



# **2023-2024 Budget The Expenditure Side**

Burgettstown Area School District

# What's in the budget for next year?

- Contractual obligations for teacher salaries will increase by \$200,228. Support staff salaries increase by \$57,300.
- Blue Cross / Blue Shield, dental, and vision increases are 14%, 3%, 3% respectively.
- Retirement contributions to PSERS are decreasing from 35.26% to 34.00%. 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 2022-2023.

# What's in the budget for next year?

- The Aramark Facilities Contract increase is unknown as of now for 2022-2023.
- Aramark (Facilities) will increase 3% from 2022-2023. Total amount paid in 2022-2023 will be \$176,742.
- The Aramark Food Service Budget for 2022-2023 is \$317,797 estimated. 2021-2022's budget was \$295,349 and 2020-2021 was \$303,960
- We are going out to bid for Food Service this year. I do not have numbers for that as of yet.
- Maintenance and custodial supplies budget is \$90,000.

# What's in the budget for next year?

- Our budget line for Western Area CTC was \$328,841 for 2022-2023. We usually receive those enrollment numbers in May for the following year.
- Our budget line for the Intermediate Unit General Operating Budget is \$12,686.70. This budget is the one IU #1 budget to which local districts serve as the direct funding source. This number remains consistent year to year. It may vary by a few dollars, but not usually large amounts. 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 (\$36,549)

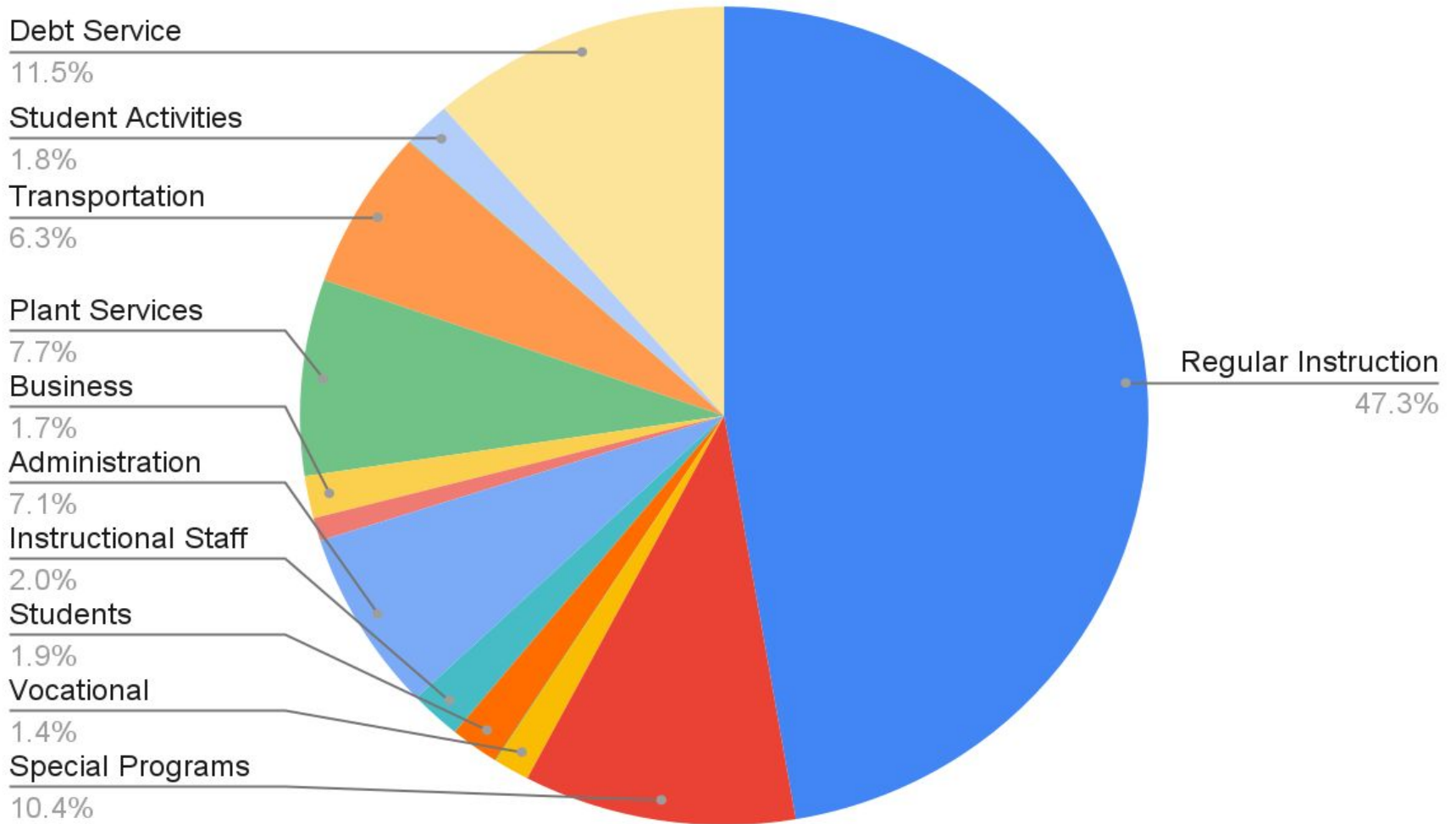
A scoreboard overlay for the Hill Memorial Stadium scoreboard price range TBA (five year lease to own at TBA per month)

An two-sided electronic message board placed along 18 by Hill Memorial Stadium (Prices start at \$37,000)

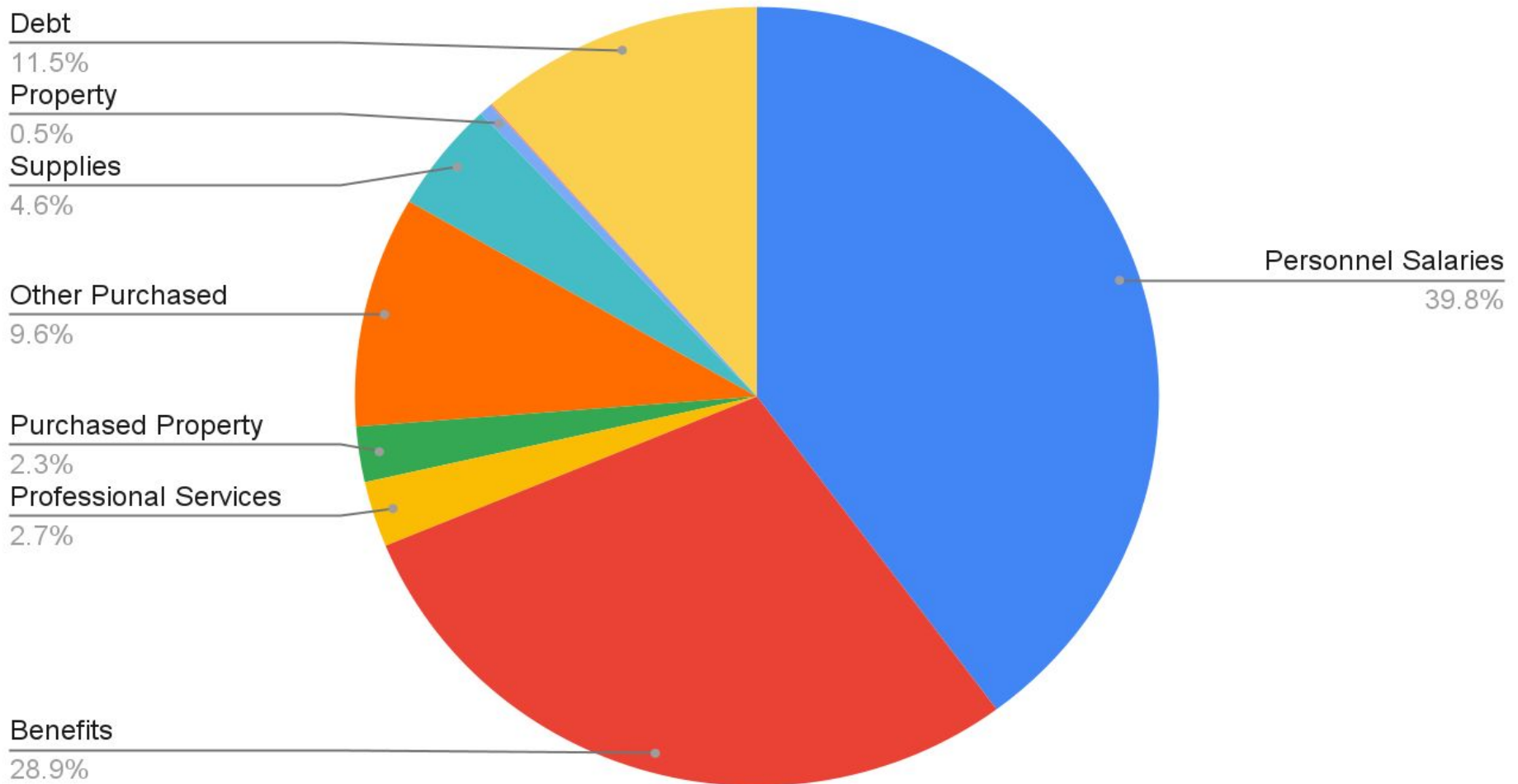
# ARP ESSER III Funds (spread over three years)

- 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 \$1,000,000 next year.
- ❖ Out of district placements (mainly special education) also cost an estimated \$200,000.
- ❖ Contractual obligations.
- ❖ Outside van transportation will be over \$350,000 for 2022-2023.

# 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