	61.00	61.00	61.00	61.00
Total Support Staff	194.91	195.70	193.69	192.43	194.45	194.05	186.00	186.00	186.00	186.00
Total All Staff	643.41	638.90	639.21	637.15	637.95	636.45	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 2018-19 Budget

SALARIES BY PROFESSION

	Audited 2015-16	Audited 2016-17	Budget 2017-18	Budget 2018-19	Increase	% Budget
Administration	\$ 2,651,458	\$ 2,841,239	\$ 2,872,228	\$ 2,955,821	2.9%	6%
Teachers	33,457,200	34,128,246	34,960,861	35,705,279	2.1%	75%
Nursing, Medical	593,218	570,124	635,939	566,261	-11.0%	1%
Technical Assistants	881,682	907,404	949,011	968,629	2.1%	2%
Clerical	2,123,171	2,073,585	2,059,692	2,147,681	4.3%	5%
Maintenance	527,463	512,395	512,445	518,603	1.2%	1%
Drivers	352,804	342,776	349,290	405,889	16.2%	1%
Custodial	3,000,354	2,941,115	3,039,063	3,149,110	3.6%	7%
Other	932,766	1,014,564	982,777	1,063,274	8.2%	2%
Total Salaries	\$ 44,520,117	\$ 45,331,448	\$ 46,361,306	\$ 47,480,547	2.4%	100%

Changes in staffing in this budget:

This budget contemplates eleven teacher retirements and three other staff retirements. Without those retirements, the increase in total staff salaries would have been much higher. All positions were replaced as the staff were necessary for instructional programming. Reduction in staff is considered each year as our funding becomes tighter and supplies and equipment reductions become less possible. With 78% of our costs tied to people, we have to consider each position and its necessity towards our educational goals. With these retirements we were able to keep our total salary costs at a 2.4% increase over the prior year's budget even though our labor contracts call for increases of 2.9% or more.

Description of staff:

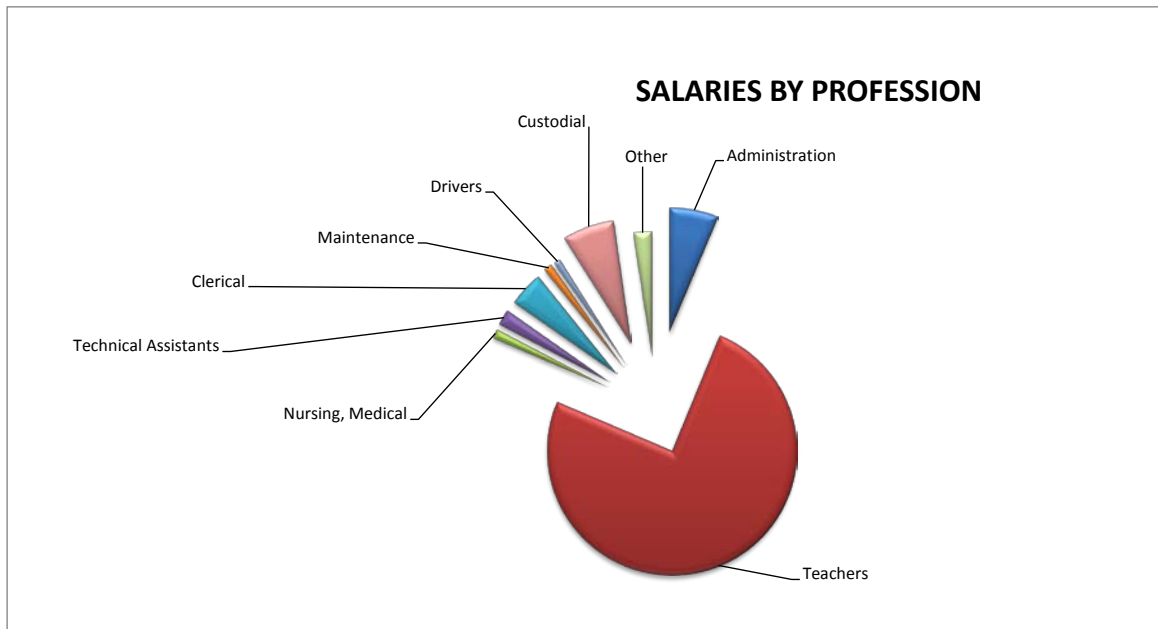
Most of the School District's staff are covered by labor contracts negotiated with four unions. The teachers and nurses are governed by the teacher's contract. Clerical staff are predominantly covered by the secretarial and aide contract. The maintenance workers, custodians and the drivers are covered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

Secretarial contract - July 1, 2017 through June 30, 2022 - salary increase for 2018-19 is 3.3%

Custodial contract - July 1, 2016 through June 30, 2021 - salary increase for 2018-19 is 2.9%

Cafeteria contract - July 1, 2016 through June 30, 2021 - salary increase for 2018-19 is 2.35%



**Mt. Lebanon School District
2018-19 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, 93.5% of Mt. Lebanon's class of 2017 is continuing its education at a:

- | | |
|--|-------|
| • Four-year college | 83.1% |
| • Junior or community college | 10.4% |
| • Vocational, technical or professional school | 1.2% |
| • Armed services | .07% |

During the 2016-17 school year, 560 students participated in 19 Advanced Placement (college equivalent) courses and 401 students took 675 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 2017 SAT Reasoning average score, including Critical Reading and Mathematics, was 1198 with approximately 85.3% of the class taking the exam. This score is 128 points more than the national average and 125 points more than the Pennsylvania average. 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 74% of the class of 2017 who took the ACT exam, the average composite score was 25.9 compared to the national average of 21 and Pennsylvania state average of 23.7. 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
2018-19 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
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
2016	1141	1002	1006	10	15
2017	1198	1071	1073	11	14

**Mt. Lebanon School District
2018-19 Budget**

**DROP OUT RATES
LAST TEN SCHOOL YEARS**

	<u>Middle School</u>	<u>High School</u>	<u>District</u>
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	0.2
2015-16	-	0.06	0.04
2016-17	-	0.9	0.07

as a percent of membership

**Mt. Lebanon School District
2018-19 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
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%
2016-17	599	39	638	5452	11.70%
2017-18	623	57	680	5501	12.36%

*Enrollment as of September 1 of the School Year Noted

Mt. Lebanon School District 2018-19 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.

PENNSYLVANIA

System of School Assessment (PSSA)

District Summary Report

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 2017

Percentage of Students Proficient and Advanced

	District	State
English Language Arts	91.6	61.2
Mathematics	75.1	42.6
Science	93.1	63.7



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www.education.pa.gov

MT LEBANON SD PSSA Facts

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

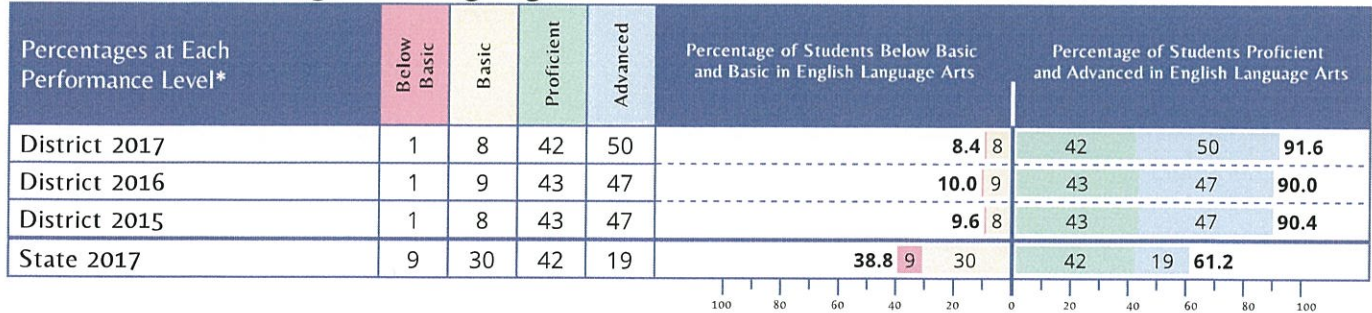
-  Below Basic: Inadequate academic performance, and work at this level demonstrates a minimal command of and ability to apply the knowledge, skills, and practices represented in the Pennsylvania standards. Consistent performance at this level indicates extensive additional academic support may be needed 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

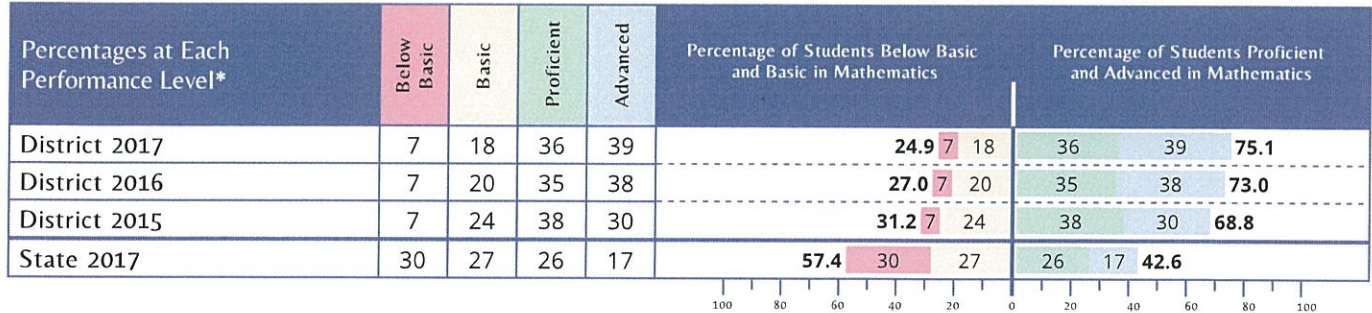


In 2017, 91.6 % of the students at MT LEBANON SD met or exceeded proficiency in English Language Arts. Comparatively, 61.2 % of the students in Pennsylvania met or exceeded proficiency in English Language Arts. Use the 2015 and 2016 data provided to determine your district's three-year progress. These 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

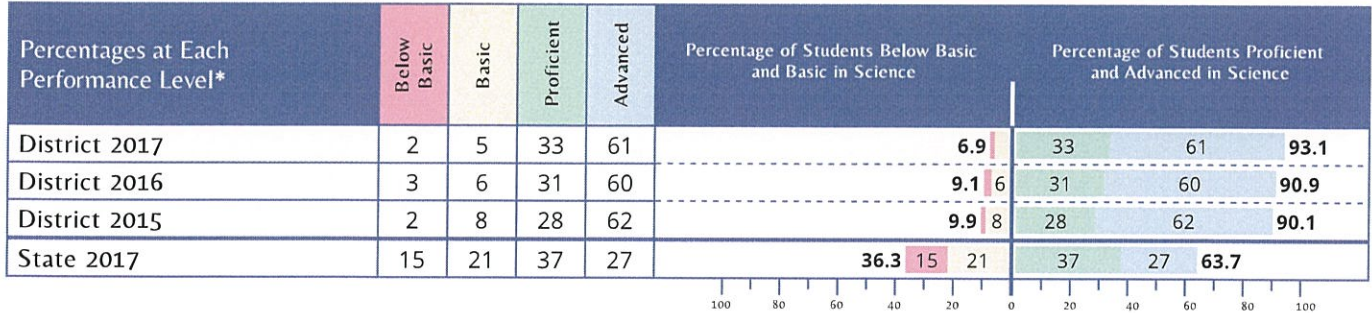


In 2017, 75.1 % of the students at MT LEBANON SD met or exceeded proficiency in Mathematics. Comparatively, 42.6 % of the students in Pennsylvania met or exceeded proficiency in Mathematics. Use the 2015 and 2016 data provided to determine your district's three-year progress. These numbers indicate only 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

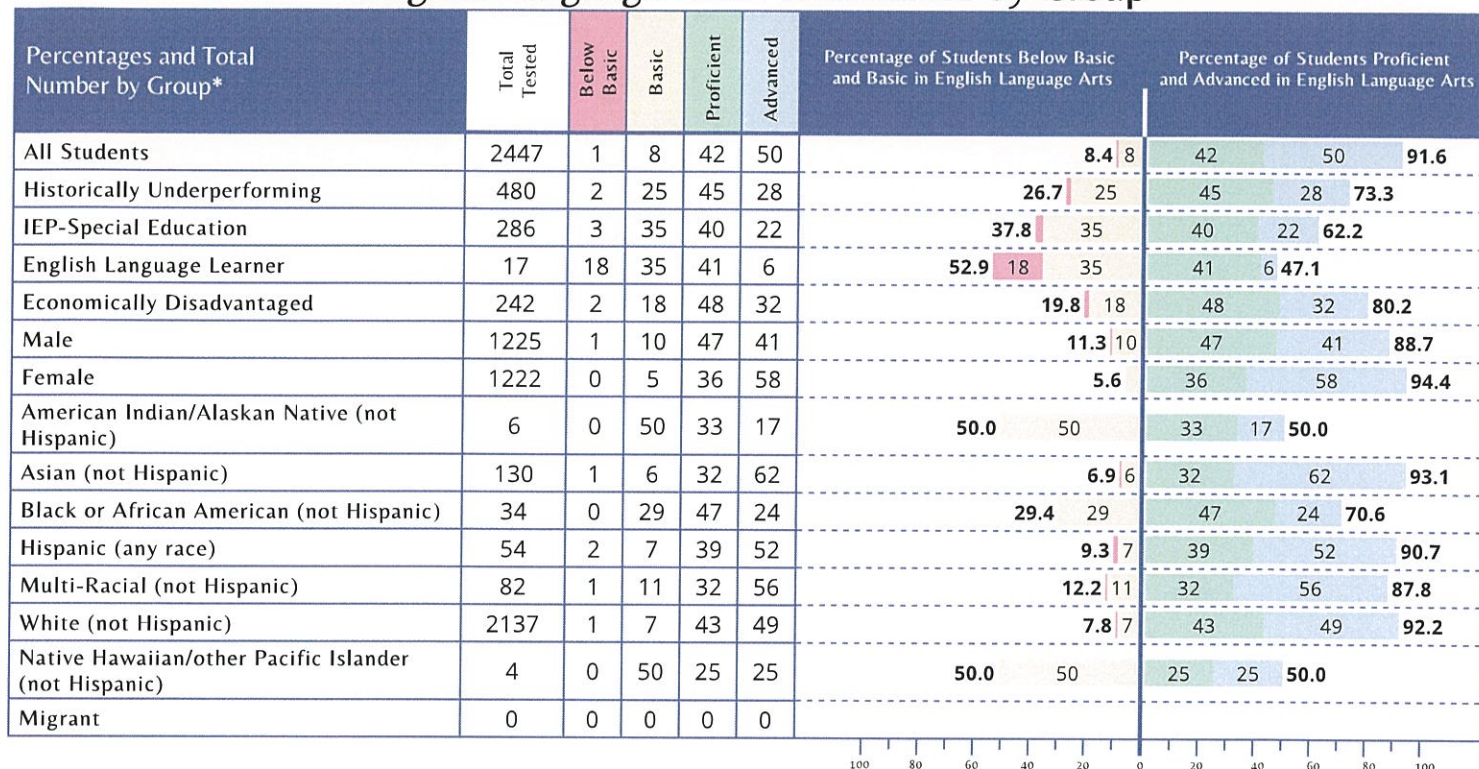


In 2017, 93.1 % of the students at MT LEBANON SD met or exceeded proficiency in Science. Comparatively, 63.7 % of the students in Pennsylvania met or exceeded proficiency in Science. Use the 2015 and 2016 data provided to determine your district's three-year progress. These numbers indicate only the students who are in their full academic year.

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

MT LEBANON SD
2017 Performance Level Distribution by Subject and Group

English Language Arts Performance by Group



* 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
2017 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	2447	7	18	36	39	24.9 7 18	36 39 75.1
Historically Underperforming	481	21	25	31	23	45.9 21 25	31 23 54.1
IEP-Special Education	285	32	22	27	19	54.0 32 22	27 19 46.0
English Language Learner	17	29	24	35	12	52.9 29 24	35 12 47.1
Economically Disadvantaged	244	14	29	34	23	42.6 14 29	34 23 57.4
Male	1226	7	17	36	40	24.5 7 17	36 40 75.5
Female	1221	6	19	35	39	25.4 6 19	35 39 74.6
American Indian/Alaskan Native (not Hispanic)	6	17	50	0	33	66.7 17 50	33 33.3
Asian (not Hispanic)	130	3	11	27	59	13.8 3 11	27 59 86.2
Black or African American (not Hispanic)	34	15	50	15	21	64.7 15 50	15 21 35.3
Hispanic (any race)	54	7	20	35	37	27.8 7 20	35 37 72.2
Multi-Racial (not Hispanic)	81	7	22	32	38	29.6 7 22	32 38 70.4
White (not Hispanic)	2138	7	18	37	39	24.6 7 18	37 39 75.4
Native Hawaiian/other Pacific Islander (not Hispanic)	4	25	25	25	25	50.0 25 25	25 25 50.0
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

2017 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	788	2	5	33	61	6.9	33 61 93.1
Historically Underperforming	161	2	9	36	53	11.2 9	36 53 88.8
IEP-Special Education	98	4	11	35	50	15.3 11	35 50 84.7
English Language Learner	7	0	14	57	29	14.3 14	57 29 85.7
Economically Disadvantaged	80	4	9	39	49	12.5 9	39 49 87.5
Male	378	2	5	31	62	6.9	31 62 93.1
Female	410	1	6	34	59	6.8 6	34 59 93.2
American Indian/Alaskan Native (not Hispanic)	1	0	0	0	100		100 100.0
Asian (not Hispanic)	42	0	2	31	67	2.4	31 67 97.6
Black or African American (not Hispanic)	13	0	31	38	31	30.8 31	38 31 69.2
Hispanic (any race)	14	7	7	14	71	14.3 7 7	14 71 85.7
Multi-Racial (not Hispanic)	33	3	6	33	58	9.1 6	33 58 90.9
White (not Hispanic)	684	1	5	33	61	6.4	33 61 93.6
Native Hawaiian/other Pacific Islander (not Hispanic)	1	0	0	0	100		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
2017 Performance Level Distribution by Subject and Grade

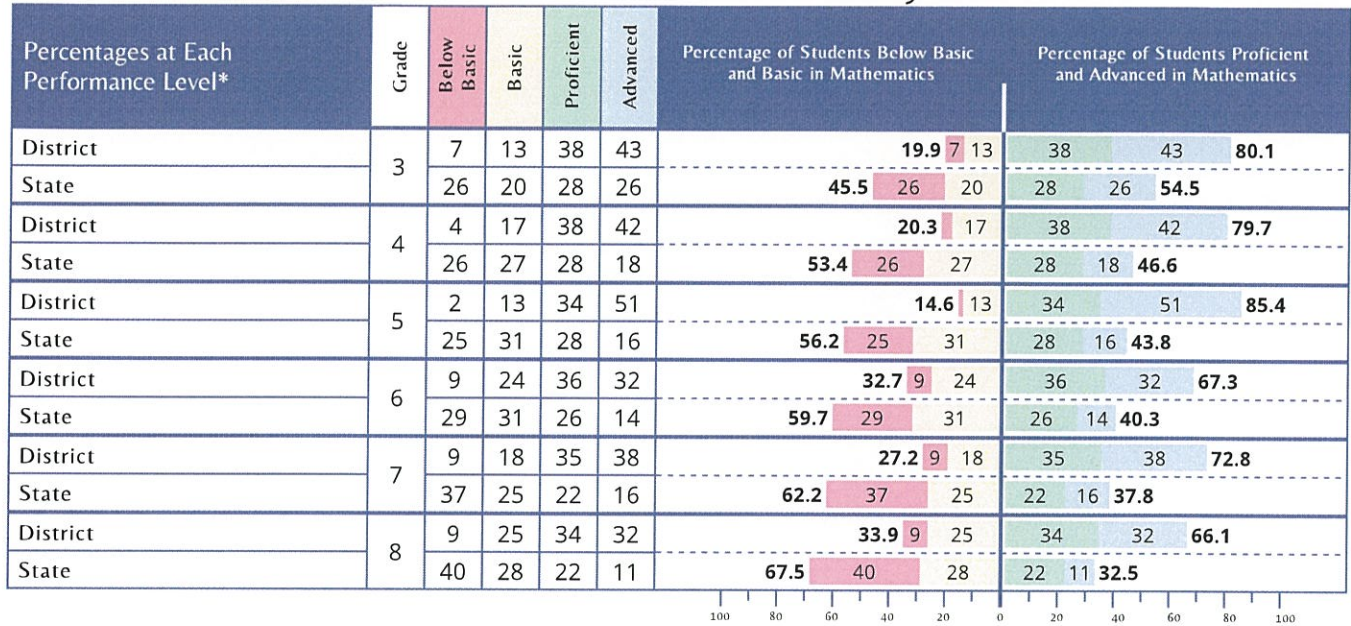
English Language Arts
District and State Performances by Grade

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	9	50	40	9.7 9	50 40 90.3
State		12	23	48	17	35.4 12 23	48 17 64.6
District	4	1	7	28	64	7.5 7	28 64 92.5
State		11	28	35	26	39.1 11 28	35 26 60.9
District	5	0	6	44	50	6.5 6	44 50 93.5
State		11	29	43	16	40.4 11 29	43 16 59.6
District	6	0	10	38	52	10.0 10	38 52 90.0
State		7	30	41	22	36.4 7 30	41 22 63.6
District	7	0	11	44	45	10.7 11	44 45 89.3
State		4	37	40	19	40.5 4 37	40 19 59.5
District	8	1	5	47	47	5.7	47 47 94.3
State		11	31	43	16	41.1 11 31	43 16 58.9

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

MT LEBANON SD
2017 Performance Level Distribution by Subject and Grade

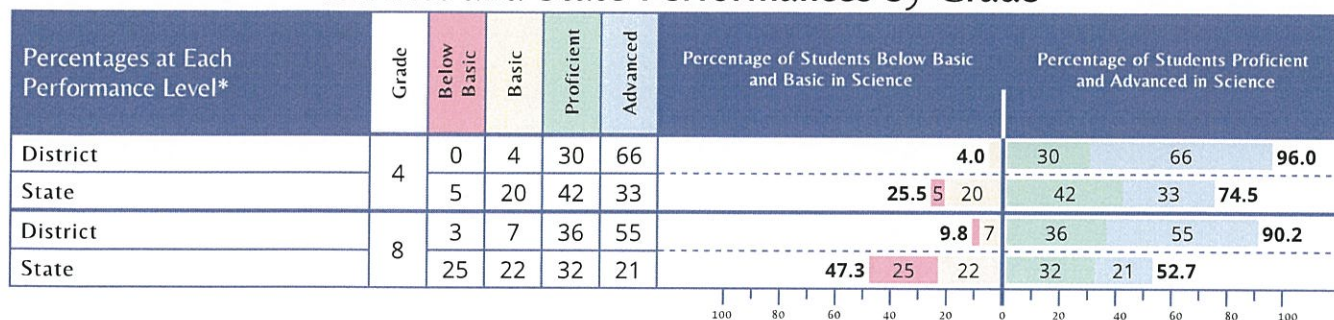
Mathematics
District and State Performances by Grade



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

MT LEBANON SD
2017 Performance Level Distribution by Subject and Grade

Science
District and State Performances by Grade



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

MT LEBANON SD
2017 Performance by Subject, Grade, and Reporting Category

English Language Arts Reporting Categories

Grade 3	District Average	State Average	Total Points Possible
Reading			
Key Ideas and Details	14.2	11.2	21
Craft and Structure/Integration of Knowledge and Ideas	4.1	3.1	6
Vocabulary Acquisition and Use	7.6	6.3	9
Writing			
Types of Writing	4.5	3.9	8
Language	13.5	11.2	18

Grade 3	District Average	State Average	Total Points Possible
Text Types			
Literature Text	13.3	10.8	18
Informational Text	12.7	9.8	18

MT LEBANON SD
2017 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	12.4	10.0	15
Craft and Structure/Integration of Knowledge and Ideas	11.3	9.0	15
Vocabulary Acquisition and Use	6.0	4.8	8
Writing			
Types of Writing	8.9	7.1	12
Language	14.0	10.7	18
Text-Dependent Analysis			
Text-Dependent Analysis	8.9	6.8	16

Grade 4	District Average	State Average	Total Points Possible
Text Types			
Literature Text	15.2	12.5	18
Informational Text	14.5	11.3	20

MT LEBANON SD
2017 Performance by Subject, Grade, and Reporting Category

English Language Arts Reporting Categories

Grade 5	District Average	State Average	Total Points Possible
Reading			
Key Ideas and Details	13.1	10.2	16
Craft and Structure/Integration of Knowledge and Ideas	10.5	7.7	14
Vocabulary Acquisition and Use	6.2	4.9	8
Writing			
Types of Writing	8.2	6.6	12
Language	14.0	10.9	18
Text-Dependent Analysis			
Text-Dependent Analysis	8.9	6.6	16

Grade 5	District Average	State Average	Total Points Possible
Text Types			
Literature Text	14.2	11.0	19
Informational Text	15.7	11.7	19

MT LEBANON SD
2017 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	11.6	9.6	15
Craft and Structure/Integration of Knowledge and Ideas	13.1	10.6	18
Vocabulary Acquisition and Use	3.7	2.9	5
Writing			
Types of Writing	8.3	7.1	12
Language	13.6	10.7	18
Text-Dependent Analysis			
Text-Dependent Analysis	9.5	7.2	16

Grade 6	District Average	State Average	Total Points Possible
Text Types			
Literature Text	13.0	10.6	18
Informational Text	15.3	12.5	20

MT LEBANON SD
2017 Performance by Subject, Grade, and Reporting Category

English Language Arts Reporting Categories

Grade 7	District Average	State Average	Total Points Possible
Reading			
Key Ideas and Details	12.9	10.2	18
Craft and Structure/Integration of Knowledge and Ideas	8.1	6.4	11
Vocabulary Acquisition and Use	7.0	5.8	9
Writing			
Types of Writing	8.4	7.4	12
Language	14.2	11.0	18
Text-Dependent Analysis			
Text-Dependent Analysis	7.8	6.4	16

Grade 7	District Average	State Average	Total Points Possible
Text Types			
Literature Text	14.1	11.2	19
Informational Text	14.0	11.1	19

MT LEBANON SD
2017 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	13.8	11.0	18
Craft and Structure/Integration of Knowledge and Ideas	6.6	5.1	10
Vocabulary Acquisition and Use	8.3	7.0	10
Writing			
Types of Writing	9.5	7.3	12
Language	13.6	10.9	18
Text-Dependent Analysis			
Text-Dependent Analysis	11.1	7.8	16

Grade 8	District Average	State Average	Total Points Possible
Text Types			
Literature Text	13.7	11.2	18
Informational Text	15.0	11.9	20

MT LEBANON SD
2017 Performance by Subject, Grade, and Reporting Category

Mathematics Reporting Categories

Grade 3	District Average	State Average	Total Points Possible
Numbers and Operations in Base Ten	8.1	6.7	12
Numbers and Operations-Fractions	6.5	5.3	10
Operations and Algebraic Thinking	16.1	13.7	20
Geometry	6.7	5.6	10
Measurement and Data	13.7	11.0	20

MT LEBANON SD
2017 Performance by Subject, Grade, and Reporting Category

Mathematics Reporting Categories

Grade 4	District Average	State Average	Total Points Possible
Numbers and Operations in Base Ten	10.6	8.6	15
Numbers and Operations-Fractions	11.1	8.7	15
Operations and Algebraic Thinking	14.6	11.4	19
Geometry	7.7	5.9	10
Measurement and Data	8.2	5.9	13

MT LEBANON SD
2017 Performance by Subject, Grade, and Reporting Category

Mathematics Reporting Categories

Grade 5	District Average	State Average	Total Points Possible
Numbers and Operations in Base Ten	13.1	9.5	18
Numbers and Operations-Fractions	13.4	9.3	19
Operations and Algebraic Thinking	8.3	6.1	11
Geometry	9.5	7.3	11
Measurement and Data	8.8	5.5	13

MT LEBANON SD
2017 Performance by Subject, Grade, and Reporting Category

Mathematics Reporting Categories

Grade 6	District Average	State Average	Total Points Possible
The Number System	10.0	8.5	15
Ratios and Proportional Relationships	6.5	4.9	12
Expressions and Equations	15.4	12.3	22
Geometry	7.1	5.4	10
Statistics and Probability	7.5	5.7	13

MT LEBANON SD
2017 Performance by Subject, Grade, and Reporting Category

Mathematics Reporting Categories

Grade 7	District Average	State Average	Total Points Possible
The Number System	7.6	5.8	11
Ratios and Proportional Relationships	13.9	10.5	19
Expressions and Equations	11.1	8.1	18
Geometry	8.4	5.6	13
Statistics and Probability	8.3	6.2	11

MT LEBANON SD
2017 Performance by Subject, Grade, and Reporting Category

Mathematics Reporting Categories

Grade 8	District Average	State Average	Total Points Possible
The Number System	7.9	5.9	12
Expressions and Equations	15.5	11.3	22
Functions	10.7	8.0	15
Geometry	8.4	6.2	13
Statistics and Probability	6.3	4.5	10

MT LEBANON SD
2017 Performance by Subject, Grade, and Reporting Category

Science Reporting Categories

Grade 4	District Average	State Average	Total Points Possible
The Nature of Science	23.2	17.8	32
Biological Sciences	8.3	6.6	12
Physical Sciences	8.1	6.4	12
Earth and Space Sciences	7.7	6.4	12

MT LEBANON SD
2017 Performance by Subject, Grade, and Reporting Category

Science Reporting Categories

Grade 8	District Average	State Average	Total Points Possible
The Nature of Science	23.8	17.5	33
Biological Sciences	7.7	5.8	11
Physical Sciences	8.0	6.2	12
Earth and Space Sciences	7.2	5.5	12

ACHIEVING THE GOAL: Proficiency for All Students

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>



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Mt. Lebanon School District 2018-19 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

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GLOSSARY (Continued)

2013. There has been no reassessment in the County since that time.

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.

BONDS AUTHORIZED AND ISSUED - The part of the school district debt which is covered by outstanding bonds of the district.

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 often 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.

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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.

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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)

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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.

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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 2015-16, when the State did not pass their budget and could not send schools their subsidies for nine 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.



Mt. Lebanon School District Budget 2018-2019



Washington Elementary School