



2022-2023 Budget The Expenditure Side

Burgettstown Area School District

What's in the budget for next year?

- Contractual obligations for teacher salaries will increase, but the amount is unknown. If there is a new contract is not ratified, salaries will increase by \$154,140. Support staff salaries increase by \$42,024.17.
- Blue Cross / Blue Shield, dental, and vision increases are unknown as of now. I will be attending a meeting on March 4 to get those rates. Over the last three years, the increases were 1.9%, 2.5%, and 5%.
- Retirement contributions to PSERS are increasing from 34.94% to 35.26%. These amounts are based off of salaries. I am not able to give you a dollar amount of the increase yet. This percentage was 4.76% in 2009!!
- We have two letters of intent to retire from faculty members next year, but until they actually retire, they must be included in the budget.

What's in the budget for next year?

- If an Early Retirement Incentive is approved, we will need to account for it in the budget.
- We budgeted a 3% increase in administrative salaries (not including the Dean of Students to Assistant Principal move)
- We budgeted for the Dean of Students position to shift back to an Assistant Principal position which will be an increase of \$16,000 in salary (as per Act 93 Agreement)

What's in the budget for next year?

- The Aramark Facilities Contract increase is unknown as of now for 2022-2023.
- Aramark (Facilities) increased 2% from 2020-2021 to 2021-2022 school year. I have not received any information on this year's increase. Historically it has not been more than 3%.
- 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
- Maintenance and custodial supplies budget is \$90,000.

What's in the budget for next year?

- Our budget line for Western Area CTC was \$301,374 for 2021-2022. 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 (\$44,226)

An 4ftX8ft electronic message board for the campus
(Price range \$19,500 to \$25,400 or a five year lease to own estimated at between \$400 and \$500 per month)

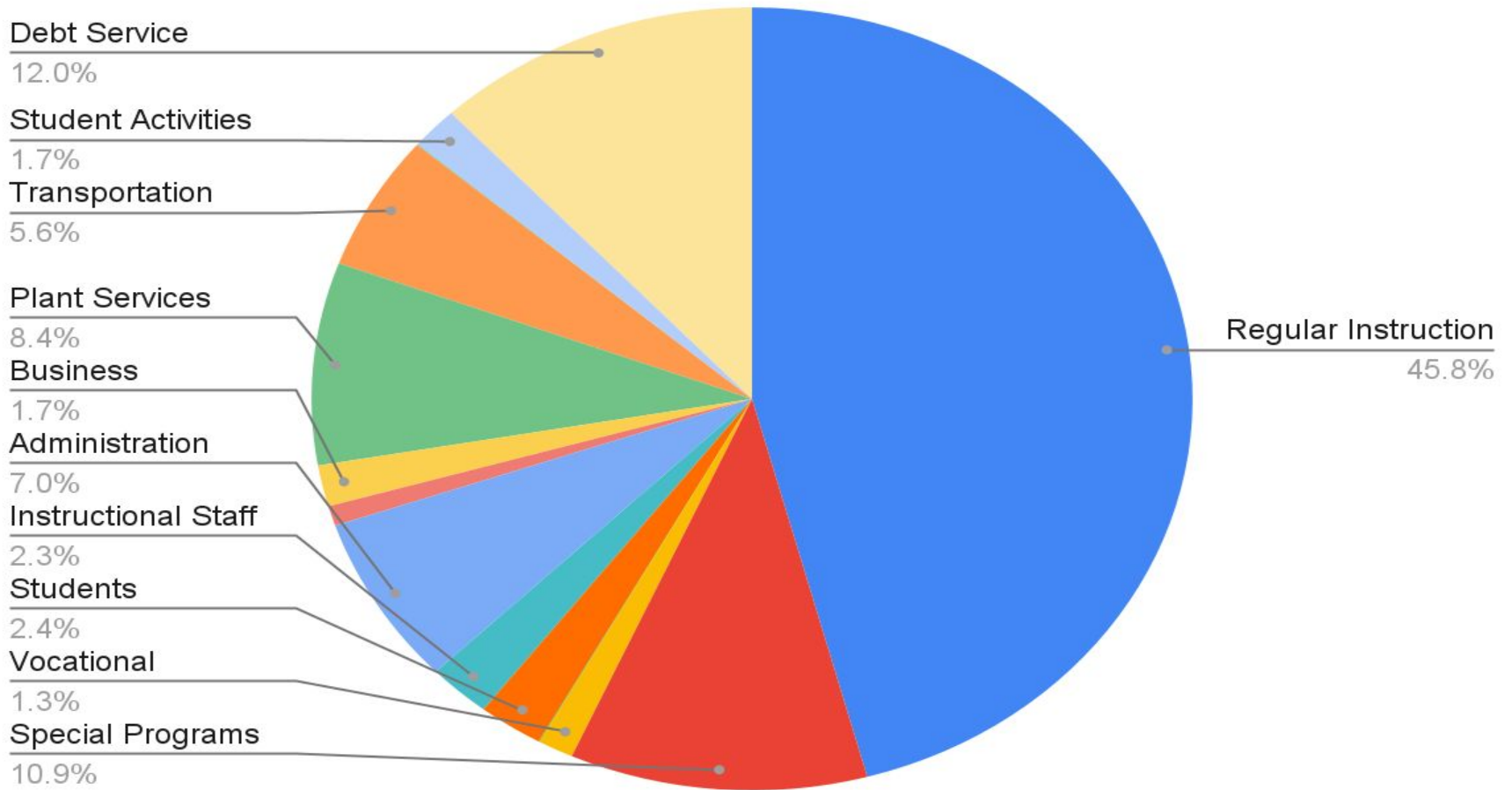
A scoreboard overlay for the Hill Memorial Stadium
scoreboard price range TBA (five year lease to own at TBA per month)

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

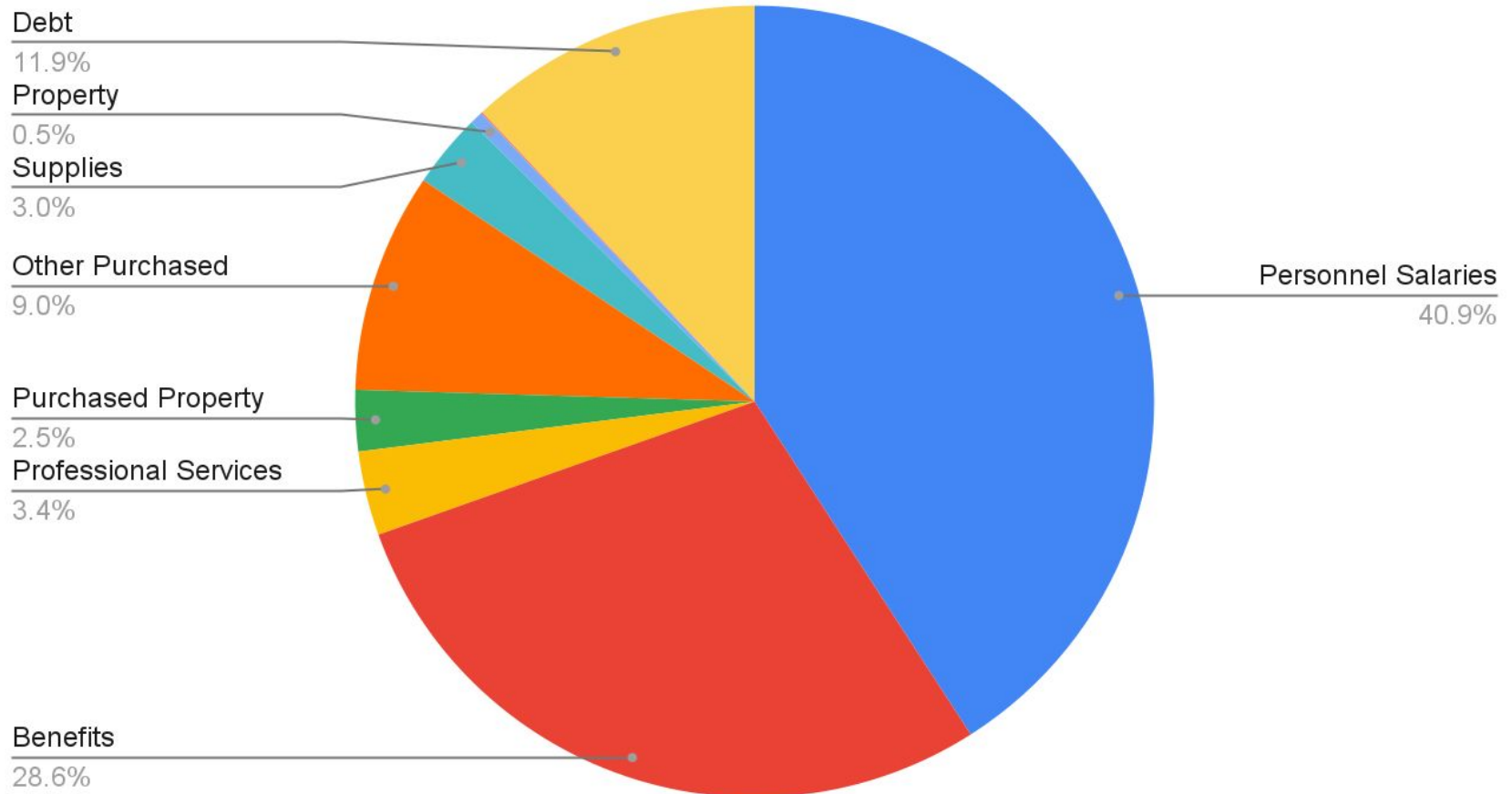
ARP ESSER III Funds (spread over three years)

- 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)



Major 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 \$900,000 next year.
- ❖ Out of district placements (mainly special education) also cost an estimated \$225,000.
- ❖ Contractual obligations.

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