

## **Business Manager's Corner**

Information submitted by Mr. Joseph W. Zupan

### **The West Jefferson Hills School District 2008-2009 Budget**

The West Jefferson Hills School District Board of School Directors approved the 2008-2009 General Fund Budget with a millage increase of 5.5% to a new millage rate of 21.08. The millage increase is within the District's index rate and is the first millage increase since July 1, 2004. The increased millage rate will yield the District approximately \$1,100,000 in additional real estate revenues. The District's current collection rate continues to be approximately 95.5%.

Budgetary discussion and financial decisions for the District continue to reflect our fiscal responsibility. When comparing millage rates to other school districts located in Allegheny County, West Jefferson Hills School District currently ranks 14th out of 43 districts. Comparable millage rates in Allegheny County range from 13.92 mills to 35.00 mills.

The financial commitment of the District to the community has included the hiring of teachers to replace those who have retired. The savings represented by these hires has enabled the District to continue to invest substantial dollars into our education programs, including the adoption of Power School, revising curriculum, updating textbooks for core subjects in grades kindergarten through twelve, and upgrading technology. We also continue to safeguard our educational facilities, maintaining their cleanliness and efficiency.

We will sustain our quest for educational excellence, and continue to provide our students one of the best educational opportunities in Western Pennsylvania.

As shown in the corresponding chart, District Revenues total \$36,163,826. State Revenues total \$10,818,694 which represents only 29.92% of the District's total budget. District expenditures have increased 4.9% from 2007-2008 to \$36,163,826. Salaries and Benefits represent 58.06% of the District expenditure budget and Debt Service represents 10.55% of the District expenditure budget.

The projected Unreserved/Undesignated Fund Balance for the West Jefferson Hills School District is \$2,462,105, or 6.81% of budgeted expenditures. The projected Reserved/Designated Fund Balance (Designated Future Expenditures) for the West Jefferson Hills School District is \$3,900,000. These Fund Balances have positioned the School District to move forward in a healthy financial condition.

**FISCAL YEAR 2008-2009 BUDGET SUMMARY**

**BEGINNING FUND BALANCE.....\$6,362,105**  
**(Represents a combination of Unreserved/Undesignated and Reserved/Designated Fund Balances)**

**REVENUES**

6000 Local Sources.....\$25,074,196  
7000 State Sources .....\$10,818,694  
8000 Federal Sources.....\$255,936  
9000 Other Sources.....\$15,000  
**TOTAL REVENUES .....\$36,163,826**

**EXPENDITURES**

1100 Regular Programs .....\$14,314,525  
1200 Special Programs .....\$4,572,835  
1300 Vocational Programs .....\$415,730  
1400 Other Instructional Programs .....\$576,106  
2100 Pupil Personnel .....\$1,117,372  
2200 Instructional Staff.....\$864,974  
2300 Administration .....\$2,063,052  
2400 Pupil Health.....\$567,434  
2500 Business ..... \$386,081  
2600 Maintenance and Plant ..... \$3,171,454  
2700 Transportation .....\$2,327,987  
2800 Support Services - Central .....\$962,839  
2900 Other Education .....\$38,061  
3200 Student Activities ..... \$901,410  
3300 Community Services .....\$67,300  
4000 Facilities .....\$0  
5100 Debt Service .....\$3,816,666  
5200 Fund Transfers .....\$0  
**TOTAL EXPENDITURES.....\$36,163,826**

**REVENUES OVER (UNDER) EXPENDITURES .....\$0**

**ENDING FUND BALANCE**

Unreserved/Undesignated Fund Balance.....\$2,462,105  
Reserved/Designated Fund Balance.....\$3,900,000  
**TOTAL FUND BALANCE.....\$6,362,105**