



2024-2025 Budget The Expenditure Side

Burgettstown Area School District

What's in the budget for next year?

- Contractual obligations for teacher salaries will increase by \$232,047. Support staff salaries increase by \$57,227.
- Blue Cross / Blue Shield, dental, and vision increases are ?%, ?%, ?% respectively.
- Retirement contributions to PSERS are decreasing from 34.00% to 33.90%. These amounts are based off of salaries. This percentage was 4.76% in 2009!!
- There is 1 retirement that I know for school year ended 2023-2024.

What's in the budget for next year?

- Aramark (Facilities) will increase ?% from 2023-2024. Total amount paid in 2023-2024 will be \$181,974.
- The Aramark Food Service Budget for 2023-2024 is \$???? estimated. 2022-2023's budget was \$317,797 and 2021-2022 was \$295,349
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- We will be renewing Aramark for Food Service this year.
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- Maintenance and custodial supplies budget is \$90,000.

What's in the budget for next year?

- Our budget line for Western Area CTC was \$347,098 for 2023-2024. We usually receive those enrollment numbers in May for the following year.
- Our budget line for the Intermediate Unit General Operating Budget will be \$12,439.63, an increase of \$133.83. This budget is the IU #1 budget to which local districts serve as the direct funding source. This number remains consistent year to year. This amount does not include any costs associated with Special Education we may need.

What's in the budget for next year

Additional considerations include:

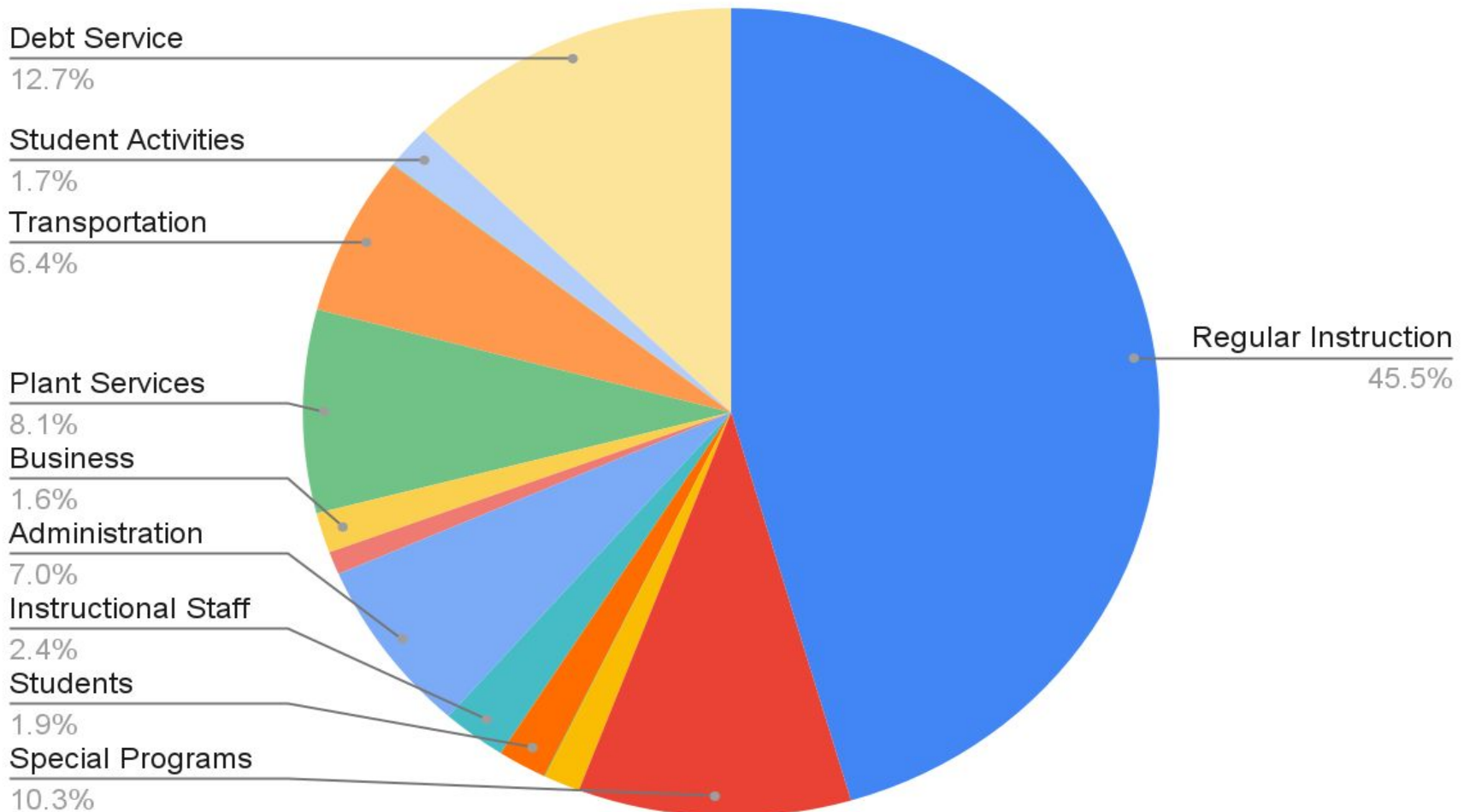
a ½ time maintenance position (\$37,804)

A scoreboard overlay for the Hill Memorial Stadium scoreboard price range TBA (five year lease to own at TBA per month)

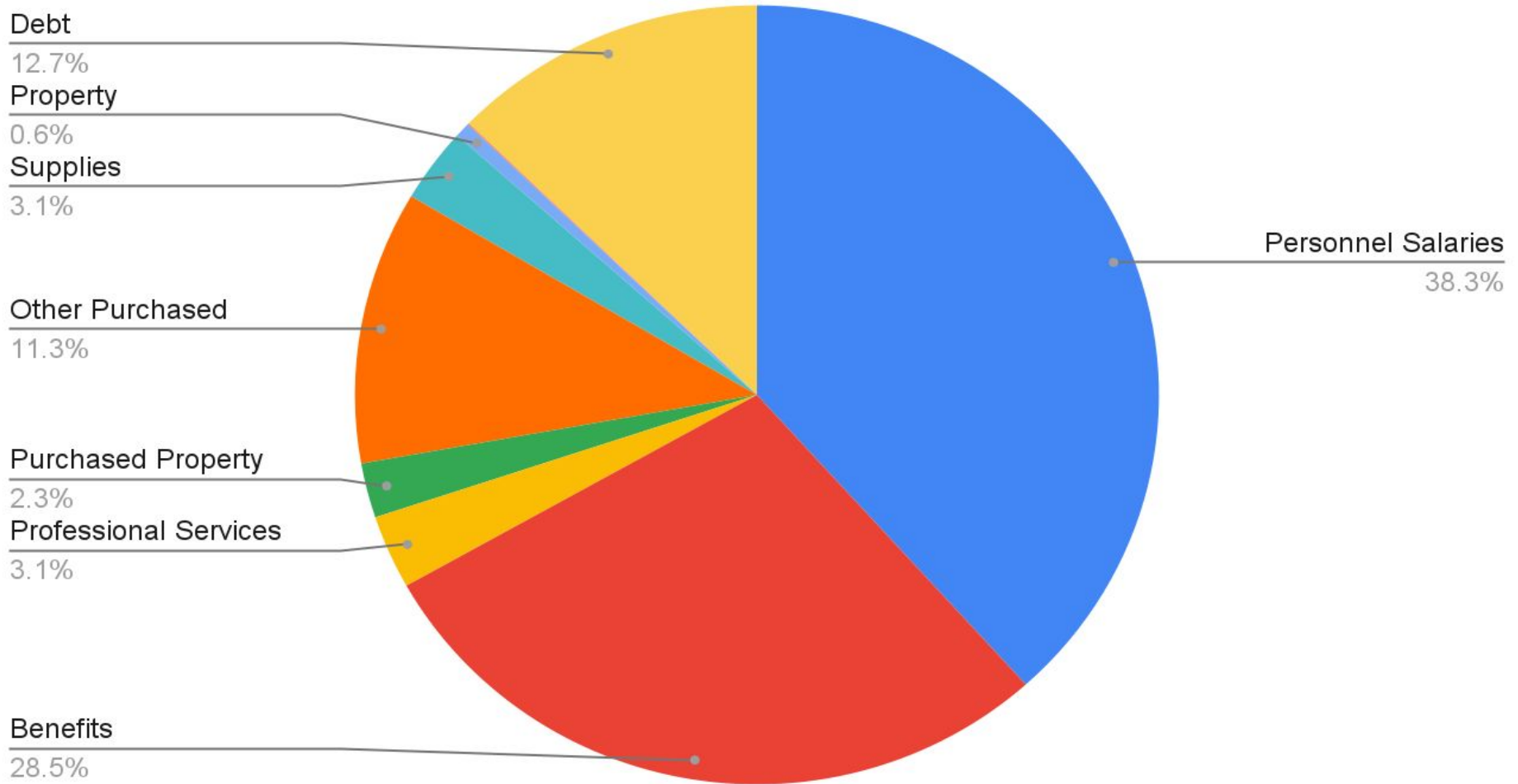
ARP ESSER III Funds (spread over three years) These funds are no longer for 2024-2025

- Funding for current school police officer or the addition of a second one
- Funding for Social Work Services
- 1/2 time maintenance position
- Upgrade of the interactive whiteboards
- Replacement of teacher laptops
- Upgrading of Chromebooks for students at selected grade levels
- A technology assistant for the technology department
- A cloud based program for emergency preparations (Navigate 360)
- Instructional software in ELA
- A data warehouse to help drive decisions related to learning loss and instructional delivery

Expenditures (Preliminary by Function)



Expenditures (Preliminary by Object)



Here are those high costs in our budget over which we have no control.

- ❖ Our contribution to the state pension plan continues to increase. This payment has increased every year since 2009.
- ❖ Tuition for students attending outside cyber school may cost over \$1,200,000 next year.
- ❖ Out of district placements (mainly special education) also cost an estimated \$225,000.
- ❖ Contractual obligations.
- ❖ Outside van transportation will be over \$600,000 for 2023-2024.

Expenditure Function Codes

The function describes the activities for which a service or material is acquired. The expenditure function codes are:

1 000-Instruction

2000-Support Services

3000-Operation of Non-Instructional Services

4000-Facilities

5000-Other Expenditures and Financing Uses

These codes are further broken down to more specific expenditures.

Expenditure Function Codes

1 000-Instruction

- 1) 1 100-Regular Programs-Elem/Sec
- 2) 1 200-Special Education
- 3) 1 300-Vocational Education
- 4) 1 400-Other Instructional Programs

Expenditure Function Codes

2000-Support Services

- 1) 2100-Students
- 2) 2200-Instructional Staff
- 3) 2300-Administration
- 4) 2400-Pupil Health
- 5) 2500-Business
- 6) 2600-Operation of Maintenance of Plant Svcs
- 7) 2700-Student Transportation Services
- 8) 2800-Central
- 9) 2900-Other Support Services

Expenditure Function Codes

3000-Operation of Non-Instructional Services

- 1) 3100-Food Services
- 2) 3200-Student Activities
- 3) 3300-Community Services

Expenditure Function Codes

4000-Facilities

- 1) 4100-Site Acquisition Services
- 2) 4200-Existing Site Improvements
- 3) 4300-Architecture and Engineering-Original
- 4) 4400-Architecture and Engineering-Improve.
- 5) 4500-Building Acquisition & Construction Svc
- 6) 4600-Existing Building Improvement Services

We rarely use these functions.

Expenditure Function Codes

5000-Other Expenditures & Financing Uses

- 1) 5100-Debt Service
- 2) 5200-Interfund Transfers-Out
- 3) 5300-Transfers Out to Component Units
- 4) 5400-Intrafund Transfers Out
- 5) 5500-Special & Extraordinary Items
- 6) 5800-Suspense Account
- 7) 5900-Budgetary Reserve

We mainly only use the 5100 function to record our debt service payments.

Object Codes

This dimension is used to describe the object, which is the service or commodity obtained as the result of a specific expenditure. There are nine major object categories, each of which is divided into sub-objects for more detailed accounting.

Object Codes

100-Personnel Services-Salary

200-Personnel Services-Employee Benefits

300-Purchased Professional & Technical Svcs.

400-Purchased Property Services

500-Other Purchased Services

600-Supplies

700-Property

800-Other Objects

900-Other Uses of Funds