

BUDGET

OF

MT. LEBANON SCHOOL DISTRICT

Mt. Lebanon, Pennsylvania

Fiscal Year
Beginning July 1, 2009
Ending June 30, 2010

BOARD OF SCHOOL DIRECTORS

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Dr. Timothy J. Steinhauer, Superintendent

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

COMPLIANCE STATEMENT

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

For information regarding Title IX compliance, contact Mrs. Lori Pavlik, Mt. Lebanon High School, 155 Cochran Road, Pittsburgh, PA 15228-1381, (412)344-2060. For information on section 504 compliance, contact the Facilities Director, Mt. Lebanon School District, 7 Horsman Drive, Pittsburgh, PA 15228-1107, (412) 344-2090. For information regarding the Americans with Disabilities Act, contact Human Resources, Mt. Lebanon School District, 7 Horsman Drive, Pittsburgh, PA 15228-1107, (412) 344-2080.

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INTRODUCTORY SECTION



Mt. Lebanon School District

Business Office

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July 2009

To Residents of the Community:

This is a summary of the Final 2009-10 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 \$72,285,270 with 24.11 mills. This was a decrease from the prior year budget and a 0.3 mill increase. Discussed here are some critical issues we faced and the outcome of our planning.

ECONOMIC CONDITIONS

The economic recession throughout the world created a serious issue for our District in terms of how to fund existing programs with strained revenue sources. Frozen credit markets created many business failures resulting in employee layoffs and falling home sales and prices. These economic conditions and the Federal Government's response resulted in falling interest rates and a crisis on Wall Street. While the District's investment portfolio is conservative and safe, the falling interest rates, lower salaries for our residents and slower paced home sales have all resulted in less revenue in the 2009-10 Budget than we had projected in the 2008-09 Budget.

On the expenditure side of our budget, uncertainty about the economy delayed some staff decisions to retire, resulting in only six retirements when we typically have more than ten. Retirements provide savings in the budget because new staff costs are less than senior staff costs.

The administration responded to this funding crisis by proposing a year with no new programming. The superintendent met with employee groups to hear their ideas on how to reduce costs within the system. Utilizing some of their concepts the administration put together a budget which is less in cost than the 2008-09 Budget.

One unknown factor still to be considered in finalizing this budget includes learning more about the Federal Government's allocation of Stimulus Funding for various programs. Stimulus Funding is one of the Federal Government's programs to help pull the United States out of the current recession. Mt Lebanon is scheduled to receive \$4,400 in funding which could be used for technology, \$899,600 over two years for special education costs and \$111,682 in basic education funding. There is another \$121,200 that could be used as Fiscal Stabilization Grants, but those funds are yet undefined. The special education funding cannot be used solely to offset current spending. In fact, all of these funds have strict rules and constraints on their use. The Proposed Final Budget includes \$140,000 of Stimulus Funding to offset the cost of either current programming or new software and equipment already planned in the budget.

Gaming funds 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.

The School Board has had many discussions on reserves for unknown costs. As a result of the Board Policy which sets the fund balance at year end at 6% of the expenditure budget, the Board must allocate about \$2.7 million into reserve funds. The three reserve funds discussed this year include the Reserve for Retiree Healthcare Costs, the Capital Projects Fund and a new reserve for anticipated increases in the State Retirement Fund for our staff. The Board also discussed the possibility of raising millage to set money aside for these issues. The final determination was to allocate the excess funds, but to not raise taxes to fund the reserves.

This Budget therefore was balanced addressing all these issues at a .3 mill increase from 2008-09, but at a total budget amount of \$72,285,270 which is about \$100,000 less than 2008-09.

GOALS AND OBJECTIVES

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

We were requested to bring the Board a budget working towards a zero millage rate increase. The superintendent requested all administrators put together a base budget which would continue only current programs with contractual and required cost increases. This was to show the School Board and community what our current operations would cost if no enhancements or eliminations of programs occurred. Administrators additionally were given direction to prepare reductions to that base budget so we could mitigate contractual increases in other areas. Many meetings occurred to consider priorities.

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

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

GENERAL FUND BUDGET OVERVIEW

2008-09 Budget	2009-10 Budget	Change
\$72,370,296	\$72,285,270	.1% decrease
23.81 mills	24.11 mills	.3 mill increase

FACTS ABOUT THIS YEAR'S BUDGET

Economics of 2009 – Preparation of this year's budget presented a difficult set of economic conditions which impacted our major revenue sources in a negative manner. The value of securities and investments as measured by the stock market have fallen precipitously and credit markets make getting loans on homes difficult for all but those people with the most sterling credit ratings. The impact on our schools is listed below:

REVENUES

Interest Earnings – While the District's assets are safe since they are invested in or collateralized by securities which are backed by the full faith and credit of the Federal government, we have watched interest rates on our investments drop from the 3% range to the 1% range in a matter of just a few months. For 2008-09, many of our investments were already locked in when the economic downturn occurred. But for 2009-10 we will be looking to invest our operating funds at a much lower level. We are estimating an average earnings rate of 1.5% in this budget, down from 2.8% last year. This creates a gap of about \$430,000 in the current year budget which must be made up from other funding sources.

Real Estate Transfer Tax – The District earns one half percent on the sale and transfer of property in Mt. Lebanon. The average revenue each year has been as much as \$850,000 and as low as \$500,000 in recent years. This year, because of the difficulty of homeowners getting credit, homes are not selling as quickly and this revenue source has dropped to historically lower levels. As we project revenue into the 2009-10 Budget, we recognize a decrease of \$350,000 in this budgeted revenue source from the 2008-09 Budget. While home sales began to pick up this spring, it is too early to recognize a sustained increase in this revenue source from the current low levels.

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

Earned Income Tax – While revenue from Earned Income Tax has not decreased as has some of the other revenue sources in 2008-09, we are not anticipating any increase for 2009-10.

Stimulus Funding – With the difficult economic condition in the United States this year, the Federal Government has proposed a supplemental funding package for schools through their stimulus funding legislation. We anticipate an additional \$500,000 to be received for this purpose, but we are unsure as to whether or not it can be used in whole or in part to offset current costs or if it must be used to pay for new costs. The laws surrounding the use of these funds were not known before our final budget was approved. For this Final Budget we are anticipating that only some proposed purchases will be eligible for the stimulus funding and the remaining federal funds will have to be new spending which we placed in a budgetary reserve.

EXPENDITURES

Healthcare – While there are difficult challenges on the revenue side of our budget, the expenditures reflect a much better picture. The District is a member of the Allegheny County School Health Insurance Consortium which self funds healthcare for our employees. This year's cost reflects a 4% increase over the prior year, which makes the third year in a row with little to no increase in cost for healthcare. The Consortium has been able to manage costs by increasing benefit co-payments, encouraging preventive services and healthier lifestyles. This cost totals over 10% of our expenditure budget. For the first time this year, all employees will share in the cost of healthcare premiums.

Retirement Rate – The District's employees must participate in a state-wide retirement system which is funded in part by employee contributions and part by State and District contributions. While the rate set for this year is 4.78%, there is an extraordinary increase in rate scheduled for 2012-13. In planning for an increase in rate that may approach 35%, the Board has discussed the possibility of setting aside

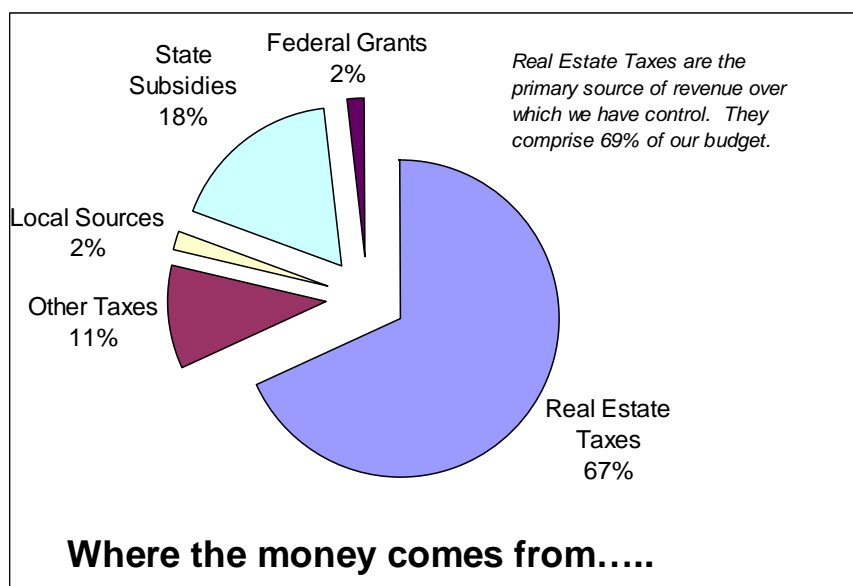
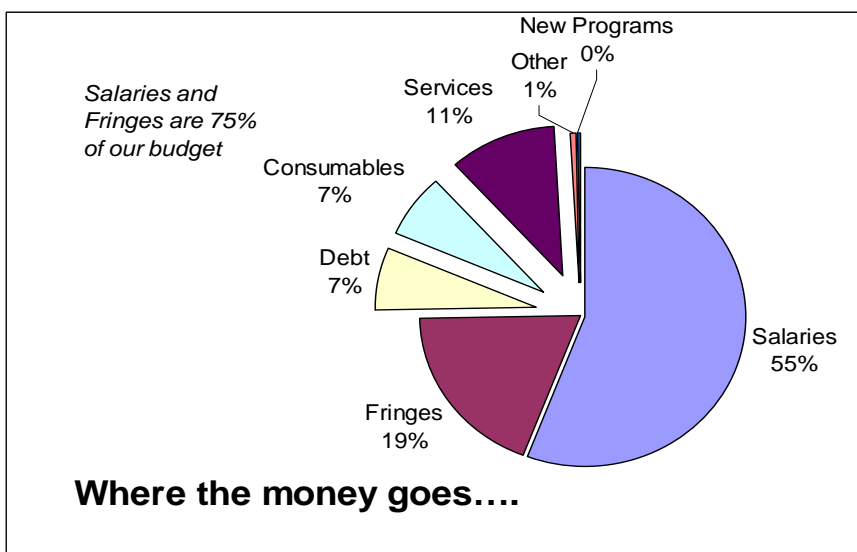
some money each of the next few years to help flatten that increase in cost to the community. This budget reflects the lower contribution rate as approved by the Retirement Board. The Board decided to begin funding a reserve for this extraordinary increase in 2012-13 by using some of the excess fund balance beyond the 6% required by policy.

Utility Costs – An active energy management program continues to keep our utility usage at levels 22% below usage levels prior to implementation of this program. This, as well as falling rates, enable us to keep the cost of utilities stable in this budget. Additionally, for 2009-10 we entered into an agreement with a company called Clear Choice Energy to provide rebates on energy costs for agreeing to turn off HVAC and electrical usage during declared ‘brown out’ conditions in our area. Savings from this contract are estimated at \$25,000.

Program Change Proposals – Because of these difficult economic times, we did not recommend any additions to the instructional program this year.

GENERAL INFORMATION

Our budget is very labor intensive, with salaries and benefits accounting for 75% of all costs. This is understandable due to the fact that school costs are driven by having a teacher in a classroom with our children.



The money in our schools comes primarily from local taxes since we receive only twenty percent of our needs from the State and Federal governments. While this puts a great deal of pressure on property owners in our community, the benefit is that the taxes raised locally remain in our schools to educate the children who live in our neighborhoods. Money sent to the State only returns as a small percentage of what we send.

MILLAGE RATE

The School District carefully tracks millage to assure our taxes are competitive with neighboring schools in the county. The highest millage rate in the county is 35 mills, and the lowest is the McKeesport Area Schools at 16.71 mills. This year we rank 11th of the 42 school systems in Allegheny County at 24.11 mills. Our millage rate will create an annual tax bill on a home with a market value of \$100,000 of \$2,411, a 1% change from last year.

The millage rate over the past few years has not changed significantly. In fiscal year 2006, the millage rate was 21.08, fiscal year 2007 and 2008 it was 23.56 mills, in fiscal 2009 it was 23.81 mills and in fiscal 2010, it is 24.11 mills. While these rates have been quite stable, they will increase significantly if the high school renovation project is approved. The size of this project is not yet known, but the \$69 million bond issue already approved by the School Board could raise the millage by as much as 10% beginning perhaps in fiscal 2011.

Tax Impact on Property Owners

This Budget includes a property tax millage increase of .3 mills from 23.81 mills to 24.11 mills. So each resident can interpret this increase as an impact on their own home, the following chart was developed:

Home Assessment	Current Tax	Proposed Tax	Tax Increase
\$100,000	\$2,381	\$2,411	\$30
\$150,000	\$3,572	\$3,616	\$44
\$200,000	\$4,762	\$4,822	\$60
\$250,000	\$5,953	\$6,027	\$74

A Gambling Fund distribution will offset this tax increase on eligible homes.

ALLOCATION OF RESOURCES

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

A major renovation project for the high school being discussed. It will involve additional cost as bonds are issued to fund the renovations.

Money is saved from outsourcing.

Outsourcing has been an interest of our school system in areas we feel outside agencies can do work quicker, better and at a lower or comparable cost. In early 1999, we outsourced our duplicating department to Xerox at lower costs than our in-house program. This partnership continues to be successful in helping us keep our costs under control while obtaining better service than we could provide on our own. We also outsourced the management of our maintenance department to Aramark at a slightly higher cost in 1999. We had hoped for lower or minimal cost increases through savings and efficiencies. These outcomes were not fully achieved through the management of the facilities. We contracted with a company in 2004 to reduce our energy costs. Energy Education Inc. has been successful working with our staff to create savings significantly in excess of the cost of their program.

Our legal staff has been actively pursuing delinquent taxpayers resulting in high collections in this area. While we anticipate a slight reduction in this area next year because of successful collections of old taxes in the past few years, it is still a very stable income source for our district.

REDUCTIONS TO BUDGET FOR 2009-10

CONCEPT	EXPLANATION	REDUCTION
Retirements	Six teacher retirements planned	\$282,211
Supplies/Consumables	Better efficiencies in use of materials/services throughout the schools & go electronic	163,704
Energy Savings	Reduce energy usage	42,000
Support Staff Efficiencies	Reduce/shift cost (painting, mowing, Sunday use at stadium, food service, stipends)	185,000
Workshops/Consultants	Reduce travel accounts and consultant accounts	78,000
Salary Reduction	Bring costs down by reducing 6 period teaching loads, assignments, ed level changes	169,000
Bond Refinancing	Refinance of the 2002 Bonds	185,000
Adjust Reserves	Shift costs to the reserve in Capital Budget for HVAC issues, book adoptions	238,000
Stimulus Funding	Shift some proposed costs to the stimulus funding accounts	137,950

CAPITAL PROJECTS FUND BUDGET

2008-09 Budget	2009-10 Budget	Change
\$1,700,401	\$1,549,195	9% decrease
Fund Balance \$5,361,949	Fund Balance \$4,877,754	9% decrease

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. Funding for these projects comes either from the proceeds of bond issues, or from transfers of funds from the General Fund. A bond issue of \$50 million was issued during the 2002-03 budget year to pay for renovations of all of our seven elementary schools and to pay for a new pool on the high school site. The elementary projects began in the summer of 2002 and were essentially complete by the summer of 2005. Due to cost increases in raw materials over 20%, the proceeds from the entire bond issue was needed to complete the renovations. Planning for a new pool is delayed until the high school renovations which are currently being planned.

This year's list of approved capital projects is almost \$1.5 million and is summarized below:

Capital Projects for 2009-10	<u>Budget</u>
DW-Electrical repairs, wiring, light fixture and panel boxes	\$30,000
DW- Mechanical system balancing (phase 2 of 2)	100,000
DW- Plumbing modifications and repairs	30,000
HS- Replace five unit ventilators	30,000
HwES- Install key locks for Interior classrooms and office doors	13,000
MMS-Install key locks for interior of classroom/office doors	21,000

WES- Install 4 new benches and 2 planters in front of school	4,200
LES- Add pedestal or post light at corner of 95 addition	6,500
DW- Roof repair and maintenance	40,000
DW- Masonry work and plastering	15,500
DW- Concrete replacement @ \$11/sf	90,870
DW- Fence repair/replacement	36,000
DW- Repaving and seal coating	278,995
DW- Tree removal and Pruning	25,000
DW- Carpet Replacement @\$42/sy	15,850
HS- Replace stained ceiling tile	4,000
DW-Various Interior finishes	10,000
MMS- Replace locker doors which are broken	13,500
JMS- Reconfigure lab 101/ replace carpet	14,000
MMS- Install new cabinets and drawers under principal secretary's desk against wall	6,500
DW- Purchase small concrete mixer	2,500
DW- Purchase edger for fields and lawns	3,600
HS- Repaint stairwells	10,500
JES-Install rubberized surface under swings	8,100
MES- Install rubber surface under tire swings	11,300
DW- Purchase 1 new school bus (existing bus is 1988, 150,000 miles)	78,000
MES- plant crown vetch on embankment along Beadling	1,500
HvES- Install topsoil regrade/re-seed field	3,500
SFC- Replace lights and ceiling in Maintenance garage	12,000
HS- Re-line stripe turf	5,000
DW- Purchase locator for plumbing camera	1,500
MMS- Install fans in third floor classrooms	4,000
JMS- Tint windows in 2nd floor classrooms	10,000
FES- Replace drinking fountain near tennis courts	1,200
WES- Remove flag pole from roof	2,500
DW- Purchase scarifier for playing field tractor	4,500
MMS- Repaint auditorium ceiling and walls	12,000
HvES- Install lattice in fence at dumpsters	1,500
MMS- Repair/Replace bleacher in gymnasium	5,000
DW- Install new electrical outlet and ceiling mounts in classrooms where projectors are used	18,000
MMS- Install card reader	4,000
JMS- Replace 8 round cafeteria tables	12,000
HS- Reroute water feed to "A" buildings	45,000
LES- Install closet in gym corridor	1,800
HS- Replace padding on walls of North gym	1,880
HS- Install enunciator panel on fire alarm system	10,000
HS- B Building roof replacement	315,000
DW-Book Purchases	178,400
TOTAL	\$1,549,195

HS- High School

JMS - Jefferson Middle

JFC- Jefferson Field Complex

HvES - Hoover Elementary

WES- Washington Elementary

DW - District Wide

MFC - Mellon Field Complex

FES - Foster Elementary

JES - Jefferson Elementary

LES - Lincoln Elementary

SFC-Stadium Field Complex

MFC - Mellon Middle

MES - Markham Elementary

HwES - Howe Elementary

SUMMARY OF OTHER DISTRICT FUNDS

Debt Service Fund

A Debt Service Fund is used to pay obligations on all outstanding debt. Debt of \$50 million was issued in 2003 to fund the elementary school renovation projects. On May 22, 2006, the School Board took action to authorize up to \$69 million in bonds to pay for future renovations of the high school facility. While this was done in anticipation of State legislation limiting the ability of school boards in Pennsylvania to raise millage more than the increase in inflation without a community referendum, it is indicative of the significant anticipated renovation costs at the high school. Issuance of bonds for the high school renovation is expected in 2010. The budget for the Debt Service Fund is \$4,771,903, \$185,000 less than last year due to refinancing of the 2002 Bonds this spring. Note that if the high school renovation is approved, our District's debt payments could double over the next few years.

Bond Refinancing – On March 23, 2009, the School Board took action to refinance the 2002 Mt. Lebanon General Obligation Bonds which reduced the debt service payments in the 2009-10 budget by \$185,000.

High School Renovation – No costs for the anticipated high school renovation are included in this budget. Bonds for construction are not required until the early 2010 which will delay the first payment for the bonds into the 2010-11 Budget.

Special Revenue Fund

A Special Revenue Fund exists for the purpose of accounting for fund raising activities at various locations throughout the District. Since the activities of the fund involve donations from the community, no formal budget is approved by the Board. We budgeted annual expenditures to approach \$60,000, which are similar to the prior year due to two elementary schools doing playground fundraising projects.

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

Trust and Agency Funds

Trust and Agency Funds are funds that are held for other people or groups. These funds cover the student activity fund raising accounts, and the scholarship accounts. Activity in this area accounts for about \$650,000 over the course of the year which is the same amount as last year.

Food Service Fund

Finally, the District has a Food Service Fund which tracks the revenues and expenses involved in providing lunches to students in our care. Expenses of \$1,650,431 are budgeted to provide the lunch program which proposes a standard lunch to cost a student \$2.00. The prior year's budget was \$1,551,714. In 2008-09 we piloted an elementary lunch program at two of our schools. Our elementary schools had never offered a lunch program since all of our schools are within walking distance of children's homes. Children are encouraged to go home for lunch. In response to the growing number of working parents, we piloted a lunch program at our two most needy schools. This budget proposes extending the elementary lunch program to all of our schools in January 2010. We anticipate continued attention to National and State wellness guidelines in providing fresh and healthy choices to our students in the lunchroom.

COMMUNITY FACTS

Mt. Lebanon is a suburban community of Pittsburgh, Pennsylvania encompassing 6.27 square miles with a population of 33,000 residents. The tax base is predominantly residential with an average home value of \$219,000 and an estimated median family income of \$61,000. The population is highly

educated with 61% of adults having a Bachelor's Degree or higher and living in over 14,000 residences. Family commitments to children and their education support the District's instruction efforts through an active Parent Teacher Association, (PTA). The combination of a highly trained staff with educated and committed families results in students who achieve local, State and National honors in instructional, athletic and arts forums.

DISTRICT HIGHLIGHTS

Standard and Poor's "School Matters" named the Mt. Lebanon School District an "Outperforming School District". Mt. Lebanon ranked in the top 47 districts in the State, outperforming demographically similar school districts in reading and math proficiency for five consecutive years (2001-02; 2002-03; 2003-04; 2004-05; 2005-06).

Expansion Management Magazine rated Mt. Lebanon School District one of the top school districts in the country in their Education Quotient 2007. The District received a Gold Medal Rating for outstanding academic achievement.

U.S. News and World Report honored Mt. Lebanon High School as one of "America's Best High Schools" in the 2008 ranking of the nation's top high schools.

Newsweek Magazine named Mt. Lebanon High School on the list of "Top U.S. High Schools" in 2008.

School Match selected Mt. Lebanon School District for their "What Parents Want Award" award for 2003, 2004, 2005, 2006, and 2007. SchoolMatch is an educational consulting and research firm with a database containing information on all 15,576 school districts in the country.

Pittsburgh Business Times' ranked Lincoln Elementary School the #1 elementary school in its 2007 Pittsburgh Guide to Western Pennsylvania Schools.

Pittsburgh Business Times' ranked the Mt. Lebanon School District #2 in the region in its 2007 Pittsburgh Guide to Western Pennsylvania Schools.

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

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

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

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

The Class of 2009 has 8 National Merit Semifinalists.

The Class of 2008 graduated 490 students, 96 percent went on to pursue full-time or Armed Service education.

Girls' Basketball 2009 WPIAL Champions.

Girls' Basketball 2009 PIAA State Champions.

Girls' Soccer 2008 WPIAL Champions.

Girls' Golf won the 2007 WPIAL Championship.

Girls' Volleyball won the 2007 WPIAL Championship.

STAFFING DECISIONS

The cost of our staff is 75% of our budget.

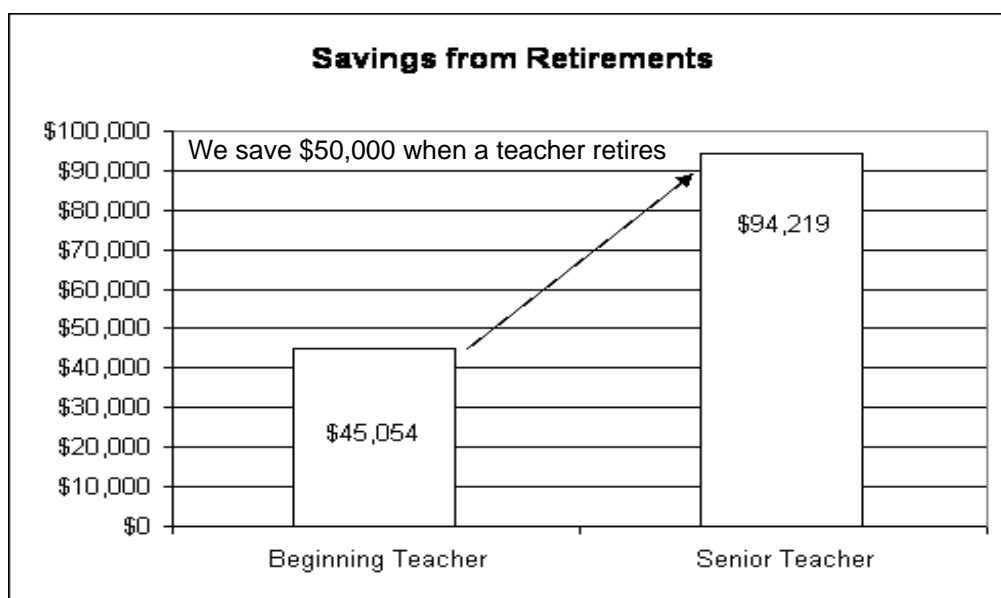
Salaries account for the largest segment of our spending. As a result, we must carefully monitor our need for staff both in and out of the classroom. The cost of funding our school system is driven by the cost of teachers in classrooms with our children. Of the \$72.1 million budget, 75% of the cost is for our staff and about 75% of that cost is for teachers. By law, a school district can not furlough teachers for economic reasons; furlough can only occur as a result of decreasing student enrollment or the elimination of programs. We do, however, have the option to replace or not replace retiring teachers. Therefore we have to look carefully at each teacher retirement and decide whether or not a replacement for that teacher must be made. This year, because of the uncertain economy, only

six 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 \$95,000 while a new hire is closer to \$45,000. This \$50,000 savings in salary alone helps keep our spending in the salary budget down. The six teacher retirees net us \$300,000 in less cost for the 2009-10 Budget if there is no change in the number of teaching staff. If we do not have to replace teachers due to reductions in student course selections, we will save an additional \$55,000 per teacher. There is not as much savings on other staff retirements since new administrative and support staff are not paid significantly less than current staff.

Preliminary estimates of staffing needs are completed in January. These projections are included in the informational section of this budget document. The District completes more accurate staffing levels in March of each year when budget accounts are established. Enrollment forecasts and student course selections at the secondary level determine how many teachers are required for the upcoming school year. The final staffing is determined in the middle of August once enrollment is known and course selections are complete. We have budgeted for no change in staffing for 2009-10.

STAFFING



New Positions in the Budget

The administration is not recommending the addition of any additional staff in this budget.

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
2007-08	5,416	425.90
2008-09	5,294	421.20
2009-10	5,259 est	421.20 est

The estimated number of teaching staff has dropped somewhat from 2007-08 to this budget year at 421.20.

COUNTY PROPERTY ASSESSMENTS

In 2001, Allegheny County changed its assessment system from one based on property value assessed at 25% of market value to a full market value system. With this change in concept, the County hired Sabre Systems to do a county-wide reassessment of all properties. The reassessment caused our assessed value base to rise from \$351 million to \$1.7 billion dollars, and then again in 2002 to over \$2 billion. One can easily see that a four hundred percent increase in assessed value would certainly cause a commensurate decrease in millage rate. The millage rate was therefore adjusted to keep tax dollars at a reasonable level at that time. Early in 2005, a new reassessment was completed in the county. This reassessment detailed a 19% increase in property assessments. The County Executive decided that the increase was too high and convinced the County Council to roll all assessments to 2002 levels asserting that the County would now base all assessments on a 2002 'base year' assessment system. This resulted in a reduction in our community's assessment from \$2.135 million to \$2.1 million. Our assessment has stayed somewhat stable since that time. We are projecting an assessment this year of \$2.168 billion, up from \$2.149 billion last year. This increase is less than one percent. Note that a lawsuit challenging the constitutional legality of the 'base year' assessment system won in local courts and again recently at the State Supreme Court. Since the 'base year' is deemed illegal in Pennsylvania, many counties including Allegheny will have to do reassessments to bring assessments to current year values.

STATE FUNDING ISSUES

State funding has been controversial recently. In 2004, Governor Ed Rendell signed into law an option for school districts to accept gambling (gaming) money to offset real estate taxes for homeowners. This law, known as Act 72 of 2004, provided this gaming money if schools opted into the program by raising the local earned income tax by 20%, a 0.1% earned income rate increase. As part of the legislation, referendums would be required to approve millage rates if property tax rates increase above indexes such as the Employment Cost Index for Elementary and Secondary Schools or the Statewide Average Weekly Wage. The intricacies of this new legislation were studied and the benefits and disadvantages of opting into this new tax stream were debated. Our community, along with 80% of communities in Pennsylvania opted to not participate in this program.

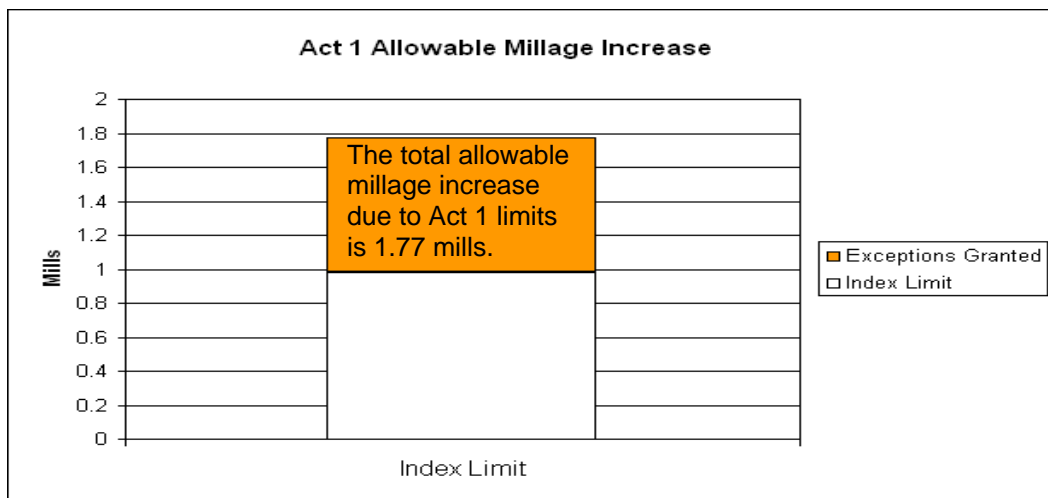
As a result, the legislature developed a new law in a special legislative session to require participation by all school districts without the requirement to raise earned income tax. This law passed late in June, 2006 and is now known as Act 1 of 2006. This new law required changes in the budget timeline for preliminary budget development and requires a referendum if our need to increase millage exceeds maximum parameters set by the Act's inflationary index.

TAX ISSUES

Act 1 OF 2006

In a Special Legislative Session in 2006, the Pennsylvania State Legislature approved Act 1 which was intended to provide tax reform for school communities in a number of ways. First, it was intended to require local school boards research and provide their communities with the option of shifting taxes from real estate to an income base. If a switch was to be made, part of that change was to gauge the preference of the community for an earned income tax base or a personal income tax base. Additionally, Act 1 limited the ability of school districts to increase millage rates above an inflationary

percentage called an ‘index’. This index is set annually each year by the State. If a school system requires millage rates above this index to balance their budget one of two choices must be made. Either the school must submit a request to the State to have additional millage approved as an exception to the limit, or they must have the higher rate approved through a referendum vote in the community during the Primary Election. Finally, Act 1 enables schools to reduce their real estate taxes through ‘homestead exclusions’ to rebate gambling money back to residents who own and live in their homes. Our community voted against the tax shift from property taxes to income based taxes, but we are still bound by the index limitation on our annual millage increase.



Index Limit

For the 2009-10 Budget, our index limit is 4.1% over the 2008-09 real estate tax rate of 23.81 mills. That maximum tax rate is 24.79 mills. While we applied for and were granted exceptions to the index which would have permitted a maximum millage rate of 25.58 mills, the Budget was approved at 24.11 mills, well within the original limit.

Gambling Fund

On April 15, 2009 the Budget Secretary for Pennsylvania certified \$613.2 million in slots (gambling) revenue available for real estate tax relief. The exact amount available per homeowner will vary by school district, but is estimated by the State to be \$200 per eligible home. When that distribution occurs, no change to the millage rate will occur. The gambling funds will be rebated through a reduction in the assessment of owner-occupied homes. Each owner-occupied home will receive the exact same tax reduction, not a percentage reduction based on the value of the home. This reduction in taxes will be clearly noted on the tax bills. It is important to note that the gambling monies are not guaranteed and may be different amounts from year to year. But any money we receive from gambling funds must be returned in total through this homestead exemption process. In our community, each eligible resident will receive a \$192 in reduced taxes.

This budget was prepared under the timeline required by Act 1. A preliminary budget was approved by the School Board in February. This budget was required because if a referendum on a millage increase had been necessary, time was needed to place a question on the primary ballot. After that budget passed, our District applied to the State for exceptions to the index limit which was based on an inflationary measure. The combination of the inflation index and the approved exceptions enabled our Board to review a budget which could raise millage as much as 1.77 mills without voter referendum approval. Fortunately, we did not require more than a .3 mill increase to balance revenues and expenditures this year. In the future this limitation on the Board’s ability to approve millage increases

without a referendum may create concerns in funding our schools. This would be especially constraining if the high school renovation project is approved and taxes must be levied for that project.

State funding for schools exclusive of this Act was not approved prior to passage of this budget. We have included the Governor's proposed funding in this budget. Legislative proposed budgets contain less money for our schools than was proposed by the Governor.

EXPLANATION OF FUND BALANCE

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

By Board Policy, the District maintains a fund balance of 6% of the expenditure budget. With this fund balance and strong financial decision-making, the District has maintained a Moody's Investor Service bond rating of Aa2, the highest for any school district in Western Pennsylvania and a rating by Standard & Poors of AA. This same Board Policy directs the excess fund balance over 6% to be transferred to the Capital Budget or the OPEB (Other Post Employment Benefit) Fund. These budgets have no other source of regular funding. These transfers enable the District to pay for capital maintenance projects at all ten of our sites and retiree healthcare too.

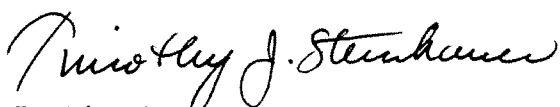
BUDGET ORGANIZATION

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

ACKNOWLEDGMENTS

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

Respectfully,



Dr. Timothy J. Steinhauer
Superintendent

SUMMARY OF FINANCIAL DATA

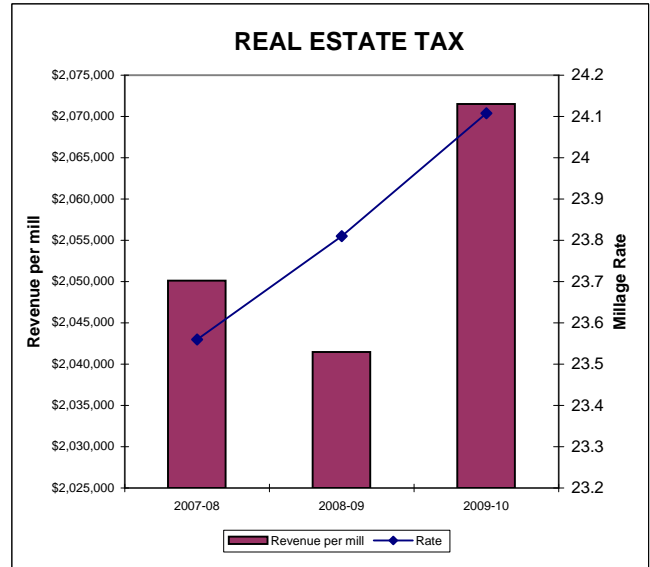
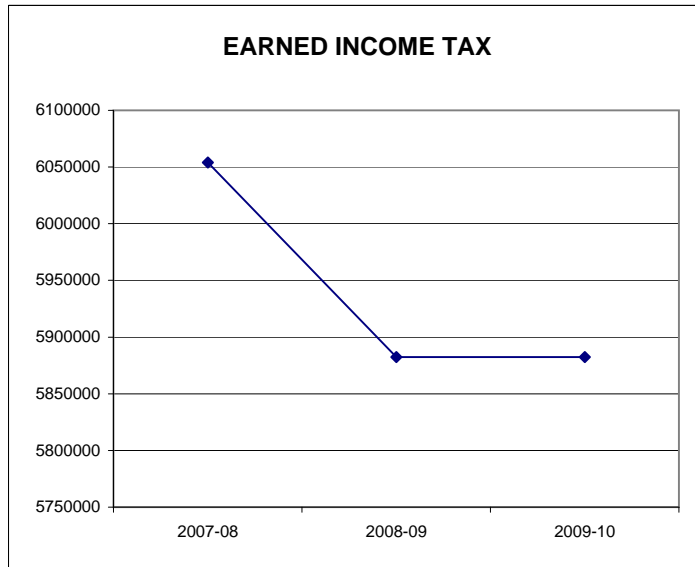
TAX HISTORY

REAL ESTATE TAX	Assessment	Rate	Revenue per mill
2007-08	\$ 2,131,856,009	23.56	\$ 2,050,127
2008-09	2,148,911,690	23.81	2,041,466
2009-10	2,167,740,391	24.11	2,071,493

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

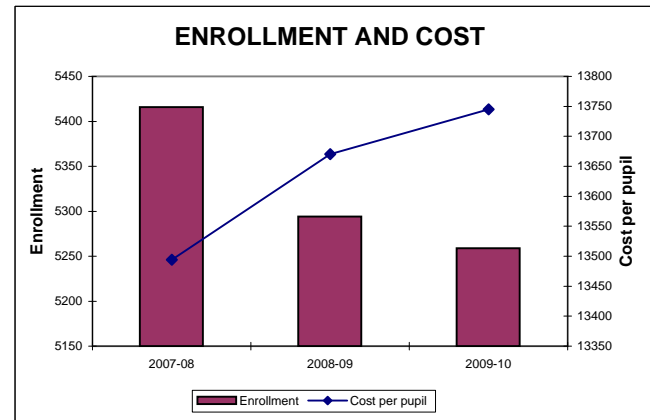
EARNED INCOME TAX	Revenue	Increase	Rate
2007-08	\$ 6,053,990	2.4%	1/2 %
2008-09	5,882,317	-2.8%	1/2 %
2009-10	5,882,317	0.0%	1/2 %

Earned income excludes passive income such as dividends and interest.



COST PER PUPIL

	Expenditures	Enrollment	Cost per pupil
2007-08	\$ 73,084,875	5,416	\$ 13,494
2008-09	72,370,296	5,294	13,670
2009-10	72,285,270	5,259	13,745



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

FINANCIAL SUMMARY OF ALL FUNDS

Fund	* Est. Beginning Fund Balance 1-Jul-09	Revenues	Expenses or Expenditures & Fund Transfers	*Est. Ending Fund Balance 30-Jun-10	
General Fund	\$ 9,006,321	\$ 72,285,270	\$ 72,285,270	\$ 9,006,321	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.
Debt Service	52,939	4,767,627	4,767,627	52,939	
Capital Projects	5,361,949	1,065,000	1,549,195	4,877,754	
Special Revenue	37,380	51,000	60,000	28,380	
Trust & Agency	100,296	657,500	656,000	101,796	
Food Service	521,061	1,793,627	1,650,431	664,257	
Totals	\$ 15,079,945	\$ 80,620,024	\$ 80,968,522	\$ 14,731,447	

*The fund balance reflected here includes funds already committed for use as inventory and prior year encumbrances. The undesignated fund balance for June 30, 2009 is budgeted to be \$4,253,444 in the General Fund.

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

Final Budget		Budget/Budget								
18-May-09		Audited		Budgeted		Budgeted		Percent		
		2007-08		2008-09		2009-10		Increase		
REVENUES	\$	73,060,797	100%	\$	72,370,295	100%	\$	72,285,270	100%	-0.1%
Real Estate Tax		48,300,998	66%		46,914,427	65%		48,240,359	67%	2.8%
Earned Income Tax		6,053,990	8%		5,882,317	8%		5,882,317	8%	0.0%
Other Taxes		3,085,471	4%		2,357,000	3%		1,580,000	2%	-33.0%
Investment Earnings		1,322,214	2%		981,000	1%		550,000	1%	-43.9%
Other Local Income		413,097	1%		458,810	1%		459,810	1%	0.2%
State		12,692,326	17%		12,879,121	18%		12,225,227	17%	-5.1%
Federal (incl stimulus funds)		1,192,701	2%		1,197,172	2%		1,649,322	2%	37.8%
Gaming Fund Allocation					1,700,448	2%		1,698,235	2%	-0.1%
EXPENDITURES	\$	73,084,875	100%	\$	72,370,296	100%	\$	72,285,270	100%	-0.1%
Salaries		38,887,198	53%		40,418,818	56%		41,258,784	57%	2.1%
Fringe Benefits		13,637,624	19%		13,610,990	19%		13,219,747	18%	-2.9%
Contracted Services		3,414,145	5%		3,283,980	5%		3,216,931	4%	-2.0%
Repair & Maintenance		1,312,310	2%		1,413,385	2%		1,363,426	2%	-3.5%
Transp,Tuition,Insur		2,929,697	4%		3,135,592	4%		3,317,176	5%	5.8%
Supplies		1,384,647	2%		1,425,696	2%		1,318,749	2%	-7.5%
Utilities		1,784,419	2%		1,901,518	3%		1,862,018	3%	-2.1%
Books		795,566	1%		655,913	1%		508,954	1%	-22.4%
Equipment		1,076,139	1%		1,022,829	1%		690,275	1%	-32.5%
Fees		71,785	0%		68,590	0%		69,095	0%	0.7%
Federal Programs		-	0%		165,000	0%		165,000	0%	0.0%
Joint Venture Debt		38,060	0%		46,279	0%		55,694	0%	20.3%
Budgetary Reserves		-	0%		200,000	0%		200,000	0%	0.0%
Program Changes	\$202,310 incl above			\$153,700 incl above			none			
Transfer-Food Svs.		67,099	0%		65,000	0%		65,000	0%	0.0%
Transfer-Debt Svs/Capital Fnd		7,686,186	11%		4,956,706	7%		4,771,903	7%	-3.7%
Stimulus Fund Reserve		-	0%		-	0%		202,518	0%	
FINANCIAL SUMMARY										
Beginning Fund Balance	\$	7,415,744		\$	10,231,881		\$	9,030,399		
Ending Fund Balance		10,231,881			9,030,399			9,030,399		
Undesignated Fund Balance		4,087,364			4,253,444			4,253,444	5.9%	% of budget
Assessed Valuation		2,131,856,009			2,148,911,690			2,167,740,391		
Revenue per mill		2,050,127			2,041,466			2,071,493		
Millage Rate		23.56			23.81			24.11	0.30	Increase
										0.98 Act 1 limit
										1.77 w/ exceptions
DEMOGRAPHICS										
Number of Students		5,416			5,294			5,259	(0.01)	
Per Pupil Cost	\$	13,494		\$	13,670		\$	13,745	0.5%	

0.98 Act 1 limit
1.77 w/ exceptions

**Mt. Lebanon School District
2009-10 Budget**

PROFILE OF OUR SCHOOL DISTRICT

BOARD OF SCHOOL DIRECTORS

Alan R. Silhol	President
Edward L. Kubit	Vice President
Elaine L. Cappucci	Member
James M. Fraasch.....	Member
Mark S. Hart	Member
Josephine C. Posti	Member
Daniel L. Remely	Member
Susan M. Rose	Member
Faith Ann Stipanovich	Member
Janice R. Klein	Board Secretary
Thomas P. Peterson	Solicitor
Citizens Bank, N.A.....	Treasurer
Maher Duessel	Auditor

CENTRAL OFFICE ADMINISTRATORS

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

BUILDING PRINCIPALS

Emily R. Kirkham	Washington Elementary
James M. Salerno	Lincoln Elementary
Robert C. Mallery	Markham Elementary
David Zolkowski.....	Howe Elementary
Patrick McClintock-Comeaux	Foster Elementary
Michael T. Schnirel	Jefferson Elementary
Mary Ann Schnirel	Hoover Elementary
Brian McFeeley	Mellon Middle School
Joan Zacharias	Jefferson Middle School
Ronald Davis	Senior High School

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

Association of School Business Officials International



This Meritorious Budget Award is presented to

Mt. Lebanon School District

for excellence in the preparation and issuance
of its school system budget
for the Fiscal Year 2008-2009.

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

Angela Peteman
President

John D. Musso
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Mt. Lebanon School District
Pennsylvania**

For the Fiscal Year Beginning

July 1, 2008

President

Executive Director

ORGANIZATIONAL SECTION

Mt. Lebanon School District 2009-10 Budget

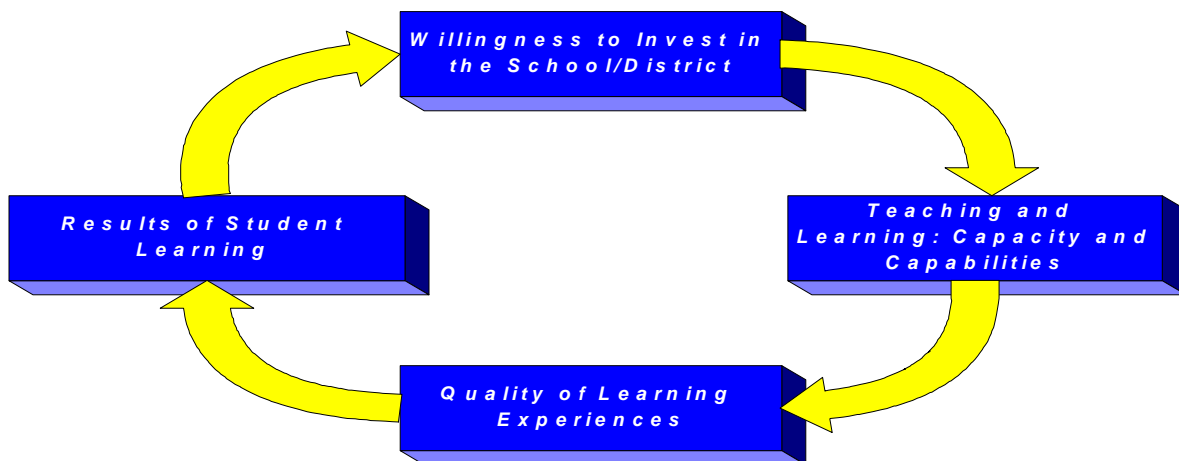
STRATEGIC PLAN

Mt. Lebanon School District Constituent-Driven Strategic Planning Process (2005-2010)

Long-Term Direction

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

The Major Drivers of School and District Success



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

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

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

Mt. Lebanon School District 2009-10 Budget

STRATEGIC PLAN (Continued)

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

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

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

The Five Mt. Lebanon School District Goals Are:

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

Mt. Lebanon School District 2009-10 Budget

STRATEGIC PLAN (Continued)

Mt. Lebanon School District Goal Priorities

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

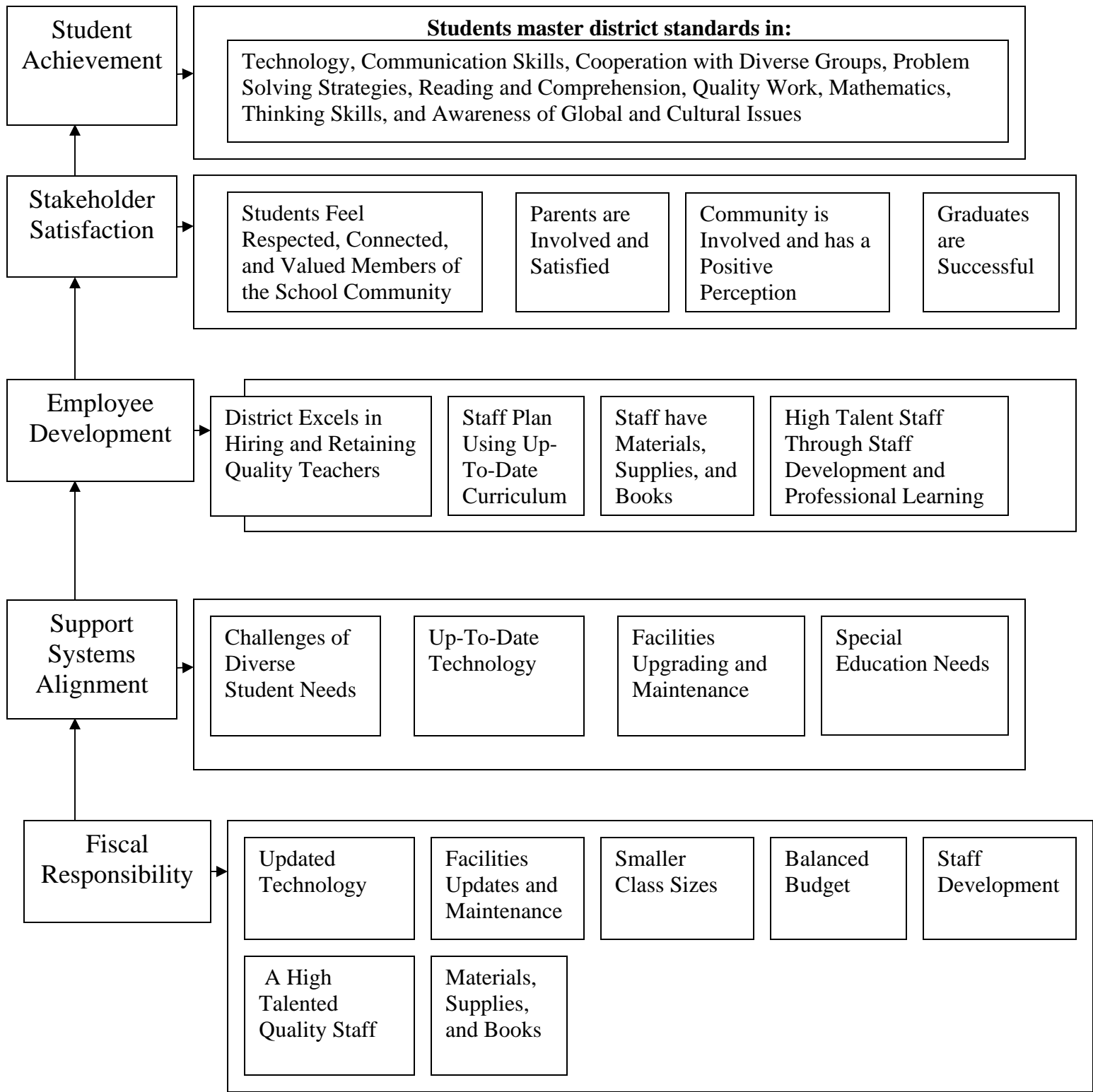
Constituent Satisfaction: Students, community members, and district staff were determined to be primary constituents in this strategic planning process. These constituent groups were given multiple opportunities to participate in the process. These constituent groups have determined satisfaction priorities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

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

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

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

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



Mt. Lebanon School District 2009-10 Budget

STATE LAWS - PUBLIC CODE OF 1949

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

Sch 507 General powers; taxation

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

Sch 508 Majority vote required; recording

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

Adopting textbooks.

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

Appointing tax collectors and other appointees.

Adopting the annual budget.

Levying and assessing taxes.

Purchasing, selling or condemning land.

Locating new buildings or changing the locations of old ones.

Dismissing a teacher after a hearing.

Creating or increasing any indebtedness.

Adopting courses of study.

Establishing additional schools or departments.

Designating depositories for school funds.

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

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

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

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

Sch 601 Information to incoming directors for tax levy and budget

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

Sch 602 Tax levies

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

Sch 603 Only one annual tax levy

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

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

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

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

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

Sch 671 Fiscal Year

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

Sch 672 Tax levy; limitations

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

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

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

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

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

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

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

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

A RESOLUTION

By the Board of School Directors of the Mt. Lebanon School District adopting a budget for the school fiscal year 2009-2010, 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, 2009 in said School District, fixing the millage thereof, providing for the payment thereof by installments, and establishing a penalty for late payment thereof:

BE IT RESOLVED, that the budget of the Mt. Lebanon School District, as was proposed at a meeting of the Board of School Directors of the District held on January 19, 2009, as amended and proposed at a meeting of the Board of School Directors of the District held on April 13, 2009, 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, 2009 (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, 2009. 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 24.11 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 \$2.411 on each \$100.00 of assessed valuation of such taxable real property. Of said millage 15.81 mills or \$1.581 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 2.30 mills or \$.230 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 6.00 mills or \$.600 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 \$7,944 for each eligible homeowner as a result of the receipt by the District of gambling tax funds pursuant to Act 1 of 2006; and

BE IT FURTHER RESOLVED, that notice of said real estate tax be mailed by the Tax Collector

of the School District to all taxables within 30 days after receiving the tax duplicate from the School District; and

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

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

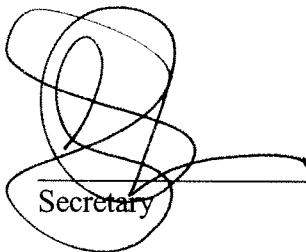

BE IT FURTHER RESOLVED, that in the event a taxpayer shall fail to evidence an intention to pay on the installment plan as herein provided, the taxes shall become due and payable and be collected in accordance with and subject to the discount, penalties and interest as provided by existing laws; and

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

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

ADOPTED this 18th day of May 2009.

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 2009-10 Budget

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(1) Governmental Funds:

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

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

Capital Projects Funds:

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

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

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

(2) Proprietary Funds:

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

(3) Fiduciary Funds:

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

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

Measurement Focus and Basis of Accounting

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

Mt. Lebanon School District 2009-10 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

2009-10 Budget

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

- (v) Tuition Revenue: Tuition is due from other school districts and non residents utilizing the School District's instructional services. Revenue is recognized for services rendered to the extent they are considered collectible.
- (vi) Expenditures:
 - Textbooks Inventory--Textbooks are recorded as instructional expenditures of the General Fund when consumed. An annual estimate of the year-end inventory cost value is made,
 - approximating the first-in, first-out method of inventory valuation which assumes a five-year average life and applies a value factor to purchases of textbooks over the last five years.
 - Other--Expenditures for insurance and similar services extending over more than one accounting period are accounted for as expenditures during the period of usage. Interest and discount accretion on long-term debt are recognized as an expenditure on the due date of the payment.

Accrual Basis of Accounting

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

Budgets

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

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

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

Encumbrances

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

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

Mt. Lebanon School District 2009-10 Budget

POLICIES AND PRACTICES

BUDGET DEVELOPMENT - GENERAL FUND

Development of this budget began in the Spring of 2008 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 2009-10 Budget.

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

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

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

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

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

Public hearings were held with the School Board and televised so residents could consider the budget offerings. A newsletter was sent to all residents on the budget progress. The Preliminary Budget was approved in February 2009 as was required by a State law called Act 1 of 2006. Audit/Finance Committee meetings were held through the spring to share specific information with the community. These meetings were televised for community members unable to attend. The final budget was approved by the Board on May 18, 2009.

BUDGET DEVELOPMENT - CAPITAL PROJECTS FUND

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

Mt. Lebanon School District 2009-10 Budget

POLICIES AND PRACTICES (Continued)

BUDGET DEVELOPMENT - FOOD SERVICE FUND

The budget for the Food Service Fund is presented by the food service department management staff to the administration for review and revision. Since the food service operation must be self-supporting, prices of student lunches, a-la-carte costs and marketing plans must cover all anticipated costs of operations. If this will not occur at the current level of operation, then strategies to overcome the problem are developed prior to Board approval of the budget. Over the past years, we decided to increase the nutritional value of the food offered to the students and provide a greater variety of monthly food offerings. The price of our meal plan is expected to be \$2.00 again for 2009-10. 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.

Since we have little neighborhood elementary schools, we have never offered a lunch program at those sites. Children have been encouraged to go home for lunch. Because a number of families have both parents working outside the home, we have an increasing number of students staying for lunch. New for 2008-09 was a pilot program offering bag lunches to our elementary school students at two sites. These lunches were offered at \$1.75 per meal. This program was very successful, so we plan to expand it to all other elementary schools in January 2012.

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 on the Middle Schools and Elementary Renovation Projects. Funds, when needed, either come from an appropriation of the General Fund, or from the proceeds of refinanced bonds as may be approved by the Board. The High School Renovation Project is not anticipated to have bonds issued until late 2009 or early 2010. No bond payments are anticipated to be due on these bonds until the 2010-11 school year.

BUDGET MANAGEMENT

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

COMMUNITY INPUT

This District enjoys numerous opportunities to meet with community groups through informal discussion forums on specific topics and Ad Hoc resident advisory committees established for special purposes. This interaction not only provides the Board and administration with a finger on the pulse of changing community values and needs, but also expands the "expert" advice available before decisions are made.

Mt. Lebanon School District 2009-10 Budget

POLICIES AND PRACTICES (Continued)

LEGAL REQUIREMENTS

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

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

THE COMMUNITY

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

In 2007, according to the Mt. Lebanon Municipality the average price for housing in Mt. Lebanon climbed to \$223,377. It is possible to purchase a home in Mt. Lebanon in the \$100,000-\$150,000 or the \$500,000-\$1,000,000 range. Over the past 5 years, residential sales prices have increased 17.5%, an average of 3.5% annually.

Although the community is over 95% developed, attention is paid to update and replace older properties. Two major properties are being developed for housing and for short term living accommodations. Property in the center of town will be developed for a 100 unit extended stay hotel and additional parking. A 72 unit condominium is planned in the same corridor with a post development cost of about \$37 million. Additionally, second floor space above the business district is being approved for condominiums as a part of the municipal strategic plan.

The Mt. Lebanon School District continues to garner state and national recognition for its high performing schools. Washington Elementary School was named a National Blue Ribbon School in 2004-05. Lincoln Elementary School was named a National Blue Ribbon School in 2000-01 and 2002-03. In 1998-99 Mt. Lebanon High School was the recipient of its third National Blue Ribbon Award for excellence from the U.S. Department of Education and was given special recognition for the Fine Arts program. It also has the distinction of being the only high school in the state of Pennsylvania to be honored with this award three times. The Pittsburgh Business Times ranked the Mt. Lebanon School District #1 in their Guide to Western Pennsylvania Schools. The Mt. Lebanon School District topped the Pittsburgh Business Times' list of 106 public school districts in the seven county region based on three years of State test scores. Expansion Management Magazine rated the Mt. Lebanon School District one of the top school districts in the country with a Gold Metal rating for outstanding academic achievement in their Education Quotient 2005. The Mt. Lebanon School District was named an "Outperforming School District" on the new Standard and Poors "School Matters" website. Mt. Lebanon ranked in the top 47 districts in the State, outperforming demographically similar school districts in

Mt. Lebanon School District 2009-10 Budget

POLICIES AND PRACTICES (Continued)

reading and math proficiency for three consecutive years (2001-02; 2002-03; 2003-04). Mt. Lebanon High School was awarded the Educational Theatre Association 2003 Outstanding School Award. Only six schools nationwide were selected for this honor. In 2000, the school district received the National School of Character Award. Mt. Lebanon was the only district in the nation to receive this award.

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

The commercial and business areas within the community are diverse and offer a prospective business a wealth of opportunity. There are small neighborhood commercial districts, a strong central and identifiable downtown area and mall-like developments. The area provides access to a regional market well in excess of one million persons. Mt. Lebanon is within minutes of world class cultural educational, recreational facilities and professional sports events. Mt. Lebanon is strategically located six miles southwest of the city of Pittsburgh, which ranks ninth nationally in the number of Fortune 500 head-quarters and fourth as a national financial center. With more than 100 universities and corporate centers, Pittsburgh is also one of the nation’s leaders in research and development. Pittsburgh is a leading center for software engineering, robotics, artificial intelligence, advanced materials and bio-medicine.

THE SCHOOL PROGRAM

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

The school system includes seven elementary schools, two middle schools and one high school. The total enrollment for 2009-10 is projected to be 5,259; 2,294 at the elementary level; 1,209 at the middle schools; and 1,756 at the senior high. Continuing education and other after-school uses of the buildings are encouraged. Many community activities are centered around school facilities. All-weather play areas are provided at each building and organized after-school programs are operated in each community area. Summer recreation programs are established through the Mt. Lebanon Department of Parks and Recreation and through the District's summer school program. Extensive facilities at building sites make possible a broad range of activities for both school and community interests.

Complete cafeterias are provided for secondary students. Lunchroom facilities are available in the elementary buildings for students who bring their lunches since our small neighborhood elementary schools allow many children to go home for lunch. Pilot elementary lunch programs in 2009 and will implement in all elementary schools in January 2010.

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.

Mt. Lebanon School District 2009-10 Budget

POLICIES AND PRACTICES (Continued)

The 2008-09 District staff included 421.20 certificated teachers, 30.50 administrators, 22.5 specialists, 8 administrative assistants, 61.56 secretarial staff, 69.25 custodians, 7 head custodians, 23.39 cafeteria workers and 45.50 support employees (personal care assistants and health service aides). 74% of the teaching staff have at least a master's degree. The average teacher's salary was \$64,448 in 2008-09, with a beginning salary of \$42,057 and a maximum for a teacher with a master's degree of \$91,919. The teaching staff works a 194 1/2 day work year.

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

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. Support services include audiovisual aids, psychological services, guidance, and pupil health services.

Provisions are made for the learning needs of children with disabilities. The services include programs for speech and language disabilities, adapted physical education, visually and hearing impairments, life skills, social and emotional disabilities, gifted, and learning disabled. 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 progress through the district's mainstream curriculum. This extensive curriculum includes options and alternatives which have been created and refined to provide opportunities for differing groups of children.

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 multi-cultural artifacts in elementary art. An adult education program is conducted in keeping with community interest. At the present time approximately 1,700 persons are taking advantage of this service. Late afternoon and evening activity programs are provided and supervised by the school district. A program by the University of Pittsburgh is also available to district residents.

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

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

Health services, as required by the State Department of Health and the Department of Education, are provided. Annual physical examinations are required of each pupil enrolled in grades 1, 6, and 11, and of all new out-of-state students. Annual hearing examinations are given to each

Mt. Lebanon School District 2009-10 Budget

POLICIES AND PRACTICES (Continued)

pupil in kindergarten, 1st, 2nd, 3rd, 7th and 11th grades and to all new out-of-state students. Vision checks are given to pupils in kindergarten through grade 12 annually. Dental examinations are given each year in grades 1, 3 and 7.

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

STRATEGIC PLAN INITIATIVE AND PROGRESS

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

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

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

The mission of the Mt. Lebanon School District is “To provide the best education possible for each and every student “. Five major goal areas were identified: Student Achievement, Constituent Satisfaction, Employee Development, Alignment of Support Staff and Fiscal Responsibility. Twenty-two process targets were also identified. These process targets will help us to focus on particular areas. During the 2005-2006 school year, administrators were assigned responsibility for each target. Each target team began working on their assignment by utilizing the PDSA (Plan, Do, Study, Act) cycle. Teams began to develop operational definitions of key teams, standardize and align major processes, select the metrics that will be used to assess progress, and gather baseline data. We will continue the PDSA process in the 2009-2010 school year.

LONG-TERM FINANCIAL POLICIES

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

Mt. Lebanon School District 2009-10 Budget

POLICIES AND PRACTICES (Continued)

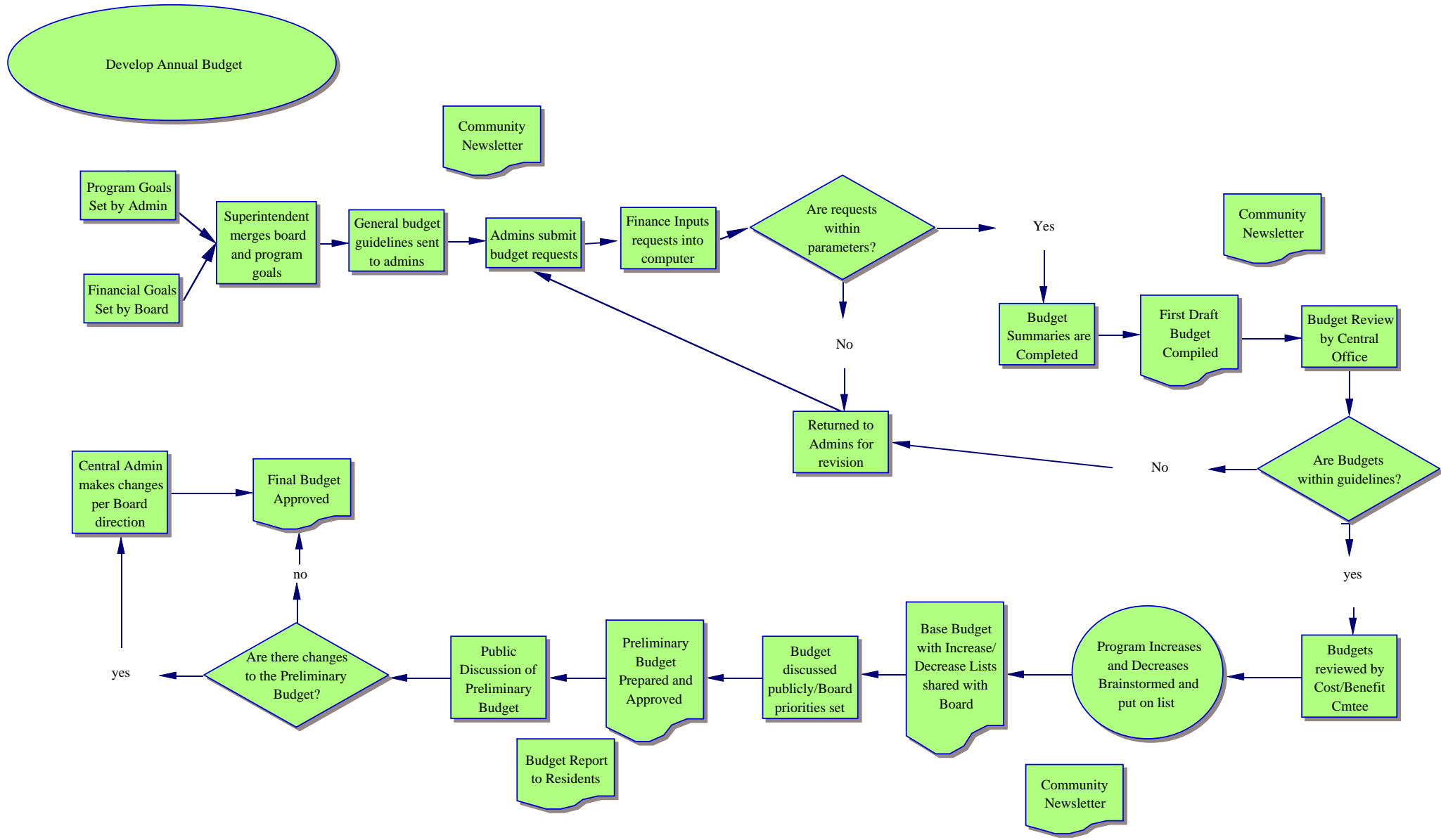
The General Fund Budget each year must balance revenues and expenditures without using the fund balance to offset operating costs. Budgets are to be drafted to include adequate funds to pay for all labor contracts, outsourced contracts and debt service payments. Essential funds for building operations and necessary supplies are to be included in the budget. Continued attention to energy conservation to limit utility bills has been a focus and is to continue into the future. All budgets in recent years have been balanced in this method.

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

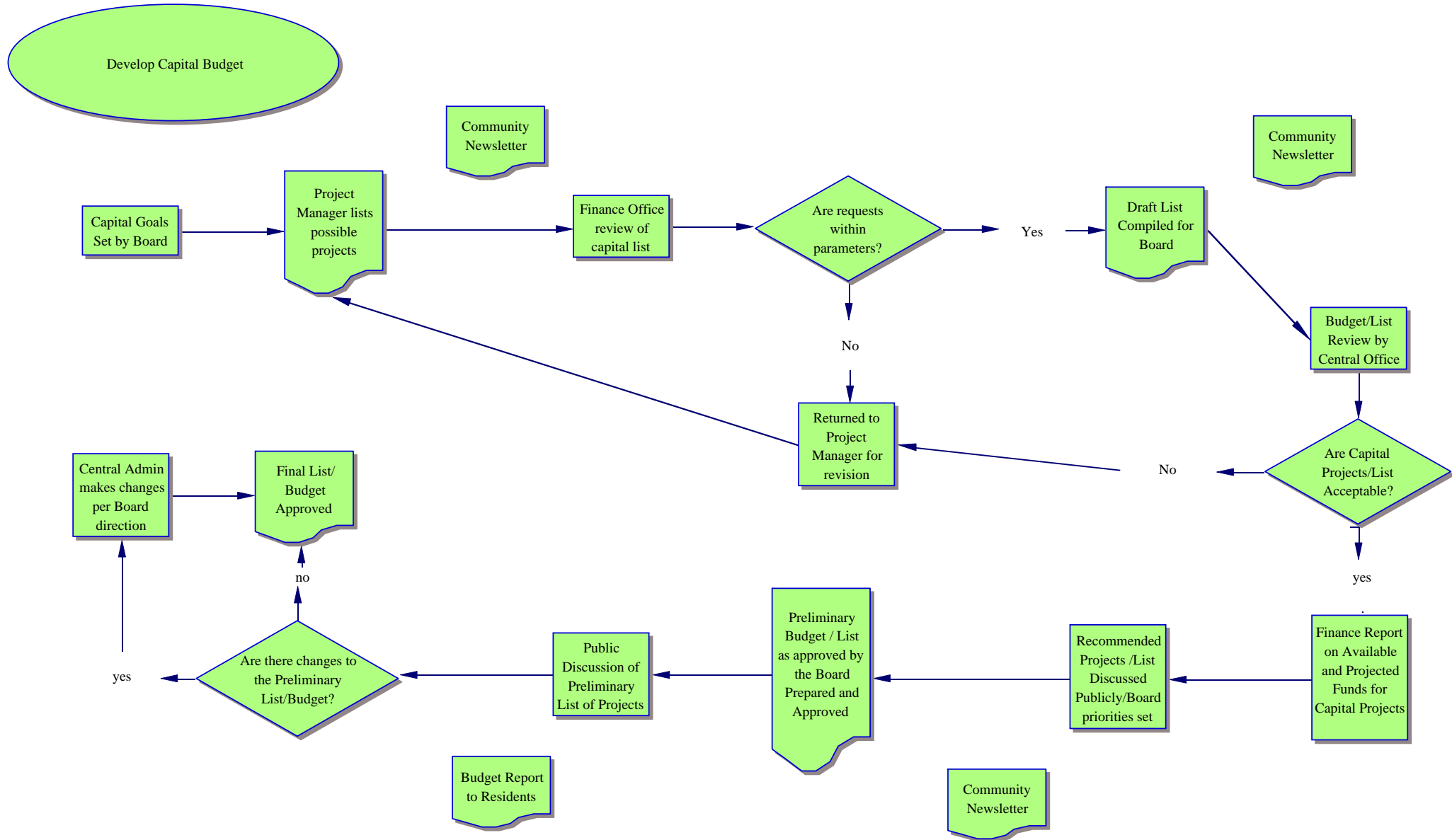
Additionally, at the conclusion of each year's financial audit, an unreserved, undesignated fund balance of 6% of the subsequent year's expenditure budget must be maintained in the General Fund. This is set in Board Policy, a copy of which is included in this section of the budget. Excess funds beyond 6% of the subsequent year budget are to be transferred to the Capital Project Fund or other funds as approved by the Board. If there is a deficiency of funds to maintain the 6%, it is to be made up through a supplement in the following year's budget appropriation. These policies and practices are to provide assurance to our current and future residents and bond holders that our Moody's bond rating will remain at a healthy Aa2 and Standard & Poors AA or better rating.

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

Mt. Lebanon School District Budgeting Flow Chart - General Fund



Mt. Lebanon School District Budgeting Flow Chart - Capital Fund



**MT. LEBANON SCHOOL DISTRICT
REVISED SCHOOL CALENDAR
2009-2010**

School Closed



Clerical Day



Curriculum Night



Teachers' In-service



AUGUST 2009

M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	• 25	26	27	28
31				

SEPTEMBER 2009

M	T	W	T	F
	1	2	• 3	4
7	8	9	10	11
14	15	• 16	• 17	18
21	22	• 23	• 24	25
28	29	• 30		

OCTOBER 2009

M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

NOVEMBER 2009

M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

DECEMBER 2009

M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

JANUARY 2010

M	T	W	T	F
				1
4	5	6	• 7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

FEBRUARY 2010

M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26

MARCH 2010

M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

APRIL 2010

M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	• 29	30

MAY 2010

M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

JUNE 2010

M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

Curriculum Nights

Aug. 25 - Foster K-1
 Sept. 3 - Foster 2-5
 Sept. 3 - Howe
 Sept. 16 - Lincoln
 Sept. 17 - Washington
 Sept. 17 - Jefferson Elem.
 Sept. 23 - Markham K-2
 Sept. 24 - Hoover
 Sept. 30 - Markham 3-5
 Jan. 7 - High School
 April 29 - JMS and MMS

August 17 -	In-Service Secondary and Elementary
August 18 -	In-Service Secondary and Elementary
August 19 -	In-Service Elementary; Clerical Secondary
August 20 -	Clerical Secondary and Elementary
August 24 -	First Day of School for Students
September 7 -	Labor Day
September 28 -	Yom Kippur
October 30 -	In-Service Secondary and Elementary
November 2 -	In-Service Secondary and Elementary
November 3 -	In-Service Secondary; Clerical Elementary
November 26- 30 -	Thanksgiving Recess
December 24-January 1 -	Holiday Recess
January 18 -	In-Service Secondary and Elementary
January 19 -	Clerical Secondary and Elementary
February 12 -	In-Service Secondary and Elementary
February 15 -	Mid-Winter Recess - First Snow Make up Day
March 29-April 2 -	Spring Recess
May 17 -	In-Service Secondary and Elementary
May 18 -	In-Service Secondary and Elementary
May 31 -	Memorial Day
June 10 -	Last Day of School for Students
June 11 -	Clerical-Secondary and Elementary - Second Snow Make up Day
June 14 -	Third Snow Make up Day
June 15 -	Fourth Snow Make up Day

	Teacher Days	Student Days
August	10	6
September	20	20
October	22	21
November	18	16
December	17	17
January	20	18
February	19	18
March	20	20
April	20	20
May	20	18
June	9	8
Total	195	182

In accordance with Pennsylvania School Code 24 PS 15-1502, "Days schools not to be kept open," the following days are considered official local school district holidays by the Mt. Lebanon School District: December 24, 28, 29, 30, 31

APPROVED BY THE SCHOOL BOARD ON 12/15/08

REVISION APPROVED BY THE SCHOOL BOARD ON 5/18/09

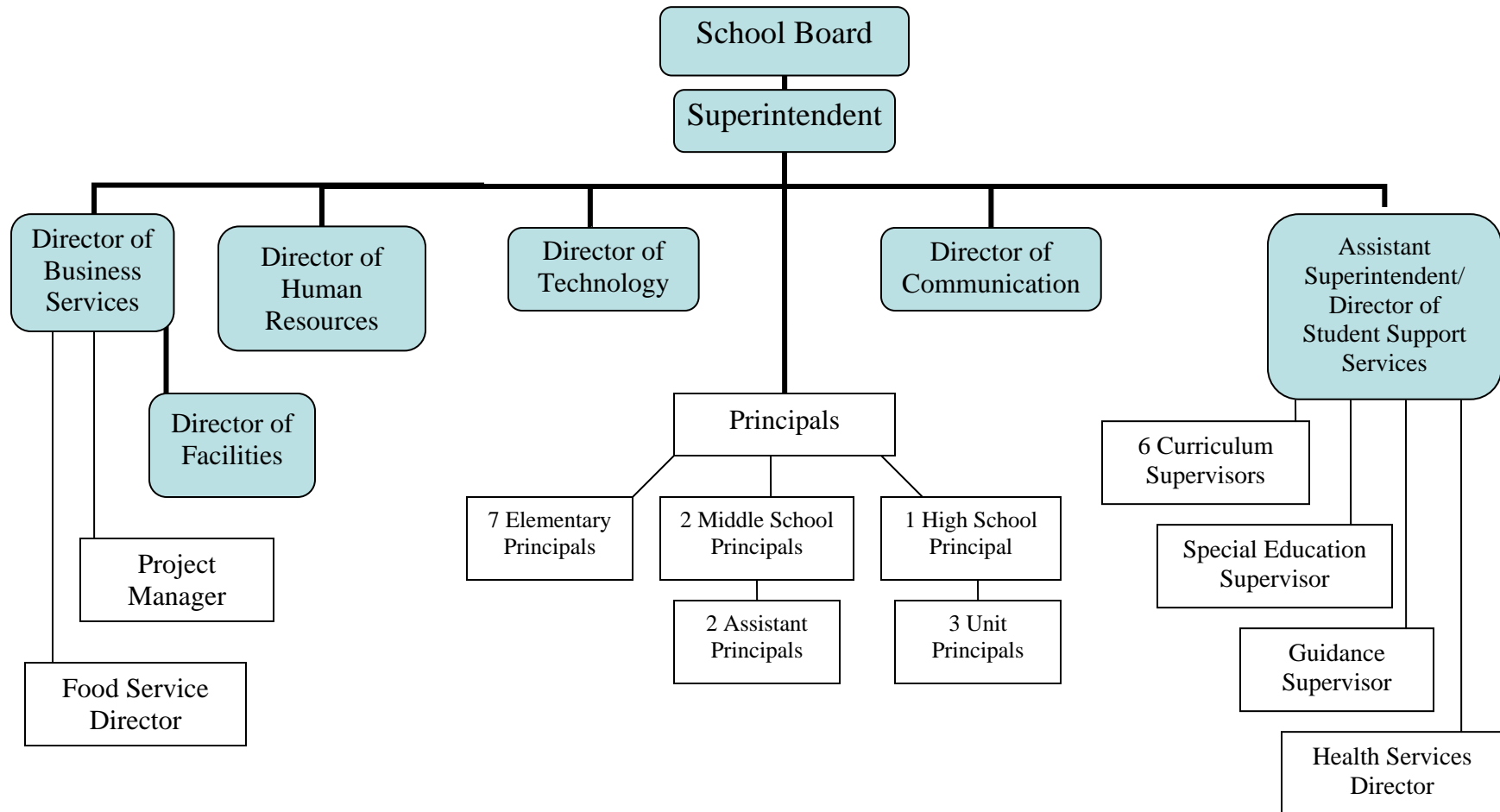
Mt. Lebanon School District 2009-10 Budget

BUDGET TIMELINE

May	Strategic Plan reviewed to determine district goals.
Summer	Annual district performance report published.
August	Management staff reviews and refines strategic plan and prepares individual annual goals. Individual administrator goal and planning conferences begin.
September	Superintendent reviews strategic plan and district goals with all staff and community. Determination of existing revenue trends and exploration of options among alternative revenue sources.
January	First draft of budget forecast pages prepared by central office staff following input from all staff and administrators utilizing strategic plan priorities, including enrollment forecasts. Focus groups held (every other year). Board sets educational and financial goals for upcoming school year. Newsletters are sent to all residents outlining the budget process.
February	Central office plans for annual budget preparation based upon forecast, strategic plan parameters and educational goals. Preliminary budget approved by the School Board per Act 1 timeline. Cost/Benefit Committee established to review budget requests and current programming to recommend increases and decreases to budget.
March	District-wide increases and reductions prioritized based on educational priorities. Public meetings held with board on budget requests. All meetings are televised. All handouts are placed on website.
April	Board approves Proposed Final Budget. Public begins study of Final Budget for public approval at May board meeting; which includes televised public meetings.
May	Board considers revisions to Proposed Final Budget. Budget Report is placed on Website. Public approval of final budget and implementation occurs.



Mt. Lebanon School District Organization Chart



FINANCIAL SECTION

SUMMARY OF ALL FUNDS

**Mt. Lebanon School District
2009-10 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 89% of all expenditures of the school district and is the only budget that is legally required in Pennsylvania. This year's budget reflects slightly less funding than the prior year, and is the only budget under which taxes are levied. 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 elementary school renovations. This fund accounts for all spending of these funds as well as other funds designated for capital needs. A detailed listing of projects is included in this section of the budget.

SPECIAL REVENUE FUND

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

TRUST AND AGENCY FUNDS

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

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

PROPRIETARY/FOOD SERVICE FUND

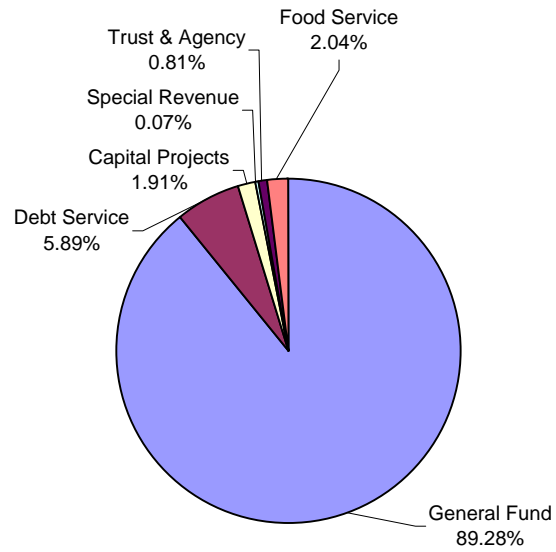
The Food Service Fund is a Proprietary Fund and as such is accounted for on the full accrual basis of accounting. As a Proprietary Fund, food service is to be self-supporting and determines profitability at year-end. The major revenue source is sale of food to students. Federal and state grants are utilized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

Mt. Lebanon School District 2009-10 Budget

SUMMARY OF ALL FUNDS

Fund	Beginning Fund Balance July 1, 2008	Revenues	Expenses or Expenditures and Fund Transfers	Ending Fund Balance June 30, 2009
General Fund	\$ 9,006,321	\$ 72,285,270	\$ 72,285,270	\$ 9,006,321
Debt Service	52,939	4,767,627	4,767,627	52,939
Capital Projects	5,361,949	1,065,000	1,549,195	4,877,754
Special Revenue	37,380	51,000	60,000	28,380
Trust & Agency	100,296	657,500	656,000	101,796
Food Service	521,061	1,793,627	1,650,431	664,257
Totals	\$ 15,079,945	\$ 80,620,024	\$ 80,968,522	\$ 14,731,447

SUMMARY OF ALL FUNDS



**Mt. Lebanon School District
2009-10 Budget**

SUMMARY OF ALL FUNDS BY FUND

	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	TRUST & AGENCY	FOOD SERVICE	TOTAL
Revenues:							
Real Estate Tax	\$ 48,240,359						\$ 48,240,359
Earned Income Tax and Occupation Tax	5,932,317						5,932,317
Realty Transfer Tax	500,000						500,000
Liened Tax	1,000,000						1,000,000
Public Utility Tax	80,000						80,000
Earnings on Investments	550,000		\$ 65,000	\$ 1,000	\$ 5,500	\$ 8,000	629,500
Fees	111,000					1,619,627	1,730,627
Tuition/IDEA Funding	742,810						742,810
Athletic Receipts and Other	60,000			50,000	652,000		762,000
State Subsidies (includes gaming allocation)	13,923,462					14,000	13,937,462
Federal Grants excluding IDEA Funding	1,145,322					88,000	1,233,322
Total Revenues	72,285,270	\$ -	65,000	51,000	657,500	1,729,627	74,788,397
Expenditures and Reserves:							
Salaries	41,258,784					464,145	41,722,929
Fringe Benefits	13,219,747					66,616	13,286,363
Contracted Services	3,216,931						3,216,931
Repairs & Maintenance	1,363,426		1,370,795	60,000		60,000	2,854,221
Tuition, Transportation, Insurance	3,317,176						3,317,176
Supplies	1,318,749				650,000	994,670	2,963,419
Utilities	1,862,018						1,862,018
Books	508,954						508,954
Equipment	690,275		178,400				868,675
Fees and Fixed Charges	69,095	4,767,627			6,000	65,000	4,907,722
Reserve for Operations*	200,000						200,000
Joint Venture Debt	55,694						55,694
Federal Program Reserve*	165,000						165,000
Stimulus Fund Reserve	202,518						202,518
Subtotal Expenditures	67,448,367	4,767,627	1,549,195	60,000	656,000	1,650,431	76,131,619
Fund Transfers and Other Financing Sources (Uses)							
Transfer to Other Funds	4,836,903						4,836,903
Transfer from Other Funds		4,767,627	1,000,000			64,000	5,831,627
Revenue Over (Under) Expenditures Including Other Financing Sources (Uses)	-	-	(484,195)	(9,000)	1,500	143,196	(348,499)
Beginning Fund Balance	9,006,321	52,939	5,361,949	37,380	100,296	521,061	15,079,945
Ending Fund Balance	\$ 9,006,321	\$ 52,939	\$ 4,877,754	\$ 28,380	\$ 101,796	\$ 664,257	\$ 14,731,447

**Mt. Lebanon School District
2009-10 Budget**

SUMMARY OF ALL FUNDS BY YEAR

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Budget
Revenues:					
Real Estate Tax (includes liens)	\$ 48,883,771	\$ 49,557,411	\$ 50,615,890	\$ 48,341,427	\$ 49,240,359
Earned Income Tax and Occupation Tax	5,334,968	5,743,902	6,053,990	5,972,317	5,932,317
Realty Transfer Tax	842,257	720,672	689,115	850,000	500,000
Public Utility Tax	79,024	86,299	81,464	80,000	80,000
Earnings on Investments	1,491,537	1,952,217	1,398,214	1,060,500	629,500
Fees	1,275,734	1,330,413	1,340,524	1,510,726	1,730,627
Tuition/IDEA Funding	234,921	854,336	722,155	742,810	742,810
Athletic Receipts and Other	1,321,550	717,915	778,020	742,000	762,000
State Subsidies (includes gaming allocation)	11,014,132	12,451,565	12,706,326	14,593,570	13,937,462
Federal Grants excluding IDEA Funding	385,829	730,356	772,350	781,172	1,233,322
Total Revenues	70,863,723	74,145,086	75,158,048	74,674,522	74,788,397
Expenditures and Reserves:					
Salaries	36,456,146	38,459,128	39,324,699	40,869,444	41,722,929
Fringe Benefits	11,780,413	12,949,831	13,700,416	13,675,666	13,286,363
Contracted Services	3,715,834	4,185,330	4,066,145	3,939,980	3,216,931
Repairs & Maintenance	13,312,410	2,582,294	3,358,160	2,755,566	2,854,221
Tuition, Transportation, Insurance	2,556,699	3,126,996	2,989,697	3,195,592	3,317,176
Supplies	2,252,482	2,181,986	2,220,029	2,377,108	2,963,419
Utilities	1,539,553	1,701,122	1,784,419	1,876,518	1,862,018
Books	642,819	764,987	795,566	640,913	508,954
Equipment	1,054,330	1,333,639	1,327,302	1,441,049	868,675
Fees and Fixed Charges	5,447,579	5,120,118	5,128,731	5,142,573	4,963,416
Reserve for Operations*				200,000	200,000
Stimulus Fund Reserve					202,518
Federal Program Reserve*				165,000	165,000
Subtotal Expenditures	78,758,265	72,405,431	74,695,164	76,279,408	76,131,619
Fund Transfers and Other Financing Sources (Uses)					
Transfer to Other Funds	4,718,733	6,344,547	7,753,285	5,021,706	4,836,903
Transfer from Other Funds	4,718,733	6,344,547	7,753,285	5,021,706	5,831,627
Bond Proceeds	241,050		-	-	
Proceeds from Sale of Land	98,705				
Revenue Over (Under) Expenditures Including Other Financing Sources (Uses)	(7,653,492)	1,739,655	462,884	(1,604,886)	(348,499)
Beginning Fund Balance	60,875,683	53,222,191	54,961,846	55,424,730	15,079,945
Ending Fund Balance	\$ 53,222,191	\$ 54,961,846	\$ 55,424,730	\$ 53,819,844	\$ 14,731,447

GENERAL FUND

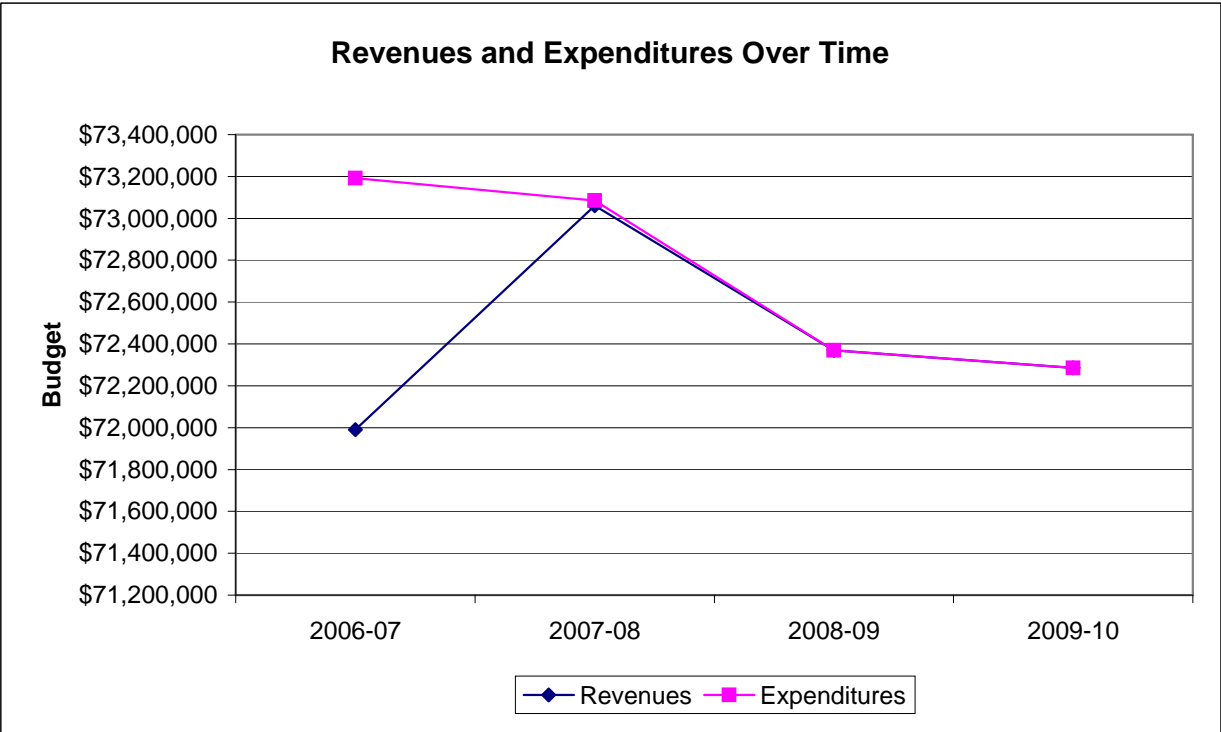
Mt. Lebanon School District 2009-10 Budget

GENERAL FUND SUMMARY

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Budget
Revenues:					
Real Estate Tax	\$ 47,577,189	\$ 48,276,652	\$ 48,300,998	\$ 46,914,427	\$ 48,240,359
Earned Income Tax and Occupation Tax	5,334,968	5,743,902	6,053,990	5,972,317	5,932,317
Realty Transfer Tax	842,257	720,672	689,115	850,000	500,000
Liened Tax	1,306,582	1,280,759	2,314,892	1,427,000	1,000,000
Public Utility Tax	79,024	86,299	81,464	80,000	80,000
Earnings on Investments	1,245,856	1,711,371	1,322,214	981,000	550,000
Fees	116,995	120,461	94,273	90,000	111,000
Tuition/IDEA Funding	234,921	854,336	722,155	742,810	742,810
Athletic Receipts and Other	694,072	109,659	101,020	40,000	60,000
State Subsidies (includes gaming allocation)	11,000,869	12,438,395	12,692,326	14,579,570	13,923,462
Federal Grants excluding IDEA Funding	290,511	648,038	688,350	693,172	1,145,322
Total Revenues	68,723,244	71,990,544	73,060,797	72,370,296	72,285,270
Expenditures and Reserves:					
Salaries	36,039,333	38,034,370	38,887,198	40,418,818	41,258,784
Fringe Benefits	11,732,145	12,888,868	13,637,624	13,610,990	13,219,747
Contracted Services	3,134,818	3,607,657	3,414,145	3,283,980	3,216,931
Repairs & Maintenance	1,464,842	1,276,462	1,312,310	1,413,385	1,363,426
Tuition, Transportation, Insurance	2,494,074	3,062,475	2,929,697	3,135,592	3,317,176
Supplies	1,443,945	1,370,936	1,384,647	1,465,696	1,318,749
Utilities	1,539,553	1,701,122	1,784,419	1,876,518	1,862,018
Books	642,819	764,987	795,566	640,913	508,954
Equipment	881,964	1,232,738	1,076,139	1,022,829	690,275
Fees	56,448	59,355	71,785	68,590	69,095
Reserve for Operations*		-	-	200,000	200,000
Joint Venture Debt		34,140	38,060	46,279	55,694
Federal Program Reserve*		-	-	165,000	165,000
Stimulus Fund Reserve		-	-	-	202,518
Subtotal Expenditures	59,429,941	64,033,110	65,331,590	67,348,590	67,448,367
Program Changes*	\$70,497 incl above	\$358,708 incl above	\$202,310 incl above	\$153,700 incl above	none
Fund Transfers:					
Transfer to Debt Service Fund	4,741,816	4,919,745	4,914,049	4,956,706	4,771,903
Transfer to Food Service Fund	63,738	64,521	67,099	65,000	65,000
Transfer to Capital Projects Fund	1,671,614	4,174,654	2,772,137	-	-
Total Expenditures, Reserves, Transfers	65,907,109	73,192,030	73,084,875	72,370,296	72,285,270
Beginning Fund Balance	7,415,746	10,231,881	9,030,395	9,006,321	9,006,321
Ending Fund Balance	\$ 10,231,881	\$ 9,030,395	\$ 9,006,321	\$ 9,006,321	\$ 9,006,321

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

*Audited numbers have these costs included in other categories.



MT LEBANON SCHOOL DISTRICT
FORECAST OF BUDGETED EXPENDITURES

April 2009 - five year look
no hs debt-no change in PSERS
No change in assessment

	Audited 2007-08		Budgeted 2008-09		Budgeted 2009-10		Forecasted 2010-11		Forecasted 2011-12		Forecasted 2012-13		Forecasted 2013-14		Forecasted 2014-15	
REVENUES	\$ 73,060,797	100%	\$ 72,370,295	100%	\$ 72,285,270	100%	\$ 80,053,840	100%	\$ 84,899,693	100%	\$ 96,281,591	100%	\$ 100,895,824	100%	\$ 104,390,378	100%
Real Estate Tax	48,300,998	66%	46,914,427	65%	48,240,359	67%	55,945,190	70%	59,644,414	70%	66,315,378	69%	69,618,923	69%	72,143,454	69%
Earned Income Tax	6,053,990	8%	5,882,317	8%	5,882,317	8%	6,058,787	8%	6,240,550	7%	6,427,767	7%	6,620,600	7%	6,819,218	7%
Other Taxes	3,085,471	4%	2,357,000	3%	1,580,000	2%	1,605,000	2%	1,731,250	2%	1,763,813	2%	1,798,003	2%	1,833,903	2%
Investment Earnings	1,322,214	2%	981,000	1%	550,000	1%	1,026,667	1%	1,191,667	1%	1,227,417	1%	1,264,239	1%	1,302,166	1%
Other Local Income	413,097	1%	458,810	1%	459,810	1%	463,840	1%	467,965	1%	472,187	0%	476,510	0%	480,935	0%
State	12,692,326	17%	12,879,121	18%	12,225,227	17%	13,288,542	17%	13,941,373	16%	18,375,732	19%	19,401,258	19%	20,077,248	19%
Federal (incl stimulus funds)	1,192,701	2%	1,197,172	2%	1,649,322	2%	1,665,815	2%	1,682,473	2%	1,699,298	2%	1,716,291	2%	1,733,454	2%
Gaming Fund Allocation			1,700,448	2%	1,698,235	2%										
EXPENDITURES	\$ 73,084,875	100%	\$ 72,370,296	100%	\$ 72,285,270	100%	\$ 80,053,840	100%	\$ 84,899,693	100%	\$ 96,281,591	100%	\$ 100,895,824	100%	\$ 104,390,378	100%
Salaries	38,887,198	53%	40,418,818	56%	41,258,784	57%	42,496,548	53%	44,196,409	52%	45,522,302	47%	47,343,194	47%	48,763,490	47%
Fringe Benefits	13,637,624	19%	13,610,990	19%	13,219,747	18%	15,432,858	19%	17,167,243	20%	26,436,073	27%	28,925,106	29%	30,684,420	29%
Contracted Services	3,414,145	5%	3,283,980	5%	3,216,931	4%	3,249,100	4%	3,281,591	4%	3,314,407	3%	3,347,551	3%	3,381,027	3%
Repair & Maintenance	1,312,310	2%	1,413,385	2%	1,363,426	2%	1,390,695	2%	1,418,508	2%	1,446,879	2%	1,475,816	1%	1,505,332	1%
Transp,Tuition,Insur	2,929,697	4%	3,135,592	4%	3,317,176	5%	3,383,520	4%	3,451,190	4%	3,520,214	4%	3,590,618	4%	3,662,430	4%
Supplies	1,384,647	2%	1,425,696	2%	1,318,749	2%	1,331,936	2%	1,345,256	2%	1,358,708	1%	1,372,295	1%	1,386,018	1%
Utilities	1,784,419	2%	1,901,518	3%	1,862,018	3%	1,936,499	2%	2,013,959	2%	2,134,796	2%	2,262,884	2%	2,398,657	2%
Books	795,566	1%	655,913	1%	508,954	1%	524,223	1%	539,949	1%	556,148	1%	572,832	1%	590,017	1%
Equipment	1,076,139	1%	1,022,829	1%	690,275	1%	697,178	1%	704,150	1%	711,191	1%	718,303	1%	725,486	1%
Fees	71,785	0%	68,590	0%	69,095	0%	69,786	0%	70,484	0%	71,189	0%	71,901	0%	72,620	0%
Federal Programs	-	0%	165,000	0%	165,000	0%	169,950	0%	175,049	0%	180,300	0%	185,709	0%	191,280	0%
Joint Venture Debt	38,060	0%	46,279	0%	55,694	0%	56,251	0%	56,813	0%	57,382	0%	57,955	0%	58,535	0%
Budgetary Reserves	-	0%	200,000	0%	200,000	0%	200,000	0%	200,000	0%	200,000	0%	200,000	0%	200,000	0%
Program Changes	\$202,310 incl above		\$153,700 incl above		none		-		-		-		-		-	
Transfer-Food Sys.	67,099	0%	65,000	0%	65,000	0%	65,650	0%	66,307	0%	66,970	0%	67,639	0%	68,316	0%
Transfer-Debt Svs/Capital Fnd	7,686,186	11%	4,956,706	7%	4,771,903	7%	9,049,648	11%	10,212,785	12%	10,705,034	11%	10,704,020	11%	10,702,750	10%
Stimulus Fund Reserve					202,518											
FINANCIAL SUMMARY																
Beginning Fund Balance	7,415,744		10,231,881		9,030,399		9,030,399		9,030,399		9,030,399		9,030,399		9,030,399	
Ending Fund Balance	10,231,881		9,030,399		9,030,399		9,030,399		9,030,399		9,030,399		9,030,399		9,030,399	
Undesignated Fund Balance	4,087,364		4,253,444		4,253,444		4,253,444		4,253,444		4,253,444		4,253,444		4,253,444	
Assessed Valuation	2,131,856,009		2,148,911,690		2,167,740,391		2,167,740,391		2,167,740,391		2,167,740,391		2,167,740,391		2,167,740,391	
Revenue per mill	2,050,127		2,041,466		2,071,493		2,071,493		2,071,493		2,071,493		2,071,493		2,071,493	
Millage Rate	23.56		23.81		24.11	0.30 millage increase	27.01	2.90	28.79	1.79	32.01	3.22	33.61	1.59	34.83	1.22
DEMOGRAPHICS																
Number of Students	5,416		5,294		5,259		5,236		5,218		5,239		5,256		5,299	
Per Pupil Cost	\$ 13,494	\$	13,670	\$	13,745	\$	15,289	\$	16,271	\$	18,378	\$	19,196	\$	19,700	

7,970,512 10% 8,189,356 10% 9,990,227 10% 10,813,886 11% 10,810,896

4,893,791 6% 4,962,451 6% 5,019,589 5% 5,013,317 5% 5,019,956

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

Final Budget		Budget/Budget								
18-May-09		Audited		Budgeted		Budgeted		Percent		
		2007-08		2008-09		2009-10		Increase		
REVENUES	\$	73,060,797	100%	\$	72,370,295	100%	\$	72,285,270	100%	-0.1%
Real Estate Tax		48,300,998	66%		46,914,427	65%		48,240,359	67%	2.8%
Earned Income Tax		6,053,990	8%		5,882,317	8%		5,882,317	8%	0.0%
Other Taxes		3,085,471	4%		2,357,000	3%		1,580,000	2%	-33.0%
Investment Earnings		1,322,214	2%		981,000	1%		550,000	1%	-43.9%
Other Local Income		413,097	1%		458,810	1%		459,810	1%	0.2%
State		12,692,326	17%		12,879,121	18%		12,225,227	17%	-5.1%
Federal (incl stimulus funds)		1,192,701	2%		1,197,172	2%		1,649,322	2%	37.8%
Gaming Fund Allocation					1,700,448	2%		1,698,235	2%	-0.1%
EXPENDITURES	\$	73,084,875	100%	\$	72,370,296	100%	\$	72,285,270	100%	-0.1%
Salaries		38,887,198	53%		40,418,818	56%		41,258,784	57%	2.1%
Fringe Benefits		13,637,624	19%		13,610,990	19%		13,219,747	18%	-2.9%
Contracted Services		3,414,145	5%		3,283,980	5%		3,216,931	4%	-2.0%
Repair & Maintenance		1,312,310	2%		1,413,385	2%		1,363,426	2%	-3.5%
Transp,Tuition,Insur		2,929,697	4%		3,135,592	4%		3,317,176	5%	5.8%
Supplies		1,384,647	2%		1,425,696	2%		1,318,749	2%	-7.5%
Utilities		1,784,419	2%		1,901,518	3%		1,862,018	3%	-2.1%
Books		795,566	1%		655,913	1%		508,954	1%	-22.4%
Equipment		1,076,139	1%		1,022,829	1%		690,275	1%	-32.5%
Fees		71,785	0%		68,590	0%		69,095	0%	0.7%
Federal Programs		-	0%		165,000	0%		165,000	0%	0.0%
Joint Venture Debt		38,060	0%		46,279	0%		55,694	0%	20.3%
Budgetary Reserves		-	0%		200,000	0%		200,000	0%	0.0%
Program Changes	\$202,310 incl above			\$153,700 incl above			none			
Transfer-Food Svs.		67,099	0%		65,000	0%		65,000	0%	0.0%
Transfer-Debt Svs/Capital Fnd		7,686,186	11%		4,956,706	7%		4,771,903	7%	-3.7%
Stimulus Fund Reserve		-	0%		-	0%		202,518	0%	
FINANCIAL SUMMARY										
Beginning Fund Balance	\$	7,415,744		\$	10,231,881		\$	9,030,399		
Ending Fund Balance		10,231,881			9,030,399			9,030,399		
Undesignated Fund Balance		4,087,364			4,253,444			4,253,444	5.9%	% of budget
Assessed Valuation		2,131,856,009			2,148,911,690			2,167,740,391		
Revenue per mill		2,050,127			2,041,466			2,071,493		
Millage Rate		23.56			23.81			24.11	0.30	Increase
										0.98 Act 1 limit
										1.77 w/ exceptions
DEMOGRAPHICS										
Number of Students		5,416			5,294			5,259	(0.01)	
Per Pupil Cost	\$	13,494		\$	13,670		\$	13,745	0.5%	

0.98 Act 1 limit
1.77 w/ exceptions

GENERAL FUND BUDGET

REVENUES

**Mt. Lebanon School District
2009-10 BUDGET**

**GENERAL FUND
REVENUE EXPLANATION**

LOCAL REVENUE:

REAL ESTATE TAX..... \$48,240,359

Budget for 2008-09 is \$46,914,427 net of gaming funds of \$1,700,448.

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	Percentage Collection
Assessed Value Per Tax Office (2/25/09):	\$ 2,167,740,391	
Less Historical % of Liens at Year End 1.8%:	39,019,327	
Less Large Known Delinquency (\$28,000,000):	28,000,000	
Plus estimated Asbury Heights Settlement	8,832,446	
Less successful appeals	1,000,000	
Equals Adjusted Assessed Value:	\$ 2,108,553,510	97.27%
Millage Rate:	24.41	
Collectible Taxes at Face Value:	\$ 51,466,315	
Percent of Taxes Paid at Discount:	85.2%	1.70%
Real Estate Tx net of discount - no Gaming Funds:	\$ 49,938,594	95.57%
Less Gaming Fund Rebates:	\$ 1,698,235	
Budget for Real Estate Taxes at 2009-10 Millage Rate:	\$ 48,240,359	

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 \$500,000 to support our programs. And since our other sources of revenue are not adjustable during the year, and most of our costs are fixed in staffing, we have few ways to make up that large a shortfall in our budget. As a result, estimates of this revenue source tend to be conservative so that we can prevent a shortfall if more homeowners fall behind on their tax payments than we have seen historically. If one reviews our historical collection rates, we eventually receive 99.9% of all real estate taxes. But in any given year, delinquencies range from 1.3% to 2.0 % (exclusive of one large known delinquency). In today's economy with people over-extending their credit beyond what they can afford, we can anticipate delinquencies to rise even if just slightly. It is interesting to note that the percent of taxes paid at discount has been decreasing in recent years from a high of 90.5% in fiscal 1998 to 85% in 2007. It is indicative of the desire of residents to hold onto their tax money as long as possible.

2009 creates an interesting economic situation for us in making a prediction in real estate tax. We are uncertain how an economy with declining market values and increasing foreclosures will force changes in the summary above which projects that taxes will be paid in the same manner as has been done in recent years. We will have to watch the number of assessment appeals through the spring to see if the estimated assessed value is too optimistic and gauge whether or not more liens will be carried over into 2010. Because mortgage companies tend to make tax payments to protect their interest in the property, we may be okay for another year. If the economy does not turn around over the next twelve months, this could be a more unstable estimate next year.

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 2008-09 Budget presented an unusual set of circumstances for estimating revenue from Real Estate Taxes. For the first time all schools in Pennsylvania were granted funds from Gambling Tax proceeds. As a result of this new allocation, \$1,700,448 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 2008-09 was \$8,141 which rebated \$194 to each of 8,773 eligible owner/occupied homes. The assessed value of these homes was therefore reduced by \$8,141, thus reducing the taxes due on those homes. The \$1,700,448 was a new revenue item and is reflected under State Subsidies. For 2009-10, no allotment has been announced, so it is not addressed here, but may be an adjustment in the final budget in May. In any case, this rebate of gaming funds does not impact the millage rate, only the assessed value of specific homes.

The Real Estate Tax calculation uses an estimated assessment of \$2,167,740,391 which is almost the same as the prior year. Allegheny County has not reassessed properties since 2002. This assessment multiplied by our millage rate of 24.81 mills modified by a 95.56% collection rate brings us to a tax amount of \$51,396,863. From this, we will subtract the amount we will receive in gaming funds to come to a total tax value.

EARNED INCOME TAX \$5,882,317

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 2009-10 Budget we assumed there would be a no increase from current budget which is very close to current estimated final collections for 2008-09. With a number of companies cutting back on jobs, hours for workers in existing jobs and reduction in salaries for managers, we cannot predict any increase, and in fact may find that this estimate is too optimistic in today's economy.

As we look at historical collections, we see annual changes ranging from decreases of 4.8% from prior year collections to a 7.6% increase in calendar year 2006. The economic factors in the Pittsburgh area are analyzed each year to make a determination of the appropriate funding level for this, our second largest revenue source.

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

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..... \$500,000

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 500 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. Although we budgeted for fiscal 2010 to be at the low end of possibilities, recent economic factors may prove this to be an optimistic projection.

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

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

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

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

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

Year	Tax	Change
1998 \$	556,964	
1999	450,833	-19.1%
2000	365,699	-18.9%
2001	142,791	-61.0%
2002	78,392	-45.1%
2003	66,909	-14.6%
2004	78,519	17.4%
2005	57,838	-26.3%
2006	79,024	36.6%
2007	86,299	9.2%
2008	81,464	-5.6%

Note that the tax received in fiscal 2009 was \$74,808, consistent with recent year collections.

EARNINGS ON INVESTMENTS \$550,000

Earnings on investments is revenue received from the investment of idle school district revenue as it becomes available. The estimate in fiscal 2009 assumed an average interest rate of 2.8% on investment principal of approximately \$36,500,000 which is invested in State approved money market accounts, bank certificates of deposit which are either insured by FDIC Insurance or collateralized as required by law, and treasury securities. Investments are made on a competitive basis with quotes obtained from major area banks prior to the placing of each investment. At the time of budget preparation, interest rates were stable. We anticipated that rates would continue to stay low during the year. But late in 2008, the economy slid and interest rates on the types of investments in which school districts could invest dropped to less than one half of one percent. Currently, rates are between 1.0 and 1.75%. Based on this reduction in interest rates, and with the knowledge that it may take over a year for rates to bounce back, we anticipate the average interest rate on our idle funds will be 1.5%. As a result, we dropped the amount of funds in this revenue source to reflect this lower earnings level.

This is a reduction from last year's budget of \$981,000 at rates of 2.8% because of the change in the economy. Estimates for year end 2009 are that this revenue source will come under budget, but not as much as the economy now reflects since we were able to invest much of the District's money prior to the precipitous drop in interest rates. Investments and rates are disclosed to the School Board at monthly Board meetings in the Treasurer's Report.

FEES \$111,000

Fees are defined as revenue received from various government bodies, organizations, and civic groups for the rental of the district's buildings, equipment and facilities. This year's budget assumes the rental of classrooms and facilities to known renters and community groups as in past years at no increase. Last year's audited rental income was \$94,273.

TUITION \$238,810

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

The Board approved a policy which prohibits the District from accepting tuition students in all but a few situations. These situations include out of country students and students finishing their senior year here after their parents move out of the community. This is a relatively predictable source of revenue, but can vary depending on court placement of students in group homes in our community. The revenue for fiscal 2008 is audited at \$199,791. We anticipate that the budget for fiscal 2009 will be essentially accurate.

IDEA \$504,000

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

ATHLETIC RECEIPTS \$60,000

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.

TOTAL LOCAL REVENUE..... \$57,216,486

STATE REVENUE:

BASIC EDUCATION SUBSIDY \$5,589,093

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. No increase was projected based on the lack of a State Budget.

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

Fiscal Year	Basic Education Funding	Percent Change
2008	\$ 5,421,450	
2009	5,584,093	3.0%
2010	5,589,093	0.0%

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

Special Education is State reimbursement to school districts for pre-approved excess instructional costs for the operation of mandated special education programs. A slight increase was budgeted this year based on current estimates from 2008-09 funding.

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

TRANSPORTATION..... \$107,780

Transportation is a State reimbursement to school districts for the operation of a school busing program in compliance with state law and regulations. Mt. Lebanon provides busing only for special education and vocational education students. Due to the fact that Mt. Lebanon is a walking school district, we anticipated no increase in this budget. Actual receipts for 2007-08 were audited at \$107,780, an increase over the prior year which was \$81,194.

CONSTRUCTION SUBSIDIES..... \$930,000

The State provides reimbursement for a portion of the cost of bonded indebtedness each year. The amount is determined by a prearranged percentage set at the time of bond issuance for the specific renovation project at the schools. Mt. Lebanon is reimbursed for all bond issues for the Middle Schools and Elementary School Projects. As the amount of the bonds increase so will the State subsidy calculated on that payment. A \$400,000 back payment on the elementary school bonds was expected in fiscal 2008, so funding in that year was increased by that amount. The additional funding did not occur, so we received only the \$823,726 as would have been expected that year. A slight increase was budgeted in 2008-09 to account for the increased reimbursable percentage now that our elementary projects are done. But the back payment for the increase in reimbursable percentage for prior year payments has not been budgeted or received.

MEDICAL & DENTAL SUBSIDY..... \$25,000

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

PA ACCOUNTABILITY GRANTS \$305,310

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

NURSING SUBSIDY \$105,000

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 \$1,578,148

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 \$972,420

This revenue is received from the State and is designated as the Commonwealth's matching share of the employer's contribution towards the cost of retirement costs for covered employees. The State has proposed the same 50% funding in this area for 2009-10. The retirement rate of 7.13% in 2007-08 was reduced by the Retirement Board to 4.76% for 2008-09. School Districts were given direction to budget for the rate to remain at 7.13%, however, because legislation was pending which would have required a floor for the contribution rate close to that amount. This floor in the rate would have prevented an increase to a double digit rate in 2012. This legislation was never approved.

"The Public School Employee's Retirement Systems' (PSERS') Board of Trustees met today in Harrisburg and certified an annual employer contribution rate of 4.76 percent for the next fiscal year, which begins July 1, 2008. But PSERS Executive Director Jeffrey B. Clay cautioned that, while the latest actuarial figures may support a decrease in contribution rates, the state Department of Education has recommended that school employers maintain the current 7.13 percent rate to prepare for possible legislative action to avoid the dramatic contribution rate increase forecast in less than five years."

There was no change in the reimbursement percentage as of the middle of October, so we are currently paying at 4.76% of salaries instead of at 7.13% as was budgeted. As a result we expect that we will not receive all these budgeted funds, but we will also not pay all that was budgeted in the expenditure budget for this program.

For 2009-10, we are anticipating only budgeting for the 4.78% PSERS rate that has been approved by the legislature. While we are aware of the large rate increase planned for 2012, we do not plan to budget a rate beyond what has been set at the state level.

TUITION REIMBURSEMENT \$116,914

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

GAMBLING (GAMING) ALLOCATION \$1,698,235

The State approved gambling in Pennsylvania a few years ago. Taxes on gaming establishment revenues has been collecting over the years since the amount had not reached the level that would trigger its release to school districts for tax reduction. In 2008-09, the funds were released and Mt. Lebanon was granted \$1.7 million to rebate to eligible owner/occupied homeowners as a reduction in their assessment of \$8,141, resulting in a reduction in tax of \$194. 2008 was the first year for this gaming fund distribution. We believe that there will be funds for the 2009-10

budget, but have not quantified the amount at this time. When we receive an amount of gaming revenue, it will reduce the revenue from Real Estate Taxes rather than increase the amount of funding available for our schools.

TOTAL STATE REVENUE..... \$13,923,462

FEDERAL REVENUE:

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

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

E.C.I.A. TITLE IIA,V AND IID..... \$134,311

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

N.C.I.B. ESL TITLE III..... \$50,544

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

DRUG FREE SCHOOLS GRANT \$17,095

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

ACCESS..... \$350,000

This is a special education funding for student needs which has been increased in the Governor’s budget.

STIMULUS FUNDING \$452,150

This reflects federal funding to stimulate the economy to avert a depression.

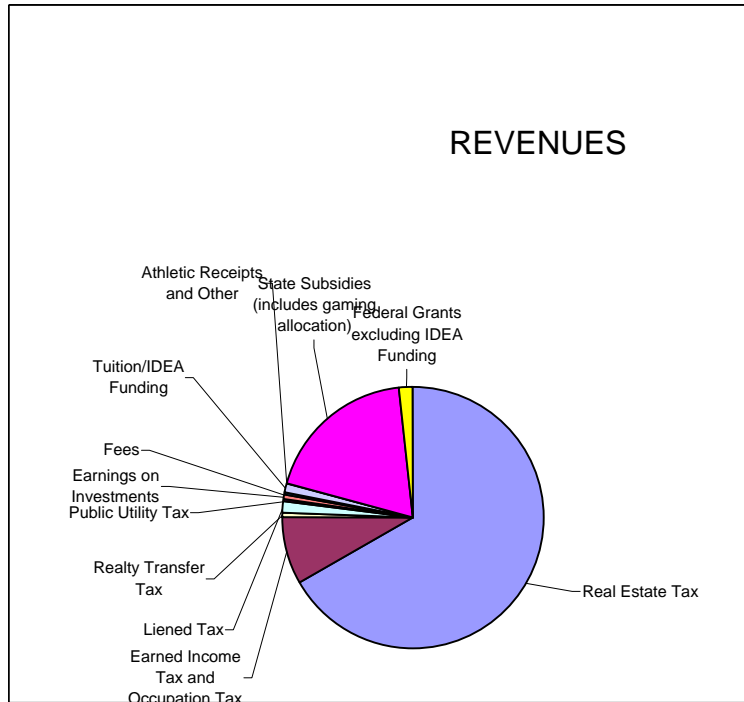
TOTAL FEDERAL FUNDS \$1,145,322

TOTAL REVENUE BUDGET IN 2009-10 \$72,285,270

Mt. Lebanon School District 2009-10 Budget

REVENUE BUDGET

	Audited 2006-07	Audited 2007-08	Budget 2008-09	Budget 2009-10	Increase	% Budget
Real Estate Tax	\$ 48,276,652	\$ 48,300,998	\$ 46,914,427	\$ 48,240,359	2.8%	67%
Earned Income Tax and Occupation Tax	5,743,902	6,053,990	5,972,317	5,932,317	-0.7%	8%
Realty Transfer Tax	720,672	689,115	850,000	500,000	-41.2%	1%
Liened Tax	1,280,759	2,314,892	1,427,000	1,000,000	-29.9%	1%
Public Utility Tax	86,299	81,464	80,000	80,000	0.0%	0%
Earnings on Investments	1,711,371	1,322,214	981,000	550,000	-43.9%	1%
Fees	120,461	94,273	90,000	111,000	23.3%	0%
Tuition/IDEA Funding	854,336	722,155	742,810	742,810	0.0%	1%
Athletic Receipts and Other	109,659	101,020	40,000	60,000	50.0%	0%
State Subsidies (includes gaming allocation)	12,438,395	12,692,326	14,579,570	13,923,462	-4.5%	19%
Federal Grants excluding IDEA Funding	648,038	688,350	693,172	1,145,322	65.2%	2%
Total Revenues	\$ 71,990,544	\$ 73,060,797	\$ 72,370,296	\$ 72,285,270	-0.1%	100%



Real Estate taxes, which make up 67% of this budget, reflects a 2.8% increase from the prior year in order to make up for the loss of other tax income and earnings on investments due to poor economic conditions in the economy. Housing sales have slowed to historically low levels and interest rates, while budgeted to be 1.5%, are lower and falling weekly. A .3 mill increase was needed to make up for these lower revenue projections.

Earned income tax is not anticipated to increase this year due to poor economic conditions and job losses at financial companies.

A large decrease in Earnings on Investment is due to falling interest rates in the economy as a whole. Last year's budget anticipated investment rates at 2.8%. This year's rates are under 1.5% and are budgeted here to earn 1.5%, although that appears optimistic at this point in time.

State subsidies (detailed below) reflect small increases based on the Governor's proposed budget. Because the State budget projections for the 2008-09 year predict large shortfalls in revenue due to poor economic conditions, we expect that even these small projected increases may not be feasible for the State to fund. At the time this budget passed, no State budget was close to approval. A reduced rate budgeted for the employee retirement contribution is reflected in that State source.

Housing sales have slowed and have showed a small decrease in home values. As a result, realty transfer tax is very low. Aggressive collection on lien property tax is the factor which pushed those taxes to high levels.

	Audited 2006-07	Audited 2007-08	Budget 2008-09	Budget 2009-10	Increase	% Budget
State Subsidies						
Basic Ed Subsidy	\$ 5,315,129	\$ 5,421,501	\$ 5,502,753	\$ 5,589,093	1.6%	40%
Special Ed Subsidy	2,506,694	2,598,028	2,493,348	2,495,562	0.1%	18%
Social Security Reimbursement	1,433,808	1,492,253	1,546,020	1,578,148	2.1%	11%
Retirement Reimbursement	1,146,057	1,348,965	1,440,931	972,420	-32.5%	7%
Construction Subsidy	931,795	823,726	930,000	930,000	0.0%	7%
Health Subsidy	125,000	85,994	130,000	130,000	0.0%	1%
Gaming Fund Allocation			1,700,448	1,698,235	-0.1%	12%
Other State Subsidies	979,912	921,859	836,070	530,004	-36.6%	4%
Total All State Subsidies	\$ 12,438,395	\$ 12,692,326	\$ 14,579,570	\$ 13,923,462	-4.5%	100%

GENERAL FUND BUDGET

EXPENDITURES

**Mt. Lebanon School District
2009-10 Budget**

**GENERAL FUND
EXPENDITURE EXPLANATION**

INSTRUCTION:

REGULAR INSTRUCTION \$34,227,228

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

SPECIAL EDUCATION \$6,238,086

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

VOCATIONAL EDUCATION \$195,155

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

OTHER INSTRUCTIONAL PROGRAMS \$665,691

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 \$208,789

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 \$41,534,949

SUPPORT SERVICES:

STUDENT SUPPORT SERVICES \$3,113,197

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 \$2,795,570

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

ADMINISTRATION \$4,475,070

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

**Mt. Lebanon School District
2009-10 Budget**

**GENERAL FUND
EXPENDITURE EXPLANATION
(Continued)**

PUPIL HEALTH \$733,280

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 \$1,079,953

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

MAINTENANCE OF PLANT \$8,450,515

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 \$1,082,975

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 \$1,561,813

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

TOTAL SUPPORT SERVICES \$23,292,373

NON-INSTRUCTIONAL SERVICES:

STUDENT ACTIVITIES \$482,968

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

ATHLETICS \$1,312,194

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
2009-10 Budget**

**GENERAL FUND
EXPENDITURE EXPLANATION
(Continued)**

COMMUNITY SERVICES\$367,771

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

DEBT SERVICE AND TRANSFERS\$4,892,597

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

BUDGETARY RESERVES\$402,518

TOTAL NON-INSTRUCTIONAL SERVICES\$7,458,048

TOTAL EXPENDITURES AND FUND TRANSFERS.....\$72,285,370

FUND BALANCE:

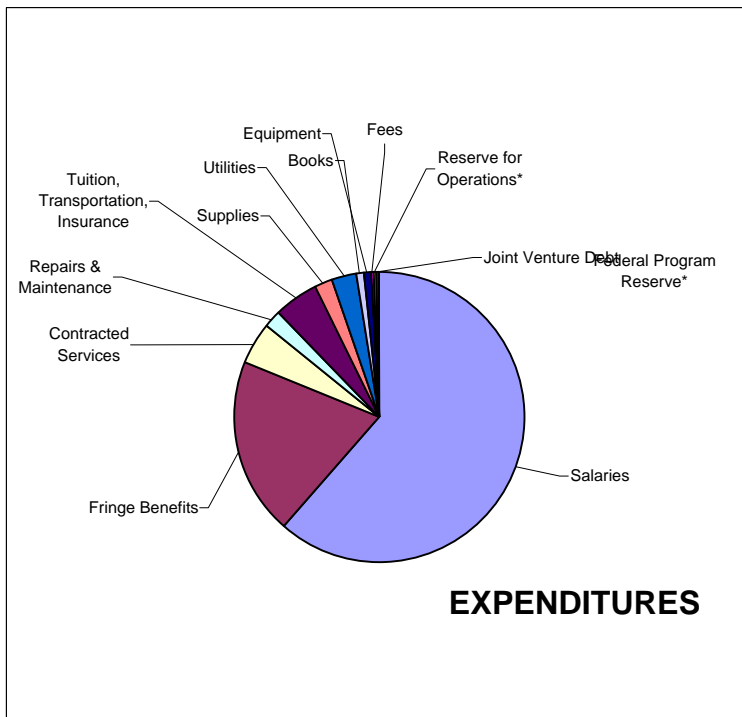
The fund balance is budgeted to be 6% of expenditures as per Board Policy. Excess funds above this amount are to be transferred to the Capital Fund and other funds as designated by the School Board. If the fund balance drops below 6% of expenditures, the School Board must designate under spending in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

Mt. Lebanon School District 2009-10 Budget

EXPENDITURE BUDGET BY OBJECT

	Audited 2006-07	Audited 2007-08	Budget 2008-09	Budget 2009-10	Increase	% Budget
Salaries	\$ 38,034,370	\$ 38,887,198	\$ 40,418,818	\$ 41,258,784	2.1%	57%
Fringe Benefits	12,888,868	13,637,624	13,610,990	13,219,747	-2.9%	18%
Contracted Services	3,607,657	3,414,145	3,283,980	3,216,931	-2.0%	4%
Repairs & Maintenance	1,276,462	1,312,310	1,413,385	1,363,426	-3.5%	2%
Tuition, Transportation, Insurance	3,062,475	2,929,697	3,135,592	3,317,176	5.8%	5%
Supplies	1,370,936	1,384,647	1,465,696	1,318,749	-10.0%	2%
Utilities	1,701,122	1,784,419	1,876,518	1,862,018	-0.8%	3%
Books	764,987	795,566	640,913	508,954	-20.6%	1%
Equipment	1,232,738	1,076,139	1,022,829	690,275	-32.5%	1%
Fees	59,355	71,785	68,590	69,095	0.7%	0%
Reserve for Operations*	-	-	200,000	200,000	0.0%	0%
Joint Venture Debt	34,140	38,060	46,279	55,694	20.3%	0%
Federal Program Reserve*	-	-	165,000	165,000	0.0%	0%
Stimulus Fund Reserve	-	-	-	202,518		0%
Subtotal Expenditures	\$ 64,033,110	\$ 65,331,590	\$ 67,348,590	\$ 67,448,367	0.1%	93%
Program Changes*	\$358,708 incl above	\$202,310 incl above	\$153,700 incl above	none		
Fund Transfers:						
Transfer to Debt Service Fund	4,919,745	4,914,049	4,956,706	4,771,903	-3.7%	7%
Transfer to Food Service Fund	64,521	67,099	65,000	65,000	0.0%	0%
Transfer to Capital Projects Fund	4,174,654	2,772,137	-	-		0%
Total Expenditures and Fund Transfers	\$ 73,192,030	\$ 73,084,875	\$ 72,370,296	\$ 72,285,270	-0.1%	100%

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



Salaries and fringe benefits make up 75% of our budget. With debt service at another 7%, 82% of our budget is tied to some-what fixed costs. Salary increases would have been higher had we not had six teacher retirements this year. Typical retirement numbers for our district are higher, but many people delayed their retirements this year due to uncertain economic conditions leading to lower personal investment portfolios. Fringe benefits have gone down due to the reduction in retirement contribution rate from the budgeted 7.13% in 2008-09 to a rate of 4.78% in 2009-10. Note that the State reimburses schools half this cost which shows up in reduced State revenue. A moderate increase in health care costs of 4% also helped control fringe benefit costs this year.

Tuition costs for our students in special schools continues to rise faster than the cost of our budget. Transportation of these and our in-district special needs students also continues to rise faster than inflation.

Utility rates continue to rise, but our energy management program has reduced usage by 22% from levels five years ago.

Prior year budgets anticipated transfers to the Capital Budget for on-going maintenance projects. This budget does not anticipate such a transfer. Excess funds at year end will either transfer to the Capital Budget per Board Policy, or to a Trust Fund established to fund retiree healthcare payments. The Trust Fund concept is being discussed by the Board as this budget goes to print.

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

**Mt. Lebanon School District
2009-10 Budget**

EXPENDITURE BUDGET BY PROGRAM

	Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget	
Instruction										
Regular Instruction										
Elementary Instruction	\$	8,919,193	\$	8,789,360	\$	9,250,261	\$	9,209,774	-0.4%	13%
Language Arts		3,288,847		3,474,189		4,077,149		4,111,322	0.8%	6%
World Language		2,252,319		2,340,668		2,322,967		2,469,215	6.3%	3%
Social Studies		2,184,863		2,214,893		2,193,686		2,159,658	-1.6%	3%
Mathematics & Computer Science		2,480,082		2,256,051		2,207,633		2,167,518	-1.8%	3%
Science		2,537,977		2,517,893		2,609,230		2,713,323	4.0%	4%
Fine Arts		3,432,048		3,652,968		3,756,120		3,783,230	0.7%	5%
Physical Education/Health		1,794,114		1,731,738		1,689,648		1,781,868	5.5%	2%
Family & Consumer Science		340,056		363,447		370,952		387,740	4.5%	1%
Technology Education		626,379		653,736		610,115		604,536	-0.9%	1%
Business Education		386,733		439,420		459,146		457,610	-0.3%	1%
Other Instruction		4,515,912		5,219,604		4,673,909		4,381,434	-6.3%	6%
Subtotal Regular Instruction	\$	32,758,523	\$	33,653,967	\$	34,220,816	\$	34,227,228	0.0%	47%
Special Education										
Vocational Education		6,505,629		6,166,065		6,356,111		6,238,086	-1.9%	9%
Summer Programs		81,745		126,178		185,712		195,155	5.1%	0%
Homebound Education		95,901		54,561		114,019		137,731	20.8%	0%
Federal Programs		16,649		14,432		6,797		6,683	-1.7%	0%
Continuing Education		546,929		640,183		319,312		521,277	63.3%	1%
		200,951		233,271		207,447		208,789	0.6%	0%
Total Instruction	\$	40,206,327	\$	40,888,657	\$	41,410,214	\$	41,534,949	0.3%	57%
Support Services										
Student Support Services	\$	2,692,590	\$	2,738,037	\$	2,976,878	\$	3,113,197	4.6%	4%
Instructional Support Services		2,514,075		2,497,462		2,819,163		2,795,570	-0.8%	4%
Administration		4,348,396		4,326,057		4,514,321		4,475,070	-0.9%	6%
Pupil Health		617,900		681,781		712,396		733,280	2.9%	1%
Financial Services		972,120		1,023,264		1,059,914		1,079,953	1.9%	1%
Maintenance of Plant		7,989,595		8,178,017		8,747,403		8,450,515	-3.4%	12%
Student Transportation		1,068,124		991,075		1,061,111		1,082,975	2.1%	1%
Other Support Services		1,592,303		1,704,087		1,603,205		1,561,813	-2.6%	2%
Total Support Services	\$	21,795,103	\$	22,139,780	\$	23,494,391	\$	23,292,373	-0.9%	32%
Non-Instructional Services										
Student Activities	\$	451,004	\$	477,921	\$	481,179	\$	482,968	0.4%	1%
Athletics		1,311,308		1,273,699		1,290,793		1,312,194	1.7%	2%
Community Services		451,261		475,412		425,734		367,771	-13.6%	1%
Debt Service and Fund Transfers		9,227,200		7,829,405		5,067,985		4,892,597	-3.5%	7%
Operating Budgetary Reserve		-		-		200,000		402,518	101.3%	1%
Program Change Proposals	\$358,708 incl above		\$202,310 incl above		\$153,700 incl above		none			
Total Non-Instructional Svs.	\$	11,440,773	\$	10,056,437	\$	7,465,691	\$	7,458,048	-0.1%	10%
Total Expenditures, Reserves, Transfers	\$	73,442,203	\$	73,084,874	\$	72,370,296	\$	72,285,370	-0.1%	100%

GENERAL FUND

**EXPENDITURE BUDGET BY
PROGRAM**

Mt. Lebanon School District 2009-10 Budget

ELEMENTARY INSTRUCTION		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Salaries	\$	6,234,200	\$	6,334,232	\$	6,822,722	\$	6,734,633	-1.3%	73%
Fringe Benefits		2,470,473		2,254,206		2,221,051		2,298,532	3.5%	25%
Printing & Postage & Repairs		9,830		7,628		12,650		12,650	0.0%	0%
Supplies & Books		195,468		192,926		193,838		163,959	-15.4%	2%
Technology		9,222		368		-		-		0%
Equipment		-		-		-		-		0%
Subtotal	\$	8,919,193	\$	8,789,360	\$	9,250,261	\$	9,209,774	-0.4%	100%

DEPARTMENT GOALS

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

GENERAL DESCRIPTION OF PROGRAM

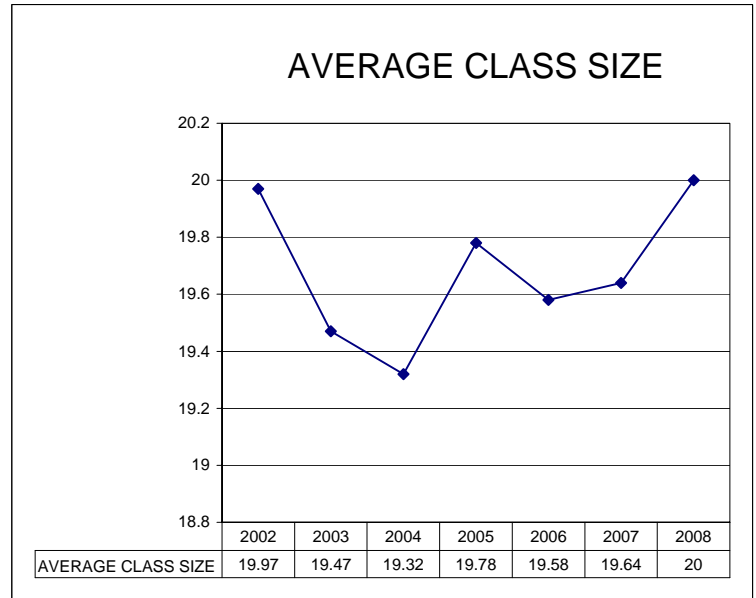
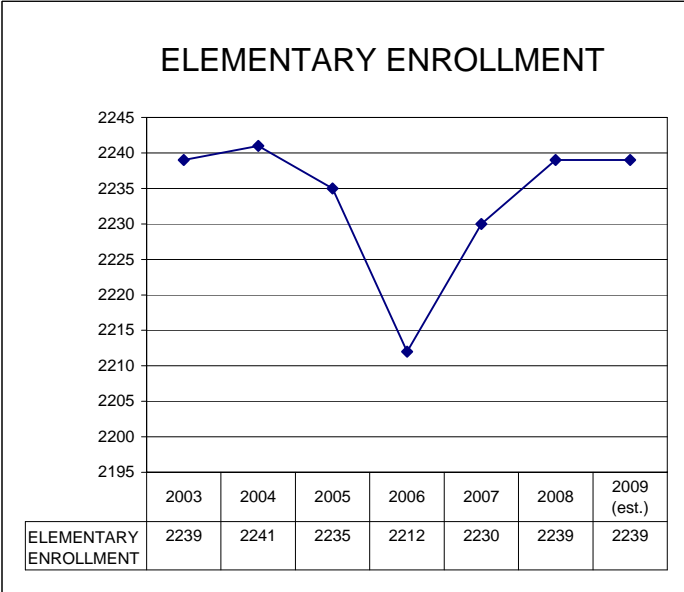
The elementary instruction portion of the budget provides funds to staff seven neighborhood elementary schools and to purchase supplies for students attending grades kindergarten through fifth. Since we have no bussing, we maintain small neighborhood schools allowing students to walk to and from school and to go home for lunch each day. The curriculum in all buildings is developed centrally by subject area supervisors and curriculum committees. With the implementation of a new curriculum, such as the mathematics program in 2008, facilitators are sometimes utilized to assist teachers with program implementation. Specific curricular costs are reflected in the subject area budgets. This section of the budget is for general elementary instruction.

RESOURCE ALLOCATION

Instruction is provided by 102 full-time equivalent teachers. Funds are utilized for the instructional costs at the elementary level.

Average class size at the elementary schools has been under 20 students since 2002. With seven small elementary schools, we see a greater variance in the range of class sizes at individual buildings than school systems with larger elementary schools.

Many of the retirements this year are at the elementary level resulting in very low cost increases for this year.



GRAPH INTERPRETATION

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

PROGRAM CHANGE PROPOSALS

The final year of implementation of an elementary foreign language program was approved this year.

Mt. Lebanon School District 2009-10 Budget

LANGUAGE ARTS		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Salaries	\$	1,908,592	\$	2,037,362	\$	2,469,627	\$	2,592,806	5.0%	63%
Fringe Benefits		645,276		731,878		813,317		813,782	0.1%	20%
Supplies & Books		660,697		592,399		756,505		694,734	-8.2%	17%
Technology		74,282		112,550		37,700		10,000	-73.5%	0%
Program Change Proposals										
Subtotal	\$	3,288,847	\$	3,474,189	\$	4,077,149	\$	4,111,322	0.8%	100%

DEPARTMENT GOALS

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

GENERAL K-12 DESCRIPTION OF PROGRAM

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

RESOURCE ALLOCATION

Initiatives at the high school level for students who fall below proficiency in reading and in writing continue to be significant resource considerations. Incoming ninth grade students who fall below proficiency on the Eighth Grade PSSA Reading Assessment are required to take an Academic Literary course during the first semester, where they will develop lagging reading strategies. This course is taken in addition to English 9. Curriculum revision of the academic program includes minor revisions to the three junior American literature courses and five senior semester courses that were piloted this year.

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.

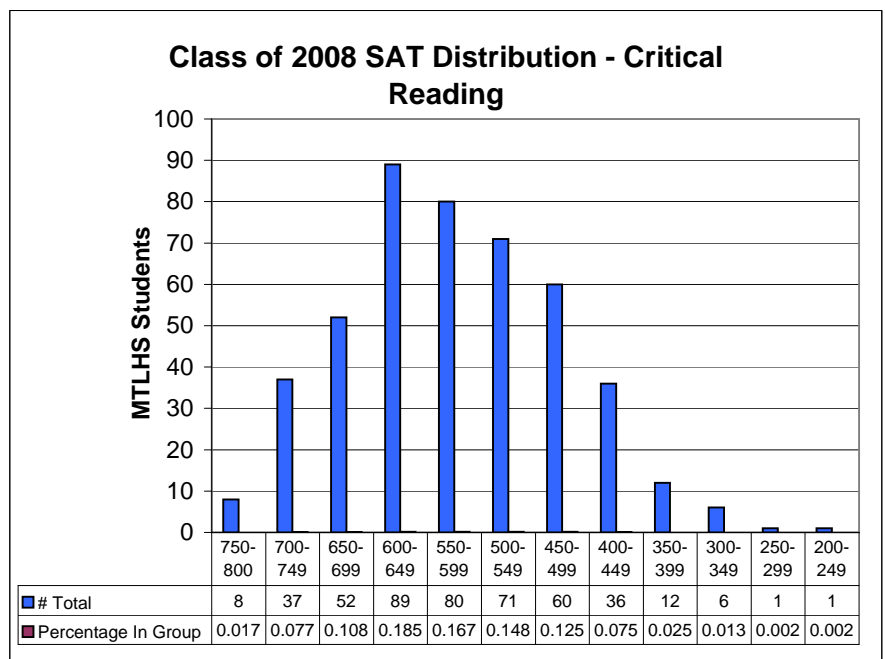
Other resources that support departmental goals are the requirement for a literature class *and* an English class in sixth and seventh grades, the fortification of writing clinicians in each secondary building, the use of whole texts rather than excerpts in literature study, and the on-going provision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

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

Both external and internal validation measures are used to track the attainment of program goals. Scores on the PSSA Reading Assessment in grades three through eight and grade eleven as well as scores on the fifth, eighth, and eleventh grade PSSA Writing Assessment are tracked to identify students who fall below proficiency, so they can be supported for future success. Student performance on the Scholastic Aptitude Test (SAT) is also tracked. Since most of our students take the SAT (92% of the class of 2008), 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 2009-10 Budget

WORLD LANGUAGE		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10		Increase	% Budget
Salaries	\$	1,653,830	\$	1,686,988	\$	1,704,673	\$	1,840,636		8.0%	75%
Fringe Benefits		531,195		577,862		550,093		571,151		3.8%	23%
Supplies & Books		63,697		64,992		62,801		52,028		-17.2%	2%
Technology		3,597		10,826		5,400		5,400		0.0%	0%
Equipment		-		-		-		-			0%
Program Change Proposals		\$97,924 incl above		\$75,300 incl above		\$26,000 incl above					
Subtotal	\$	2,252,319	\$	2,340,668	\$	2,322,967	\$	2,469,215		6.3%	100%

DEPARTMENT GOALS

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

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

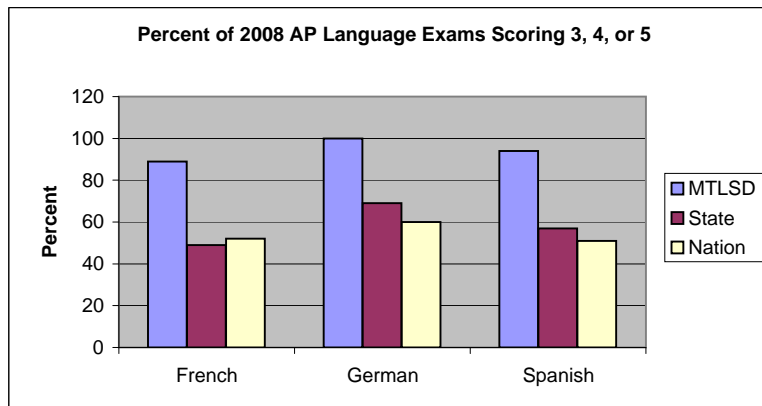
GENERAL K-12 DESCRIPTION OF PROGRAM

Students in the elementary grades have Spanish twice a week beginning in Grade 1. In addition to learning to communicate in Spanish and becoming acquainted with the cultures of the Spanish-speaking world, connections are made to grade level curricular areas through Spanish lessons. The FLES program (Foreign Language in the Elementary School) has been implemented through Grade 5. In addition, students in Grade 5 have an exploratory experience once a week in French and German during the first semester.

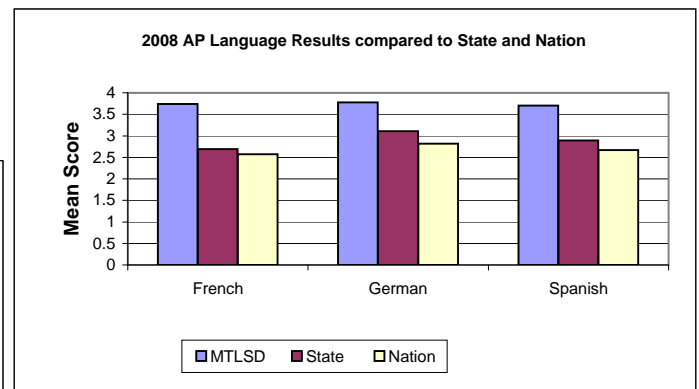
All Mt. Lebanon students study a world language as part of their middle school experience and can select French, German or Spanish. The middle school program is the equivalent of a high school level one course. At the high school, students can study French, German, Japanese, Latin or Spanish. Students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

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

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



A score of 4 means "well-qualified" and a score of 5 means "extremely well qualified".



INTERPRETATION OF GRAPH DATA

Mt. Lebanon High School Students scored above state and national averages on the 2008 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.

Mt. Lebanon School District 2009-10 Budget

SOCIAL STUDIES		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Salaries	\$	1,476,777	\$	1,562,408	\$	1,564,377	\$	1,616,010	3.3%	75%
Fringe Benefits		474,289		534,804		512,409		501,448	-2.1%	23%
Supplies & Books		221,964		106,942		104,300		29,200	-72.0%	1%
Technology		11,833		10,739		12,600		13,000	3.2%	1%
Program Change Proposals										
Subtotal	\$	2,184,863	\$	2,214,893	\$	2,193,686	\$	2,159,658	-1.6%	100%

DEPARTMENT GOALS

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

GENERAL K-12 DESCRIPTION OF PROGRAM

Social Studies include costs for 12 teaching positions at the middle schools for grades 6 through 8. There are 17 positions at the senior high school. The program provides four core courses for our 9th-10th and 11th grade students. The courses address the content standards in citizenship education as identified in Chapter 4 in the defined areas of civics and government, economics, geography and history. Students in 11th and 12th grade have the option of enrolling in the following A.P. courses; United States History, Psychology, U.S. Government or European History. Students also can elect into nine other elective courses; political science, economics, anthropology, sociology, psychology, comparative religions, current issues in a global world, honors international relations, and honors research into contemporary America.

RESOURCE ALLOCATION

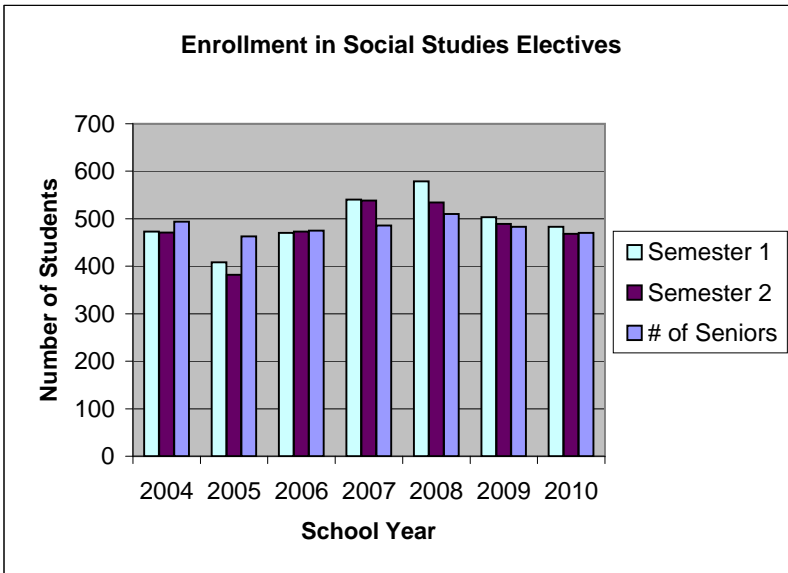
Educational resources will be purchased to support the instructional program in order to provide the knowledge and understanding to achieve these goals. Resources for the successful attainment require the adoption of a new text, World Regional Geography. This will serve as an update for the 10th grade World Cultures course. A new United States History text in 8th grade will be purchased. The text is specifically written to address Pennsylvania Content Standards and is the middle school component of the same series adopted recently for our 11th grade United States History course. Supplemental resources will be purchased and updated to support the program k-12. Periodicals and current event resources for each grade level are provided to enrich the curriculum in all of the content areas.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

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



Mt. Lebanon School District 2009-10 Budget

MATHEMATICS, COMPUTER SCIENCE	Audited 2006-07	Audited 2007-08	Budget 2008-09	Budget 2009-10	Increase	% Budget
Salaries	\$ 1,676,400	\$ 1,544,297	\$ 1,570,215	\$ 1,596,938	1.7%	74%
Fringe Benefits	538,762	528,978	517,418	495,530	-4.2%	23%
Contracted Services	18,891	9,492	9,000	8,550	-5.0%	0%
Supplies & Books	237,266	163,545	108,000	65,000	-39.8%	3%
Technology	8,763	9,739	3,000	1,500	-50.0%	0%
Program Change Proposals	\$104,759 incl above	\$64,932 incl above	\$84,277 incl above			
Subtotal	\$ 2,480,082	\$ 2,256,051	\$ 2,207,633	\$ 2,167,518	-1.8%	100%

DEPARTMENT GOALS

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

GENERAL K-12 DESCRIPTION OF PROGRAM

Our K-5 mathematics program is in the second year of a two-year implementation. The new program blends opportunities for students to learn mathematics at both conceptual and procedural levels. 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. The 2008-09 school year represents the final step in the process of updating our core secondary program; moving from the Integrated Mathematics series to a discovering approach to algebra and geometry. Although the programs differ in sequence, the new series will continue to provide our students with a balanced approach to mathematics. Hands-on, inquiry-based learning opportunities are utilized in concert with procedural skill development throughout the new textbook series, thus helping us align with national process and content standards in mathematics. As we have in the past, the department will continue to monitor our students' success on the PSSA Mathematics assessment at all grade levels, but especially at the secondary level due to this change in textbooks. We feel that this is one measure of the strength of our program; the data can help us align more succinctly to state and national standards and validate our progress towards meeting the mathematics learning target of the Strategic Plan.

Throughout the process of incorporating our new secondary mathematics program into our course sequence, 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. As the elementary mathematics adoption culminates in 2008-09, this model will continue to be implemented, thereby facilitating a very cohesive K-12 curriculum.

RESOURCE ALLOCATION

The mathematics curricula require 12 teachers at the middle school level and 16 teachers at the high school. The mathematics program prepares students for higher education and a technological workforce by offering 25 courses from 6th grade through AP Statistics and AP Calculus BC.

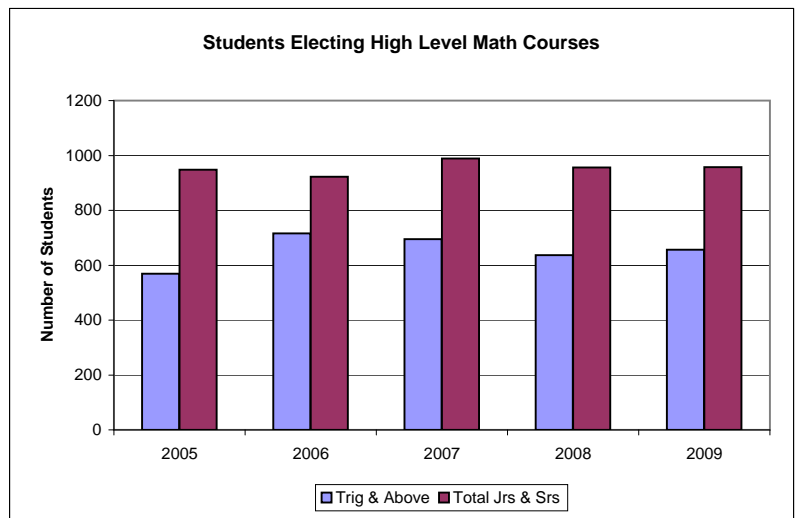
The materials budget for the department was reduced by 5% for the 2008-2009 school year.

PROGRAM CHANGE PROPOSALS

The last stages of adoption for both the elementary and secondary math adoptions have been approved for the 2008-09 school year.

INTERPRETATION OF GRAPH DATA

Since completion of trigonometry is now becoming an accepted measure of success for school programs across the country, the department will continue to track the percentage of our juniors and seniors enrolled in courses at or above Applications of Functions and Trigonometry. Data from the last five 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 2009-10 Budget

SCIENCE		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Salaries	\$	1,762,176	\$	1,733,724	\$	1,824,101	\$	1,935,357	6.1%	71%
Fringe Benefits		566,319		593,212		602,704		600,541	-0.4%	22%
Contracted Services		5,840		6,360		6,500		7,000	7.7%	0%
Competitions		410		1,298		500		1,425	185.0%	0%
Supplies & Books		161,403		162,346		162,900		156,000	-4.2%	6%
Technology		25,864		7,971		2,000		4,000	100.0%	0%
Equipment		15,965		12,982		10,525		9,000	-14.5%	0%
Program Change Proposals		-		\$62,078 incl above						
Subtotal	\$	2,537,977	\$	2,517,893	\$	2,609,230	\$	2,713,323	4.0%	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.

- Implementation of new courses in Physics, Science Research and Environmental Geoscience (AP).
- Implementation of a new curriculum in Chemistry.
- Management of student enrollments in the fourth year of a four-year phase-in of a secondary course sequence change.
- Evaluation of the K-12 program from data provided by the PSSA-Science. Investigating refinements to the K-12 program based on this data.

GENERAL K-12 DESCRIPTION OF PROGRAM

Mt. Lebanon provides a standards-aligned, comprehensive kindergarten through twelfth grade science program. Students explore content in the physical, life, and geo-science 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 outstanding 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

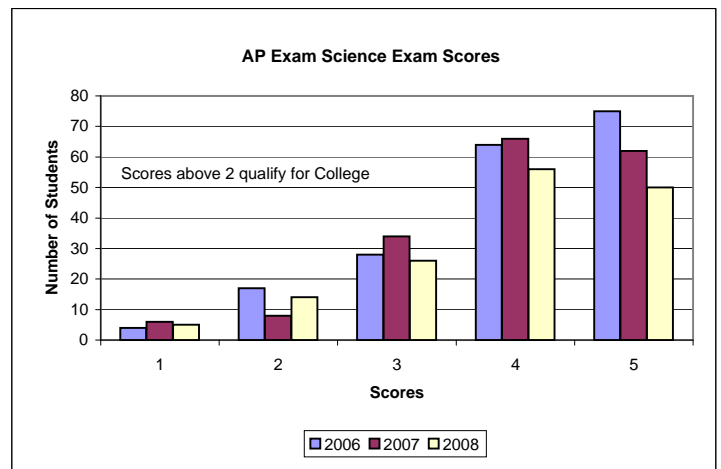
Funds from this budget will allow for the procurement of K-12 instructional materials (supplies, books, technology and equipment). At the elementary level, funds provide for materials to facilitate the teaching of elementary science using investigative experiences that promote inquiry and discovery.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

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

Advanced placement course selection and examination scores are a current measure of the science program. The graph shows the score distribution of students who chose to take an Advanced Placement science course. Scores above 2 often qualify the student for college credit.



Mt. Lebanon School District 2009-10 Budget

FINE ARTS		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10		Increase	% Budget
Salaries	\$	2,385,162	\$	2,523,868	\$	2,616,704	\$	2,675,649		2.3%	71%
Fringe Benefits		762,821		864,073		869,895		838,951		-3.6%	22%
Cultural Arts & Contracted Services		25,134		29,109		25,600		16,045		-37.3%	0%
Repairs & Maintenance		17,229		18,122		17,287		19,833		14.7%	1%
Student Competitions/Festival Fees		5,995		6,157		3,200		3,960		23.8%	0%
Supplies & Books		178,029		147,206		176,943		176,721		-0.1%	5%
Technology		56,188		60,923		42,791		48,166		12.6%	1%
Equipment & Fees		1,490		3,510		3,700		3,905		5.5%	0%
Program Change Proposals											
Subtotal	\$	3,432,048	\$	3,652,968	\$	3,756,120	\$	3,783,230		0.7%	100%

DEPARTMENT GOALS

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

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

GENERAL K-12 DESCRIPTION OF PROGRAM

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

RESOURCE ALLOCATION

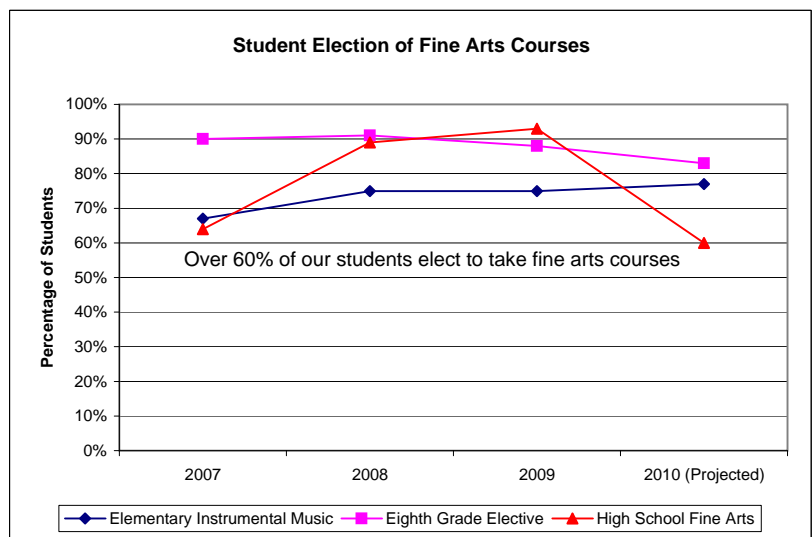
The Fine Arts programs are delivered by certified content specialists: 4 elementary, 4.4 middle school, and 2 high school art teachers, 11.5 elementary, 5.5 middle school and 3 high school music teachers; 1 high school theatre teacher, 1.6 high school dance teachers, and 1 high school television production teacher. The budget also includes expenditures for all classroom materials, supplies, equipment, instruments, repairs, uniforms, sheet music and text/method books. In addition it provides for District-wide cultural arts programs in collaboration with the PTA's, visiting artists, various cultural organization performances for our students and all registration fees for student festival/competitions.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

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



Mt. Lebanon School District 2009-10 Budget

PHYS. ED. - HEALTH		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Salaries	\$	1,332,500	\$	1,269,586	\$	1,231,963	\$	1,332,240	8.1%	75%
Fringe Benefits		426,959		434,140		423,707		413,862	-2.3%	23%
Supplies & Books		27,406		17,912		24,028		26,566	10.6%	1%
Equipment		7,249		10,100		9,950		9,200	-7.5%	1%
Subtotal	\$	1,794,114	\$	1,731,738	\$	1,689,648	\$	1,781,868	5.5%	100%

DEPARTMENT GOALS

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

The physical education department is phasing in using the Fitness Gram software to track students' fitness levels in grades 4, 6, 7, 9 and 10. This researched based program uses criterion-referenced standards to determine students' fitness levels based on what is optimal for good health. The program assesses aerobic capacity, body composition, and muscular strength, endurance and flexibility. Another goal is continuing to update all curricula into the Understanding by Design format. This philosophy of curriculum development focuses on student comprehension and their ability to demonstrate that understanding through performance assessments. This format is currently being implemented in every content area in the secondary courses with plans to include it in the elementary areas in the future.

GENERAL K-12 DESCRIPTION OF PROGRAM

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

RESOURCE ALLOCATION

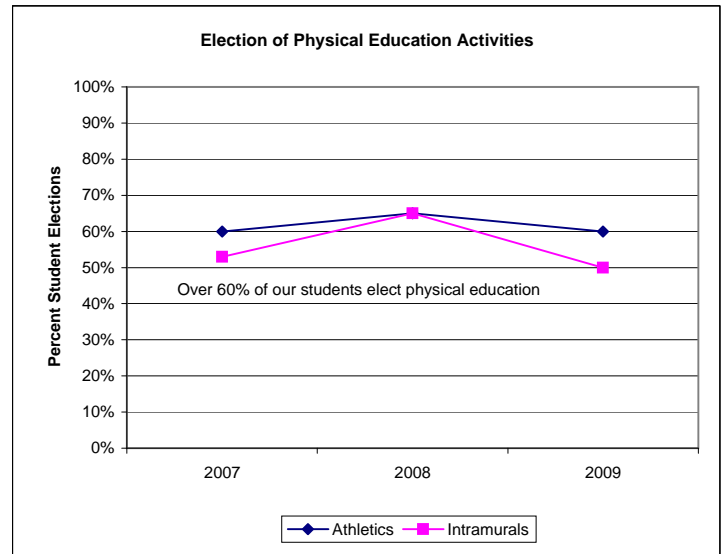
The health and physical education programs are delivered by certified content specialists: 7 elementary teachers, 7 middle school teachers and 4 high school teachers. The budget also includes expenditures for all classroom materials, supplies, equipment, textbooks, and fitness room equipment, repairs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

INTERPRETATION OF GRAPH DATA

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

PROGRAM CHANGE PROPOSALS

None



Mt. Lebanon School District 2009-10 Budget

OTHER INSTRUCTION		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-2010	Increase	% Budget
Salaries	\$	2,699,289	\$	2,756,375	\$	2,674,810	\$	2,839,926	6.2%	65%
Fringe Benefits		948,063		1,003,730		901,687		916,728	1.7%	21%
Contracted Services		41,479		15,646		47,150		15,800	-66.5%	0%
English as a Second Language		268,371		25,925		242,200		25,450	-89.5%	1%
Tuition & Travel		106,055		842,404		278,067		339,000	21.9%	8%
Supplies & Books		75,415		267,117		207,795		227,330	9.4%	5%
Technology		371,220		283,512		317,500		12,500	-96.1%	0%
Equipment & Fees		6,020		24,895		4,700		4,700	0.0%	0%
Program Change Proposals						\$23,900 incl above				
Subtotal	\$	4,515,912	\$	5,219,604	\$	4,673,909	\$	4,381,434	-6.3%	100%

GENERAL DESCRIPTION OF PROGRAM

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

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

RESOURCE ALLOCATION

Increasing costs of tuition for our students at alternate educational institutions is seen here. This is due to more options being available for students who are not successful in a regular education environment. Costs for academic competitions have been increasing in recent years due to successful teams in Forensics, Model UN, Academic Games and various Band and Orchestra programs.

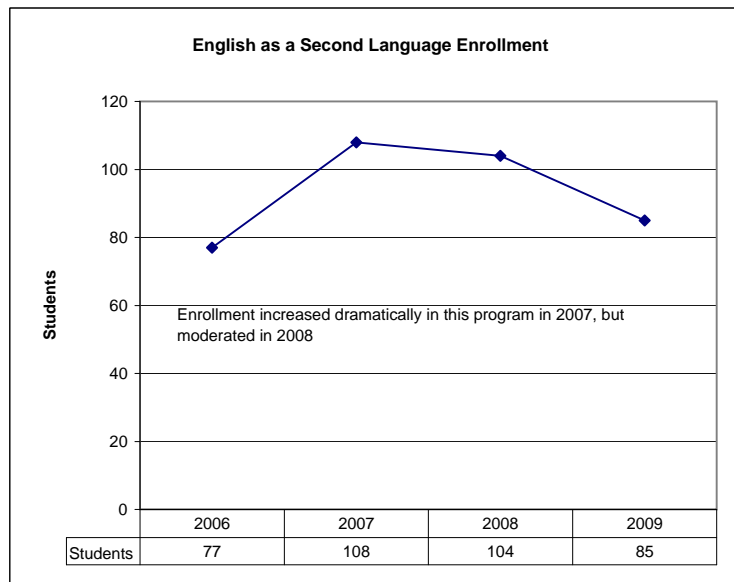
The largest cost increase in this area is for funding for the Classroom For the Future (CFF) Grant. \$300,000 is added to the cost of technology and salary for a full time technology coach is included in this budget. This is the final year of the three year State grant to increase technology at the secondary level.

PROGRAM CHANGE PROPOSALS

A full time coach for the CFF grant is included this year.

INTERPRETATION OF GRAPH DATA

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



Mt. Lebanon School District 2009-10 Budget

FAMILY & CONSUMER SCI.		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Salaries	\$	236,384	\$	254,870	\$	260,396	\$	272,487	4.6%	70%
Fringe Benefits		76,018		87,321		86,556		84,553	-2.3%	22%
Repairs & Maintenance		991		1,451		1,200		1,200	0.0%	0%
Supplies & Books		17,900		17,019		21,300		28,000	31.5%	7%
Technology		5,753		1,705		-		-	#DIV/0!	0%
Equipment & Fees		3,010		1,081		1,500		1,500	0.0%	0%
Subtotal	\$	340,056	\$	363,447	\$	370,952	\$	387,740	4.5%	100%

DEPARTMENT GOALS

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

GENERAL DESCRIPTION OF PROGRAM

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

RESOURCE ALLOCATION

Resources for the maintenance and enhancement of the program will be purchased. New editions of textbooks will be purchased in both the Foods classes and the Child Development program.

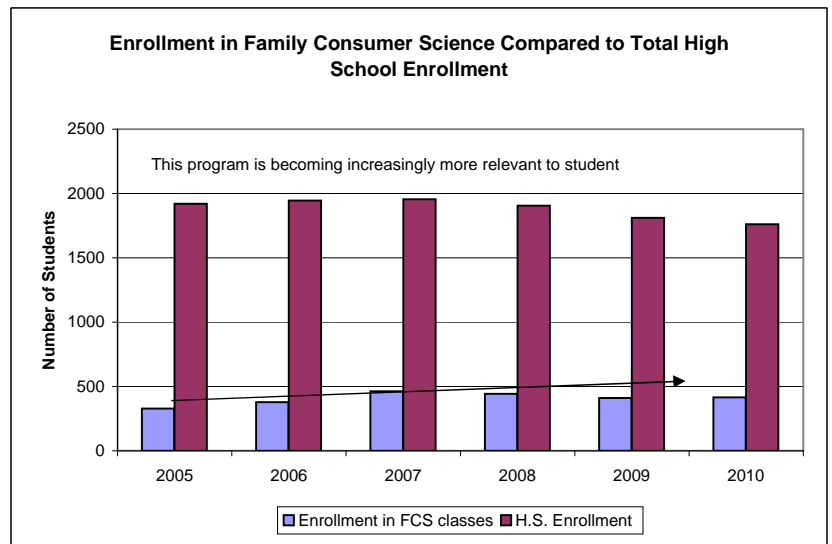
PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

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

Enrollment has grown from 329 students attending courses in 2005, to 377 in 2006 to 462 for the school year of 2006-2007. In 2007-2008, 442 students have enrolled in the courses. In 2008-2009, 410 students have enrolled in the program. In 2009-2010, 416 students are enrolled.



Mt. Lebanon School District 2009-10 Budget

TECHNOLOGY EDUCATION		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Salaries	\$	436,544	\$	452,711	\$	413,357	\$	419,703	1.5%	69%
Fringe Benefits		140,356		155,021		144,158		130,233	-9.7%	22%
Repairs & Maintenance		206		811		2,000		2,000	0.0%	0%
Supplies & Books		36,772		27,151		35,600		34,000	-4.5%	6%
Technology		6,624		4,315		5,000		7,100	42.0%	1%
Equipment & Fees		5,877		13,727		10,000		11,500	15.0%	2%
Program Change Proposals										
Subtotal	\$	626,379	\$	653,736	\$	610,115	\$	604,536	-0.9%	100%

DEPARTMENT GOALS

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

- Implementation of 8th grade Problem Solving with Technologies course
- Integration of Creative Suite 3 in Graphics Communications courses

GENERAL DESCRIPTION OF PROGRAM

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

RESOURCE ALLOCATION

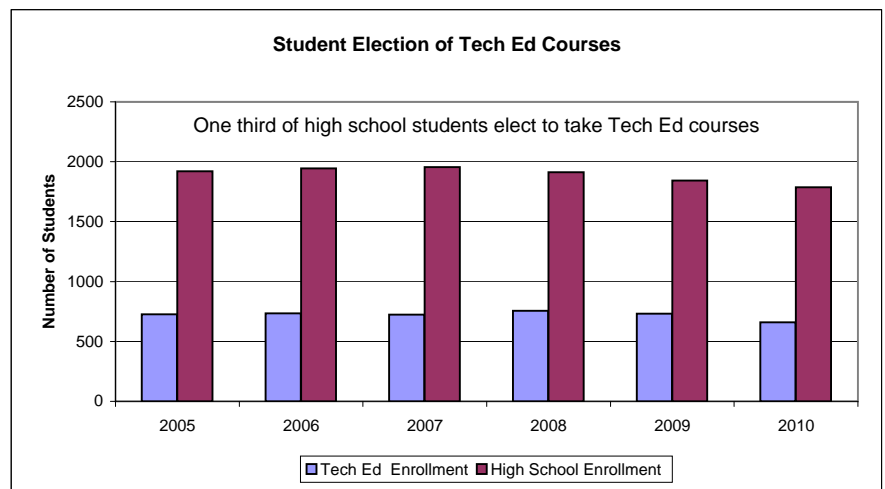
Funds in this budget support the supplies, software and equipment repair/replacement for all middle and high school technology education courses. Instruction is provided by two teachers at the middle level and three teachers in the high school.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

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



Mt. Lebanon School District 2009-10 Budget

BUSINESS EDUCATION		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Salaries	\$	278,274	\$	310,257	\$	323,139	\$	341,153	5.6%	75%
Fringe Benefits		89,484		106,346		107,410		105,860	-1.4%	23%
Supplies & Books		7,376		7,615		23,597		3,597	-84.8%	1%
Technology		11,599		15,202		5,000		7,000	40.0%	2%
Equipment & Fees		-		-		-		-		0%
Program Change Proposals										
Subtotal	\$	386,733	\$	439,420	\$	459,146	\$	457,610	-0.3%	100%

DEPARTMENT GOALS

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

GENERAL DESCRIPTION OF PROGRAM

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

In an effort to increase the alignment of the program to our Strategic Plan and to measure the success of our students at the conclusion of the program, the department has sought an independent, nationally-recognized assessment. The Internet and Core Computing Competency (IC3) exams are performance-and knowledge-based assessments which have been designated to serve this purpose. Since the 2006-2007 school year, we have been collecting and analyzing data from the administration of one module of the IC3, the Key Applications exam, to our students, thereby giving us a solid measure of their abilities on the software applications which they have been exposed to through our program and an indication of our progress towards meeting the technology learning target of the Strategic Plan. Due to a change in the Microsoft Office software, IC3 testing had to be omitted in 2008-09, but we are currently reviewing the newest version of the assessment to determine if it can be implemented again during the 2009-10 school year.

RESOURCE ALLOCATION

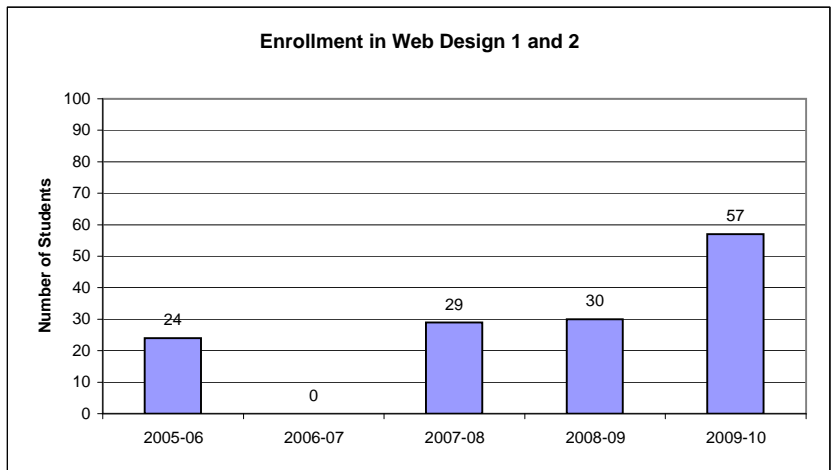
In order to implement the business and information technology program, three teachers at the middle schools and three teachers at the high school are required. Courses offered include accounting, law in action, entrepreneurship, and the information technology graduation requirement taught in grades 6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

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

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

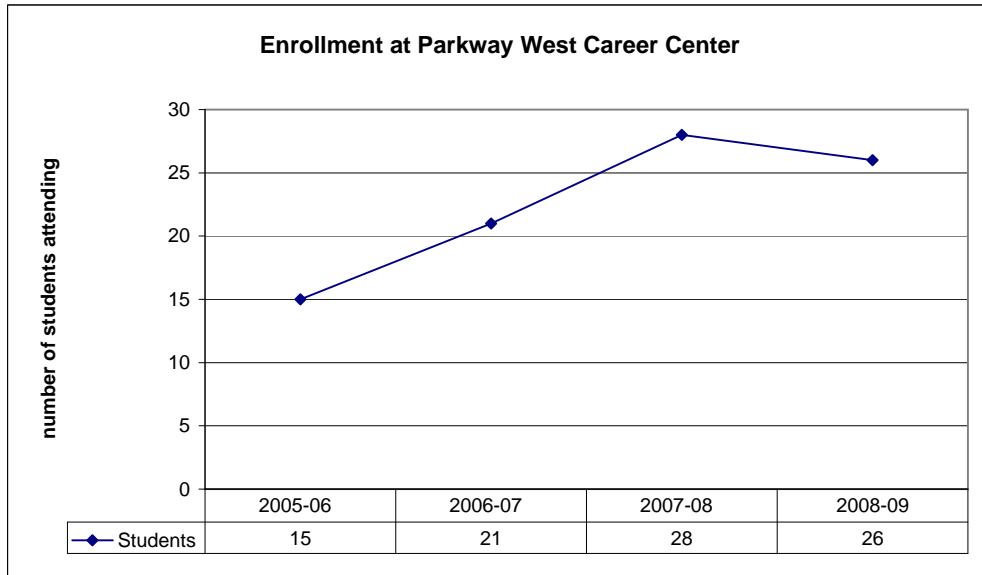


Mt. Lebanon School District 2009-10 Budget

VOCATIONAL EDUCATION		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-2010		Increase	% Budget
Tuition - P.W.W.	\$	81,745	\$	126,178	\$	185,712	\$	195,155		5.1%	100%

GENERAL DESCRIPTION OF PROGRAM

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



RESOURCE ALLOCATION

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

INTERPRETATION OF GRAPH DATA

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

Mt. Lebanon School District 2009-10 Budget

SUMMER PROGRAMS		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Salaries	\$	69,503	\$	38,399	\$	83,322	\$	104,351	25.2%	76%
Fringe Benefits		21,696		12,318		27,697		31,380	13.3%	23%
Car Rental		3,100		3,100		625		625	0.0%	0%
Advertising		102		211		650		375	-42.3%	0%
Supplies & Books		1,500		533		1,725		1,000	-42.0%	1%
Program Change Proposal										
Subtotal	\$	95,901	\$	54,561	\$	114,019	\$	137,731	20.8%	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

Four self-supporting programs provide students with learning options during the summer months. Summer School provides students in grades 6 - 12 with an opportunity to take certain courses to fulfill grade level or graduation requirements. In addition, the summer school program offers certain courses that may be taken for the first time for enrichment and/or to enable students to have more time in their schedule during the academic school year. Summer School program goals, to provide opportunities for remediation, enrichment and advancement for students, are aligned with the District's mission statement. Furthermore the program specifically addresses student achievement process targets in mathematics, personal responsibility for learning communication, and cooperative work with diverse students.

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

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

RESOURCE ALLOCATION

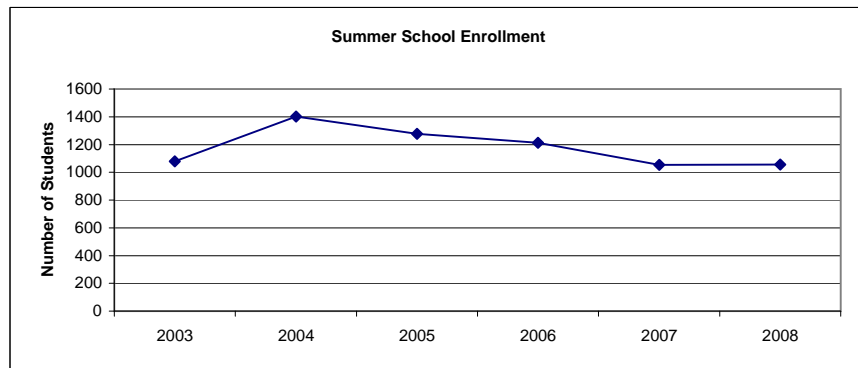
These programs are self supporting and cover the costs of classes and administration running a small profit.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

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



Mt. Lebanon School District 2009-10 Budget

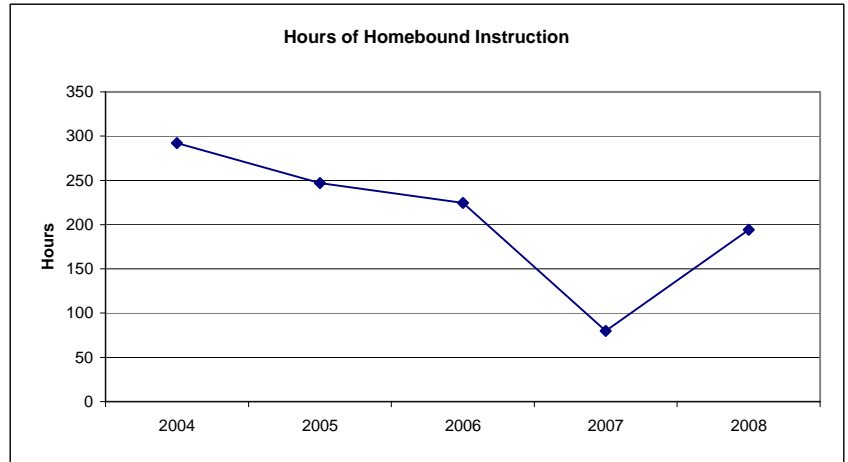
HOMEBOUND		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Salaries	\$	12,943	\$	10,947	\$	5,100	\$	5,100	0.0%	76%
Fringe Benefits		3,706		3,485		1,697		1,583	-6.7%	24%
Subtotal	\$	16,649	\$	14,432	\$	6,797	\$	6,683	-1.7%	100%

GENERAL K-12 DESCRIPTION OF PROGRAM

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

RESOURCE ALLOCATION

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



Mt. Lebanon School District 2009-10 Budget

FEDERAL PROGRAMS		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Grant funds	\$	546,929	\$	640,183	\$	154,312	\$	356,277	130.9%	68%
IDEA funds	-			-		165,000		165,000	0.0%	32%
Grant Funds	\$	546,929	\$	640,183	\$	319,312	\$	521,277	63.3%	100%

GENERAL DESCRIPTION OF PROGRAM

Federal funds are restricted to programs such as Safe and Drug-free Schools, Title I, Title II, Title V, 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.

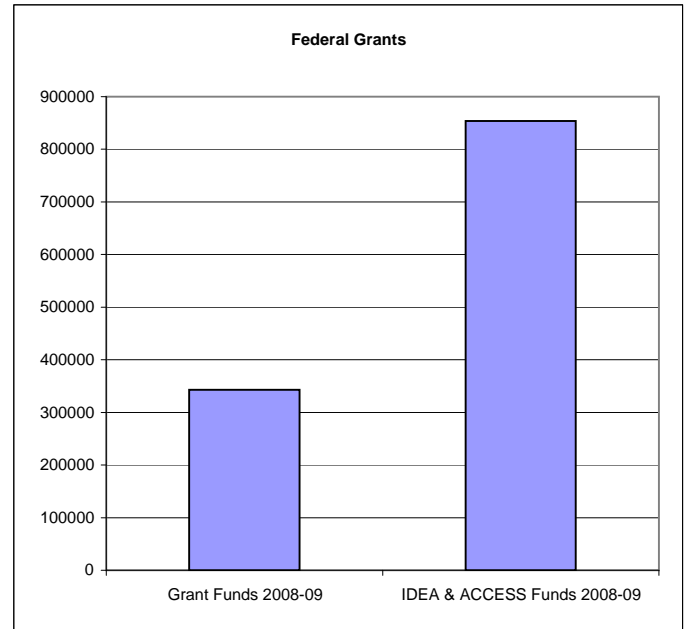
Federal program funds are budgeted in program budgets when we know the programs to be offered. When uncertainties exist as to which programs are to be offered through Federal grants, we cannot identify program budgets to impact. The budgets reflected here are for unknown programs which will be covered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

RESOURCE ALLOCATION

During the 08-09 school year, Federal program funds were used to offset the costs of elementary reading specialists, an elementary teacher, a math/science, and library materials.

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 2009-10 Budget

CONTINUING EDUCATION		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Salaries	\$	122,958	\$	130,114	\$	125,336	\$	123,400	-1.5%	59%
Fringe Benefits		34,436		39,586		41,661		38,289	-8.1%	18%
Car Rental		26,081		33,948		26,100		26,100	0.0%	13%
Advertising		13,552		18,786		12,700		19,000	49.6%	9%
Supplies & Books		3,924		10,837		1,650		2,000	21.2%	1%
Subtotal	\$	200,951	\$	233,271	\$	207,447	\$	208,789	0.6%	100%

DEPARTMENT GOALS

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

GENERAL DESCRIPTION OF PROGRAM

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

RESOURCE ALLOCATION

The continuing education program offers evening courses to adults and is highly supported throughout the community. This budget anticipates offering this program at a similar level to the current year. In response to community interest, the number of classes has risen from 85 to 100 over the past four years. The driver's education program has been a highly profitable offering with the number of students taking driver ed ranges between 300-400 per year. We had a 5 year lease on the driver simulator which was paid in full this past January, 2009.

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

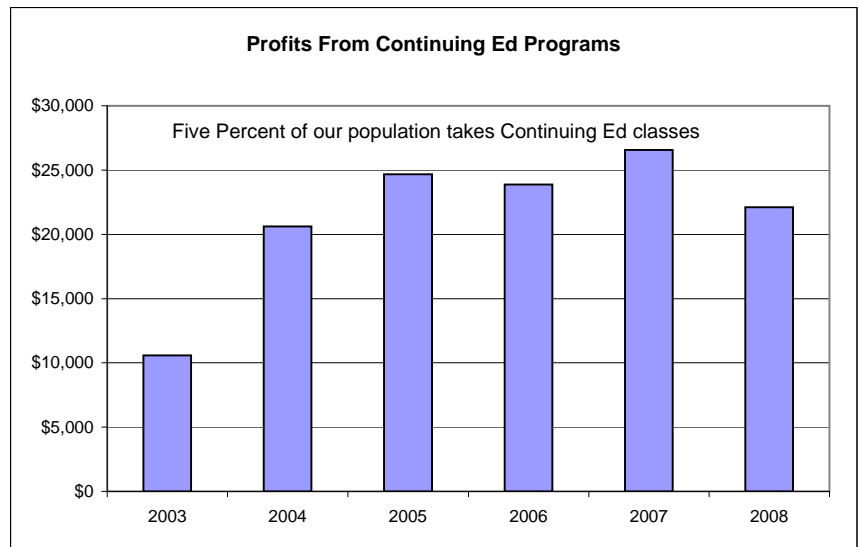
PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

Population taking classes is increasing as are profits.

Population taking classes is increasing as are profits.



Mt. Lebanon School District 2009-10 Budget

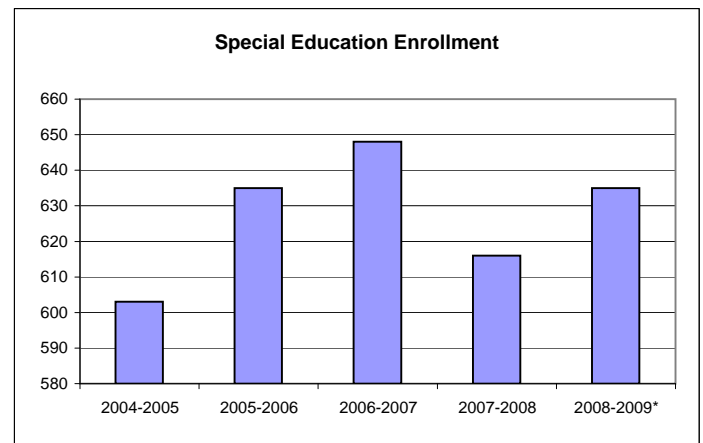
SPECIAL EDUCATION (By Object)		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10		Increase	% Budget
Salaries	\$	3,634,998	\$	3,616,409	\$	3,777,482	\$	3,535,366		-6.4%	57%
Fringe Benefits		1,167,757		1,242,464		1,263,958		1,168,070		-7.6%	19%
Contracted Services		742,342		658,099		429,565		505,000		17.6%	8%
Tuition		841,977		477,211		778,556		923,100		18.6%	15%
Supplies & Books		90,590		91,198		76,550		76,550		0.0%	1%
Technology		27,965		80,684		30,000		30,000			0%
Equipment & Fees		-		-		-		-			0%
Program Change Proposals											0%
Subtotal	\$	6,505,629	\$	6,166,065	\$	6,356,111	\$	6,238,086		-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

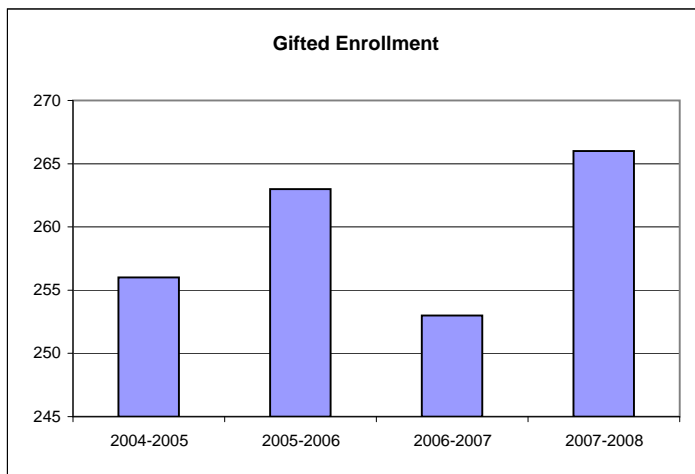
Special education programs and services are provided to students with disabilities according to State and Federal mandates. The District provides the following services: autistic support, blind or visually impaired support, deaf or hearing impaired support, emotional support, learning support, life skills support, multiple disabilities support, physical support, and speech & language support. Level of intervention include itinerant, resource, part time, 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 full time teachers, 19 program aides, and 40 personal care assistants provide services to students in grades K-12. Speech & language services are provided by 4.5 speech clinicians. Two inclusion specialists provide support to students, families, and staff.



*Not yet verified by PDE

SPECIAL EDUCATION FOR GIFTED STUDENTS DEPARTMENT GOALS

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



*Not yet verified by PDE

GENERAL K-12 DESCRIPTION OF PROGRAM

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

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

Penn Data reflects a decrease of 19 students with disabilities from 2007-2008 school year compared to the 2008-2009 school year. The data reflects a decrease of 30 students identified as mentally gifted from the 2007-2008 school year compared to the 2008-2009 school year.

Mt. Lebanon School District 2009-10 Budget

STUDENT SUPPORT SVS (By Object)		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10		Increase	% Budget
Salaries	\$	1,958,526	\$	1,979,318	\$	2,128,989	\$	2,267,024		6.5%	73%
Fringe Benefits		626,710		674,455		707,675		703,459		-0.6%	23%
Contracted Services		72,884		61,854		103,384		86,350		-16.5%	3%
Travel		4,405		6,050		7,360		7,360		0.0%	0%
Supplies & Books		28,548		15,530		26,900		47,034		74.8%	2%
Technology		1,405		701		2,570		1,970		-23.3%	0%
Equipment & Fees		112		129		-		-			0%
Program Change Proposals											
Subtotal	\$	2,692,590	\$	2,738,037	\$	2,976,878	\$	3,113,197		4.6%	100%
(By Program)											
Supervision	\$	146,060	\$	66,204	\$	58,075	\$	53,955		-7.1%	2%
Guidance		1,380,071		1,466,399		1,576,463		1,627,885		3.3%	52%
Psychological Services		594,183		551,443		594,133		668,784		12.6%	21%
Census		2,371		1,556		39,800		40,000		0.5%	1%
Elem. Instructional Support		569,905		652,435		708,407		722,573		2.0%	23%
Subtotal	\$	2,692,590	\$	2,738,037	\$	2,976,878	\$	3,113,197		4.6%	100%

GENERAL K-12 DESCRIPTION OF PROGRAM

A variety of Student Service programs are funded in this area. In the 2008-09 school year, the District employed five full-time school psychologists. The primary function of the psychologists is to provide comprehensive evaluations to students who may be in need of special education services. One goal of this department is to complete all requested evaluations within State and Federal time lines.

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

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

RESOURCE ALLOCATION

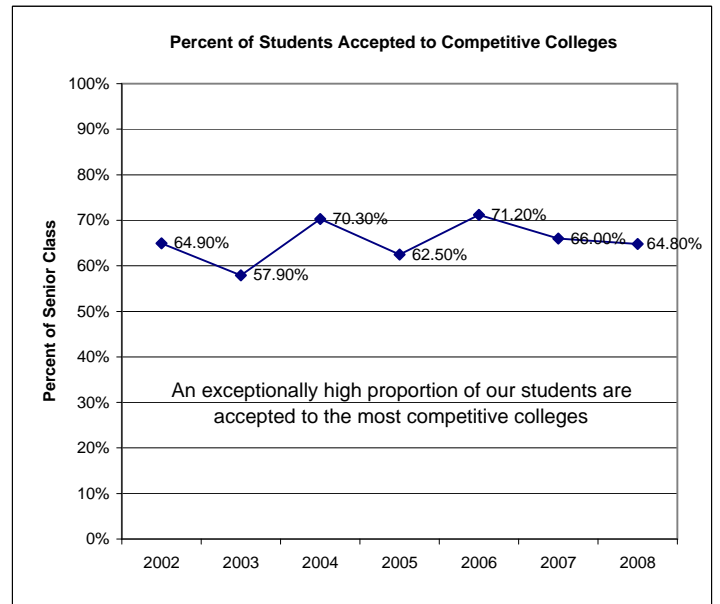
This area of the budget covers the cost of school psychologists, School Counseling Services, Instructional Support Services, and the standardized testing program. This year, a door-to-door census will not be done. Rather, we will meet state regulations through the use of a mail in census to reduce costs.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

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



Mt. Lebanon School District 2009-10 Budget

INSTRUCTIONAL SUPPORT (By Object)		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10		Increase	% Budget
Salaries	\$	1,519,361	\$	1,473,700	\$	1,706,472	\$	1,718,863		0.7%	61%
Fringe Benefits		639,651		693,421		741,398		739,888		-0.2%	26%
Contracted Services		43,166		21,968		39,500		33,100		-16.2%	1%
Repairs & Maintenance		5,964		4,541		4,992		4,992		0.0%	0%
Conferences		56,611		67,515		89,977		67,600		-24.9%	2%
Supplies & Books		191,269		172,954		176,264		171,567		-2.7%	6%
Technology		13,287		13,287		15,055		12,665		-15.9%	0%
Equipment & Fees		44,766		50,076		45,505		46,895		3.1%	2%
Program Change Proposals											
Subtotal	\$	2,514,075	\$	2,497,462	\$	2,819,163	\$	2,795,570		-0.8%	100%
(By Program)											
Audiovisual Services	\$	243,796	\$	228,663	\$	244,062	\$	263,160		7.8%	9%
Library Services		1,175,254		1,156,934		1,198,172		1,215,486		1.4%	43%
Curriculum		797,126		778,394		972,729		965,236		-0.8%	35%
Staff Development		297,899		333,471		404,200		351,688		-13.0%	13%
Program Change Proposals											
Subtotal	\$	2,514,075	\$	2,497,462	\$	2,819,163	\$	2,795,570		-0.8%	100%

GENERAL K-12 DESCRIPTION OF PROGRAM

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

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

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

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

RESOURCE ALLOCATION

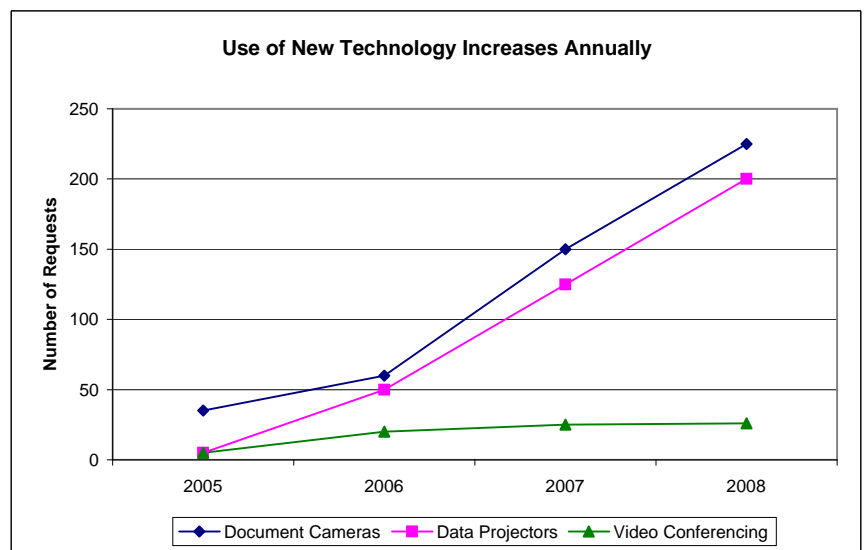
Multi-media funding has remained the same or somewhat diminished across equipment, supply and media accounts. As new technologies emerge purchasing reflects the need to provide these new resources and their associated supplies. Example: Document cameras replacing overhead and opaque projectors used in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

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

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



Mt. Lebanon School District 2009-10 Budget

ADMINISTRATION (By Object)		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Salaries	\$	2,550,279	\$	2,597,180	\$	2,640,791	\$	2,697,898	2.2%	60%
Fringe Benefits		836,341		919,216		913,088		882,162	-3.4%	20%
Contracted Services		516,213		366,294		513,000		457,000	-10.9%	10%
Payments to Others		388,895		391,079		390,080		387,685	-0.6%	9%
Supplies & Books		44,792		46,595		50,362		43,325	-14.0%	1%
Equipment & Fees		11,876		5,693		7,000		7,000	0.0%	0%
Subtotal by Object	\$	4,348,396	\$	4,326,057	\$	4,514,321	\$	4,475,070	-0.9%	100%
(By Program)										
School Board Services	\$	186,826	\$	103,993	\$	168,949	\$	183,921	8.9%	4%
Tax Collection		242,250		260,278		265,812		258,399	-2.8%	6%
Personnel Services		282,938		304,937		352,558		345,137	-2.1%	8%
Legal Services		391,155		294,667		350,989		357,000	1.7%	8%
Superintendent Services		245,422		294,008		286,646		276,502	-3.5%	6%
Assistant Superintendent Services		161,328		151,459		187,448		193,720	3.3%	4%
Community Relations		93,586		109,391		144,779		145,867	0.8%	3%
Principal Services		2,643,306		2,693,062		2,656,221		2,619,524	-1.4%	59%
Other Administration - AIU Admin Budget		101,585		114,262		100,919		95,000	-5.9%	2%
Subtotal by Program	\$	4,348,396	\$	4,326,057	\$	4,514,321	\$	4,475,070	-0.9%	100%

GENERAL K-12 DESCRIPTION OF PROGRAM

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

RESOURCE ALLOCATION

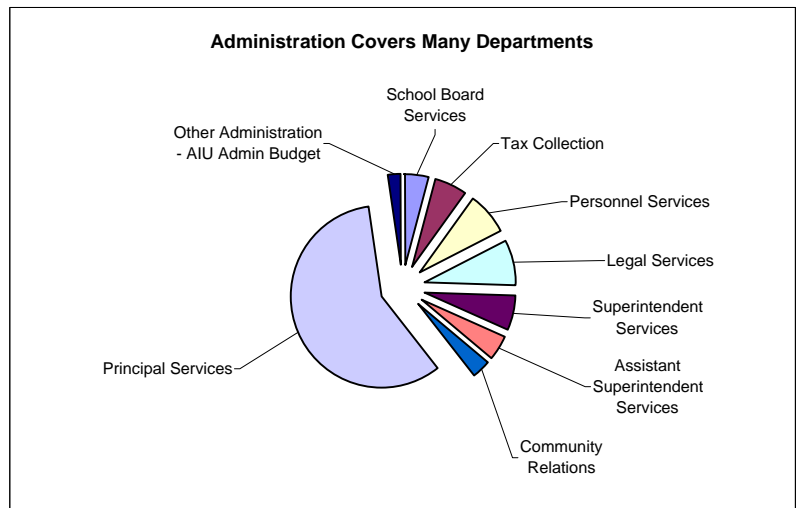
The costs in this budget reflect a 3% increase from the prior year's budget. The largest increase is in School Board Services due to revised budgets based on current costs for supplies and materials. There will also be a slight increase next year in legal advertising costs for bids for the high school renovation project.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

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



Mt. Lebanon School District 2009-10 Budget

PUPIL HEALTH (By Object)		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Salaries	\$	456,980	\$	495,922	\$	517,217	\$	541,880	4.8%	74%
Fringe Benefits		144,051		167,671		172,174		168,345	-2.2%	23%
Contracted Services		6,952		7,333		10,582		10,582	0.0%	1%
Supplies & Books		4,680		3,686		6,330		6,380	0.8%	1%
Equipment & Fees		5,237		7,169		6,093		6,093	0.0%	1%
Program Change Proposals										
Subtotal	\$	617,900	\$	681,781	\$	712,396	\$	733,280	2.9%	100%
(By Program)										
Medical	\$	6,952	\$	6,350	\$	6,952	\$	6,952	0.0%	1%
Dental		7,029		12,245		11,074		11,198	1.1%	2%
Nursing		517,879		573,431		627,861		647,119	3.1%	88%
Non-Public Nursing		86,040		89,755		66,509		68,011	2.3%	9%
Subtotal	\$	617,900	\$	681,781	\$	712,396	\$	733,280	2.9%	100%

DEPARTMENT GOALS

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

GENERAL K-12 DESCRIPTION OF PROGRAM

The Health Services Department consists of six full-time certified school nurses, nine part-time health aides and one health services clerk. A part-time school physician and dentist are also on staff to provide mandated examinations, to make referrals and to act as consultants to the health services staff. The school nurses and the health aides provide emergency and routine care for students in the district's seven elementary, two middle schools and high school. In compliance with the rules and regulations of the Commonwealth of Pennsylvania and the Department of Health, the school nurses provide appropriate health care to prevent and control communicable diseases and manage other acute and chronic health conditions for all school-aged children who attend the ten district schools, as well as, the four private schools that are located within the district boundary. The combined enrollment is 6,478.

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

RESOURCE ALLOCATION

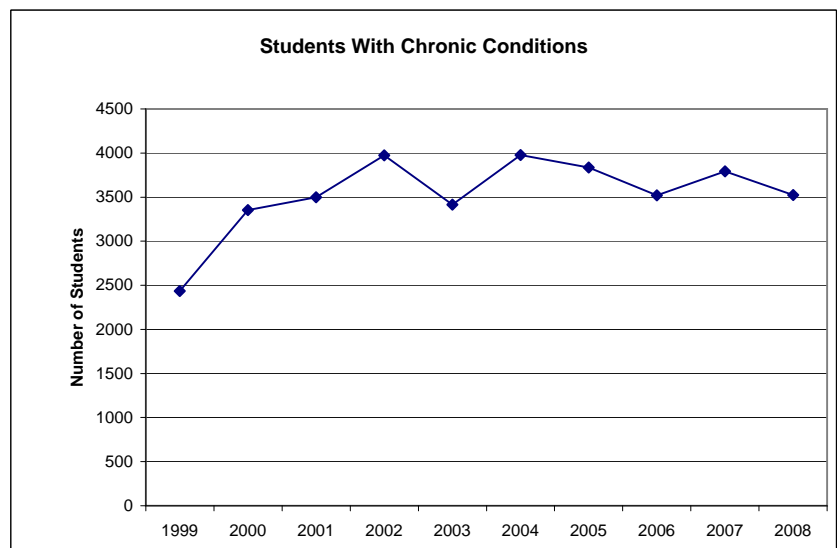
Program funds are used to provide supplies and equipment needed for student health screenings and referrals, replacement of outdated equipment, emergency supplies for treatment of sudden illness or injury (AED replacement pads and batteries), and educational materials for CPR/AED and First Aid class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

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

Data indicates slight fluctuations in numbers of students with chronic health condition. Nurses monitor and collaborate with parents and health care providers to develop individualized health care and emergency plans. Health care management in the school setting supports educational performance and removes barriers to learning.



Mt. Lebanon School District 2009-10 Budget

FINANCIAL SERVICES (By Object)		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10		Increase	% Budget
Salaries	\$	389,222	\$	406,683	\$	424,731	\$	436,502		2.8%	40%
Fringe Benefits		123,898		138,437		141,183		135,451		-4.1%	13%
Contracted Services		5,995		10,655		8,000		8,000		0.0%	1%
Repairs & Maintenance		430,965		448,203		458,000		472,000		3.1%	44%
Postage & Printing		3,804		3,715		5,000		5,000		0.0%	0%
Supplies & Books		16,338		13,439		15,000		15,000		0.0%	1%
Equipment & Fees		1,898		2,132		8,000		8,000		0.0%	1%
Subtotal	\$	972,120	\$	1,023,264	\$	1,059,914	\$	1,079,953		1.9%	100%
(By Program)											
Finance Office	\$	481,883	\$	512,994	\$	533,813	\$	539,338		1.0%	50%
Warehousing		59,272		62,290		63,601		64,115		0.8%	6%
Duplicating		430,965		447,980		462,500		476,500		3.0%	44%
Subtotal	\$	972,120	\$	1,023,264	\$	1,059,914	\$	1,079,953		1.9%	100%

DEPARTMENT MISSION STATEMENT

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

DEPARTMENT GOALS

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

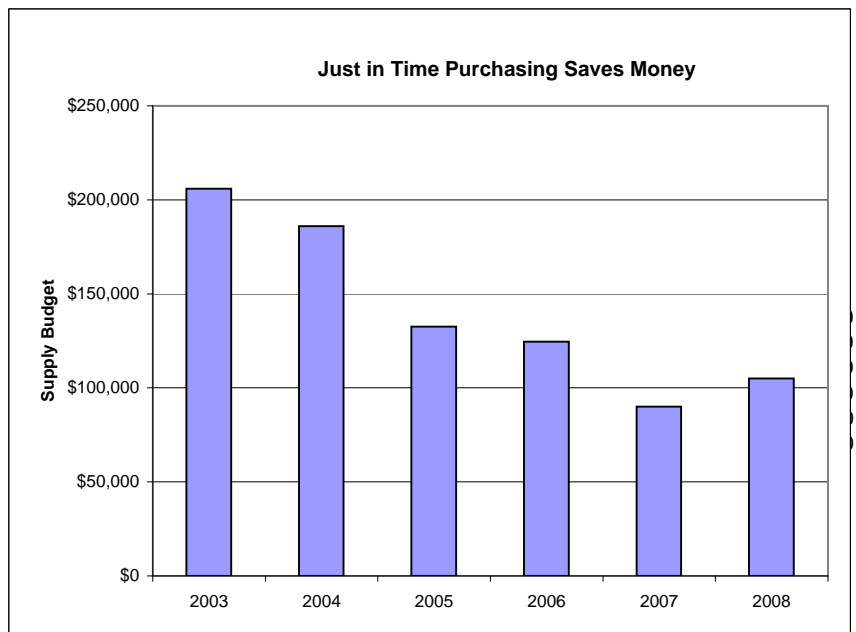
GENERAL K-12 DESCRIPTION OF PROGRAM

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

RESOURCE ALLOCATION

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

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



PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

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

Mt. Lebanon School District 2009-10 Budget

MAINTENANCE OF PLANT		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Salaries	\$	3,089,119	\$	3,080,287	\$	3,351,667	\$	3,271,546	-2.4%	39%
Fringe Benefits		970,950		1,054,480		1,117,239		1,044,651	-6.5%	12%
Contracted Services		1,052,667		1,112,750		1,008,679		975,000	-3.3%	12%
Repairs & Maintenance		507,344		542,783		612,000		569,000	-7.0%	7%
Insurance & Phone		345,396		230,580		361,300		363,300	0.6%	4%
Supplies		273,771		364,579		318,000		311,000	-2.2%	4%
Utilities		1,673,039		1,740,688		1,876,518		1,837,518	-2.1%	22%
Equipment & Fees		77,309		51,870		102,000		78,500	-23.0%	1%
Program Change Proposals										
Subtotal	\$	7,989,595	\$	8,178,017	\$	8,747,403	\$	8,450,515	-3.4%	100%

DEPARTMENT GOALS

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

GENERAL K-12 DESCRIPTION OF PROGRAM

This area of the budget reflects all services in operating and maintaining our physical plant. District-wide custodial services are provided by 48 custodians and engineers and by 8 head custodians. Maintenance of the district's 10 educational buildings is accomplished by 6 skilled trade's workers (1 electrician, 2 plumbers, 2 carpenters, and 1 HVAC mechanic), 2 sweep team members, 2 grounds workers, 1 mason, 1 shipper/receiver and 1 courier. Repairs required beyond the scope of these staff members are completed by companies under contract. Contracts are bid when required by State law. Upkeep of the grounds, including a \$100,000 contract with the municipality, is included in these costs. Small building maintenance projects are done by District staff and are included in the above numbers. In 1999-2000, the management of the operation was contracted out to ServiceMaster (now Aramark). The total cost of the contract is \$422,553 and includes 3 operation managers, along with specified cleaning supplies and inventoried cleaning equipment. The District employs a project manager to manage large projects. A new bus and a skid loader were purchased for the department. An increase in Corrective Maintenance requests was noted last year due to the department stressing that personnel be more pro-active in reporting needed repairs.

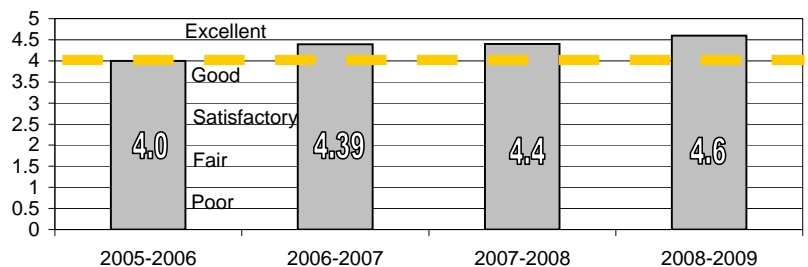
RESOURCE ALLOCATION

We continue to review the overall electrical and natural gas consumption in the district by partnering with Energy Education Inc. With the support of the district maintenance staff and the cooperation of staff and students there has been an overall cost avoidance estimated in excess of one million dollars. April 2003 through December of 2008.

Potential cost reductions are continually identified, analyzed, and presented for administrative and board approval. The latest of these reductions are included in the 2009-2010 budgets in several areas including overtime avoidance.

The District continues to close buildings in the summer on Fridays to save on utility usage. The savings from this action totaled \$22,305 in 2006-2007 and \$59,000 in the following year.

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



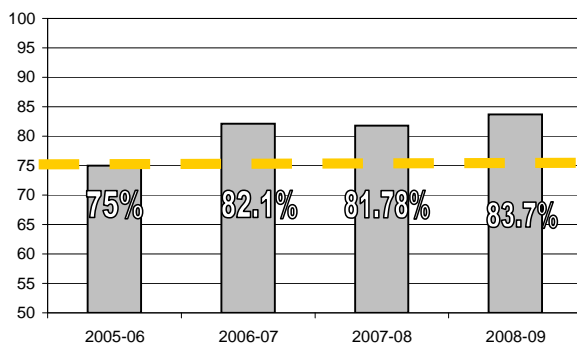
INTERPRETATION OF GRAPH DATA

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

PROGRAM CHANGE PROPOSALS

None

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



Mt. Lebanon School District 2009-10 Budget

TRANSPORTATION		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Salaries	\$	164,856	\$	208,163	\$	214,058	\$	217,758	1.7%	20%
Fringe Benefits		53,036		73,399		71,153		67,571	-5.0%	6%
Repairs		3,822		211		1,500		1,500	0.0%	0%
Contracted Carrier		816,302		665,571		741,900		764,146	3.0%	71%
Supplies		30,108		43,731		32,500		32,000	-1.5%	3%
Subtotal	\$	1,068,124	\$	991,075	\$	1,061,111	\$	1,082,975	2.1%	100%

DEPARTMENT GOALS

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

GENERAL K-12 DESCRIPTION OF PROGRAM

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

RESOURCE ALLOCATION

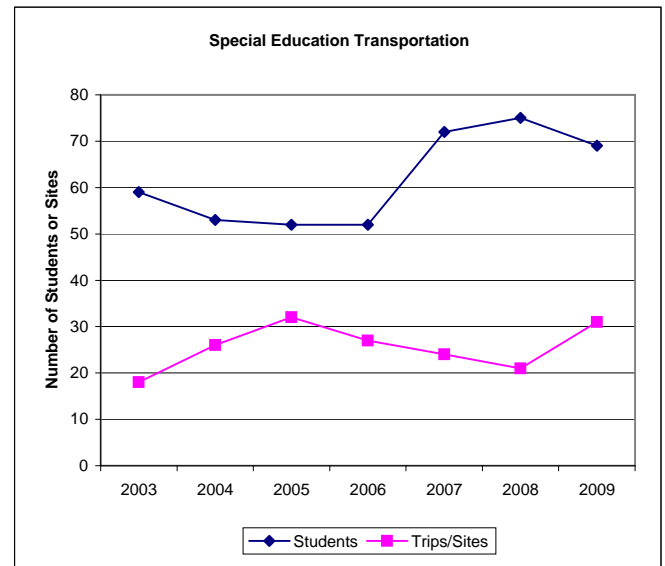
During the past year, the Department with the help of key District personnel has continued to closely monitored requests and subsequent trip scheduling in regard to seating and routing efficiencies and refined when possible. Though the total number of annual student trips varies from year to year, past control efforts support the District being able to project no cost increases for 2009-2010.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

The total number of special education daily transportation trips and sites has been recorded since 2003. The site drop-offs for 2008-2009 are 31 and the number of students transported is 69.



Mt. Lebanon School District 2009-10 Budget

OTHER SUPPORT SERVICES (By Object)	Audited 2006-07	Audited 2007-08	Budget 2008-09	Budget 2009-10	Increase	% Budget
Salaries	\$ 519,650	\$ 551,680	\$ 540,606	\$ 512,484	-5.2%	33%
Fringe Benefits	165,640	188,663	187,229	177,643	-5.1%	11%
Contracted Services	175,227	265,234	189,000	204,000	7.9%	13%
Repairs & Maintenance	249,620	227,406	247,080	227,100	-8.1%	15%
Workshops & Printing	9,472	4,092	7,650	9,500	24.2%	1%
Supplies & Books	39,575	38,801	54,000	36,000	-33.3%	2%
Equipment & Fees	433,119	428,211	377,640	395,086	4.6%	25%
Program Change Proposals						
Subtotal	\$ 1,592,303	\$ 1,704,087	\$ 1,603,205	\$ 1,561,813	-2.6%	100%
(By Program)						
Strategic Planning	\$ 6,466	\$ 6,741	\$ 61,437	\$ 38,361	-37.6%	2%
Research Academy	4,435	9,720	10,000	10,000	0.0%	1%
Mail Services	5,110	4,952	5,280	5,300	0.4%	0%
Word Processing	20,232	35,716	21,530	20,421	-5.2%	1%
Non-Instructional In-service	34,044	31,257	36,500	33,158	-9.2%	2%
Data Processing	1,522,016	1,615,701	1,468,458	1,454,573	-0.9%	93%
Subtotal	\$ 1,592,303	\$ 1,704,087	\$ 1,603,205	\$ 1,561,813	-2.6%	100%
PROGRAM BUDGET BY OBJECT	Strat Planning	Research Acad	Mail Services	Word Processing	Non-Instr. Ins	Data Processing
Salaries				\$ 15,210		\$ 497,274
Fringe Benefits				5,211		172,432
Contracted Services			\$ 5,300		\$ 2,010	196,690
Repairs & Maintenance						227,100
Workshops & Printing	\$ 8,135	\$ 751			508	106
Supplies & Books	30,226	3,020				2,754
Technology & Fees		6,229			30,640	358,217
Subtotal	\$ 38,361	\$ 10,000	\$ 5,300	\$ 20,421	\$ 33,158	\$ 1,454,573

DEPARTMENT GOALS

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

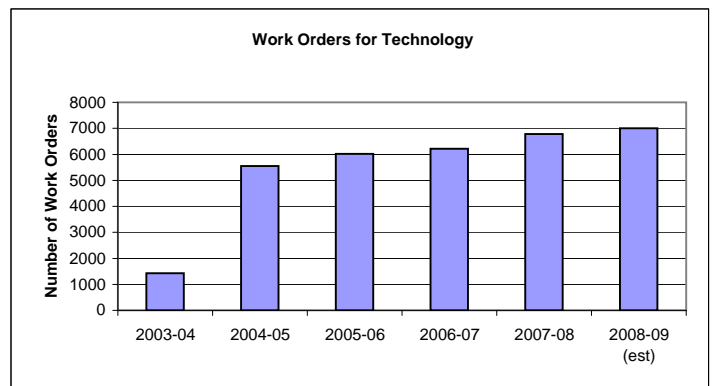
GENERAL DESCRIPTION OF PROGRAM

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

Technology is the largest department in this program area. The technology department provides technology in the form of hardware, software, and support to administrators, teachers, and support staff. Including audiovisual (AV) there are 13 staff members: director, help desk secretary, network administrator, coordinator of business technology, student information system specialist, 4 information technology specialists, technology trainer, telephone and AV repair, AV supervisor, and AV secretary. AV personnel are not included in this budget area.

RESOURCE ALLOCATION

Budgetary resources for technology fall into three categories established by the District's "Up to Date Technology" quality committee: Hardware, Software, and Support. Hardware budgeting this year remains relatively fixed due to increased expenditures in support of the Classrooms for the Future grant being relatively offset by savings in lower prices per PC. We continue to lease our elementary student computers. Overall, planned spending for non-leased budget items remains flat while our PC count increases in support of our desire to make computers more accessible to more students. The support budget consists of summer workers and department overtime. Department overtime is used to allow our specialists to complete projects during off-hours so that instruction is not adversely affected by our work. We upgrade approximately 25% of our PC's every summer so the need for summer help is great to facilitate that activity before the teachers and students return in the fall.



INTERPRETATION OF GRAPH DATA

As the number of computers and other equipment (interactive whiteboards, document cameras, etc.) increases, so will the demand for support services to maintain current levels of support. tech, when considered with the probable addition of 600 more Classrooms for the Future laptops will take our support ratio from 900:1 to 825:1 next year.

INTERPRETATION OF GRAPH DATA

As the number of computers and other equipment (interactive whiteboards, document cameras, etc.) increases, so will the demand for support services to maintain current levels of support.

Mt. Lebanon School District 2009-10 Budget

STUDENT ACTIVITIES		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Salaries	\$	308,084	\$	316,127	\$	335,095	\$	335,095	0.0%	70%
Fringe Benefits		95,824		105,026		111,389		111,389	0.0%	23%
Repairs & Maintenance		16,352		13,990		14,580		14,580	0.0%	3%
Transportation		19,348		25,195		16,390		16,390	0.0%	3%
Supplies		7,571		8,811		2,485		2,485	0.0%	1%
Equipment & Fees		3,825		8,772		1,240		1,240	0.0%	0%
Program Change Proposals										
Subtotal	\$	451,004	\$	477,921	\$	481,179	\$	481,179	0.0%	100%

DEPARTMENT GOALS

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

GENERAL DESCRIPTION OF PROGRAM

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

RESOURCE ALLOCATION

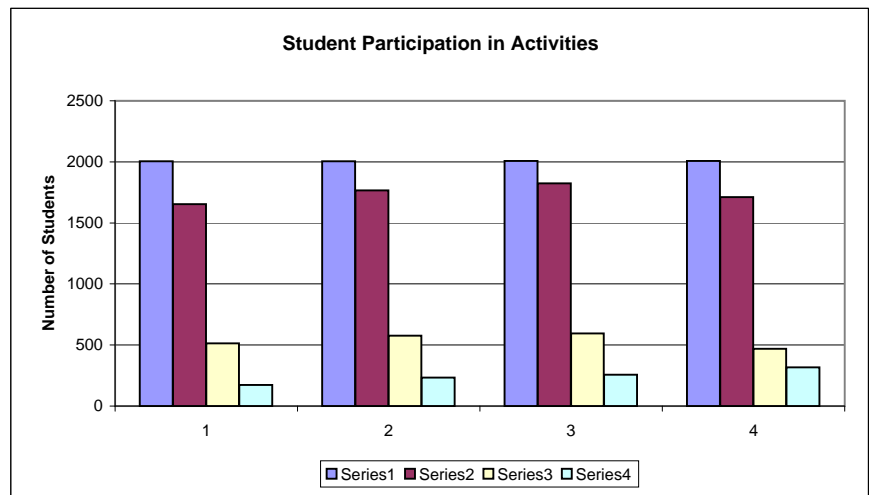
The District pays for the advisors to school sponsored clubs and organizations but students must fundraise for their activities supplies and services. Some of these include items such as police security, assembly speakers, organizational programs, social events, and publicity materials.

PROGRAM CHANGE PROPOSALS

None

INTERPRETATION OF GRAPH DATA

As the graph reflects, more students are participating and taking leadership roles in school sponsored activities. High school participation is up by 170 students since 2005. Leadership activities have increased by 80 students and health awareness events have increased by 84 students since 2005.



Mt. Lebanon School District 2009-10 Budget

		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
ATHLETICS										
(By Object)										
Salaries	\$	813,261	\$	777,587	\$	749,522	\$	788,384	5.2%	60%
Fringe Benefits		244,709		246,892		249,244		243,533	-2.3%	19%
Security Services		62,642		56,406		110,000		100,600	-8.5%	8%
Repairs & Maintenance		24,674		26,027		28,126		28,476	1.2%	2%
Transportation		20,551		25,346		12,450		11,950	-4.0%	1%
Supplies & Uniforms		126,419		114,647		117,301		115,801	-1.3%	9%
Equipment & Fees		19,052		26,794		24,150		23,450	-2.9%	2%
Program Change Proposals						\$16,823 incl above				
Subtotal	\$	1,311,308	\$	1,273,699	\$	1,290,793	\$	1,312,194	1.7%	100%
(By Program)										
Football	\$	188,749	\$	176,233	\$	190,985	\$	193,632	1.4%	15%
Basketball		143,654		135,509		144,559		146,441	1.3%	11%
Field Hockey		18,434		18,369		11,421		12,223	7.0%	1%
Soccer		61,111		61,233		64,091		65,501	2.2%	5%
Tennis		31,587		31,029		31,052		31,421	1.2%	2%
Golf		52,673		55,763		24,353		25,667	5.4%	2%
Baseball		14,586		13,964		10,302		10,608	3.0%	1%
Softball		34,601		34,221		48,912		49,003	0.2%	4%
Volleyball		66,212		68,665		64,877		65,422	0.8%	5%
Ice Hockey		5,011		4,810		4,816		5,189	7.7%	0%
Rifle		18,733		18,001		17,856		18,222	2.0%	1%
Cheerleaders		19,547		19,333		16,997		17,663	3.9%	1%
Track		121,864		118,563		121,114		123,654	2.1%	9%
Swimming		51,739		50,112		49,389		50,324	1.9%	4%
Wrestling		64,897		63,145		67,722		68,258	0.8%	5%
Cross Country		33,004		31,026		33,111		34,121	3.1%	3%
Lacrosse		23,963		21,753		18,110		19,258	6.3%	1%
Crew		4,800		4,800		5,001		5,550	11.0%	0%
Athletic Office		233,556		225,194		259,011		260,852	0.7%	20%
General-All Sports		122,587		121,976		107,114		109,185	1.9%	8%
Subtotal	\$	1,311,308	\$	1,273,699	\$	1,290,793	\$	1,312,194	1.7%	100%

DEPARTMENT GOALS

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

GENERAL DESCRIPTION OF PROGRAM

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

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

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

RESOURCE ALLOCATION

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

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

PROGRAM CHANGE PROPOSALS

The addition of Boy's Lacrosse as a school sponsored interscholastic sport is funded above.

Mt. Lebanon School District 2009-10 Budget

OTHER NON INSTRUCTIONAL PROGRAMS

COMMUNITY SERVICES		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Salaries	\$	341,711	\$	354,964	\$	317,346	\$	271,434	-14.5%	74%
Fringe Benefits		106,656		119,374		105,488		93,537	-11.3%	25%
Contracted Services		2,894		1,074		2,900		2,800	-3.4%	1%
Subtotal	\$	451,261	\$	475,412	\$	425,734	\$	367,771	-13.6%	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 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Parkway West Debt	\$	34,140	\$	38,060	\$	46,279	\$	55,694	20.3%	1%
School District Debt		4,953,885		4,952,109		4,956,706		4,771,903	-3.7%	98%
Capital Projects Fund Transfer		4,174,654		2,772,137		-		-	0.0%	0%
Food Service Transfer		64,521		67,099		65,000		65,000	0.0%	1%
Subtotal	\$	9,227,200	\$	7,829,405	\$	5,067,985	\$	4,892,597	-3.5%	100%

GENERAL DESCRIPTION OF PROGRAM

Payments for debt service include not only the District's debt, but also capital expenditures incurred by our special schools. The funds above represent continued capital repairs to the buildings including major renovations to our elementary schools. All District debt is paid as a transfer from the General Fund to the Debt Service Fund. The large increase in 2003-04 reflects the additional debt for the elementary schools. The food service department had been managed by an outside firm since 1991, but is now an in-house operation. The District provides funding only for overhead charged to the food service department as required by accounting regulations. More detailed information on district debt is available in the Debt Service Fund section of this budget.

BUDGETARY RESERVES		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Operating Reserve	\$	-	\$	-	\$	200,000	\$	200,000	0.0%	50%
Stimulus Fund Reserve								202,518		50%
Subtotal	\$	-	\$	-	\$	200,000	\$	402,518	101.3%	100%

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

Mt. Lebanon School District 2009-10 Budget

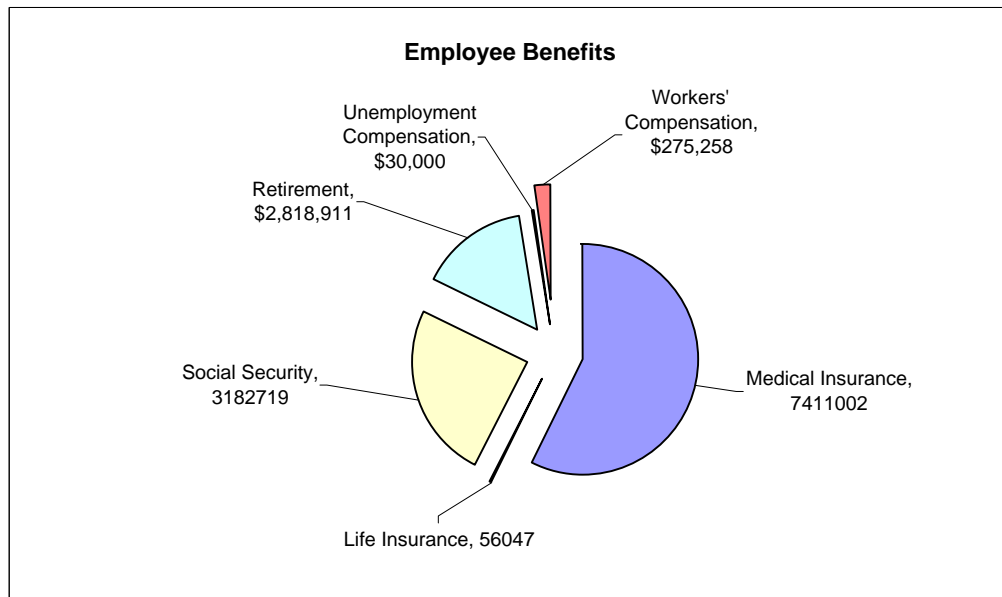
EMPLOYEE BENEFITS

(Prorated to program budgets)

	Audited 2006-07	Audited 2007-08	Budget 2008-09	Budget 2009-10	Increase	% Budget
Totals	\$ 11,612,480	\$ 13,394,934	\$ 13,372,240	\$ 12,958,447	-3.1%	100%
Medical Insurance	7,046,707	7,381,442	7,119,855	7,411,002	4.1%	57%
Life Insurance	50,916	53,150	60,000	56,047	-6.6%	0%
Social Security	2,464,768	2,959,197	3,056,767	3,182,719	4.1%	25%
Retirement	1,734,283	2,701,106	2,845,149	1,988,679	-30.1%	15%
Unemployment Compensation	27,777	32,080	40,000	45,000	12.5%	0%
Workers' Compensation	288,029	267,959	250,469	275,000	9.8%	2%

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

Medical insurance includes an increase of 4% in rates since the health consortium which provides our coverage has implemented cost/saving changes which moderated claims. Due to cost containment provisions in our labor contracts which limit the District contribution to healthcare coverage for our staff, the total cost increase to the District is shared with our employee groups. Life insurance was recently bid resulting in new rates for this benefit. Social security reflects an increase over the budget for last year due to salary increases in the budget. The retirement rate is set by the State Retirement Board which was set at 4.78% in this budget. We expect this rate to rise significantly in the near future. The State funds half the cost of both Social Security and retirement, so the District will only need to fund half of these amounts. Unemployment expenses are paid as they are incurred, not as a percentage of salaries. We have few people who qualify for this benefit so the costs remain low. Worker's compensation costs would have been higher had the District not had a Safety Committee in operation.



DEBT SERVICE

FUND

**Mt. Lebanon School District
2009-10 Budget**

DEBT SERVICE FUND EXPLANATION

REVENUE EXPLANATION

TRANSFER FROM OTHER FUNDS\$4,767,627

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.....\$4,956,704

EXPENDITURE EXPLANATION

PRINCIPAL\$1,900,000

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\$2,867,627

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

TOTAL EXPENDITURES\$4,767,627

FUND BALANCE:

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

**Mt. Lebanon School District
2009-10 Budget**

DEBT SERVICE FUND

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Budget
Revenue:					
Proceeds of Bond Issue / Other	\$ 672,306	\$ -	\$ -	\$ -	\$ -
Transfer From General Fund	4,648,567	4,953,885	4,953,886	4,956,704	4,767,627
Total Revenue	5,320,873	4,953,885	4,953,886	4,956,704	4,767,627
Expenditure:					
Principal 2002/2009 Bonds	345,000	350,000	350,000	380,000	280,000
Interest 2002/2009 Bonds	194,244	184,075	184,075	159,760	70,683
Principal 2002 - A Bonds	1,295,000	1,335,000	1,335,000	1,410,000	1,410,000
Interest 2002 - A Bonds	181,618	148,742	148,743	75,345	75,345
Principal 2003/2005 Bonds	5,000	5,000	5,000	5,000	5,000
Interest 2003/2005 Bonds	2,004,820	2,312,683	2,312,683	2,312,383	2,312,383
Principal 2004 Bonds	200,000	200,000	200,000	205,000	205,000
Interest 2004 Bonds	422,885	418,385	418,385	409,216	409,216
Bond Issuance Costs	672,306	-	-	-	-
Total Expenditures	5,320,873	4,953,885	4,953,886	4,956,704	4,767,627
Beginning Fund Balance	52,939	52,939	52,939	52,939	52,939
Ending Fund Balance	\$ 52,939	\$ 52,939	\$ 52,939	\$ 52,939	\$ 52,939

Note: This budget is not legally required.

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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	2010-11 Forecast	2011-12 Forecast	2012-13 Forecast
Revenue:						
Proceeds of Bond Issue / Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer From General Fund	4,953,886	4,956,704	4,767,627	8,106,244	9,997,078	10,862,636
Total Revenue	4,953,886	4,956,704	4,767,627	8,106,244	9,997,078	10,862,636
Expenditure:						
Principal 2002/2009 Bonds	350,000	380,000	280,000	460,000	470,000	480,000
Interest 2002/2009 Bonds	184,075	159,760	70,683	77,980	68,680	59,180
Principal 2002 - A Bonds	1,335,000	1,410,000	1,410,000	1,450,000	460,000	-
Interest 2002 - A Bonds	148,743	75,345	75,345	35,285	7,130	-
Principal 2003/2005 Bonds	5,000	5,000	5,000	5,000	110,000	165,000
Interest 2003/2005 Bonds	2,312,683	2,312,383	2,312,383	2,312,233	2,312,083	2,308,618
Principal 2004 Bonds	200,000	205,000	205,000	215,000	1,085,000	1,605,000
Interest 2004 Bonds	418,385	409,216	409,216	403,685	384,185	344,838
Issuance Costs new bonds	-	-	-	-	-	-
Possible Future Debt Service	-	-	-	3,200,000	5,100,000	5,900,000
Total Expenditures	4,953,886	4,956,704	4,767,627	8,159,183	9,997,078	10,862,636
Beginning Fund Balance	52,939	52,939	52,939	52,939	-	-
Ending Fund Balance	\$ 52,939	\$ 52,939	\$ 52,939	\$ -	\$ -	\$ -

Note: This budget is not legally required.

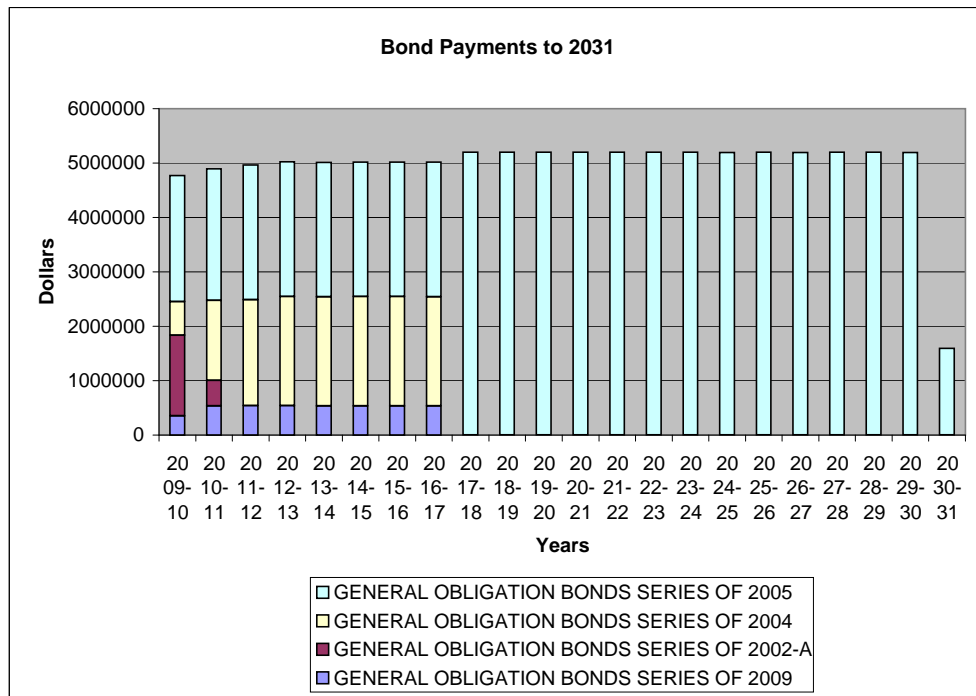
Assumptions used in this forecast have not been reviewed by the Board, and are disclosed here for administrative planning purposes only.

**Mt. Lebanon School District
2009-10 Budget**

BONDED INDEBTEDNESS

GENERAL OBLIGATION BONDS SERIES OF 2009 (refinanced the series of 2002, which refinanced 1997)				GENERAL OBLIGATION BONDS SERIES OF 2005 (refinanced the series of 2003)			
Principal Due	Interest Due	General Fund Contribution		Principal Due	Interest Due	General Fund Contribution	
Middle School Bonds				Elementary School Bonds			
2010-11	460,000	77,980	537,980	2010-11	110,000	2,312,083	2,422,083
2011-12	470,000	68,680	538,680	2011-12	165,000	2,308,618	2,473,618
2012-13	480,000	59,180	539,180	2012-13	170,000	2,303,255	2,473,255
2013-14	485,000	48,318	533,318	2013-14	175,000	2,297,560	2,472,560
2014-15	500,000	35,693	535,693	2014-15	180,000	2,291,523	2,471,523
2015-16	515,000	22,178	537,178	2015-16	185,000	2,285,133	2,470,133
2016-17	525,000	7,613	532,613	2016-17	200,000	2,278,380	2,478,380
	\$ 3,435,000			2017-18	2,930,000	2,270,880	5,200,880
GENERAL OBLIGATION BONDS SERIES OF 2002-A (refinanced the series of 1998, which refinanced 1996)				2018-19	3,065,000	2,133,170	5,198,170
Principal Due	Interest Due	General Fund Contribution		2019-20	3,210,000	1,989,115	5,199,115
Middle School Bonds				2020-21	3,360,000	1,838,245	5,198,245
2010-11	460,000	7,130	467,130	2021-22	3,520,000	1,680,325	5,200,325
	\$ 460,000			2022-23	3,680,000	1,521,925	5,201,925
GENERAL OBLIGATION BONDS SERIES OF 2004 (refinanced the series of 2000 and 2001)				2023-24	3,835,000	1,367,365	5,202,365
Principal Due	Interest Due	General Fund Contribution		2024-25	3,990,000	1,206,295	5,196,295
Middle School Bonds				2025-26	4,160,000	1,038,715	5,198,715
2010-11	1,085,000	384,185	1,469,185	2026-27	4,335,000	861,915	5,196,915
2011-12	1,605,000	344,838	1,949,838	2027-28	4,525,000	677,678	5,202,678
2012-13	1,715,000	294,969	2,009,969	2028-29	4,715,000	483,103	5,198,103
2013-14	1,770,000	238,304	2,008,304	2029-30	4,915,000	280,358	5,195,358
2014-15	1,835,000	176,323	2,011,323	2030-31	1,530,000	66,555	1,596,555
2015-16	1,900,000	109,535	2,009,535		\$ 52,955,000		
2016-17	1,970,000	37,430	2,007,430	In 2010, Bonds are anticipated to be borrowed for a major High School renovation. This renovation is anticipated to cost as much as \$115 million. Plans for the renovation will be formalized once a plan is selected. The School Board has approved borrowing \$69 million for this project. These bonds will be issued early in 2010.			
	\$ 11,880,000						

Total of All Outstanding Principal:
\$ 68,730,000



**Mt. Lebanon School District
2009-10 Budget**

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

YEAR ENDED JUNE 30, 2008

Direct Debt	Percentage of Applicable Debt	Face Amount Outstanding
General Obligation Bonds & Unamortized Premiums	100.0%	\$75,023,642
Total Direct Debt		<u>75,023,642</u>
Overlapping Debt		
Mt. Lebanon Parking Authority	100.0%	5,882,382 (2)
Allegheny County	3.8%	23,063,136 (1) (2)
Mt. Lebanon, Pennsylvania	100.0%	23,615,000 (2)
Total Overlapping Debt		<u>52,560,518</u>
Total Direct and Overlapping Debt		<u><u>\$127,584,160</u></u>

RATIOS

<u>Direct Debt To:</u>		<u>Direct and Overlapping Debt To:</u>	
Assessed Value	3.6%	Assessed Value	6.2%
Market Value	3.8%	Market Value	6.4%
Per Capita	\$2,272	Per Capita	\$3,864
		Assessed Value	\$2,068,748,983
		Market Value	\$1,993,089,900
		Population	33,017

(1) 3.8% of total debt based on Mt. Lebanon's assessed value as a percentage of Allegheny County's assessed value.

(2) As of December 31, 2006.

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

**Mt. Lebanon School District
2009-10 Budget**

COMPUTATION OF NONELECTORAL DEBT MARGIN*

AS OF JUNE 30, 2008

Formula for Debt Limit	Fiscal Year Ended June 30		
	2006	2007	2008
Total General Fund Revenues, Food Service Revenues and Interest on Bond Proceeds	\$70,069,691	\$73,384,124	\$74,504,388
Less: Required Deductions Included in Total Revenues			
a. Construction Subsidies	936,167	931,795	823,726
b. Receipts Pledged to Self-Liquidating Debt or Payments under Leases or Guaranties	-	-	-
c. Interest Earned on Sinking Fund	-	-	-
d. Grant Payments for Special Projects	-	-	-
e. Sale of Property and Nonrecurring Revenues	-	-	-
Net Revenues	69,133,524	72,452,329	73,680,662
Total Net Revenues for Three Years	215,266,515		
Borrowing Base - Average Net Revenues for Three-Year Period	71,755,505		
Multiplier	225%		
Total Nonelectoral Debt Limit	161,449,886		
Less: Amount of Debt Applicable to Debt Limit	73,062,019		
Additional Debt Allowable	<u>\$88,387,867</u>		
% Debt Limit Used	48%		

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

Mt. Lebanon School District 2009-10 Budget

DEBT SERVICE DUE IN FUTURE YEARS

		2010-11		2011-12		2012-13		2013-14
Principal 2009 Bonds	\$	460,000	\$	470,000	\$	480,000	\$	485,000
Interest 2009 Bonds		77,980		68,680		59,180		48,318
Principal 2002 - A Bonds		460,000		-		-		-
Interest 2002 - A Bonds		7,130		-		-		-
Principal 2005 Bonds		110,000		165,000		170,000		170,000
Interest 2005 Bonds		2,312,083		2,308,618		2,303,255		2,303,255
Principal 2004 Bonds		1,085,000		1,605,000		1,715,000		1,715,000
Interest 2004 Bonds		384,185		344,838		294,969		294,969
Issuance Costs new bonds		-		-		-		-
Possible Future Debt Service		3,200,000		5,100,000		5,900,000		5,900,000
 Total Debt Service	 \$	 8,096,378	 \$	 10,062,136	 \$	 10,922,404	 \$	 10,916,542

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Future Debt Needs

The School Board approved a high school renovation project totaling \$114 million to begin in 2010. This project will require the issuance of bonds very near our debt limit. We anticipate the first bond issue to be complete either very late in 2009 or very early in 2010. The second bond issue will occur a couple years later since the phasing of the total project will span three to four years. Current estimates of debt limit allow us to borrow up to \$115.5 million for this project. This project is the final renovation contemplated since it is the final building requiring remediation. Payment of the bonds for this renovation will be from transfers from the General Fund requiring a millage increase of about 3.25 mills over a four year period.

Debt Limit

The high school renovation project could exceed our debt limit. The School Board has been carefully working with the architects and project managers to get good cost estimates and provide funding which will not exceed the debt limit. The debt limit has currently be estimated at \$115.5 million.

CAPITAL PROJECTS

FUND

**Mt. Lebanon School District
2009-10 Budget**

CAPITAL PROJECTS FUND EXPLANATION

REVENUE EXPLANATION

INVESTMENT EARNINGS.....\$65,000

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.....\$1,000,000

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

TOTAL REVENUES.....\$1,065,000

EXPENDITURE EXPLANATION

PROJECTS.....\$1,370,795

This year's projects include a number of repairs around the district. 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.....\$178,400

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

TOTAL EXPENDITURES\$1,549,195

FUND BALANCE:

The fund balance in the Capital Budget has risen recently with additions from the General Fund and the limited spending on the high school facility. As the high school renovation project commences, the fund balance will increase from bond proceeds and decrease as the project nears completion. The fund balance in the budget will not agree with the balances disclosed on the project list approved by the School Board because the project list uses an estimated final fund balance rather than audited numbers from June 30, 2008.

**Mt. Lebanon School District
2009-10 Budget**

CAPITAL PROJECTS FUND

		2005-06 Actual		2006-07 Actual		2007-08 Actual		2008-09 Budget		2009-10 Budget
Revenue:										
Investment Earnings	\$	220,982	\$	208,024	\$	65,000	\$	65,000	\$	65,000
Transfer from General Fund		1,719,543		4,185,054		100,000		1,100,000		1,000,000
Proceeds of Bond Issue / Other		-		-		2,000,000		-		-
Total Revenue		1,940,525		4,393,078		2,165,000		1,165,000		1,065,000
Expenditure:										
Projects		11,837,736		1,257,366		2,030,850		1,282,181		1,370,795
Equipment		172,366		100,901		251,163		418,220		178,400
Total Expenditure		12,010,102		1,358,267		2,282,013		1,700,401		1,549,195
Beginning Fund Balance		13,049,129		2,979,552		6,014,363		5,897,350		5,361,949
Ending Fund Balance	\$	2,979,552	\$	6,014,363	\$	5,897,350	\$	5,361,949	\$	4,877,754

Note: This budget is not legally required.

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

		2007-08 Actual		2008-09 Budget		2009-10 Budget		2010-11 Forecast		2011-12 Forecast		2012-13 Forecast
Revenue:												
Investment Earnings	\$	65,000	\$	65,000	\$	65,000	\$	120,000	\$	150,000	\$	100,000
Transfer from General Fund		100,000		1,100,000		1,000,000		1,000,000		1,000,000		1,000,000
Proceeds of Bond Issue / Other		2,000,000		-		-		69,000,000		-		46,000,000
Total Revenue		2,165,000		1,165,000		1,065,000		70,120,000		1,150,000		47,100,000
Expenditure:												
Projects		2,030,850		1,282,181		1,370,795		30,000,000		40,000,000		30,000,000
Equipment		251,163		418,220		178,400		600,000		2,000,000		3,000,000
Total Expenditure		2,282,013		1,700,401		1,549,195		30,600,000		42,000,000		33,000,000
Beginning Fund Balance		6,014,363		5,897,350		5,361,949		4,877,754		44,397,754		3,547,754
Ending Fund Balance	\$	5,897,350	\$	5,361,949	\$	4,877,754	\$	44,397,754	\$	3,547,754	\$	17,647,754

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
7 Horsman Drive
Pittsburgh, PA 15228-1107

**CAPITAL PROJECT LIST
2009-2010**

<u>No #</u>	<u>Projects Proposed for 2009-10</u>	<u>Budget</u>
1	DW-Electrical repairs, wiring, light fixture and panel boxes	\$ 30,000
2	DW- Mechanical system balancing (phase 2 of 2)	100,000
3	DW- Plumbing modifications and repairs	30,000
4	HS- Replace five unit ventilators	30,000
5	HwES- Install key locks for Interior classrooms and office doors	13,000
6	MMS-Install key locks for interior of classroom/office doors	21,000
7	WES- Install 4 new benches and 2 planters in front of school	4,200
8	LES- Add pedestal or post light at corner of 95 addition	6,500
9	DW- Roof repair and maintenance	25,000
10	JMS- Repair seams on roof	15,000
11	DW- Masonry work and plastering	-
12	HvES-Repair stone wall along playground (35'x2')	500
13	WES-Install retaining wall near apartments(68' x 4')	10,000
14	MES- Re-caulk around stone cornice on rear of building	3,000
15	HS- Repair ceiling in room 308	2,000
16	DW- Concrete replacement @ \$11/sf	-
17	LES- Replace broken concrete sidewalk at Ralston and Lincoln Way (10'x8')	880
18	JES- Replace front concrete sidewalk and steps at A-2 (21'x31')	9,000
19	FES- Replace concrete at B-2 entrance (372 sf)	4,090
20	FES- Install concrete step to field from C-7 entrance, repair wall from playground to field	3,600
21	HvES- Replace concrete outside D-9 top of steps (16'x9')	1,600
22	HvES- Replace concrete around planters (240sf)	2,700
23	LES- Remove belgium block, increase size of front walk, add benches	12,000
24	LES-Stone seating wall around ball field - repair/replace (133'x15') + sidewalk and steps	25,000
25	MES- Widen concrete sidewalks around 2 utility poles	1,500
26	MMS- Remove belgium block and install sidewalk and steps for rear entry (1102 sf)	12,500
27	MMS-Concrete stairs and railing to field outside cafeteria entrance	18,000
28	DW- Fence repair/replacement (annual)	-
29	FES- Replace fencing along driveway outside B-2 entrance and along ballfield (300lf)	25,000
30	HwES- Repair outfield fence (33lf)	2,500
31	HS- Repair holes in stadium fencing	3,500
32	HS- Replace loose fence posts along home side bleacher that are loose	5,000
33	DW- Repaving and seal coating @ \$25.50/SY and \$2/SY	-
34	FES-Repave rear playground (182' x 145')	75,000
35	HvES- Repair utility crossings of asphalt pavement (240sf)	700
36	HvES- Repave asphalt playground (62' x 61')	10,700
37	HwES- Seal coat pavement at C-7 (35' x22')	200
38	HwES- Repave kindergarten walkway (180' x 8')	4,080
39	HwES- Seal coat playground between first grade wing and tennis court (103' x 67')	1,550
40	LES- Repave playground, driveway and upper parking lot (2475 sy)	63,200
41	MES- Patch asphalt pavement outside gym door (5' x 10')	150
42	MES- Seal coat rear playground and driveway (2545 sy)	5,090
43	MES- Repave walkway from far parking lot to new playground (565' x 10')	16,000
44	MES- Repave tennis courts and apply sport coating (130' x 138')	63,800
45	JES-Seal coat front parking lot and driveway, re-line stripe (2647 sy)	6,300
46	JES- Repave utility trenches in front parking lot (33sy)	850
47	WES- Pave 2 parking spaces at Cornell driveway (27' x 25')	4,875

48	MMS- Seal coat side and rear driveway (965 sy)	2,000
49	HS- Repave driveway to Maintenance garage (695) sy	24,500
50	DW- Tree removal and Pruning	-
51	FES- Tree Trimming and Pruning	5,000
52	JES- Prune trees in rear of school	3,000
53	FES- Clear and Grub area beside tennis court (138'x16') and prune trees in rear playground	6,500
54	JMS- Clear and Grub embankment (150' x 40')	10,500
55	DW- Carpet Replacement @\$42/sy	-
56	JMS- Replace carpet in Principal Conference Room (22 sy)	1,000
57	MMS- Carpet Old woodshop Rm 006	5,000
58	MMS- Recarpet guidance office (96sy)	4,050
59	MMS- Recarpet room 001(136sy)	5,800
60	HS- Replace stained ceiling tile	4,000
61	DW-Various Interior finishes, annual (cove base, stairs, floors and painting)	10,000
62	MMS- Replace locker doors which are broken (180 per floor)	13,500
63	JMS- Reconfigure lab 101/ replace carpet (21' x31')	14,000
64	MMS- Install new cabinets and drawers under principal secretary's desk against wall	6,500
65	DW- Purchase small concrete mixer	2,500
66	DW- Purchase edger for fields and lawns	3,600
67	HS- Repaint stairwells D-40 and D-44	10,500
68	JES-Install rubberized surface under swings@\$12/s.f.(15'x45')	8,100
69	MES- Install rubber surface under tire swings (43' x 22')	11,300
70	DW- Purchase 1 new school bus (existing bus is 1988, 150,000 miles)	78,000
71	MES- plant crown vetch on embankment along Beadling (135' x 20')	1,500
72	HvES- Install topsoil regrade/re-seed field (20cy)	3,500
73	SFC- Replace lights and ceiling in Maintenance garage	12,000
74	HS- Re-line stripe turf	5,000
75	DW- Purchase locator for plumbing camera	1,500
76	MMS- Install fans in third floor classrooms	4,000
77	JMS- Tint windows in 2nd floor classrooms	10,000
78	FES- Replace drinking fountain near tennis courts	1,200
79	WES- Remove flag pole from roof	2,500
80	DW- Purchase scarifier for playing field tractor	4,500
81	MMS- Repaint auditorium ceiling and walls	12,000
82	HvES- Install lattice in fence at dumpsters	1,500
83	MMS- Repair/Replace bleacher in gymnasium	5,000
84	DW- Install new electrical outlet and ceiling mounts in classrooms where projectors are used	18,000
85	MMS- Install card reader at door D-8	4,000
86	JMS- Replace 8 round cafeteria tables	12,000
87	HS- Reroute water feed to "A" buildings	45,000
88	LES- Install closet in gym corridor	1,800
89	HS- Replace padding on walls of North gym (8-2' x 6' panels)	1,880
90	HS- Install enunciator panel on fire alarm system	10,000
91	HS- B Building roof replacement(north side)	315,000
92	DW - Textbooks	178,400
TOTAL		<u>\$ 1,549,195</u>

HS- High School

SFC- Stadium Field Complex

MFC-Mellon Field Complex

JFC- Jefferson Field Complex

MES-Markham Elementary

JES-Jefferson Elementary

WES- Washington Elementary

DW- District Wide

JMS- Jefferson Middle

MMS-Mellon Middle

FES- Foster Elementary

HvES- Hoover Elementary

HwES- Howe Elementary

LES- Lincoln Elementary

SPECIAL REVENUE

FUND

**Mt. Lebanon School District
2009-10 Budget**

SPECIAL REVENUE FUND EXPLANATION

REVENUE EXPLANATION

INVESTMENT EARNINGS.....\$1,000

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

DONATIONS\$50,000

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

TOTAL REVENUES.....\$51,000

EXPENDITURE EXPLANATION

PLAYGROUND IMPROVEMENTS\$60,000

Major projects at Hoover and Washington Schools are planned.

TOTAL EXPENDITURES\$60,000

FUND BALANCE:

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

Mt. Lebanon School District 2009-10 Budget

SPECIAL REVENUE FUND

		2005-06 Actual		2006-07 Actual		2007-08 Actual		2008-09 Budget		2009-10 Budget
Revenue:										
Investment Earnings	\$	1,085	\$	1,593	\$	500	\$	1,000	\$	1,000
Donations		36,794		41,652		25,000		50,000		50,000
Total Revenue		37,879		43,245		25,500		51,000		51,000
Expenditure:										
Playground Improvements		9,832		48,466		15,000		60,000		60,000
Total Expenditure		9,832		48,466		15,000		60,000		60,000
Beginning Fund Balance		13,054		41,101		35,880		46,380		37,380
Ending Fund Balance	\$	41,101	\$	35,880	\$	46,380	\$	37,380	\$	28,380

Note: This budget is not legally required.

SPECIAL REVENUE FUND FORECAST OF POSSIBLE FUTURE BUDGETS

		2007-08 Actual		2008-09 Budget		2009-10 Budget		2010-11 Forecast		2011-12 Forecast		2012-13 Forecast
Revenue:												
Investment Earnings	\$	500	\$	1,000	\$	1,000	\$	500	\$	500	\$	500
Donations		25,000		50,000		50,000		3,000		3,000		3,000
Total Revenue		25,500		51,000		51,000		3,500		3,500		3,500
Expenditure:												
Playground Improvements		15,000		60,000		60,000		30,000		3,000		3,000
Total Expenditure		15,000		60,000		60,000		30,000		3,000		3,000
Beginning Fund Balance		35,880		46,380		37,380		28,380		1,880		2,380
Ending Fund Balance	\$	46,380	\$	37,380	\$	28,380	\$	1,880	\$	2,380	\$	2,880

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
2009-10 Budget**

TRUST AND AGENCY FUNDS EXPLANATIONS

REVENUE EXPLANATIONS

INTEREST INCOME\$5,500

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

STUDENT FUNDRAISING\$650,000

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

DONATIONS\$2,000

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

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

EXPENDITURE EXPLANATION

STUDENT ACTIVITIES\$650,000

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

SCHOLARSHIPS\$6,000

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

TOTAL EXPENDITURES\$656,000

FUND BALANCE:

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

Mt. Lebanon School District 2009-10 Budget

TRUST AND AGENCY FUNDS

		2005-06 Actual		2006-07 Actual		2007-08 Actual		2008-09 Budget		2009-10 Budget
Revenue:										
Interest Income	\$	7,295	\$	7,610	\$	2,500	\$	5,500	\$	5,500
Student Fund-raising		575,357		561,480		650,000		650,000		650,000
Donations		15,327		5,124		2,000		2,000		2,000
Total Revenue		597,979		574,214		654,500		657,500		657,500
Expenditures:										
Student Activities		574,316		571,789		650,000		650,000		650,000
Scholarships		6,700		5,884		2,000		6,000		6,000
Total Expenditures		581,016		577,673		652,000		656,000		656,000
Beginning Fund Balance		82,792		99,755		96,296		98,796		100,296
Ending Fund Balance	\$	99,755	\$	96,296	\$	98,796	\$	100,296	\$	101,796

Note: This budget is not legally required.

TRUST AND AGENCY FUNDS FORECAST OF POSSIBLE FUTURE BUDGETS

		2007-08 Actual		2008-09 Budget		2009-10 Budget		2010-11 Forecast		2011-12 Forecast		2012-13 Forecast
Revenue:												
Interest Income	\$	2,500	\$	5,500	\$	5,500	\$	5,500	\$	5,500	\$	5,500
Student Fund-raising		650,000		650,000		650,000		650,000		650,000		650,000
Donations		2,000		2,000		2,000		2,000		2,000		2,000
Total Revenue		654,500		657,500		657,500		657,500		657,500		657,500
Expenditures:												
Student Activities		650,000		650,000		650,000		650,000		650,000		650,000
Scholarships		2,000		6,000		6,000		2,000		2,000		2,000
Total Expenditures		652,000		656,000		656,000		652,000		652,000		652,000
Beginning Fund Balance		96,296		98,796		100,296		101,796		107,296		112,796
Ending Fund Balance	\$	98,796	\$	100,296	\$	101,796	\$	107,296	\$	112,796	\$	118,296

Note: This budget is not legally required.

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FOOD SERVICE

FUND

**Mt. Lebanon School District
2009-10 Budget**

FOOD SERVICE FUND EXPLANATION

REVENUE EXPLANATION

SALE OF FOOD.....\$1,619,627

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\$62,000

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\$26,000

The Federal government subsidized the food service program with commodity foods available for our use. We are anticipating receiving a similar amount of food through this program as was received in prior years.

STATE SUBSIDIES.....\$14,000

The State provides funds for some of the meals provided students during the year. They also provide some reimbursement for milk served our elementary students since lunches are not provided in our District. Elementary students often walk home for lunch in our neighborhood schools. A pilot elementary lunch program is planned for 2008.

INVESTMENT EARNINGS.....\$8,000

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

OPERATING TRANSFER IN\$64,000

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

TOTAL REVENUES.....\$1,793,627

**Mt. Lebanon School District
2009-10 Budget**

FOOD SERVICE FUND EXPLANATION

EXPENDITURE EXPLANATION

SALARIES AND WAGES\$464,145

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

EMPLOYEE BENEFITS\$66,616

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\$829,130

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

SUPPLIES\$165,541

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

MAINTENANCE\$60,000

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\$65,000

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

TOTAL EXPENSES\$1,650,431

NET ASSETS:

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

**Mt. Lebanon School District
2009-10 Budget**

PROPRIETARY/FOOD SERVICE FUND

		2005-06 Actual		2006-07 Actual		2007-08 Actual		2008-09 Budget		2009-10 Budget
Operating Revenues:										
Sale of Food	\$	1,158,739	\$	1,209,952	\$	1,246,251	\$	1,420,726	\$	1,619,627
Total Revenue		1,158,739		1,209,952		1,246,251		1,420,726		1,619,627
Operating Expenses:										
Salaries and Wages		416,813		424,758		437,501		450,626		464,145
Employee Benefits		48,268		60,963		62,792		64,676		66,616
Food		653,889		665,273		685,231		753,754		829,130
Supplies		154,648		145,777		150,150		157,658		165,541
Maintenance		62,625		64,521		60,000		60,000		60,000
Depreciation/Other		63,558		66,854		63,000		65,000		65,000
Total Expenses		1,399,801		1,428,146		1,458,674		1,551,714		1,650,431
Operating Loss		(241,062)		(218,194)		(212,424)		(130,988)		(30,804)
Non operating Revenues:										
Federal Programs										
Federal Subsidies		70,097		60,224		60,000		62,000		62,000
Donated Commodities		25,221		22,094		24,000		26,000		26,000
State Subsidies		13,263		13,170		14,000		14,000		14,000
Investment Earnings		16,319		23,619		8,000		8,000		8,000
Total Non operating Revenues		124,900		119,107		106,000		110,000		110,000
(Loss) Before Transfers		(116,162)		(99,087)		(106,424)		(20,988)		79,196
Operating Transfer In		63,738		64,521		64,000		64,000		64,000
Net Income (Loss)		(52,424)		(34,566)		(42,424)		43,012		143,196
Net Assets, beginning		607,462		555,038		520,472		478,048		521,061
Net Assets, ending	\$	555,038	\$	520,472	\$	478,048	\$	521,061	\$	664,257

Note: This budget is not legally required.

**Mt. Lebanon School District
2009-10 Budget**

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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	2010-11 Forecast	2011-12 Forecast	2012-13 Forecast
Operating Revenues:						
Sale of Food	\$ 1,246,251	\$ 1,420,726	\$ 1,619,627	\$ 1,668,216	\$ 1,718,263	\$ 1,769,810
Total Revenue	1,246,251	1,420,726	1,619,627	1,668,216	1,718,263	1,769,810
Operating Expenses:						
Salaries and Wages	437,501	450,626	464,145	478,069	492,411	507,183
Employee Benefits	62,792	64,676	66,616	68,614	70,673	72,793
Food	685,231	753,754	829,130	854,004	879,624	906,012
Supplies	150,150	157,658	165,541	170,507	175,622	180,891
Maintenance	60,000	60,000	60,000	61,800	63,654	65,564
Depreciation/Other	63,000	65,000	65,000	66,950	68,959	71,027
Total Expenses	1,458,674	1,551,714	1,650,431	1,699,944	1,750,942	1,803,470
Operating Loss	(212,424)	(130,988)	(30,804)	(31,728)	(32,680)	(33,660)
Non operating Revenues:						
Federal Programs						
Federal Subsidies	60,000	62,000	62,000	63,860	65,776	67,749
Donated Commodities	24,000	26,000	26,000	26,780	27,583	28,411
State Subsidies	14,000	14,000	14,000	14,420	14,853	15,298
Investment Earnings	8,000	8,000	8,000	8,240	8,487	8,742
Total Non operating Revenues	106,000	110,000	110,000	113,300	116,699	120,200
(Loss) Before Transfers	(106,424)	(20,988)	79,196	81,572	84,019	86,540
Operating Transfer In	64,000	64,000	64,000	64,640	65,286	65,939
Net Income (Loss)	(42,424)	43,012	143,196	146,212	149,306	152,479
Net Assets, beginning	520,472	478,048	521,061	664,257	810,469	959,775
Net Assets, ending	\$ 478,048	\$ 521,061	\$ 664,257	\$ 810,469	\$ 959,775	\$ 1,112,254

Note: This budget is not legally required.

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

INFORMATIONAL

SECTION

**Mt. Lebanon School District
2009-10 Budget**

ENROLLMENT STATISTICS

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

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

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

POPULATION AGES 3-17 FROM 2001-2008

<u>AGE</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
3	304	325	352	353	329	374	372	319
4	363	320	351	357	347	383	410	399
5	356	359	292	340	367	406	406	433
6	405	387	379	324	391	407	425	428
7	357	388	385	388	421	420	397	434
8	384	362	407	394	392	415	432	396
9	456	388	375	413	452	444	420	442
10	421	463	392	382	452	464	455	421
11	466	434	477	412	460	465	468	438
12	449	471	445	473	456	458	474	460
13	457	452	487	459	464	463	471	484
14	457	480	492	502	503	490	464	458
15	486	458	476	488	490	504	490	450
16	473	458	454	467	500	502	504	496
17	466	476	494	463	492	439	463	446
TOTALS	6,300	6,221	6,258	6,215	6,516	6,634	6,651	6,504

**Mt. Lebanon School District
2009-10 Budget**

**ENROLLMENT STATISTICS
(Continued)**

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

MINORITY ENROLLMENT

	<u>1982</u>	<u>1992</u>	<u>2002</u>	<u>2008</u>
American Indian or Alaskan Native	1	1	3	16
Black	35	47	78	93
Asian or Pacific Islander	95	138	191	257
Hispanic	4	20	48	78
Multi-Racial				8

STUDENT-DWELLING RATIO

	<u>1981</u>	<u>1991</u>	<u>2008</u>
Single family dwelling units	10,455	10,815	10,662
Two family and multifamily dwelling units	3,077	3,269	4,039
Total dwelling units	13,532	14,084	14,701
Enrollment in all public schools K-12	5,864	5,659	5,416
Dwelling units sending students	3,437	3,481	3,284
Students per average dwelling unit	0.43	0.40	0.37
Students per home sending students	1.71	1.63	1.65
Dwelling units not sending students	10,095	10,603	11,417
Percent of dwelling units not sending students to Mt. Lebanon	75%	75%	78%
Percent of dwelling units sending students to Mt. Lebanon Schools	25%	25%	22%

ENROLLMENT BY BUILDING

<u>ELEMENTARY</u>		<u>ELEMENTARY</u>		<u>SECONDARY</u>	
Washington	368	Foster	283	Jefferson Middle	566
Lincoln	391	Jefferson	265	Mellon Middle	683
Markham	347	Hoover	246	Senior High	1805
Howe	340				

**Mt. Lebanon School District
2009-10 Budget**

ENROLLMENT PROJECTIONS

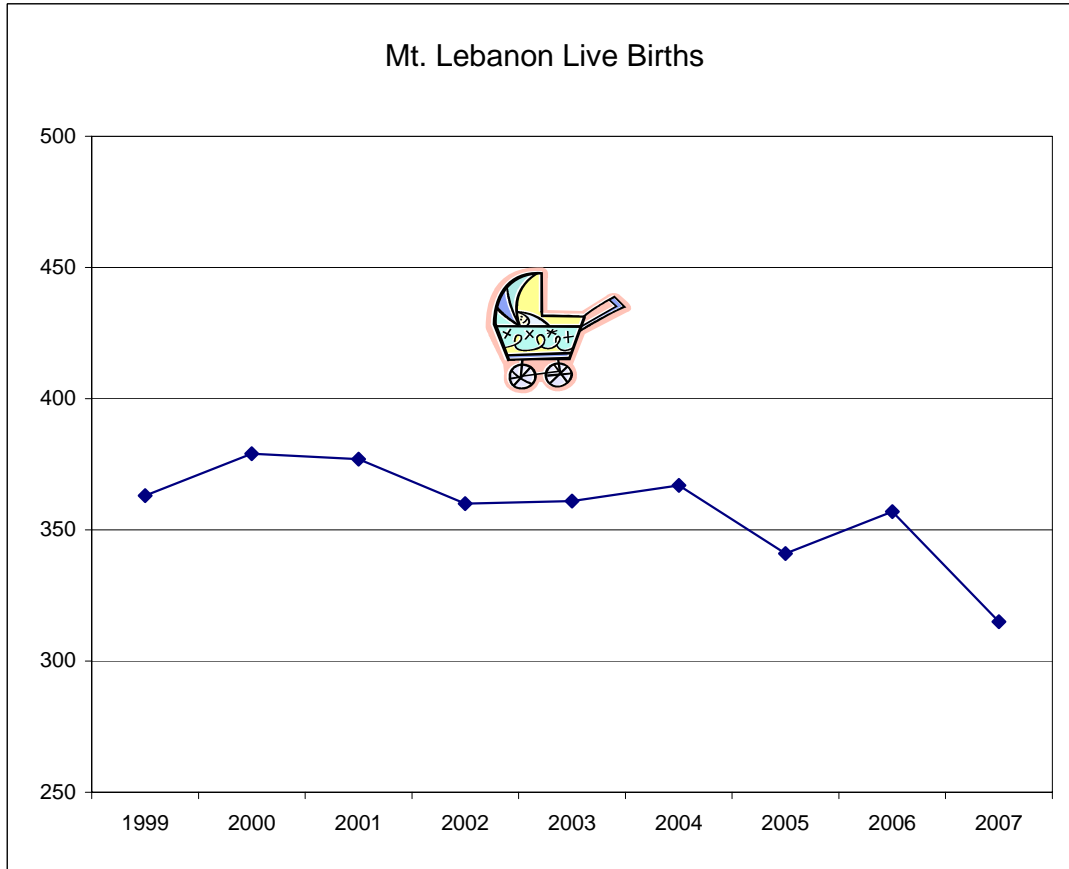
	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Forecast 2009-10	Forecast 2010-11	Forecast 2011-12	Forecast 2012-13
Washington School									
Kindergarten	40	59	61	50	56	59	60	55	58
1	54	49	65	68	55	62	65	66	61
2	42	55	46	63	74	55	63	67	67
3	57	49	61	49	68	80	59	68	72
4	73	57	58	63	52	74	85	63	73
5	<u>73</u>	<u>77</u>	<u>60</u>	<u>57</u>	<u>63</u>	<u>53</u>	<u>74</u>	<u>85</u>	<u>63</u>
Total	339	346	351	350	368	383	406	404	394
Lincoln School									
Kindergarten	58	55	61	67	56	59	60	55	58
1	59	65	68	65	79	65	67	70	63
2	95	60	64	67	62	77	63	65	68
3	59	92	59	65	68	62	78	64	66
4	73	62	88	62	63	67	62	77	63
5	<u>51</u>	<u>78</u>	<u>60</u>	<u>87</u>	<u>63</u>	<u>62</u>	<u>67</u>	<u>62</u>	<u>77</u>
Total	395	412	400	413	391	392	397	393	395
Markham School									
Kindergarten	52	57	47	48	49	52	53	49	52
1	41	61	62	65	53	58	64	62	59
2	57	41	64	65	64	54	59	64	63
3	66	56	43	64	68	66	55	61	66
4	55	67	57	48	68	72	71	59	65
5	<u>68</u>	<u>57</u>	<u>65</u>	<u>60</u>	<u>45</u>	<u>67</u>	<u>72</u>	<u>69</u>	<u>58</u>
Total	339	339	338	350	347	369	374	364	363
Howe School									
Kindergarten	59	57	48	53	50	53	54	50	53
1	52	56	57	50	57	52	56	57	53
2	59	55	57	59	53	59	54	58	59
3	73	56	57	58	59	54	60	55	59
4	59	67	52	60	60	59	56	61	56
5	<u>60</u>	<u>57</u>	<u>67</u>	<u>54</u>	<u>61</u>	<u>61</u>	<u>60</u>	<u>57</u>	<u>62</u>
Total	362	348	338	334	340	338	340	338	342
Foster School									
Kindergarten	45	44	49	51	42	44	45	42	44
1	37	50	45	50	56	44	46	48	44
2	50	39	49	45	47	54	43	44	46
3	51	53	46	50	43	49	54	43	45
4	48	51	54	48	49	44	50	54	44
5	<u>53</u>	<u>46</u>	<u>50</u>	<u>52</u>	<u>46</u>	<u>47</u>	<u>42</u>	<u>48</u>	<u>52</u>
Total	284	283	293	296	283	282	280	279	275
Jefferson School									
Kindergarten	44	34	34	39	44	46	47	43	45
1	42	42	38	37	48	51	53	55	50
2	43	43	43	38	43	51	55	58	59
3	44	44	42	49	40	45	55	58	62
4	56	46	39	39	47	37	42	52	54
5	<u>52</u>	<u>56</u>	<u>44</u>	<u>38</u>	<u>43</u>	<u>47</u>	<u>38</u>	<u>44</u>	<u>53</u>
Total	281	265	240	240	265	277	290	310	323
Hoover School									
Kindergarten	38	39	43	35	32	34	34	31	33
1	35	40	39	45	36	33	35	35	32
2	42	33	43	44	47	39	36	37	38
3	44	40	35	40	44	47	38	36	37
4	49	41	41	37	43	46	50	40	38
5	<u>33</u>	<u>49</u>	<u>51</u>	<u>55</u>	<u>44</u>	<u>54</u>	<u>58</u>	<u>62</u>	<u>50</u>
Total	241	242	252	256	246	253	251	241	228

**Mt. Lebanon School District
2009-10 Budget**

ENROLLMENT PROJECTIONS

	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Jefferson Middle School									
6	194	175	214	173	196	170	182	190	198
7	234	199	185	205	176	186	171	184	192
8	<u>205</u>	<u>227</u>	<u>198</u>	<u>187</u>	<u>194</u>	<u>192</u>	<u>188</u>	<u>171</u>	<u>185</u>
Total	633	601	597	565	566	548	541	545	575
Mellon Middle School									
6	218	218	221	241	209	205	219	229	239
7	239	220	222	227	243	225	206	221	231
8	<u>254</u>	<u>235</u>	<u>230</u>	<u>232</u>	<u>231</u>	<u>231</u>	<u>226</u>	<u>206</u>	<u>223</u>
Total	711	673	673	700	683	661	651	656	693
Total Middle Schools									
6	412	393	435	414	406	375	401	419	437
7	473	419	407	432	418	411	377	405	423
8	<u>459</u>	<u>462</u>	<u>428</u>	<u>419</u>	<u>425</u>	<u>423</u>	<u>414</u>	<u>377</u>	<u>408</u>
Total	1344	1274	1270	1265	1249	1209	1192	1201	1268
Senior High									
9	502	485	482	440	422	436	432	422	385
10	488	499	482	476	426	415	427	422	413
11	467	486	499	486	474	427	416	427	423
12	<u>463</u>	<u>475</u>	<u>491</u>	<u>510</u>	<u>483</u>	<u>478</u>	<u>431</u>	<u>417</u>	<u>430</u>
Total	1920	1945	1954	1912	1805	1756	1706	1688	1651
Enrollment By Grade									
Kindergarten	336	345	343	343	329	347	353	325	343
1	320	363	374	380	384	365	386	393	362
2	388	326	366	381	390	389	373	393	400
3	394	390	343	375	390	403	399	385	407
4	413	391	389	357	382	399	416	406	393
5	390	420	397	403	365	391	411	427	415
6	412	393	435	414	406	375	401	419	437
7	473	419	407	432	418	411	377	405	423
8	459	462	428	419	425	423	414	377	408
9	502	485	482	440	422	436	432	422	385
10	488	499	482	476	426	415	427	422	413
11	467	486	499	486	474	427	416	427	423
12	<u>463</u>	<u>475</u>	<u>491</u>	<u>510</u>	<u>483</u>	<u>478</u>	<u>431</u>	<u>417</u>	<u>430</u>
Total	5505	5454	5436	5416	5294	5259	5236	5218	5239
Enrollment by Category									
Elem. -K-5	2241	2235	2235	2239	2240	2294	2338	2329	2320
Middle - 6-8	1344	1274	1274	1265	1249	1209	1192	1201	1268
High School - 9-12	1920	1945	1954	1912	1805	1756	1706	1688	1651
Secondary 6-12	3264	3219	3219	3177	3054	2965	2898	2889	2919
District	5505	5454	5436	5416	5294	5259	5236	5218	5239

Mt. Lebanon School District 2009-10 Budget



LIVE BIRTHS 1999-2007
MT. LEBANON AND ALLEGHENY COUNTY

	CALENDAR YEAR								
	1999	2000	2001	2002	2003	2004	2005	2006	2007
Mt. Lebanon	363	379	377	360	361	367	341	357	315
Allegheny County	14354	14249	13830	13469	13601	13227	13013	12993	13379

Enrollment Trend: The consistent birth rate over recent years will cause the enrollment to stabilize into the future as these children move through our thirteen grades.

**Mt. Lebanon School District
2009-10 Budget**

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS AND PROJECTIONS

<u>Fiscal Year</u>	<u>Assessed Value</u>	<u>Percent Change</u>	<u>Estimated Actual Value (1)</u>
2001	\$351,449,835	1.1	\$1,579,075,200
2002	1,878,039,596	434.4	1,596,225,400
2003	2,165,966,865	15.3	1,971,124,441
2004	2,135,256,841	<1.4>	1,857,861,100
2005	2,113,921,663	<1.0>	1,898,395,300
2006	2,171,329,994	2.7	1,908,474,300
2007	2,068,748,983	<4.7>	1,993,089,900
2008	2,131,856,009	3.1	2,131,856,009
*2009	2,143,911,690	0.6	2,143,911,690
*2010	2,167,740,391	1.1	2,167,740,391
PROJECTED			
2011	2,300,000,000	6.1	2,300,000,000
2012	2,300,000,000	0.0	2,300,000,000
2013	2,300,000,000	0.0	2,300,000,000

(1) Data provided by State Tax Equalization Board

*Budgeted

**Mt. Lebanon School District
2009-10 Budget**

TAX REVENUES BY SOURCE

Fiscal Year Ending	Real Estate Taxes*	Earned Income Taxes	Real Estate Transfer Tax	Public Utility Tax	Total Taxes
2001	\$34,466,441	\$4,804,519	\$532,260	\$142,791	\$39,946,011
2002	37,561,000	4,804,088	764,454	78,392	43,207,934
2003	37,573,362	4,772,005	656,697	66,909	43,068,973
2004	41,510,168	5,018,226	859,893	78,519	47,466,806
2005	46,985,258	5,069,541	744,112	57,838	52,856,749
2006	48,883,771	5,294,788	842,257	79,024	55,099,840
2007	49,557,411	5,743,902	720,672	86,299	56,108,284
2008	48,721,619	5,635,397	850,000	80,000	55,287,016
2009**	50,041,875	5,882,317	850,000	80,000	56,854,192
2010**	49,240,359	5,932,317	500,000	80,000	55,752,676
PROJECTED					
2011	54,866,054	6,058,787	850,000	80,000	61,854,841
2012	57,620,985	6,240,550	850,000	80,000	64,791,535
2013	65,600,571	6,427,767	850,000	80,000	72,958,338

Projection assumptions:

As needed to
balance budget

3% Increase
per year

No Change
per year

No Change
per year

*Includes liened taxes

**Budgeted

**Mt. Lebanon School District
2009-10 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	\$2,411	\$325	\$2,736
100,000	2,000	2,411	10	2,421
200,000	120,000	4,822	600	5,422
200,000	2,000	4,822	10	4,832
300,000	180,000	7,233	900	8,133
300,000	2,000	7,233	10	7,243

HISTORICAL TAX BURDEN

<u>Fiscal Year</u>	EARNED INCOME TAX		REAL ESTATE TAX	
	<u>Income</u>		<u>Market Value</u>	
	<u>\$120,000</u>	<u>\$2,000</u>	<u>\$100,000</u>	<u>\$200,000</u>
2001	\$600	\$10	\$2,410	\$4,820
2002	600	10	2,076	4,152
2003	600	10	1,812	3,624
2004	600	10	2,016	4,032
2005	600	10	2,276	4,552
2006	600	10	2,318	4,636
2007	600	10	2,356	4,712
2008	600	10	2,356	4,712
2009	600	10	2,381	4,762
2010	600	10	2,411	4,822

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

**Mt. Lebanon School District
2009-10 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>
2001	20.30	98.65	25.20	144.15	\$353,449,835
2002	4.35	20.76	4.72	29.83	1,878,039,596
2003	3.99	18.12	4.69	26.80	2,165,966,865
2004	3.99	20.16	4.69	28.84	2,135,256,841
2005	4.34	22.76	4.69	31.79	2,113,921,663
2006	4.57	23.18	4.69	32.42	2,171,329,994
2007	4.79	23.56	4.69	33.04	2,068,748,893
2008	4.97	23.56	4.69	33.22	2,131,856,009
2009	4.97	23.81	4.69	33.47	2,148,911,690
2010	4.89	24.11	4.69	33.69	2,167,740,391

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

*Assessed value prior to 2002 is 25% of market value. Tax rates are 1/1,000 multiplied by assessed value to obtain tax due. So a \$100,000 home would have a \$25,000 assessment and would multiply 25,000 times millage rate to obtain the face amount of the school tax bill. 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 technology changes will put pressure on the budget to respond to upward financial trends.

**Mt. Lebanon School District
2009-10 Budget**

**PRINCIPAL REAL ESTATE TAXPAYERS
FISCAL YEAR 2010**

Taxpayer	Type of Real Estate	Assessed Valuation	Percentage of Total
Continental/Galleria	Retail Mall	\$30,400,000	1.40%
Covenant of South Hills	Retirement Community	28,000,000	1.29%
Brookdale Senior Housing	Retirement Community	17,000,000	0.78%
Bower Hill Development Co.	Apartment Building	11,699,700	0.54%
I HP Bower Hill LLC	Rental Building	6,831,700	0.32%
650 Washington Road	Office Building	6,193,900	0.29%
Asbury Health	Personal Care Home	5,568,417	0.26%
Jon Pan Realty	Retail Development	5,555,000	0.26%
Pendale Towers, Ltd.	Apartment Building	5,253,200	0.24%
St. Clair Memorial Hospital	Medical Office Building	5,245,600	0.24%
Total		<u>\$121,747,517</u>	<u>5.62%</u>

Source: Mt. Lebanon Tax Office

**Mt. Lebanon School District
2009-10 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
1999	\$32,251,467	\$31,767,278	98.5%	\$28,922,396	89.7%	\$428,530	1.3%
2000	33,333,093	32,892,425	98.7%	29,456,366	88.4%	483,985	1.5%
2001	34,662,914	34,137,281	98.5%	31,150,800	89.9%	581,087	1.7%
2002	38,929,334	37,903,029	97.4%	33,017,569	84.8%	785,986	2.0%
2003	39,010,086	38,188,066	97.9%	33,781,000	86.6%	717,221	1.8%
2004	42,813,733	42,095,155	98.3%	41,354,031	96.6%	814,872	1.9%
2005	48,716,747	47,217,522	96.9%	41,851,854	85.9%	1,592,336	3.3%
2006	50,341,158	48,732,909	96.8%	42,595,386	84.6%	970,715	1.9%
2007	50,744,149	49,063,088	96.7%	43,156,898	85.0%	1,681,061	3.3%
2008	50,038,937	48,447,118	96.8%	47,638,217	95.2%	1,591,819	3.2%

Source: Mt. Lebanon Tax Office

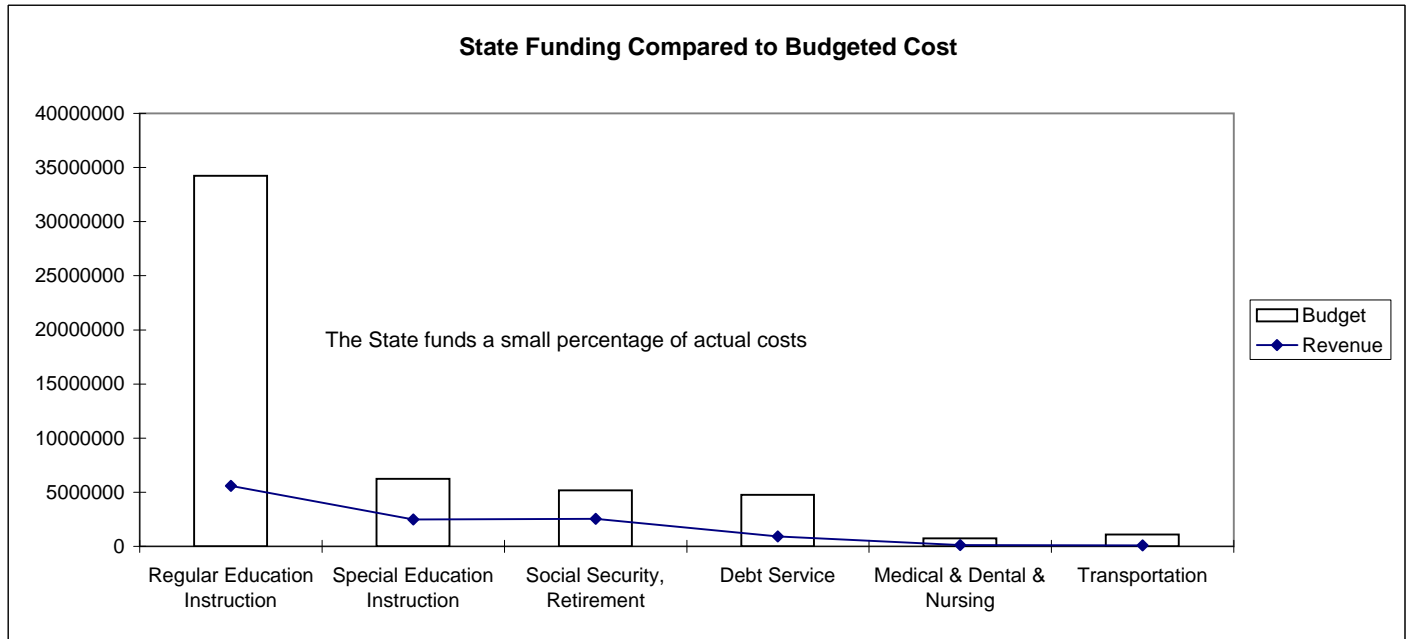
*Adjusted tax levy reflects additions and exonerations granted to property owners.

Mt. Lebanon School District 2009-10 Budget

STATE REVENUE COMPARED TO COST OF MANDATED PROGRAMS

PROGRAM	Budget	Revenue	% Funded by State	Local Funding	Millage Equivalent
Regular Education Instruction	\$ 34,227,228	\$ 5,589,093	16%	\$ 28,638,135	13.82
Special Education Instruction	6,238,086	2,495,562	40%	3,742,524	1.81
Social Security, Retirement	5,171,398	2,550,568	49%	2,620,830	1.27
Debt Service	4,771,903	930,000	19%	3,841,903	1.85
Medical & Dental & Nursing	733,280	130,000	18%	603,280	0.29
Transportation	1,082,975	80,000	7%	1,002,975	0.48

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



Mt. Lebanon School District

2009-10 Budget

HISTORICAL STATISTICS

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

	Calendar Year 1999	Calendar Year 2008
Population (1)	33,362	33,017
Median age (2)	39.2	41.8
Unemployment rate (1)	2.9%	3.0%
School enrollment (3)	5,659	5,436
Attainment Bachelor's Degree or higher (1)	53.3%	61.0%
Estimated median family income (1)	\$45,801	\$60,783
Average sales price of homes (2)	\$151,358	\$223,377

Data Sources:

- (1) 1996, Official U.S. Census (1990); 2005, Official U.S. Census (2000)
- (2) Mt. Lebanon Planning Office
- (3) Mt. Lebanon School District

**Mt. Lebanon School District
2009-10 Budget**

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

	Actual						Forecast			
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Professional Staff:										
Teaching Staff:										
Elementary*	164.40	175.14	172.49	172.86	176.20	175.50	174.00	173.00	171.00	168.00
Middle School*	113.24	114.82	115.31	114.24	115.10	115.00	113.00	111.00	110.00	106.00
Senior High	127.80	133.70	132.30	136.40	134.60	130.00	129.00	128.00	127.00	120.00
Subtotal	405.44	423.66	420.10	423.50	425.90	420.50	416.00	412.00	408.00	394.00
Supervisors:										
District	8.00	7.00	6.00	7.00	6.00	6.00	7.00	7.00	7.00	7.00
Other	21.20	23.60	24.10	24.10	24.50	24.00	24.00	24.00	24.00	24.00
Subtotal	29.20	30.60	30.10	31.10	30.50	30.00	31.00	31.00	31.00	31.00
Auxiliary Positions	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Total Professional Staff	439.64	460.26	456.20	460.60	462.40	456.50	453.00	449.00	445.00	431.00
Support Staff:										
Secretarial:										
Full-time Positions	26.66	26.66	26.66	26.66	26.66	27.00	26.00	26.00	26.00	24.00
Part-time Positions**	32.54	33.83	34.90	34.90	34.90	33.00	33.00	33.00	33.00	32.00
Administrative Asst.	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Subtotal	67.20	68.49	69.56	69.56	69.56	68.00	67.00	67.00	67.00	64.00
Specialists	14.00	16.50	16.50	15.50	21.00	21.50	21.50	22.00	22.00	22.00
Student Support Staff**	39.53	39.53	35.00	37.00	38.00	39.00	39.00	39.00	39.00	37.00
Skilled Trades	7.00	7.00	8.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00
Custodial:										
Custodians	57.00	57.00	57.00	57.00	60.00	57.00	57.00	57.00	57.00	54.00
Head Custodians	8.00	8.00	8.00	8.00	7.00	8.00	8.00	8.00	8.00	8.00
Subtotal	65.00	65.00	65.00	65.00	67.00	65.00	65.00	65.00	65.00	62.00
Total Support Staff	192.73	196.52	194.06	194.06	203.56	201.50	200.50	201.00	201.00	193.00
Total All Staff	632.37	656.78	650.26	654.66	665.96	658.00	653.50	650.00	646.00	624.00

*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 and subject area supervisors.

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

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

Student support staff includes aides assisting with student mobility.

Mt. Lebanon School District 2009-10 Budget

SALARIES BY PROFESSION

		Audited 2006-07		Audited 2007-08		Budget 2008-09		Budget 2009-10	Increase	% Budget
Administration	\$	2,935,966	\$	2,754,815	\$	2,871,576	\$	2,948,135	2.7%	7%
Teachers		27,975,229		28,854,365		29,882,379		30,698,124	2.7%	74%
Nursing, Medical, Legal		495,049		507,208		553,781		559,958	1.1%	1%
Technical Assistants		760,242		829,654		792,765		777,452	-1.9%	2%
Clerical		1,839,811		2,026,478		2,021,231		2,098,524	3.8%	5%
Maintenance		457,923		455,773		539,426		522,237	-3.2%	1%
Drivers		212,738		249,204		268,927		265,271	-1.4%	1%
Custodial		2,432,517		2,490,846		2,680,307		2,615,278	-2.4%	6%
Other		924,895		718,855		808,426		773,805	-4.3%	2%
Total Salaries	\$	38,034,370	\$	38,887,198	\$	40,418,818	\$	41,258,784	2.1%	100%

Description of staff:

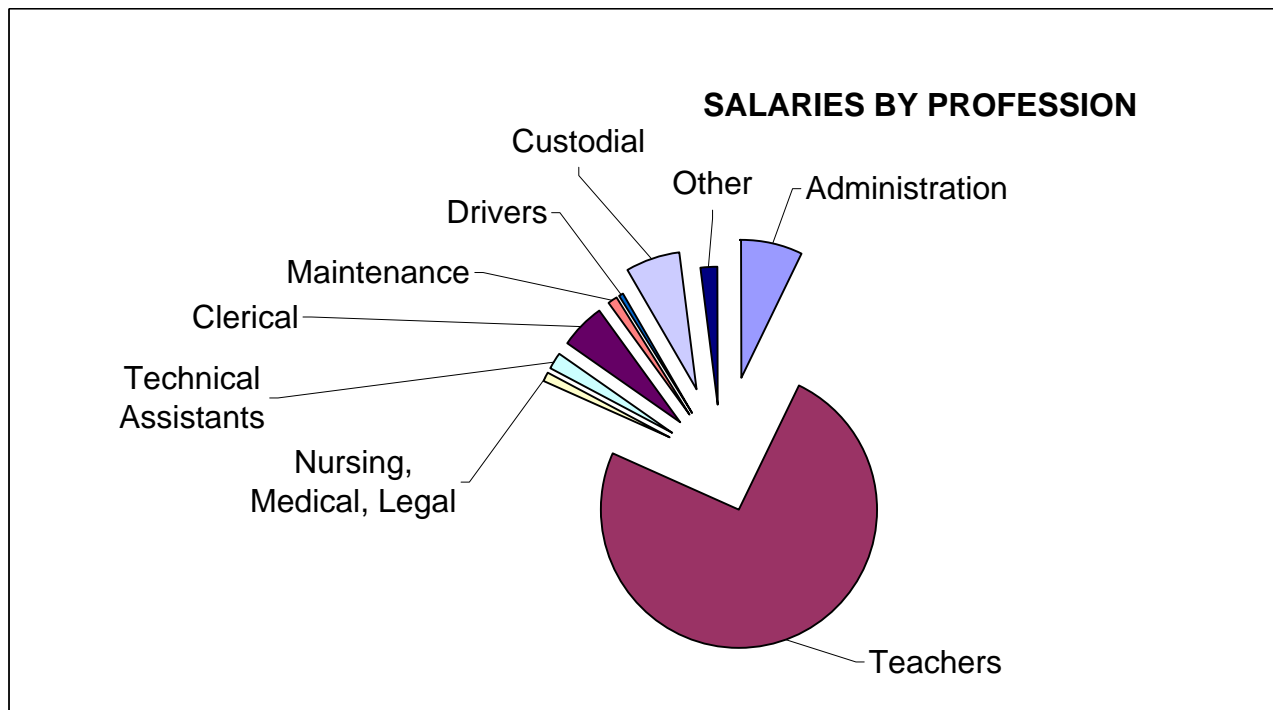
Most of the School District's staff are covered by labor contracts negotiated with four unions. The teachers and nurses are governed by the teacher's contract. Clerical staff are predominantly covered by the secretarial and aide contract. The maintenance workers, custodians and the drivers are covered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

Teacher contract - July 1, 2005 through June 30, 2010 - salary increase for 2009-10 is 4.90% before retirements

Secretarial contract - July 1, 2007 through June 30, 2012 - salary increase for 2009-10 is 3.92%

Custodial contract - July 1, 2006 through June 30, 2011 - salary increase for 2009-10 is 3.3%

Cafeteria contract - July 1, 2005 through June 30, 2010 - salary increase for 2009-10 is 3%



**Mt. Lebanon School District
2009-10 Budget**

PROGRAM RESULTS

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

According to available statistics, 96% of students from Mt. Lebanon's class of 2008 are continuing their education at a:

▪ four-year college	87%
▪ junior or community college	7%
▪ vocational, technical or professional school	2%
▪ armed services	> 1%

During the 2007-08 school year, Mt. Lebanon students participated in 1,011 Advanced Placement enrollments. Of these, 370 students went on to take 645 Advanced Placement exams. Advanced Placement course offerings for 2007-2008 included 18 course offerings: Biology, Calculus BC, Chemistry, Environmental Science, European History, Languages (French, German, Spanish), Language & Composition, Literature & Composition, Physics (Mechanics and Electricity & Magnetism), Psychology, Statistics, Studio Art, United States Government & Politics and United States History & Music Theory.

The Mt. Lebanon class of 2008 Scholastic Aptitude Test (SAT) average was 1145 with ninety-five percent of the class taking the exam. This is 128 points higher than the national average and 150 points higher than the Pennsylvania average.

Of the 57% of the class of 2008 who took the ACT exam, the average composite score was 25.2 compared to the national average of 21.1. Average composite scores for the ACT include English, Mathematics, Reading and Science results.

The Stanford Achievement Test (SAT), a nationally standardized achievement test, was only administered to students in Grade 2. Administered in September, 2008 in the areas of reading and math, only 7 to 8% of Mt. Lebanon students were classified as functioning in the Below Average range and 32 to 38% were in the Above Average range. This is compared to 23% of the national population designated as Above and Below Average. These scores would be considered as quite strong, given the fact that the mean Otis-Lennon School Ability Index of this class was 103.

Students in Grades 4 and 7 were also administered the Otis-Lennon School Ability Test. The mean School Ability Index of these students was 102 and 107, respectively.

Students in Grades 9 and 10 were administered the Comprehensive Testing Program 4, a standardized test that measures achievement in the areas of vocabulary, reading comprehension, writing mechanics, writing concepts and skills, and mathematics as well as verbal and quantitative reasoning. This test permits our students' scores to be compared to students' scores in the national population as well as students in similar suburban schools and independent schools. Mt. Lebanon students performed well above students in the national population and generally at a comparable level to students in similar suburban schools.

**Mt. Lebanon School District
2009-10 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
1999	1112	1016	993	9	22
2000	1127	1019	995	11	24
2001	1131	1020	999	8	27
2002	1147	1020	998	13	28
2003	1146	1026	1002	13	20
2004	1146	1026	1003	11	27
2005	1150	1028	1004	7	15
2006	1168	1021	993	13	18
2007	1141	1017	992	13	23
2008	1145	1017	995	10	22

**Mt. Lebanon School District
2009-10 Budget**

**DROP OUT RATES
LAST TEN SCHOOL YEARS**

	<u>Middle School</u>	<u>High School</u>	<u>District</u>
1998-99	0.1	1.5	1.0
1999-00	-	0.5	0.4
2000-01	-	0.9	0.6
2001-02	-	0.7	0.5
2002-03	-	0.4	0.3
2003-04	-	0.4	0.2
2004-05	-	0.4	0.2
2005-06	-	0.3	0.2
2006-07	-	0.1	-
2007-08	-	0.4	0.1

as a percent of membership

**Mt. Lebanon School District
2009-10 Budget**

**COMMUNITY SURVEY
Overall Ratings Data
2006-2007**

Elementary Students (n=699)	2007 Rating
Atmosphere	8.5
Equipment and Facilities	8.8
School Bus	6.9
Computer Technology	8.5
Main Teachers	9.1
Overall Satisfaction	8.7

Secondary Students (n=2,683)	2007 Rating
Atmosphere	7.5
Equipment and Facilities	7.4
School Bus	4.6
Computer Technology	8.1
Principal	7.2
School Counselor	8.7
Math Teachers	7.6
English Teachers	7.9
Science Teachers	7.9
Social Studies Teachers	8.3
Foreign Language Teachers	7.5
Quality of Teaching	8.2
Overall Satisfaction	7.8

Teachers/Staff (n=504)	2007 Rating
Atmosphere	7.9
Equipment and Facilities	7.1
Computer Technology	7.6
Parental Support	8.0
School Board	7.0
Superintendent	7.8
Central Administration	7.1
Principal	8.2
Assistant Principal	8.0
Direct Supervisor	8.0
Involvement/Communications	6.4
Career	8.4
Students	8.1
Overall Satisfaction	7.9

Parents (c=1,288)	2007 Rating
Equipment and Facilities	8.1
School Bus	6.7
Computer Technology	8.4
Involvement/Communications	7.8
Child's Teacher	8.0
Board of Education	6.6
Superintendent/Central Administration	7.0
Principal/Administration	7.9
Curriculum/Training	8.2
Budget/Budget Process	7.3
Overall Satisfaction	8.1

Key: A=10, A-=9, B+=8, B=7, B-=6, C+=5, C=4, C-=3, D+=2, D=1, F=0
2006-2007 is the latest survey data available.

Mt. Lebanon School District 2009-10 Budget

SCHOOL MATTERS A SERVICE OF STANDARD & POOR'S

RETURN ON SPENDING INDEX

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

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

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

MT. LEBANON SCHOOL DISTRICT 2007 RETURN ON SPENDING

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

**Mt. Lebanon School District
2009-10 Budget**

COMPARATIVE SPENDING STUDY

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

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

Mt. Lebanon School District 2009-10 Budget

DEMOGRAPHICS

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

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

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

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

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

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

Within the six square miles of the community, there are seven elementary schools and one secondary facility housing both the Junior and Senior High Schools. The structure of the schools is K-5, 6-8 and 9-12. All schools are located in areas which permit all, except exceptional children, to walk to school.

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

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

District Report Card

2007–08

Commonwealth of Pennsylvania

District **MT LEBANON SD**

This District's Report Card

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

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

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

Note about using Report Card Data

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

For more information:

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

Inside this report

- 1 Get Attendance and Graduation data**
Attendance and graduation rates are displayed for the most recent school year.
- 3 Review the Accountability Report**
This section shows the district's performance compared with the goals set by No Child Left Behind. Student results from the Pennsylvania System of School Assessment (PSSA) are listed by disaggregated group and by Performance Level.
- 4 Review the Assessment Report**
Here you can compare two years of PSSA and PASA academic performance and participation data for this district. These results are displayed by grade, subject, and disaggregated group.
- 5 View Adequate Yearly Progress Status**
Here you can find the total number of schools in the district identified under each AYP status and the name of each school identified.

Click here for LRE Data
<http://penndata.hbg.psu.edu/BSEReports/AboutSPP.aspx>

District **MT LEBANON SD**

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

Did this district's students meet or exceed the state attendance and graduation targets?

Student Group ¹	Attendance Target: 90%			Graduation Target: 80%		
		District	State		District	State
All Students	✓	96%	94%	✓	100%	90%
Gender						
Male	✓	96%	95%	✓	100%	89%
Female	✓	96%	95%	✓	99%	91%
Ethnicity						
White	✓	96%	95%	✓	100%	93%
Black	✓	95%	93%	—	—	80%
Latino/Hispanic	✓	96%	93%	—	—	73%
Asian	✓	97%	96%	✓	100%	92%
Native American	—	—	95%	—	—	83%
Multiracial	—	—	—	—	—	—
Other Groups						
IEP	✓	96%	94%	✓	98%	83%
English Language Learners	✓	95%	94%	—	—	72%
Migrant	—	—	95%	—	—	74%
Economically Disadvantaged	✓	94%	93%	✓	100%	82%

NOTE:

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

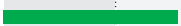
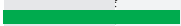
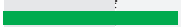







¹ There can be overlap among the groups since a student may belong to more than one of these groups.

District **MT LEBANON SD**

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

This District's Overall Results in Mathematics

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

Student Group ¹	Students Assessed		Percentage of students Proficient and above:	State Target: 56%	Percentage of students in each Performance Level:			
	#	%			Below Basic	Basic	Proficient	Advanced
All Students ²	2,804	100%	88%		4%	7%	25%	63%
Gender								
Male	1,430	100%	89%		5%	7%	24%	64%
Female	1,374	100%	88%		4%	8%	26%	62%
Ethnicity								
White	2,562	100%	89%		4%	7%	26%	63%
Black	57	100%	60%		16%	25%	26%	33%
Latino/Hispanic	44	100%	86%		9%	5%	23%	64%
Asian	136	100%	93%		4%	3%	17%	76%
Native American	—	—	—		—	—	—	—
Multiracial	—	—	—		—	—	—	—
Other Groups								
IEP	351	99%	60%		22%	18%	25%	35%
English Language Learners	48	100%	58%		23%	19%	23%	35%
Migrant	—	—	—		—	—	—	—
Economically Disadvantaged	131	98%	66%		15%	18%	30%	37%

NOTE:

Percentages may not total 100 due to rounding.

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

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

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

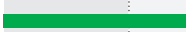
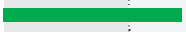

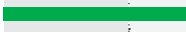
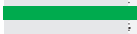
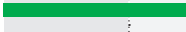
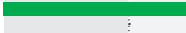


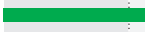
Accountability

District **MT LEBANON SD**

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

This District's Overall Results in Reading

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

Student Group ¹	Students Assessed		Percentage of students Proficient and above:		Percentage of students in each Performance Level:			
	#	%			Below Basic	Basic	Proficient	Advanced
				State Target: 63%				
All Students ²	2,802	100%	92%		3%	5%	31%	61%
Gender								
Male	1,430	100%	90%		4%	6%	32%	57%
Female	1,372	100%	94%		3%	4%	29%	65%
Ethnicity								
White	2,560	100%	92%		3%	5%	30%	61%
Black	57	100%	75%		14%	11%	49%	26%
Latino/Hispanic	44	100%	93%		2%	5%	36%	57%
Asian	136	100%	94%		6%	0%	26%	68%
Native American	—	—	—		—	—	—	—
Multiracial	—	—	—		—	—	—	—
Other Groups								
IEP	352	99%	65%		18%	17%	34%	31%
English Language Learners ³	47	98%	55%		43%	2%	34%	21%
Migrant	—	—	—		—	—	—	—
Economically Disadvantaged	132	99%	73%		19%	8%	36%	37%

NOTE:

Percentages may not total 100 due to rounding.

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

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

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

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

District **MT LEBANON SD**

The purpose of this section of the report card is to compare how students have performed on the PSSA over the past two years in Reading and Mathematics. There is only one year of Science data since 2007-08 was the first year that Science was assessed. This data table captures this district's overall performance results and participation rates by disaggregated group and compares it to this district's results in the previous year. The table reflects all students taking the PSSA in Grades 3-8 or 11 who were in this district for any part of the academic year.

This District's PSSA Results in Grade 3 Mathematics

Student Group ¹	Academic Year	Participation Rate	Percentage of students tested who scored in each Performance Level				Percentage of students tested who scored Proficient and above	
			Below Basic	Basic	Proficient	Advanced	2007-08 This District	2006-07 State
All Students	2007-08	100%	1%	6%	32%	61%	92%	80%
	2006-07	100%	2%	8%	37%	53%	90%	78%
Gender								
Male	2007-08	100%	2%	8%	26%	64%	90%	81%
	2006-07	100%	2%	8%	33%	58%	91%	79%
Female	2007-08	100%	1%	5%	37%	57%	94%	80%
	2006-07	99%	2%	9%	41%	48%	89%	78%
Ethnicity								
White	2007-08	100%	1%	6%	32%	60%	92%	87%
	2006-07	100%	2%	8%	37%	54%	91%	85%
Black	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Latino/Hispanic	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Asian	2007-08	100%	6%	0%	28%	67%	94%	90%
	2006-07	100%	0%	0%	29%	71%	100%	89%
Native American	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Multiracial	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Other Groups								
IEP	2007-08	100%	11%	26%	32%	32%	64%	55%
	2006-07	100%	9%	17%	49%	25%	74%	52%
English Language Learners	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Migrant	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Economically Disadvantaged	2007-08	100%	0%	27%	40%	33%	73%	67%
	2006-07	—	—	—	—	—	—	—

NOTE:

Percentages may not total 100 due to rounding.

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

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

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

Assessment

District **MT LEBANON SD**

This District's PSSA Results in Grade 3 Reading

Student Group ¹	Academic Year	Participation Rate	Percentage of students tested who scored in each Performance Level				Percentage of students tested who scored Proficient and above	
			Below Basic	Basic	Proficient	Advanced	2007-08	2006-07
							This District	State
All Students	2007-08	100%	2%	3%	58%	36%	95%	77%
	2006-07	99%	4%	4%	40%	51%	92%	73%
Gender								
Male	2007-08	100%	4%	3%	62%	31%	93%	74%
	2006-07	99%	6%	2%	46%	46%	92%	69%
Female	2007-08	100%	1%	3%	54%	42%	96%	80%
	2006-07	99%	2%	6%	35%	57%	92%	76%
Ethnicity								
White	2007-08	100%	2%	3%	59%	36%	95%	83%
	2006-07	100%	4%	3%	40%	52%	93%	79%
Black	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Latino/Hispanic	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Asian	2007-08	100%	6%	0%	44%	50%	94%	85%
	2006-07	93%	0%	0%	23%	77%	100%	82%
Native American	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Multiracial	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Other Groups								
IEP	2007-08	100%	15%	11%	55%	19%	74%	45%
	2006-07	100%	21%	9%	42%	28%	70%	40%
English Language Learners	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Migrant	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Economically Disadvantaged	2007-08	100%	33%	13%	33%	20%	53%	62%
	2006-07	—	—	—	—	—	—	—

NOTE:

Percentages may not total 100 due to rounding.

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

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

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Assessment

District **MT LEBANON SD**

This District's PSSA Results in Grade 4 Mathematics

Student Group ¹	Academic Year	Participation Rate	Percentage of students tested who scored in each Performance Level				Percentage of students tested who scored Proficient and above	
			Below Basic	Basic	Proficient	Advanced	2007-08	2006-07
							This District	State
All Students	2007-08	100%	5%	7%	22%	66%	88%	80%
	2006-07	99%	3%	3%	17%	77%	94%	78%
Gender								
Male	2007-08	100%	5%	6%	20%	68%	89%	80%
	2006-07	99%	2%	2%	14%	81%	95%	78%
Female	2007-08	100%	5%	8%	23%	64%	87%	79%
	2006-07	100%	3%	4%	21%	72%	93%	77%
Ethnicity								
White	2007-08	100%	5%	7%	22%	66%	88%	86%
	2006-07	99%	2%	3%	16%	79%	95%	85%
Black	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Latino/Hispanic	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Asian	2007-08	100%	0%	0%	20%	80%	100%	91%
	2006-07	100%	0%	0%	9%	91%	100%	89%
Native American	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Multiracial	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Other Groups								
IEP	2007-08	100%	20%	15%	18%	47%	65%	52%
	2006-07	100%	13%	13%	10%	63%	73%	50%
English Language Learners	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Migrant	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Economically Disadvantaged	2007-08	100%	8%	17%	42%	33%	75%	66%
	2006-07	—	—	—	—	—	—	—

NOTE:

Percentages may not total 100 due to rounding.

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














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Assessment

District **MT LEBANON SD**

This District's PSSA Results in Grade 4 Reading

Student Group ¹	Academic Year	Participation Rate	Percentage of students tested who scored in each Performance Level				Percentage of students tested who scored Proficient and above	
			Below Basic	Basic	Proficient	Advanced	2007-08	2006-07
							This District	State
All Students	2007-08	100%	4%	6%	24%	66%	90% 	70%
	2006-07	99%	2%	4%	23%	70%	94% 	70%
Gender								
Male	2007-08	100%	5%	7%	27%	60%	87% 	67%
	2006-07	99%	3%	4%	29%	64%	93% 	66%
Female	2007-08	99%	3%	4%	22%	71%	93% 	73%
	2006-07	100%	1%	4%	16%	78%	94% 	74%
Ethnicity								
White	2007-08	100%	5%	5%	24%	66%	90% 	77%
	2006-07	99%	2%	4%	22%	72%	94% 	77%
Black	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Latino/Hispanic	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Asian	2007-08	100%	0%	0%	33%	67%	100% 	83%
	2006-07	100%	0%	9%	9%	82%	91% 	80%
Native American	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Multiracial	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Other Groups								
IEP	2007-08	100%	17%	17%	27%	39%	67% 	36%
	2006-07	100%	13%	15%	35%	37%	72% 	35%
English Language Learners	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Migrant	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Economically Disadvantaged	2007-08	100%	25%	8%	33%	33%	67% 	52%
	2006-07	—	—	—	—	—	—	—

NOTE:

Percentages may not total 100 due to rounding.

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








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Assessment

District **MT LEBANON SD**

This District's PSSA Results in Grade 4 Science

Student Group ¹	Academic Year	Participation Rate	Percentage of students tested who scored in each Performance Level				Percentage of students tested who scored Proficient and above		
			Below Basic	Basic	Proficient	Advanced	2007-08	2006-07	State
All Students	2007-08	100%	1%	4%	30%	65%	95%		82%
	2006-07	—	—	—	—	—	—	—	—
Gender									
Male	2007-08	100%	2%	3%	25%	70%	95%		82%
	2006-07	—	—	—	—	—	—	—	—
Female	2007-08	100%	1%	4%	35%	60%	96%		81%
	2006-07	—	—	—	—	—	—	—	—
Ethnicity									
White	2007-08	100%	1%	4%	29%	66%	95%		89%
	2006-07	—	—	—	—	—	—	—	—
Black	2007-08	—	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—	—
Latino/Hispanic	2007-08	—	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—	—
Asian	2007-08	100%	0%	0%	33%	67%	100%		88%
	2006-07	—	—	—	—	—	—	—	—
Native American	2007-08	—	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—	—
Multiracial	2007-08	—	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—	—
Other Groups									
IEP	2007-08	100%	3%	12%	36%	48%	85%		62%
	2006-07	—	—	—	—	—	—	—	—
English Language Learners	2007-08	—	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—	—
Migrant	2007-08	—	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—	—
Economically Disadvantaged	2007-08	100%	8%	17%	58%	17%	75%		67%
	2006-07	—	—	—	—	—	—	—	—

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Assessment

District **MT LEBANON SD**

This District's PSSA Results in Grade 5 Mathematics

Student Group ¹	Academic Year	Participation Rate	Percentage of students tested who scored in each Performance Level				Percentage of students tested who scored Proficient and above	
			Below Basic	Basic	Proficient	Advanced	2007-08	2006-07
							This District	State
All Students	2007-08	100%	3%	7%	20%	70%	90%	73%
	2006-07	100%	1%	5%	21%	74%	95%	71%
Gender								
Male	2007-08	100%	2%	7%	17%	74%	91%	73%
	2006-07	100%	1%	5%	17%	78%	95%	71%
Female	2007-08	100%	4%	8%	23%	65%	88%	73%
	2006-07	100%	0%	5%	24%	71%	95%	70%
Ethnicity								
White	2007-08	100%	3%	6%	21%	70%	91%	80%
	2006-07	100%	1%	5%	20%	74%	95%	78%
Black	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Latino/Hispanic	2007-08	100%	0%	10%	20%	70%	90%	53%
	2006-07	—	—	—	—	—	—	—
Asian	2007-08	100%	0%	8%	8%	85%	92%	86%
	2006-07	100%	0%	0%	13%	88%	100%	85%
Native American	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Multiracial	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Other Groups								
IEP	2007-08	98%	14%	13%	25%	48%	73%	39%
	2006-07	100%	4%	17%	23%	55%	79%	37%
English Language Learners	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Migrant	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Economically Disadvantaged	2007-08	93%	8%	31%	15%	46%	62%	57%
	2006-07	100%	0%	17%	33%	50%	83%	53%

NOTE:

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Assessment

District **MT LEBANON SD**

This District's PSSA Results in Grade 5 Reading

Student Group ¹	Academic Year	Participation Rate	Percentage of students tested who scored in each Performance Level				Percentage of students tested who scored Proficient and above	
			Below Basic	Basic	Proficient	Advanced	2007-08	2006-07
							This District	State
All Students	2007-08	100%	5%	7%	32%	56%	87%	62%
	2006-07	100%	2%	5%	44%	49%	94%	60%
Gender								
Male	2007-08	100%	6%	9%	31%	55%	85%	59%
	2006-07	100%	3%	6%	46%	46%	92%	57%
Female	2007-08	100%	4%	5%	33%	57%	90%	64%
	2006-07	100%	1%	4%	43%	53%	96%	63%
Ethnicity								
White	2007-08	100%	5%	8%	31%	56%	87%	69%
	2006-07	100%	1%	5%	44%	49%	93%	67%
Black	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Latino/Hispanic	2007-08	100%	0%	0%	40%	60%	100%	37%
	2006-07	—	—	—	—	—	—	—
Asian	2007-08	100%	8%	8%	15%	69%	85%	74%
	2006-07	100%	0%	0%	38%	63%	100%	72%
Native American	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Multiracial	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Other Groups								
IEP	2007-08	98%	23%	20%	23%	33%	56%	25%
	2006-07	100%	9%	4%	51%	36%	87%	23%
English Language Learners	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Migrant	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Economically Disadvantaged	2007-08	93%	8%	8%	46%	38%	85%	42%
	2006-07	100%	0%	8%	50%	42%	92%	39%

NOTE:

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Assessment

District **MT LEBANON SD**

This District's PSSA Results in Grade 6 Mathematics

Student Group ¹	Academic Year	Participation Rate	Percentage of students tested who scored in each Performance Level				Percentage of students tested who scored Proficient and above	
			Below Basic	Basic	Proficient	Advanced	2007-08	2006-07
							This District	State
All Students	2007-08	100%	4%	4%	23%	68%	91%	72%
	2006-07	99%	4%	8%	27%	61%	88%	69%
Gender								
Male	2007-08	100%	5%	4%	23%	69%	92%	72%
	2006-07	99%	4%	9%	24%	63%	88%	69%
Female	2007-08	100%	4%	5%	24%	67%	91%	72%
	2006-07	100%	4%	8%	29%	59%	88%	69%
Ethnicity								
White	2007-08	100%	3%	4%	25%	67%	92%	79%
	2006-07	99%	4%	9%	28%	60%	88%	76%
Black	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Latino/Hispanic	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Asian	2007-08	100%	15%	0%	0%	85%	85%	87%
	2006-07	100%	0%	0%	15%	85%	100%	86%
Native American	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Multiracial	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Other Groups								
IEP	2007-08	98%	27%	12%	15%	46%	61%	34%
	2006-07	100%	28%	20%	24%	28%	52%	31%
English Language Learners	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Migrant	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Economically Disadvantaged	2007-08	96%	24%	8%	32%	36%	68%	55%
	2006-07	100%	10%	15%	25%	50%	75%	51%

NOTE:

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Assessment

District **MT LEBANON SD**

This District's PSSA Results in Grade 6 Reading

Student Group ¹	Academic Year	Participation Rate	Percentage of students tested who scored in each Performance Level				Percentage of students tested who scored Proficient and above	
			Below Basic	Basic	Proficient	Advanced	2007-08	2006-07
							This District	State
All Students	2007-08	100%	3%	6%	34%	57%	91%	67%
	2006-07	99%	3%	8%	33%	56%	89%	63%
Gender								
Male	2007-08	100%	4%	7%	33%	56%	90%	64%
	2006-07	98%	3%	11%	34%	52%	86%	59%
Female	2007-08	100%	3%	4%	34%	58%	93%	70%
	2006-07	99%	3%	6%	33%	58%	91%	68%
Ethnicity								
White	2007-08	100%	2%	6%	35%	57%	92%	75%
	2006-07	99%	3%	8%	33%	56%	89%	71%
Black	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Latino/Hispanic	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Asian	2007-08	100%	15%	0%	15%	70%	85%	78%
	2006-07	100%	0%	15%	23%	62%	85%	76%
Native American	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Multiracial	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Other Groups								
IEP	2007-08	100%	19%	12%	36%	33%	69%	27%
	2006-07	100%	18%	28%	32%	22%	54%	23%
English Language Learners	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Migrant	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Economically Disadvantaged	2007-08	100%	23%	12%	31%	35%	65%	47%
	2006-07	100%	10%	25%	30%	35%	65%	43%

NOTE:

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Assessment

District **MT LEBANON SD**

This District's PSSA Results in Grade 7 Mathematics

Student Group ¹	Academic Year	Participation Rate	Percentage of students tested who scored in each Performance Level				Percentage of students tested who scored Proficient and above	
			Below Basic	Basic	Proficient	Advanced	2007-08	2006-07
							This District	State
All Students	2007-08	100%	4%	7%	19%	70%	89%	71%
	2006-07	100%	5%	7%	28%	60%	88%	67%
Gender								
Male	2007-08	100%	4%	7%	20%	69%	89%	71%
	2006-07	100%	4%	9%	28%	60%	87%	66%
Female	2007-08	100%	4%	7%	19%	70%	89%	71%
	2006-07	100%	5%	6%	28%	61%	89%	68%
Ethnicity								
White	2007-08	100%	4%	7%	20%	69%	88%	77%
	2006-07	100%	4%	8%	26%	62%	88%	75%
Black	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Latino/Hispanic	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Asian	2007-08	100%	0%	0%	4%	96%	100%	88%
	2006-07	100%	5%	0%	35%	60%	95%	85%
Native American	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Multiracial	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Other Groups								
IEP	2007-08	100%	35%	21%	23%	21%	44%	30%
	2006-07	98%	23%	19%	38%	19%	57%	25%
English Language Learners	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Migrant	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Economically Disadvantaged	2007-08	100%	7%	15%	19%	59%	78%	53%
	2006-07	95%	15%	5%	40%	40%	80%	48%

NOTE:

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Assessment

District **MT LEBANON SD**

This District's PSSA Results in Grade 7 Reading

Student Group ¹	Academic Year	Participation Rate	Percentage of students tested who scored in each Performance Level				Percentage of students tested who scored Proficient and above	
			Below Basic	Basic	Proficient	Advanced	2007-08	2006-07
							This District	State
All Students	2007-08	100%	3%	5%	28%	64%	92%	70%
	2006-07	100%	2%	8%	27%	64%	91%	67%
Gender								
Male	2007-08	100%	4%	6%	32%	58%	90%	65%
	2006-07	99%	2%	10%	29%	59%	89%	61%
Female	2007-08	100%	2%	4%	24%	69%	94%	75%
	2006-07	100%	2%	6%	25%	68%	93%	72%
Ethnicity								
White	2007-08	100%	3%	5%	28%	64%	92%	76%
	2006-07	99%	1%	7%	27%	64%	91%	74%
Black	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Latino/Hispanic	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Asian	2007-08	100%	0%	0%	19%	81%	100%	84%
	2006-07	100%	5%	5%	30%	60%	90%	80%
Native American	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Multiracial	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Other Groups								
IEP	2007-08	100%	21%	26%	40%	14%	53%	27%
	2006-07	98%	4%	26%	38%	32%	70%	23%
English Language Learners	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Migrant	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Economically Disadvantaged	2007-08	100%	11%	7%	37%	44%	81%	52%
	2006-07	100%	10%	5%	43%	43%	86%	47%

NOTE:

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Assessment

District **MT LEBANON SD**

This District's PSSA Results in Grade 8 Mathematics

Student Group ¹	Academic Year	Participation Rate	Percentage of students tested who scored in each Performance Level				Percentage of students tested who scored Proficient and above	
			Below Basic	Basic	Proficient	Advanced	2007-08	2006-07
							This District	State
All Students	2007-08	100%	5%	13%	30%	53%	82%	70%
	2006-07	99%	5%	6%	22%	68%	89%	68%
Gender								
Male	2007-08	100%	5%	12%	29%	53%	83%	70%
	2006-07	99%	6%	5%	25%	65%	89%	67%
Female	2007-08	100%	5%	14%	30%	52%	82%	71%
	2006-07	100%	4%	6%	19%	71%	90%	68%
Ethnicity								
White	2007-08	100%	5%	13%	29%	54%	83%	77%
	2006-07	99%	4%	6%	22%	69%	90%	75%
Black	2007-08	100%	20%	10%	40%	30%	70%	46%
	2006-07	—	—	—	—	—	—	—
Latino/Hispanic	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Asian	2007-08	100%	0%	14%	38%	48%	86%	87%
	2006-07	100%	19%	0%	19%	63%	81%	86%
Native American	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Multiracial	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Other Groups								
IEP	2007-08	100%	26%	22%	30%	22%	52%	28%
	2006-07	96%	24%	16%	27%	33%	60%	26%
English Language Learners	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Migrant	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Economically Disadvantaged	2007-08	100%	14%	32%	32%	23%	55%	53%
	2006-07	100%	16%	12%	28%	44%	72%	49%

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Assessment

District **MT LEBANON SD**

This District's PSSA Results in Grade 8 Reading

Student Group ¹	Academic Year	Participation Rate	Percentage of students tested who scored in each Performance Level				Percentage of students tested who scored Proficient and above		
			Below Basic	Basic	Proficient	Advanced	2007-08	2006-07	State
All Students	2007-08	99%	2%	2%	14%	82%	96%		78%
	2006-07	99%	3%	3%	15%	79%	94%		75%
Gender									
Male	2007-08	99%	1%	2%	14%	82%	97%		75%
	2006-07	99%	5%	2%	19%	74%	93%		71%
Female	2007-08	100%	2%	1%	15%	81%	96%		82%
	2006-07	99%	2%	3%	11%	84%	95%		79%
Ethnicity									
White	2007-08	99%	1%	2%	13%	84%	97%		85%
	2006-07	99%	3%	2%	15%	80%	95%		82%
Black	2007-08	100%	10%	10%	40%	40%	80%		57%
	2006-07	—	—	—	—	—	—		—
Latino/Hispanic	2007-08	—	—	—	—	—	—		—
	2006-07	—	—	—	—	—	—		—
Asian	2007-08	100%	5%	0%	19%	76%	95%		87%
	2006-07	100%	19%	6%	19%	56%	75%		82%
Native American	2007-08	—	—	—	—	—	—		—
	2006-07	—	—	—	—	—	—		—
Multiracial	2007-08	—	—	—	—	—	—		—
	2006-07	—	—	—	—	—	—		—
Other Groups									
IEP	2007-08	100%	8%	8%	36%	48%	84%		37%
	2006-07	96%	13%	11%	24%	53%	76%		33%
English Language Learners	2007-08	—	—	—	—	—	—		—
	2006-07	—	—	—	—	—	—		—
Migrant	2007-08	—	—	—	—	—	—		—
	2006-07	—	—	—	—	—	—		—
Economically Disadvantaged	2007-08	100%	9%	0%	32%	59%	91%		62%
	2006-07	100%	20%	8%	24%	48%	72%		56%

NOTE:

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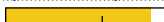


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Assessment

District **MT LEBANON SD**

This District's PSSA Results in Grade 8 Science

Student Group ¹	Academic Year	Participation Rate	Percentage of students tested who scored in each Performance Level				Percentage of students tested who scored Proficient and above		
			Below Basic	Basic	Proficient	Advanced	2007-08	2006-07	State
All Students	2007-08	100%	6%	14%	47%	33%	80%		53%
	2006-07	—	—	—	—	—	—	—	—
Gender									
Male	2007-08	100%	6%	11%	45%	38%	83%		54%
	2006-07	—	—	—	—	—	—	—	—
Female	2007-08	100%	5%	18%	49%	27%	77%		52%
	2006-07	—	—	—	—	—	—	—	—
Ethnicity									
White	2007-08	100%	5%	14%	49%	33%	81%		62%
	2006-07	—	—	—	—	—	—	—	—
Black	2007-08	—	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—	—
Latino/Hispanic	2007-08	—	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—	—
Asian	2007-08	100%	10%	15%	25%	50%	75%		65%
	2006-07	—	—	—	—	—	—	—	—
Native American	2007-08	—	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—	—
Multiracial	2007-08	—	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—	—
Other Groups									
IEP	2007-08	100%	24%	35%	24%	16%	41%		17%
	2006-07	—	—	—	—	—	—	—	—
English Language Learners	2007-08	—	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—	—
Migrant	2007-08	—	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—	—
Economically Disadvantaged	2007-08	100%	25%	29%	29%	17%	46%		29%
	2006-07	—	—	—	—	—	—	—	—

NOTE:

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Assessment

District **MT LEBANON SD**

This District's PSSA Results in Grade 11 Mathematics

Student Group ¹	Academic Year	Participation Rate	Percentage of students tested who scored in each Performance Level				Percentage of students tested who scored Proficient and above	
			Below Basic	Basic	Proficient	Advanced	2007-08	2006-07
							This District	State
All Students	2007-08	99%	8%	6%	30%	57%	86%	56%
	2006-07	99%	7%	10%	31%	52%	83%	53%
Gender								
Male	2007-08	98%	9%	5%	32%	54%	86%	57%
	2006-07	98%	8%	8%	29%	55%	84%	54%
Female	2007-08	99%	6%	7%	27%	59%	87%	55%
	2006-07	99%	6%	13%	33%	48%	81%	53%
Ethnicity								
White	2007-08	99%	7%	6%	31%	57%	87%	62%
	2006-07	99%	7%	10%	32%	51%	83%	59%
Black	2007-08	92%	27%	18%	18%	36%	55%	27%
	2006-07	—	—	—	—	—	—	—
Latino/Hispanic	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Asian	2007-08	100%	4%	4%	19%	73%	92%	77%
	2006-07	94%	6%	12%	6%	76%	82%	76%
Native American	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Multiracial	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Other Groups								
IEP	2007-08	91%	29%	17%	34%	20%	54%	14%
	2006-07	97%	34%	21%	29%	16%	45%	12%
English Language Learners	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Migrant	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Economically Disadvantaged	2007-08	100%	39%	11%	33%	17%	50%	35%
	2006-07	93%	23%	8%	38%	31%	69%	32%

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Assessment

District **MT LEBANON SD**

This District's PSSA Results in Grade 11 Reading

Student Group ¹	Academic Year	Participation Rate	Percentage of students tested who scored in each Performance Level				Percentage of students tested who scored Proficient and above		State
			Below Basic	Basic	Proficient	Advanced	2007-08	2006-07	
All Students	2007-08	99%	4%	7%	26%	63%	89%		65%
	2006-07	99%	4%	6%	30%	60%	90%		65%
Gender									
Male	2007-08	98%	6%	9%	28%	58%	85%		61%
	2006-07	98%	6%	5%	32%	57%	89%		61%
Female	2007-08	99%	3%	4%	25%	68%	93%		69%
	2006-07	99%	2%	6%	28%	64%	92%		70%
Ethnicity									
White	2007-08	99%	4%	7%	25%	64%	90%		71%
	2006-07	99%	4%	6%	32%	59%	91%		72%
Black	2007-08	92%	27%	9%	36%	27%	64%		36%
	2006-07	—	—	—	—	—	—		—
Latino/Hispanic	2007-08	—	—	—	—	—	—		—
	2006-07	—	—	—	—	—	—		—
Asian	2007-08	100%	8%	0%	38%	54%	92%		70%
	2006-07	94%	18%	0%	6%	76%	82%		71%
Native American	2007-08	—	—	—	—	—	—		—
	2006-07	—	—	—	—	—	—		—
Multiracial	2007-08	—	—	—	—	—	—		—
	2006-07	—	—	—	—	—	—		—
Other Groups									
IEP	2007-08	91%	22%	27%	27%	24%	51%		19%
	2006-07	97%	17%	21%	43%	19%	62%		19%
English Language Learners	2007-08	—	—	—	—	—	—		—
	2006-07	—	—	—	—	—	—		—
Migrant	2007-08	—	—	—	—	—	—		—
	2006-07	—	—	—	—	—	—		—
Economically Disadvantaged	2007-08	100%	33%	6%	44%	17%	61%		42%
	2006-07	93%	15%	23%	23%	38%	62%		42%

NOTE:

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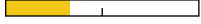
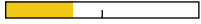
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Assessment

District **MT LEBANON SD**

This District's PSSA Results in Grade 11 Science

Student Group ¹	Academic Year	Participation Rate	Percentage of students tested who scored in each Performance Level				Percentage of students tested who scored Proficient and above	
			Below Basic	Basic	Proficient	Advanced	2007-08	2006-07
							This District	State
All Students	2007-08	99%	3%	24%	44%	29%	73% 	36%
	2006-07	—	—	—	—	—	—	—
Gender								
Male	2007-08	99%	4%	22%	42%	32%	74% 	39%
	2006-07	—	—	—	—	—	—	—
Female	2007-08	99%	2%	27%	46%	25%	71% 	33%
	2006-07	—	—	—	—	—	—	—
Ethnicity								
White	2007-08	100%	3%	25%	45%	28%	73% 	41%
	2006-07	—	—	—	—	—	—	—
Black	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Latino/Hispanic	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Asian	2007-08	92%	4%	13%	33%	50%	83% 	46%
	2006-07	—	—	—	—	—	—	—
Native American	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Multiracial	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Other Groups								
IEP	2007-08	95%	15%	53%	25%	8%	33% 	8%
	2006-07	—	—	—	—	—	—	—
English Language Learners	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Migrant	2007-08	—	—	—	—	—	—	—
	2006-07	—	—	—	—	—	—	—
Economically Disadvantaged	2007-08	100%	29%	35%	18%	18%	35% 	16%
	2006-07	—	—	—	—	—	—	—

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District **MT LEBANON SD**

AYP Results in this District

The purpose of this section of the report card is to provide additional accountability information. This table lists the total number of schools and districts identified under each AYP Status and the name of each school identified.

AYP Status	Number of Schools Identified	Percentage of Total	School Names
 Met AYP	10	100%	ANDREW W. MELLON MS FOSTER EL SCH HOOVER EL SCH HOWE EL SCH JEFFERSON EL SCH LINCOLN EL SCH MARKHAM EL SCH MT LEBANON SHS THOMAS JEFFERSON MS WASHINGTON EL SCH
 Making Progress	0	0%	
 Warning	0	0%	
 School Improvement I	0	0%	
 School Improvement II	0	0%	
 Corrective Action I	0	0%	
 Corrective Action II – First Year	0	0%	
 Corrective Action II – Second Year	0	0%	
 Corrective Action II – Third Year	0	0%	
 Corrective Action II – Fourth Year	0	0%	
 Corrective Action II – Fifth Year	0	0%	
 Corrective Action II – Sixth Year	0	0%	

Percentages may not total 100 due to rounding.

Mt. Lebanon School District

2009-10 Budget

GLOSSARY

This Glossary contains definitions of terms used in this guide and such additional terms as seem necessary to common understandings concerning financial accounting procedures for schools. Several terms which are not primarily financial accounting terms have been included because of their significance for school financial accounting. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

ACCOUNTING SYSTEM - The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a school district or any of its funds, balanced account groups and organizational components.

ACCRUAL BASIS - The basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also **ESTIMATED REVENUE** and **EXPENDITURES**.

ACCRUE - To record revenues when earned or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also **ACCRUAL BASIS**.

ACCRUED INTEREST - Interest accumulated between interest dates but not yet due.

ACT 1 of 2006 – This is legislation that was passed in 2006 which limits the ability of school districts to levy millage rates beyond inflationary increases. Additionally, this law required all residents to consider a ballot question on the May 15, 2007 Primary Election increasing income based taxes in order to reduce property taxes through a homestead exclusion. If approved in the community, homestead exclusions would exempt from 25-50% of the average assessed value of homestead property in the community from being taxed for school district purposes. This legislation provides a tax shift, not tax reduction. Residents benefiting from this tax shift are low income homeowners and senior citizen homeowners. Residents paying more under this legislation are renters and high income homeowners. This was not approved in our community in 2007.

ACT 72 - This is legislation enacted in 2004 that enables school boards to participate in a state-wide program of offsetting real estate taxes for a combination of increased earned income taxes and gambling revenue if and when enough gambling revenue is received by the state. This law would require school districts to comply with front-end referendums to select additional earned income tax or personal income tax increases to further decrease real estate taxes. It also requires back-end referendums for real estate tax millage increases beyond an inflationary index. The school board must choose to opt-in by May 30th or forever forgo the benefits and disadvantages of this law.

APPROPRIATION - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION ACCOUNT - A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

ASSESSMENT – The value placed on a home from which a tax millage rate is applied to determine taxes due to the schools for the fiscal year. This value is set by the Allegheny County Board of Property Assessment, and is intended to be 100% of market value. The County set the 2006 assessments at 100% of 2002 market values intending this to be the base year from which all future assessments are established.

BALANCE SHEET - A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

Mt. Lebanon School District 2009-10 Budget

GLOSSARY (Continued)

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

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

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

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

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

BONDS ISSUED - Bonds sold.

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

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

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

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

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

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

CAPITAL OUTLAYS - Expenditures which result in the acquisition of or addition to fixed assets.

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

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

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

Mt. Lebanon School District 2009-10 Budget

GLOSSARY (Continued)

CONSUMABLES - The budget expenditures can be categorized in many ways to facilitate presentation. For one of the graphs, we have grouped the costs of supplies, books, utilities and equipment under the category of consumables since each of those groups alone would be too small for the graphic presentation.

CONTRACTED SERVICES - Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

COST PER PUPIL - See **CURRENT EXPENDITURES PER PUPIL**.

CURRENT EXPENDITURES PER PUPIL - Current expenditures for a given period of time divided by a pupil unit of measure.

DEBT - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

DEBT LIMIT - The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE - The district issues bonds for its major capital repair and improvement needs on all facilities and grounds. The annual payment for principle and interest on those bond issues is called Debt Service.

ENCUMBRANCE ACCOUNTING - A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

ENCUMBRANCES - Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid, as in accounts payable, or when actual liability is established or when cancelled.

EQUIPMENT - Those moveable items used for school operation that are of a non-expendable and mechanical nature, i.e. perform an operation. Typewriters, projectors, vacuum cleaners, accounting machines, computers, lathes, clocks, machinery, and vehicles, etc. are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.)

ESTIMATED REVENUE - When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period

EXPENDITURES - This includes total charges incurred, whether paid or unpaid, for current costs, capital outlay, and debt service. (Transfers between funds, encumbrances, exchanges of cash for other current assets such as the purchase investments in U.S. bonds and payments of cash in settlement of liabilities already accounted as expenditures.)

FISCAL PERIOD - Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operation a requirements for managerial control and reporting. The fiscal year of Mt. Lebanon School District begins July 1, and ends June 30.

FRINGE BENEFITS - Often in this document, we refer to fringes or fringe benefits. This category of spending includes the district's contribution to employee medical insurance, social security, retirement, worker's compensation, life insurance, tuition reimbursements and unemployment compensation. Employee contributions to these benefits are not included in this category.

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

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

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

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

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

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

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

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

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

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

MOODY'S INVESTOR SERVICE - This is a company whose purpose is to evaluate companies and assess their credit-worthiness to pay for the debts they incur. As our district borrows money through the issuance of bonds for our major capital projects, we are required to have those bonds rated by a company such as Moody's in order to sell the bonds in the open markets. A high rating gives investors confidence that the school will not default on the bond payments. A low rating makes investors nervous and will require the enticement of larger interest rates to make them marketable. If bond ratings are no conducive to the sale of the bonds, insurance may be purchased to lower the interest rates paid to sell the bonds. The higher Moody's bond rating, the lower the cost of insurance on the bonds. Mt. Lebanon School District is fortunate to earn a Aa2 bond rating, which is the highest rating for any school district in Western Pennsylvania, and one of the top ratings in the state. Moody's assigned that rating due in part to "the district's healthy reserve levels".

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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