



Mt. Lebanon School District BUDGET

July 1, 2023 to June 30, 2024



Adopted by the
Board of School
Directors

May 22, 2023

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

Mt. Lebanon High School

BUDGET
OF
MT. LEBANON SCHOOL
DISTRICT

Mt. Lebanon, Pennsylvania

Fiscal Year
Beginning July 1, 2023
Ending June 30, 2024

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Report Issued by the School District's Finance Office
Robert F. Geletko, 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 the High School Principal, Mt. Lebanon High School, 155 Cochran Road, Pittsburgh, PA 15228-1381, (412)344-2003. For information on section 504 compliance, contact the Facilities Director, Mt. Lebanon School District, 7 Horsman Drive, Pittsburgh, PA 15228-1107, (412) 344-2090. For information regarding the Americans with Disabilities Act, contact Human Resources, Mt. Lebanon School District, 7 Horsman Drive, Pittsburgh, PA 15228-1107, (412) 344-2080.

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Mt. Lebanon School District

Executive Summary



Jefferson Elementary School



Howe Elementary School



Mt. Lebanon School District

Business Office

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

July 2023

To Residents of the Community,

SUMMARY OF BUDGET

We are pleased to present a summary of the final 2023-24 Budget for the Mt. Lebanon School District. This budget represents the outcome of extensive administrative and public meetings where we discussed planned programming and addressed current issues within our schools. The General Fund Budget, amounting to \$115,137,505, was approved by the School Board at a public meeting on May 22, 2023. It reflects a financial plan that requires 27.59 mills, which is a 1.2 mill increase from the previous year (2022-23). In this letter, we will highlight the critical issues we encountered during the budget process and provide an overview of our planning outcomes.

BUDGET TIMELINE

The budget timeline began with board conversations in January, as the board adopted the Accelerated Budget Opt Out Resolution, as required by Special Session Act 1 of 2006 (Act 1). This resolution publicly affirmed the District's commitment to balance the final budget with various tax levies and other revenue sources. It also stated that the School Board would not increase the rate of real estate tax or any other tax for the support of public education beyond the applicable Act 1 index of 4.8%. This resolution was legally mandated and was based on historical tax increases and projections that indicated limited additional funds beyond the Act 1 index. While our preliminary estimates were not accurate projections of the final budget due to various unknown factors, such as staffing levels, student course selections, assessed values in the community, textbook needs, healthcare cost increases, and state and federal funding levels, we began preparing an accurate budget in March. After engaging in discussions with individual Board members, conducting public presentations, and holding discussions in March and April, a Proposed Final Budget was presented for Board approval on April 11, 2023. Additional discussions occurred in early May, leading to the approval of the Final Budget on May 22, 2023.

ECONOMIC CONDITIONS

The 2023-24 Budget reflects the economic volatility the United States has experienced over the past three years in response to the COVID-19 Pandemic and record inflation. Despite these challenges, our community has maintained an active housing market with strong home sales, resulting in continued robust Realty Transfer Tax revenue and active collections of outstanding lien taxes from home sales. Earned Income Tax has also rebounded nicely, and we expect an 11.85% increase, which previously negatively impacted the budget. While interest rates rapidly decreased due to the pandemic, we saw them increase exponentially as the Federal Reserve responded to record inflation. We believe that the revenue per mill will remain level, even though the county enacted a new common

level ratio. Considering these factors, we made cautious decisions regarding our major tax sources and reasonable returns for investment income.

REVENUE SOURCES

The largest revenue source for our budget is real estate tax, which is calculated based on property assessment multiplied by the millage rate. Property assessments in the community are set by county assessors, and the school has little influence over them. The last reassessment of home values occurred in 2013, and there are no future plans for reassessments. State law limits millage increases on property values based on an inflationary factor called the Index, as determined by Act 1 of 2006. The Index for this budget is 4.8%, and there are exceptions to the Index that allow for additional tax increases. However, the District did not apply for these exceptions, as the Board adopted the Accelerated Budget Opt Out Resolution to stay within the Index. The final budget includes a 1.2 mill increase, and the Board of Directors made a conscious effort not to utilize the fund balance to balance revenues the balance the final budget

State revenue sources were subject to ongoing debates during our budget process. The Governor proposed a significant amount of additional funding for basic and special education, including the funding of half the cost of staff social security and retirement contributions. We budgeted to only take 50% of the proposed increase in State Subsidies, considering the historical increases and the composition of the State Legislature. The rate increase for the retirement system this year has started to moderate, with the first reduction in rate in many years, the 2022-2023 rate of 34.94% was reduced to 34% for the 2023-2024 fiscal year. This rate has a significant impact on our budget, as it is applied to all our salary costs. It is important to note that PSERS (Pennsylvania School Employees Retirement System) remains underfunded, and we anticipate rates of 30%+ to persist for the next 20 years before returning to a normal rate of approximately 7.5%. The State budget was not approved before our budget deadline. We proceeded with the assumption that the legislature would approve more than historical increases based on the outcome of the education fair funding case brought before the Pennsylvania Supreme Court and the Governor's budget which proposed substantial increases to education funding.

Gaming funds totaling \$2.1 million were once again allocated to our schools. While these funds are certainly welcome for our residents, it is essential to understand that they offset real estate taxes for eligible homeowners on a dollar-for-dollar basis. 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.

Approximately 63% of our budget is funded through real estate tax, which arrives early in our fiscal year. About 80% of our budget is disbursed for salaries and benefits, distributed somewhat equally each month. Consequently, we have implemented an active investment program for tax dollars received months before the staff costs are due. Last year's rates were budgeted at 0.5%, and this year we anticipate rates to average about 4.5%. These rates closely follow the Federal Reserve rate as they manage the economic fallout from the COVID-19 Pandemic and subsequent national inflationary issues.

KEY EXPENDITURE CATEGORIES

On the expenditure side of our budget, the costs continue to be driven by the salaries for our teaching staff. We have reduced costs by replacing retiring senior teachers with lower-cost beginning teachers. This year, we accounted for a number of retirements across all bargaining unit groups, with 15 teachers, 2 central office administrators, and 6 support staff retiring by the end of the 2022-23 school year. This influx of retirements helped control salary increases. For existing staff, salary increases averaged 3% to 4% for most employee groups. The contract with our teaching staff is expiring in June of 2023, making accurate salary cost projections for this group difficult. We are actively negotiating in good faith to come to a mutually agreeable contract.

Transportation costs have increased in this budget due to the identification of students with exceptionalities who require outside placements. This budget includes projections that transportation will continue to rise. We have made every effort to implement cost-saving measures, such as conducting more trips with District staff and shared services with neighboring districts, which mitigates potential larger cost increases for the transportation program.

When we initially drafted the budget, it was out of balance by \$5.9 million between revenues and expenditures. The 2.19 mills required to balance the budget exceeded Act 1 limits of 1.43 mills. However, this budget began with an initial deficit of \$850,000 due to the fund balance used in the 2022-23 budget as part of the Board's recovery efforts in response to the COVID-19 Pandemic. The Board engaged in discussions on how to reduce costs, increase revenues, and strike a balance between tax increases and fund balance allocation to ensure that our instructional programming remains stellar yet affordable for our residents.

Numerous budget revisions were made due to the uncertainty surrounding economic conditions. The Board carefully considered reduction options, evaluated different scenarios, and took into account community concerns. Revenue budgets were adjusted based on the most current projections. These changes brought the out-of-balance amount down to zero. The School Board was able to balance the budget without the use of fund balance and approved a millage increase below the Act 1 Index while preserving the integrity of our programs, allowing for flexibility in these uncertain times.

The Final Budget was unanimously approved by the Board on May 22, 2023.

FUND BALANCE ALLOCATIONS

The School Board engaged in extensive discussions on reserves for unknown costs. According to Board Policy, the fund balance at year-end should be set at 6% of the expenditure budget. Consequently, the Board allocated excess funds to reserve funds, to the Capital Projects Fund. These reserve funds help minimize the need for borrowing to complete capital projects throughout the District in future years. The Board allocated a transfer of \$175,000 to the Capital Projects Fund to address some much needed recreation projects. Our normal technology refresh is being funded through the General Fund to support our one-to-one device initiatives.

GOALS AND OBJECTIVES

The budget goals for this year were to provide an excellent education system in adequate facilities at a reasonable cost for all residents. The superintendent and administration were given the directive to prepare a budget that maintains core instructional programs and aligns with the Strategic Plan goals,

while also prioritizing the mental health and safety of our students. The importance of these objectives was emphasized by the community.

The Administration held meetings with the School Board to inform them of the budget's progress and obtain their input on priorities. Financial handouts detailing the budget were made available 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 involving significant community participation, we identified key areas of focus, including academic excellence, social and emotional well-being, critical competencies, and safety and security, all while practicing fiscal responsibility.

GENERAL FUND BUDGET OVERVIEW

2022-2023 BUDGET	2023-2024 BUDGET	CHANGE
\$108,703,941	\$115,137,505	\$6,433,564
26.39	27.59	1.20 Mil Increase

REVENUES

- Real Estate Tax - The property values have remained stable, with a minimal movement from 2022-23. The 27.59 mill budget reflects a 1.2 mill increase or an additional \$2,814,714 in our largest revenue source.
- Earned Income Tax – The Earned Income Tax has shown a strong rebound from the initial pandemic downturn. The budget for 2023-24 reflects an 11.85% increase above the estimated collections for 2022-23, surpassing the budgeted amount.
- Real Estate Transfer Tax – The District earns one half percent on property sales and transfers in Mt. Lebanon. Recent years have seen average revenue ranging from \$500,000 to \$1,000,000. This year, due to high demand and low inventory homes are selling quickly and often above the asking price. In the 2023-24 Budget, we anticipate home sales to continue this trend and have budgeted accordingly.
- Interest Earnings – The District's financial assets are secure, as they are invested in or collateralized by securities backed by the full faith and credit of the Federal government. We are currently experiencing record increases in the Federal Reserve interest rates. In this budget, we estimate an average earnings rate of 4.85%, which represents a significant increase from previous years.
- State Funding – The budget includes increases on major instructional subsidies and a continued 50% cost share on employee benefits. Other subsidies show minimal increases compared to prior years.

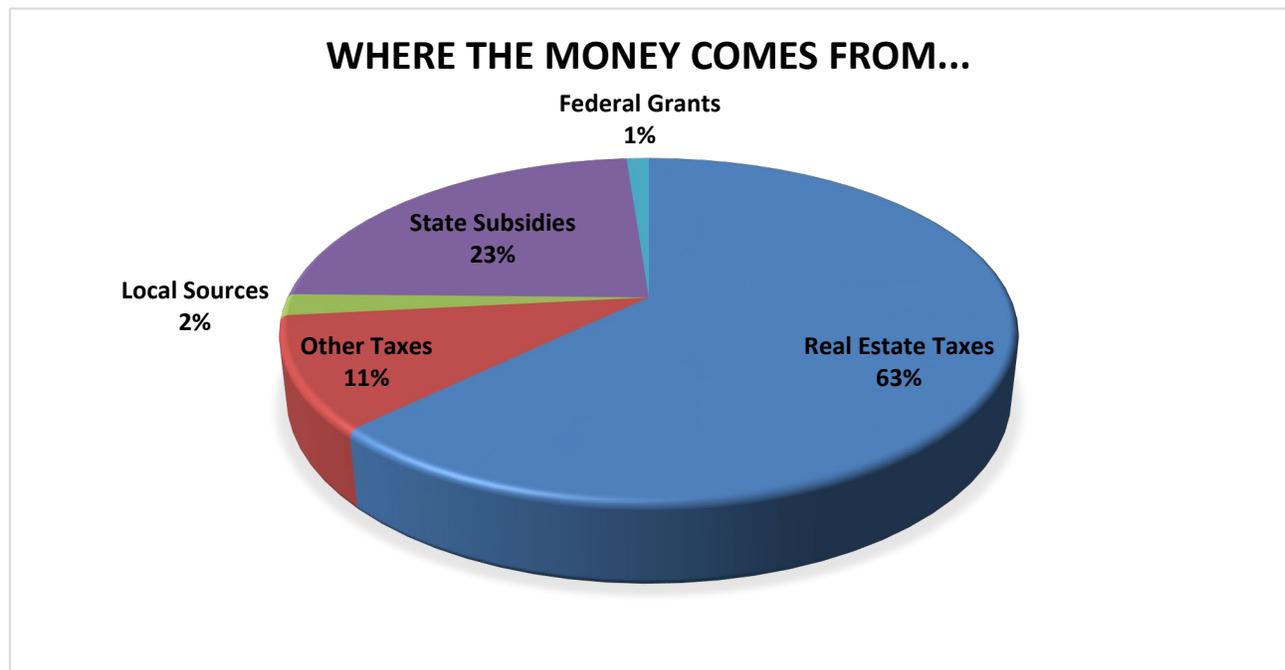
EXPENDITURES

Salaries – While the revenue side of our budget presents challenges, expenditures provide a more predictable outlook. Approximately 49% of our costs are allocated to salaries, with a significant portion going towards salaries for union staff based on negotiated contracts. The teaching staff has the largest contract, however, it is currently being negotiated. All other staff contracts call for around a 3% increase. With minimal savings from retirements, our overall salary costs are projected to increase by 3.25% in this budget.

Healthcare – The District is a member of the Allegheny County Schools Health Insurance Consortium (ACSHIC), a self-funded, multiemployer healthcare plan for our employees. The current year's cost reflects a 14% increase in premiums compared to the previous year. This increase was very uncommon as the consortium celebrated nine consecutive years with single-digit or no increase in healthcare costs. The Consortium has effectively managed expenses through adjustments in benefit co-payments, promoting preventive services, and streamlining networks based on quality practices. Healthcare costs account for approximately 10% of our expenditure budget. Employees contribute increasing percentages towards the cost of premiums each year, with the higher cost plan entirely covered by employees compared to the lower cost plan.

Retirement Rate – The District's employees are enrolled in the Pennsylvania School Employees Retirement System (PSERS), a statewide retirement system funded by employee and district contributions, as well as state funding. This year's rate is set at 34%, a slight decrease from last year's 34.94%. Decisions have been made to address the substantial increases in this benefit area over the past decade. While benefit plans for new employees have been modified, it will take several more years to reduce the contribution rate to more sustainable levels. The millage impact of this cost has affected budget for the better part of a decade.

Utility Costs – The District's active energy management program and attention to contractual per unit energy costs have resulted in utility usage levels that are nearly 30% below those prior to implementing the program. This, coupled with locked-in low rates, allows us to budget for utilities as an almost fixed cost. Our electricity usage has increased slightly since the onset of the pandemic as we are using 30% outside air in our system to combat the spread of illness.



GENERAL INFORMATION

Our budget prioritizes labor-intensive investments, with salaries and benefits accounting for a significant 80% of all costs. This allocation is completely understandable given the crucial role teachers play in providing education to our children within classrooms.

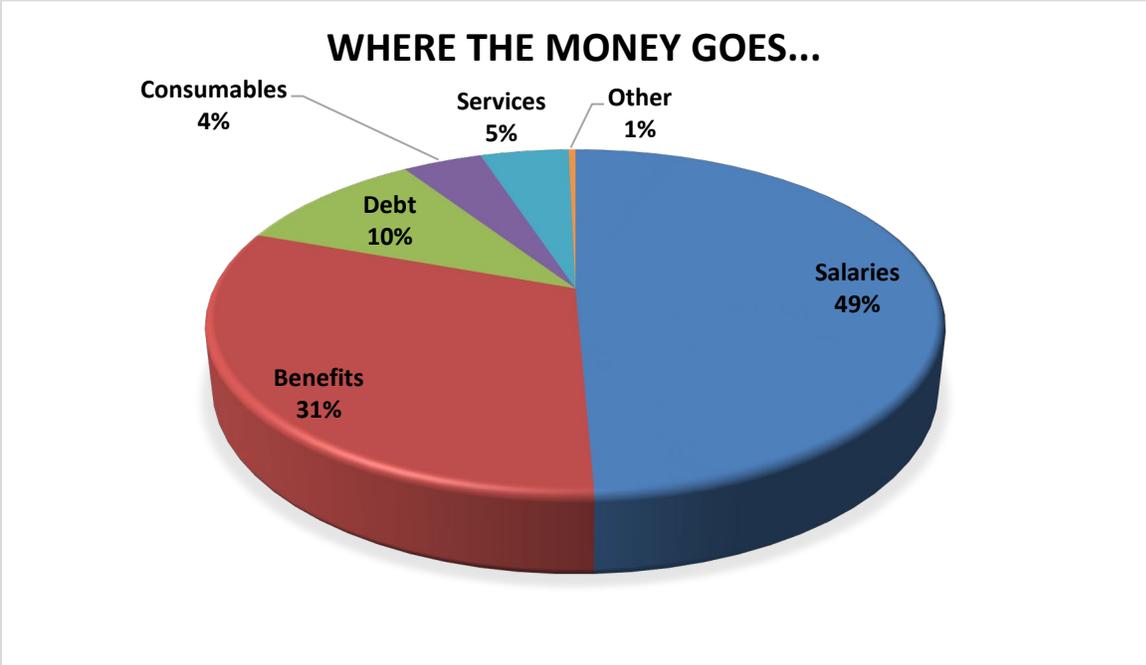
"Mt. Lebanon is an equal opportunity school district"

The majority of funding for our schools stems from local taxes, with only 24% of our needs being met by the State and Federal governments. While this places a significant burden on property owners in our community, the positive aspect is that the taxes collected locally remain within our schools, directly benefiting the children residing in our neighborhoods. Moreover, the funds sent to the state are only returned to us as a small percentage of what we initially contribute.

MILLAGE RATE

The School District diligently monitors millage rates to ensure that our taxes remain competitive compared to other schools in the county. This year, the highest millage rate in the county stands at 36.79 mills, while the lowest is 17.96 mills. In terms of ranking, we proudly hold the 14th position among the 45 school systems in Allegheny County.

Our millage rate for this year will result in an annual tax bill of \$2,759 for a home with an assessed value of \$100,000, representing an increase of 4.5%. It's important to note that there are no rate increases for either the Earned Income Tax or the Realty Transfer Tax. This demonstrates our commitment to maintaining a fair and stable tax environment for our community.



FUTURE YEAR FORECASTS

The future outlook for our budgets in all funds exhibits our ongoing reliance on real estate taxes to fuel our diverse programs. We are deeply committed to meeting our fund balance policy, and to ensure our solvency, we anticipate requiring millage increases each year to sustain our current initiatives.

As we embark on exciting capital projects and fulfill our equipment needs, the Capital Fund will be in need of rejuvenation in the forthcoming years. Rest assured, per Board Policy, we expect future transfers from the General Fund to support these endeavors.

In our Food Service Fund, we will continue to nourish our students while addressing our equipment needs, infusing this fund with the vitality it needs. To maintain this momentum, we anticipate making small incremental price adjustments to tackle our inflationary costs.

ALLOCATION OF RESOURCES

The Board has diligently allocated funds from the General Fund Budget to support our regular Capital Project list, as is customary in our operation. Previous bond issuances for capital repairs and purchases, including the notable high school renovation project, had initially generated funds for our capital projects. However, these funds have been utilized to address our safety and security, technology and infrastructure needs. To bridge the remaining gap in capital funding, transfers from the General Fund have been utilized.

Traditionally, technology costs were fully funded through the Capital Projects Fund. However, a recent decision was made to consolidate all technology purchases into the General Fund for greater efficiency to support our 1:1 device initiative. Consequently, the Capital Budget outlined in this document outlines the prioritization of our most critical maintenance and equipment requirements.

Over the years, our school system has actively pursued outsourcing opportunities to achieve cost savings, enhanced efficiency, and improved service quality. We successfully outsourced our duplicating department, resulting in lower costs compared to our in-house program. Similarly, in the 2023-2024 we evaluated proposals and identified a nationwide purchasing network that saved \$165,000 on our current duplicating service contract over the subsequent 5-years. This program has proven to be beneficial and remains in effect today at a reduced cost.

We continue our partnership with Energy Education Inc. to reduce our energy costs. Through collaborative efforts with their team and our internal energy managers, we have achieved significant utility usage savings of over 30% on average district-wide, with some buildings experiencing savings exceeding 35%. Additionally, we have partnered with our Intermediate Units Utility Consortium to lock-in favorable electric and gas rates.

Additional outsourcing initiatives related to diversity, equity and inclusion special education transportation and Chromebook repairs are currently anticipated in this budget.

STAFFING DECISIONS

Salaries form the largest portion of our expenditure budget, necessitating a diligent monitoring of our staffing needs both within and outside the classroom. The cost of funding our school system is primarily driven by the presence of dedicated teachers who educate our children. Out of our \$115.3 million dollar budget, approximately 80% is allocated to our staff, with approximately 75% of that expenditure dedicated to teachers.

According to state law, furloughing teachers for economic reasons requires meeting certain conditions, such as implementing furloughs across other staff classifications in equal proportions. Furloughs can also be facilitated by a decrease in student enrollment or the elimination of specific

programs. However, we do retain the discretion to decide whether or not to replace retiring teachers. Therefore, we carefully evaluate each teacher's retirement and make a considered determination regarding the necessity of filling their position. This year, we have had 15 teachers opting for retirement, and as we proceed with staffing decisions, we will thoroughly assess each position to determine the need for replacement.

The District's budget is moderated by the savings accrued from retirements. While a retiring teacher typically earns around \$108,000, a newly hired teacher's salary is closer to \$60,000, resulting in significant savings of approximately \$48,000 in salary alone. These savings contribute to maintaining a balanced salary budget. In the current fiscal year, the retirement of 15 teachers has resulted in a cost reduction of \$911,000 for the 2023-24 Budget, assuming no change in the number of teaching staff. However, the savings from other staff retirements are relatively limited, as new administrative and support staff members are not typically compensated significantly less than their current counterparts.

Preliminary estimations of staffing requirements are conducted in January, with more precise staffing levels determined in March when budget accounts are established. Enrollment projections and student course selections, particularly at the secondary level, play a crucial role in determining the number of teachers needed for the upcoming school year. The final staffing decisions are made in mid-August, once we have accurate enrollment figures and complete course selections. In line with this budget, we have maintained our existing staffing levels.

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.

Year	Enrollment	Teaching Staff	Student/Teacher Ratio
2021-2022	5,431	414.5	13.10
2022-2023	5,476	432.6	12.66
2023-2024	5,414	432.6	12.51

STUDENT PROJECTIONS

Student projections show little change into the future. Between 2023-24 and 2029-30 a decline is projected mainly due to attrition of our grade levels. This projection is based on cohort survival estimates, live births in the community and typical migration patterns in our schools. Since our current enrollment is 5,476, the change to a projected 5,414 should not change the need for staffing into the future.

COUNTY PROPERTY ASSESSMENTS

In 2013-14, a county-wide reassessment was completed and was used to develop real estate tax bills for the fiscal year. In Mt. Lebanon, community assessed values increased from \$2.2 billion to \$2.7 billion, a 25% increase. All the appeals from that reassessment have been settled and no new county assessments are planned. However, there is a pending court case regarding the common level ratio of the assessed values in the county. The case would drop the common level ratio from 80% to 65% which would prompt many tax payers to appeal their assessment that would result in reduced real estate tax collections.

TAX ISSUES

Act 1 of 2006 and Act 25 of 2011

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

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

Index Limit

For the 2023-24 Budget, our Index limit is 4.8% (1.2667 mills) over the 2022-23 Real Estate Tax millage levy. The Budget was approved at a 1.2 mill increase. This will affect future projections as this increase was more than our 10-year average of 0.53 mills. We continue to project additional millage increases in future years to make up for the lost revenue from one year of not raising taxes coupled with the fall-out from the COVID-19 Pandemic and the subsequent inflationary environment.

Gambling Fund

In 2016, the Budget Secretary for Pennsylvania certified slots (gambling) revenue available for real estate tax relief. The exact amount available per homeowner varies by school district. When that distribution occurs, no change to the millage rate occurs. The gambling funds are rebated through a reduction in the assessment of owner-occupied homes. Each owner-occupied home receives the exact same tax reduction, not a percentage reduction based on the value of the home. This reduction in taxes is clearly noted on the tax bills. It is important to note that the gambling monies are not guaranteed and may be different amounts from year to year. But any money we receive from gambling funds must be returned in total through this homestead exemption process. In our community each eligible resident will receive about \$240 in reduced taxes.

EXPLANATION OF FUND BALANCE

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

additional funds are needed.

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

CAPITAL PROJECTS FUND BUDGET

2022-23 Budget	2023-24 Budget	Change
\$758,125	\$601,225	\$156,900

The other major budget developed by the District is the capital budget. This budget begins with projected needs and a forecast of future projects. This list of projects is shared with the Board and discussed publicly at board meetings in February. Funding for these projects comes either from the proceeds of bond issues or from transfers of funds from the General Fund. Funding for projects this year total \$601,225 which will cover small projects and our technology needs around the District. The project costs and purchases are in the detailed listing of the Capital Projects Fund budget pages.

Future funding for Capital Projects will require General Fund Transfers as there are no Bond refundings in the near term. These Capital investments keep our buildings and grounds safe, welcoming and accessible and play a key roll in the overall education of our students.

SUMMARY OF OTHER DISTRICT FUNDS

Debt Service Fund

A Debt Service Fund is used to pay obligations on all outstanding debt. The budget for the Debt Service Fund is \$11,288,402. This budget will continue at this amount until the 2027-28 school year as part of the refinancing of the 2013 High School Bonds. A reduction in bond payments was taken in the 2020-2021 fiscal year as well to mitigate the fiscal effects of the COVID-19 Pandemic as part of the District's Financial Recovery efforts.

Special Revenue Funds

A Special Revenue Funds exists for the purpose of accounting for fundraising activities at various locations throughout the District. Since the activities of the fund involve donations from the community, no formal budget is approved by the Board. We budgeted annual expenditures to approach \$450,000, this year based on anticipated plans for fundraising for maker spaces and other extras in the district.

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

Trust and Agency Funds

Trust and Agency Funds are funds that are held for other people or groups. These funds cover the student activity fund raising accounts, and the scholarship accounts. We have been required to change the recording method in these funds to adhere to GASB Statement 84.

Food Service Fund

Finally, the District has a Food Service Fund which tracks the revenues and expenses involved in providing lunches to students in our care. Expenses of \$2,490,000 are budgeted to provide the lunch program which proposes a standard lunch to cost a student \$2.80 at the secondary level and \$2.65 at the elementary level, there were no increases in lunch prices. The prior year's budget was \$2,077,428. We anticipate continued attention to National and State wellness guidelines in providing fresh and healthy choices to our students in the lunchroom. Additional costs were added to this year's budget for compostable trays at the students' request.

FUTURE FORECASTS FOR ALL FUNDS

The forecast for the General Fund shows millage increases annually to meet rising costs for salaries and benefits. The Capital Project Fund forecast reflects the need for transfers from the General Fund beginning in 2022-23 to fund annual projects and maintenance. The Food Service Fund forecasts the need for small lunch price increases into the future. All other funds reflect no need for significant changes in revenues or expenditures into the future.

COMMUNITY FACTS

Mt. Lebanon is a thriving suburb located six miles southwest of Pittsburgh. The 2020 Census indicates the Municipality's population is 34,075. This is an increase of 938 people compared to the 2010 Census. Mt. Lebanon is a full-service municipality and ranks as one of Western Pennsylvania's few suburban communities with very healthy and traditional business districts, as well as provides the possibility of living in a home, within neighborhoods with sidewalks and tree-lined streets.

Mt. Lebanon has consistently been considered one of the most desirable places to live in Pennsylvania and our real estate market reflects this sentiment. Since 2016, the average sale price of residential homes has increased 21.5%, with the average price of a residential property increasing 7.3% compared to the prior year. The housing stock is varied in style and price. In 2020, the average sale price was \$346,781 on 555 residential properties sold.

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

Mt. Lebanon School District Awards

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

2023 Pittsburgh Business Times Guide to Western PA Schools

Mt. Lebanon School District ranked #5 in the region and #9 in the state in the 2023 Pittsburgh Business Times Guide to Western PA Schools. The annual Honor Roll ranks the 105 school districts

in the region and the 495 districts in the state based on three years of scores from the Pennsylvania System of School Assessment tests. Mt. Lebanon Schools have ranked among the top five schools on the list since it was first published in 2005.

NICHE.COM Ranking

The Mt. Lebanon School District ranks at the top of the state and region in the 2022 Niche Rankings. Niche ranks the District #32 in the country, #2 in the region and #5 in PA. The Niche website rates schools across the state and nation using data from the U.S. Department of Education, surveys and reviews.

Mt. Lebanon School District Designated Best Community for Music Education

The Mt. Lebanon School District was named among the Best 100 Communities for Music Education (BCME) in 2023 by the NAMM Foundation. BCME is a nationwide survey that acknowledges schools and districts across the U.S. for their commitment and support for music education as part of the core curriculum. This is the 15th year in a row that the Mt. Lebanon School District has been designated a Best Community for Music Education.

U.S. Department of Education Green Ribbon School

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

ASBO Meritorious Budget Award

The Association of School Business Officials International (ASBO) awarded the Mt. Lebanon School District with the Meritorious Budget Award (MBA) during the 2022-2023 budget year. The MBA promotes and recognizes excellence in school budget presentation and is conferred only to school districts whose budgets have undergone a rigorous review by financial professionals and have met or exceeded the program's stringent criteria. This is the 28th year in a row the District was selected for this award.

ASBO Certificate of Excellence in Financial Reporting

The Association of School Business Officials (ASBO) International has awarded Mt. Lebanon School District its Certificate of Excellence in Financial Reporting for the 38th year in a row for excellence in financial reporting and accountability for its Annual Comprehensive Financial Report for the fiscal year ending 2022.

U.S. News and World Report 2021 Best High School Ranking

Mt. Lebanon High School was awarded a silver ranking in the 2022 U.S. News and World Report Best High School Ranking.

U.S. News and World Report 2021 Best Elementary and Middle Schools Ranking

For the first time, U.S. News & World Report announced the [2022 Best K-8 Schools](#) rankings. The data encompasses more than 80,000 public elementary and middle schools across the country. Both of our middle schools rank in the top 1% across Pennsylvania and all seven of our elementaries are ranked in the top 5%.

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The Class of 2023 graduated 489 students with 93% continuing to pursue full-time education. The class of 2023 had 25 Commended students and 3 additional students selected as National Merit Semifinalists.

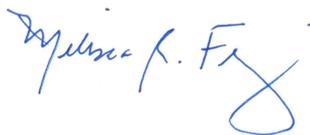
BUDGET ORGANIZATION

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

ACKNOWLEDGMENTS

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

Respectfully,



Melissa R. Friez, Ed.D
Superintendent of Schools



Robert F. Geletko
Director of Business

**Mt. Lebanon School District
2023-24 Budget**

SUMMARY OF FINANCIAL DATA

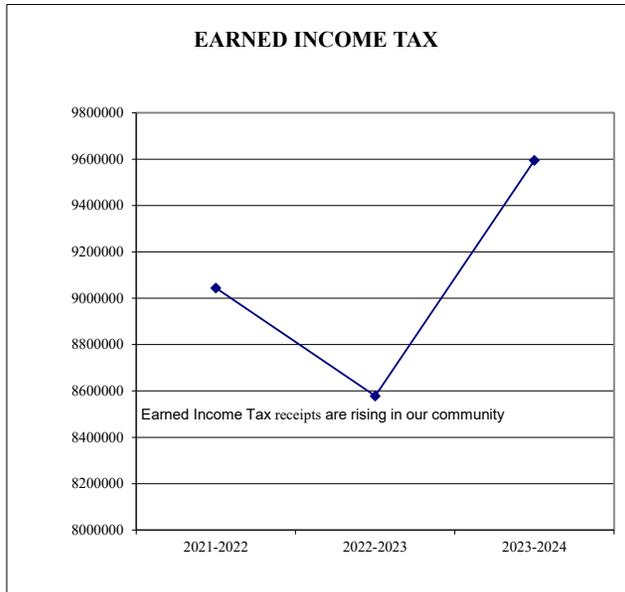
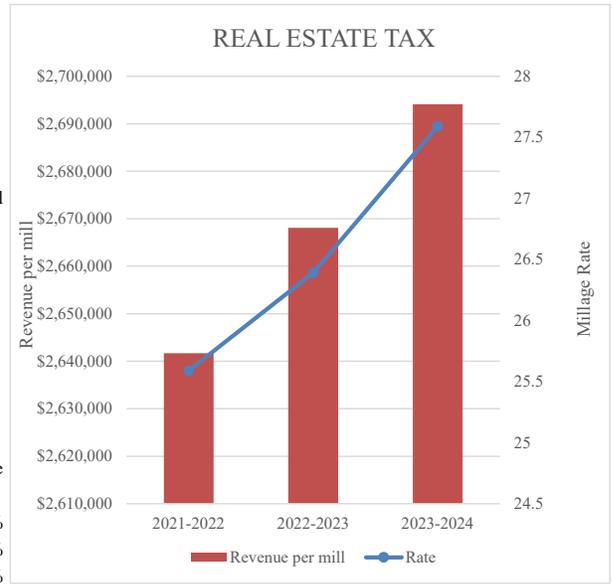
TAX HISTORY

REAL ESTATE TAX	Assessment	Rate	Revenue per mill
2021-2022	\$ 2,775,230,510	25.59	\$ 2,641,673
2022-2023	2,766,795,024	26.39	2,668,090
2023-2024	2,763,484,956	27.59	2,694,121

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

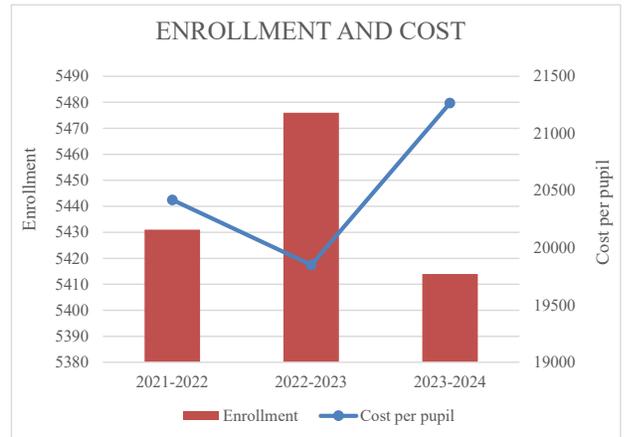
EARNED INCOME TAX	Revenue	Increase	Rate
2021-2022	\$ 9,044,473	2.4%	1/2 %
2022-2023	8,578,453	-5.2%	1/2 %
2023-2024	9,595,281	11.9%	1/2 %

Earned income excludes passive income such as dividends and interest.



COST PER PUPIL

	Expenditures	Enrollment	Cost per pupil
2021-2022	\$ 110,903,536	5,431	\$ 20,420
2022-2023	108,703,941	5,476	19,851
2023-2024	115,137,505	5,414	21,267



FINANCIAL SUMMARY OF ALL FUNDS

Fund	* Est. Beginning Fund Balance 1-Jul-22	Revenues	Expenses or Expenditures & Fund Transfers	*Est. Ending Fund Balance 30-Jun-23	
General Fund	\$ 6,592,303	\$ 115,137,243	\$ 115,137,243	\$ 6,592,303	<i>The General Fund is the only fund which legally requires a budget. All other budgets are estimated by the administration based on known spending patterns. The Capital Projects Fund is discussed extensively at the board level along with preparation of the General Fund.</i>
Debt Service	-	-	11,288,403	-	
Capital Projects	446,454	176,500	601,225	21,729	
Special Revenue	356,076	450,250	450,000	356,326	
Trust & Agency	-	-	-	-	
Food Service	(1,356,351)	2,531,917	2,490,000	(1,314,434)	
Totals	\$ 6,038,483	\$ 118,295,910	\$ 129,966,871	\$ 5,655,924	

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

**Mt. Lebanon School District
2023-24 Budget**

MT LEBANON SCHOOL DISTRICT
FORECAST OF BUDGETED EXPENDITURES - FINAL BUDGET

**Forecasted years are estimates*

	Audited 2021-2022		Budgeted 2022-2023		Budgeted 2023-2024		Forecasted 2024-2025		Forecasted 2025-2026		Forecasted 2026-2027		Forecasted 2027-2028	
REVENUES	\$ 109,875,235	100%	\$ 107,853,941	100%	\$ 115,137,505	100%	\$ 117,691,135	100%	\$ 120,766,131	100%	\$ 123,902,322	100%	\$ 127,088,134	100%
Real Estate Tax	67,509,799	61%	69,420,764	64%	72,235,478	63%	74,467,026	63%	76,765,519	64%	79,132,968	64%	81,571,440	64%
Earned Income Tax	9,044,473	8%	8,578,453	8%	9,595,281	8%	9,806,328	8%	9,953,423	8%	10,102,724	8%	10,254,265	8%
Other Taxes	2,750,470	3%	2,165,000	2%	2,575,000	2%	2,575,000	2%	2,575,000	2%	2,575,000	2%	2,575,000	2%
Investment Earnings	25,760	0%	20,000	0%	1,491,273	1%	1,000,000	1%	1,000,000	1%	1,000,000	1%	1,000,000	1%
Other Local Income	684,769	1%	830,000	1%	822,000	1%	822,000	1%	822,000	1%	822,000	1%	822,000	1%
State	22,730,433	21%	23,350,443	22%	24,914,034	22%	25,516,343	22%	26,145,749	22%	26,765,190	22%	27,360,989	22%
Federal	5,419,892	5%	1,340,000	1%	1,355,000	1%	1,355,000	1%	1,355,000	1%	1,355,000	1%	1,355,000	1%
Gaming Fund Allocation	1,709,639	2%	2,149,281	2%	2,149,439	2%	2,149,439	2%	2,149,439	2%	2,149,439	2%	2,149,439	2%
EXPENDITURES	\$ 110,903,536	100%	\$ 108,703,941	100%	\$ 115,137,505	100%	\$ 117,691,135	100%	\$ 120,313,419	100%	\$ 122,992,757	100%	\$ 126,169,907	100%
Salaries	52,034,705	47%	52,968,385	49%	54,691,006	48%	56,058,281	48%	57,459,738	48%	58,896,232	48%	60,368,637	48%
Fringe Benefits	32,028,470	29%	33,168,620	31%	34,661,208	30%	35,701,044	30%	36,772,075	31%	37,875,238	31%	39,011,495	31%
Contracted Services	4,115,437	4%	3,282,057	3%	3,920,188	3%	3,959,390	3%	3,998,984	3%	4,038,974	3%	4,079,363	3%
Repair & Maintenance	1,043,932	1%	914,575	1%	1,263,200	1%	1,275,832	1%	1,288,590	1%	1,301,476	1%	1,314,491	1%
Transp, Tuition, Insur	4,210,230	4%	3,659,844	3%	4,262,409	4%	4,305,033	4%	4,348,083	4%	4,391,564	4%	4,435,480	4%
Supplies	1,741,877	2%	1,673,000	2%	2,547,436	2%	2,572,910	2%	2,598,639	2%	2,624,626	2%	2,650,872	2%
Utilities	1,151,845	1%	1,028,054	1%	1,145,964	1%	1,157,424	1%	1,168,998	1%	1,180,688	1%	1,192,495	1%
Books	2,213,534	2%	489,360	0%	964,051	1%	973,692	1%	983,428	1%	993,263	1%	1,003,195	1%
Equipment	65,008	0%	79,129	0%	78,903	0%	79,692	0%	80,489	0%	81,294	0%	82,107	0%
Fees	83,513	0%	65,865	0%	69,738	0%	70,435	0%	71,140	0%	71,851	0%	72,570	0%
OTHER FINANCING SOURCES (USES)														
Transfer to Food Service	58,033	0%	70,000	0%	70,000	0%	70,000	0%	70,000	0%	70,000	0%	70,000	0%
Transfer to Capital Reserve	850,000		-		175,000	0%	175,000	0%	175,000	0%	175,000	0%	175,000	0%
Transfer to Debt Service	11,306,952	10%	11,305,052	10%	11,288,402	10%	11,292,402	10%	11,298,253	9%	11,292,552	9%	11,714,202	9%
FINANCIAL SUMMARY							<i>ESTIMATED!!!</i>	<i>ESTIMATED!!!</i>	<i>ESTIMATED!!!</i>	<i>ESTIMATED!!!</i>	<i>ESTIMATED!!!</i>	<i>ESTIMATED!!!</i>	<i>ESTIMATED!!!</i>	<i>ESTIMATED!!!</i>
Beginning Fund Balance	8,341,532		7,313,231		6,463,231		6,463,231		6,463,232		6,915,944		7,825,509	
Ending Fund Balance	7,313,231		6,463,231		6,463,231		6,463,232		6,915,944		7,825,509		8,743,735	
Unassigned Fund Balance	6,522,236		6,908,250		7,061,468		7,218,805		7,379,565		7,570,194		7,570,194	
Assessed Valuation	2,775,230,510		2,766,795,024		2,763,484,956		2,777,302,381		2,791,188,893		2,805,144,837		2,819,170,561	
Revenue per mill	2,641,673		2,668,090		2,694,121		2,707,592		2,721,130		2,734,736		2,748,409	
Millage Rate	25.59		26.39		27.59		28.42		29.27		30.15		31.05	
DEMOGRAPHICS														
Number of Students	5,431		5,476		5,414		5,430		5,417		5,396		5,450	
Per Pupil Cost	\$ 20,420		\$ 19,851		\$ 21,267		\$ 21,674		\$ 22,210		\$ 22,793		\$ 23,151	
PSERS Employer Rate	34.94%		35.26%		34.00%		34.73%		35.49%		36.15%		36.67%	

**Mt. Lebanon School District
2023-24 Budget**

PROFILE OF OUR SCHOOL DISTRICT

BOARD OF SCHOOL DIRECTORS

Jacob W. Wyland.....	President
Valerie M. Fleisher	Vice President
Melinda S. Berdyck	Member
Todd W. Ellwein.....	Member
Erin C. Gentzel.....	Member
Claire B. Guth.....	Member
Justin D. Hackett.....	Member
Annamaria A. Johnson.....	Member
Sarah L. Olbrich.....	Member
Kimberly Walters.....	Board Secretary
Thomas P. Peterson.....	Solicitor
Robert F. Geletko.....	Treasurer
Zelenkofske Axelrod, LLC.....	Auditor

CENTRAL OFFICE ADMINISTRATORS

Dr. Melissa R. Friez.....	Superintendent
Dr. Ronald P. Davis	Assistant Superintendent Secondary
Vacant	Assistant Superintendent Elementary
Kristen James.....	Director of Communications
Richard Marciniak	Director of Facilities
Robert F. Geletko.....	Director of Business
Tenecia Ross	Director of Human Resources
Christopher Stengel.....	Director of Technology
Dr. Jennifer Shuman	Director of Special Education

BUILDING PRINCIPALS

Brook Webb.....	Washington Elementary
Dr. Ronald Kitsko	Lincoln Elementary
Jocelyn Artinger.....	Markham Elementary
Matthew Rizzutto.....	Howe Elementary
Dr. Jason Ramsey.....	Foster Elementary
Brett Bielewicz.....	Jefferson Elementary
Dr. Nicole Giehl.....	Hoover Elementary
Dr. Christopher Wolfson.....	Mellon Middle School
Dr. Sarah Shaw	Jefferson Middle School
Dr. Joel Thompson.....	Senior High School Principal

The School Board generally meets monthly for a discussion session on the second Monday at 7:30 p.m. and for an action meeting on the third Monday at 7:30 p.m. in room D205 of the High School. The public is welcome to attend both meetings. All School Board Directors are elected "at large" in the community.



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

MT. LEBANON SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2022–2023.

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



A handwritten signature in black ink, appearing to read 'Will Sutter'.

William A. Sutter
President

A handwritten signature in black ink, appearing to read 'David J. Lewis'.

David J. Lewis
Executive Director

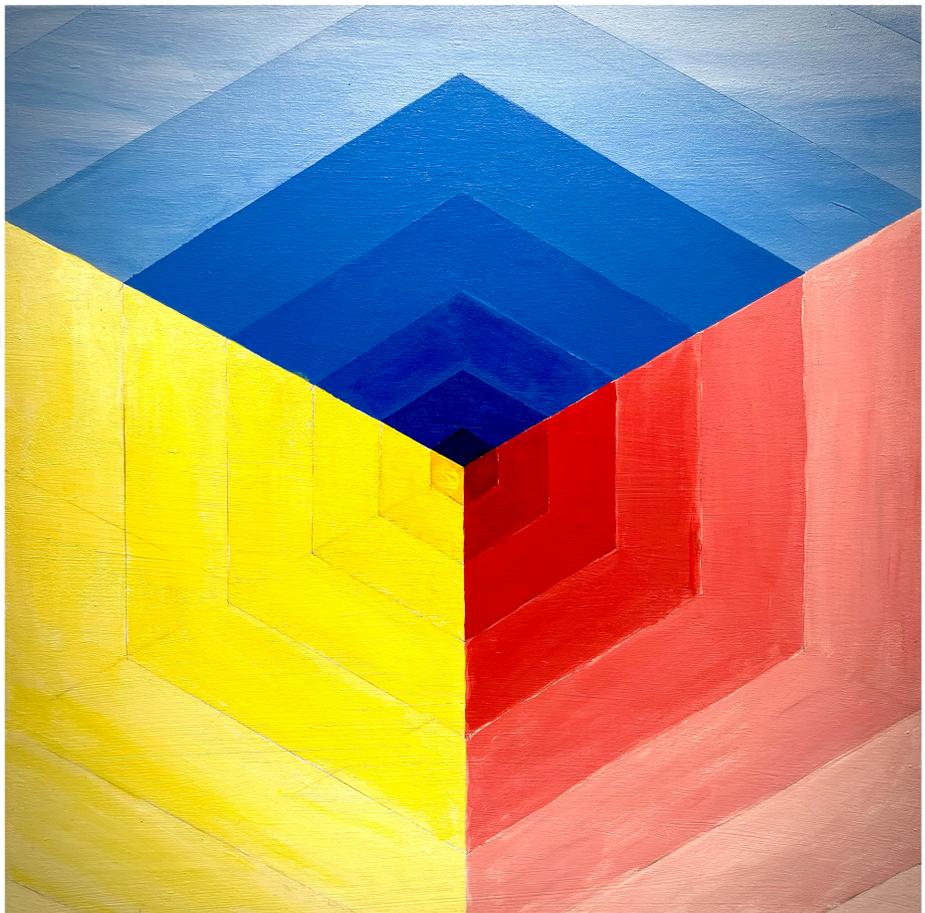




Mt. Lebanon School District Organizational Section



Markham Elementary



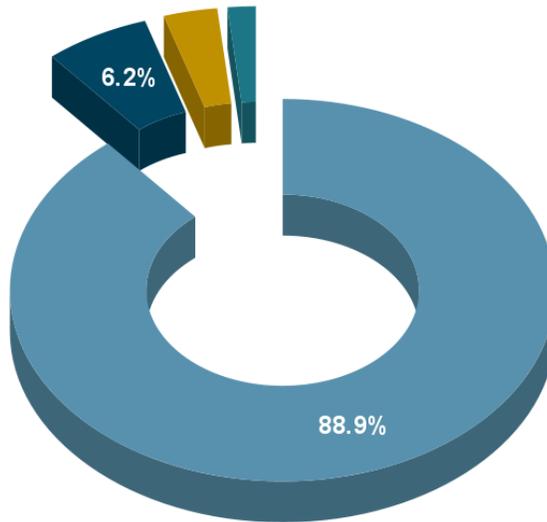
Mellon Middle School

MT. LEBANON SCHOOL DISTRICT

STRATEGIC PLAN 2019-2025



STRATEGIC PLAN 2019-2025



- GOAL 1 - ACADEMIC EXCELLENCE: \$69,425,414
- GOAL 2 - SOCIAL & EMOTIONAL WELLBEING: \$4,862,508
- GOAL 3 - CRITICAL COMPETENCIES: \$2,485,633
- GOAL 4 - SAFE & SECURE: \$1,296,277

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

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

Vision Statement: A relentless pursuit of excellence.

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

Shared Values

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

- High Expectations for All
- Respect, Honesty, and Integrity
- Student Centered Learning
- Teamwork and Collaboration
- Continuous Improvement
- Data-Informed Decisions
- Value Stakeholder Contributions

District Concerns

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

Concern #1:

Student mastery of expanding and increasingly complex standards in reading and language arts, mathematics, the sciences, world languages, social sciences, physical and mental health, and practical and fine arts is essential to maintain the District's standard of excellence. Related is the need to provide a balance of experiences in academics, athletics, and the arts.

Concern #2:

There is a complementary set of skills to the standards that separate students who are prepared for increasingly complex life and work environments in the 21st century, from those who are not. An education that develops the skills of analysis, critical thinking, problem solving, creativity, communication, global awareness and collaboration is essential to prepare students for the future.

Concern #3:

Mastery of standards and a complementary set of skills are best achieved in a thriving and compassionate community of students and adults whose performance and well-being are fostered by an intentional focus on evidence-based Social and Emotional Learning.

Concern #4:

For students to learn and demonstrate their knowledge, skills, and abilities, the District must foster a safe, welcoming, and inclusive environment in each of its schools.

Goal #1: Establish a district system that fully ensures consistent implementation of standards aligned curricula across all schools for all students.

Indicators of Effectiveness:

Type: Annual

Data Source: Data sources reported upon in the District's Student Academic Outcome Report - PSSA, Keystone Exams, Advanced Placement Exams, PSAT, SAT, ACT.

Specific Targets: Data-informed decisions in relation to the goal of student academic growth - AimsWeb, End-of course grades, Common assessments, Language proficiency assessments, Participation rates in supplemental programs, Graduate satisfaction survey, Student's individualized fitness test results, BMI, student self-report data about confidence, effort, and responsibility for learning, Promotion rate, Internal "D/E" list, and graduation rate for students in alternative educational programs.

Strategies:

Common Assessment within Grade/Subject

Description: WWC reports the effective use of data can have a positive impact upon student achievement; using common assessments to inform teacher practice is one such use of data. (Source: http://ies.ed.gov/ncee/wwc/pdf/practice_guides/dddm_pg_092909.pdf?) Teacher Moderation: Collaborative Assessment of Student Work and Common Assessments provide detailed looks at the development and use of common assessments. (Sources: http://www.edu.gov.on.ca/eng/literacynumeracy/inspire/research/Teacher_Moderation.pdf and Common Assessments: Mike Schmoker. (2006) Results Now: How We Can Achieve Unprecedented Improvements in Teaching and Learning. Alexandria, Va.: ASCD.) Resource: <http://effectivestrategies.wiki.caiu.org/Assessment>

SAS Alignment: Assessment, Instruction

Curriculum Mapping

Description: A curriculum map is a working document that illustrates exactly what is taking place in classrooms. Maps reveal what is being taught over the course of a year, within a unit of study, and even down to a specific lesson. Often, a map for a lesson will include essential questions, the content that will be covered, skills students will demonstrate if they understand the content, assessments, and activities. (Sources: [Getting Results with Curriculum Mapping](#))

SAS Alignment: Curriculum Framework

Standards-Based Instruction/Student-Focused Learning

Description: Strategies established in the Constituent-Driven Strategic Plan include:

Standards-based education creates high expectations for all students and provides a consistent guide for the evaluation of student work. A core set of standards-based concepts and competencies form the basis of what all students should learn.

Frequent measures of student achievement, using a variety of assessments, ensure multiple opportunities for students to demonstrate mastery.

Being standards-based means that every teacher, in every classroom, every day employs effective pedagogical strategies focused on achieving student mastery of the District's standards.

Such a learning environment puts students first: their needs, abilities, interests, and learning styles are central when making decisions about what to learn and how to learn it. Students are active and responsible participants in their own learning.

SAS Alignment: None selected

ACT/SAT Test Preparation and Coaching Programs

Description: Test preparation programs—sometimes referred to as test coaching programs—have been implemented with the goal of increasing student scores on college entrance tests. They generally (a) familiarize students with the format of the test; (b) introduce general test-taking strategies (e.g., get a good night's sleep); (c) introduce specific test-taking strategies (e.g., whether the test penalizes incorrect answers, and what this means for whether or not one should guess an answer if it is not known); and (d) specific drills (e.g., practice factoring polynomial expressions). The programs can be delivered in person or online, and in whole class settings, in small groups, and individually. (Source: [ACT-SAT Test Prep and Coaching Program](#))

SAS Alignment: Instruction

Differentiated Instruction

Description: Differentiation means tailoring instruction to meet individual needs. Whether teachers differentiate content, process, products, or the learning environment, the use of ongoing assessment and flexible grouping makes this a successful approach to instruction (Readingrockets.org) (Sources: [What Is Differentiated Instruction \(Tomlinson\)?](#), [What Is Differentiated Instruction \(Robb\)?](#), [Learning Styles: Concepts and Evidence](#), [Investigating the Impact of Differentiated Instruction in Mixed Ability Classrooms: It's impact on the Quality and Equity Dimensions of Education Effectiveness](#)), [Assisting Students Struggling with Reading: Response to Intervention \(RtI\) and Multi-Tier Intervention in the Primary Grades](#))

SAS Alignment: Instruction

PSSA

Description: Pennsylvania System of School Assessment (PSSA) includes assessments in English Language Arts and Mathematics which are taken by students in grades 3, 4, 5, 6, 7 and 8. Students in grades 4 and 8 are administered the Science PSSA. The English Language Arts and Mathematics PSSAs include items that are consistent with the

Assessment Anchors/Eligible Content aligned to the Pennsylvania Core Standards in English Language Arts and Mathematics. The Science PSSA includes items that are aligned to the Assessment Anchors/Eligible Content aligned to the Pennsylvania Academic Standards for Science, Technology, Environment and Ecology. (Sources: [Pennsylvania System of School Assessment \(PSSA\)](#) , [Pennsylvania Department of Education \(PDE\)](#))

SAS Alignment: Assessment

Keystone Exams

Description: The Keystone Exams are end-of-course assessments designed to assess proficiency in three subjects: Algebra I, Literature and Biology. The Keystone Exams are one component of Pennsylvania's system of high school graduation requirements. Keystone Exams will help school districts guide students toward meeting state standards. (Sources: [Keystone Exams \(PDE\)](#) , [Keystone Exams](#))

SAS Alignment: Assessment

Understanding by Design

Description: The Understanding by Design® framework (UbD™ framework) offers a planning process and structure to guide curriculum, assessment, and instruction. Its two key ideas are contained in the title: 1) focus on teaching and assessing for understanding and learning transfer, and 2) design curriculum "backward" from those ends. (Sources: [Understanding by Design](#))

SAS Alignment: Curriculum Framework

Implementation Steps:

Standards-Based Instruction/Student-Focused Learning

Description:

- Students achieve proficiency in the District curriculum standards in reading and language arts.
- Students achieve proficiency in the District curriculum standards in mathematics.
- Students achieve proficiency in the District curriculum standards in the sciences.
- Students achieve proficiency in the District curriculum standards in the social sciences.
- Students achieve proficiency in the District curriculum standards in world languages.
- Students achieve proficiency in the District curriculum standards and develop an appreciation for the practical and fine arts.
- Students acquire the knowledge to be able to make good health and physical activity decisions and set life-long wellness priorities.
- The teaching staff will master the delivery of instruction as described by the TEH handbook and rubric.
- Students gain confidence in their own ability to learn; students put more effort into their work; and students take more responsibility for their own learning.

- All students are prepared for success at the next grade or subject level, make expected academic progress, and are provided appropriate program /service options to support their learning.

Start Date: 1/2/2019 **End Date:** 12/31/2024

Program Area(s): Professional Education, Teacher Induction

Supported Strategies:

- Common Assessment within Grade/Subject
- Standards-Based Instruction/Student-Focused Learning

Stimulating Intellectual Work/Project-Problem Based Learning

Description:

- Students apply critical thinking and problem- solving skills, communication, and creativity in all subject areas.
- Students become capable of taking what was learned in one situation and apply it to new situations, learning for transfer.
- Students regularly experience authentic learning activities designed to answer a question, solve a problem, or develop something that reflects the kinds of issues and situations found outside of class.
- Students are engaged in higher order cognitive learning through the study of concepts and principles of a discipline.

Start Date: 1/2/2019 **End Date:** 12/31/2024

Program Area(s): Professional Education, Teacher Induction, Special Education, Gifted Education

Supported Strategies:

- Standards-Based Instruction/Student-Focused Learning

Goal #2: Establish a district system that fully ensures the consistent implementation of effective instructional practices across all classrooms in each school.

Indicators of Effectiveness:

Type: Annual

Data Source: Performance and Survey Data

Specific Targets: SAT and ACT performance rates, Graduate and student self-report rubrics for critical thinking and problem solving communication and creativity, Advanced Placement performance rates, and College enrollment data

Strategies:***Data Analysis Procedures, Data-Informed Instruction, Data Teams & Data Warehousing***

Description: Using Student Achievement Data to Support Instructional Decision Making provides a WWC reporting of various strategies related to the acquisition, analysis, and application of student data. (Source: http://ies.ed.gov/ncee/wwc/pdf/practice_guides/dddm_pg_092909.pdf)

SAS Alignment: Assessment, Instruction

Differentiating Instruction

Description: Empirical validation of differentiated instruction as a package was not found; however, a large number of testimonials and classroom examples of positive effects have been reported. (Sources: Learning Styles: Concepts and Evidence, http://www.psychologicalscience.org/journals/pspi/PSPI_9_3.pdf ; Learning Styles, http://en.wikipedia.org/wiki/Learning_styles#cite_note-33 ; WWC: Assisting Students Struggling with Reading: Response to Intervention and Multi-Tier Intervention in the Primary Grades, http://ies.ed.gov/ncee/wwc/pdf/practice_guides/rti_reading_pg_021809.pdf Differentiated Instruction Reexamined, <http://www.hepg.org/hel/article/499>; Investigating the Impact of Differentiated Instruction in Mixed Ability Classrooms, <http://www.icsei.net/icsei2011/Full%20Papers/0155.pdf>)

SAS Alignment: Instruction

Problem Solving Skill Building Programs

Description: WWC has reviewed a number of commercial problem solving skill building programs that have a variety of effects on achievement and behavior. (Source: <http://ies.ed.gov/ncee/wwc/sitesearch.aspx?Search=Problem+Solving+Programs&website=NCEE%2FWWC&x=6&y=9>)

SAS Alignment: Instruction, Materials & Resources

Standards-Based Instruction/Student-Focused Learning

Description: Strategies as determined through the Constituent-Driven Strategic Plan:

Students think critically, creatively, and solve problems by mastering the elements of thought (information, interpretation and inference, concepts, assumptions, implications and consequences, points of view, the purpose of thinking, and questions about problems). Instruction is designed so that students engage in internalizing and applying the concepts they are learning and by evaluating their level of understanding of each.

An emphasis is put on developing student ability to collaboratively discuss academic and other relevant, challenging problems, define what they know, generate and test

hypotheses, organize approaches to solving problems, and be able to communicate the results of their work in appropriate formats and media.

SAS Alignment: None selected

Universal Design for Learning (UDL)

Description: Universal Design for Learning (UDL) is an approach to designing curriculum and learning experiences so that all students can be successful. It originated from the concept of Universal Design found in architecture. Universally-designed environments have features that minimize or remove barriers and allow access for all possible users. (Sources: [Universal Design for Learning \(UDL\)](#))

SAS Alignment: Curriculum Framework

25 Quick Formative Assessments for a Differentiated Classroom

Description: Scholastic: Judith Doge - Formative assessments are ongoing assessments, observations, summaries, and reviews that inform teacher instruction and provide students feedback on a daily basis (Fisher & Frey, 2007). While assessments are always crucial to the teaching and learning process, nowhere are they more important than in a differentiated classroom, where students of all levels of readiness sit side by side. Without the regular use of formative assessment, or checks for understanding, how are we to know what each student needs to be successful in our classroom? How else can we ensure we are addressing students' needs instead of simply teaching them what we think they need? (Source: [25 Quick Formative Assessments](#))

SAS Alignment: Assessment

Implementation Steps:

Stimulating Intellectual Work/Project-Problem Based Learning

Description:

- Students apply critical thinking and problem-solving skills, communication, and creativity in all subject areas.
- Students become capable of taking what was learned in one situation and apply it to new situations, learning for transfer.
- Students regularly experience authentic learning activities designed to answer a question, solve a problem, or develop something that reflects the kinds of issues and situations found outside of class.
- Students are engaged in higher order cognitive learning through the study of concepts and principles of a discipline.

Start Date: 1/2/2019 **End Date:** 12/31/2024

Program Area(s): Professional Education, Teacher Induction, Special Education, Gifted Education

Supported Strategies:

- Problem Solving Skill Building Programs
- Standards-Based Instruction/Student-Focused Learning

"Always On" Learning/Teamwork & Engagement/Professional Learning Communities

Description:

- Mt. Lebanon utilizes state-of-the-art technology that creates collaborative, engaging, relevant, and personalized learning experiences for all learners regardless of background, language, or disability and extends the access of this technology to parents and community members.
- Mt. Lebanon students demonstrate the knowledge of and practice the accepted norms, rules, and laws of being a digital citizen, especially those norms, rules, and laws related to social networking sites.
- Students, staff, and parents, are satisfied with the Mt. Lebanon technology learning infrastructure.
- Applications accessed by a web browser eliminate the need to have specific software loaded on to every student, staff, parent, or community member computer. Cloud-based computing allows all stakeholders to access information from any device with a web browser.
- Scalable "Bring Your Own Technology" (BYOT) program. Students use devices for learning that they use in their daily lives.
- Students become more sophisticated information producers, as well as information consumers; learning activities become more self-directed; and opportunities for collaboration are expanded.
- The District will engage community organizations and groups in collaborative efforts.
- Staff expands professional growth opportunities by utilizing Web 2.0 applications and social networking to create, collaborate, edit, categorize, exchange, and promote ideas and information.
- Instructional staff members participate in professional learning communities.
- Instructional staff members are satisfied with their Professional Learning Community experience.

Start Date: 1/2/2019 **End Date:** 12/31/2024

Program Area(s): Professional Education, Teacher Induction, Educational Technology

Supported Strategies:

- Differentiating Instruction
- Problem Solving Skill Building Programs
- Universal Design for Learning (UDL)

Goal #3: Establish a district system that fully ensures barriers to student learning are addressed in order to increase student achievement and graduation rates.

Indicators of Effectiveness:

Type: Annual

Data Source: Safe and Supportive Schools Annual Report

Specific Targets: Staff engagement in the District's Social and Emotional Learning/Mindfulness initiative; Response and Survey data relative to a safe, welcoming, and inclusive school.

Strategies:

Anti-Drugs/Anti-Violence Program - Too Good for Violence

Description:

Too Good for Violence promotes character values, social-emotional skills, and healthy beliefs of elementary and middle school students. (Sources: [Too Good for Violence](#))

SAS Alignment: Safe and Supportive Schools

Character and Social Skill Building Programs - Social Skills Training

Description:

Social skills training is not a specific curriculum, but rather a collection of practices that utilize a behavioral approach to teaching preschool children age-appropriate social skills and competencies, including communication, problem solving, decision making, self-management, and peer relations. Social skills training can occur in both regular and special education classrooms. (Sources: [Social Skills Training](#))

SAS Alignment: Standards, Curriculum Framework, Instruction, Safe and Supportive Schools

Culturally Competent Mental Health Services in the Schools: Tips for Teachers

Description:

Specifically culturally competent mental health services are policies and practices that enable school personnel to effectively address the social, behavioral, and mental health needs of students from diverse cultures. (Sources: [Culturally Competent Mental Health Services in the Schools: Tips for Teachers](#))

SAS Alignment: Safe and Supportive Schools

Mental Health Professional Development

Description:

Mental Health First Aid is the help offered to a person developing a mental health problem or experiencing a mental health crisis. The first aid is given until appropriate treatment and support are received or until the crisis resolves. (Sources: [Mental Health Services 2](#))

SAS Alignment: Safe and Supportive Schools

SAS: Safe and Supportive Schools

Description:

Safe and Supportive Schools supplies resources and exemplars to promote active student engagement in a safe and positive learning environment. (Sources: [SAS: Safe and Supportive Schools](#))

SAS Alignment: Safe and Supportive Schools

Universal Design for Learning (UDL)

Description:

Universal Design for Learning (UDL) is an approach to designing curriculum and learning experiences so that all students can be successful. It originated from the concept of Universal Design found in architecture. Universally-designed environments have features that minimize or remove barriers and allow access for all possible users. (Sources: [Universal Design for Learning \(UDL\)](#))

SAS Alignment: Curriculum Framework

CASEL's SEL Framework

Description:

Utilization of CASEL's Social and Emotional Learning framework, as well as tenants of Mindfulness.

SAS Alignment: Safe and Supportive Schools

Implementation Steps:

"Always On" Learning/Teamwork & Engagement/Professional Learning Communities

Description:

- Mt. Lebanon utilizes state-of-the-art technology that creates collaborative, engaging, relevant, and personalized learning experiences for all learners regardless of background, language, or disability and extends the access of this technology to parents and community members.
- Mt. Lebanon students demonstrate the knowledge of and practice the accepted norms, rules, and laws of being a digital citizen, especially those norms, rules, and laws related to social networking sites.
- Students, staff, and parents, are satisfied with the Mt. Lebanon technology learning infrastructure.
- Applications accessed by a web browser eliminate the need to have specific software loaded on to every student, staff, parent, or community member computer. Cloud-based computing allows all stakeholders to access information from any device with a web browser.
- Scalable "Bring Your Own Technology" (BYOT) program. Students use devices for learning that they use in their daily lives.

- Students become more sophisticated information producers, as well as information consumers; learning activities become more self-directed; and opportunities for collaboration are expanded.
- The District will engage community organizations and groups in collaborative efforts.
- Staff expands professional growth opportunities by utilizing Web 2.0 applications and social networking to create, collaborate, edit, categorize, exchange, and promote ideas and information.
- Instructional staff members participate in professional learning communities.
- Instructional staff members are satisfied with their Professional Learning Community experience.

Start Date: 1/2/2019 **End Date:** 12/31/2024

Program Area(s): Professional Education, Teacher Induction, Educational Technology

Supported Strategies:

- SAS: Safe and Supportive Schools
- Universal Design for Learning (UDL)
- CASEL's SEL Framework

Business Department

The mission of the Mt. Lebanon School District Business Office is to ensure all district resources are accounted for in an effective, timely, accurate and meaningful manner. The Business Office will implement the proper controls, procedures and policies to safeguard public resources while also providing stakeholders the necessary tools for decision making.

The Business Office will continually strive to improve our practices through evaluations and available resources. We will practice transparency, good communication and teamwork while also providing employees with a challenging and fulfilling work environment.

The Business Office will be committed to the overall success of the district and its strategic plan while being committed to continuous improvement of its processes and services.

Mt. Lebanon School District 2023-24 Budget

STATE LAWS – PUBLIC CODE OF 1949

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

Sch 507 General Powers; taxation

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

Sch 508 Majority vote required; recording

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

Adopting textbooks.

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

Appointing tax collectors and other appointees.

Adopting the annual budget.

Levying and assessing taxes.

Purchasing, selling or condemning land.

Locating new buildings or changing the locations of old ones.

Dismissing a teacher after a hearing.

Creating or increasing any indebtedness.

Adopting courses of study.

Establishing additional schools or departments.

Designating depositories for school funds.

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

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

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

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

Sch 601 Information to incoming directors for tax levy and budget

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

Sch 602 Tax Levies

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

Sch 603 Only one annual tax levy

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

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

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

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

Whenever Federal or State funds are made available to school districts, such funds may be expended by the board of school directors for the purposes for which they are made

available even though provisions therefore were not made in the annual estimates or budget of such school district.

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

Sch 671 Fiscal Year

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

Sch 672 Tax levy/ limitations

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

(b) Boards of school directors of districts of the second, third and fourth classes are hereby authorized to levy annually, a tax on each dollar of the total assessment of all property assessed and certified for taxation therein, (1) to pay up to and including the salaries and increments of the teaching and supervisory staff, (2) to pay rentals due any municipality authority or nonprofit corporation or due the State Public School Building Authority, (3) to pay interest and principal on any indebtedness incurred pursuant to the act of July 12, 1972 (P.L. 781, No. 185), 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 or each school district of the second, third and fourth class shall, annually, at least thirty (30) days prior to the adoption of the annual budget, prepare a proposed budget of the amount of funds that will be required by the school district in its several departments for the following fiscal year. Such proposed budget shall be prepared on a uniform form, prepared and furnished by the Department of Public Instruction, and shall be apportioned to the several classes of expenditures of the district as the board of school directors thereof may determine. Final action shall not be taken on any proposed budget, in which the estimated expenditures exceed two thousand dollars (\$2000), until after ten (10) days' public notice. Nothing in this act shall be construed to prevent any school district, whose total estimated expenditures do not exceed two thousand dollars (\$2000), from holding a public hearing. The proposed budget shall be printed, or otherwise made available for public inspection to all persons who may interest themselves, at least twenty (20) days prior to the date set for the adoption of the budget.

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

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

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

A RESOLUTION

By the Board of School Directors of the Mt. Lebanon School District adopting a budget for the school fiscal year 2023-2024, 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, 2023 in said School District, fixing the millage thereof, providing for the payment thereof by installments, and establishing interest and a discount for prompt payment thereof and a penalty for late payment thereof:

BE IT RESOLVED, that the budget of the Mt. Lebanon School District, was approved as the proposed final budget at a meeting of the Board of School Directors of the District held on April 17, 2023, 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, 2023 (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, 2023. 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 27.59 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 \$2.759 on each \$100.00 of assessed valuation of such taxable real property. Of said millage 16.83 mills or \$1.683 on each \$100.00 of assessed valuation of taxable real property is levied to pay the salaries and increments of the teaching and supervisory staff; and 4.19 mills or \$0.419 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 6.57 mills or \$0.657 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 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 Exclusion, may be payable by the taxpayer in installments and, if so paid, shall become payable and shall be collected as follows: the first installment, which is 50% of the tax assessed, shall become due and payable on September 30, 2023; the second installment, which is 25% of the tax assessed, shall become due and payable on

December 30, 2023; and the third installment, which is the balance of 25% of the tax assessed, shall become due and payable on February 28, 2024; provided, however, that to any installment which may become delinquent, a penalty of ten (10%) percent thereof shall be added, with interest according to applicable law thereafter at the rate of ten (10%) percent per annum; and provided further, that payment of the first installment by a taxpayer before the same becomes delinquent shall be conclusive evidence of the taxpayer's intention to pay the taxes on the installment plan as herein provided; and

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

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

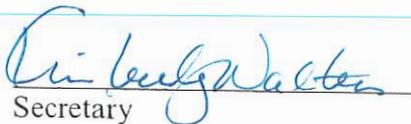
BE IT FURTHER RESOLVED, that all taxpayers who make full payment of any real estate taxes charged against them by the Mt. Lebanon School District within two months after the date of the tax notice shall be and are hereby entitled to a discount of two (2%) percent; and

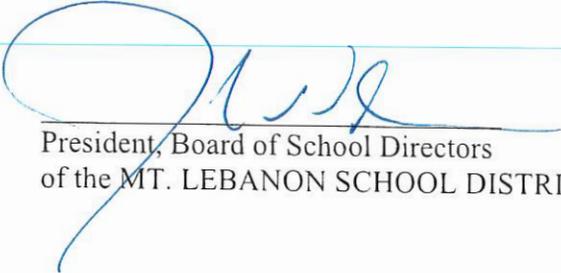
BE IT FURTHER RESOLVED, that all taxpayers who shall fail to make payment of any real estate taxes charged against them by the Mt. Lebanon School District within four months after the date of the tax notice shall be and are hereby charged a penalty of ten (10%) percent, with interest according to applicable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

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

ADOPTED this 22nd day of May 2023.

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 an unassigned fund balance between five and ten percent of the expenditure budget as a measure of fiscal responsibility and to maintain our strong bond rating. Section 688 of Pennsylvania School Code mandates that the District may not approve an increase in real estate taxes unless it has adopted a budget that includes an estimated unreserved, undesignated fund balance ("Unreserved Fund Balance") that is less than eight percent of that budget. The Board recognizes the need to set a level of funding in the Unreserved 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 Unreserved Fund Balance that helps to ensure District fiscal stability;
2. Prevent undue pressure on board members to use the Unreserved 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 Unreserved Fund Balance at six percent of the then proposed budget; and
4. The Unreserved 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 as specified above if the fund balance is in excess of six percent.
3. Prepare a subsequent fiscal year budget that includes sufficient millage to replenish the Unreserved 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
Revised January 20, 2020

MT. LEBANON SCHOOL DISTRICT 2023-2024 BUDGET

NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Mt. Lebanon School District (the “School District”) is located in Allegheny County, Pennsylvania. The District’s tax base consists of the Municipality of Mt. Lebanon.

The School District is governed by an elected nine-member Board of Directors (the “Board”) who are residents of the District and who are elected every two years, on a staggered basis, for a four-year term.

The Board of Directors has the power and duty to establish, equip, furnish and maintain a sufficient number of elementary, secondary and other schools necessary to educate every person residing in such district between the ages of six and twenty-one years, who may attend.

In order to establish, enlarge, equip, furnish, operate and maintain any school herein provided, or to pay any school indebtedness, which the School District is required to pay, or to pay an indebtedness that may at any time hereafter be created by the School District. The Board is vested with all the necessary authority and power annually to levy and collect the necessary taxes required and granted by the legislature, in addition to the annual State appropriation, and are vested with all necessary power and authority to comply with and carry out any or all of the provisions of the Public School Code of 1949.

The financial statements of the School District have been prepared in accordance with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (“GASB”) is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles.

A.) Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

B.) Reporting Entity:

The School District is the basic level of government, which has financial accountability and control over all activities related to the public school education in the School District. The School District receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the School District, is not included in any other governmental “reporting entity” as defined by the GASB pronouncements, since Board members are elected from the public and have decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. In addition, there are no component units as defined in GASB Statement No. 61, which are included in the School District’s reporting entity.

**NATURE OF ORGANIZATION AND SUMMARY
OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

C.) Joint Venture:

The School District is one of twelve member school districts of the Parkway West Career & Technology Center (Parkway). Parkway, which provides vocational-technical education and training for high school students, is controlled and governed by the Joint Board, which is composed of School Board members from all of the member school districts. Direct oversight of Parkway's operations is the responsibility of the Joint Committee, which consists of one representative from each participating school district.

In addition, the School District is one of five members of the Pathfinder School (Pathfinder). Pathfinder, which provides special education and training programs for exceptional children, is controlled and governed by the South Central Area Special Schools Committee, which is composed of representatives from each participating school district. The School District's share of annual operating and capital costs for Parkway and Pathfinder fluctuates based on the percentage enrollment in the applicable school and are reflected as expenditures of the General Fund.

Amounts paid to Parkway and Pathfinder by the School District in the current fiscal year were approximately \$577,572 and \$148,122, respectively. The net current assets of the Parkway and Pathfinder Schools at June 30, 2022 are to be used to fund future year's operations and are not significant. Separate audited financial statements of the Parkway and Pathfinder Schools are available in the School District's business office.

D.) Fund Accounting:

The accounts of the School District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts, which are comprised of each fund's assets, liabilities, fund balance, revenues and expenditures or expenses as appropriate. Resources are allocated to and accounted for in the individual funds based on the purpose for which they are to be spent.

The School District uses the following funds:

GOVERNMENTAL FUNDS – These funds are used to account for most of the School District's finances. The measurement focus is on determination of the financial position and changes in financial position (current financial resources) rather than on income determination.

The School District reports the following major governmental funds:

1. General Fund – This is the general operating fund of the School District. All activities of the School District are accounted for through this major fund except for those required to be accounted for in another fund.
2. Capital Fund - This major fund is utilized to account for capital projects for a general nature with funding derived from bond proceeds or transfers from the General Fund.
3. Debt Service Fund - This major fund is used to account for the accumulation of resources for, and payment of, principal, interest, and other associated costs on long- term general obligation debt of governmental funds.

**NATURE OF ORGANIZATION AND SUMMARY
OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

D.) Fund Accounting (Continued):

The School District reports the following other governmental funds:

1. Special Revenue Fund – This fund accounts for money donated from outside sources for playground or technology enhancements at various schools, resources held in trust for use by the School District for scholarships, and funds held for use by student activities.
2. Capital Campaign Fund - This fund, a special revenue fund, accounts for money donated from outside sources through the Century of Excellence Campaign for the purpose of strengthening the School District’s programs, including fine arts, athletics, and academics.

PROPRIETARY FUNDS – These funds account for School District activities that are similar to business operations in the private sector or where the reporting focus is on determining net income, financial position and changes in financial position (economic resources measurement focus).

1. Food Service Fund – This major fund is authorized under Section 504 of the Public School Code of 1949 to account for all revenues and expenses pertaining to cafeteria operations.

E.) Basis of Presentation:

Government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the School District. As a general rule, the effect of interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely, to a significant extent, on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function or segment. Program revenues include charges to customers who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment. In addition, program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements are also provided in the report for all of the governmental funds and proprietary funds of the School District. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Other governmental funds are aggregated and presented in a single column. The School District has two other governmental funds. Fiduciary funds are reported by fund type.

**NATURE OF ORGANIZATION AND SUMMARY
OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

E.) Basis of Presentation (Continued):

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the Proprietary Fund's principal ongoing operations. The principal operating revenues of the School District's Enterprise Fund are food service charges. Operating expenses for the School District's Enterprise Fund include food production costs, supplies, administrative costs and depreciation on capital assets. All revenues or expenses not meeting this definition are reported as non-operating revenues and expenses.

F.) Measurement Focus and Basis of Accounting:

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as is the Proprietary Fund. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Net Position (total assets and deferred outflows less total liabilities and deferred inflows) is used as a practical measure of economic resources and the operating statement includes all transactions and events that increased or decreased Net Position. Depreciation is charged as expense against current operations and accumulated depreciation is reported on the Statement of Net Position.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District considers tax revenue to be available if collected within sixty days of the end of the fiscal period. Revenue from federal, state, and other grants designated for payment of specific school district expenditures is recognized when the related expenditures are incurred; accordingly, when such funds are received, they are recorded as deferred revenues until earned. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

G.) Budgetary Data:

In accordance with Act 1, the District elected not to increase the real estate tax rate above the index established by the Pennsylvania Department of Education and, therefore, follows the procedures outlined below in establishing the budgetary data reflected in the basic financial statements:

1. Prior to May 31, the Board submits a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them for the General Fund.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to June 30, the budget is legally enacted through passage of a resolution.

**NATURE OF ORGANIZATION AND SUMMARY
OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

G.) Budgetary Data (Continued):

4. Prior to May 31, the Board submits a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them for the General Fund.
5. A public hearing is conducted to obtain taxpayer comments.
6. Prior to June 30, the budget is legally enacted through passage of a resolution.
7. The budget of the District is the approved spending plan of the District for the year and the Board is prohibited from obligating funds in excess of these amounts. The Board may, during any fiscal year, amend the budget by making additional appropriations or increase existing appropriations to meet emergencies. The funds shall be provided from unexpended balances in existing appropriations, from unappropriated revenues or from temporary loans.
8. Budgetary data is included in the District's management information system and is employed as a management control device during the year.
9. The budget for the General Fund is adopted on the modified accrual basis of accounting, which is consistent with accounting principles generally accepted in the United States of America.
10. There were supplemental budgetary appropriations or amendments proposed or approved during the year.

Legal budgetary control is maintained by the District Board at the functional object level. Transfer between functional objects, whether between funds or within a fund or revisions that alters the total revenues and expenditures of any fund, must be approved by the District Board. Budget information in the Budgetary Comparison Schedule for the General Fund is presented at or below the legal level of budgetary control. Instruction expenditures exceeded the budgeted amount; however, these overages were absorbed by surpluses in other functions, revenues and fund balance.

Included in the General Fund budget are program budgets as prescribed by the state and federal agencies funding the program. These budgets are approved on a program basis by the state or federal funding agency.

H.) Cash and Cash Equivalents:

Cash and cash equivalents in the basic financial statements include all highly liquid investments with an original maturity of three months or less, and pooled funds investments subject to daily withdrawal.

I.) Interfund Receivables/Payables:

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

**NATURE OF ORGANIZATION AND SUMMARY
OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

J.) Accounts Receivable:

Accounts receivable are recorded at the invoiced amount. The District determines the allowance for doubtful accounts based on historical write-off experience. Account balances are charged off against the allowance after all means of collection have been exhausted and the potential for recovery is considered remote.

K.) Inventories and Prepaid Items:

Textbooks and educational software are recorded as instructional expenditures of the General Fund or the Capital Fund, as applicable, 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 and software over the last five years. The estimated cost is recorded as an inventory asset which an offsetting nonspendable fund balance.

Inventories of the Food Service Fund consisting of food and paper supplies are carried at cost, using the first-in, first-out method. Federal donated commodities are valued at their fair market value as determined by the U.S. Department of Agriculture at the date of donation.

Certain payments to vendors reflect costs applicable to future periods and are recorded as prepaid items in both government-wide and fund financial statements.

L.) Capital Assets:

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the School District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

All reported capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	40 – 60
Public domain infrastructure	20
Vehicles (including buses)	8 – 15
Office furniture and fixtures	10 – 20
Equipment	6 – 20
Computer equipment	5
Food service equipment	15

**NATURE OF ORGANIZATION AND SUMMARY
OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

M.) Long-Term Obligations:

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type Statement of Net Position. Bond premiums, discounts, and deferred charges on refunding are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources, while discounts on debt issuances are reported as other financial uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

In both the fund and government-wide financial statements, issue costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

It is expected that the General Fund will continue to provide funds for the debt service payments.

N.) PSERS Net OPEB Liability:

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about fiduciary net position of the Public School Employees' Retirement System (PSERS) and additions to/deductions from PSERS' fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

O.) Net Position/Fund Balances:

The government-wide and business-type activities fund financial statements utilize a net position presentation. Net positions are categorized as net investment in capital assets, restricted and unrestricted.

- *Net Investment in Capital Assets:* This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Position:* This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation
- *Unrestricted Net Position:* This category represents net position of the District, not restricted for any project or other purpose.

NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O.) Net Position/Fund Balances (Continued):

- *Fund Balance Classification:* The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the School District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:
- *Non-spendable:* This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
- *Restricted:* This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- *Committed:* This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Directors. These amounts cannot be used for any other purpose unless the Board of Directors removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.
- *Assigned:* This classification includes amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. The School Board established a policy that General Fund amounts exceeding 6% of the next year's budgeted expenditures will either help pay for retiree healthcare obligations or be transferred to the Capital Fund for use in future capital projects, 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. For Fiscal 2021 the policy was reduced to 5% of next year's budget to ensure the continued commitment to capital projects. The actual assignment is made by the School Board after the end of each year.
- *Unassigned:* This classification represents all other funds not otherwise defined.

If funds are available in more than one fund balance level, the School District's policy is to use funds in the order of the most restrictive to the least restrictive.

P.) Deferred Outflows /Inflows of Resources:

The Statement of Net Position reports separate sections for deferred outflows and deferred inflows of resources. These separate financial statement elements represent a consumption or acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow or inflow of resources (expense/revenue) until then. The School District has four items that qualify for reporting in these categories: deferred outflows on refunding

**NATURE OF ORGANIZATION AND SUMMARY
OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

P.) Deferred Outflows /Inflows of Resources (Continued):

bonds, deferred outflows and inflows related to pensions, deferred outflows and inflows related to OPEB, and unavailable tax revenue.

In accordance with applicable guidance, the excess of the reacquisition price over the net carrying amount of refunded debt is recorded as a deferred outflow of resources on the statement of net position and amortized as a component of interest expense over the shorter of the term of the refunding issue or refunded bonds.

Deferred outflows and inflows of resources related to pensions are described further in Note 9. Annual changes to the net pension liability resulting from differences between expected and actual experience with regard to economic and demographic factors and from changes of assumptions about future economic or demographic factors or other inputs are deferred and amortized over a closed period equal to the average of the expected service lives of all employees that are provided with pension benefits determined for the period during which the changes occurred. Differences between projected and actual earnings on pension plan investments are amortized over a closed five-year period.

In the governmental funds balance sheet, the School District has one additional type of item, which arises under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable tax revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

Q.) Adoption of Governmental Accounting Standards Board Statements

The District adopted the requirements of GASB Statement No. 87, “Leases”. The adoption of this statement had no effect on the District’s financial statements.

The District adopted the requirements of GASB Statement No. 88 “Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements”. The adoption of this statement had no effect on the District’s financial statements.

The District adopted the requirements of GASB Statement No. 89 “Accounting for Interest Cost Incurred before the End of a Construction Period”. The adoption of this statement had no effect on the District’s financial statements.

The District adopted the requirements of GASB Statement No. 92 “Omnibus 2020”. The adoption of this statement had no effect on the District’s financial statements.

The District adopted the requirements of GASB Statement No. 93 “Replacement of Interbank Offered Rates”. The adoption of this statement had no effect on the District’s financial statements.

The District adopted the requirements of GASB Statement No. 97, “Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32”. The adoption of this statement had no effect on the District’s financial statements.

**NATURE OF ORGANIZATION AND SUMMARY
OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Q.) Adoption of Governmental Accounting Standards Board Statements (Continued):

The District adopted the requirements of GASB Statement No. 98, “The Annual Comprehensive Financial Report”. The adoption of this statement had no effect on the District’s financial statements.

The District adopted certain requirements of GASB Statement No. 99, “Omnibus 2022”. The adoption of these certain requirements had no effect on the District’s financial statements.

R.) Pending Changes in Accounting Principles

In May of 2019, The GASB issued Statement No. 91, “Conduit Debt Obligations”. The District is required to adopt Statement No. 91 for its fiscal year 2023 financial statements.

In March of 2020, the GASB issued Statement No. 94, “Public-Private and Public-Public Partnerships and Availability Payment Arrangements”. The District is required to adopt Statement No. 94 for its 2023 financial statements.

In May of 2020, the GASB issued Statement No. 96, “Subscription-Based Information Technology Arrangements”. The District is required to adopt Statement No. 96 for its fiscal year 2023 financial statements.

In April 2022, the GASB issued Statement No. 99, “Omnibus 2022”. The District is required to adopt certain provisions of the statement immediately. The District is required to adoption all other paragraphs for its fiscal year 2023 and 2024 statements.

In June 2022, the GASB issued Statement No. 100, “Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62”. The District is required to adopt Statement No. 100 for its 2024 financial statements.

In June 2022, the GASB issued Statement No. 101, “Compensated Absences”. The District is required to adopt Statement No. 101 for its 2024 financial statements.

The District has not yet completed the various analysis required to estimate the financial statement impact of these new pronouncements.

**Mt. Lebanon School District
2023-24 Budget**

POLICIES AND PRACTICES

BUDGET DEVELOPMENT - GENERAL FUND

Development of this budget began in the spring of 2023 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 2023-24 Budget.

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

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

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

In January, 2023, the School Board approved an Accelerated Budget Opt-Out Resolution which limits the District's ability to raise real estate taxes above the Act 1 Index. This meant, taxes would not be allowed to increase more than 4.8% or 1.2667 mills. The Board did raise taxes in an effort to balance with budget without the use of fund balance and to keep our programming intact. The Final Budget has a millage rate of 27.59; a 1.2 mill increase over the previous year, the Board stopped the practice of using fund balance to fund any budget deficits.

Public hearings were held with the School Board online https://www.youtube.com/channel/UC2g-z63wI0OED_ag9n_HPdw so residents could consider the budget offerings. Use of the District's website kept residents informed on the budget progress. A proposed final budget was approved in April, 2023 as was required by State law. Board meetings were televised for community members unable to attend. The final budget was approved by the Board on May 22, 2023.

BUDGET DEVELOPMENT - CAPITAL PROJECTS FUND

The Capital Projects Fund Budget was developed earlier than the General Fund Budget. Building principals reviewed the needs of their individual buildings and meet with the Director of Facilities to discuss solutions and priorities of projects. These needs were prioritized from a district-wide perspective and placed on a list. In prior years this list was not approved by the Board until May, causing us to lose valuable time in aligning bids and contractors for summer construction. We moved the timeline up and now the Board reviews and approves the list in February, enabling us to draft specifications for our projects well in advance of the construction season. This timeline revision

**Mt. Lebanon School District
2023-24 Budget**

benefits the District through better bid competition and reduced quotes on capital projects. This budget is not legally required and is revised during the year. This is evidenced by the budget for textbooks and equipment which is added in May once the instructional budget is better defined.

BUDGET DEVELOPMENT - FOOD SERVICE FUND

The budget for the Food Service Fund is presented by the food service department management staff to the administration for review and revision. Since the food service operation must be self-supporting, prices of student lunches, a-la-carte costs and marketing plans must cover all anticipated costs of operations. If this will not occur at the current level of operation, then strategies to overcome the problem are developed prior to Board approval of the budget. Over the past years, we decided to increase the nutritional value of the food offered to the students and provide a greater variety of monthly food offerings. The price of our meal plan will stay at \$2.80 for 2023-24 at the secondary level and \$2.65 at the elementary schools. Due to the success of these changes, we will continue these practices into this budget year. The new budget projects a balanced budget based on current food costs and staffing levels. This fund did have a successful year in 2023-23 where the District was reimbursed by the State for all breakfasts served. Additionally, with these enhanced revenues the Food Service Fund was able to acquire new and improved equipment to improve our processes.

BUDGET DEVELOPMENT - OTHER FUNDS

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

The Debt Service Fund Budget is based on known bond issues and projections of new issues when realistic. Funds were included in this year's budget for all bond payments. Funds, when needed, either come from an appropriation of the General Fund, or from the proceeds of refinanced bonds as may be approved by the Board. Refinancing the Elementary School Renovation Bonds eliminated the need for a millage increase due to debt service in 2016-17, and the refinancing of the first High School Project Bonds eliminated the need for a millage increase in the 2017-18 Budget. We did refinance our 2013 Bonds in the fall of 2020 with the savings spread over the remaining life of the note. Debt payments remain level in the 2023-24 budget from this advanced refunding. Our debt service payments will return to pre-pandemic levels in the 2027-2028 school year to allow for the District to recover from the fall-out of the COVID-19 Pandemic.

BUDGET MANAGEMENT

All budgets are managed through a decentralized accounting system where over 3,600 accounts are distributed between 24 administrators and supervisors having budget responsibility. These staff members receive print-outs from the finance office at least monthly to update them on the financial position of each of their accounts. It is their decision as to which items merit purchase and inclusion in budget requests. Budget reductions, when necessary, are prioritized by these staff and then further by the central office administrative staff. The administrative staff maintains effective control over the District's assets as evidenced at the end of each of the past five years, when budget accounts have gone under spent in many categories. This allowed us to transfers funds from General Fund to the Capital Projects Fund to address our infrastructure and technology needs.

**Mt. Lebanon School District
2023-24 Budget**

COMMUNITY INPUT

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

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

LEGAL REQUIREMENTS

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

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

COMMUNITY FACTS

Mt. Lebanon is a thriving suburb located six miles southwest of Pittsburgh. The 2020 Census indicates the Municipality's population is 34,075. This is an increase of 938 people compared to the 2010 Census. Mt. Lebanon is a full-service municipality and ranks as one of Western Pennsylvania's few suburban communities with very healthy and traditional business districts, as well as provides the possibility of living in a home, within neighborhoods with sidewalks and tree-lined streets.

Mt. Lebanon has consistently been considered one of the most desirable places to live in Pennsylvania and our real estate market reflects this sentiment. Since 2017, the average sale price of residential homes has increased 13.13%, with the average price of a residential property increasing 5.93% compared to the prior year. The housing stock is varied in style and price. In 2022, the average sale price was \$336,824 on 659 residential properties sold.

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

Mt. Lebanon School District 2023-24 Budget

DISTRICT HIGHLIGHTS

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

Mt. Lebanon School District ranked #5 in the region and #9 in the state in the 2023 Pittsburgh Business Times Guide to Western PA Schools. The annual Honor Roll ranks the 105 school districts in the region and the 495 districts in the state based on three years of scores from the Pennsylvania System of School Assessment tests. Mt. Lebanon Schools have ranked among the top five schools on the list since it was first published in 2005.

The Mt. Lebanon School District ranks among the best school districts in the state and region in the 2022 Niche Rankings. Niche ranks the District #32 in the country, #2 in the region and #5 in PA. The Niche website rates schools across the state and nation using data from the U.S. Department of Education, surveys and reviews.

The Mt. Lebanon School District was named among the Best 100 Communities for Music Education (BCME) in 2023 by the NAMM Foundation. BCME is a nationwide survey that acknowledges schools and districts across the U.S. for their commitment and support for music education as part of the core curriculum. This is the 15th year in a row that Mt. Lebanon School District has been designated a Best Community for Music Education.

The Association of School Business Officials International (ASBO) awarded the Mt. Lebanon School District with the Meritorious Budget Award (MBA) during the 2022-2023 budget year. The MBA promotes and recognizes excellence in school budget presentation and is conferred only to school districts whose budgets have undergone a rigorous review by financial professionals and have met or exceeded the program's stringent criteria. This is the 28th year in a row the District was selected for this award.

The Association of School Business Officials (ASBO) International has awarded Mt. Lebanon School District its Certificate of Excellence in Financial Reporting for the 38th year in a row for excellence in financial reporting and accountability for its Annual Comprehensive Financial Report for the fiscal year ending 2022.

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

Mt. Lebanon High School was awarded a silver ranking in the 2020 U.S. News and World Report Best High School Ranking.

Mt. Lebanon School District 2023-24 Budget

The Class of 2023 graduated 489 students with 93% continuing to pursue full-time education. The class of 2023 had 25 Commended students and 3 additional students selected as National Merit Semifinalists.

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 185 days for pupils with an additional 10 days for teaching staff.

These additional days are assigned for preparation of teaching plans and instructional programs, in-service education, and other routine duties. The administrative, secretarial, and custodial staffs are scheduled for a twelve-month term.

The school system includes seven elementary schools, two middle schools and one high school. The total enrollment for 2023-24 is projected to be 5,414; 2,406 at the elementary level; 1,222 at the middle schools; and 1,786 at the senior high. Continuing education and other after-school uses of the buildings are encouraged. Many community activities are centered on school facilities. All-weather play areas are provided at each building and organized after-school programs are operated in each community area. Summer recreation programs are established through the Mt. Lebanon Department of Parks and Recreation and through the District's summer learning program. Extensive facilities at building sites make possible a broad range of activities for both school and community interests. Complete cafeterias are provided for all students.

Teacher recruitment is an important function of the school administration. Selection of the most competent teachers is accomplished through actual teaching observation involving supervisory and administrative staff, and obtaining the applicant's professional references and credentials. This includes a team interviewing process for those candidates who have distinguished qualifications.

The 2022-2023 District staff included 424.6 certified teachers, 24 administrators, 20 specialists, 8 administrative assistants, 55.89 secretarial staff, 66 custodial/maintenance staff, 10 head custodians, 25.25 cafeteria workers and 51.9 support employees (personal care assistants and health services aides). 81% of the teaching staff have at least a master's degree. The average teacher's salary was \$87,012 in 2022-2023, with a beginning salary of \$52,500 and a maximum for a teacher with a master's degree of \$113,300. The teaching staff works a 195 days/year.

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

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

Mt. Lebanon School District 2023-24 Budget

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

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

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

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

Elementary schools are assigned one principal for each building. The middle schools have a principal and an assistant principal. The senior high school is administered by a principal and three unit principals.

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

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

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

Mt. Lebanon School District 2023-24 Budget

STRATEGIC PLAN INITIATIVE AND PROGRESS

The Mt. Lebanon School District initiated a Stakeholder-Driven Strategic Planning Process during the 2017-2018 school year. This process continued into this past school year and was approved by the School Board in November of 2018. After School Board approval, the plan was submitted to the Pennsylvania Department Education and received approval in April of 2019. This resulting strategic plan has an end date of 2025. The approved Strategic Plan is located on our website for review.

Strategic Planning is the process for creating a long-range mission, vision, goals, and strategies for our organization. The purpose and primary value of strategic planning is its power to involve a school's community in a process leading to new understandings and insights about what a school district might confront in the future and how it should react to those possibilities.

The steps of the Mt. Lebanon School District Stakeholder-Driven Strategic Planning process were designed as a complete planning process. The plan includes reaffirmation of the mission, vision, and core values of our District. It also identifies the major challenges our District will need to address between 2019 and 2025, what priorities Mt. Lebanon community members identified as the most important skills and abilities students need to learn, as well as fiscal priorities. Also, our strategic plan includes a strategy map that defines what strategies the District will use to achieve the mission, vision, goals, and student learning targets; a system to track progress; a systems map illustrating how all the functions of the District and the strategic plan fit together; and finally, a deployment plan that specifies how the plan moves to action.

As in the past, the District will provide annual updates on progress towards goals to the School Board and community.

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

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

The mission of the Mt. Lebanon School District is “To provide the best education possible for each and every student”. Four major goal areas were identified in the stakeholder-driven strategic planning process: Academic Excellence; Social and Emotional Well Being; Critical Competencies; and Safety and Security. The strategic plan deployment to the school and community occurred with the onset of the 2019 school year.

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

LONG-TERM FINANCIAL POLICIES

The District strives to maintain a sound financial status and has the following practices and policies to assure that financial status. The General Fund Budget each year must balance revenues and

**Mt. Lebanon School District
2023-24 Budget**

expenditures without using the fund balance to offset operating costs more than \$1,000,000 per year. Budgets are to be drafted to include adequate funds to pay for all labor contracts, outsourced contracts and debt service payments. Essential funds for building operations and necessary supplies are to be included in the budget. Continued attention to energy conservation to limit utility bills has been a focus and is to continue into the future. All budgets in recent years have been balanced in this method. While no other fund budgets are required by law, all are prepared balancing revenues and available fund balance with expenditures.

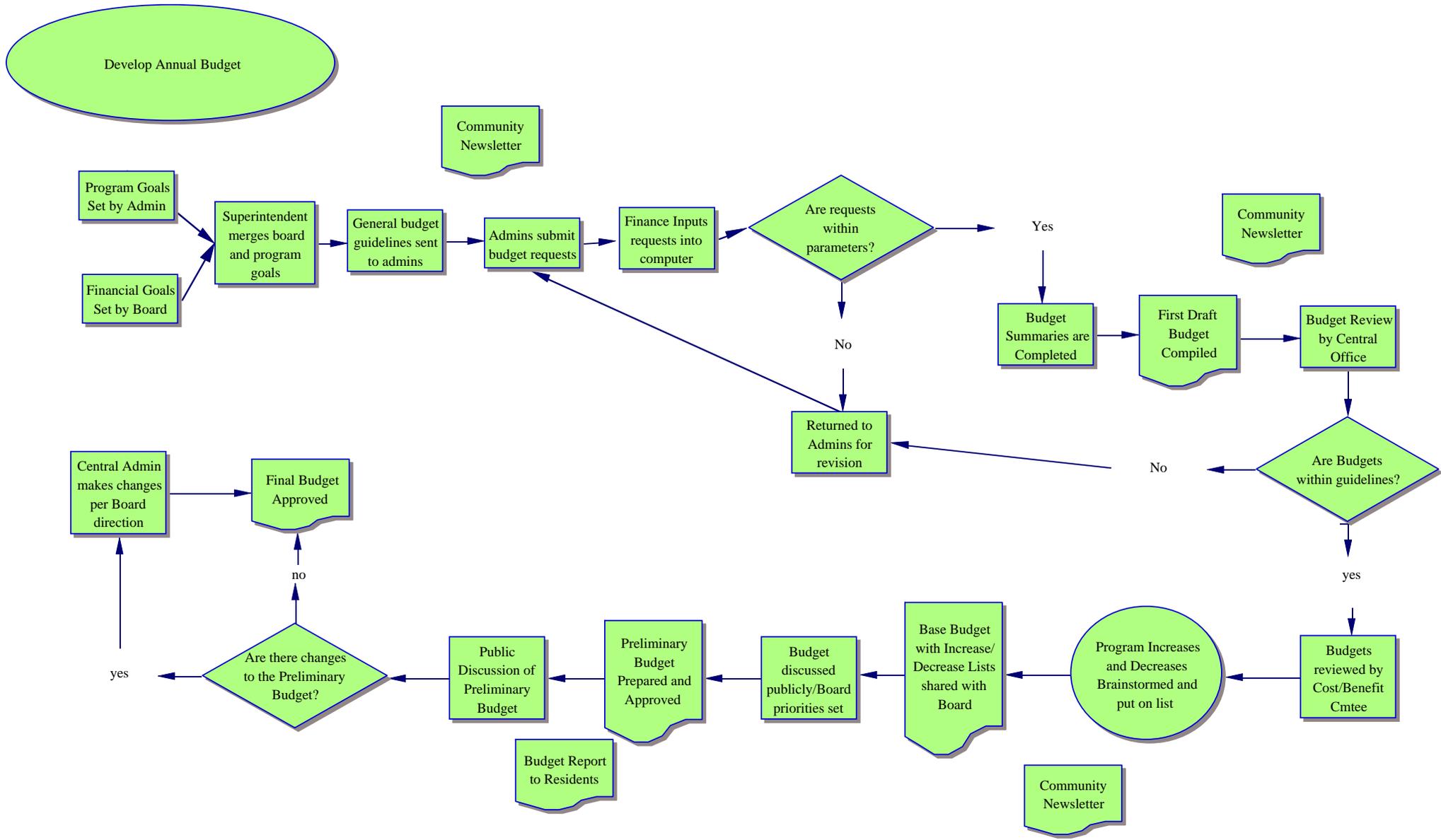
Additionally, at the conclusion of each year's financial audit, an unassigned fund balance of 6% of the subsequent year's expenditure budget must be maintained in the General Fund. This is set in Board Policy, a copy of which is included in this section of the budget. Excess funds beyond 6% of the subsequent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

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

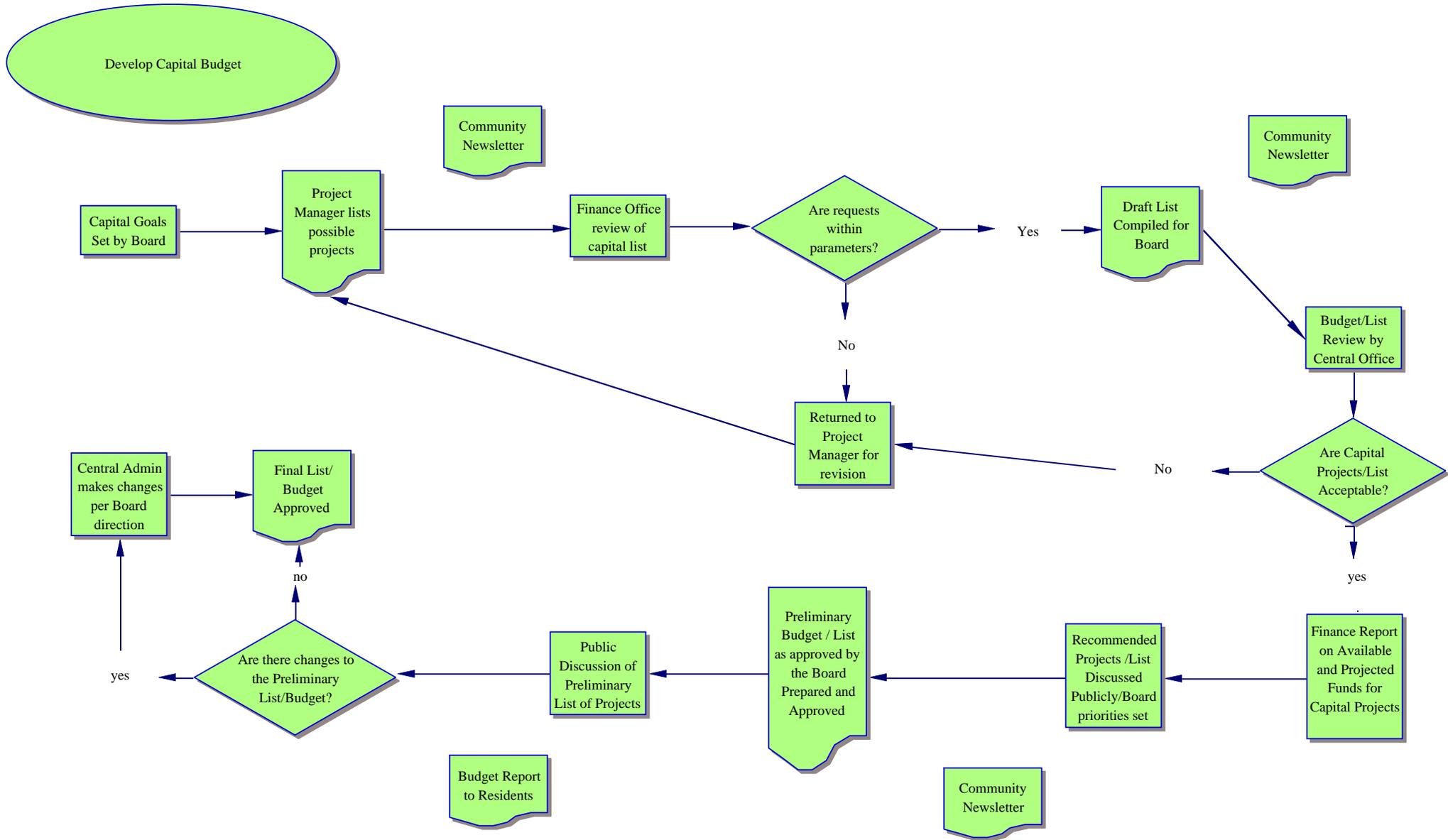
LONG TERM DEBT PRACTICES:

The School Board evaluates each need for issuance of General Obligation Bonded Debt so that total debt does not exceed the legal debt limit as calculated in the Financial Section of this document. The Board does not borrow to fund operating deficits. Refinancing of bond issues is considered once the savings from refinancing exceeds 3% of the remaining debt net of costs.

Mt. Lebanon School District Budgeting Flow Chart - General Fund



Mt. Lebanon School District Budgeting Flow Chart - Capital Fund



May 2006



MT. LEBANON SCHOOL DISTRICT SCHOOL CALENDAR 2023 - 2024

AUGUST 2023

AUGUST 2023						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Classroom Management (Option) - Elementary and Secondary	August 21
In-Service Elementary and Secondary	August 22
In-Service Elementary and Secondary	August 23
In-Service Elementary ~ Classroom Management (Option) Secondary	August 24
Classroom Management (Option) - Elementary and Secondary	August 25
First Day of Classes	August 28

JANUARY 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

SEPTEMBER 2023

SEPTEMBER 2023						
S	M	T	W	T	F	S
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Labor Day Holiday	September 4
(Yom Kippur) In-Service Elementary and Secondary	September 25

FEBRUARY 2024						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

NOVEMBER 2023

OCTOBER 2023						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

End of First Nine Weeks	November 3
Classroom Management (Option) Elementary ~ In-Service Secondary	November 7
Early Dismissal - Students	November 22
Thanksgiving Recess	November 23-24

DECEMBER 2023

NOVEMBER 2023						
S	M	T	W	T	F	S
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	*22	23	24	25
26	27	28	29	30		

Early Dismissal - Students	December 22
Winter Recess	December 25-29

MARCH 2024						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	*22	23
24	25	26	27	28	29	30
31						

JANUARY 2024

DECEMBER 2023						
S	M	T	W	T	F	S
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	*22	23
24	25	26	27	28	29	30
31						

Winter Recess	January 1
School Reconvenes	January 2
In-Service Elementary and Secondary	January 15
End of Second Nine Weeks	January 19
Classroom Management (Option) - Elementary and Secondary	January 22

FEBRUARY 2024

MAY 2024						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	*22	23
24	25	26	27	28	29	30
31						

Classroom Management (Option) - Elementary and Secondary OR	February 19
First Snow Make-Up Day	February 19

MARCH 2024

JUNE 2024						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

End of Third Nine Weeks	March 22
Early Dismissal - Students	March 22
Spring Recess	March 25-29

APRIL 2024

APRIL 2024						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

School Reconvenes	April 1
In-Service Elementary and Secondary (Subject to change based on date of Primary Election)	April 23

MAY 2024

JUNE 2024						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Memorial Day Holiday	May 27
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JUNE 2024

Last Day of School for Students	June 7
Classroom Mgmt. (Option) Elementary & Secondary/Second Snow Make-up Day	June 10
Third Snow Make-up Day	June 11
Fourth Snow Make-up Day	June 12

MONTH	Teacher Days	Student Days
August	7	4
September	20	19
October	22	22
November	20	19
December	16	16
January	22	20
February	21	20
March	16	16
April	22	21
May	22	22
June	6	5
TOTAL DAYS	194	184

JUNE 2024						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

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

Approved by the School Board January 23, 2023

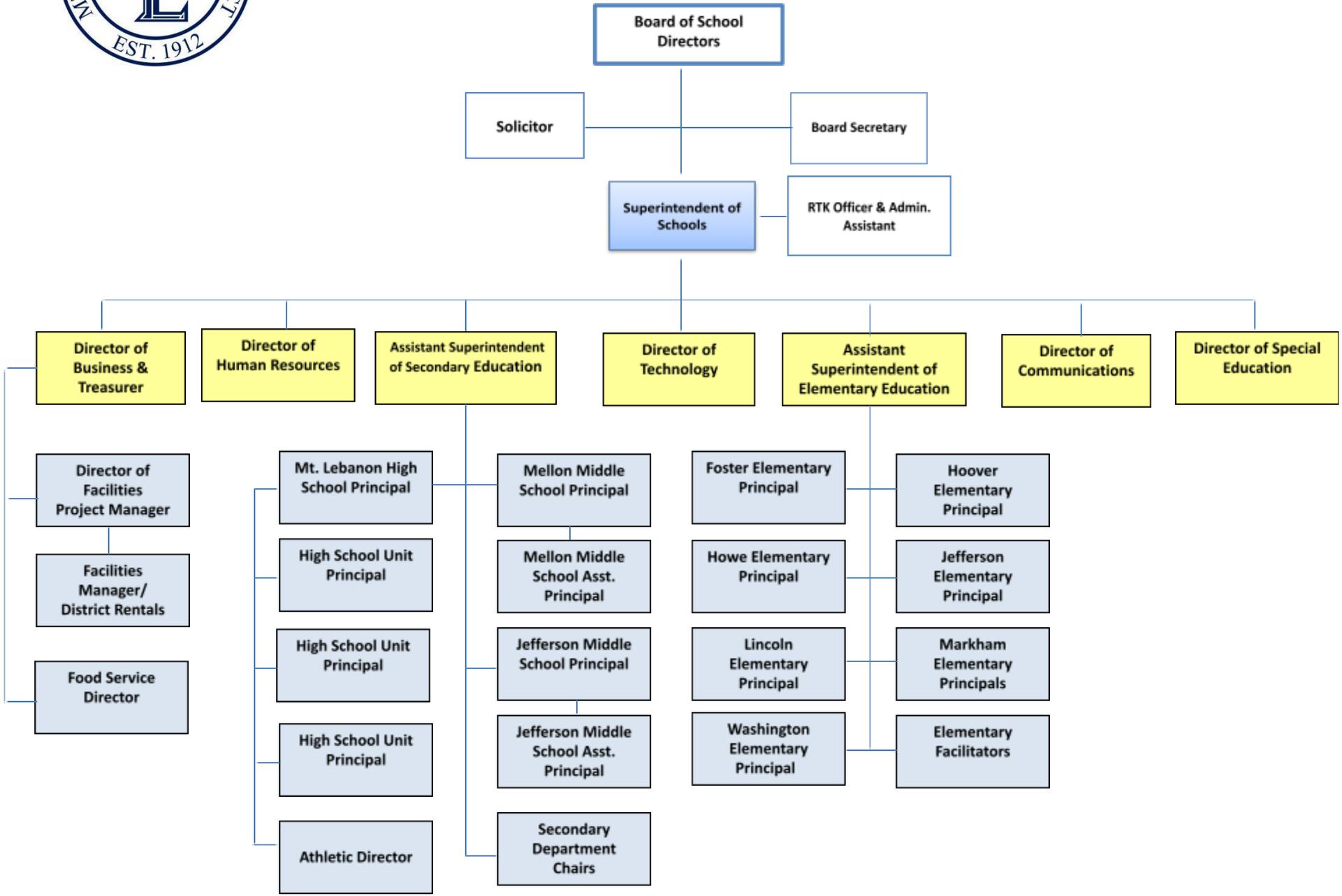
**Mt. Lebanon School District
2023-2024 Budget**

BUDGET TIMELINE

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



Mt. Lebanon School District



**Mt. Lebanon School District
2023-24 Budget**

PROFILE OF OUR SCHOOL DISTRICT

BOARD OF SCHOOL DIRECTORS

Jacob W. Wyland.....	President
Valerie M. Fleisher	Vice President
Melinda S. Berdyck	Member
Todd W. Ellwein.....	Member
Erin C. Gentzel.....	Member
Claire B. Guth.....	Member
Justin D. Hackett.....	Member
Annamaria A. Johnson.....	Member
Sarah L. Olbrich.....	Member
Kimberly Walters.....	Board Secretary
Thomas P. Peterson.....	Solicitor
Robert F. Geletko.....	Treasurer
Zelenkofske Axelrod, LLC.....	Auditor

CENTRAL OFFICE ADMINISTRATORS

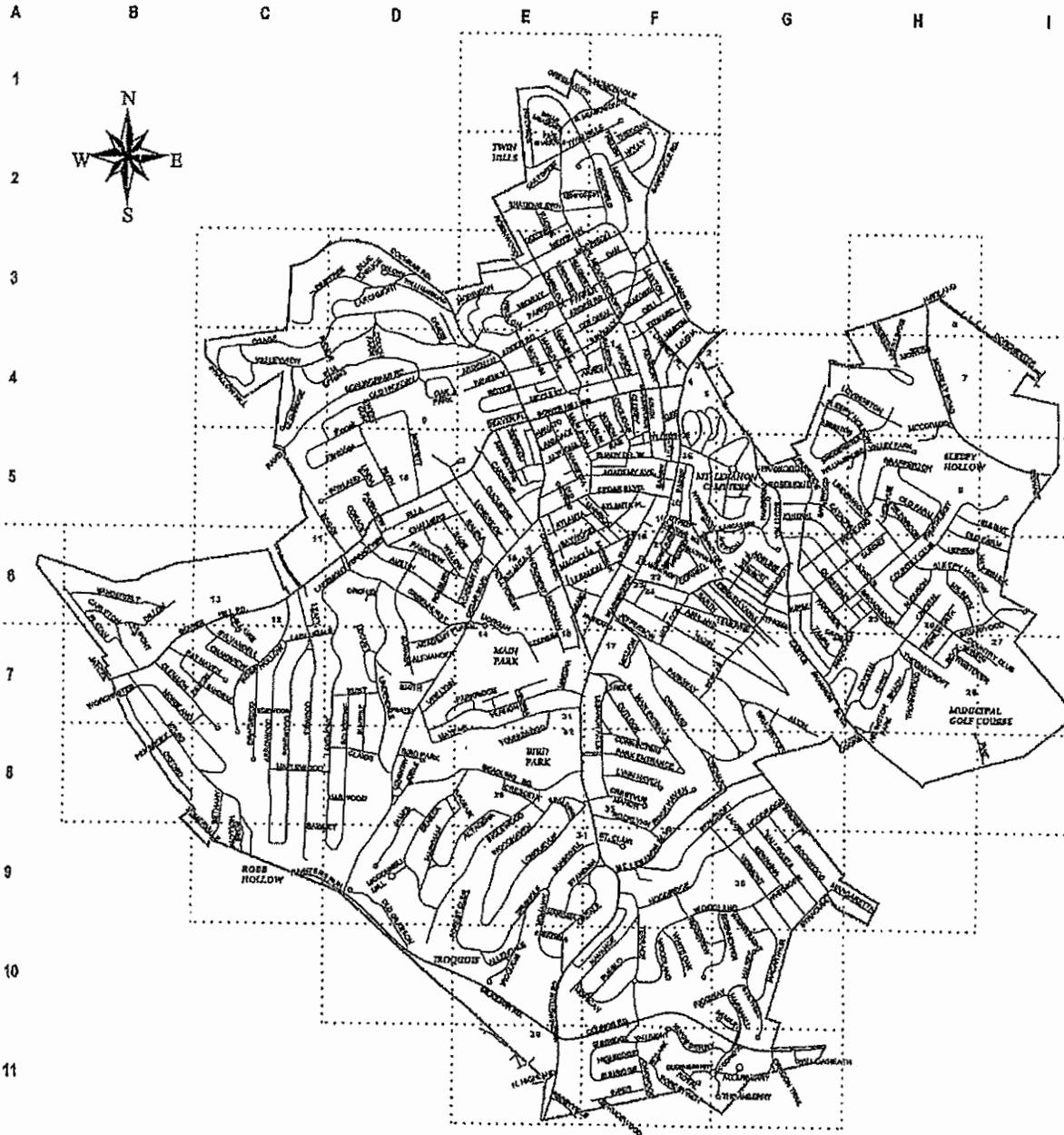
Dr. Melissa R. Friez.....	Superintendent
Dr. Ronald P. Davis	Assistant Superintendent Secondary
Vacant	Assistant Superintendent Elementary
Kristen James.....	Director of Communications
Richard Marciniak	Director of Facilities
Robert F. Geletko.....	Director of Business
Tenecia Ross	Director of Human Resources
Christopher Stengel.....	Director of Technology
Dr. Jennifer Shuman	Director of Special Education

BUILDING PRINCIPALS

Brook Webb.....	Washington Elementary
Dr. Ronald Kitsko	Lincoln Elementary
Jocelyn Artinger.....	Markham Elementary
Matthew Rizzutto.....	Howe Elementary
Dr. Jason Ramsey.....	Foster Elementary
Brett Bielewicz.....	Jefferson Elementary
Dr. Nicole Giehl.....	Hoover Elementary
Dr. Christopher Wolfson.....	Mellon Middle School
Dr. Sarah Shaw	Jefferson Middle School
Dr. Joel Thompson.....	Senior High School Principal

The School Board generally meets monthly for a discussion session on the second Monday at 7:30 p.m. and for an action meeting on the third Monday at 7:30 p.m. in room D205 of the High School. The public is welcome to attend both meetings. All School Board Directors are elected "at large" in the community.

MT. LEBANON, PENNSYLVANIA



- | | | |
|---|-------------------------------------|--|
| 1 LINCOLN ELEMENTARY SCHOOL | 13 TEMPLE EMANUEL | 25 HOWE ELEMENTARY SCHOOL |
| 2 MT. LEBANON UNITED METHODIST | 14 RECREATION CENTER | 26 SUNSET HILLS PRESBYTERIAN CHURCH |
| 3 MT. LEBANON UNITED PRESBYTERIAN CHURCH | 15 MT. LEBANON CHRISTIAN CHURCH | 27 ST. WINIFRED'S CHURCH |
| 4 ST. BERNARD CHURCH | 16 MT. LEBANON HIGH SCHOOL | 28 MUNICIPAL GOLF COURSE |
| 5 ST. BERNARD SCHOOL | 17 MT. LEBANON UNITED LUTHERAN | 29 MARIHAM ELEMENTARY SCHOOL |
| 6 DEPAUL INSTITUTE | 18 PUBLIC PARKING GARAGE | 30 HOLY CROSS ORTHODOX CHURCH |
| 7 SETON-LA SALLE HIGH SCHOOL | 19 MUNICIPAL BUILDING | 31 ST. PAUL'S EPISCOPAL CHURCH |
| 8 OUR SAVIOR LUTHERAN CHURCH | 20 PUBLIC PARKING GARAGE | 32 FIRST CHURCH OF CHRIST SCIENTIST OF MT. LEBANON |
| 9 BOWER HILL COMMUNITY CHURCH | 21 WASHINGTON ELEMENTARY SCHOOL | 33 BEVERLY HEIGHTS PRESBYTERIAN CHURCH |
| 10 JEFFERSON ELEMENTARY AND JEFFERSON MIDDLE SCHOOL | 22 MELLON MIDDLE SCHOOL | 34 UNITARIAN UNIVERSALIST CHURCH OF SOUTH HILLS |
| 11 ST. CLAIR HOSPITAL | 23 SOUTHMINSTER PRESBYTERIAN CHURCH | 35 FOSTER ELEMENTARY SCHOOL |
| 12 HOOVER ELEMENTARY SCHOOL | 24 PUBLIC LIBRARY | 36 PUBLIC SAFETY BUILDING |

Updated May 17, 2006

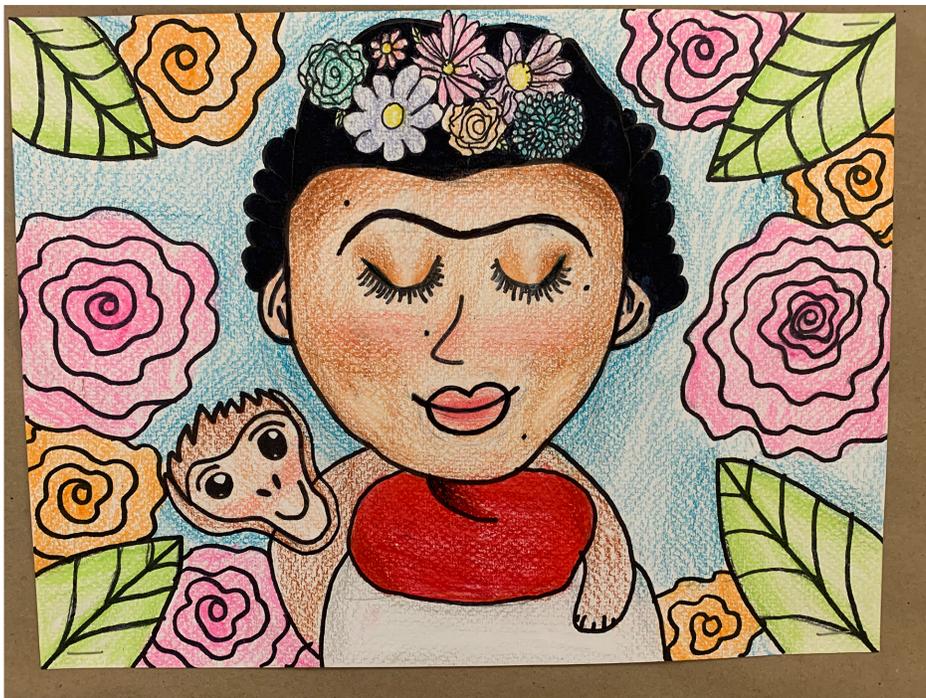




Mt. Lebanon School District Financial Section



Jefferson Middle School



Lincoln Elementary

SUMMARY OF ALL FUNDS



**Mt. Lebanon School District
2023-24 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 97% of all expenditures of the School District and is the only budget that is legally required in Pennsylvania. Detailed expenditure plans including a program level budget are included in this document.

DEBT SERVICE FUND

The Debt Service Fund accounts for the annual payment of debt on the District's General Obligation Bonds.

CAPITAL PROJECTS FUND

Bond issues were approved for capital projects and school renovations. This fund accounts for all spending of these funds as well as other funds designated for capital needs. Additional Funds are transferred from the General Fund per policy. A detailed listing of projects and equipment is included in this section of the budget.

SPECIAL REVENUE FUND

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

TRUST AND AGENCY FUNDS

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

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

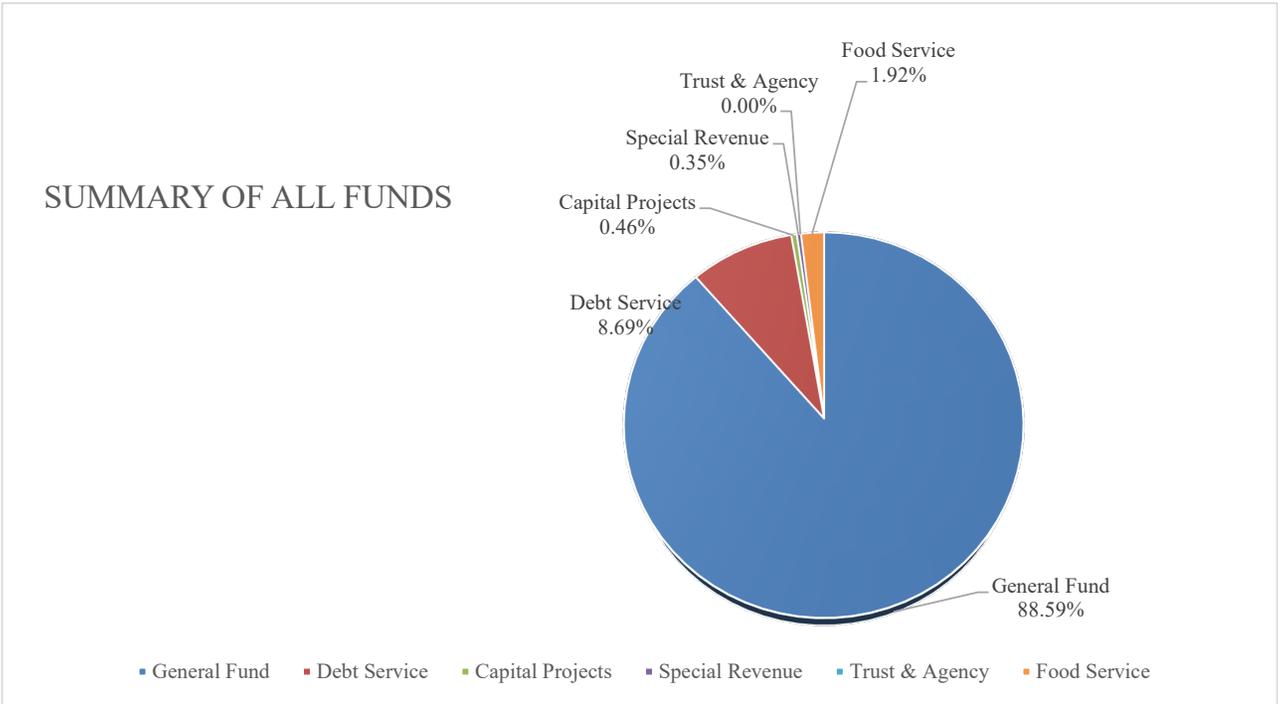
PROPRIETARY/FOOD SERVICE FUND

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

Mt. Lebanon School District 2023-24 Budget

SUMMARY OF ALL FUNDS

Fund	Beginning Fund Balance July 1,2023	Revenues	Expenses or Expenditures and Fund Transfers	Ending Fund Balance June 30,2024
General Fund	\$ 6,592,303	\$ 115,137,243	\$ 115,137,243	\$ 6,592,303
Debt Service	-	-	11,288,403	-
Capital Projects	446,454	176,500	601,225	21,729
Special Revenue	356,076	450,250	450,000	356,326
Trust & Agency	-	-	-	-
Food Service	(1,356,351)	2,531,917	2,490,000	(1,314,434)
Totals	\$ 6,038,483	\$ 118,295,910	\$ 129,966,871	\$ 5,655,924



**Mt. Lebanon School District
2023-24 Budget**

SUMMARY OF ALL FUNDS BY FUND

	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	TRUST & AGENCY	FOOD SERVICE	TOTAL
Revenues:							
Real Estate Tax	\$ 72,235,478						\$ 72,235,478
Earned Income Tax	9,595,281						9,595,281
Realty Transfer Tax	1,200,000						1,200,000
Liened Tax	1,300,000						1,300,000
Public Utility Tax	75,000						75,000
Earnings on Investments	1,491,273		\$ 1,500	\$ 250		\$ 20,000	1,513,023
Fees	195,000					1,501,917	1,696,917
Tuition/IDEA Funding	894,000						894,000
Athletic Receipts and Other	463,000			450,000			913,000
State Subsidies (includes gaming allocation)	27,053,473					300,000	27,353,473
Federal Grants excluding IDEA Funding	635,000					640,000	1,275,000
Total Revenues	115,137,505	\$ -	1,500	450,250	-	2,461,917	118,051,172
Expenditures and Reserves:							
Salaries	54,691,006					770,221	55,461,227
Fringe Benefits	34,661,208					304,779	34,965,987
Contracted Services	3,920,188						3,920,188
Repairs & Maintenance	1,263,200		318,725	450,000		50,000	2,081,925
Tuition, Transportation, Insurance	4,262,409						4,262,409
Supplies	2,547,436					1,309,000	3,856,436
Utilities	1,145,964						1,145,964
Books	964,051						964,051
Equipment	78,903		282,500				361,403
Fees and Fixed Charges	69,476	11,288,403				56,000	11,413,879
Joint Venture Debt	-						-
Subtotal Expenditures	103,603,841	11,288,403	601,225	450,000	-	2,490,000	118,433,469
Fund Transfers and Other Financing Sources (Uses)							
Transfer to Other Funds	11,358,402	-					11,358,402
Transfer from Other Funds		11,288,403	175,000			70,000	11,533,403
Revenue Over (Under) Expenditures Including Other Financing Sources (Uses)	175,262	-	(424,725)	250	-	41,917	(207,296)
Beginning Fund Balance	6,592,303	-	446,454	356,076	-	(1,356,351)	6,038,483
Ending Fund Balance	\$ 6,592,303	- \$	21,729	\$ 356,326	\$ -	\$ (1,314,434)	\$ 5,655,924

**Mt. Lebanon School District
2023-24 Budget**

SUMMARY OF ALL FUNDS BY YEAR

Including Forecast of Future Years

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	2024-25 Forecast	2025-26 Forecast
Revenues:							
Real Estate Tax (includes liens)	\$66,404,590	\$66,442,453	\$68,882,322	\$70,520,764	\$73,435,478	\$75,292,026	\$77,590,519
Earned Income Tax	8,050,963	8,288,761	9,044,473	8,578,453	9,595,281	9,806,328	9,953,423
Realty Transfer Tax	956,615	1,380,555	1,256,337	1,000,000	1,300,000	1,675,000	1,675,000
Public Utility Tax	66,338	72,576	75,289	65,000	75,000	75,000	75,000
Earnings on Investments	852,902	20,415	28,891	22,750	1,513,023	1,500,000	3,000,000
Fees	1,398,464	187,294	659,950	1,608,172	1,696,917	120,000	120,000
Tuition/IDEA Funding	1,017,480	1,222,073	1,398,047	1,150,000	894,000	1,052,000	1,052,000
Athletic Receipts and Other	196,345	316,864	652,263	700,000	913,000	400,000	400,000
State Subsidies (includes gaming allocation)	23,843,233	24,087,838	24,646,997	25,649,724	27,353,473	27,665,782	28,295,188
Federal Grants excluding IDEA Funding	1,108,341	2,767,588	6,995,662	1,020,000	1,275,000	-	-
Total Revenues	103,895,271	104,786,417	113,640,232	110,314,863	118,051,172	117,586,135	122,161,131
Expenditures and Reserves:							
Salaries	50,465,171	51,700,137	52,715,246	53,686,661	55,461,227	56,058,281	57,459,738
Fringe Benefits	30,750,921	31,814,008	32,324,382	33,385,998	34,965,987	35,701,044	36,772,075
Contracted Services	3,797,448	3,537,957	4,268,482	3,282,117	3,920,188	3,959,390	3,998,984
Repairs & Maintenance	3,602,582	1,843,333	2,115,743	2,122,700	2,081,925	1,275,832	1,288,590
Tuition, Transportation, Insurance	3,482,359	3,735,418	4,382,551	3,709,844	4,262,409	4,305,033	4,348,083
Supplies	2,771,470	2,559,424	5,171,411	2,827,723	3,856,436	2,572,910	2,598,639
Utilities	873,121	923,310	1,135,288	1,028,054	1,145,964	1,157,424	1,168,998
Books	661,332	992,740	233,416	370,351	964,051	973,692	983,428
Equipment	898,777	1,081,792	200,845	79,129	361,403	79,692	80,489
Fees and Fixed Charges	10,661,451	11,272,214	11,422,363	11,428,118	11,413,879	11,362,402	11,368,253
Subtotal Expenditures	107,964,632	109,460,333	113,969,729	111,920,695	118,433,469	117,445,700	120,067,279
Fund Transfers and Other Financing Sources (Uses)							
Transfer to Other Funds	13,635,018	11,031,773	12,226,553	11,375,052	11,358,402		
Transfer from Other Funds	13,635,018	11,031,773	12,226,553	11,375,052	11,358,402		
Bond Proceeds	-		17,699	-			
Revenue Over (Under) Expenditures Including Other Financing Sources (Uses)	(4,069,361)	(4,673,915)	(311,797)	(1,605,832)	(382,297)		
Beginning Fund Balance	16,447,464	12,124,818	7,681,614	7,393,114	6,038,483		
Ending Fund Balance	\$ 12,124,818	\$ 7,681,614	\$ 7,393,114	\$ 6,038,483	\$ 5,655,924		

GENERAL FUND



**Mt. Lebanon School District
2023-24 Budget**

GENERAL FUND SUMMARY

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenues:					
Real Estate Tax	\$ 65,220,177	\$ 65,513,245	\$ 67,509,799	\$ 69,420,764	\$ 72,235,216
Earned Income Tax	8,050,963	8,288,761	9,044,473	8,578,453	9,595,281
Realty Transfer Tax	956,615	1,380,555	1,256,337	1,000,000	1,200,000
Liened Tax	1,184,413	929,208	1,372,523	1,100,000	1,300,000
Public Utility Tax	66,338	72,576	75,289	65,000	75,000
Earnings on Investments	816,398	18,525	25,760	20,000	1,491,273
Fees	23,997	117,498	44,982	150,000	195,000
Tuition/IDEA Funding	1,017,480	1,222,073	1,398,047	1,150,000	894,000
Athletic Receipts and Other	80,775	126,611	173,151	250,000	463,000
State Subsidies (includes gaming allocation)	23,673,757	23,909,197	24,440,072	25,499,724	27,053,473
Federal Grants excluding IDEA Funding	727,889	1,334,887	4,534,801	620,000	635,000
Total Revenues	101,818,802	102,913,136	109,875,235	107,853,941	115,137,243
Expenditures and Reserves:					
Salaries	49,812,398	51,086,826	52,034,697	52,968,385	54,691,006
Fringe Benefits	30,409,605	31,474,080	32,028,480	33,168,560	34,661,208
Contracted Services	3,765,359	3,510,491	4,115,431	3,282,117	3,920,188
Repairs & Maintenance	851,333	888,494	1,043,933	914,575	1,263,200
Tuition, Transportation, Insurance	3,471,546	3,652,037	4,210,231	3,659,844	4,262,409
Supplies	1,762,169	1,815,552	3,738,462	1,792,009	2,547,436
Utilities	873,121	923,310	1,135,288	1,028,054	1,145,964
Books	661,332	992,740	233,416	370,351	964,051
Equipment	53,484	45,880	65,009	79,129	78,903
Fees	33,281	59,245	83,513	65,865	69,476
Joint Venture Debt	-	-	-	-	-
Subtotal Expenditures	91,693,629	94,448,655	98,688,462	97,328,889	103,603,841
Fund Transfers:					
Transfer to Debt Service Fund	13,566,020	10,962,773	12,156,952	11,305,052	11,288,402
Transfer to Capital Reserve	-	-	(11,479)	-	175,000
Transfer to Food Service Fund	68,998	69,000	69,601	70,000	70,000
Total Expenditures, Reserves, Transfers	105,328,647	105,480,428	110,903,536	108,703,941	115,137,243
Beginning Fund Balance	14,547,740	11,037,895	8,470,604	7,442,303	6,592,303
Ending Fund Balance	\$ 11,037,895	\$ 8,470,604	\$ 7,442,303	\$ 6,592,303	\$ 6,592,303

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
2023-24 Budget**

MT LEBANON SCHOOL DISTRICT
FORECAST OF BUDGETED EXPENDITURES - FINAL BUDGET

**Forecasted years are estimates*

	Audited 2021-2022		Budgeted 2022-2023		Budgeted 2023-2024		Forecasted 2024-2025		Forecasted 2025-2026		Forecasted 2026-2027		Forecasted 2027-2028	
REVENUES	\$ 109,875,235	100%	\$ 107,853,941	100%	\$ 115,137,505	100%	\$ 117,691,135	100%	\$ 120,766,131	100%	\$ 123,902,322	100%	\$ 127,088,134	100%
Real Estate Tax	67,509,799	61%	69,420,764	64%	72,235,478	63%	74,467,026	63%	76,765,519	64%	79,132,968	64%	81,571,440	64%
Earned Income Tax	9,044,473	8%	8,578,453	8%	9,595,281	8%	9,806,328	8%	9,953,423	8%	10,102,724	8%	10,254,265	8%
Other Taxes	2,750,470	3%	2,165,000	2%	2,575,000	2%	2,575,000	2%	2,575,000	2%	2,575,000	2%	2,575,000	2%
Investment Earnings	25,760	0%	20,000	0%	1,491,273	1%	1,000,000	1%	1,000,000	1%	1,000,000	1%	1,000,000	1%
Other Local Income	684,769	1%	830,000	1%	822,000	1%	822,000	1%	822,000	1%	822,000	1%	822,000	1%
State	22,730,433	21%	23,350,443	22%	24,914,034	22%	25,516,343	22%	26,145,749	22%	26,765,190	22%	27,360,989	22%
Federal	5,419,892	5%	1,340,000	1%	1,355,000	1%	1,355,000	1%	1,355,000	1%	1,355,000	1%	1,355,000	1%
Gaming Fund Allocation	1,709,639	2%	2,149,281	2%	2,149,439	2%	2,149,439	2%	2,149,439	2%	2,149,439	2%	2,149,439	2%
EXPENDITURES	\$ 110,903,536	100%	\$ 108,703,941	100%	\$ 115,137,505	100%	\$ 117,691,135	100%	\$ 120,313,419	100%	\$ 122,992,757	100%	\$ 126,169,907	100%
Salaries	52,034,705	47%	52,968,385	49%	54,691,006	48%	56,058,281	48%	57,459,738	48%	58,896,232	48%	60,368,637	48%
Fringe Benefits	32,028,470	29%	33,168,620	31%	34,661,208	30%	35,701,044	30%	36,772,075	31%	37,875,238	31%	39,011,495	31%
Contracted Services	4,115,437	4%	3,282,057	3%	3,920,188	3%	3,959,390	3%	3,998,984	3%	4,038,974	3%	4,079,363	3%
Repair & Maintenance	1,043,932	1%	914,575	1%	1,263,200	1%	1,275,832	1%	1,288,590	1%	1,301,476	1%	1,314,491	1%
Transp, Tuition, Insur	4,210,230	4%	3,659,844	3%	4,262,409	4%	4,305,033	4%	4,348,083	4%	4,391,564	4%	4,435,480	4%
Supplies	1,741,877	2%	1,673,000	2%	2,547,436	2%	2,572,910	2%	2,598,639	2%	2,624,626	2%	2,650,872	2%
Utilities	1,151,845	1%	1,028,054	1%	1,145,964	1%	1,157,424	1%	1,168,998	1%	1,180,688	1%	1,192,495	1%
Books	2,213,534	2%	489,360	0%	964,051	1%	973,692	1%	983,428	1%	993,263	1%	1,003,195	1%
Equipment	65,008	0%	79,129	0%	78,903	0%	79,692	0%	80,489	0%	81,294	0%	82,107	0%
Fees	83,513	0%	65,865	0%	69,738	0%	70,435	0%	71,140	0%	71,851	0%	72,570	0%
OTHER FINANCING SOURCES (USES)														
Transfer to Food Service	58,033	0%	70,000	0%	70,000	0%	70,000	0%	70,000	0%	70,000	0%	70,000	0%
Transfer to Capital Reserve	850,000		-		175,000	0%	175,000	0%	175,000	0%	175,000	0%	175,000	0%
Transfer to Debt Service	11,306,952	10%	11,305,052	10%	11,288,402	10%	11,292,402	10%	11,298,253	9%	11,292,552	9%	11,714,202	9%
FINANCIAL SUMMARY							<i>ESTIMATED!!!</i>	<i>ESTIMATED!!!</i>	<i>ESTIMATED!!!</i>	<i>ESTIMATED!!!</i>	<i>ESTIMATED!!!</i>	<i>ESTIMATED!!!</i>	<i>ESTIMATED!!!</i>	<i>ESTIMATED!!!</i>
Beginning Fund Balance	8,341,532		7,313,231		6,463,231		6,463,231		6,463,232		6,915,944		7,825,509	
Ending Fund Balance	7,313,231		6,463,231		6,463,231		6,463,232		6,915,944		7,825,509		8,743,735	
Unassigned Fund Balance	6,522,236		6,908,250		7,061,468		7,218,805		7,379,565		7,570,194		7,570,194	
Assessed Valuation	2,775,230,510		2,766,795,024		2,763,484,956		2,777,302,381		2,791,188,893		2,805,144,837		2,819,170,561	
Revenue per mill	2,641,673		2,668,090		2,694,121		2,707,592		2,721,130		2,734,736		2,748,409	
Millage Rate	25.59		26.39		27.59		28.42		29.27		30.15		31.05	
DEMOGRAPHICS														
Number of Students	5,431		5,476		5,414		5,430		5,417		5,396		5,450	
Per Pupil Cost	\$ 20,420		\$ 19,851		\$ 21,267		\$ 21,674		\$ 22,210		\$ 22,793		\$ 23,151	
PSERS Employer Rate	34.94%		35.26%		34.00%		34.73%		35.49%		36.15%		36.67%	

MT. LEBANON SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY

<u>Final Budget</u> <u>22-May-23</u>	Audited 2021-2022	Percent of Budget	Budgeted 2022-2023	Percent of Budget	Budgeted 2023-2024	Percent of Budget	Percent Increase	Dollar Increase
REVENUES	\$109,875,235	100%	\$107,853,941	100%	\$115,137,505	100%	6.75%	\$7,283,564
Real Estate Tax	67,509,799	61%	69,420,764	64%	72,235,478	63%	4.05%	2,814,714
Earned Income Tax	9,044,473	8%	8,578,453	8%	9,595,281	8%	11.85%	1,016,828
Other Taxes	2,750,470	3%	2,165,000	2%	2,575,000	2%	18.94%	410,000
Investment Earnings	25,760	0%	20,000	0%	1,491,273	1%	7356.37%	1,471,273
Other Local Income	684,769	1%	830,000	1%	822,000	1%	-0.96%	(8,000)
State	22,730,433	21%	23,350,443	22%	24,914,034	22%	6.70%	1,563,591
Federal	5,419,892	5%	1,340,000	1%	1,355,000	1%	1.12%	15,000
Gaming Fund Allocation	1,709,639	2%	2,149,281	2%	2,149,439	2%	0.01%	158
EXPENDITURES	110,903,536	100%	108,703,941	100%	115,137,505	100%	5.92%	6,433,564
Salaries	52,034,705	47%	52,968,385	49%	54,691,006	48%	3.25%	1,722,621
Fringe Benefits	32,028,470	29%	33,168,620	31%	34,661,208	30%	4.50%	1,492,588
Contracted Services	4,115,437	4%	3,282,057	3%	3,920,188	3%	19.44%	638,131
Repair & Maintenance	1,043,932	1%	914,575	1%	1,263,200	1%	38.12%	348,625
Transp,Tuition,Insur	4,210,230	4%	3,659,844	3%	4,262,409	4%	16.46%	602,565
Supplies	1,741,877	2%	1,673,000	2%	2,547,436	2%	52.27%	874,436
Utilities	1,151,845	1%	1,028,054	1%	1,145,964	1%	11.47%	117,910
Books	2,213,534	2%	489,360	0%	964,051	1%	97.00%	474,691
Equipment	65,008	0%	79,129	0%	78,903	0%	-0.29%	(226)
Fees	83,513	0%	65,865	0%	69,738	0%	5.88%	3,873
OTHER FINANCING SOURCES (USES)								
Transfer to Food Service	58,033	0%	70,000	0%	70,000	0%	0.00%	-
Transfer to Capital Reserve	850,000		-		175,000	0%	0.00%	175,000
Transfer to Debt Service	11,306,952	10%	11,305,052	10%	11,288,402	10%	-0.15%	(16,650)
Use of fund balance:					(0)			
FINANCIAL SUMMARY								
Unassigned Fund Balance	\$6,522,236		\$6,522,236		\$6,672,895		6% % of budget	
Assessed Valuation	\$2,775,230,510		\$2,766,795,024		\$2,763,484,956		0% % increase	
Revenue per mill	\$2,641,673		\$2,668,090		\$2,694,121			
Millage Rate	25.59		26.39		27.59		1.20	Mill Increase
							<i>Act 1 Index</i>	4.80%
							<i>Act 1 Index plus Exceptions</i>	0.00%
							<i>Current Budget Out of Balance</i>	0.00%
DEMOGRAPHICS								
Number of Students	5,431		5,476		5,417			
Per Pupil Cost	\$20,420		\$19,851		\$21,267		7%	

**Mt. Lebanon School District
2023-24 Budget**

FUND BALANCE CLASSIFICATION

Fiscal Year	Non Spendable	Restricted	Assigned to:			Unassigned	Total Fund Balance
			Capital Projects	OPEB Obligations	Subsequent Year Budget		
2014	358,517	-	4,430,213	2,675,000	-	5,275,471	12,739,201
2015	288,349	-	2,111,355	2,675,000	-	5,528,625	10,603,329
2016	883,018	-	1,241,044	2,675,000	750,000	5,465,438	11,014,500
2017	796,872	-	3,812,442	2,675,000	750,000	5,793,965	13,828,279
2018	140,644	388,531	4,972,729	2,675,000	750,000	5,935,999	14,862,903
2019	125,942	-	4,589,317	2,675,000	1,000,000	6,157,552	14,547,811
2020	31,784	-	2,484,856	460,000	2,775,000	5,286,255	11,037,895
2021	20,122	98,390	852,433	460,000	1,500,000	5,410,587	8,341,532
2022	18,771	-	772,314	-	-	6,522,236	7,313,321
2023	18,771	-	772,314	-	-	6,522,236	7,313,321

GENERAL FUND BUDGET

REVENUES



**Mt. Lebanon School District
2023-24 BUDGET**

**GENERAL FUND
REVENUE EXPLANATION**

LOCAL REVENUE:

REAL ESTATE TAX..... \$72,235,478

Budget for 2022-23 was \$69,420,764 net of gaming funds of \$2,149,281.

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

The calculation is as follows:

Real Estate Tax Calculator	Real Estate Tax
Assessed Value Per Tax Office (5/6/2023):	\$2,776,647,756
Adjustments (per tax office)	-
Less estimated Asbury Heights Settlement	(\$13,162,800)
Less successful appeals-(commercial and residential)	-
 Equals Adjusted Assessed Value:	 \$2,763,484,956
 Millage Rate:	 27.59
 Collectible Taxes at Face Value:	 \$76,244,550
 Less Gaming Funds:	 \$2,149,281
 Real Estate Tax net of Gaming Funds:	 \$74,095,269
 Less Historical Collection %:	 97.49%
 Budget-Real Estate Taxes at 2022-23 Millage Rate:	 \$72,235,478

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

Calculation of this revenue source is the most critical of all revenue estimates. This is because Real Estate Tax constitutes 63% of total revenues. If the calculation is off by only 1%, we will not have \$722,355 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 97% of all real estate taxes. But in any given year, delinquencies range from 1.1% to 6.3%.

One other critical note on the importance of this estimate is that Act 1 of 2006 was approved by the Pennsylvania State Legislature to limit school districts' ability to raise the millage rate in any given year beyond an inflationary factor called an Index. The limit on millage rate increases makes this projection of revenue even more important since we will not easily be able to recover next year what we overestimate revenue per mill in this year.

The 2022-23 Budget reflects funds granted from Gambling (Gaming) Tax proceeds. As a result of this new allocation, \$2,149,281 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 2022-23 was \$9,088 in assessment reduction, which rebated \$240 to each of 8,966 eligible owner/occupied homes. This rebate of gaming funds does not impact the millage rate, only the assessed value of specific homes and the ultimate taxes received from real estate properties.

The Real Estate Tax calculation uses an estimated assessment of \$2,775,230,510 which is slightly lower than the prior year.

EARNED INCOME TAX..... \$9,595,281

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 2021-22 Budget we assumed there would be a 2.8% reduction from current year projected final collections.

As we look at historical collections, we see annual changes ranging from decreases of 2.8% from prior year collections to a 10.7% increase in 2013. The economic factors in the Pittsburgh area are analyzed each year to make a determination of the appropriate funding level for this, our third largest revenue source behind real estate tax and pension reimbursement.

Fiscal Year	Earned Income Tax	Percent Change
2014	\$7,182,405	0.7%
2015	7,392,188	2.9%
2016	7,254,653	-1.9%
2017	7,470,605	3.0%
2018	7,692,633	3.0%
2019	8,134,580	5.7%
2020	8,050,963	-1.0%
2021	8,288,761	3.0%
2022	9,044,473	9.1%
2023	9,595,281	6.1%

OCCUPATION TAX (LST)..... \$45,000

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 \$26 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 \$48,453 in fiscal 2019 to \$37,481 in fiscal 2011. In fiscal 2008 the law dictating how the deduction is made from wage earners in the community mandated it be deducted weekly rather than once annually. The \$50,000 per year collection rate and justifies the current year budget estimate.

REALTY TRANSFER TAX..... \$1,200,000

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 1,000 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. Currently mortgage rates are low and credit is easy to obtain, which is the reason the tax increased to \$1,000,000. If mortgage rates are high and credit is tight, it can be as low as \$500,000. We budgeted for fiscal 2022 to be at the high range of possibilities based on these factors.

Fiscal Year	Real Estate Transfer Tax	Percent Change
2014	\$825,839	13.4%
2015	789,122	-4.4%
2016	900,137	14.1%
2017	837,750	-6.9%
2018	929,157	10.9%
2019	937,268	0.9%
2020	956,615	2.1%
2021	1,380,555	44.3%
2022	1,256,337	-9.0%
2023	1,200,000	-4.5%

LIENED TAX \$1,300,000

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..... \$75,000

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

Fiscal Year	Public Utility Tax	Percent Change
2014	\$78,508	-7.2%
2015	\$81,601	3.9%
2016	\$76,021	-6.8%
2017	\$76,951	1.2%
2018	\$72,068	-6.3%
2019	\$74,259	3.0%
2020	\$66,338	-10.7%
2021	\$72,576	9.4%
2022	\$75,289	3.7%
2023	\$65,000	-13.7%

EARNINGS ON INVESTMENTS..... \$1,491,273

Earnings on investments is revenue received from the investment of idle school district revenue as it becomes available. The estimate in fiscal 2022 assumes an average interest rate of .09% on investment principal of approximately \$35,000,000 which is invested in State approved money market accounts, bank certificates of deposit which are either insured by FDIC Insurance or collateralized as required by law, and treasury securities. Investments are made on a competitive basis with quotes obtained from major area banks prior to the placing of each investment. At the time of budget preparation, interest rates were stable. We anticipate that rates would continue to stay low during the year. Currently, rates are at this level.

FEES..... \$185,000

Fees are defined as revenue received from various government bodies, organizations, and civic groups for the rental of the district’s buildings, equipment and facilities. This year’s budget assumes the rental of classrooms and facilities to known renters and community groups as in past years. This includes a student fee for parking at the high school site and a student participation fee for activities.

TUITION..... \$174,000

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

The Board approved a policy which allows us to accept tuition students. This includes out of country students and students finishing their senior year here after their parents move out of the community. This is a relatively predictable source of revenue, but can vary depending on court placement of students in group homes in our community. The Board approved as many as 10 foreign exchange students as tuition based for the school year. We anticipate that the budget for fiscal 2022 will be reasonably accurate.

ATHLETIC RECEIPTS AND MISCELLANEOUS REVENUE \$418,000

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

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

Miscellaneous revenue is from fees collected and donations received.

TOTAL LOCAL REVENUE \$86,719,032

STATE REVENUE:

BASIC EDUCATION SUBSIDY \$8,107,057

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

As State funding levels out due to stable personal income which is taxed at the State level, we can anticipate future years of little to no increase in this revenue source unless a change in tax structure at the state level provides additional funds for schools.

Fiscal Year	Basic Education Funding	Percent Change
2014	\$5,774,060	3.4%
2015	5,831,801	1.0%
2016	5,987,068	2.7%
2017	6,236,735	4.2%
2018	6,381,213	2.3%
2019	6,459,753	1.2%
2020	6,587,531	2.0%
2021	6,672,133	1.3%
2022	6,738,854	1.0%
2023	8,107,057	20.3%

SPECIAL EDUCATION \$3,189,046

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

Fiscal Year	Special Ed Funding	Percent Change
2014	\$2,565,274	0.0%
2015	2,565,274	0.0%
2016	2,571,981	0.3%
2017	2,726,262	6.0%
2018	2,803,679	2.8%
2019	2,808,881	0.2%
2020	2,715,783	-3.3%
2021	2,881,129	6.1%
2022	2,742,940	-4.8%
2023	2,770,369	1.0%

TRANSPORTATION \$175,000

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

CONSTRUCTION SUBSIDIES..... \$1,509,911

The State provides reimbursement for a portion of the cost of bonded indebtedness each year. The amount is determined by a prearranged percentage set at the time of bond issuance for the specific renovation project at the schools. Mt. Lebanon is reimbursed for all bond issues for renovations at all ten of our buildings. As the amount of the bonds increase so will the State subsidy calculated on that payment.

PA ACCOUNTABILITY GRANTS \$418,618

The Governor proposed a large increase in the block grant funding for schools to help pay for remediation programs for low achieving students and for innovative programming including early childhood education.

NURSING SUBSIDY \$115,000

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 \$2,091,931

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 \$9,297,471

This revenue is received from the State and is designated as the Commonwealth’s matching share of the employer’s contribution towards the cost of retirement costs for covered employees. We have budgeted the same 50% funding in this area. The retirement rate of 33.43% in 2018-19 was increased by the Retirement Board to 34.29% for 2019-20.

TUITION REIMBURSEMENT..... \$10,000

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

GAMBLING (GAMING) ALLOCATION \$2,149,439

The State approved gambling in Pennsylvania a number of years ago. In 2020-21, Mt. Lebanon was granted \$2.1 million to rebate to eligible owner/occupied homeowners as a reduction in their assessment of \$9,088 resulting in a reduction in tax of \$240. When we receive an amount of gaming revenue, it must reduce the revenue from Real Estate Taxes rather than increase the amount of funding available for our schools.

TOTAL STATE REVENUE (including Gaming Funds)..... \$27,063,473

FEDERAL REVENUE:

E.C.I.A. TITLE I \$270,000

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 II AND TITLE IV..... \$80,000

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

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

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

IDEA \$720,000

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

ACCESS \$260,000

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

TOTAL FEDERAL FUNDS..... \$1,355,000

USE OF FUND BALANCE \$0.00

The School Board allocated \$1,500,000 of the unallocated fund balance to balance revenues with expenditures this year in response to the COVID-19 Pandemic. Board policy sets the unassigned balance at 6% of budget to assure fiscal stability in our operating budget.

TOTAL REVENUE BUDGET IN 2023-24 \$115,137,505

**Mt. Lebanon School District
2023-2024 Budget**

REAL ESTATE TAX AND ASSESSMENT NARRATIVE

Calculating real estate tax revenue for the Mt. Lebanon School District based on the assessed value and millage rate involves a straightforward formula. However, it is crucial to ensure that the process complies with the Act 1 index and timeline. Act 1 is the state law in Pennsylvania that governs property tax increases and requires school districts to adhere to specific procedures and limitations.

Below is an explanation of the process:

Assessed Value:

The school district first determines the total assessed value of all taxable properties within its jurisdiction. The assessed value is the value assigned to each property by the county's assessment offices, which reflects its market value. The District projects an increase in assessed values based on a 5-year look back at trends.

Millage Rate:

The Board of School Directors adopts a millage rate for the upcoming fiscal year. The millage rate is a tax rate expressed in mills (one mill is equal to one-tenth of a cent). This rate is set based on the district's budgetary needs and takes into account the Act 1 index limitations.

Act 1 Compliance:

Act 1 imposes certain constraints on property tax increases. The Act 1 index, determined by the Pennsylvania Department of Education, sets a limit on how much a school district can increase its property tax revenue without seeking voter approval through a referendum. To comply with Act 1, the millage rate should not exceed the index unless specific exceptions apply.

Calculation:

To calculate the real estate tax revenue, multiply the total assessed value by the adopted millage rate. The formula is as follows:

$$\text{Real Estate Tax Revenue} = \text{Assessed Value} \times \text{Millage Rate}$$

Ensure that the millage rate adheres to the Act 1 index, and that any exceptions, if applicable, are well-documented.

Budget Adoption and Act 1 Timeline:

The school district must follow the Act 1 timeline, which includes public notice, budget adoption, and public hearings, to ensure compliance with the law. The Act 1 process typically requires public input and transparency throughout the budget approval process.

**Mt. Lebanon School District
2023-2024 Budget**

Referendum (if needed):

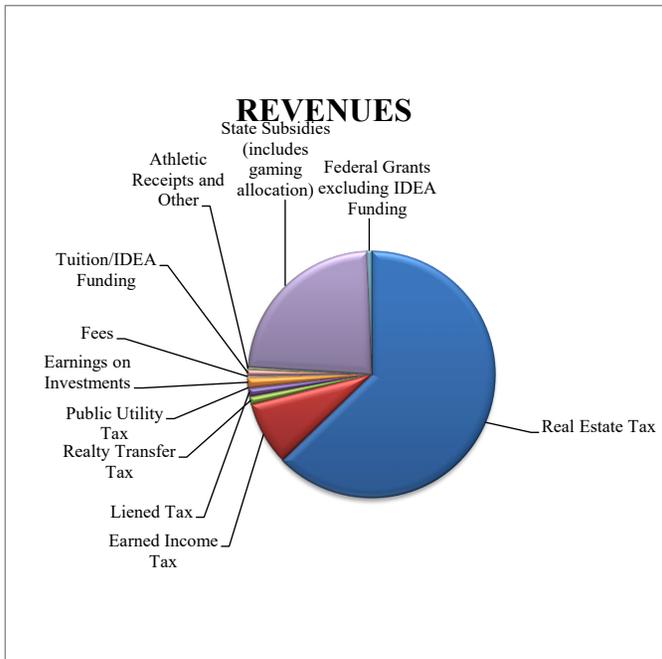
If the district's proposed millage rate exceeds the Act 1 index and exceptions don't apply, the school district may need to seek voter approval through a referendum.

In summary, calculating real estate tax revenue at the Mt. Lebanon School District involves multiplying the total assessed value by the adopted millage rate. However, it is essential to comply with Act 1, including the Act 1 index limitations and the Act 1 timeline. Failure to adhere to these regulations can result in legal and financial consequences for the school district.

Mt. Lebanon School District 2023-24 Budget

REVENUE BUDGET

	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
Real Estate Tax	\$ 65,513,245	\$ 67,509,799	\$ 69,420,764	\$ 72,235,478	4.1%	63%
Earned Income Tax	8,288,761	9,044,473	8,578,453	9,595,281	11.9%	8%
Realty Transfer Tax	1,380,555	1,256,337	1,000,000	1,200,000	20.0%	1%
Liened Tax	929,208	1,372,523	1,100,000	1,300,000	18.2%	1%
Public Utility Tax	72,576	75,289	65,000	75,000	15.4%	0%
Earnings on Investments	18,525	25,760	20,000	1,491,273	7356.4%	1%
Fees	117,498	184,033	200,000	195,000	-2.5%	0%
Tuition/IDEA Funding	1,222,073	1,093,260	1,150,000	894,000	-22.3%	1%
Athletic Receipts and Other	126,611	338,888	200,000	463,000	131.5%	0%
State Subsidies (includes gaming allocation)	23,909,197	24,440,072	25,499,724	27,053,473	6.1%	23%
Federal Grants excluding IDEA Funding	1,334,887	4,515,695	620,000	635,000	2.4%	1%
Use of Fund Balance	-	-	850,000	-	-100.0%	0%
Use of OPEB Reserve	-	-	-	-	-	0%
Total Revenues	\$ 102,913,136	\$ 109,856,130	\$ 108,703,941	\$ 115,137,505	5.9%	100%



Real Estate Taxes, which make up 64% of this budget, reflect a 3.2% increase from the prior year. This was in response to the COVID 19 pandemic after the Board did not raise taxes in the 2020-21 fiscal year. The use of fund balance will take years to replenish from the zero mill budget. The millage rate will be 26.39 mills representing a 0.80 increase.

Earned income tax projects a 5.9% increase since the projection of actual collections in 2021-2 is projected to exceed the budgeted amount. Salaries tend to be slightly higher than inflation in the community.

Governor Wolf proposed a budget which increased State funding for education, and the legislature made a commitment to fund school for the 2022-2023 year amid the pandemic. While the State budget was not approved, we budgeted for a 1% increase subsidies, the Governor's Budget will be funded in 2022-2023. The increase in subsidies are up 4.4% over current year amounts, with a continuation of State payment of half our Social Security and retirement contributions.

The increase in retirement subsidy is due to the contribution rate increasing from 34.94% to 35.26%, a .92% increase in rate alone.

\$850,00 of the fund balance was needed to balance revenues with expenditures in this budget. The School Board has approved significant use of Fund Balance in response to the COVID-19 pandemic recovery efforts. The District does have a history of underspending the budget.

Note that with a continuing uncertainty, the earnings on investments are estimated to continue at record low interest rates.

	Audited 2020-2021	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024	Increase	% Budget
State Subsidies						
Basic Ed Subsidy	\$ 6,587,523	\$ 6,855,925	\$ 6,924,488	\$ 8,107,057	17.1%	30%
Special Ed Subsidy	2,715,721	2,946,310	2,828,678	3,189,046	12.7%	12%
Social Security Reimbursement	1,983,331	1,854,933	2,029,175	2,091,931	3.1%	8%
Retirement Reimbursement	8,609,236	8,894,179	9,352,772	9,297,471	-0.6%	34%
Construction Subsidy	1,463,967	1,509,911	1,496,712	1,509,911	0.9%	6%
Health Subsidy	119,424	116,418	115,000	115,000	0.0%	0%
Gaming Fund Allocation	1,711,609	1,709,639	2,149,281	2,149,439	0.0%	8%
Other State Subsidies	718,386	552,757	603,618	593,618	-1.7%	2%
Total All State Subsidies	\$ 23,909,197	\$ 24,440,072	\$ 25,499,724	\$ 27,053,473	6.1%	100%

**Mt. Lebanon School District
2023-2024 Budget**

Mt Lebanon School District
Budget Revenue Analysis - Final Budget

**WITH a tax increase of 1.20*

	Audited 2021-2022	Budgeted 2022-2023	Budgeted 2023-2024	Forecasted 2024-2025	Forecasted 2025-2026	Forecasted 2026-2027	Forecasted 2027-2028	
Revenue Before Real Estate Tax:								
State Revenue	\$ 22,730,703	\$ 23,350,443	\$ 24,914,034	\$ 25,516,343	\$ 26,145,749	\$ 26,765,190	\$ 27,360,989	
Basic Ed Subsidy	6,855,925	6,924,488	8,107,057	8,188,128	8,270,009	8,352,709	8,436,236	
Special Ed Subsidy	2,715,782	2,828,678	3,189,046	3,220,936	3,253,146	3,285,677	3,318,534	
Social Security Reimb	1,854,933	2,029,175	2,091,931	2,144,229	2,197,835	2,252,781	2,309,100	
Retirement Reimb	8,894,179	9,352,772	9,297,471	9,734,521	10,196,231	10,645,494	11,068,590	
Construction Subsidy	1,509,911	1,496,712	1,509,911	1,509,911	1,509,911	1,509,911	1,509,911	
Health Subsidy	116,418	115,000	115,000	115,000	115,000	115,000	115,000	
Grants and Other	229,865	10,000	10,000	10,000	10,000	10,000	10,000	
State Transportation	135,072	175,000	175,000	175,000	175,000	175,000	175,000	
State Block Grants	418,618	418,618	418,618	418,618	418,618	418,618	418,618	
Federal Revenue	5,419,892	1,340,000	1,355,000	1,355,000	1,355,000	1,355,000	1,355,000	
Gaming Fund Allocation	1,709,369	-	-	-	-	-	-	
Local Revenue:								
Earned Income Tax	9,044,473	8,578,453	9,595,281	9,806,328	9,953,423	10,102,724	10,254,265	
Investments	25,760	20,000	1,491,273	1,000,000	1,000,000	1,000,000	1,000,000	
Building Use Fees	97,590	150,000	120,000	120,000	120,000	120,000	120,000	
Tuition	177,497	430,000	302,000	302,000	302,000	302,000	302,000	
Realty Transfer Tax	1,256,338	1,000,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	
Public Utility Tax	75,289	65,000	75,000	75,000	75,000	75,000	75,000	
Liened tax	1,372,523	1,100,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	
Other (incl EMS tax)	456,002	250,000	400,000	400,000	400,000	400,000	400,000	
Total Before Real Estate Tax	42,365,436	36,283,896	40,752,588	41,074,671	41,851,172	42,619,914	43,367,254	
Less Expenditures	110,903,536	108,703,941	115,137,505	117,691,135	120,313,419	122,992,757	126,169,907	
ADD (Use of Fund Balance)	(1,028,211)	(850,000)	-	-	452,712	909,565	918,227	
Real Estate Tax								
Required (or received)	67,509,799	73,270,044	74,384,917	76,616,465	78,914,958	81,282,407	83,720,879	
			(note that this includes the gaming funds since they are excluded through homestead exclusion)					
Total Revenue	109,875,235	109,553,941	115,137,505	117,691,135	120,766,131	123,902,322	127,088,134	
Assessed Value	2,775,230,510	2,766,795,024	2,763,484,956	2,777,302,381	2,791,188,893	2,805,144,837	2,819,170,561	
Millage Rate	25.59	26.39	27.5900	28.4177	29.2702	30.1483	31.0528	
Millage Increase	0.8000	0.8000	1.2000	0.8277	0.8525	0.8781	0.9045	
Percentage Collected	97.47%	100.35%	97.49%	97.49%	97.49%	97.49%	97.49%	
Revenue per Mill	2,641,673	2,668,090	2,694,121	2,707,592	2,721,130	2,734,736	2,748,409	

GENERAL FUND BUDGET

EXPENDITURES



**Mt. Lebanon School District
2023-24 Budget**

**GENERAL FUND
EXPENDITURE EXPLANATION**

INSTRUCTION:

REGULAR INSTRUCTION \$56,160,894

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..... \$12,266,559

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

VOCATIONAL EDUCATION..... \$410,542

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

OTHER INSTRUCTIONAL PROGRAMS \$417,417

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..... \$170,002

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 \$69,425,414

SUPPORT SERVICES:

STUDENT SUPPORT SERVICES \$4,861,654

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 \$2,486,487

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.

**Mt. Lebanon School District
2023-24 Budget**

**GENERAL FUND
EXPENDITURE EXPLANATION
(Continued)**

ADMINISTRATION..... \$6,522,868

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

PUPIL HEALTH \$1,057,035

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..... \$972,608

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 \$10,852,496

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 \$2,383,591

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..... \$2,125,611

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

TOTAL SUPPORT SERVICES \$31,262,350

NON-INSTRUCTIONAL SERVICES:

STUDENT ACTIVITIES \$751,990

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

**Mt. Lebanon School District
2023-24 Budget**

**GENERAL FUND
EXPENDITURE EXPLANATION
(Continued)**

ATHLETICS\$1,739,007

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.

COMMUNITY SERVICES\$419,463

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

DEBT SERVICE AND TRANSFERS\$11,533,402

This reflects the payments made to service the long-term debt of the School District. It also includes transfers from the General Fund to other Funds.

TOTAL NON-INSTRUCTIONAL SERVICES\$14,443,862

TOTAL EXPENDITURES AND FUND TRANSFERS.....\$115,137,243

FUND BALANCE:

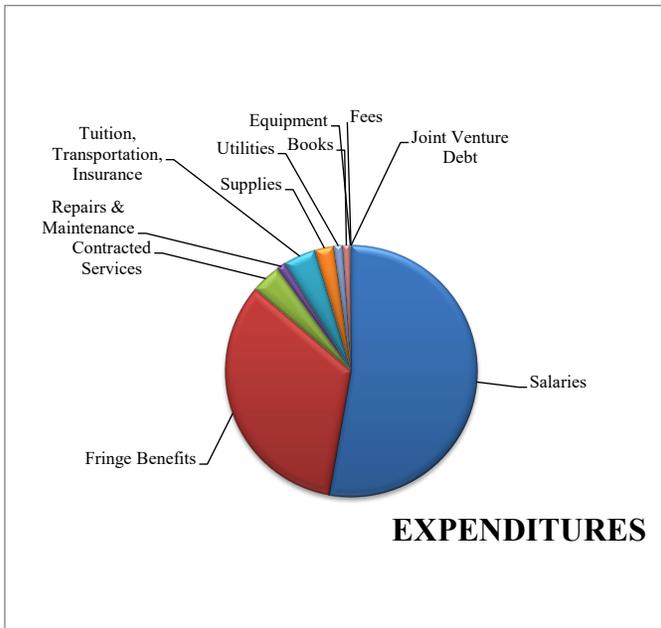
The unassigned fund balance is budgeted to be 6% of expenditures as per Board Policy. Excess funds above this amount are to be transferred to the Capital Fund and other funds as designated by the School Board. If the fund balance drops below 6% of expenditures, the School Board must designate under spending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

Mt. Lebanon School District 2023-24 Budget

EXPENDITURE BUDGET BY OBJECT

	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
Salaries	\$ 51,086,826	\$ 52,034,697	\$ 52,968,385	\$ 54,691,006	3.3%	48%
Fringe Benefits	31,474,080	32,028,480	33,168,560	34,661,208	4.5%	30%
Contracted Services	3,510,491	4,115,431	3,282,117	3,920,188	19.4%	3%
Repairs & Maintenance	888,494	1,043,933	914,575	1,263,200	38.1%	1%
Tuition, Transportation, Insurance	3,652,037	4,210,231	3,659,844	4,262,409	16.5%	4%
Supplies	1,815,552	3,738,462	1,792,009	2,547,436	42.2%	2%
Utilities	923,310	1,135,288	1,028,054	1,145,964	11.5%	1%
Books	992,740	233,416	370,351	964,051	160.3%	1%
Equipment	45,880	65,009	79,129	78,903	-0.3%	0%
Fees	59,173	83,513	65,865	69,738	5.9%	0%
Joint Venture Debt	-	-	-	-	0.0%	0%
Subtotal Expenditures	\$ 94,448,583	\$ 98,688,462	\$ 97,328,889	\$ 103,604,103	6.4%	90%
Fund Transfers:						
Transfer to Debt Service Fund	10,967,968	12,156,952	11,305,052	11,288,402	-0.1%	10%
Transfer to Capital Reserve	-	-	-	175,000	0.0%	0%
Transfer to Food Service Fund	63,877	69,601	70,000	70,000	0.0%	0%
Total Expenditures and Fund Transfers	\$ 105,480,428	\$ 110,915,015	\$ 108,703,941	\$ 115,137,505	5.9%	100%

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



Salaries and fringe benefits make up 80% of our budget. With debt service at another 10%, 89% of our budget is tied to some-what fixed costs. Salary increases were at 1.7% with 14 teacher retirements.

The retirement contribution rate is budgeted at 35.26%, a .92% over this year's rate of 34.94%. Note that the State reimburses schools half this cost which shows up as increased State revenue. A moderate increase in health care of 8% also helped control fringe benefit costs this year.

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

Supply costs increased and equipment costs increased in response to the cleaning and technology needs of the District. Also replacement of Asset science kits are now done in-house which increases supply costs while decreasing contracted services for outside vendors.

Contracted services leveled off with a transition to a new bussing company. Our new transportation contract costs is almost identical to our expired one.

Per Board Policy funds in excess of 6% of the expenditure budget are to be transferred to the Capital Project Fund or reserved for OPEB retiree healthcare payments at the Board's discretion. These decisions typically occur after the year end audit, so no funds are budgeted for transfer at this time.

**Mt. Lebanon School District
2023-24 Budget**

EXPENDITURE BUDGET BY PROGRAM

	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
Instruction						
Regular Instruction						
Elementary Instruction	\$ 14,236,014	\$ 14,286,636	\$ 14,424,963	\$ 14,981,195	3.9%	13%
Language Arts	7,119,008	7,200,073	7,446,792	7,991,780	7.3%	7%
World Language	3,475,318	3,432,842	3,582,273	3,633,762	1.4%	3%
Social Studies	3,633,133	3,700,204	3,808,991	4,076,234	7.0%	4%
Mathematics & Computer Science	3,828,800	3,934,178	3,877,173	3,986,666	2.8%	3%
Science	4,419,531	4,727,345	4,526,358	4,631,143	2.3%	4%
Fine Arts	4,661,976	4,712,499	4,966,445	5,093,984	2.6%	4%
Physical Education/Health	2,710,111	2,826,957	3,019,757	3,062,172	1.4%	3%
Family & Consumer Science	558,696	573,472	584,266	596,430	2.1%	1%
Technology Education	727,315	751,505	766,108	844,931	10.3%	1%
Business Education	587,114	632,056	584,833	592,993	1.4%	1%
Other Instruction	6,687,558	8,192,633	5,942,599	6,694,546	12.7%	6%
Subtotal Regular Instruction	\$ 52,644,572	\$ 54,970,400	\$ 53,530,558	\$ 56,185,836	5.0%	49%
Special Education	10,304,397	11,235,226	11,021,656	12,266,559	11.3%	11%
Vocational Education	512,550	287,692	369,660	410,542	11.1%	0%
Summer Programs	58,483	71,072	118,816	118,506	-0.3%	0%
Homebound Education	17,620	20,317	9,079	9,314	2.6%	0%
Federal Programs	380,224	484,134	269,455	270,534	0.4%	0%
Continuing Education	163,134	221,756	177,533	170,002	-4.2%	0%
Total Instruction	\$ 64,080,981	\$ 67,290,596	\$ 65,496,757	\$ 69,431,293	6.0%	60%
Support Services						
Student Support Services	\$ 4,473,658	\$ 4,501,469	\$ 4,474,242	\$ 4,861,654	8.7%	4%
Instructional Support Services	2,007,086	2,293,816	2,434,362	2,486,487	2.1%	2%
Administration	6,681,898	6,739,436	6,596,030	6,604,295	0.1%	6%
Pupil Health	985,902	961,208	859,379	1,057,035	23.0%	1%
Financial Services	930,470	966,453	959,666	972,608	1.3%	1%
Maintenance of Plant	9,697,643	9,746,208	10,272,170	10,852,496	5.6%	9%
Student Transportation	1,436,525	1,867,044	2,038,436	2,383,591	16.9%	2%
Other Support Services	1,831,997	1,492,845	1,410,177	2,044,184	45.0%	2%
Total Support Services	\$ 28,045,178	\$ 28,568,479	\$ 29,044,462	\$ 31,262,350	7.6%	27%
Non-Instructional Services						
Student Activities	\$ 647,629	\$ 809,488	\$ 705,606	\$ 705,514	0.0%	1%
Athletics	1,464,268	1,640,604	1,666,163	1,785,483	7.2%	2%
Community Services	219,825	379,295	415,901	419,463	0.9%	0%
Debt Service and Fund Transfers	11,022,547	12,226,553	11,375,052	11,533,402	1.4%	10%
Total Non-Instructional Svs.	\$ 13,354,269	\$ 15,055,940	\$ 14,162,722	\$ 14,443,862	2.0%	13%
Total Expenditures, Reserves, Transfers	\$ 105,480,428	\$ 110,915,015	\$ 108,703,941	\$ 115,137,505	5.9%	100%



GENERAL FUND

EXPENDITURE BUDGET BY

PROGRAM



Mt. Lebanon School District 2023-24 Budget

ELEMENTARY INSTRUCTION		Audited 2020-2021		Audited 2021-2022		Budget 2022-2023		Budget 2023-2024	Increase	% Budget
Salaries	\$	8,690,882	\$	8,688,750	\$	8,903,004	\$	9,448,530	6.1%	63%
Fringe Benefits		5,474,934		5,531,079		5,445,415		5,255,220	-3.5%	35%
Printing & Postage & Repairs		-		(126)		5,050		4,790	-5.1%	0%
Supplies & Books		70,198		66,933		71,494		272,655	281.4%	2%
Subtotal	\$	14,236,014	\$	14,286,636	\$	14,424,963	\$	14,981,195	3.9%	100%

DEPARTMENT GOALS

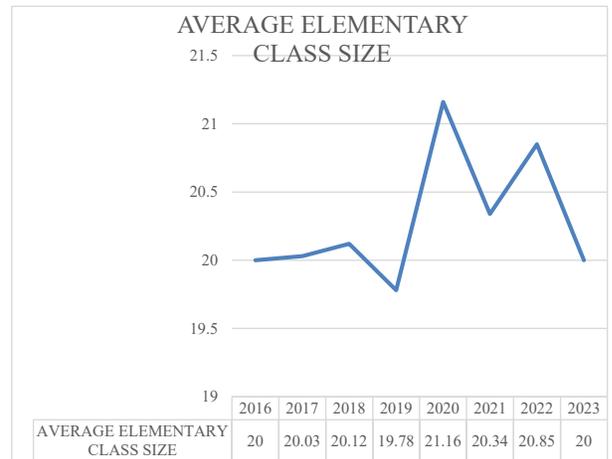
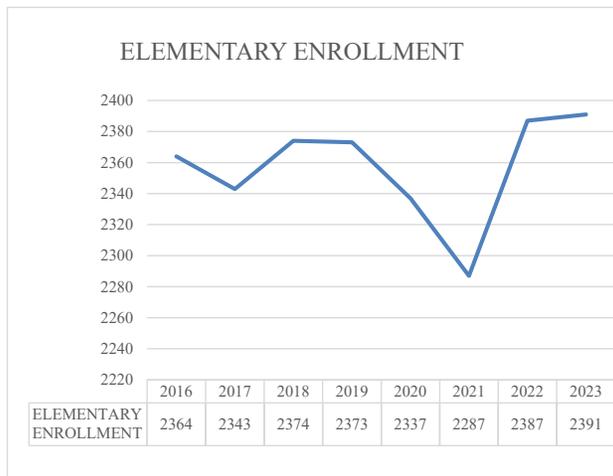
To provide the appropriate level of programming and support so that the School District mission can be accomplished.

GENERAL DESCRIPTION OF PROGRAM

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

RESOURCE ALLOCATION

During the 2022-23 school year, instruction is provided by 109 full-time equivalent classroom teachers. Funds are utilized for the instructional costs at the elementary level.



GRAPH INTERPRETATION

Elementary enrollment has grown and is projected to be stable into the near future. While class size remains near 20, the range of sizes varies because of the small neighborhood schools and unique enrollment patterns at each site.

Mt. Lebanon School District 2023-24 Budget

LANGUAGE ARTS	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
Salaries	\$ 3,888,350	\$ 3,859,386	\$ 4,086,360	\$ 4,287,479	4.9%	54%
Fringe Benefits	2,368,660	2,401,395	2,534,705	2,701,152	6.6%	34%
Contracted Services	801,078	857,121	747,289	931,022	24.6%	12%
Other Purchased Services	-	-	1,500	1,423	-5.1%	0%
Supplies & Books	56,667	81,151	69,938	63,715	-8.9%	1%
Technology	4,253	1,020	7,000	6,989	-0.2%	0%
Subtotal	\$ 7,119,008	\$ 7,200,073	\$ 7,446,792	\$ 7,991,780	7.3%	100%

DEPARTMENT GOALS

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

GENERAL K-12 DESCRIPTION OF PROGRAM

The proposed expenditures listed above reflect costs for the high school, middle level, and Library program. The high school faculty consists of seventeen full time, two shared classroom teachers and another certified English teacher serving as writing clinician. At the middle level, eight sixth-grade, eight seventh-grade, and four eighth-grade teachers are supported by a writing clinician in each school. Supplies, materials, and books are purchased for kindergarten through twelfth grade.

RESOURCE ALLOCATION

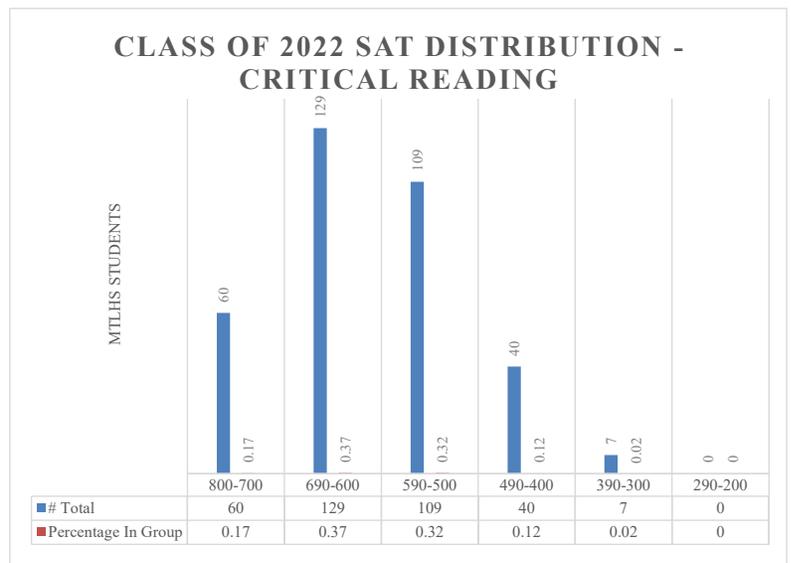
Reasonable class sizes of 20 to 24 students are the resource backbone of the English/Language Arts program. Reasonable class sizes perpetuate a system that privileges individual growth over collective growth. Students are known as individuals, as their growth as writers and thinkers is closely monitored.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

Curriculum revision and development of the academic program is a priority for this budget. Specific areas receiving attention in the coming year include transitioning AP Language and Composition from senior year to junior year and changing out all of the texts for this course in order for it to also be an American Literature course. The books for this course will represent a wide range of voices and genres. We are also anticipating bringing in new texts for grades 6-12 after we do a book audit and see whose voices we need to include. We will continue to provide skills work, remediation and support for students as they face important assessments such as the Keystone Literature test, the SAT and the PSSA, English Language Arts assessments (ELA).

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

INTERPRETATION OF GRAPH DATA

Both external and internal validation measures are used to track the attainment of program goals. Scores on the PSSA ELA Assessment in grades three through eight are tracked to identify students who fail below proficiency, so they can be supported for future success. Student performance on the Scholastic Aptitude Test (SAT) as well as the Pennsylvania Keystone assessment are also tracked. Since most of our students take the SAT that measure is reflective of English/Language Arts program efficacy. This graph displays the number of students in each scoring "band" of the Evidence Based Reading and Writing subtest of the SAT, demonstrating the strong performance of our students on this critical measure.



Mt. Lebanon School District 2023-24 Budget

WORLD LANGUAGE		Audited 2020-2021		Audited 2021-2022		Budget 2022-2023		Budget 2023-2024	Increase	% Budget
Salaries	\$	2,106,249	\$	2,069,306	\$	2,167,760	\$	2,124,587	-2.0%	58%
Fringe Benefits		1,241,682		1,234,001		1,377,819		1,372,907	-0.4%	38%
Contracted Services		32,055		29,919		-		-	0.0%	0%
Other Purchased Services		1,368		3,271		2,160		2,049	-5.1%	0%
Supplies & Books		93,964		96,346		34,534		134,219	288.7%	4%
Technology		-		-		-		-	0.0%	0%
Subtotal	\$	3,475,318	\$	3,432,842	\$	3,582,273	\$	3,633,762	1.4%	100%

DEPARTMENT GOALS

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

In alignment with national standards (ACTFL-American Council on the Teaching of Foreign Languages), our elementary and secondary world language programs strive to lead students to proficiency in the five areas of the standards: communication, culture, connections, comparisons, and communities. In our language classes, we promote a global perspective and a respect for other cultures and beliefs.

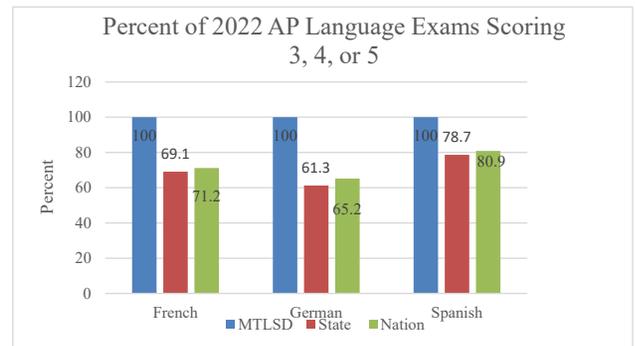
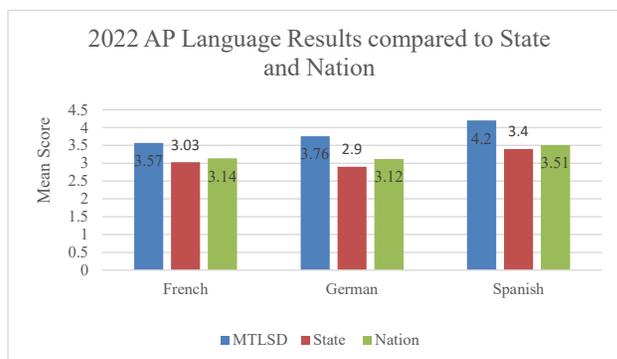
GENERAL K-12 DESCRIPTION OF PROGRAM

Students in the elementary grades have Spanish twice a week beginning in Grade 1. In addition to learning to communicate in Spanish and becoming acquainted with the cultures of the Spanish-speaking world, connections are made to grade level curricular areas through Spanish lessons. Students in Grade 5 also have an exploratory experience in French and German.

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

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

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



INTERPRETATION OF GRAPH DATA

According to the College Board a score of 3 means that a candidate is "qualified" in the college-level subject matter. A score of 4 means "well-qualified" and a score of 5 means "extremely well qualified". In addition, the percentage of Mt. Lebanon students who scored a 3 or better was 100% in all three languages, exceeding state and national averages.

**Mt. Lebanon School District
2023-24 Budget**

SOCIAL STUDIES		Audited 2020-2021		Audited 2021-2022		Budget 2022-2023		Budget 2023-2024	Increase	% Budget
Salaries	\$	2,228,759	\$	2,254,321	\$	2,318,260	\$	2,478,143	6.9%	61%
Fringe Benefits		1,356,779		1,401,477		1,444,157		1,523,275	5.5%	37%
Supplies & Books		38,896		38,942		38,145		66,400	74.1%	2%
Technology		8,699		5,464		8,429		8,416	-0.2%	0%
Subtotal	\$	3,633,133	\$	3,700,204	\$	3,808,991	\$	4,076,234	7.0%	100%

DEPARTMENT GOALS

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

GENERAL K-12 DESCRIPTION OF PROGRAM

The elementary program K-5 provides a program which meets the content standards as outlined in both the Pennsylvania content standards and applicable common core standards. Social Studies include costs for 12 teaching positions at the middle schools for grades 6 through 8. There are 15.3 positions at the high school. The program provides four core courses for our 9th-10th and 11th grade students. The courses address the content standards in citizenship education and common core as identified in Chapter 4 in the defined areas of civics and government, economics, geography and history. Students in 11th and 12th grade have the option of enrolling in the following A.P. courses; U.S. History, Human Geography, Psychology, U.S. Government or European History. Students also can elect into nine other elective courses; political science, economics, anthropology, social psychology, psychology, comparative religions, current issues in a global world, honors international relations, intro to Global Studies and honors research into contemporary domestic issues.

RESOURCE ALLOCATION

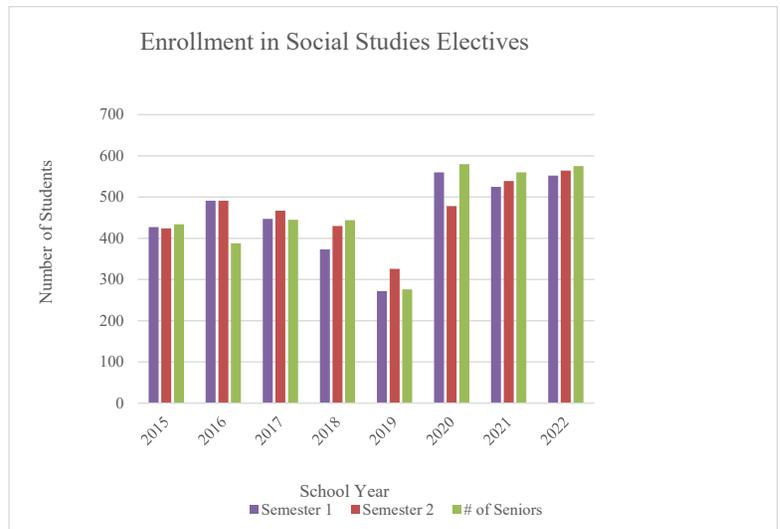
Educational resources will be purchased to support the instructional program in order to provide the knowledge and understanding to achieve these goals. Fiscal resources for increasingly interactive technology must be able to support the elementary program (grades 1-5) in order to achieve content and common core standards. Supplemental resources will be purchased and updated to support the overall program, K-12. Periodicals and technological resources for each grade level are provided to enrich the curriculum in all of the content areas.

PROGRAM CHANGE PROPOSALS

The Global Studies Program is operational.

INTERPRETATION OF GRAPH DATA

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



Mt. Lebanon School District 2023-24 Budget

MATHEMATICS, COMPUTER SCIENCE	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
Salaries	\$ 2,324,934	\$ 2,367,409	\$ 2,344,265	\$ 2,331,226	-0.6%	58%
Fringe Benefits	1,414,213	1,470,835	1,445,449	1,450,536	0.4%	36%
Contracted Services	12,880	11,400	5,000	5,000	0.0%	0%
Supplies & Books	67,921	76,536	73,959	191,418	158.8%	5%
Technology	8,852	7,998	8,500	8,486	-0.2%	0%
Subtotal	\$ 3,828,800	\$ 3,934,178	\$ 3,877,173	\$ 3,986,666	2.8%	100%

DEPARTMENT GOALS

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

GENERAL K-12 DESCRIPTION OF PROGRAM

At all grades, our program blends opportunities for students to learn mathematics at both conceptual and procedural levels. In our elementary program, basic math facts are emphasized throughout the curriculum, but students also have the chance to investigate mathematical topics, identify connections between concepts, and communicate alternative methods for problem solving. Through a joint-usage program, the elementary sequence is tightly aligned to the middle level in both pedagogy and content.

The secondary program begins in 6th grade and continues in-depth development of algebra, geometry, statistical analysis, measurement, and number systems. This series will continue to provide our students with a balanced approach to mathematics through hands-on, inquiry-based learning opportunities which are utilized in concert with procedural skill development thus helping us align with state and national process and content standards in mathematics. As we have in the past, the department will continue to monitor our students' success on the PSSA Mathematics assessment at all tested grade levels. In addition, the state required Keystone Exam in mathematics is also used to monitor students' success. We feel these are measures of the strength of our program and that the data can help us align more succinctly to state and national standards and validate our progress towards meeting the mathematics desired outcome of the Strategic Plan.

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

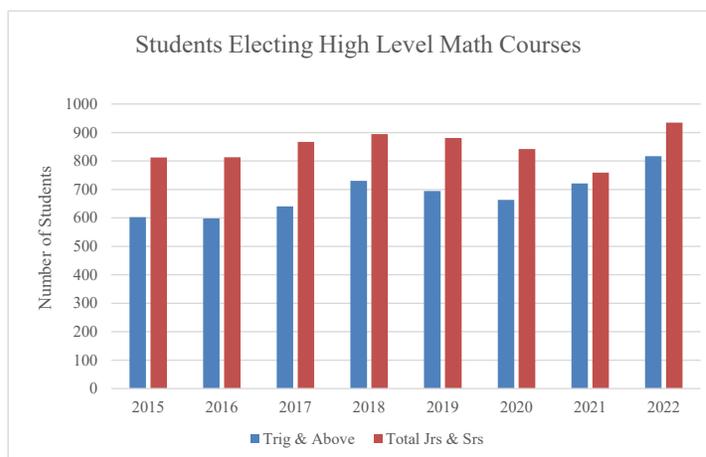
RESOURCE ALLOCATION

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

INTERPRETATION OF GRAPH DATA

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

The courses included under the Trig & Above are: College Prep Math, Applications of Functions and Trigonometry, H. PreCalculus, H. Adv. PreCalculus, Fundamentals of Calculus, H. Business, Calculus, AP AB Calculus, AP BC Calculus, H. Linear Algebra, AP Statistics and Statistics.



Mt. Lebanon School District 2023-24 Budget

SCIENCE		Audited 2020-2021		Audited 2021-2022		Budget 2022-2023		Budget 2023-2024	Increase	% Budget
Salaries	\$	2,678,664	\$	2,856,529	\$	2,871,255	\$	2,915,309	1.5%	63%
Fringe Benefits		1,637,435		1,774,596		1,560,364		1,573,902	0.9%	34%
Contracted Services		1,824		8		-		-		0%
Competitions		-		-		-		-		0%
Supplies & Books		101,607		96,212		94,739		141,932	49.8%	3%
Technology		-		-		-		-		0%
Subtotal	\$	4,419,531	\$	4,727,345	\$	4,526,358	\$	4,631,143	2.3%	100%

DEPARTMENT GOALS

The Mt. Lebanon K-12 Science Department supports the development of scientifically literate students who will apply their content knowledge and process skills in our rapidly changing world. In the learning environment, students inquire, think analytically, and problem-solve in order to understand the natural world. We support all students in their learning while challenging them to fulfill their academic potential. Throughout their educational experience, students learn to work individually and collaboratively to collect data, analyze it, and communicate their results and conclusions.

- Evaluation of the K-12 program from data provided by the PSSA Science and Keystone Biology assessments. Investigating refinements to the K-12 program based on this data.

GENERAL K-12 DESCRIPTION OF PROGRAM

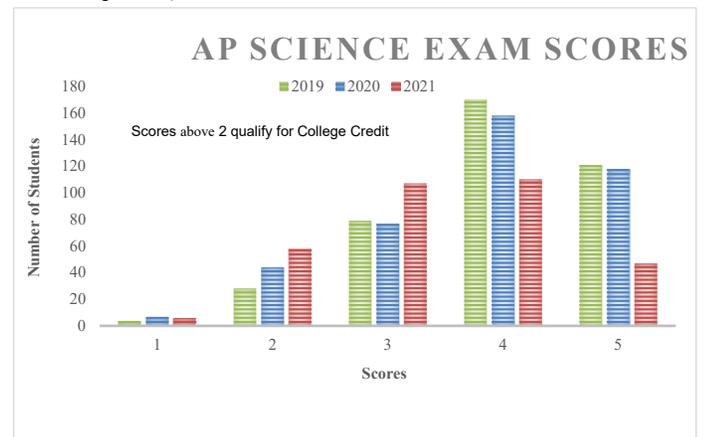
Mt. Lebanon provides a standards-aligned, comprehensive kindergarten through twelfth grade science program. Students explore content in the physical, life, and environmental geoscience strands while learning that science is the method of observation and investigation used to understand the natural world.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

RESOURCE ALLOCATION

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

INTERPRETATION OF GRAPH DATA

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



Mt. Lebanon School District 2023-24 Budget

FINE ARTS		Audited 2020-2021		Audited 2021-2022		Budget 2022-2023		Budget 2023-2024	Increase	% Budget
Salaries	\$	2,809,295	\$	2,813,628	\$	2,904,184	\$	2,982,970	2.7%	59%
Fringe Benefits		1,708,202		1,747,629		1,884,480		1,938,508	2.9%	38%
Cultural Arts & Contracted Services		3,575		7,457		6,770		6,516	-3.8%	0%
Repairs & Maintenance		14,511		16,774		15,090		14,310	-5.2%	0%
Student Competitions/Festival Fees		2,358		10,218		3,436		3,543	3.1%	0%
Supplies & Books		122,633		114,357		146,865		142,625	-2.9%	3%
Technology		-		-		200		100	-50.0%	0%
Equipment & Fees		1,403		2,435		5,420		5,412	-0.1%	0%
Subtotal	\$	4,661,976	\$	4,712,499	\$	4,966,445	\$	5,093,984	2.6%	100%

DEPARTMENT GOALS

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

The department continues to develop and implement common assessments in grades 3, 5, 7 & 8. The Department has also transferred all curriculum guides into the online system, Atlas. Alignment of K-12 content areas continues to be a major area of focus.

GENERAL K-12 DESCRIPTION OF PROGRAM

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

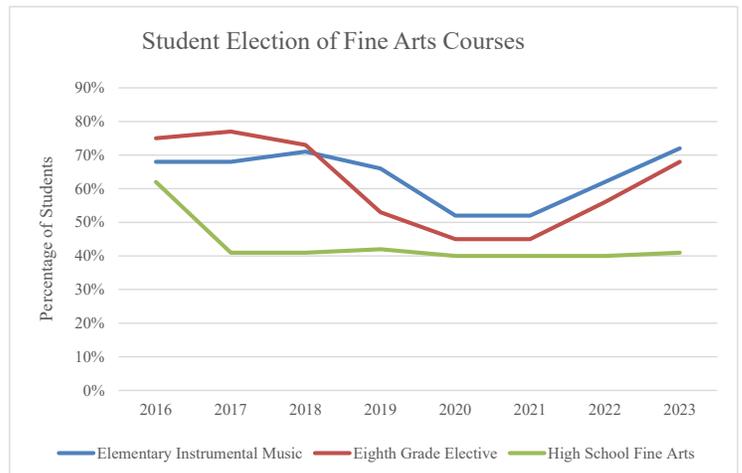
RESOURCE ALLOCATION

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

INTERPRETATION OF GRAPH DATA

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

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



Mt. Lebanon School District 2023-24 Budget

PHYS. ED. - HEALTH	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
Salaries	\$ 1,680,947	\$ 1,731,244	\$ 1,675,270	\$ 1,683,098	0.5%	55%
Fringe Benefits	1,019,127	1,074,986	1,324,892	1,360,277	2.7%	44%
Supplies & Books	10,037	20,727	19,595	18,797	-4.1%	1%
Equipment	-	-	-	-	-	0%
Subtotal	\$ 2,710,111	\$ 2,826,957	\$ 3,019,757	\$ 3,062,172	1.4%	100%

DEPARTMENT GOALS

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

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

GENERAL K-12 DESCRIPTION OF PROGRAM

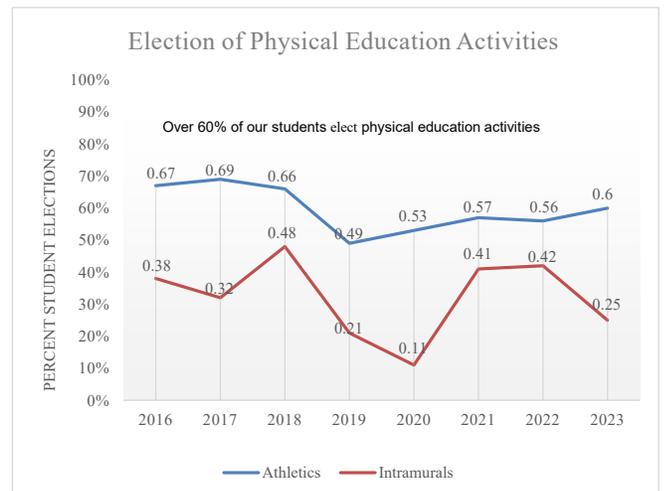
The District-wide physical education program emphasizes strategies for lifetime fitness with ultimate goals of enabling all students to 1) demonstrate competency in movement forms, 2) apply movement concepts and principles to the learning and development of motor skills, 3) exhibit a physically active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

RESOURCE ALLOCATION

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

INTERPRETATION OF GRAPH DATA

The overall measurement of our programs is the total physical picture of our student body. 76% of elementary school students, 71% of middle school students, and 75% of high school students fall within the normal percentiles of fitness related measurements. The programs could also be measured by student participation in our athletic and intramural programs (please see graphs). We continue to offer over 25 different activities from which students can choose to participate. This includes both Middle Schools and the High School. The High School has over 300 students participate in IM Sports with 15 teams for IM Basketball...the biggest season ever!



Intramural Sports at the secondary level continues to provide opportunities for MS and HS students to engage in activity and club sports in a safe, fun, structured manner.

For the 2023-2024 school year, the HS Intramural Sports will provide leadership opportunities for both girls and boys. This will be achieved by advertising and electing 2 Student Intramural Representatives for each grade resulting in 8 leadership positions. The purpose of the leadership positions is for students to help create new activities and help advertise IM activities to be offered throughout the year.

PROGRAM CHANGE PROPOSALS

In April 22, our Department will submit a proposal for an additional elective Mindful Movement, Stretch, Strengthen and Breathe'.

During the October 2021 Curriculum Council Meeting, Mindful Movement was approved for the 2022-23 school year. We are very excited to offer this new elective class available to all students grades 9-12.

**Mt. Lebanon School District
2023-24 Budget**

OTHER INSTRUCTION		Audited 2020-2021		Audited 2021-2022		Budget 2022-2023		Budget 2023-2024	Increase	% Budget
Salaries	\$	3,440,324	\$	3,620,522	\$	3,118,115	\$	3,245,884	4.1%	48%
Fringe Benefits		2,106,434		2,189,616		2,213,325		2,586,313	16.9%	39%
Contracted Services		40,898		107,260		52,600		49,889	-5.2%	1%
English as a Second Language		16,014		18,000		20,200		19,160	-5.1%	0%
Tuition & Travel		765,902		659,016		339,178		315,024	-7.1%	5%
Supplies & Books		315,494		1,598,004		195,581		474,682	142.7%	7%
Technology		-		120		-		-		0%
Equipment & Fees		2,492		95		3,600		3,594	-0.2%	0%
										0%
Subtotal	\$	6,687,558	\$	8,192,633	\$	5,942,599	\$	6,694,546	12.7%	100%

GENERAL DESCRIPTION OF PROGRAM

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

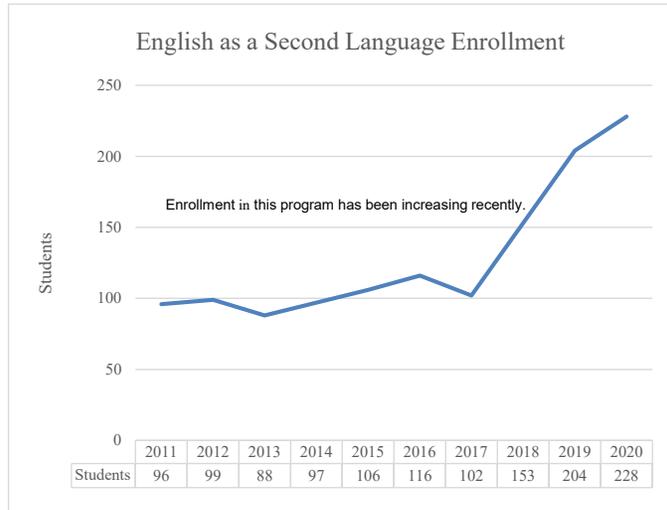
This program area also includes the cost of special field trips, textbook rebinding, instructional postage costs, and general secondary sixth grade teachers and classroom supplies. Printing costs for report cards and various instructional handbooks are included in this section of the budget.

RESOURCE ALLOCATION

Increasing costs of tuition for our students at alternate educational institutions are seen here. These are due to more options being available for students who are not successful in a regular education environment. Costs for academic competitions have been increasing in recent years due to successful teams in Forensics, Model UN, Academic Games and various Band and Orchestra programs. In an attempt to control costs, we have asked these teams to use fundraising for a larger portion of their competition fees.

INTERPRETATION OF GRAPH DATA

As diversity in the population grows, so does the diversity in the District population. More and more students moving into the District are coming here because of the excellence of the academic program and the chance for a good education, and many do not hold English as a primary language. The projections are that this population will continue to grow in the immediate future.



**Mt. Lebanon School District
2023-24 Budget**

FAMILY & CONSUMER SCI.		Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
Salaries	\$	338,670	\$ 344,920	\$ 352,560	\$ 360,337	2.2%	60%
Fringe Benefits		205,822	213,985	217,341	222,135	2.2%	37%
Repairs & Maintenance		-	-	-	-		0%
Supplies & Books		14,204	14,566	14,365	13,958	-2.8%	2%
Equipment & Fees		-	-	-	-		0%
Subtotal	\$	558,696	\$ 573,472	\$ 584,266	\$ 596,430	2.1%	100%

DEPARTMENT GOALS

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

GENERAL DESCRIPTION OF PROGRAM

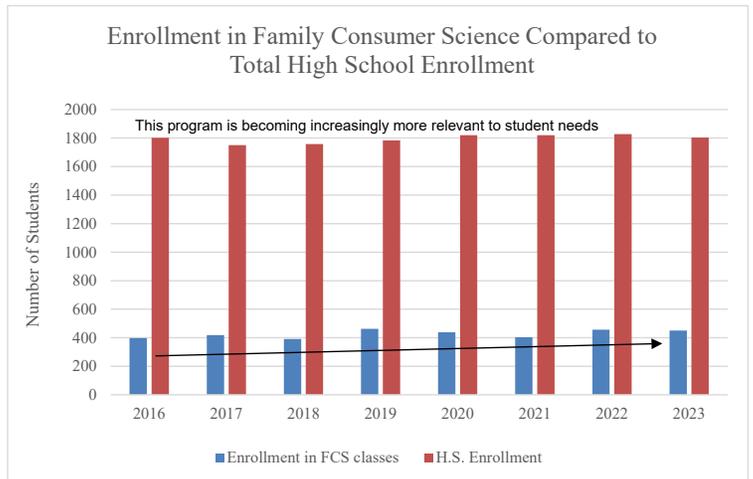
The Family and Consumer Science Program reflect two teachers at the middle schools and two at the high school. The program provides opportunities for the attainment and completion of the required academic standards in Chapter 4 in our middle and high school programs. The high school program also offers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

RESOURCE ALLOCATION

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

INTERPRETATION OF GRAPH DATA

Family and Consumer Science courses in grades 9-12. therefore enrollment indicates student interest in the department's courses. Family and Consumer Science Enrollment has been consistently proportional to the high school enrollment.



Mt. Lebanon School District 2023-24 Budget

TECHNOLOGY EDUCATION	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
Salaries	\$ 424,660	\$ 434,960	\$ 455,580	\$ 511,932	12.4%	61%
Fringe Benefits	258,154	269,951	272,367	297,164	9.1%	35%
Supplies & Books	44,501	46,594	38,161	35,835	-6.1%	4%
Technology	-	-	-	-	0.0%	0%
Equipment & Fees	-	-	-	-	0.0%	0%
Subtotal	\$ 727,315	\$ 751,505	\$ 766,108	\$ 844,931	10.3%	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.

GENERAL DESCRIPTION OF PROGRAM

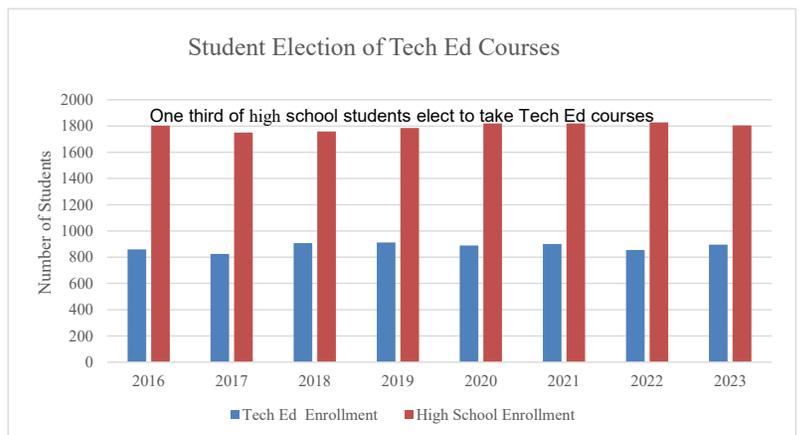
Technology Education is required in seventh and eighth grade and is an elective program at the high school. All middle school students are exposed to engineering based concepts through a nine-week hands-on program. Eighth grade students can elect a year-long course in problem-solving in addition to their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

INTERPRETATION OF GRAPH DATA

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



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

**Mt. Lebanon School District
2023-24 Budget**

BUSINESS EDUCATION		Audited 2020-2021		Audited 2021-2022		Budget 2022-2023		Budget 2023-2024	Increase	% Budget
Salaries	\$	362,940	\$	385,655	\$	346,490	\$	350,449	1.1%	59%
Fringe Benefits		221,090		239,855		232,475		237,201	2.0%	40%
Supplies & Books		3,084		6,520		5,868		5,343	-8.9%	1%
Technology		-		26		-		-	0.0%	0%
Subtotal	\$	587,114	\$	632,056	\$	584,833	\$	592,993	1.4%	100%

DEPARTMENT GOALS

The business and information technology program prepares students to use technology within business courses to prepare students for careers in business and technology fields.

GENERAL DESCRIPTION OF PROGRAM

Business and information technology courses are first offered to our students at the middle school level. During grades 6-7, students participate in a project based course designed to increase students keyboarding and introductory IT skills, as part of the unified arts rotations. Elective courses are offered by the department in the areas of web page design, entrepreneurship, law, accounting, personal finance, business math, and computer science.

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

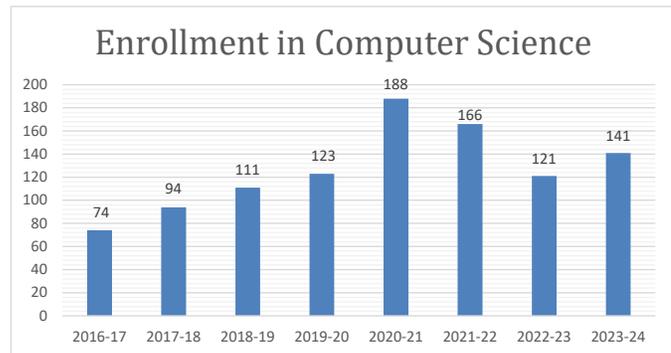
In addition, the district has begun to construct a matrix of technologically-embedded learning opportunities which occur throughout our K-5 instructional program. These experiences are mapped to the National Educational Technology Standards for Students to ensure that all standards are met at appropriate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

RESOURCE ALLOCATION

In order to implement the business and information technology program, two teachers at the middle schools and three teachers at the high school are required. Courses offered include but not limited to: Financial Accounting, Business Law, Entrepreneurship, Advanced Placement Computer Science A and Introduction to Computer Science.

INTERPRETATION OF GRAPH DATA

It is a goal of the BIT teachers to expand and improve participation in technology-rich elective courses such as Computer Science. To this end, enrollment in these courses will be monitored to determine our success in promoting the application of technology skills. A graph of this data from the last eight years is displayed.

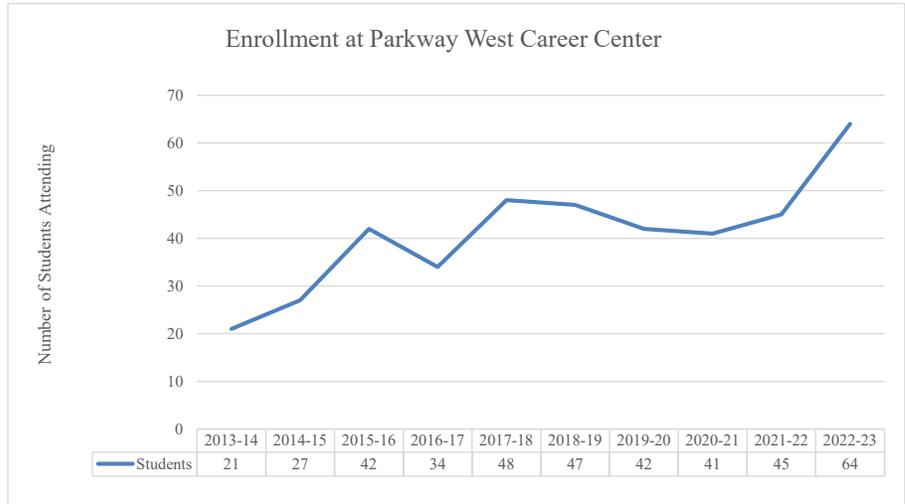


**Mt. Lebanon School District
2023-24 Budget**

VOCATIONAL EDUCATION		Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
Tuition - P.W.W.	\$	512,550	\$ 287,692	\$ 369,660	\$ 410,542	11.1%	100%

GENERAL DESCRIPTION OF PROGRAM

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



RESOURCE ALLOCATION

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

INTERPRETATION OF GRAPH DATA

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

**Mt. Lebanon School District
2023-24 Budget**

SUMMER PROGRAMS		Audited 2020-2021		Audited 2021-2022		Budget 2022-2023		Budget 2023-2024	Increase	% Budget
Salaries	\$	32,807	\$	42,718	\$	70,788	\$	70,383	-0.6%	59%
Fringe Benefits		22,084		25,751		47,353		47,509	0.3%	40%
Contracted Services		-		-		-		-		0%
Supplies & Books		3,592		2,603		675		614	-9.0%	1%
Subtotal	\$	58,483	\$	71,072	\$	118,816	\$	118,506	-0.3%	100%

DEPARTMENT GOALS

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

GENERAL K-12 DESCRIPTION OF PROGRAM

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

The Summer Learning Center provides students in K - 5 with an opportunity to receive remedial instruction in mathematics and/or reading. The program also serves as an on-site extended school year experience for special education students in grades K-12. Summer Learning Center goals, to provide an inclusive learning environment for remediation and extended school year in an inclusionary setting, are aligned with the District's mission statement. Furthermore, the program addresses student achievement process targets in mathematics, reading, social skills, and cooperative work with diverse groups of students. The ESL Summer Academy is a component of the Summer Learning Center, and provides English language instruction for beginning English language learners K - 5. ESL and grant funding supports the cost of the program so that no child is left behind.

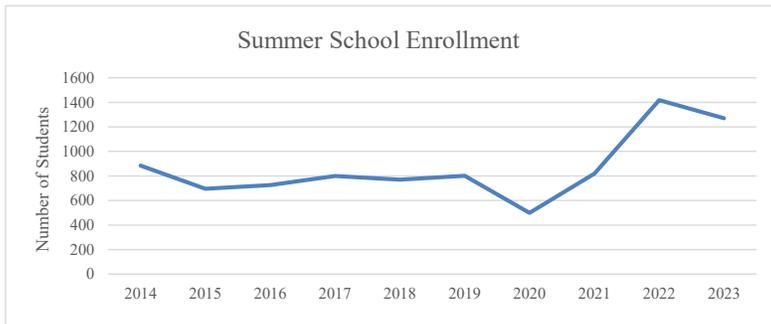
The Summer Enrichment program provides enrichment activities for students in grades 3 - 8. The Summer Enrichment program's goal, to provide an intellectually stimulating learning environment for elementary students during the summer months, is aligned with the District's mission statement. Furthermore the program specifically addresses student achievement process targets in mathematics, communication, technology, critical thinking and cooperative work.

RESOURCE ALLOCATION

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

INTERPRETATION OF GRAPH DATA

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



**Mt. Lebanon School District
2023-24 Budget**

HOMEBOUND		Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
Salaries	\$	10,773	\$ 12,539	\$ 5,459	\$ 5,595	2.5%	60%
Fringe Benefits		6,847	7,777	3,620	3,719	2.7%	40%
Subtotal	\$	17,620	\$ 20,317	\$ 9,079	\$ 9,314	2.6%	100%

GENERAL K-12 DESCRIPTION OF PROGRAM

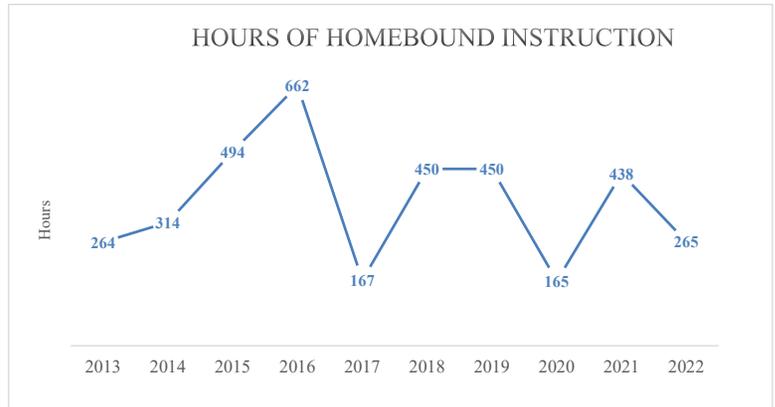
The goal for homebound education is to provide instruction to students who are unable to attend school due to health reasons as per Board Policy IHBF. This budget is used to pay for certified teachers to provide individualized instruction outside of the school setting. The number of students who qualify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

RESOURCE ALLOCATION

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

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

The 2020 numbers are not a typical year due to the COVID-19 pandemic.



**Mt. Lebanon School District
2023-24 Budget**

FEDERAL PROGRAMS		Audited 2020-2021		Audited 2021-2022		Budget 2022-2023		Budget 2023-2024	Increase	% Budget
Grant funds	\$	380,224	\$	484,134	\$	269,455	\$	270,534	0.4%	100%
Grant Funds	\$	380,224	\$	484,134	\$	269,455	\$	270,534	0.4%	100%

GENERAL DESCRIPTION OF PROGRAM

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

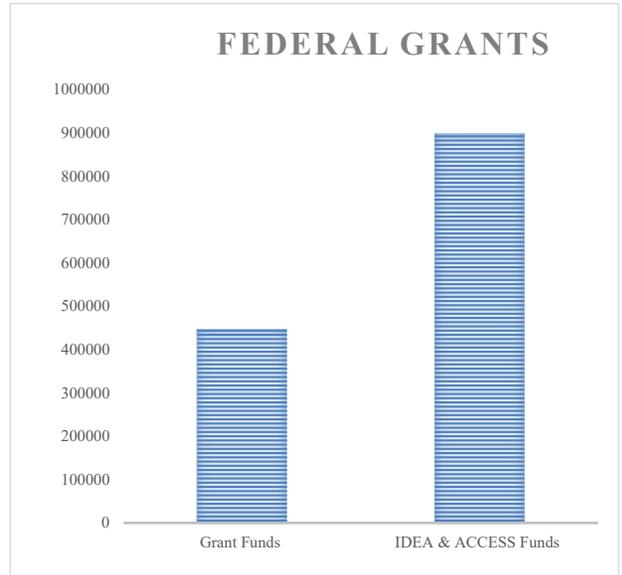
Federal program funds are budgeted in program budgets when we know the programs to be offered. When uncertainties exist as to which programs are to be offered through Federal grants, we cannot identify program budgets to impact. The budgets reflected here are for unknown programs which will be covered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

RESOURCE ALLOCATION

During the 2021-22 school year, Title I program funds were used to offset the costs of three elementary reading specialists (two full time and two half time teachers). Title II funds were used to reduce class size at the elementary level and for professional development. Title III funds were used to support our students who receive ESL services. Title IV funds were used to help support our Title I programs. Allocations for 2022-23 will be made once the final grant amounts are known. We anticipate the continuation of these programs for 2022-23.

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
2023-24 Budget**

CONTINUING EDUCATION		Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
Salaries	\$	101,924	\$ 141,835	\$ 84,000	\$ 77,982	-7.2%	46%
Fringe Benefits		46,144	59,594	72,103	71,593	-0.7%	42%
Car Rental		12,292	16,750	11,000	10,433	-5.2%	6%
Advertising		-	-	7,300	6,924	-5.2%	4%
Supplies & Books		2,775	3,577	3,130	3,070	-1.9%	2%
Subtotal	\$	163,134	\$ 221,756	\$ 177,533	\$ 170,002	-4.2%	100%

DEPARTMENT GOALS

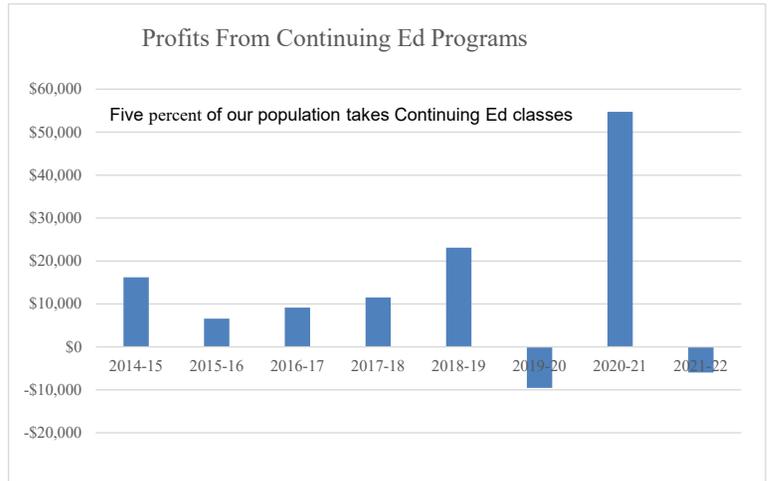
Offer a diverse range of classes, non-credit for both community and non-resident adults. Offer Pennsylvania Department of Education approval driver ed program and SAT preparation classes for resident and non-resident students.

GENERAL DESCRIPTION OF PROGRAM

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

RESOURCE ALLOCATION

The continuing education program offers evening courses to adults and is highly supported throughout the community. This budget anticipates offering this program at a similar level to the current year. The number of classes remains steady over the past four years. The driver's education has been a highly profitable offering with the number of students taking driver ed ranges between 300-400 per year. We lease the drivers' ed car as needed.



INTERPRETATION OF GRAPH DATA

Our programs have experienced a declined enrollment since the construction at the high school. We are trying different means of advertising using local papers and Mt. Lebanon Magazine as well as the web. We are also striving toward an online driver education program. This would be easier for students in other districts to be a part our driver education class. We are also reaching out to community members in an attempt to offer more diverse classes here in the evenings. Space for our classes is definitely an issue as much of the facility is used into the evening hours. The 2019-20 was negatively impacted by the COVID-19 closures in the Spring of 2020.

Mt. Lebanon School District 2023-24 Budget

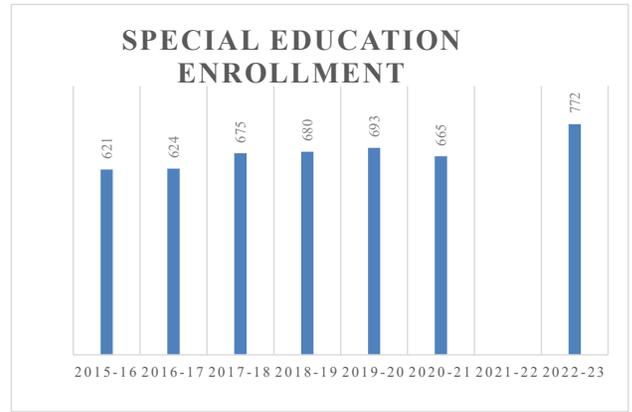
SPECIAL EDUCATION (By Object)	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
Salaries	\$ 5,105,014	\$ 5,283,260	\$ 5,794,346	\$ 6,062,779	4.6%	49%
Fringe Benefits	2,982,450	3,135,009	3,239,437	3,674,795	13.4%	30%
Contracted Services	996,222	1,422,135	1,030,342	1,192,240	15.7%	10%
Tuition	881,009	1,132,263	862,833	1,126,990	30.6%	9%
Supplies & Books	339,702	262,559	94,698	209,755	121.5%	2%
Subtotal	\$ 10,304,397	\$ 11,235,226	\$ 11,021,656	\$ 12,266,559	11.3%	100%

SPECIAL EDUCATION PROGRAMS AND SERVICES FOR STUDENTS WITH DISABILITIES DEPARTMENT GOALS

Special education programs and services for students with disabilities are developed by a team of individuals, including the student's parents, to address the student's individual needs, ensure access to the general education curriculum, address the student's needs due to the presence of a disability, and assist in the student's development of independence. Peer reviewed research and scientifically based interventions are utilized. In addition, remediation programs implemented by the District ensure the student demonstrates progress according to the District's curriculum and Pennsylvania state standards.

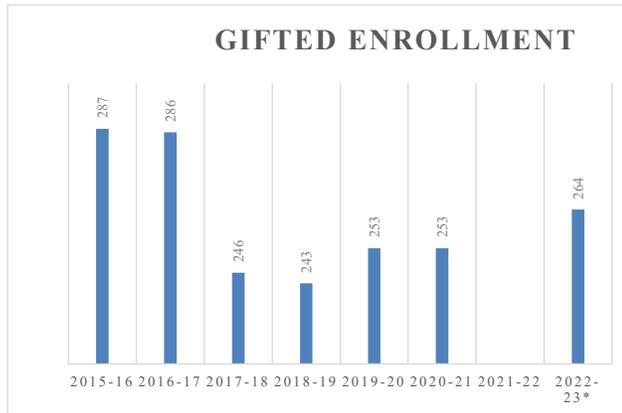
GENERAL K-12 DESCRIPTION OF PROGRAM

Special education programs and services are provided to students with disabilities according to State and Federal mandates. The District provides the following services: autistic support, blind or visually impaired support, deaf or hearing impaired support, emotional support, learning support, life skills support, multiple disabilities support, physical support, and speech & language support. Level of intervention include itinerant, supplemental, and full time support within the District or at a location outside of the school district. The School District also provides related services such as transportation, physical therapy, occupational therapy, and speech & language services. The District also contracts with the Allegheny Intermediate Unit, as well as private consultants on an as needed basis to ensure student needs are met. Currently, 36 full time teachers, 2 half-time teachers, 19 program aides, and 55 personal care assistants provide services to students in grades K-12. Speech & language services are provided by 6 speech clinicians. Two inclusion specialists provide support to students, families and staff.



SPECIAL EDUCATION FOR GIFTED STUDENTS DEPARTMENT GOALS

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



*Not yet verified by PDE

INTERPRETATION OF GRAPH DATA

PIMS/Child Count reflects an increase of 66 students with disabilities in the 2022-2023 school year compared to the 2021-2022 school year. The data indicates an increase of 11 students in mentally gifted in the 2022-2023 school year compared to the 2021-2022 school year.

GENERAL K-12 DESCRIPTION OF PROGRAM

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

**Mt. Lebanon School District
2023-24 Budget**

STUDENT SUPPORT SVS (By Object)	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
Salaries	\$ 2,735,049	\$ 2,843,861	\$ 2,806,130	\$ 2,965,938	5.7%	61%
Fringe Benefits	1,669,539	1,584,255	1,588,593	1,817,663	14.4%	37%
Contracted Services	14,778	16,000	16,000	15,650	-2.2%	0%
Travel	-	-	-	-	0.0%	0%
Supplies & Books	54,292	57,353	63,519	62,403	-1.8%	1%
Technology	-	-	-	-	-	0%
Subtotal	\$ 4,473,658	\$ 4,501,469	\$ 4,474,242	\$ 4,861,654	8.7%	100%
(By Program)						
Supervision	\$ 89,489	\$ 92,199	\$ 96,422	\$ 99,080	2.8%	2%
Guidance	2,677,885	2,657,296	2,720,828	2,930,719	7.7%	60%
Psychological Services	430,089	421,873	493,822	521,511	5.6%	11%
Census	1,748	1,848	2,156	2,025	-6.1%	0%
Elem. Instructional Support	1,274,446	1,328,253	1,161,014	1,308,319	12.7%	27%
Subtotal	\$ 4,473,658	\$ 4,501,469	\$ 4,474,242	\$ 4,861,654	8.7%	100%

GENERAL K-12 DESCRIPTION OF PROGRAM

A variety of Student Service programs are funded in this area. In the 2020-21 school year, the District employed four full-time school psychologists. The primary function of the psychologists is to provide comprehensive evaluations to students who may be in need of special education services. One goal of this department is to complete all requested evaluations within State and Federal time lines.

In keeping with the District's mission, the school counseling program is a comprehensive developmental K-12 program designed to meet the needs of each student. The comprehensive program uses as a model the guidelines and standards established by the American School Counselor Association. The three main goals of the program are, through a variety of activities, to help each student experience a successful and challenging academic program, to develop decision making competencies and career awareness, and to assist in issues of personal/social development. Counselors spend a portion of their time in each of these areas depending on student, parent and building needs. Delivery of the K-12 program is provided by 16.6 certified school counselors in a caring supportive and nurturing environment.

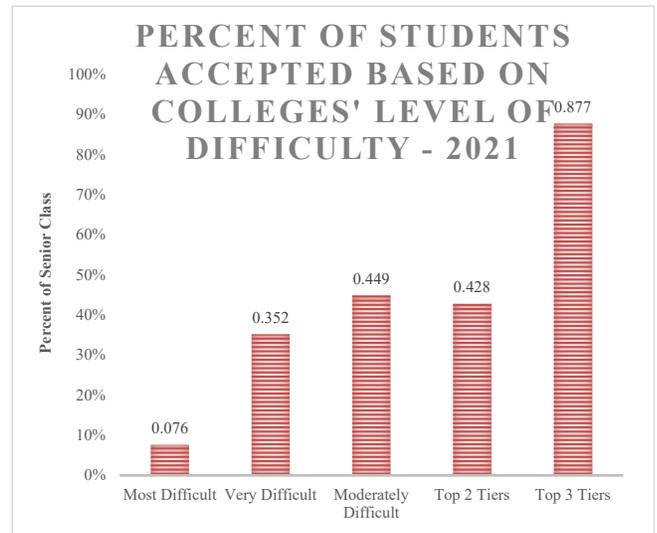
Instructional Support Services are provided at each elementary and middle school. Teachers work with students who are experiencing academic difficulties. The primary focus is mathematics, however, other areas and skills are addressed. The District employs 9 instructional support/strive teachers.

RESOURCE ALLOCATION

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

INTERPRETATION OF GRAPH DATA

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



**Mt. Lebanon School District
2023-24 Budget**

INSTRUCTIONAL SUPPORT		Audited		Audited		Budget		Budget			
(By Object)		2020-2021		2021-2022		2022-2023		2023-2024		Increase	% Budget
Salaries	\$	1,139,639	\$	1,258,659	\$	1,294,018	\$	1,359,378		5.1%	55%
Fringe Benefits		749,989		840,008		957,923		962,744		0.5%	39%
Contracted Services		1,475		8,144		8,390		5,904		-29.6%	0%
Repairs & Maintenance		-		-		1,500		1,500		0.0%	0%
Conferences		-		20,772		32,625		20,773		-36.3%	1%
Supplies & Books		114,788		164,843		138,406		134,690		-2.7%	5%
Equipment & Fees		1,195		1,390		1,500		1,498		-0.1%	0%
Subtotal	\$	2,007,086	\$	2,293,816	\$	2,434,362	\$	2,486,487		2.1%	100%
(By Program)											
Audiovisual Services	\$	139,336	\$	132,814	\$	145,765	\$	148,572		1.9%	6%
Library Services		1,500,244		1,715,845		1,721,731		1,805,925		4.9%	73%
Curriculum		275,228		317,436		328,239		339,513		3.4%	14%
Staff Development		92,279		127,720		238,627		192,477		-19.3%	8%
Subtotal	\$	2,007,086	\$	2,293,816	\$	2,434,362	\$	2,486,487		2.1%	100%

GENERAL K-12 DESCRIPTION OF PROGRAM

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

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

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

Although much of the work load is anticipated from years past, the means to accomplish them is continually changing due to new and emerging technologies. Instructional media is primarily streamed via our Intranet and the Internet to be viewed on classroom televisions or projected. Video conferencing resources expand the boundaries of the classroom for students connecting them face to face with the outside world. We continue to invest in streaming technologies that allow our learning to be shared with people outside of our classrooms.

Video conferencing enables interactive connections between distant sites offering world views of topics and shared experiences. COVID has taught us that blended learning will likely forever be a component of our students' education, so we have invested in a number of personal videoconferencing solutions including Google Meet and Zoom that allow us to provide cooperative learning and problem solving skills development while in a remote setting.

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

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

RESOURCE ALLOCATION

Multimedia funding has remained the same or somewhat diminished across equipment, supply and media accounts. As new technologies emerge purchasing reflects the need to support these resources, supplies and their associated applications.

Mt. Lebanon School District 2023-24 Budget

ADMINISTRATION (By Object)	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
Salaries	\$ 3,626,484	\$ 3,591,255	\$ 3,529,744	\$ 3,472,976	-1.6%	53%
Fringe Benefits	2,229,783	2,158,436	2,229,225	2,235,876	0.3%	34%
Contracted Services	493,386	513,106	385,521	547,193	41.9%	8%
Payments to Others	260,600	369,208	372,327	271,719	-27.0%	4%
Supplies & Books	60,821	50,027	64,213	61,555	-4.1%	1%
Equipment & Fees	10,824	57,405	15,000	14,976	-0.2%	0%
Subtotal by Object	\$ 6,681,898	\$ 6,739,436	\$ 6,596,030	\$ 6,604,295	0.1%	100%
(By Program)						
School Board Services	\$ 100,305	\$ 77,652	\$ 106,531	\$ 106,927	0.4%	2%
Tax Collection	276,866	329,112	286,647	273,498	-4.6%	4%
Personnel Services	464,555	447,338	447,152	466,347	4.3%	7%
Legal Services	378,659	413,938	249,621	236,761	-5.2%	4%
Superintendent Services	565,777	576,000	585,000	600,000	2.6%	9%
Assistant Superintendent Services	463,395	486,928	479,683	578,007	20.5%	9%
Community Relations	152,380	141,849	160,044	161,427	0.9%	2%
Principal Services	4,198,893	4,185,823	4,064,895	4,090,481	0.6%	62%
AIU Administrative Budget	81,067	80,795	85,850	9,420	-89.0%	0%
Other Administration Costs	-	-	130,607	81,427	-37.7%	1%
Subtotal by Program	\$ 6,681,898	\$ 6,739,436	\$ 6,596,030	\$ 6,604,295	0.1%	100%

GENERAL K-12 DESCRIPTION OF PROGRAM

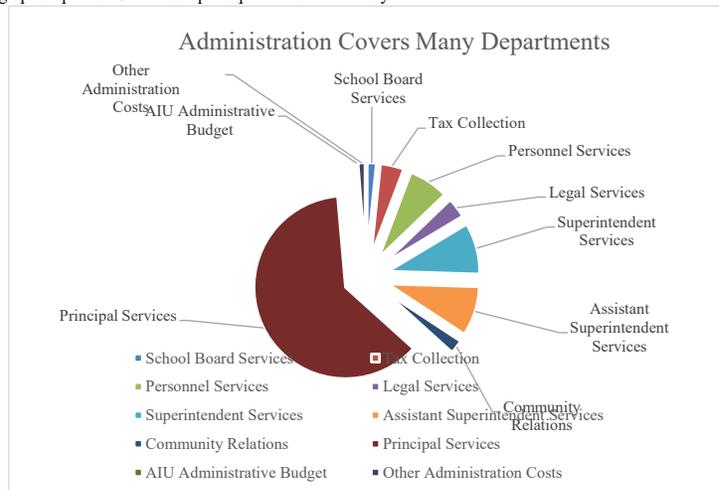
Administrative services provide the resources to operate the educational process. The School Board is not paid for their service to the District. Costs in this area are for clerical and audit services, conference attendance, legal advertisements and memberships. Tax collection costs are shared with the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

RESOURCE ALLOCATION

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

INTERPRETATION OF GRAPH DATA

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



Mt. Lebanon School District 2023-24 Budget

	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
PUPIL HEALTH						
(By Object)						
Salaries	\$ 599,715	\$ 584,693	\$ 574,607	\$ 622,456	8.3%	59%
Fringe Benefits	368,831	363,391	266,234	417,458	56.8%	39%
Contracted Services	7,126	6,413	7,126	6,759	-5.2%	1%
Supplies & Books	10,231	6,711	11,412	10,362	-9.2%	1%
Subtotal	\$ 985,902	\$ 961,208	\$ 859,379	\$ 1,057,035	23.0%	100%
(By Program)						
Medical	\$ 7,126	\$ 6,413	\$ 7,126	\$ 6,759	-5.2%	1%
Dental	10,330	12,905	17,816	15,931	-10.6%	2%
Nursing	896,302	869,646	756,011	977,768	29.3%	93%
Non-Public Nursing	72,145	72,243	78,426	56,577	-27.9%	5%
Subtotal	\$ 985,902	\$ 961,208	\$ 859,379	\$ 1,057,035	23.0%	100%

DEPARTMENT GOALS

Health services will:

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

GENERAL K-12 DESCRIPTION OF PROGRAM

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

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

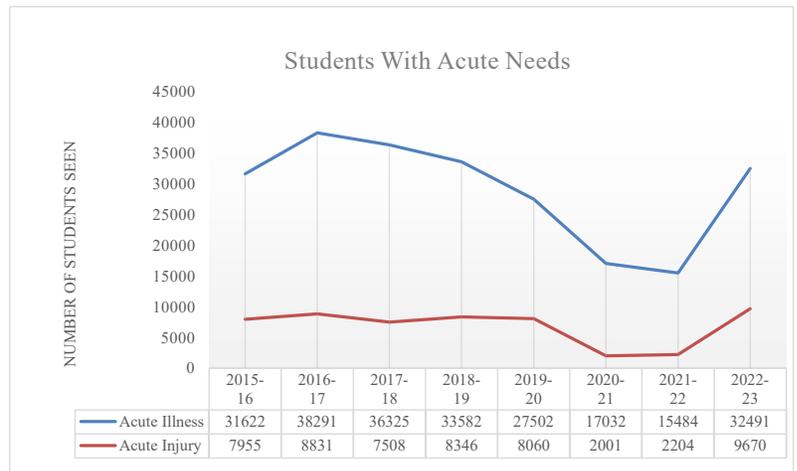
RESOURCE ALLOCATION

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

INTERPRETATION OF GRAPH DATA

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

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



**Mt. Lebanon School District
2023-24 Budget**

FINANCIAL SERVICES		Audited	Audited	Budget	Budget		
(By Object)		2020-2021	2021-2022	2022-2023	2023-2024	Increase	% Budget
Salaries	\$	399,533	\$ 413,300	\$ 422,750	\$ 436,998	3.4%	45%
Fringe Benefits		255,578	254,731	279,715	289,707	3.6%	30%
Contracted Services		11,090	5,870	9,000	8,537	-5.1%	1%
Repairs & Maintenance		209,865	241,764	190,000	180,211	-5.2%	19%
Postage & Printing		1,642	4,174	5,454	5,173	-5.2%	1%
Supplies & Books		52,761	42,006	52,747	51,982	-1.5%	5%
Equipment & Fees		-	4,608	-	-		0%
Subtotal	\$	930,470	\$ 966,453	\$ 959,666	\$ 972,608	1.3%	100%
(By Program)							
Finance Office	\$	648,092	\$ 655,156	\$ 691,275	\$ 705,795	2.1%	73%
Warehousing		72,512	69,533	78,391	86,602	10.5%	9%
Duplicating		209,865	241,764	190,000	180,211	-5.2%	19%
Subtotal	\$	930,470	\$ 966,453	\$ 959,666	\$ 972,608	1.3%	100%

DEPARTMENT MISSION STATEMENT

The mission of the Finance Office is to ensure all district resources are accounted for in a effective, timely, accurate and meaningful manner.

DEPARTMENT GOALS

The Finance Office's goal is to implement the proper controls, procedures and policies to safeguard public resources while also providing stakeholders the necessary tools for decision making. The Finance Office will continually strive to improve our practices through evaluations and available resources. We will practice transparency, good communication and teamwork while also providing employees with a challenging and fulfilling work environment. The Finance Office will be committed to the overall success of the district and its strategic plan while being committed to continuous improvement.

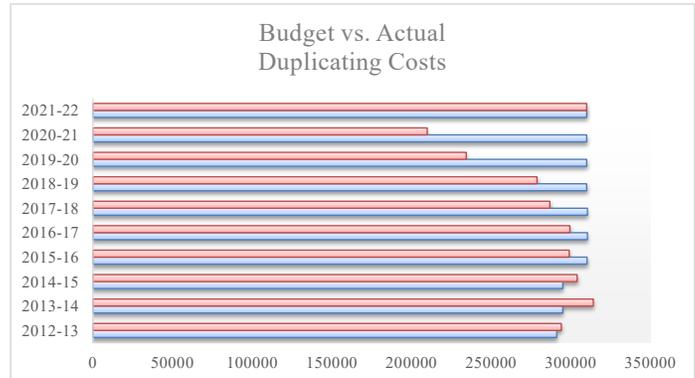
GENERAL K-12 DESCRIPTION OF PROGRAM

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

RESOURCE ALLOCATION

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

For 2018 we negotiated a new copier contract which reduced copying costs since its implementation.



INTERPRETATION OF GRAPH DATA

The cost saving trend versus our budget has been consistent over the past ten years. The reduction in 2020-21 was significant due to the closing of school for the COVID-19 Pandemic. Reduction in paper usage has also been realized.

Mt. Lebanon School District 2023-24 Budget

MAINTENANCE OF PLANT	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
Salaries	\$ 4,021,029	\$ 3,840,753	\$ 4,220,551	\$ 4,301,029	1.9%	40%
Fringe Benefits	2,555,887	2,404,707	2,818,046	2,860,925	1.5%	26%
Contracted Services	448,712	522,182	515,993	491,461	-4.8%	5%
Repairs & Maintenance	607,186	743,622	664,335	1,029,469	55.0%	9%
Insurance & Phone	349,595	347,513	324,659	312,429	-3.8%	3%
Supplies	530,394	701,764	693,567	801,073	15.5%	7%
Utilities	1,160,352	1,135,288	979,804	1,000,000	2.1%	9%
Equipment & Fees	24,488	50,380	55,215	56,110	1.6%	1%
Subtotal	\$ 9,697,643	\$ 9,746,208	\$ 10,272,170	\$ 10,852,496	5.6%	100%

DEPARTMENT GOALS

The Facilities 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

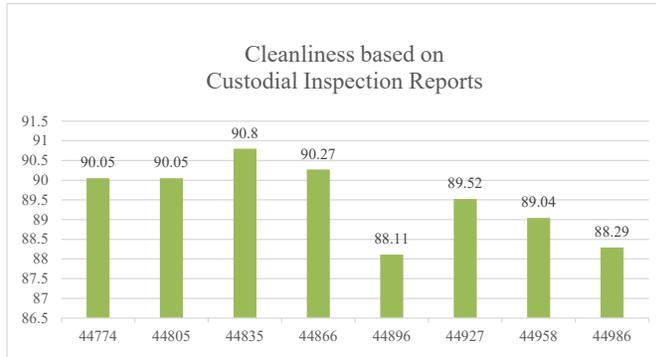
This area of the budget reflects all services in operating and maintaining our physical plant. District-wide custodial services are provided by 48 custodians, 9 head custodians and 1 assistant head custodian. Maintenance of the District's 10 educational buildings is accomplished by 7 skilled trade's workers (1 mechanic, 1 electrician, 1 plumber, 1 carpenter, 1 mason and 2 HVAC/R mechanics), 1 sweep team member, 2 grounds workers, 1 shipper/receiver and 1 courier. Repairs required beyond the scope of these staff members are completed by companies under contract. Contracts are bid when required by State law. Upkeep of the grounds, including contract with a landscape contractor, is included in these costs. Small building maintenance projects are done by District staff and are included in the above numbers. The Facility Department personnel continue to be pro-active in finding and reporting needed maintenance.

RESOURCE ALLOCATION

We continue to review the overall electrical and natural gas consumption in the District by partnering with the A.I.U. With the support of the District maintenance staff and the cooperation of staff and students, there has been an overall cost avoidance estimated in excess of 6 million dollars since 2004.

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

Potential cost reductions are continually identified, analyzed, and presented for administrative and Board approval. The latest of these reductions are included in the 2023-2024 budget in several areas including maintenance spending.



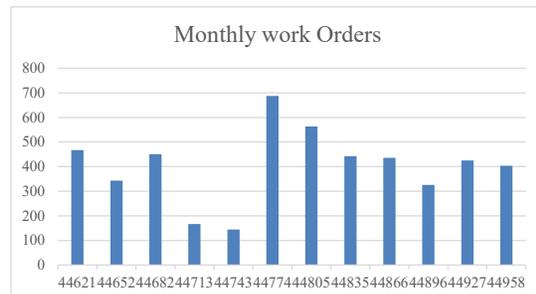
Responsiveness is gauged by tracking all work orders entered throughout the District for the Facilities Department. This not only includes corrective maintenance, but also anything from truck orders to large construction projects that are to be done by District personnel.

We will continue to track both Cleanliness and Responsiveness.

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

INTERPRETATION OF GRAPH DATA

The average monthly Responsiveness for the 2022-2023 school was 5.75 days to complete a work order. Prior years were as follows: 2021-22 5.42 days, 2020-21 7.33 days 2016-2017 to 7.67 days in 2017-208 to 7.00 days in 2018-2019 to 683 days in 2019-2020 to 7.33 days in 2020-2021 and 5.42 days in 2021-2022.



Mt. Lebanon School District 2023-24 Budget

TRANSPORTATION		Audited 2020-2021		Audited 2021-2022		Budget 2022-2023		Budget 2023-2024	Increase	% Budget
Salaries	\$	382,824	\$	336,231	\$	441,801	\$	464,486	5.1%	0.19
Fringe Benefits		241,263		209,104		271,035		270,867	-0.1%	0.11
Contracted Carrier		772,791		1,294,991		1,283,350		1,605,876	25.1%	0.67
Supplies		39,647		26,719		42,250		42,362	0.3%	0.02
Subtotal	\$	1,436,525	\$	1,867,044	\$	2,038,436	\$	2,383,591	16.9%	1.00

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 well as McKinney-Vento and foster care students, as required by law. This transportation is outsourced to contracted carriers and any increased costs over the past years reflect the increased number of students and trips along with a rise in fuel costs passed on to the District. Transportation is also provided to the Parkway West Career and Technical Center as well as school to school transportation for several gifted students. The District works to reduce obtaining competitive pricing from vendors and adjusting schedules where possible.

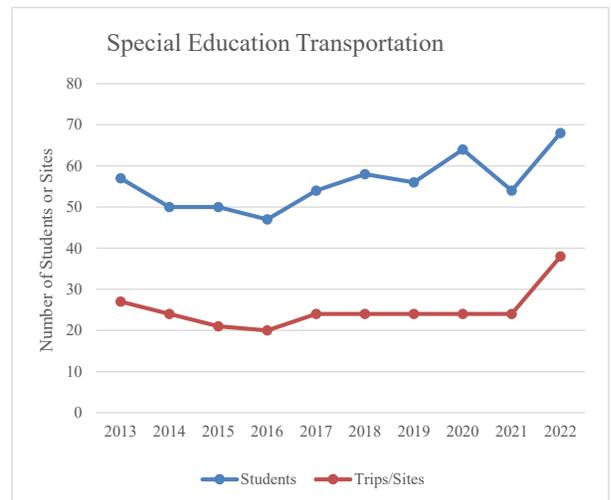
The salaries shown above are for six bus drivers operating District-owned busses which are used to provide athletic trips, field trips and fine arts trips. The District continues to benefit from purchasing busses with storage compartments that help reduce the number of equipment vehicles required to follow student busses to competitive events. The District box trucks are also utilized to transport equipment for fine arts and athletic trips.

RESOURCE ALLOCATION

During the past year, the Department with the help of key District personnel has continued to closely monitor requests and subsequent trip scheduling in regard to seating and routing efficiencies and refined when possible.

INTERPRETATION OF GRAPH DATA

The total number of special education daily transportation trips and sites has been recorded since 2004. The site drop-offs for 2022-23 are 32 and the number of students transported is 72.



**Mt. Lebanon School District
2023-24 Budget**

OTHER SUPPORT SERVICES		Audited	Audited	Budget	Budget		
(By Object)		2020-2021	2021-2022	2022-2023	2023-2024	Increase	% Budget
Salaries	\$	628,993	\$ 663,069	\$ 652,897	\$ 643,618	-1.4%	31%
Fringe Benefits		536,003	488,666	424,295	477,312	12.5%	23%
Contracted Services		297,940	245,792	237,750	375,000	57.7%	18%
Repairs & Maintenance		21,977	6,594	11,600	8,260	-28.8%	0%
Workshops & Printing		781	10,881	10,800	11,897	10.2%	1%
Supplies & Books		315,858	76,893	47,835	503,137	951.8%	25%
Equipment & Fees		30,444	950	25,000	24,960	-0.2%	1%
Subtotal	\$	1,831,997	\$ 1,492,845	\$ 1,410,177	\$ 2,044,184	45.0%	100%
 (By Program)							
Mail Services		6,640	4,010	6,600	6,260	-5.2%	0%
Word Processing		128,089	70,982	74,286	75,232	1.3%	4%
Non-Instructional In-service		128,964	85,463	41,995	95,645	127.8%	5%
Technology		1,568,304	1,332,391	1,287,296	1,867,047	45.0%	91%
Subtotal	\$	1,831,997	\$ 1,492,845	\$ 1,410,177	\$ 2,044,184	45.0%	100%
PROGRAM BUDGET BY OBJECT		Mail Services	Word Processing	Non Instr Inservice	Technology		
Salaries			\$ 45,526		\$ 598,092		
Fringe Benefits	\$	-	29,706	\$ 68,788	378,818		
Contracted Services	\$	6,260		1,897	375,000		
Repairs & Maintenance				\$ -	2,000		
Workshops & Printing	\$	-		-	10,000		
Supplies & Books	\$	-		-	503,137		
Technology & Fees				24,960	-		
Subtotal	\$	6,260	\$ 75,232	\$ 95,645	\$ 1,867,047		

DEPARTMENT GOALS

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

GENERAL DESCRIPTION OF PROGRAM

Mail services includes the cost of the postage machine maintenance. Postage is charged to other areas of the budget. Non-instructional in service includes consultants, conferences and district-wide memberships. Data processing provides computer services throughout the district.

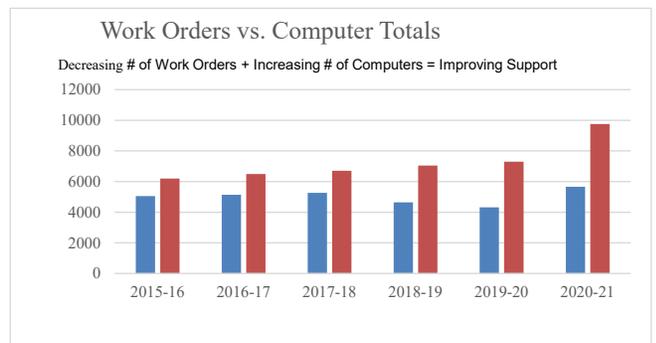
Technology is the largest department in this program area. The technology department provides technology in the form of hardware, software, and support to administrators, teachers, and support staff. The technology department has 11 staff members: Director, Help Desk Secretary, Network Systems Manager, Information Systems Manager, 3 Information Technology Specialists, Student Information Systems Specialist, Multimedia Specialist, Electronics Technician and HS Theatre Specialist. For 2021-22, most computer purchases will be purchased in the Capital Budget and are no longer reflected here.

RESOURCE ALLOCATION

Budgetary resources for technology fall into three categories: Hardware, Software, and Support. Overall, planned spending for non-leased budget items continues to decrease annually while our devices and tablet count continues to increase in support of our desire to make ipads, Chromebooks, and devices more accessible to students. The support budget consists of summer workers and department overtime. Department overtime is used to allow our specialists to complete projects during off-hours so that instruction is not adversely affected by our work. We upgrade approximately 25% of our devices every summer so the need for summer help is great to facilitate that activity before the teachers and students return in the fall.

INTERPRETATION OF GRAPH DATA

While we experience constant growth in the total number of computers and other equipment (interactive whiteboards, document cameras, etc.), we show continuous improvement in our service levels to the equipment and our users through a consistently decreasing ratio of Work Orders-to-Devices.



Mt. Lebanon School District 2023-24 Budget

STUDENT ACTIVITIES	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
Salaries	\$ 389,026	\$ 464,393	\$ 389,143	\$ 390,636	0.4%	55%
Fringe Benefits	225,467	288,192	253,696	257,132	1.4%	36%
Repairs & Maintenance	13,553	15,162	7,350	5,216	-29.0%	1%
Transportation	1,719	13,479	6,892	8,292	20.3%	1%
Supplies	17,864	27,662	47,925	43,639	-8.9%	6%
Equipment & Fees	-	600	600	599	-0.2%	0%
Subtotal	\$ 647,629	\$ 809,488	\$ 705,606	\$ 705,514	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 is to assist all students with the development of good citizenship, to strongly support student leaders who demonstrate positive social skills and respect for themselves and for others, by providing opportunities for every student to explore new possibilities within themselves, to help support each student's unique talents to their fullest potential, and to encourage each student's involvement in one or more extracurricular activity offered within the school community.

GENERAL DESCRIPTION OF PROGRAM

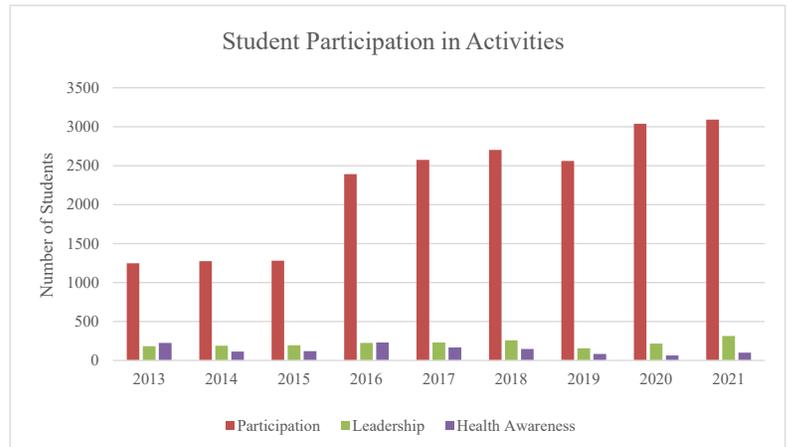
The extra-curricular activities program is a vibrant supplement to the overall District curriculum. They offer opportunities for the development of strong social skills and attitudes that foster respect for others. The activities program builds school spirit and creates a positive environment within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

RESOURCE ALLOCATION

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

INTERPRETATION OF GRAPH DATA

In a previous school year, the District introduced an electronic system aimed at enhancing the monitoring of students' engagement. This graph illustrates the engagement of high school students in various school sponsored clubs, activities, and student-initiated clubs. Notably, the Health Awareness data indicates the level of student involvement in a series of blood drives conducted on the high school campus.



**Mt. Lebanon School District
2023-24 Budget**

ATHLETICS (By Object)	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
Salaries	\$ 808,544	\$ 867,958	\$ 859,936	\$ 822,047	-4.4%	46%
Fringe Benefits	473,227	502,201	561,802	552,411	-1.7%	31%
Security Services	49,936	44,931	54,436	152,230	179.6%	9%
Repairs & Maintenance	18,523	18,293	19,200	17,262	-10.1%	1%
Transportation	3,018	38,872	12,420	49,388	297.6%	3%
Supplies & Uniforms	98,618	152,318	143,839	174,644	21.4%	10%
Equipment & Fees	12,402	16,030	14,530	17,501	20.4%	1%
Subtotal	\$ 1,464,268	\$ 1,640,604	\$ 1,666,163	\$ 1,785,483	7.2%	100%
(By Program)						
Football	\$ 265,509	\$ 284,011	\$ 294,583	\$ 277,054	-6.0%	16%
Basketball	164,729	176,167	172,613	175,686	1.8%	10%
Field Hockey	26,532	25,346	30,240	29,406	-2.8%	2%
Soccer	86,419	102,537	82,565	82,239	-0.4%	5%
Tennis	31,277	34,656	38,870	38,499	-1.0%	2%
Golf	37,411	38,483	34,169	33,884	-0.8%	2%
Baseball	36,319	44,242	45,159	44,699	-1.0%	3%
Softball	33,253	39,371	41,085	40,828	-0.6%	2%
Volleyball	44,049	46,686	47,092	86,836	84.4%	5%
Ice Hockey	3,000	3,000	3,000	2,995	-0.2%	0%
Rifle	17,740	16,703	20,392	20,392	0.0%	1%
Cheerleaders	9,601	11,407	13,877	13,813	-0.5%	1%
Track	144,767	158,129	167,306	166,560	-0.4%	9%
Swimming	62,504	68,071	65,374	65,060	-0.5%	4%
Wrestling	68,370	69,075	74,503	73,456	-1.4%	4%
Cross Country	28,117	34,507	39,918	38,242	-4.2%	2%
Lacrosse	47,797	67,854	69,596	65,243	-6.3%	4%
Crew	3,000	3,000	3,000	25,051	735.0%	1%
Athletic Office	321,990	372,425	383,520	419,820	9.5%	24%
General-All Sports	31,883	44,934	39,301	85,720	118.1%	5%
Subtotal	\$ 1,464,268	\$ 1,640,604	\$ 1,666,163	\$ 1,785,483	7.2%	100%

DEPARTMENT GOALS

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

GENERAL DESCRIPTION OF PROGRAM

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

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

The high school athletic program has 97 coaches working in 27 interscholastic athletic programs. In addition, we provide support to 5 club teams and a complete intramural program. The middle school athletic program has 37 coaches working in 12 athletic programs in each middle school.

RESOURCE ALLOCATION

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

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

**Mt. Lebanon School District
2023-24 Budget**

OTHER NON INSTRUCTIONAL PROGRAMS

COMMUNITY SERVICES	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
Salaries	\$ 145,140	\$ 219,189	\$ 239,112	\$ 233,762	-2.2%	56%
Fringe Benefits	74,685	138,476	175,939	175,407	-0.3%	42%
Contracted Services	-	(251)	400	9,818	2354.5%	2%
Supplies	-	21,881	450	476	5.8%	0%
Subtotal	\$ 219,825	\$ 379,295	\$ 415,901	\$ 419,463	0.9%	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 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
School District Debt	10,952,946	11,306,952	11,305,052	11,463,402	1.4%	99%
Food Service Transfer	69,601	69,601	70,000	70,000	0.0%	1%
Capital Reserve Transfer	-	850,000	-	-		0%
Reserve for OPEB Costs	-	-	-	-		0%
Subtotal	\$ 11,022,547	\$ 12,226,553	\$ 11,375,052	\$ 11,533,402	1.4%	100%

GENERAL DESCRIPTION OF PROGRAM

Payments for debt service include not only the District's debt, but also capital expenditures incurred by our special schools. The funds above represent continued capital repairs to the buildings including major renovations to our elementary schools and high school. All District debt is paid as a transfer from the General Fund to the Debt Service Fund.

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

DEBT SERVICE DUE IN FUTURE YEARS

	2023-24	2024-25	2025-26	2026-27	2027-28
Principal 2015 Bonds	3,975,000	4,170,000	4,380,000	4,510,000	4,650,000
Interest 2015 Bonds	1,152,406	1,153,656	745,156	613,756	478,456
Principal 2017 Bonds	3,205,000	3,355,000	3,510,000	3,670,000	3,845,000
Interest 2017 Bonds	1,774,069	1,613,819	1,446,069	1,270,569	1,087,069
Principal 2020 Bonds	400,000	430,000	460,000	485,000	925,000
Interest 2020 Bonds	781,928	769,928	757,028	743,228	728,678
Total Debt Service	\$ 11,288,403	\$ 11,492,403	\$ 11,298,253	\$ 11,292,553	\$ 11,714,203

2020 Bond Issue - Advanced Refunding

Bonds to renovate the High School were issued in 2 Bonds issued for \$37,535,000 on the 2020 refinancing totaled \$5,884,811 was received through lower debt service payment for fiscal years 2021 through 2027.

2015 Bond Issue - Elementary Schools

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

2017 Bond Issue - High School

In October of 2009 interest rates on municipal bonds issued for \$57,955,000 for the upcoming high school renovation, it was decided to issue the \$69 million in bonds authorized in 2006 for the project. The bonds were issued as premium bonds netting over \$75 million for the project. The final bonds for the high school project were issued in 2013 after the total cost of the project was known. These bonds were refinanced in 2017 as an advanced refinancing saving the \$3.2 million in debt service payments as well as providing \$3.8 million to fund capital projects over the next 3 years.

Debt Limit and Future Borrowing

The District's debt limit has been sufficient to borrow funds for all capital needs. We do not anticipate any future borrowing at this time other than for refinancing existing debt when appropriate. We monitor our bonds regularly for savings from refinancing, which is intended to fund the remainder of the project. This project was completed in 2017.

Debt Limit and Future Borrowing

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

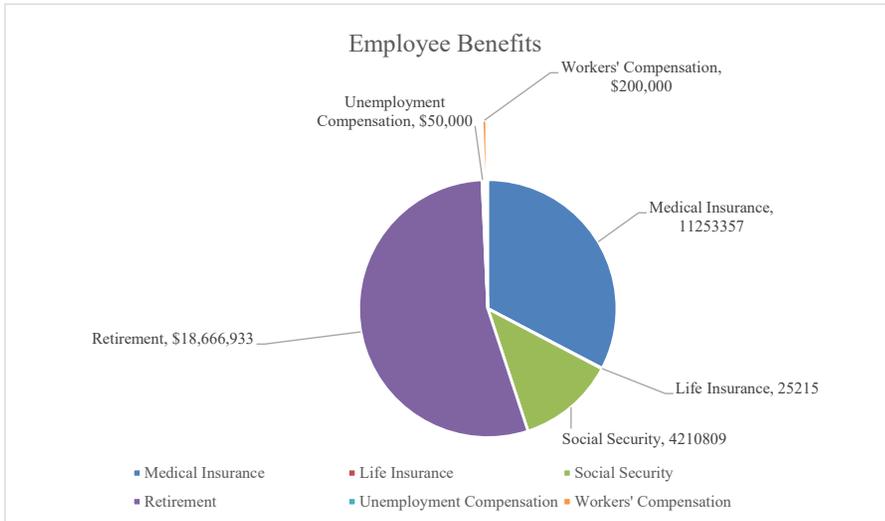
Mt. Lebanon School District 2023-24 Budget

EMPLOYEE BENEFITS (Prorated to program budgets)

	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% of salary cost
Totals	\$ 30,174,782	\$ 30,943,534	\$ 33,003,125	\$ 34,454,066	4.4%	100%
Medical Insurance	9,178,528	9,509,110	9,981,796	11,253,357	12.7%	33%
Life Insurance	27,235	25,842	25,005	25,215	0.8%	0%
Social Security	3,706,558	3,863,524	4,079,391	4,210,809	3.2%	12%
Retirement	16,913,322	17,151,121	18,666,933	18,715,098	0.3%	54%
Unemployment Compensation	56,245	85,445	50,000	49,913	-0.2%	0%
Workers' Compensation	292,894	308,492	200,000	199,674	-0.2%	1%

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

Medical insurance reflects an increase of 12.7% in cost due most in part to the significant increase due to fall-out from the COVID-19 Pandemic, additionally, post pandemic routine claims have inflated the last two fiscal year. Due to cost containment provisions in our labor contracts enacted to limit the District's contribution to healthcare coverage for our staff, the total cost increase to the District is shared with our employee groups. Life insurance rates have a diminimus increase. 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 34% in this budget. We expect this rate to rise in the near future, but more moderately. The State funds half the cost of both Social Security and retirement, so the District will only have to levy taxes to fund half of these amounts. Unemployment expenses are paid as they are incurred, not as a percentage of salaries. We have few people who qualify for this benefit so the costs remain low. Worker's compensation costs would have been higher had the District not had a Safety Committee in operation and switched carriers in recent years.



**Mt. Lebanon School District
2023-2024 Budget**

OPEB Comment

The Mt. Lebanon School District chooses to pay Other Post-Employment Benefits (OPEB) liabilities from the general fund, disclosing the accrued obligation of \$460,000 per year for several reasons:

Financial Responsibility: Disclosing and addressing OPEB liabilities demonstrates the school district's commitment to fiscal responsibility. By budgeting for these liabilities in the general fund, the district acknowledges its obligation to provide benefits to retirees and their dependents.

Transparency: Making OPEB liabilities visible in the budget allows for transparency in financial reporting. It ensures that stakeholders, including taxpayers, employees, and governing bodies, are aware of the long-term financial obligations of the district.

Legal and Accounting Standards: Compliance with accounting standards and legal requirements is essential. Accounting standards, such as GASB (Governmental Accounting Standards Board) guidelines, mandate the disclosure and management of OPEB obligations to maintain the integrity of financial reporting.

Stability and Predictability: By budgeting for OPEB liabilities within the general fund, the school district can spread the financial burden evenly over time. This approach ensures that the district can meet its obligations without placing an undue burden on any specific budget cycle.

Long-Term Financial Planning: Recognizing and addressing OPEB liabilities in the general fund is a responsible approach to long-term financial planning. It helps the district manage its finances prudently and avoid future financial crises by ensuring the availability of funds for retiree benefits.

In summary, disclosing and paying OPEB liabilities from the general fund and revealing the annual accrued obligation of \$460,000 per year is a strategy that aligns with financial responsibility, transparency, legal and accounting standards, stability, and long-term financial planning. It ensures that the school district meets its obligations to retirees and retirees' dependents while maintaining the integrity of its financial management.



DEBT SERVICE

FUND



**Mt. Lebanon School District
2023-24 Budget**

DEBT SERVICE FUND EXPLANATION

REVENUE EXPLANATION

TRANSFER FROM OTHER FUNDS\$11,288,403

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

TOTAL REVENUES.....\$11,288,403

EXPENDITURE EXPLANATION

PRINCIPAL\$7,580,000

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\$3,708,403

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

TOTAL EXPENDITURES\$11,288,403

FUND BALANCE:

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

**Mt. Lebanon School District
2023-24 Budget**

DEBT SERVICE FUND

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue:					
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	-	-	-	-	-
Expenditure:					
Principal 2002/2009 Bonds					
Interest 2002/2009 Bonds					
Principal 2003/2005/2015 Bonds	2,605,000	3,300,000	3,300,000	3,785,000	3,975,000
Interest 2003/2005/2015 Bonds	1,929,606	1,825,406	1,825,406	1,341,656	1,152,406
Principal 2004/2011 Bonds		-	-	-	-
Interest 2004/2011 Bonds		-	-	-	-
Principal 2009-A/2017 Bonds	1,715,000	1,785,000	1,785,000	3,065,000	3,205,000
Interest 2009-A /2017Bonds	2,363,819	2,277,768	2,278,069	1,927,319	1,774,069
Principal 2013 Bonds	265,000	290,000	290,000	380,000	-
Interest 2013 Bonds	1,697,844	1,687,244	1,687,244	19,000	-
Principal 2020 Bonds				5,000	400,000
Interest 2020 Bonds				782,078	781,928
Proceeds from Refinancing					
Total Expenditures	10,576,269	11,165,418	11,165,719	11,306,253	11,288,403
Other Financing Sources (Uses)					
Transfers In	10,576,269	11,165,418	11,165,719	11,306,253	11,288,403
Transfers Out					
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	\$ -				

Note: This budget is not legally required.

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

	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
Revenue:						
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	-	-	-	-	-	-
Expenditure:						
Principal 2002/2009 Bonds	-	-	-	-	-	-
Interest 2002/2009 Bonds	-	-	-	-	-	-
Principal 2003/2005/2015 Bonds	3,300,000	3,785,000	3,975,000	4,170,000	4,380,000	4,510,000
Interest 2003/2005/2015 Bonds	1,825,406	1,341,656	1,152,406	953,656	745,156	613,756
Principal 2004/2011 Bonds	-	-	-	-	-	-
Interest 2004/2011 Bonds	-	-	-	-	-	-
Principal 2009-A/2017 Bonds	1,785,000	3,065,000	3,205,000	3,355,000	3,510,000	3,670,000
Interest 2009-A/2017 Bonds	2,278,069	1,927,319	1,774,069	1,613,819	1,446,069	1,270,569
Principal 2013 Bonds	-	-	-	-	-	-
Interest 2013 Bonds	-	-	-	-	-	-
Principal 2020 Bonds			400,000	430,000	460,000	485,000
Interest 2020 Bonds			781,928	769,928	757,028	743,228
Total Expenditures	11,165,719	11,306,253	11,288,403	11,292,403	11,298,253	11,292,553
Other Financing Sources (Uses)						
Transfers In	11,165,719	11,306,253	11,288,403	11,292,403	11,298,253	11,292,553
Transfers Out						
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: This budget is not legally required.

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

**Mt. Lebanon School District
2023-24 Budget**

BONDED INDEBTEDNESS

GENERAL OBLIGATION BONDS SERIES OF 2015				GENERAL OBLIGATION BONDS SERIES OF 2020			
<i>Elementary School Bonds - Refinance (2003 & 2005)</i>				<i>High School Bonds - Refinance (2013)</i>			
	Principal Due	Interest Due	General Fund Contribution		Principal Due	Interest Due	General Fund Contribution
2023-24	3,975,000	1,152,406	5,127,406	2023-24	400,000	781,928	1,181,928
2024-25	4,170,000	953,656	5,123,656	2024-25	430,000	769,928	1,199,928
2025-26	4,380,000	745,156	5,125,156	2025-26	460,000	757,028	1,217,028
2026-27	4,510,000	613,756	5,123,756	2026-27	485,000	743,228	1,228,228
2027-28	4,650,000	478,456	5,128,456	2027-28	925,000	728,678	1,653,678
2028-29	4,785,000	338,956	5,123,956	2028-29	1,385,000	350,464	1,735,464
2029-30	4,925,000	195,406	5,120,406	2029-30	1,425,000	673,228	2,098,228
2030-31	1,525,000	47,656	1,572,656	2030-31	4,575,000	644,728	5,219,728
				2031-32	6,065,000	553,228	6,618,228
				2032-33	6,195,000	431,928	6,626,928
				2033-34	6,325,000	308,028	6,633,028
	\$ 32,920,000	\$ 4,525,448	\$ 37,445,448	2034-35	8,855,000	181,528	9,036,528
					\$37,525,000	\$6,923,916	\$44,448,916
GENERAL OBLIGATION BONDS SERIES OF 2017				Debt Service By Year			
<i>High School Bonds</i>							
	Principal Due	Interest Due	General Fund Contribution	2023-24 Debt	\$ 11,288,402		
2023-24	3,205,000	1,774,069	4,979,069	2024-25 Debt	\$ 11,292,402		
2024-25	3,355,000	1,613,819	4,968,819	2025-26 Debt	\$ 11,298,252		
2025-26	3,510,000	1,446,069	4,956,069	2026-27 Debt	\$ 11,292,552		
2026-27	3,670,000	1,270,569	4,940,569	2027-28 Debt	\$ 11,714,202		
2027-28	3,845,000	1,087,069	4,932,069	2028-29 Debt	\$ 11,784,239		
2028-29	4,030,000	894,819	4,924,819	2029-30 Debt	\$ 12,132,252		
2029-30	4,180,000	733,619	4,913,619	2030-31 Debt	\$ 11,698,802		
2030-31	4,340,000	566,419	4,906,419	2031-32 Debt	\$ 11,509,446		
2031-32	4,455,000	436,219	4,891,219	2032-33 Debt	\$ 11,513,928		
2032-33	4,590,000	297,000	4,887,000	2033-34 Debt	\$ 11,511,590		
2033-34	4,725,000	153,563	4,878,563	2034-35 Debt	\$ 9,036,528		
	\$43,905,000	\$10,273,231	\$54,178,231	Total of All Outstanding Principal:			
					\$114,350,000		

Years in Bold are when bonds are callable

2015 were the Elementary School Project Bonds

2017 Bonds were the first High School Project Bonds

2020 were the advanced refunding of the 2013 Bonds

MT. LEBANON SCHOOL DISTRICT
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
 YEAR ENDED JUNE 30, 2022

Direct Debt	Percentage of Applicable Debt	Face Amount Outstanding
General Obligation Bonds	100.0%	<u>\$121,205,000</u>
Total Direct Debt		<u>121,205,000</u>
Overlapping Debt		
Allegheny County	3.4%	33,098,807 (1) (2)
Mt. Lebanon, Pennsylvania	100.0%	<u>24,160,000 (2)</u>
Total Overlapping Debt		<u>57,258,807</u>
Total Direct and Overlapping Debt		<u><u>\$178,463,807</u></u>

RATIOS

<u>Direct Debt To:</u>		<u>Direct and Overlapping Debt To:</u>	
Assessed Value	4.3%	Assessed Value	6.3%
Market Value	4.4%	Market Value	6.4%
Per Capita	\$3,557	Per Capita	\$5,237
	Assessed Value		\$2,827,473,143
	Market Value		\$2,784,336,730
	Population		34,075

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

(2) As of December 31, 2021.

Source: Municipal information from the Municipal Finance Office.
 County information from the County Finance Office.

MT. LEBANON SCHOOL DISTRICT
COMPUTATION OF NONELECTORAL DEBT MARGIN*
AS OF JUNE 30, 2022

Formula for Debt Limit	Fiscal Year Ended June 30		
	2020	2021	2022
Total General Fund Revenues	\$101,818,802	\$102,913,136	\$109,875,235
Less: Required Deductions Included in Total			
Revenues			
a. Construction Subsidies	1,502,244	1,463,967	1,463,967
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	727,889	1,334,897	4,534,801
e. Sale of Property and Nonrecurring Revenues	-	-	-
Net Revenues	99,588,669	100,114,272	103,876,467
Total Net Revenues for Three Years	303,579,408		
Borrowing Base - Average Net Revenues for Three-Year Period	101,193,136		
Multiplier	225%		
Total Nonelectoral Debt Limit	227,684,556		
Less: Amount of Debt Applicable to Debt Limit	121,205,000		
	<u>\$106,479,556</u>		

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



CAPITAL PROJECTS

FUND

**Mt. Lebanon School District
2023-2024 Budget**

CAPITAL PROJECT FUND NARRATIVE

The Mt. Lebanon School District's Long-Term Facilities Plan is a crucial framework for understanding both the past and anticipated future spending on capital improvements. This five-year plan represents an essential link between our facility needs and the district's financial capacity and strategic plan.

Over the past years, the plan has revealed significant capital and maintenance requirements. It has not only identified these needs but has also highlighted our dedication to maintaining and enhancing the district's assets. This commitment extends to the well-maintenance of our infrastructure, a core element in our efforts to continue attracting and retaining residents, staff, and students. Our past experiences have shown us the importance of efficient management of our operational, maintenance, and capital resources. We have strived to demonstrate that our investments are not only prudent but also deliver tangible returns to our taxpayers.

Looking ahead, the Long-Term Facilities Plan will continue to serve as an indispensable tool in preserving our capital assets. It will play a pivotal role in ensuring the age-appropriate learning environments, safety measures, and security infrastructure that are essential for our students, administration, and the broader community. Moreover, it will provide us with a means of tracking and measuring our actual progress against planned accomplishments, ensuring accountability and the responsible allocation of resources. It will guide us in reflecting upon areas of concern and in shaping future budgeting processes.

It's important to note that all the projects listed in this plan are proposed for Board consideration only, without current funding, bond authorization, or Board approval. As we move forward, these projects will be rigorously evaluated, ensuring that they align with the district's financial capacity and strategic plan. Our goal is to continue using the Long-Term Facilities Plan as a compass to navigate the complex landscape of capital improvements, maintaining the district's assets, and securing a brighter future for our students, staff, and community.

**Mt. Lebanon School District
2023-24 Budget**

CAPITAL PROJECTS FUND EXPLANATION

REVENUE EXPLANATION

INVESTMENT EARNINGS\$1,500

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\$175,000

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\$176,500

EXPENDITURE EXPLANATION

PROJECTS\$318,725

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

EQUIPMENT\$282,500

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

TOTAL EXPENDITURES\$601,225

FUND BALANCE:

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

**Mt. Lebanon School District
2023-24 Budget**

CAPITAL PROJECTS FUND

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue:					
Investment Earnings	\$ 25,767	\$ 163	\$ 1,489	\$ 1,500	\$ 1,500
Transfer from General Fund	2,400,000	-	850,000	250,000	175,000
Proceeds of Bond Issue / Other	-	-	17,699	-	-
Total Revenue	2,425,767	163	869,188	251,500	176,500
Expenditure:					
Projects	2,702,071	713,637	606,124	758,125	318,725
Equipment/Textbooks	845,293	1,035,912	135,836	-	282,500
Bond Issue Costs	-	-	-	-	-
Total Expenditure	3,547,364	1,749,549	741,960	758,125	601,225
Beginning Fund Balance	3,696,834	2,575,237	825,851	953,079	446,454
Ending Fund Balance	\$ 2,575,237	\$ 825,851	\$ 953,079	\$ 446,454	\$ 21,729

Note: This budget is not legally required.

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

	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
Revenue:						
Investment Earnings	\$ 1,489	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Transfer from General Fund	850,000	250,000	175,000	650,000	650,000	650,000
Proceeds of Bond Issue / Other	17,699	-	-	-	-	-
Total Revenue	869,188	251,500	176,500	651,500	651,500	651,500
Expenditure:						
Projects	606,124	758,125	318,725	350,000	350,000	350,000
Equipment/Textbooks	135,836	-	282,500	300,000	300,000	300,000
Bond Issue Costs	-	-	-	-	-	-
Total Expenditure	741,960	758,125	601,225	650,000	650,000	650,000
Beginning Fund Balance	825,851	953,079	446,454	21,729	23,229	24,729
Ending Fund Balance	\$ 953,079	\$ 446,454	\$ 21,729	\$ 23,229	\$ 24,729	\$ 26,229

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
2023-2024 Budget**

CAPITAL PROJECT LIST

Projects Approved for 2023-2024 to be funded from Capital Projects Fund

MES- Repoint brick cafeteria side of Bldg.	\$	71,000.00
FES- Repoint brick in rear of school	\$	72,000.00
JES- Replace brick at A-2 stairwell	\$	19,425.00
FES- Replace gym pads under stage door	\$	2,800.00
SFC- Repair bricks by garage door	\$	11,750.00
HS- Replace door operators (Trinity quote)	\$	5,565.00
HS- Refinish floors in center court and 3 gymnasiums	\$	19,450.00
WES - Replace PA/ Intercom Bell System	\$	36,735.00
DW- Purchase 2 new utility vans	\$	80,000.00

Total Capital Projects	\$	318,725
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Book and Equipment Purchases

Server/Network Equipment	200,000
Secondary Classroom Equipment	82,500
Elementary Books	-
Secondary Books	-

Total Books and Equipment	\$	282,500
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Total of all commitments in Capital Budget	\$	601,225
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SPECIAL REVENUE
FUND



**Mt. Lebanon School District
2023-24 Budget**

SPECIAL REVENUE FUND EXPLANATION

REVENUE EXPLANATION

INVESTMENT EARNINGS\$250

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

DONATIONS\$450,000

The Special Revenue Funds include money donated for playground or technology enhancements at various schools. Since the fund is made up of donations from outside sources, we can plan conservatively to receive about the same amount of funds as planned for current projects. Prior year donations for a Capital Campaign are expected to be lower in this year.

TOTAL REVENUES.....\$450,250

EXPENDITURE EXPLANATION

IMPROVEMENTS\$450,000

Small projects are planned at a number of our schools.

TOTAL EXPENDITURES\$450,000

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
2023-24 Budget**

SPECIAL REVENUE FUNDS

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
Revenue:					
Investment Earnings	\$ 1,736	\$ 72	\$ 241	\$ 250	\$ 250
Donations	69,869	155,174	472,478	450,000	450,000
Total Revenue	71,605	155,246	472,719	450,250	450,250
Expenditure:					
Scholarships and Improvements	49,178	241,202	465,686	450,000	450,000
Total Expenditure	49,178	241,202	465,686	450,000	450,000
Beginning Fund Balance	108,548	434,749	348,793	355,826	356,076
Ending Fund Balance	\$ 130,975	\$ 348,793	\$ 355,826	\$ 356,076	\$ 356,326

Note: This budget is not legally required.
The Fund Balance for this fund was restated pending changes in the accounting principles and statements issued by GASB

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

	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
Revenue:						
Investment Earnings	\$ 241	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Donations	472,478	450,000	450,000	450,000	450,000	450,000
Total Revenue	472,719	450,250	450,250	450,250	450,250	450,250
Expenditure:						
Scholarships and Improvements	465,686	450,000	450,000	450,000	450,000	450,000
Total Expenditure	465,686	450,000	450,000	450,000	450,000	450,000
Beginning Fund Balance	348,793	355,826	356,076	356,326	356,576	356,826
Ending Fund Balance	\$ 355,826	\$ 356,076	\$ 356,326	\$ 356,576	\$ 356,826	\$ 357,076

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
2023-24 Budget**

TRUST AND AGENCY FUNDS EXPLANATIONS

REVENUE EXPLANATIONS

IMPLEMENTATION OF GASB 84

The District instituted GASB Statement Number 84 in the 2020-2021 Fiscal Years. This Statement outlines how to identify and report fiduciary activities for governmental units. This change was enacted to provide consistency and comparability across all governments by establishing specific criteria to identify and report fiduciary activity.

INTEREST INCOME\$100

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

STUDENT FUNDRAISING\$500,000

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

DONATIONS\$40,000

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

TOTAL REVENUES.....\$540,100

EXPENDITURE EXPLANATION

STUDENT ACTIVITIES\$500,000

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

SCHOLARSHIPS\$20,000

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

TOTAL EXPENDITURES\$520,000

FUND BALANCE:

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

**Mt. Lebanon School District
2023-24 Budget**

TRUST AND AGENCY FUNDS

		2019-2020 Actual		2020-2021 Actual		2021-2022 Actual		2022-2023 Budget		2023-2024 Budget
Additions:										
Interest Income	\$	2,724	\$	1,642	\$	817	\$	-	\$	-
Donations		45,701		35,079		6,634		-		-
Total Additions		48,425		36,721		7,451		-		-
Deductions:										
Expenditures		32,089		27,466		153,051		-		-
Total Deductions		32,089		27,466		153,051		-		-
Net Position - Beginning of Year		120,009		136,345		145,600		-		-
Net Position - End of Year	\$	136,345	\$	145,600	\$	-	\$	-	\$	-

Note: This budget is not legally required.

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

		2021-2022 Actual		2022-2023 Budget		2023-2024 Budget		2024-2025 Forecast		2025-2026 Forecast		2026-2027 Forecast
Revenue:												
Interest Income	\$	817	\$	-	\$	-	\$	-	\$	-	\$	-
Donations		6,634		-		-		-		-		-
Total Revenue		7,451		-		-		-		-		-
Expenditures:												
Expenditures		153,051		-		-		-		-		-
Total Expenditures		153,051		-		-		-		-		-
Beginning Fund Balance		145,600		-		-		-		-		-
Ending Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Note: This budget is not legally required.

*Assumptions used in this forecast have not been reviewed by the Board, and are disclosed here for administrative planning purposes only.
With the implementation of GASB 84 and the spending down of the District's former Capital Campaign, these funds are not longer applicable to the District.*

FOOD SERVICE

FUND



**Mt. Lebanon School District
2023-24 Budget**

FOOD SERVICE FUND EXPLANATION

REVENUE EXPLANATION

SALE OF FOOD\$1,501,917

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\$530,000

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\$110,000

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

STATE SUBSIDIES\$300,000

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

INVESTMENT EARNINGS\$20,000

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

OPERATING TRANSFER IN\$70,000

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

TOTAL REVENUES.....\$2,531,917

**Mt. Lebanon School District
2023-24 Budget**

FOOD SERVICE FUND EXPLANATION

EXPENDITURE EXPLANATION

SALARIES AND WAGES.....\$770,221

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

EMPLOYEE BENEFITS.....\$304,779

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.....\$1,210,000

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

SUPPLIES.....\$99,000

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

MAINTENANCE.....\$50,000

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

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

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

TOTAL EXPENSES.....\$2,490,000

NET POSITION:

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

**Mt. Lebanon School District
2023-24 Budget**

PROPRIETARY/FOOD SERVICE FUND

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Operating Revenues:					
Sale of Food	\$ 1,374,467	\$ 69,796	\$ 614,968	\$ 1,458,172	\$ 1,501,917
Total Revenue	1,374,467	69,796	614,968	1,458,172	1,501,917
Operating Expenses:					
Salaries and Wages	652,773	613,311	680,549	718,276	770,221
Employee Benefits	341,316	339,928	295,902	217,438	304,779
Food	891,173	690,306	1,336,119	935,714	1,210,000
Supplies	118,128	53,566	96,830	100,000	99,000
Maintenance	10,813	83,381	172,320	50,000	50,000
Depreciation/Other	19,812	20,085	20,080	56,000	56,000
Total Expenses	2,034,015	1,800,577	2,601,800	2,077,428	2,490,000
Operating Loss	(659,548)	(1,730,781)	(1,986,832)	(619,256)	(988,083)
Non operating Revenues:					
Federal Programs					
Federal Subsidies	306,382	1,351,999	2,338,054	300,000	530,000
Donated Commodities	74,070	80,702	122,807	100,000	110,000
State Subsidies	169,476	178,641	206,925	150,000	300,000
Investment Earnings	6,277	13	584	1,000	20,000
Total Non operating Revenues	556,205	1,611,355	2,668,370	551,000	960,000
(Loss) Income Before Transfers	(103,343)	(119,426)	681,538	(68,256)	(28,083)
Operating Transfer In	69,601	69,601	69,601	70,000	70,000
Net Income (Loss)	(33,742)	(49,825)	751,139	1,744	41,917
Net Position, beginning	(2,025,667)	(2,059,409)	(2,109,234)	(1,358,095)	(1,356,351)
Net Position, ending	\$ (2,059,409)	\$ (2,109,234)	\$ (1,358,095)	\$ (1,356,351)	\$ (1,314,434)

Note: This budget is not legally required.

**Mt. Lebanon School District
2023-24 Budget**

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

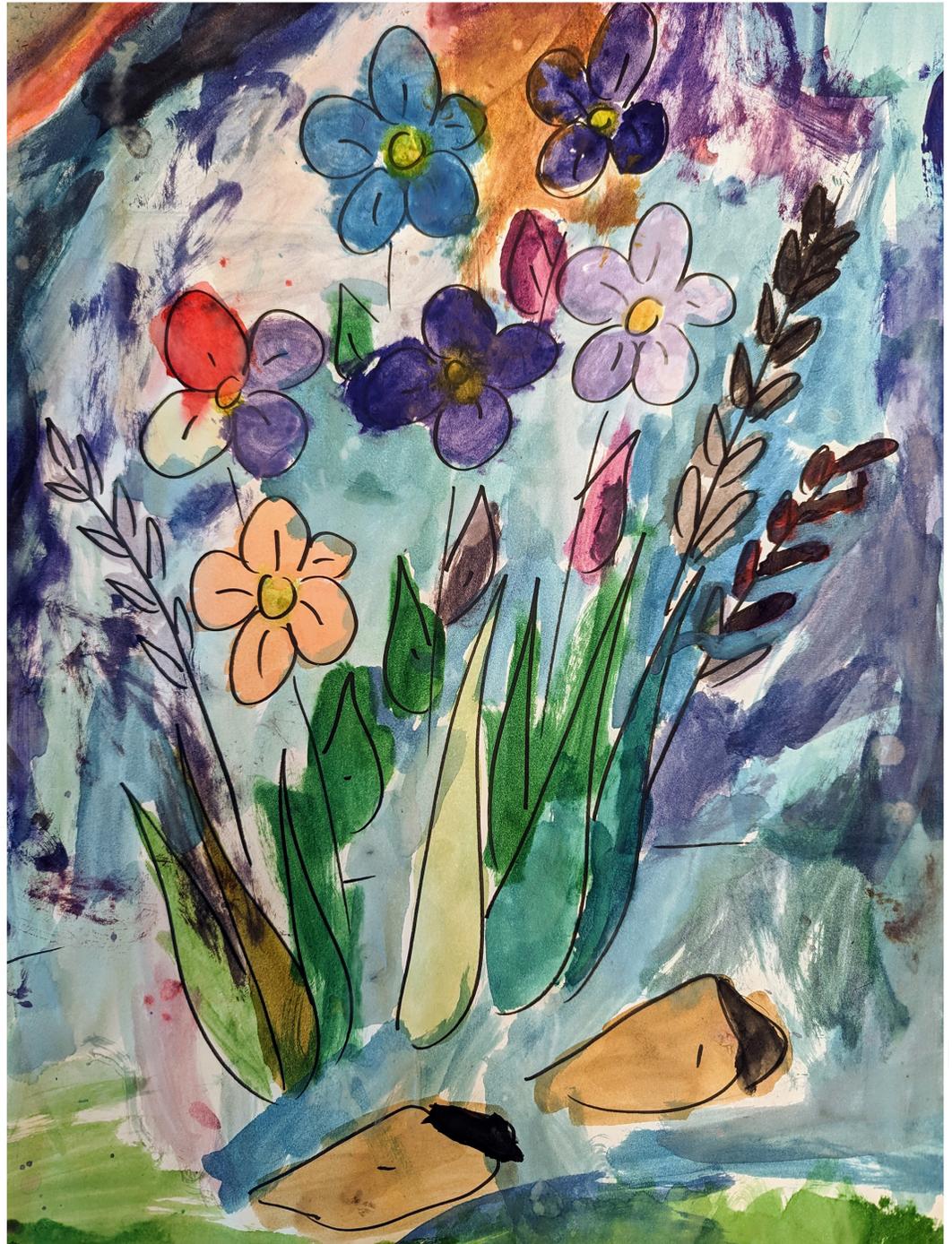
	2021-22 Actual	2022-23 Budget	2023-24 Budget	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
Operating Revenues:						
Sale of Food	\$ 614,968	\$ 1,458,172	\$ 1,501,917	\$ 1,546,975	\$ 1,593,384	\$ 1,641,185
Total Revenue	614,968	1,458,172	1,501,917	1,546,975	1,593,384	1,641,185
Operating Expenses:						
Salaries and Wages	680,549	718,276	770,221	789,477	809,214	829,444
Employee Benefits	295,902	217,438	304,779	313,922	323,340	333,040
Food	1,336,119	935,714	1,210,000	1,246,300	1,283,689	1,309,363
Supplies	96,830	100,000	99,000	101,970	105,029	108,180
Maintenance	172,320	50,000	50,000	51,500	53,045	54,636
Depreciation/Other	20,080	56,000	56,000	57,680	59,410	61,193
Total Expenses	2,601,800	2,077,428	2,490,000	2,560,849	2,633,727	2,695,856
Operating Loss	(1,986,832)	(619,256)	(988,083)	(1,013,875)	(1,040,343)	(1,054,671)
Non operating Revenues:						
Federal Programs						
Federal Subsidies	2,338,054	300,000	530,000	535,300	540,695	550,126
Donated Commodities	122,807	100,000	110,000	111,100	112,211	113,333
State Subsidies	206,925	150,000	300,000	303,000	306,030	309,090
Investment Earnings	584	1,000	20,000	10,000	10,000	10,000
Total Non operating Revenues	2,668,370	551,000	960,000	959,400	968,936	982,549
(Loss) Before Transfers	681,538	(68,256)	(28,083)	(54,475)	(71,407)	(72,121)
Operating Transfer In	69,601	70,000	70,000	70,700	71,407	72,121
Net Income (Loss)	751,139	1,744	41,917	16,225	(0)	(0)
Net Position, beginning	(2,109,234)	(1,358,095)	(1,356,351)	(1,314,434)	(1,298,208)	(1,298,209)
Net Position, ending	\$ (1,358,095)	\$ (1,356,351)	\$ (1,314,434)	\$ (1,298,208)	\$ (1,298,209)	\$ (1,298,209)

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

Informational Section



Hoover Elementary

**Mt. Lebanon School District
2023-24 Budget**

ENROLLMENT STATISTICS

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

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

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

POPULATION AGES 5-17 FROM 2015-2023

<u>AGE</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
5	329	259	302	269	627	433	433	339
6	402	386	445	455	604	506	506	439
7	396	406	490	503	677	537	537	400
8	402	386	503	496	692	579	579	421
9	414	410	508	499	692	583	583	425
10	462	441	555	516	553	603	603	401
11	440	447	584	520	519	629	629	414
12	399	433	653	567	467	643	643	442
13	432	431	634	598	453	658	658	421
14	462	427	613	661	540	682	682	447
15	455	453	581	652	534	754	754	464
16	436	442	526	615	472	772	772	473
17	385	418	535	580	538	700	700	477
TOTALS	5,414	5,339	6,929	6,931	7368	8079	8079	5563

**Mt. Lebanon School District
2023-24 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>2023</u>
American Indian or Alaskan Native	1	1	6
Asian or Pacific Islander	95	138	321
Black	35	47	88
Hispanic	4	20	155
Multi-Racial	-	-	229
Native Hawaiian	-	-	4

STUDENT-DWELLING RATIO

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

ESTIMATED ENROLLMENT BY BUILDING

<u>ELEMENTARY</u>		<u>ELEMENTARY</u>		<u>SECONDARY</u>	
Washington	384	Foster	299	Jefferson Middle	601
Lincoln	439	Jefferson	332	Mellon Middle	621
Markham	290	Hoover	290	Senior High	1786
Howe	372				

Mt. Lebanon School District

ENROLLMENT PROJECTIONS

	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Washington School									
Kindergarten	46	61	54	61	60	59	60	56	56
1	64	60	70	59	66	66	64	65	61
2	81	73	58	74	58	66	67	64	65
3	63	82	70	60	75	58	67	68	65
4	86	68	79	74	59	75	59	67	68
5	<u>86</u>	<u>92</u>	<u>67</u>	<u>82</u>	<u>76</u>	<u>60</u>	<u>77</u>	<u>60</u>	<u>68</u>
Total	426	436	398	410	394	384	394	380	383
Lincoln School									
Kindergarten	89	74	61	69	72	71	72	67	67
1	71	89	66	73	74	75	78	77	72
2	70	72	81	63	73	70	73	76	74
3	69	74	68	84	64	73	71	74	77
4	56	69	72	66	86	63	73	71	74
5	<u>72</u>	<u>61</u>	<u>67</u>	<u>72</u>	<u>70</u>	<u>87</u>	<u>64</u>	<u>75</u>	<u>72</u>
Total	427	439	415	427	439	439	431	440	436
Markham School									
Kindergarten	49	38	46	40	38	37	38	35	35
1	51	59	45	50	47	44	42	44	40
2	54	55	55	46	51	46	44	42	44
3	48	57	55	59	51	54	50	48	45
4	57	54	55	51	58	49	52	48	46
5	<u>48</u>	<u>57</u>	<u>51</u>	<u>59</u>	<u>55</u>	<u>60</u>	<u>52</u>	<u>55</u>	<u>50</u>
Total	307	320	307	305	300	290	278	272	260
Howe School									
Kindergarten	46	50	50	65	60	59	60	56	56
1	61	73	51	61	70	66	66	66	62
2	62	57	70	51	59	68	65	64	64
3	60	59	53	68	50	57	66	63	62
4	67	58	61	57	68	52	59	68	65
5	<u>58</u>	<u>65</u>	<u>58</u>	<u>62</u>	<u>62</u>	<u>70</u>	<u>54</u>	<u>62</u>	<u>71</u>
Total	354	362	343	364	369	372	370	379	380
Foster School									
Kindergarten	35	50	45	53	46	45	46	43	43
1	40	44	49	52	63	51	52	53	49
2	45	39	43	52	49	63	51	51	53
3	47	40	37	41	49	46	60	48	48
4	43	46	37	38	46	50	49	64	50
5	<u>40</u>	<u>43</u>	<u>43</u>	<u>37</u>	<u>36</u>	<u>44</u>	<u>48</u>	<u>47</u>	<u>61</u>
Total	250	262	254	273	289	299	306	306	304
Jefferson School									
Kindergarten	38	52	29	48	50	49	50	46	46
1	50	43	56	44	56	60	62	61	56
2	46	52	46	61	45	60	64	65	65
3	54	47	52	46	62	45	60	64	65
4	58	56	48	53	51	65	48	64	68
5	<u>73</u>	<u>56</u>	<u>60</u>	<u>50</u>	<u>53</u>	<u>53</u>	<u>67</u>	<u>49</u>	<u>66</u>
Total	319	306	291	302	317	332	351	349	366
Hoover School									
Kindergarten	45	47	44	41	51	50	51	47	47
1	48	55	52	40	48	54	52	55	50
2	45	51	48	52	43	47	55	53	55
3	39	49	47	49	50	42	46	53	52
4	59	44	45	49	50	50	43	47	54
5	<u>33</u>	<u>62</u>	<u>43</u>	<u>45</u>	<u>41</u>	<u>47</u>	<u>46</u>	<u>39</u>	<u>43</u>
Total	269	308	279	276	283	290	293	294	301

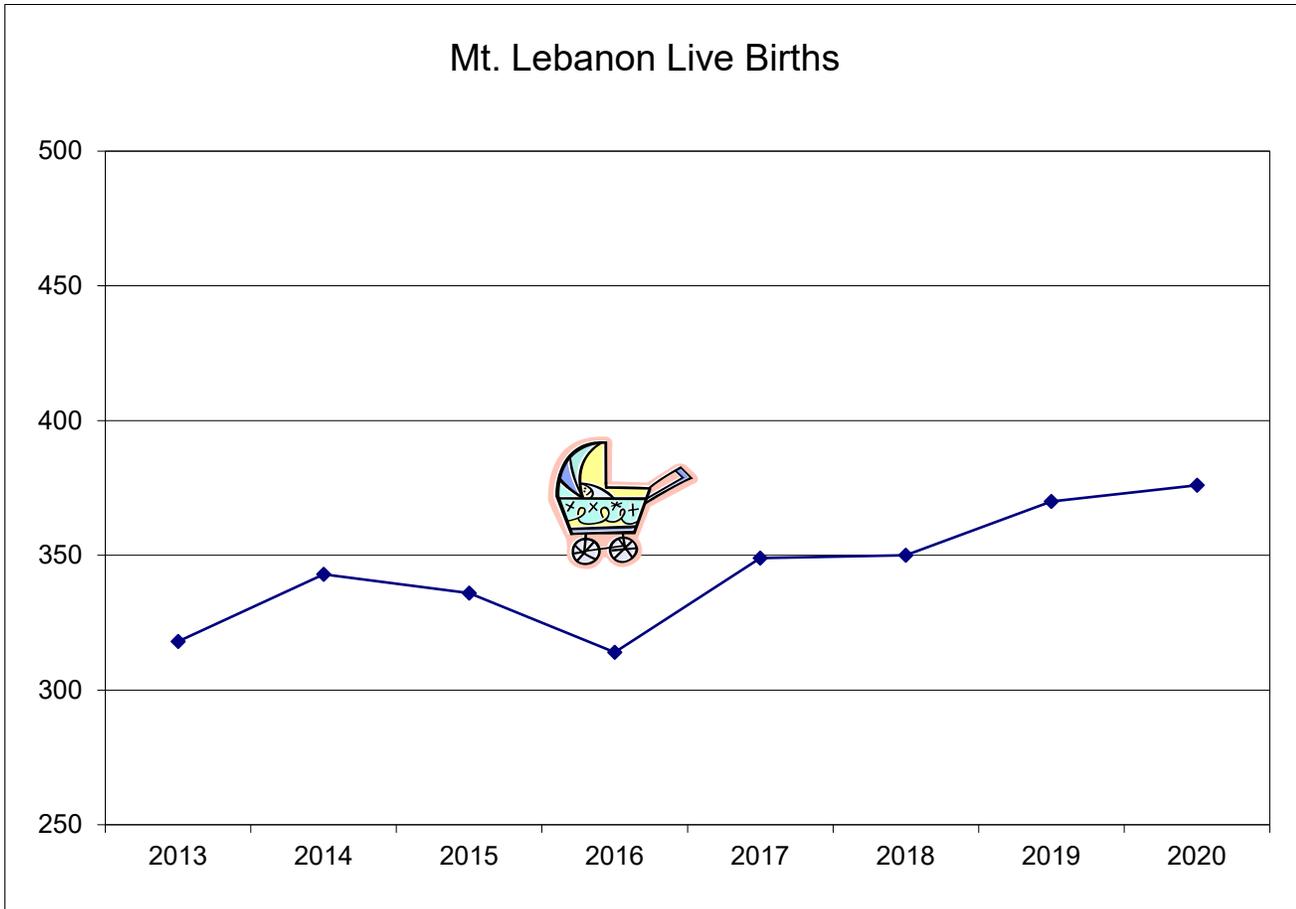
Mt. Lebanon School District

ENROLLMENT PROJECTIONS

	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Jefferson Middle School									
6	221	202	216	200	196	198	214	206	196
7	226	216	221	206	176	203	195	212	204
8	<u>245</u>	<u>221</u>	<u>207</u>	<u>204</u>	218	200	<u>205</u>	<u>198</u>	<u>213</u>
Total	692	639	644	610	621	601	614	616	613
Mellon Middle School									
6	211	227	216	211	216	204	222	214	202
7	221	218	205	219	206	210	202	219	211
8	<u>244</u>	<u>231</u>	<u>218</u>	<u>217</u>	220	<u>207</u>	<u>211</u>	<u>204</u>	<u>221</u>
Total	676	676	639	647	642	621	635	637	634
Total Middle Schools									
6	432	429	432	411	418	402	436	420	398
7	447	434	426	425	407	413	397	431	415
8	<u>489</u>	<u>452</u>	<u>425</u>	<u>421</u>	438	407	416	<u>402</u>	<u>434</u>
Total	1368	1315	1283	1257	1263	1222	1249	1253	1247
Senior High									
9	454	498	452	459	447	458	432	439	424
10	418	448	493	445	451	441	451	425	432
11	439	419	437	492	451	449	442	453	425
12	<u>460</u>	<u>428</u>	<u>416</u>	<u>421</u>	473	<u>438</u>	<u>433</u>	<u>427</u>	<u>438</u>
Total	1771	1793	1798	1817	1822	1786	1758	1744	1719
Enrollment By Grade									
Kindergarten	348	372	329	377	377	370	377	350	350
1	385	423	389	379	424	416	416	421	390
2	403	399	401	399	378	420	419	415	420
3	380	408	382	407	401	375	420	418	414
4	426	395	397	388	418	404	383	429	425
5	410	436	389	407	393	421	408	387	431
6	432	429	432	411	418	402	436	420	398
7	447	434	426	425	407	413	397	431	415
8	489	452	425	421	438	407	416	402	434
9	454	498	452	459	447	458	432	439	424
10	418	448	493	445	451	441	451	425	432
11	439	419	437	492	451	449	442	453	425
12	<u>460</u>	<u>428</u>	<u>416</u>	<u>421</u>	473	<u>438</u>	<u>433</u>	<u>427</u>	<u>438</u>
Total	5491	5541	5368	5431	5476	5414	5430	5417	5396
Enrollment by Category									
Elem. -K-5	2352	2433	2287	2357	2391	2406	2423	2420	2430
Middle - 6-8	1368	1315	1283	1257	1263	1222	1249	1253	1247
High School - 9-12	1771	1793	1798	1817	1822	1786	1758	1744	1719
Secondary 6-12	3139	3108	3081	3074	3085	3008	3007	2997	2966
District	5491	5541	5368	5431	5476	5414	5430	5417	5396

MT. LEBANON SCHOOL DISTRICT

2021-22 BUDGET



LIVE BIRTHS 2013-2020
MT. LEBANON AND ALLEGHENY COUNTY

	2013	2014	2015	2016	2017	2018	2019	2020
Mt. Lebanon	318	343	336	314	349	350	370	376
Allegheny County	13,312	13,292	13,311	13,222	12,958	12,816	12,872	13,055

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
2023-24 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>
2014	2,715,449,015	25.1%	2,526,070,683
2015	2,668,482,165	-1.7%	2,537,403,198
2016	2,731,822,780	2.4%	2,621,302,937
2017	2,740,089,012	0.3%	2,625,133,850
2018	2,740,089,012	0.0%	2,740,089,012
2019	2,775,992,828	1.3%	2,775,992,828
2020	2,769,167,210	-0.2%	2,769,167,210
2021	2,775,230,510	0.2%	2,775,230,510
2022	2,766,795,024	-0.3%	2,766,795,024
*2023	2,764,280,174	-0.1%	2,764,280,174
PROJECTED			
2024	2,778,101,575	0.5%	2,778,101,575
2025	2,791,992,083	0.5%	2,791,992,083
2026	2,805,952,043	0.5%	2,805,952,043

(1) Data provided by State Tax Equalization Board (available through 2022)

*Budgeted

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

**Mt. Lebanon School District
2023-24 Budget**

TAX REVENUES BY SOURCE

Fiscal Year Ending	Real Estate Taxes*	Earned Income Taxes	Real Estate Transfer Tax	Public Utility Tax	Occupation Tax	Total Taxes
2014	\$57,276,727	\$7,182,405	\$825,839	\$78,508	\$48,443	\$65,411,922
2015	60,288,038	7,392,188	789,122	81,601	49,284	68,600,233
2016	61,656,464	7,254,653	900,137	76,021	50,023	69,937,298
2017	64,289,189	7,470,605	837,750	76,951	44,824	72,719,319
2018	63,286,167	7,692,633	929,157	72,068	43,772	72,023,797
2019	64,974,232	8,134,580	929,157	74,259	46,254	74,158,482
2020	65,220,177	8,050,963	956,615	66,338	42,084	74,336,177
2021	65,513,245	8,288,761	1,380,555	72,576	46,320	75,301,457
2022**	67,509,799	9,044,473	1,256,337	75,289	46,020	77,931,918
2023**	72,235,216	9,595,281	1,200,000	65,000	50,000	83,145,497
PROJECTED						
2024	74,402,272	9,883,139	1,000,000	65,000	50,000	85,400,412
2025	76,634,341	10,179,634	1,000,000	65,000	50,000	87,928,974
2026	78,933,371	10,485,023	1,000,000	65,000	50,000	90,533,393

Projection assumptions:

As needed to balance budget	3% Increase per year	No Change per year	No Change per year	No Change per year
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*Includes liened taxes

**Budgeted

**Mt. Lebanon School District
2023-24 Budget**

TAX BURDEN ON TAXPAYERS

<u>RESIDENT PROFILE</u>		<u>SCHOOL DISTRICT TAX BURDEN</u>		
<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	\$2,759	\$325	\$3,084
100,000	2,000	2,759	10	2,769
200,000	120,000	5,518	600	6,118
200,000	2,000	5,518	10	5,528
300,000	180,000	8,277	900	9,177
300,000	2,000	8,277	10	8,287

HISTORICAL TAX BURDEN

<u>Fiscal Year</u>	<u>EARNED INCOME TAX</u>		<u>REAL ESTATE TAX</u>	
	<u>Income \$120,000</u>	<u>Income \$2,000</u>	<u>Market Value \$100,000</u>	<u>Market Value \$200,000</u>
*2014	600	10	2,261	4,522
2015	600	10	2,315	4,630
2016	600	10	2,355	4,710
2017	600	10	2,393	4,786
2018	600	10	2,393	4,786
2019	600	10	2,432	4,864
2020	600	10	2,479	4,958
2021	600	10	2,479	4,958
2022	600	10	2,639	5,278
2023	600	10	2,759	5,518

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

**Mt. Lebanon School District
2023-24 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>
2014	4.51	22.16	4.73	31.40	\$2,715,449,015
2015	4.51	23.15	4.73	32.39	2,668,482,165
2016	4.51	23.55	4.73	32.79	2,731,822,780
2017	4.71	23.93	4.73	33.37	2,740,089,012
2018	4.71	24.32	4.73	33.76	2,740,089,012
2019	4.71	24.79	4.73	34.23	2,775,992,828
2020	4.71	24.79	4.73	34.23	2,769,167,210
2021	4.71	25.59	4.73	35.03	2,775,230,510
2022	4.91	26.39	4.73	36.03	2,766,795,024
2023	4.91	27.59	4.73	37.23	2,764,280,174

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

Effective in 2002, assessed value equals market value. So a \$100,000 home would multiply its value times the millage rate to obtain the face amount of the school tax bill. Discounts of 2% are available if taxes are paid within 60 days of the statement.

Tax Trend: School taxes have gone up in recent years due to the renovations of our school buildings and increasing cost of employee benefits. Although the millage rate in future years is hard to predict, continuing need for facilities renovations and benefit costs will put pressure on the budget to respond to upward financial trends.

Mt. Lebanon School District 2023-24 Budget

PRINCIPAL REAL ESTATE TAXPAYERS FISCAL YEAR 2023

Taxpayer	Type of Real Estate	Assessed Valuation	Percentage of Total
The Galleria (L&B Southpoint)	Retail Shopping	\$23,362,500	0.85%
Brookdale Senior Housing (A.H. Pennsylvania)	Senior Housing	19,000,000	0.69%
Bower Hill Development Co	Co-op Apartments	17,500,000	0.63%
Concordia Lutheran	Senior Housing/Health	13,162,800	0.48%
Mt. Lebanon Hospitality	Hotel	10,350,000	0.37%
1170 Bower Hill Rd LLC	Apartment	9,500,000	0.34%
Virginia Manor Shops	Retail Shops	7,931,300	0.29%
Pendale Towers	Apartment	7,150,000	0.26%
PS Pennsylvania Trust	Storage Facility	6,265,400	0.23%
St. Clair Memorial Hospital	Office Building	6,026,680	0.22%
	Total	<u>\$120,248,680</u>	<u>4.35%</u>

Source: Mt. Lebanon Tax Office

**Mt. Lebanon School District
2023-24 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
2013	\$55,711,107	\$55,143,005	99.0%	\$48,400,849	86.9%	\$29,477	0.1%
2014	56,784,429	56,040,132	98.7%	51,018,625	89.8%	30,197	0.1%
2015	57,311,794	58,978,955	102.9%	51,352,176	89.6%	35,301	0.1%
2016	62,509,402	62,021,222	99.2%	53,820,000	86.1%	38,122	0.1%
2017	63,961,627	58,345,318	91.2%	57,235,306	89.5%	51,161	0.1%
2018	65,208,725	64,296,391	98.6%	55,828,454	85.6%	72,432	0.1%
2019	66,671,726	65,885,591	98.8%	57,046,763	85.6%	151,911	0.2%
2020	66,976,089	66,120,306	98.7%	56,681,759	84.6%	257,879	0.4%
2021	69,484,316	68,614,354	98.7%	58,586,402	84.3%	484,583	0.7%
2022	71,165,799	70,193,908	98.6%	59,926,809	84.2%	947,243	1.3%

Source: Mt. Lebanon Tax Office

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

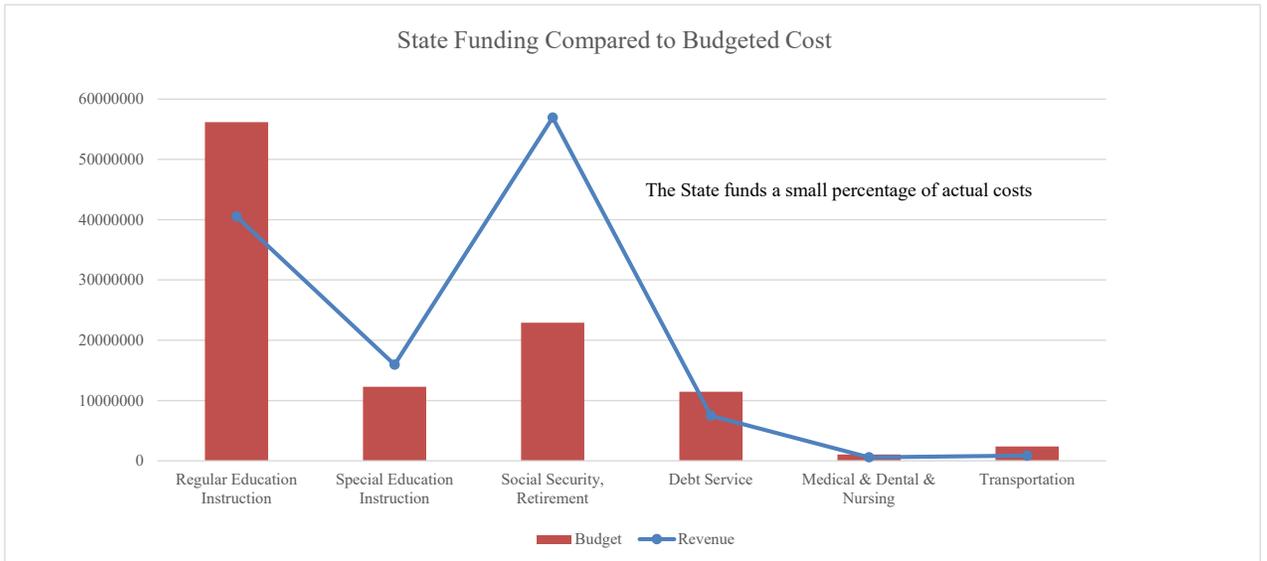
Note that the amount of tax listed here reflects the face value of the taxes owed or paid, not the actual collections considering discounts and penalties. These numbers therefore will not balance to the actual revenues received each year.

Mt. Lebanon School District 2023-24 Budget

STATE REVENUE COMPARED TO COST OF MANDATED PROGRAMS

PROGRAM	Budget	Revenue	% Funded by State	Local Funding	Millage Equivalent
Regular Education Instruction	\$ 56,185,836	\$ 8,107,057	14%	\$ 48,078,779	17.85
Special Education Instruction	12,266,559	3,189,046	26%	9,077,513	3.37
Social Security, Retirement	22,925,907	11,389,402	50%	11,536,505	4.28
Debt Service	11,463,402	1,496,712	13%	9,966,690	3.70
Medical & Dental & Nursing	1,057,035	115,000	11%	942,035	0.35
Transportation	2,383,591	175,000	7%	2,208,591	0.82

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



**Mt. Lebanon School District
2023-24 Budget**

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

	Actual						Forecast			
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Professional Staff:										
Teaching Staff:										
Elementary*	176.95	177.45	180.80	180.80	180.80	180.80	180.80	180.80	180.80	180.80
Middle School*	112.75	113.25	113.90	113.80	112.80	113.80	113.80	113.80	113.80	113.80
Senior High	122.70	122.40	122.70	122.70	123.70	122.70	122.70	122.70	122.70	122.70
Subtotal	412.40	413.10	417.40	417.30						
Supervisors:										
District	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Other	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
Subtotal	24.00									
Auxiliary Positions	6.00									
Total Professional Staff	442.40	443.10	447.40	447.30						
Support Staff:										
Secretarial:										
Full-time Positions	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80	22.80
Part-time Positions**	30.65	32.19	32.39	32.38	33.14	33.14	33.14	33.14	33.14	33.14
Administrative Asst.	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Subtotal	61.45	62.99	63.19	63.18	63.94	63.94	63.94	63.94	63.94	63.94
Specialists	17.10	15.50	18.86	18.50	20.00	20.00	20.00	20.00	20.00	20.00
Student Support Staff**	43.50	45.50	41.77	44.64	48.45	48.45	48.45	48.45	48.45	48.45
Skilled Trades	8.00									
Custodial:										
Custodians	55.00	55.00	57.00	60.00	64.00	60.00	60.00	60.00	60.00	60.00
Head Custodians	9.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Subtotal	64.00	64.00	67.00	70.00	74.00	70.00	70.00	70.00	70.00	70.00
Total Support Staff	194.05	195.99	198.82	204.32	214.39	210.39	210.39	210.39	210.39	210.39
Total All Staff	636.45	639.09	646.22	651.62	661.69	657.69	657.69	657.69	657.69	657.69

*Projections may change due to future special education needs.

**Projections may change due to future special education needs such as the possible addition of classroom or classroom aides, or personal care assistants. Teaching staff include classroom teachers and specialists who interact directly with children in classroom settings.

District supervisors are administrators with responsibility for facilities, personnel, finance, student services, curriculum and technology. Other supervisors including building principals, assistant principals, unit principals, deans of students, director of special education and athletic director.

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

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

Student support staff includes direct support assisting with student mobility and health aides.

Mt. Lebanon School District 2023-24 Budget

SALARIES BY PROFESSION

	Audited 2020-2021	Audited 2021-2022	Budget 2022-2023	Budget 2023-2024	Increase	% Budget
Administration	\$ 3,362,593	\$ 3,769,325	\$ 3,303,578	\$ 3,325,942	0.7%	6%
Teachers	38,626,778	39,161,542	39,896,392	41,466,407	3.9%	76%
Nursing, Medical	567,752	578,893	575,635	540,020	-6.2%	1%
Technical Assistants	1,039,873	997,468	1,010,335	978,975	-3.1%	2%
Clerical	2,211,230	2,333,079	2,322,310	2,383,972	2.7%	4%
Maintenance	551,814	534,323	539,101	566,990	5.2%	1%
Drivers	418,118	411,065	429,570	452,337	5.3%	1%
Custodial	3,164,504	2,966,929	2,500,643	2,643,162	5.7%	5%
Other	1,215,087	1,282,073	2,390,821	2,333,201	-2.4%	4%
Total Salaries	\$ 51,157,748	\$ 52,034,697	\$ 52,968,385	\$ 54,691,006	3.3%	100%

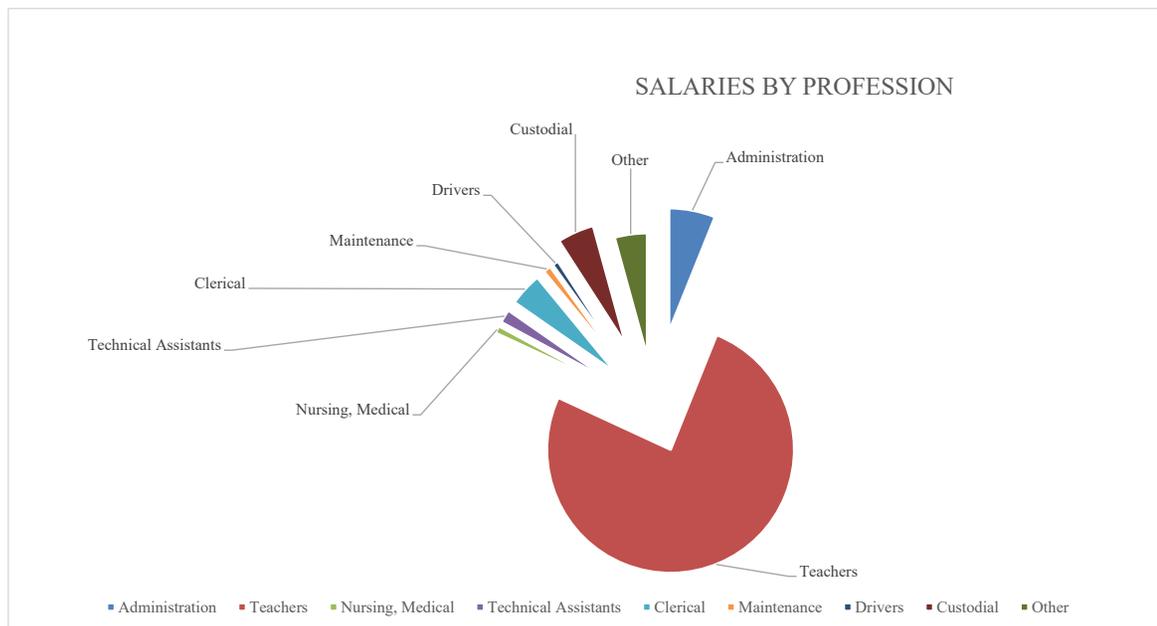
Changes in staffing in this budget:

This budget contemplates 14 teacher retirements and 11 other staff retirements. Without those retirements, the increase in total staff salaries would have been higher. All positions were replaced as the staff were necessary for instructional programming. Reduction in staff is considered each year as our funding becomes tighter and supplies and equipment reductions become less possible. With 80% of our costs tied to people, we have to consider each position and its necessity towards our educational goals. Our total salary costs at a 1.7% increase over the prior year's budget even though our labor contracts call for increases of 4% or more.

Description of staff:

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

- Teacher contract - July 1, 2018 through June 30, 2023 - life of contract is 3.9%
- Secretarial contract - July 1, 2017 through June 30, 2022 - life of contract is 3.3% (currently negotiating)
- Custodial contract - July 1, 2021 through June 30, 2025 - life of contract is 3.2%
- Cafeteria contract - July 1, 2016 through June 30, 2021 - life of contract is 3%



MT. LEBANON SCHOOL DISTRICT

PROGRAM RESULTS

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

According to available statistics, 93% of Mt. Lebanon’s class of 2023 is continuing its education at:

- Four-year college 84.8%
- Two-year college 8.2%

During the 2022-2023 school year, 1,482 students were enrolled in 24 Advanced Placement (college equivalent) courses, and 513 (non-duplicated) of those students took Advanced Placement exams.

Advanced Placement course offerings included 24 course offerings: Biology, Calculus AB, Calculus BC, Chemistry, Computer Science A, English Literature & Composition, English Language & Composition, Environmental GeoScience (Environmental Science), European History, Human Geography, Languages (French, German, Spanish), Macroeconomics, Music Theory, Physics 1, Physics 2, Physics (Mechanics and Electricity & Magnetism), Psychology, Statistics, Studio Art, United States Government & Politics and United States History.

The Mt. Lebanon class of 2023 SAT Reasoning average score, including Critical Reading and Mathematics, was 1198 with 75.8% of the class taking the exam. This score is 170 points more than the national average and 120 points more than the Pennsylvania average. Students of all abilities at Mt. Lebanon take the SAT Reasoning test and are being accounted for very favorably in state comparisons.

For the class of 2023, the average ACT composite score was 25.8 compared to the national average of 19.5 and Pennsylvania state average of 23.9. Average composite scores include English, Mathematics, Reading and Science results. Mt. Lebanon students exceeded national and state averages in all four content areas.

**Mt. Lebanon School District
2023-24 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
2014	1144	1010	1010	11	16
2015	1138	1006	1003	4	15
2016	1141	1002	1006	10	15
2017	1198	1071	1073	11	14
2018	1212	1068	1086	5	6
2019	1220	1043	1091	9	13
2020	1197	1036	1058	7	14
2021	1213	1061	1123	13	19
2022	1188	1050	1091	6	21
2023	1199	1028	1078	3	25

**Mt. Lebanon School District
2023-24 Budget**

**DROP OUT RATES
LAST TEN SCHOOL YEARS**

	<u>Middle School</u>	<u>High School</u>	<u>District</u>
2013-14	-	0.1%	-
2014-15	-	0.2%	0.2%
2015-16	-	0.06%	0.04%
2016-17	-	0.9%	0.07%
2017-18	-	0.11%	0.07%
2018-19	-	0.11%	0.04%
2019-20	-	-	-
2020-21	-	0.28%	0.09%
2021-22	0.08%	0.11%	0.06%
2022-23	-	0.11%	0.11%

as a percent of membership

**Mt. Lebanon School District
2023-24 Budget**

FREE & REDUCED LUNCH PROGRAM PARTICIPANTS

School Year	Number of Students Qualifying at Free Level	Number of Students Qualifying at Reduced Level	Total Program Participation	*District Enrollment	F & R Lunch Program Participants as Percentage of Enrollment
2013-14	375	73	448	5,268	8.50%
2014-15	477	62	539	5,337	10.10%
2015-16	520	38	558	5,379	10.37%
2016-17	599	39	638	5,452	11.70%
2017-18	623	57	680	5,501	12.36%
2018-19	653	48	701	5,513	12.72%
2019-20	626	60	686	5,536	12.39%
2020-21	618	43	661	5,384	12.28%
2021-22	612	13	625	5,417	11.54%
2022-23	805	36	841	5,633	14.93%

*Enrollment as of September 1 of the School Year Noted

Mt. Lebanon School District 2023-24 Budget

DEMOGRAPHICS

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

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

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

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

Throughout its history, Mt. Lebanon residents have always given top priority to their school system, which has enjoyed an excellent national reputation for education of its children. Currently, about 97% of the District's seniors enter some type of post-secondary education and the number of students chosen as National Merit Finalists has continued to place Mt. Lebanon as one of the top high schools in the country.

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

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

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

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

Dear District Leader:

This report provides you with information about your district's performance in English Language Arts, Mathematics, and Science on the Pennsylvania System of School Assessment (PSSA).

The report is designed to give you:

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

I encourage you to use this report and supporting materials on the PDE's website to help teachers understand the standards, set instructional priorities, and address student needs.

Sincerely,



Eric Hagarty
Secretary of Education

District: MT LEBANON SD
AUN: 103026402
Test Date: PSSA Spring 2022

Percentage of Students Proficient and Advanced

	District	State
English Language Arts	87.1	54.6
Mathematics	67.3	34.4
Science	88.7	62.2

MT LEBANON SD

PSSA Facts

PSSA Items

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

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

PSSA Score

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

PSSA Performance Levels

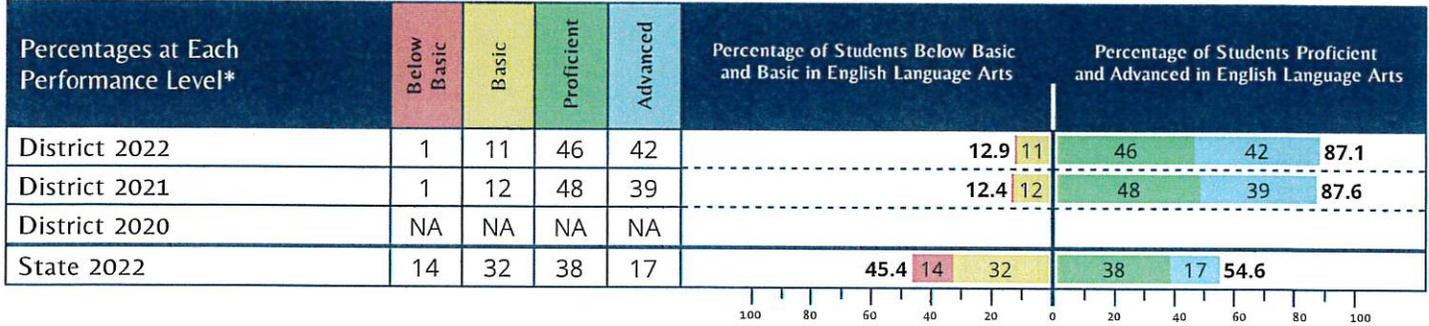
-  Below Basic: Inadequate academic performance, and work at this level demonstrates a minimal command of and ability to apply the knowledge, skills, and practices represented in the Pennsylvania standards. Consistent performance at this level indicates extensive additional academic support may be needed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

PSSA Reporting Categories

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

MT LEBANON SD Performance Level Distribution by Subject

English Language Arts Performance Level Results

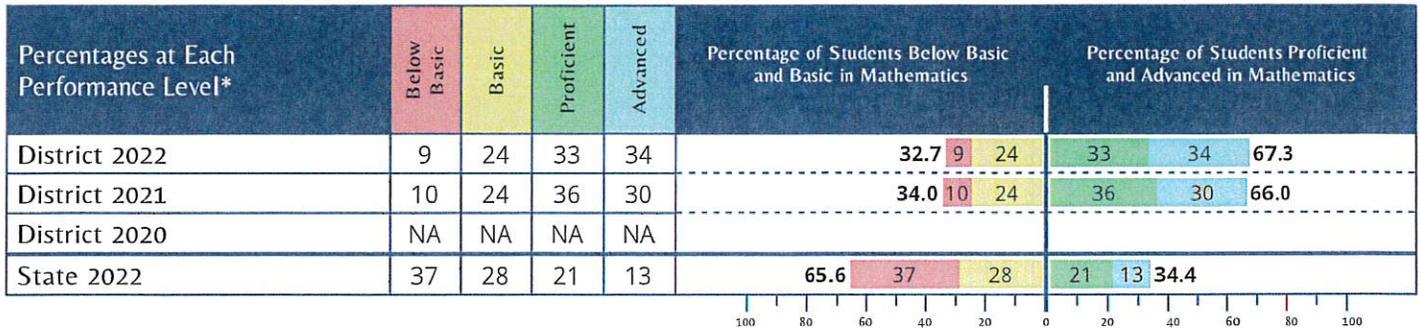


In 2022, 87.1 % of the students at MT LEBANON SD met or exceeded proficiency in English Language Arts. Comparatively, 54.6 % of the students in Pennsylvania met or exceeded proficiency in English Language Arts. Use the 2020 and 2021 data provided to determine your district's three-year progress. These numbers indicate only the students who are in their full academic year.

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

MT LEBANON SD Performance Level Distribution by Subject

Mathematics Performance Level Results

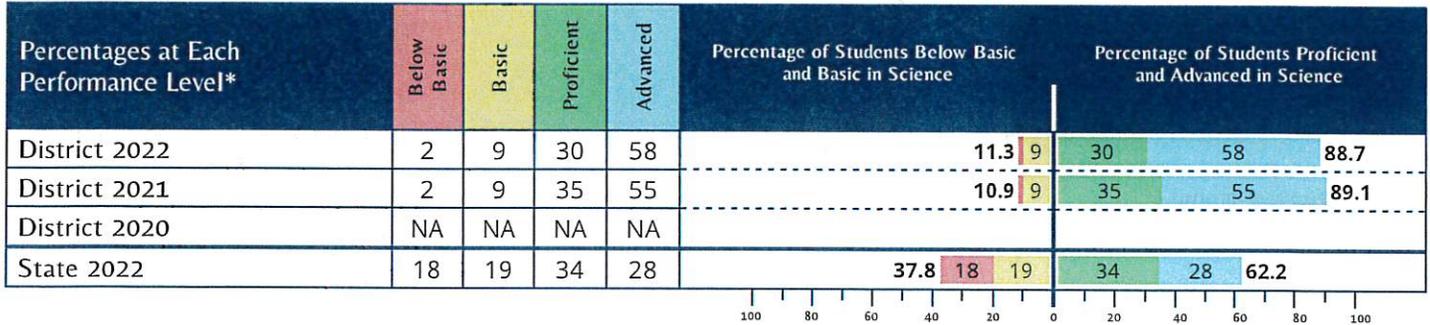


In 2022, 67.3 % of the students at MT LEBANON SD met or exceeded proficiency in Mathematics. Comparatively, 34.4 % of the students in Pennsylvania met or exceeded proficiency in Mathematics. Use the 2020 and 2021 data provided to determine your district's three-year progress. These numbers indicate only the students who are in their full academic year.

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

MT LEBANON SD Performance Level Distribution by Subject

Science Performance Level Results



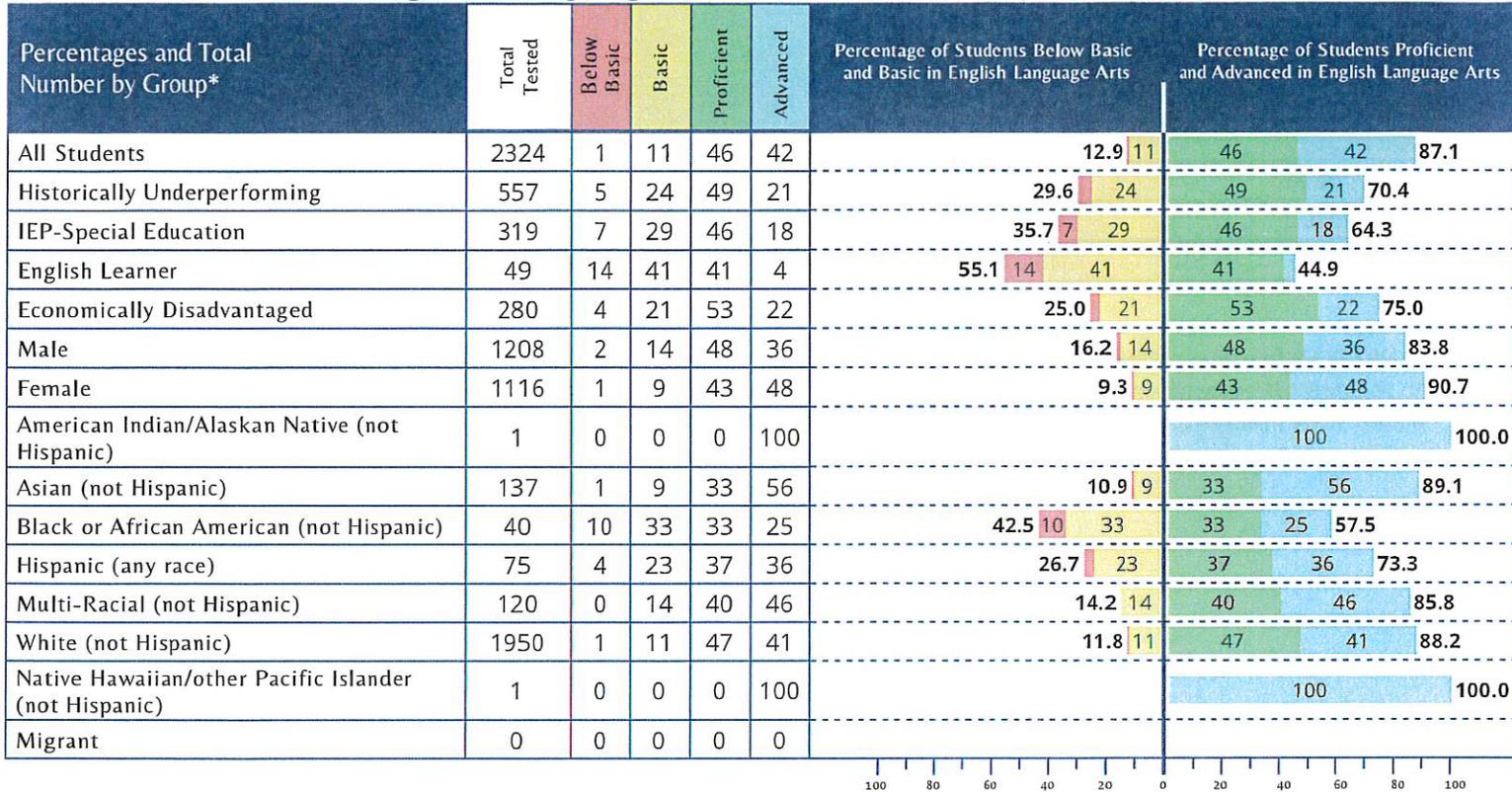
In 2022, 88.7 % of the students at MT LEBANON SD met or exceeded proficiency in Science. Comparatively, 62.2 % of the students in Pennsylvania met or exceeded proficiency in Science. Use the 2020 and 2021 data provided to determine your district's three-year progress. These numbers indicate only the students who are in their full academic year.

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

MT LEBANON SD

2022 Performance Level Distribution by Subject and Group

English Language Arts Performance by Group



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

MT LEBANON SD

2022 Performance Level Distribution by Subject and Group

Mathematics Performance by Group

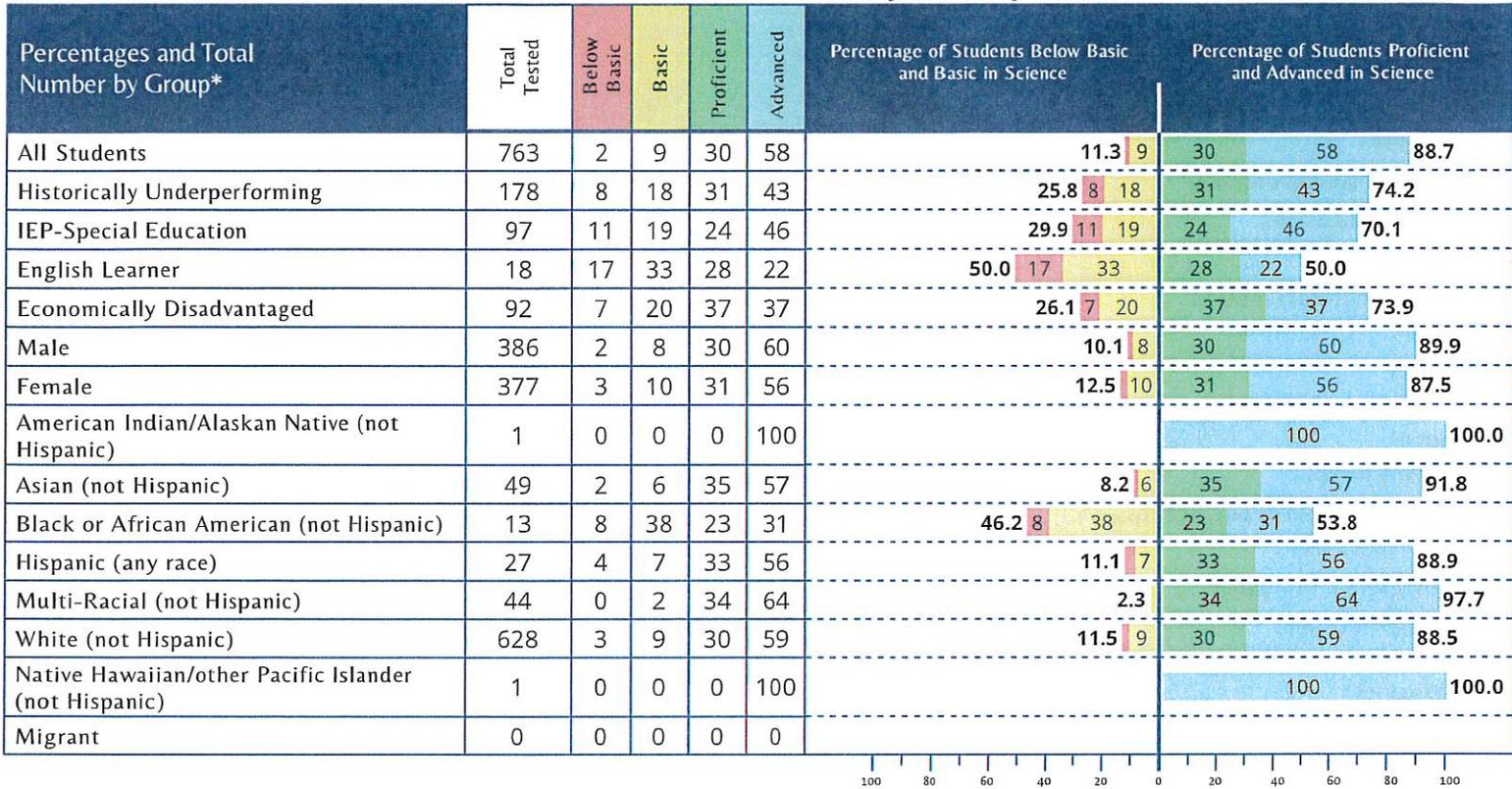
Percentages and Total Number by Group*	Total Tested	Below Basic	Basic	Proficient	Advanced	Percentage of Students Below Basic and Basic in Mathematics		Percentage of Students Proficient and Advanced in Mathematics			
						Percentage	Count	Percentage	Count		
All Students	2324	9	24	33	34	32.7	9	24	33	34	67.3
Historically Underperforming	560	21	33	26	19	54.5	21	33	26	19	45.5
IEP-Special Education	318	27	31	22	19	58.2	27	31	22	19	41.8
English Learner	53	28	36	28	8	64.2	28	36	28	8	35.8
Economically Disadvantaged	282	19	38	27	16	56.7	19	38	27	16	43.3
Male	1207	9	22	32	37	31.6	9	22	32	37	68.4
Female	1117	9	25	34	32	34.0	9	25	34	32	66.0
American Indian/Alaskan Native (not Hispanic)	1	0	0	0	100					100	100.0
Asian (not Hispanic)	137	6	13	36	45	19.0	6	13	36	45	81.0
Black or African American (not Hispanic)	39	31	36	21	13	66.7	31	36	21	13	33.3
Hispanic (any race)	78	19	24	29	27	43.6	19	24	29	27	56.4
Multi-Racial (not Hispanic)	121	7	23	31	39	29.8	7	23	31	39	70.2
White (not Hispanic)	1947	8	24	33	34	32.8	8	24	33	34	67.2
Native Hawaiian/other Pacific Islander (not Hispanic)	1	0	100	0	0	100.0		100			
Migrant	0	0	0	0	0						

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

MT LEBANON SD

2022 Performance Level Distribution by Subject and Group

Science Performance by Group

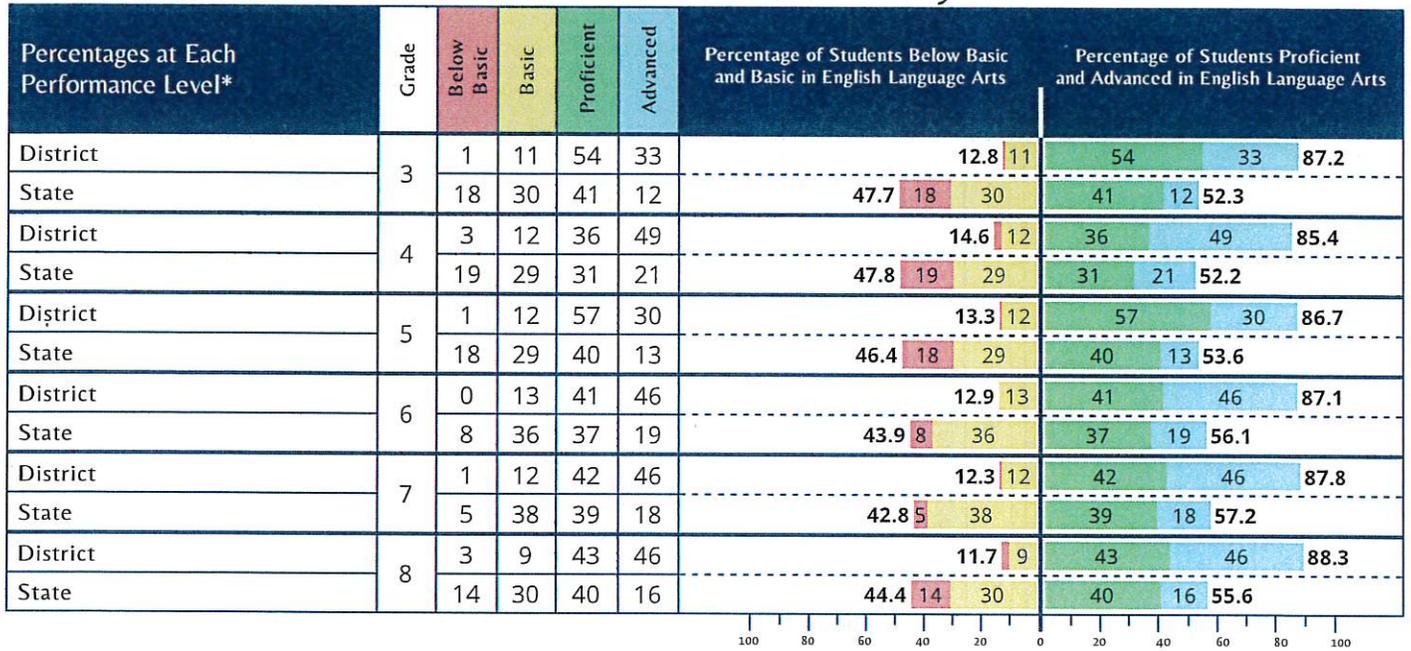


* The sum of the percentages may not equal 100 due to rounding. Total Tested means the number of students receiving a score.

MT LEBANON SD

2022 Performance Level Distribution by Subject and Grade

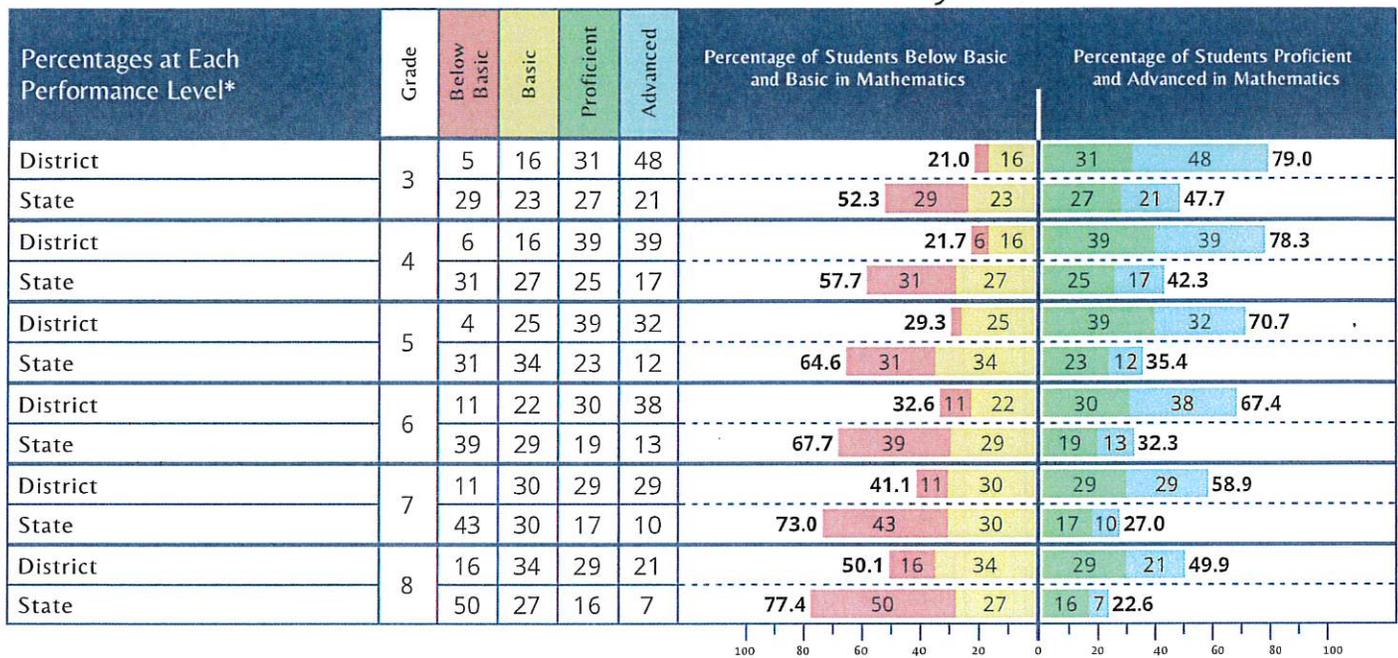
English Language Arts District and State Performances by Grade



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

MT LEBANON SD
2022 Performance Level Distribution by Subject and Grade

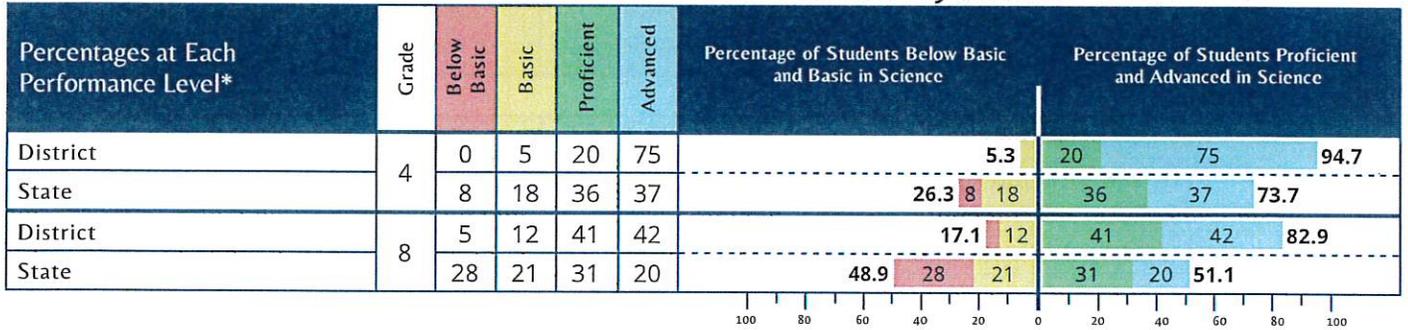
Mathematics
District and State Performances by Grade



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

MT LEBANON SD
2022 Performance Level Distribution by Subject and Grade

Science
District and State Performances by Grade



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

MT LEBANON SD
2022 Performance by Subject, Grade, and Reporting Category

English Language Arts Reporting Categories

Grade 3	District Average	State Average	Total Points Possible
Reading			
Key Ideas and Details	14.8	10.9	22
Craft and Structure/Integration of Knowledge and Ideas	5.8	4.4	8
Vocabulary Acquisition and Use	5.0	3.8	6
Writing			
Conventions of Standard English (Writing)	5.6	4.2	9

Grade 3	District Average	State Average	Total Points Possible
Text Types			
Literature Text	12.4	9.0	18
Informational Text	13.3	10.1	18

MT LEBANON SD
2022 Performance by Subject, Grade, and Reporting Category

English Language Arts Reporting Categories

Grade 4	District Average	State Average	Total Points Possible
Reading			
Key Ideas and Details	14.4	11.4	20
Craft and Structure/Integration of Knowledge and Ideas	6.8	5.1	10
Vocabulary Acquisition and Use	6.8	5.7	8
Writing			
Conventions of Standard English (Writing)	6.9	5.5	9
Text-Dependent Analysis			
Text-Dependent Analysis (Reading/Writing)	8.8	6.3	16

Grade 4	District Average	State Average	Total Points Possible
Text Types			
Literature Text	12.6	10.2	17
Informational Text	15.3	12.1	21

MT LEBANON SD
2022 Performance by Subject, Grade, and Reporting Category

English Language Arts Reporting Categories

Grade 5	District Average	State Average	Total Points Possible
Reading			
Key Ideas and Details	16.0	12.6	21
Craft and Structure/Integration of Knowledge and Ideas	5.1	3.8	8
Vocabulary Acquisition and Use	7.2	5.8	9
Writing			
Conventions of Standard English (Writing)	5.5	4.4	9
Text-Dependent Analysis			
Text-Dependent Analysis (Reading/Writing)	9.0	7.1	16

Grade 5	District Average	State Average	Total Points Possible
Text Types			
Literature Text	14.3	11.4	19
Informational Text	13.9	10.9	19

MT LEBANON SD
2022 Performance by Subject, Grade, and Reporting Category

English Language Arts Reporting Categories

Grade 6	District Average	State Average	Total Points Possible
Reading			
Key Ideas and Details	12.0	9.6	17
Craft and Structure/Integration of Knowledge and Ideas	8.9	7.2	14
Vocabulary Acquisition and Use	5.6	4.6	7
Writing			
Conventions of Standard English (Writing)	7.4	6.0	9
Text-Dependent Analysis			
Text-Dependent Analysis (Reading/Writing)	9.8	7.4	16

Grade 6	District Average	State Average	Total Points Possible
Text Types			
Literature Text	14.7	12.0	21
Informational Text	11.8	9.4	17

MT LEBANON SD
2022 Performance by Subject, Grade, and Reporting Category

English Language Arts Reporting Categories

Grade 7	District Average	State Average	Total Points Possible
Reading			
Key Ideas and Details	13.1	10.5	19
Craft and Structure/Integration of Knowledge and Ideas	6.0	4.7	9
Vocabulary Acquisition and Use	8.1	6.8	10
Writing			
Conventions of Standard English (Writing)	7.2	5.7	9
Text-Dependent Analysis			
Text-Dependent Analysis (Reading/Writing)	10.6	7.5	16

Grade 7	District Average	State Average	Total Points Possible
Text Types			
Literature Text	13.2	10.6	18
Informational Text	14.0	11.3	20

MT LEBANON SD
2022 Performance by Subject, Grade, and Reporting Category

English Language Arts Reporting Categories

Grade 8	District Average	State Average	Total Points Possible
Reading			
Key Ideas and Details	13.7	11.0	17
Craft and Structure/Integration of Knowledge and Ideas	7.0	5.9	10
Vocabulary Acquisition and Use	8.0	6.4	11
Writing			
Conventions of Standard English (Writing)	6.0	4.6	9
Text-Dependent Analysis			
Text-Dependent Analysis (Reading/Writing)	11.3	7.4	16

Grade 8	District Average	State Average	Total Points Possible
Text Types			
Literature Text	13.4	11.2	18
Informational Text	15.4	12.1	20

MT LEBANON SD
2022 Performance by Subject, Grade, and Reporting Category

Mathematics Reporting Categories

Grade 3	District Average	State Average	Total Points Possible
Numbers and Operations in Base Ten	5.9	4.7	8
Numbers and Operations-Fractions	5.4	3.9	8
Operations and Algebraic Thinking	10.5	8.2	14
Geometry	5.0	3.4	8
Measurement and Data	9.6	7.4	14

MT LEBANON SD
2022 Performance by Subject, Grade, and Reporting Category

Mathematics Reporting Categories

Grade 4	District Average	State Average	Total Points Possible
Numbers and Operations in Base Ten	6.1	4.7	10
Numbers and Operations-Fractions	7.9	6.2	11
Operations and Algebraic Thinking	9.0	6.7	13
Geometry	5.3	4.1	7
Measurement and Data	6.6	4.8	11

MT LEBANON SD
2022 Performance by Subject, Grade, and Reporting Category

Mathematics Reporting Categories

Grade 5	District Average	State Average	Total Points Possible
Numbers and Operations in Base Ten	8.6	6.6	13
Numbers and Operations-Fractions	8.6	6.0	14
Operations and Algebraic Thinking	4.4	3.0	8
Geometry	5.4	4.0	8
Measurement and Data	5.6	3.7	9

MT LEBANON SD
2022 Performance by Subject, Grade, and Reporting Category

Mathematics Reporting Categories

Grade 6	District Average	State Average	Total Points Possible
The Number System	6.5	5.1	10
Ratios and Proportional Relationships	5.8	4.2	9
Expressions and Equations	10.2	7.8	15
Geometry	5.5	3.6	8
Statistics and Probability	6.4	4.1	10

MT LEBANON SD
2022 Performance by Subject, Grade, and Reporting Category

Mathematics Reporting Categories

Grade 7	District Average	State Average	Total Points Possible
The Number System	5.5	4.3	8
Ratios and Proportional Relationships	7.4	5.0	13
Expressions and Equations	7.7	5.4	13
Geometry	6.5	4.3	10
Statistics and Probability	4.4	3.1	8

MT LEBANON SD
2022 Performance by Subject, Grade, and Reporting Category

Mathematics Reporting Categories

Grade 8	District Average	State Average	Total Points Possible
The Number System	4.5	3.2	7
Expressions and Equations	10.1	7.7	16
Functions	8.0	5.4	12
Geometry	4.4	3.1	9
Statistics and Probability	5.1	3.5	8

Science Reporting Categories

Grade 4	District Average	State Average	Total Points Possible
The Nature of Science	17.1	13.0	24
Biological Sciences	6.0	4.6	8
Physical Sciences	5.2	4.2	8
Earth and Space Sciences	5.5	4.3	8

MT LEBANON SD
2022 Performance by Subject, Grade, and Reporting Category

Science Reporting Categories

Grade 8	District Average	State Average	Total Points Possible
The Nature of Science	15.3	12.0	24
Biological Sciences	5.8	4.5	8
Physical Sciences	5.6	4.2	8
Earth and Space Sciences	5.2	4.1	8

ACHIEVING THE GOAL: Proficiency for All Students

Pennsylvania's Standards Aligned System (SAS)

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

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

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

www.pdesas.org

Data Tools in a Standards Aligned System

School Performance Profile (SPP)

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

<http://paschoolperformance.org>

Classroom Diagnostic Tools (CDT)

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

<https://pa.drcedirect.com>

PSSA Data Interaction by eMetric

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

<http://pa.emetric.net>

PA Value-Added Assessment System (PVAAS)

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

<http://pvaas.sas.com>



Mt. Lebanon School District 2023-24 Budget

GLOSSARY

This Glossary provides comprehensive definitions of terms used in this guide, as well as essential terms for a better understanding of financial accounting procedures for schools. It includes several terms that are not strictly related to financial accounting but are important in the context of school financial accounting. The glossary is organized alphabetically to ensure clarity and ease of use.

ACADEMIC PROGRAMS - Educational offerings provided by the school district, including curriculum development, teacher training, and student support services.

ACCESS – Medicaid payments made to a school district to support specific healthcare services and programs. The ACCESS program is a joint federal and state run program that supports students with disabilities and other qualifying conditions. For example, Special Education Services, Early and Periodic Screening, Diagnosis and Treatment, Mental Health Services, Audiology and Vision Services and Assistive Technologies.

ACCOUNTS PAYABLE (AP) – A financial terms used in accounting and finance to refer to the amount of money a school district owes to its suppliers, vendors, or creditors for good and serviced received but not yet paid for. It represents a liability on the districts balance sheet and is considered a short-term obligation. This is a fundamental component of the district’s financial health and it represents one aspect of our overall financial obligation and liquidity.

ACCOUNTING SYSTEM - This refers to the complete framework of records and procedures that enable the identification, recording, classification, and reporting of information about a school district's financial position and operations, including its funds, balanced account groups, and organizational components.

ACCRUAL BASIS - A foundational accounting principle in which revenues are recorded when levies are made, and expenditures are recorded when they result in liabilities, regardless of the timing of revenue receipt or payment. This approach provides a more accurate representation of financial activities. See also ESTIMATED REVENUE and EXPENDITURES.

ACCRUE - This term signifies recording revenues when earned or when levies are made, and recording expenditures as they create liabilities, regardless of the actual timing of revenue receipt or payment. It can also refer to recording revenues earned but not yet due, such as accrued interest on investments, and recording expenditures leading to liabilities payable in another accounting period, like accrued interest on bonds. The accrual basis of accounting aligns with this concept.

ACCRUED INTEREST - Accumulated interest between interest dates that is not yet due for payment.

ACT 1 of 2006 – This legislative act, enacted in 2006, aimed to limit school districts' ability to levy millage rates beyond inflationary increases. It also required residents to consider a ballot question on reducing property taxes through a homestead exclusion, benefitting low-income and senior citizen homeowners. While not approved in the community, the Act introduced measures to control tax shifts, especially related to real estate tax millage, using the Index, calculated from the Statewide Weekly Average Wage Index and the National Education Wage Index.

Mt. Lebanon School District 2023-24 Budget

GLOSSARY (Continued)

ALIGNMENT – Ensuring that the budget is in harmony with the school district's educational goals and strategic initiatives.

AMERICAN RESCUE PLAN (ARP) - Act 24 of 2021 that appropriated \$250 million dollars to Pennsylvania School Districts to address gaps in student's learning and social and emotional wellness through the implementation of evidence based services, technology supplies and software, and summer and after-school programming.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) – A detailed financial document providing an overview of a school district's financial activities, including revenues, expenditures, assets liabilities and fund balances.

APPROPRIATION - An authorization granted by a legislative body to incur expenses for specific purposes. It has limits in terms of amount and time.

APPROPRIATION ACCOUNT - This is a budgetary account established to record specific authorizations for spending. It reflects original and supplemental appropriations and is adjusted with expenditures and encumbrances.

ASSESSMENT – A valuation placed on a home used to calculate the tax millage rate for the fiscal year. The value is set by the Allegheny County Board of Property Assessment and aims to reflect 100% of market value. Reassessments may occur periodically.

ASSOCIATION OF SCHOOL BUSINESS OFFICIAL INTERNATIONAL (ASBOI) – A professional organization dedicated to serving school business professionals and leaders. It primarily focuses on providing resources, support, and educational opportunities to individuals working in the field of school business management.

AUDIT - An independent review of the school district's financial records, ensuring accuracy and compliance with financial regulations.

BALANCE SHEET - A summarized statement, as of a specific date, showcasing the financial position of a local education agency, either per fund or all funds combined. It details assets, liabilities, reserves, and fund balance.

BEST COMMUNITY FOR MUSIC EDUCATION (BCME) – An annual award recognition given by the NAMM Foundation to school districts and communities in the United States that have demonstrated outstanding support for music education in their K-12 schools.

BOARD OF SCHOOL DIRECTORS - An elected or appointed body established by state law, responsible for educational activities within a specific geographical area.

**Mt. Lebanon School District
2023-24 Budget**

**GLOSSARY
(Continued)**

BOND - A written promise to pay a specific sum of money at a fixed future date, typically carrying interest. Different from a note, bonds usually have a longer duration and involve greater legal formality.

BONDED DEBT - The portion of a school district's debt covered by outstanding bonds.

BONDS AUTHORIZED AND ISSUED - The part of the school district's debt covered by issued bonds.

BONDS AUTHORIZED AND UNISSUED - Bonds legally authorized but not yet issued, which can be sold without further authorization.

BONDS ISSUED - Bonds that have been sold.

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

BUDGET - A financial plan outlining expected revenues and expenditures for a specific period, usually a fiscal year.

BUDGETARY CONTROL - The management of a school district's business affairs in alignment with an approved budget, ensuring expenditures remain within authorized limits.

BUDGETARY RESERVE - A small amount of money set aside by the District, often from grants, for emergency repairs or unforeseen contingencies during the year, allowing transfers to budgetary accounts if necessary.

BUILDINGS - A fixed asset account representing the acquisition value of permanent structures used for housing people and property owned by the local education agency. For purchased or constructed buildings, it includes the purchase or contract price. For gifted buildings, it reflects their appraised value at the time of acquisition.

CAPITAL BUDGET - A plan detailing proposed capital outlays and the means of financing them for the current fiscal period, often a part of the overall budget.

CAPITAL EXPENDITURES - Expenditures leading to the acquisition or addition of fixed assets, such as land, buildings, or significant improvements, typically exceeding \$5,000. Also includes items like textbooks or computers with an expected life of five years.

CLASSIFICATION, FUNCTION - Pertaining to expenditures, this term refers to an activity or service aimed at achieving a specific purpose. Examples include regular instruction, special education, vocational education, or operation and maintenance of the plant.

CLASSIFICATION, OBJECT - Pertaining to expenditures, this term refers to the article or service received, such as salaries, employee benefits, or supplies.

**Mt. Lebanon School District
2023-24 Budget**

**GLOSSARY
(Continued)**

CODING - A system of numbering or designating accounts, entries, invoices, vouchers, etc., to quickly convey specific required information.

COLLABORATIVE FOR ACADEMIC, SOCIAL AND EMOTIONAL LEARNING (CASEL) – CASEL is an organization that promotes development of social and emotional skills in K-12 schools. These skills play a crucial role in the supporting of students’ mental and emotional well-being. The CASEL framework focuses on five core competencies, as follows: Self-Awareness, Self-Management, Social Awareness, Relationship Skills, and Responsible Decision-Making.

COMMUNITY ENGAGEMENT - Involving the community in the budgeting process, gathering input, and considering the needs and preferences of residents.

CONSUMABLES - In budget categorization, this encompasses costs for supplies, books, utilities, and equipment, grouped together for graphic presentation due to the relatively small size of each group.

CONTRACTED SERVICES - Labor, materials, and other costs for services provided by personnel not on the local education agency's payroll.

COORDINATED EARLY INTERVENING SERVICES (ECIA) – The Coordinated Early Intervening Services is designed to address the needs of students who are not yet identified as needing special education or related services but who require additional academic or behavioral support to succeed in a general education environment.

COST PER PUPIL - The ratio of current expenditures for a specific period to the number of students.

DEBT - An obligation arising from borrowing money or purchasing goods and services. School district debts include bonds, warrants, notes, etc.

DEBT LIMIT - The maximum amount of gross or net debt legally allowed.

DEBT SERVICE – Payments made by the school district to service outstanding debt, including principal and interest on loans.

DEPARTMENT OF PUBLIC INSTRUCTION (DPI) – A government agency or organization responsible for overseeing and regulating the public education system within a specific region or jurisdiction, typically on a state or national level. This organization plays a key role in the administration, regulation and improvement of the public education system.

ENCUMBRANCE ACCOUNTING - A system or process recognizing in the accounting budgetary expenditure control records the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

**Mt. Lebanon School District
2023-24 Budget**

**GLOSSARY
(Continued)**

ENCUMBRANCES - Purchase orders, contracts, or other commitments chargeable to an appropriation, for which a portion of the appropriation is reserved. They cease being encumbrances when paid, or when actual liability is established, or when cancelled.

ENGLISH LANGUAGE ARTS (ELA) – An academic subject that combines the study of reading, writing, speaking, listening and critical thinking. It is designed to develop a students’ proficiency in the English language, promote effective communication, and foster literacy skills.

EQUIPMENT - Moveable items used for school operations that are non-expendable and mechanical, such as heating and air conditioning systems or lighting fixtures. Items permanently fixed to or within a building are considered part of the building.

ENGLISH AS A SECOND LANGUAGE (ESL) – Programs and services designed to assist students who are non-native English speakers.

ESTIMATED REVENUE - In accrual-based accounting, the amount of revenue anticipated to accrue during a given period, irrespective of whether it will be fully collected during that period.

EXPENDITURES – Money spent by the school district to support its operations, programs, and services, including salaries, supplies, equipment, and facilities.

FEDERAL GRANTS - Funding provided to the school district by the federal government for specific educational initiatives or to support students with special needs.

FINANCIAL ACCOUNTABILITY - The responsibility of the school district to manage its finances effectively, ensuring that resources are used efficiently and in accordance with regulations.

FISCAL PERIOD - A specific period at the end of which a local education agency determines its financial position and operational results. The period can be a month, quarter, or year, depending on reporting needs and managerial control requirements.

FISCAL YEAR (FY): A 12-month period used for financial reporting and budgeting purposes, not necessarily coinciding with the calendar year.

FRINGE BENEFITS - A category of spending encompassing the District's contributions to employee benefits, including medical insurance, social security, retirement, worker's compensation, life insurance, tuition reimbursements, and unemployment compensation. Employee contributions are not included in this category.

FUNCTIONAL OBJECT LEVEL – A definition from the Pennsylvania Department of Education’s Chart of Accounts that refers to a specific category or level within the chart of accounts used to classify financial transactions for budgeting and reporting purposes. The object levels are as follows: Instruction, Student Support Services, Administration, Operations and Maintenance, Transportation, Other Support Services, Debt Service and Capital Outlay.

**Mt. Lebanon School District
2023-24 Budget**

**GLOSSARY
(Continued)**

FUND - A sum of money or other resources set aside for specific school district activities. Each fund represents a distinct entity, and all financial transactions related to that specific fund are recorded within it.

FUND BALANCE - The resources remaining from previous years, available to be budgeted in the current year.

FUND BALANCE: UNASSIGNED - The portion of excess funds that has no legal commitments or formal designations by the board of school directors for future funding needs.

FUND, GENERAL - A fund used to finance the ordinary operations of the local education agency. It encompasses money not specifically designated for other purposes.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP) – A set of standard accounting principles used in the preparation and presentation of financial statements ensuring consistency and comparability.

GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) – An independent organization in the United States responsible for setting accounting and financial reporting standards for state and local governments. GASB standards guide the preparation and presentation of financial statements to ensure transparency and accountability in the financial reporting of government entities.

HOMESTEAD EXCLUSION - A mechanism that eliminates a portion of a homeowner's property assessment from taxation. This helps homeowners have more favorable taxes compared to business properties, without changing the assessment or millage system.

INDIVIDUALS WITH DISABILITIES ACT (IDEA) – Federal legislation ensuring special education services for students with disabilities.

INSTRUCTION - Activities directly related to teaching students or enhancing the quality of teaching.

INVESTMENT OF SCHOOL DISTRICT FUNDS (DFAA) – School Board Policy that sets the adequate funding level for the Unreserved Fund Balance at 6% of the subsequent year's budget to ensure fiscal stability.

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

LIBERTY TUBES – The Liberty Tunnels and Liberty Bridge connect the South Hills region of Allegheny County to the City of Pittsburgh and it is the main artery for traffic from Mt. Lebanon to enter the city limits.

Mt. Lebanon School District 2023-24 Budget

GLOSSARY (Continued)

LIENED TAXES – Unpaid property taxes associated with properties within the boundaries of Mt. Lebanon. When property owners do not fulfill their tax obligations, the school district will place a lien on the property to ensure collection of these unpaid taxes.

LOCAL SERVICES TAXES (LST) – A fixed, annual tax imposed by the school district on individuals who work within the taxing jurisdiction. The tax is a flat rate of \$52 per year per individual employee.

LOCAL TAXES - Revenue collected from local property taxes and other local sources to fund the school district's operations.

MAINTENANCE, FACILITIES - Activities concerned with maintaining the grounds, buildings, and equipment, ensuring they remain in their original condition of completeness or efficiency, through repairs or replacements, excluding total building replacement.

MAKER SPACES - creative, hands-on workspaces where individuals can gather to design, invent, prototype, and build a wide range of projects. These spaces are equipped with tools, materials, and technology that support a do-it-yourself (DIY) and collaborative approach to making, learning, and innovation. Maker spaces can be found in various settings, including schools, libraries, community centers, and businesses. They encourage exploration, problem-solving, and creativity and are often used for activities such as 3D printing, electronics tinkering, woodworking, and crafting. Maker spaces promote a culture of innovation and provide opportunities for people to turn their ideas into tangible creations.

MERITORIOUS BUDGET AWARD (MBA): An award given to school districts for excellence in budgeting practices, emphasizing clarity, transparency, and alignment with educational goals.

MILL - One thousandth. Used to calculate a tax levied on real estate. (One mill = 0.001)

MILLAGE RATE - The rate or percentage applied to the property assessed value to determine taxes owed during the year. One mill costs a homeowner with a \$100,000 home approximately \$100 per year in tax.

MODIFIED ACCRUAL ACCOUNTING - an accounting method that combines elements of cash accounting and accrual accounting. It records revenues when they become both measurable and available, and it records expenditures when they are incurred, rather than when they are paid. This method is often used by governments and public entities to track their financial activities.

MOODY'S INVESTOR SERVICE - A company evaluating the creditworthiness of entities, assessing their ability to pay debts. School districts, when issuing bonds for major capital projects, often require a Moody's rating to sell these bonds. Higher ratings instill investor confidence, leading to lower interest rates on bonds. A high rating can also reduce insurance costs on bonds. Mt. Lebanon School District holds a favorable Aa1 bond rating, indicating financial health.

Mt. Lebanon School District 2023-24 Budget

GLOSSARY (Continued)

NATIONAL ASSOCIATION OF MUSIC MERCHANTS (NAMM) - A non-profit organization dedicated to promoting and advancing music education and making music accessible to people of all ages. The foundation supports a variety of music education initiatives, research, and advocacy efforts. It works to create awareness about the benefits of music education, providing resources and funding to support music programs in schools and communities. The NAMM Foundation also recognizes schools and communities through programs like the "Best Communities for Music Education" (BCME) and "Support Music Merit Award" to celebrate their commitment to music education. Overall, the NAMM Foundation plays a significant role in fostering music education and its positive impact on individuals and society.

NATIONAL SCHOOL LUNCH PROGRAM (NSLP) – A federally assisted meal program providing nutritionally balanced, low-cost or free lunches to eligible students.

NET CAPITAL INVESTMENT IN BUDGET (NCIB) - It refers to the concept of net capital investments as a component of a budget. Net Capital Investment in Budget (NCIB) is a measure that reflects the change in a government's capital assets over a specific period, accounting for capital asset acquisitions, disposals, and depreciation. It helps in assessing the financial health and sustainability of a government entity by considering its capital assets and how they affect the budget.

NET POSITION - a financial metric used to assess the overall financial health of a government entity, such as a state, local municipality, or a public school district. It represents the difference between a government's total assets and its total liabilities.

NEW ENGLAND PROGRAM NETWORK (NEPN) - A collaborative initiative of the National School Boards Association that serves as a resource network for school board members and public school districts in the New England region. It offers educational programs, resources, and support to help school board members and school districts in the New England area address various challenges and improve the quality of education. The NSBA is a prominent organization that provides advocacy, leadership, and support for school boards and public education across the United States.

OTHER POST EMPLOYMENT BENEFITS (OPEB) - It refers to non-pension benefits that an employer provides to its retired employees, other than pension benefits. These benefits often include healthcare, dental, vision, and life insurance coverage, as well as other types of post-employment assistance. OPEB is a significant consideration in financial reporting and accounting, particularly for public sector entities and employers providing comprehensive retirement benefits to their retirees.

PARKWAY WEST CAREER AND TECHNICAL CENTER (PWW) – A vocational and technical education institution located in Oakdale, Pennsylvania, where Mt. Lebanon Students attend and is accounted for as a Jointure in district financial documents. Parkway West provides high school students and adult learners with specialized education and training in various career fields, preparing them for careers in skilled trades and technical professions. The center typically offer a range of programs and courses that focus on specific trades, such as automotive technology, culinary arts, welding, healthcare, information technology, and more. Students who attend these programs often gain practical, hands-on experience and skills that can lead to certifications, licenses, and job placement in their chosen fields.

Mt. Lebanon School District 2023-24 Budget

GLOSSARY (Continued)

PENNSYLVANIA INFORMATION MANAGEMENT SYSTEM (PIMS) – A statewide data collection and reporting system used to collect and manage a wide range of educational data for public schools in Pennsylvania. This system is designed to streamline data collection, reporting, and analysis, helping schools, school districts, and the Pennsylvania Department of Education (PDE) make informed decisions and meet reporting requirements. PIMS collects data on areas such as student demographics, attendance, enrollment, academic performance, and more, to support various educational initiatives and policy decisions.

PENNSYLVANIA SCHOOL BOARDS ASSOCIATION (PSBA) - A non-profit organization dedicated to supporting and advocating for public education in the state of Pennsylvania, USA. It represents the interests of school boards and their members, who are responsible for governing and overseeing public school districts throughout Pennsylvania. Key functions and activities of the Pennsylvania School Boards Association typically include: Advocacy, Professional Development, Legal Support, Research and Information Networking, Policy Development, and Community Engagement.

PENNSYLVANIA SCHOOL EMPLOYEE RETIREMENT SYSTEM (PSERS) - It is a state agency in Pennsylvania responsible for managing and administering retirement benefits for state employees, including public school employees. PSERS provides pension benefits to eligible members and ensures the financial stability of the retirement system.

PERSONNEL, ADMINISTRATIVE - Personnel on the school payroll primarily engaged in activities that oversee the general regulation, direction, and control of the school district's affairs.

PERSONNEL, CLERICAL - Personnel in roles primarily responsible for preparing, transferring, transcribing, systematizing, or preserving written communications and records, including classroom aides.

PERSONNEL, HEALTH - Professionals in physical and mental health fields, such as physicians, psychologists, school nurses, and dentists, primarily serving students, sometimes involved in group activities.

PERSONNEL, INSTRUCTIONAL - Individuals providing services directly related to student instruction.

PERSONNEL, MAINTENANCE - Personnel on the school payroll primarily involved in repairing and maintaining grounds, buildings, and equipment.

PROGRAM - An organized effort to achieve a specific objective or objectives within available funds or resources. Budgets and actual revenue and expenditure records may be organized by program.

PROGRAM BUDGET - A budget where expenditures are primarily based on programs of work, with secondary consideration given to character and object. It can further define function to a specific subject area when necessary.

Mt. Lebanon School District 2023-24 Budget

GLOSSARY (Continued)

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

RECEIPTS, NONREVENUE - Amounts received that either incur obligations to be met in the future or change an asset's form from property to cash, reducing the value of school property. Examples include money from loans, bond sales, the sale of property purchased from capital funds, and proceeds from insurance loss settlements.

RECEIPTS, REVENUE - Additions to assets that do not incur obligations to be met in the future and do not represent property-to-cash exchanges.

REVENUE – Income or funds generated by various sources, such as local taxes, state aid, federal grants, and other revenue-generating activities.

REVENUE PER MIL - The amount collected in taxes from property owners in the District for every one mill levied. It's a key metric in revenue calculations.

RIGHT TO KNOW OFFICER (RTK) – The District Official responsible for managing and overseeing the implementation of the Pennsylvania Right-to-Know Law (also known as the Open Records Law). This law ensures that Pennsylvania citizens have the right to access government records and documents, subject to certain exceptions and regulations. The role of a Right to Know Officer is essential for promoting transparency, accountability, and open access to government records in the Commonwealth of Pennsylvania. These officers play a vital part in upholding the public's right to access government information while also respecting privacy and confidentiality considerations.

SCHOOL - A school division comprising a group of pupils taught by one or more teachers, with a defined type of instruction, housed in a school plant consisting of one or more buildings. Multiple schools may share one plant, such as when elementary and secondary programs share facilities.

SCHOOL BOARD - A group of elected officials responsible for making decisions on policies, including the approval of the school district's budget.

SCHOOL DISTRICT MERITORIOUS BUDGET AWARD (SDMBA): An award given to school districts for excellence in budgeting practices, emphasizing clarity, transparency, and alignment with educational goals.

SCHOOL, ELEMENTARY - A school classified as elementary based on state and local practices, encompassing any grade span up to grade six. It may include kindergartens under the control of the local school board of education.

SCHOOL, MIDDLE - A school providing education to students spanning both elementary and secondary levels. In Mt. Lebanon, the middle school includes students in grades 6, 7, and 8.

SCHOOL, SENIOR HIGH - A school providing the final years of high school education necessary for graduation, typically following a middle school in the same system. In Mt. Lebanon's current grade structure, it includes students in grades 9 through 12.

Mt. Lebanon School District 2023-24 Budget

GLOSSARY (Continued)

SCHOOL, SUMMER - A school session occurring between the end of the regular school term and the start of the next regular school term. Tuition is often charged for participants in a summer school program.

SCHOOL, VOCATIONAL - A separate secondary school focused on providing training in one or more skilled or semi-skilled trades or occupations.

SCHOOL, PLANT - The collective site, buildings, and equipment making up the physical facilities used by a single school or by multiple schools sharing common facilities.

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

SOCIAL AND EMOTIONAL LEARNING (SEL) - refers to a structured approach to educating students about emotional intelligence, interpersonal skills, and self-awareness. It is designed to help students develop a range of skills that are essential for their social interactions, emotional well-being, and overall success in and outside of the classroom.

STAKEHOLDER: Individuals or groups with an interest in the school district's budget, including students, parents, teachers, administrators, community members, and taxpayers.

STANDARD & POORS'S (S&P) - Will provide credit ratings for municipal bonds, including those issued by school districts. When a school district wants to raise funds through bond issuances, S&P can assess the district's creditworthiness, which can impact the interest rates and terms of the bonds. A higher credit rating can lead to lower borrowing costs for the school district.

STANDARD ALIGNED SYSTEM (SAS) - This term is often used in the context of curriculum development and educational standards alignment. The Standards Aligned System refers to an approach where instructional materials, lesson plans, and assessments are designed to align with specific academic standards, ensuring that what students are taught and tested on is in line with the intended learning outcomes.

STATE AID - Financial assistance provided to the school district by the state government to support educational programs and services.

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

SUPERINTENDENT - The chief executive officer of the school district, responsible for overseeing budget development and implementation.

TAXES - Compulsory charges levied by a governmental unit to finance services performed for the common benefit.

Mt. Lebanon School District 2023-24 Budget

GLOSSARY (Continued)

TRANSPARENCY - The practice of openly sharing budget information, making it accessible to the public, and providing clear explanations of financial decisions.

UNASSIGNED FUND BALANCE - Remaining funds once all commitments are funded in the budget. Financial experts suggest maintaining this balance at 5-10% of budgeted expenditures to ensure fiscal health. It serves as a contingency fund to cover unforeseen revenue shortfalls.

UNIVERSAL DESIGN FOR LEARNING (UDL) - An educational framework that aims to make learning accessible and effective for all students, regardless of their individual learning styles, abilities, or needs. UDL is based on the principle that there is no one-size-fits-all approach to teaching and learning. It encourages educators to proactively design their instruction and curriculum to accommodate a diverse range of learners.

WEIGHTED ANNUAL DAILY MEMBERSHIP (WADM) - A statistical measure used to determine the student enrollment for purposes of school funding and resource allocation. It is called "weighted" because it takes into account various factors that may affect the cost of educating different students.

WHAT WORKS CLEARINGHOUSE (WWC) - A resource and initiative of the U.S. Department of Education's Institute of Education Sciences. Its primary purpose is to provide educators, policymakers, and researchers with reliable, evidence-based information on effective educational practices, programs, and interventions. The What Works Clearinghouse reviews and evaluates research studies, reports, and other sources of evidence to determine the effectiveness of various educational interventions, curricula, and teaching methods. The goal is to identify "what works" in education based on rigorous research and analysis.

WRITE-OFF EXPERIENCE - Refers to the process of recognizing a reduction in the value of certain financial assets or accounts. This occurs when it is determined that the district is unlikely to collect the full amount of money owed or that a receivable is no longer collectible.



Mt. Lebanon School District

BUDGET: 2023 - 2024



Foster Elementary



Washington Elementary