



2020-2021 Budget Discussion

November 20, 2019

PHS Library

6:00 p.m.

- 1. Debt Service**
- 2. Warehouse/Transportation**
- 3. Building Budgets**

For copies of the presentation and highlights from the budget presentation visit our website at:

https://www.palisd.org/school_board/budget_information

Debt Service

	G.O.B. Series of 2012	G.O.B. Series of 2015	G.O.B. Series of 2019
Issue Date	06/20/12	02/18/15	05/30/19
Maturity Date	09/01/20	09/01/23	03/01/29
Original Amount	\$ 13,960,000	\$ 6,135,000	\$ 4,405,000
06/30/20 Outstanding	\$ 1,570,000	\$ 5,660,000	\$ 4,220,000
06/30/21 Outstanding	\$ -	\$ 5,495,000	\$ 3,975,000
06/30/22 Outstanding	\$ -	\$ 3,700,000	\$ 3,740,000
Interest Rate	0.5% - 4%	0.35% - 2.15%	1.75% - 3.0%
	Renovations of Spfld Elementary and Palisades High School Refund GOB 2001 & 2005	Renovations of 2003-2004 Palisades High School Refund GOB 2004A, GOB 2010	Renovations of Tinicum Elementary School Refund GOB 2007, 2014 \$3,655,370 <i>Partial Defeasance</i>
	Principal 5110-919	Interest 5110-832	Expense 2390-810
Account Code:			
GOB 2012	\$ 1,570,000	\$ 27,900	\$ 750
GOB 2015	\$ 165,000	\$ 113,943	\$ 750
GOB 2019	\$ 245,000	\$ 114,238	\$ 750
TOTAL	\$ 1,980,000	\$ 256,081	\$ 2,250

Debt Service

	Actual 2017-18	Budget 2018-19	Actual 2018-19	Budget 2019-20	Draft 2020-21
General Obligation Bonds					
Principal	\$ 1,825,000	\$ 1,885,000	\$ 1,885,000	\$ 1,890,000	\$ 1,980,000
Interest	\$ 444,580	\$ 384,530	\$ 384,530	\$ 290,172	\$ 256,081
Expense	\$ 1,770	\$ 3,750	\$ 1,770	\$ 3,750	\$ 2,250
TOTAL	\$ 2,271,350	\$ 2,273,280	\$ 2,271,300	\$ 2,183,922	\$ 2,238,331

Warehouse and Transportation Budget

	Budget 2019-20	Draft 2020-21	Account Code
Administrative Expenses/Vehicle Repairs			
Rentals/Repairs	\$ 5,000	\$ 5,000	2530-430/440
Professional Development	\$ -	\$ -	2836-610
Travel	\$ 200	\$ 200	2530-580
Office Supplies	\$ 1,100	\$ 1,100	2530-610
Memberships	\$ 300	\$ 300	2530-810
Car Seats, Safety Vests	\$ 1,200	\$ 1,200	2720-610
Administrative Software	\$ 10,500	\$ 10,500	2720-650
	\$ 18,300	\$ 18,300	
 Vehicle Expenses			
Gasoline	\$ 14,925	\$ 14,000	2620-626
Diesel/Gasoline Bus Fuel	\$ 293,500	\$ 309,500	2720-513
	\$ 308,425	\$ 323,500	
 Contracted Services			
Special Education students	\$ 145,000	\$ 145,000	2720-516
Contracts with private schools and parents	\$ 7,500	\$ 7,500	2750-513
 Krapf Student Transportation			
- Regular runs and miscellaneous charges for 181 school days	\$ 1,828,800	\$ 2,057,880	2720/2750-513
- Academic Competitions/College Visits/Field Trips	\$ 12,800	\$ 19,500	1110-513
- Student Activities/Vehicle Rental/Band	\$ 2,500	\$ 2,500	3210-444
- MTS & Intermediate runs	\$ 20,000	\$ 21,000	3210-513
- Summer School Transportation	\$ 16,000	\$ 16,000	1420-513
- Athletic trips	\$ 40,000	\$ 50,000	3250-513
	\$ 2,072,600	\$ 2,319,380	
 TOTAL WHS/TRANSPORTATION BUDGET	 \$ 2,399,325	 \$ 2,661,180	

Warehouse and Transportation

Summary

	Actual 2017-18	Budget 2018-19	Actual 2018-19	Budget 2019-20	Draft 2020-21
Administrative Expense/Vehicle Repairs	\$ 15,095	\$ 14,300	\$ 14,825	\$ 18,300	\$ 18,300
Fuel Expenses	\$ 142,817	\$ 173,500	\$ 192,258	\$ 308,425	\$ 323,500
Contracted Service	\$ 1,917,592	\$ 1,948,278	\$ 1,852,058	\$ 2,072,600	\$ 2,319,380
TOTAL	\$ 2,075,504	\$ 2,136,078	\$ 2,059,141	\$ 2,399,325	\$ 2,661,180

Athletics (7-12)

	Budget 2019-20	Draft 2020-21	Account Code
Professional Services	\$ 37,900	\$ 37,900	3250-330
Technical Services	\$ 30,400	\$ 30,400	3250-340
Security	\$ 3,050	\$ 3,050	3250-350
Training - Coaches	\$ 950	\$ 950	3250-360
Other Service - Equip Repair	\$ 1,200	\$ 1,200	3250-430
Repairs/Reconditioning	\$ 12,000	\$ 12,000	3250-430
Postage/Communications	\$ -	\$ -	3250-530
Travel	\$ 5,000	\$ 5,000	3250-580
Supplies	\$ 51,000	\$ 51,000	3250-610
Books,Periodicals	\$ 100	\$ 100	3250-640
Software	\$ 1,200	\$ 1,900	3250-650
Equipment	\$ -	\$ -	3250-761
Dues & Fees	\$ 8,800	\$ 8,800	3250-810
TOTAL	\$ 151,600	\$ 152,300	

Cyber/Charter School

	Actual 2017-18	Budget 2018-19 *51/9	Actual 2018-19	Budget 2019-20 *53/10	Draft 2020-21 *50/10	Account Code
* Number of nonspecial ed/special ed students						
Regular Education	\$ 904,675	\$ 1,053,303	\$ 1,032,315	\$ 1,099,750	\$ 1,075,000	1110-562
Special Education	\$ 288,726	\$ 395,145	\$ 239,384	\$ 460,000	\$ 482,000	1241-562
	\$ 1,193,401	\$ 1,448,448	\$ 1,271,699	\$ 1,559,750	\$ 1,557,000	
PSD Cyber Academy						
On-Line Learning- Admin						
Salary & Benefits	\$ 14,304	\$ 14,615	\$ 14,348	\$ 14,715	\$ 14,715	2829-100/200
Professional Development	\$ -	\$ -	\$ -	\$ -	\$ -	2829-324
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	2829-580
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	2829-610
Cyber Learning						
Prof. Sal/Bene	\$ -	\$ -	\$ -	\$ -	\$ -	1110-100/200
Professional Development	\$ -	\$ -	\$ -	\$ -	\$ -	2270-324
Supplies	\$ -	\$ 1,450	\$ -	\$ 1,450	\$ 1,450	1100-610
Books	\$ -	\$ -	\$ -	\$ -	\$ -	1110-640
Technology Supply		\$ -		\$ -	\$ -	1110/1241.650
On-line LMS - Canvas (BCIU)	\$ 13,042	\$ 15,000	\$ 12,750	\$ 12,500	\$ 13,000	1110-650
On-line courses - secondary K12/Apex	\$ 19,789	\$ 20,000	\$ 29,692	\$ 60,000	\$ 50,000	1110-650/1241-650
On-line courses - elem K12	\$ 4,370	\$ 5,000	\$ 4,182	\$ 5,000	\$ 5,000	1110-650/1241-650
TOTAL	\$ 1,244,906	\$ 1,504,513	\$ 1,332,670	\$ 1,653,415	\$ 1,641,165	
Less amount shown in Salary & Benefits	\$ (14,304)	\$ (14,615)	\$ (14,348)	\$ (14,715)	\$ (14,715)	
Cyber/Charter School Budget	\$ 1,230,602	\$ 1,489,898	\$ 1,318,322	\$ 1,638,700	\$ 1,626,450	
NonSpecial Education Student Tuition Rate =	\$ 18,287	\$ 20,653	\$ 18,954	\$ 20,750	\$ 21,500	
Special Education Student Tuition Rate =	\$ 40,414	\$ 43,905	\$ 42,102	\$ 46,000	\$ 48,200	

Elementary Building Budgets

	Durham Nockamixon		Springfield		Tinicum		Account Code
	Budget 2019-20	Draft 2020-21	Budget 2019-20	Draft 2020-21	Budget 2019-20	Draft 2020-21	
Instructional							
Supplies:							
Regular Education	\$ 21,900	\$ 21,400	\$ 21,775	\$ 23,525	\$ 14,375	\$ 14,075	1110-610
Special Education	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	1241-610
Gifted Education	\$ 100	\$ 100	\$ 150	\$ 150	\$ 100	\$ 100	1243-610
Other Programs	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ 200	1490-610
Books :							
Regular Education	\$ 600	\$ 600	\$ 500	\$ 500	\$ 800	\$ 625	1110-640
Special Education	\$ 200	\$ 200	\$ -	\$ -	\$ 200	\$ 200	1241-640
Gifted Education	\$ 150	\$ 150	\$ -	\$ -	\$ 200	\$ 100	1243-640
Other Programs	\$ 200	\$ 200	\$ -	\$ -	\$ 625	\$ 400	1490-640
Dues/Fees	\$ -	\$ -	\$ 150	\$ 150	\$ -	\$ -	1110-810
Education Support							
Supplies:							
Guidance	\$ 100	\$ 200	\$ 125	\$ 125	\$ 250	\$ 250	2120-610
Computer	\$ 1,000	\$ 1,000	\$ 800	\$ 800	\$ 1,500	\$ 1,400	2240-610
Library	\$ 300	\$ 400	\$ 300	\$ 300	\$ 300	\$ 300	2250-610
Books, Software and Equipment:							
Guidance	\$ 150	\$ 300	\$ -	\$ -	\$ -	\$ -	2120-640
Library-books	\$ 5,400	\$ 5,400	\$ 4,400	\$ 4,400	\$ 4,500	\$ 4,500	2250-640
Library- software- student	\$ 1,900	\$ 1,900	\$ 1,350	\$ 1,350	\$ 1,700	\$ 1,700	2250-650
Principal's Office							
Travel/Communications	\$ 300	\$ 300	\$ 400	\$ 450	\$ 300	\$ 250	2380-530/580
Supplies	\$ -	\$ 100	\$ 200	\$ 250	\$ 400	\$ 400	2380-610
Meals	\$ 150	\$ 150	\$ 400	\$ 450	\$ -	\$ -	2380-635
Books	\$ 200	\$ 200	\$ 150	\$ 200	\$ 250	\$ 250	2380-640
Dues	\$ -	\$ -	\$ 100	\$ 100	\$ -	\$ -	2380-810
Student Activities							
Assemblies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3210-390
Travel/Fees Teachers	\$ 500	\$ 400	\$ 350	\$ 350	\$ 400	\$ 400	3210-513/580
General Supplies	\$ 750	\$ 750	\$ 850	\$ 850	\$ 750	\$ 600	3210-610/635
Dues/Fees	\$ 150	\$ 150	\$ 200	\$ 200	\$ -	\$ -	3210-810
Summary	\$ 34,350	\$ 34,200	\$ 32,400	\$ 34,350	\$ 26,850	\$ 25,950	
PTA/PTO, Misc. Donations	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	1110-610
TOTAL	\$ 37,350	\$ 37,200	\$ 35,400	\$ 37,350	\$ 29,850	\$ 28,950	

Elementary District Wide

	Budget 2019-20		Draft 2020-21	Account Code
Band & Orchestra				
Repairs	\$ 600	\$	1,050	1110-430
Supplies	\$ 1,350	\$	1,350	1110-610/650
Nurse's Office				
Physicals	\$ 900	\$	850	2420-330
Dental Exams	\$ 375	\$	475	2430-300
Repairs	\$ 1,300	\$	1,200	2440-430
Supplies	\$ 2,250	\$	2,250	2440-610
Books	\$ 150	\$	-	2440-640
Services to Local Private Schools	\$ 375	\$	150	2450-330
Dues	\$ 450	\$	400	1110-810
Printing	\$ 750	\$	750	2380-550
Transportation	\$ 1,050	\$	1,150	3210-513
Activities	\$ 450	\$	375	3210-610
School Wide Positive Behavior	\$ 2,000	\$	2,000	1110-650
Field Trip Admissions				
Durham-Nockamixon	\$ 5,000	\$	5,000	1110-580
Springfield	\$ 5,000	\$	5,000	1110-580
Tinicum	\$ 5,000	\$	5,000	1110-580
TOTAL	\$ 27,000	\$	27,000	

Middle School

	Budget 2019-20		Draft 2020-21	Account Code
Instructional				
Other Prof Services	\$ 500	\$	1,800	1110-390
Repairs/Maintenance				
Regular Education	\$ 1,400	\$	3,400	1110-430
Supplies:				
Regular Education	\$ 31,800	\$	29,350	1110-610/635
Special Education	\$ -	\$	-	1241-610
Books:				
Regular Education	\$ 1,709	\$	1,790	1110-640
Special Education/Gifted	\$ -	\$	-	1241-640
Software:				
Regular Education	\$ 2,350	\$	2,708	1110-650
Special Education/Gifted	\$ -	\$	-	1200-650
Equipment-Regular Ed	\$ -	\$	-	1110-750
Memberships	\$ 530	\$	530	1110-810
Education Support				
Supplies:				
Audio-Visual	\$ 1,050	\$	1,000	2220-610
Computer	\$ 108	\$	180	2240-610
Library	\$ 1,000	\$	1,000	2250-610
Books/Software:				
Library	\$ 4,900	\$	4,620	2250-640/650
Equipment	\$ -	\$	-	2200-700
Memberships	\$ 100	\$	-	2250-810
Principal's Office				
Communications	\$ 1,850	\$	1,850	2380-530/550/580
Supplies	\$ 2,300	\$	2,300	2380-610/635
Memberships	\$ 400	\$	400	2380-810
Nurse's Office				
Medical/Dental Exams	\$ 2,265	\$	2,265	2420/2430-330
Repairs/Maintenance	\$ 468	\$	477	2440-430
Supplies	\$ 800	\$	800	2440-610
Memberships	\$ 130	\$	130	2440-810
Student Activities				
Musical	\$ 3,600	\$	3,600	3210-390
Rentals	\$ 800	\$	800	3210-440
Fieldtrips	\$ 4,740	\$	4,600	3210-513/580
Supplies	\$ 3,400	\$	3,000	3210-610/635
Dues & Fees	\$ 1,200	\$	1,000	3210-810
TOTAL	\$ 67,400	\$	67,600	
PTA/PTO, Misc. Donations	\$ 5,000	\$	5,000	1110-610
Summary	\$ 72,400	\$	72,600	

High School

	Budget 2019-20	Draft 2020-21	Account Code
Instructional			
Repairs/Maintenance:			
Regular Education	\$ 2,680	\$ 2,230	1110-430
Printing	\$ -	\$ -	1110-550
Travel	\$ -	\$ 500	1110-580
Services:			
Special Education/Gifted	\$ -	\$ 450	1200-330
Supplies:			
Regular Education	\$ 44,860	\$ 43,550	1110-610
Special Education/Gifted	\$ 350	\$ 550	1200-610
Books:			
Regular Education	\$ 5,400	\$ 3,800	1110-640
Special Education/Gifted	\$ 500	\$ 300	1200-640
Software:			
Regular Education	\$ 1,200	\$ 2,000	1110-650
Special Education/Gifted	\$ 800	\$ 500	1200-650
Equipment	\$ 2,550	\$ 2,550	1110-700
Dues	\$ 1,110	\$ 1,420	1110/1200-810
Education Support			
Communications	\$ 50	\$ 50	2120-530
Supplies:			
Guidance	\$ 80	\$ 80	2120-610
Computer/Tech Labs	\$ 2,650	\$ 2,570	2220/2240-610
Library	\$ 350	\$ 350	2250-610
Books & Software:			
Guidance	\$ 2,020	\$ 2,020	2120-650
Library	\$ 12,755	\$ 12,555	2250-640/650
Prof Development Travel	\$ 200		2271-580
Dues:			
Guidance	\$ 260	\$ 260	2120-810
Library	\$ 295	\$ 295	2250-810
Principal's Office			
Rentals	\$ 500	\$ 500	2380-440
Communications	\$ 50	\$ 50	2380-530
Printing	\$ 1,000	\$ 1,000	2380-550
Travel	\$ 500	\$ 500	2380-580
Supplies	\$ 9,090	\$ 9,090	2380-610
Software	\$ 2,800	\$ 2,800	2380-650
Books	\$ -		2380-640
Equipment	\$ -		2380-761
Fees/Dues	\$ -		2380-810
Nurse's Office			
Medical Exams	\$ 2,500	\$ 2,500	2420-330
Rentals/Repairs	\$ 119	\$ 104	2440-430/440
Supplies	\$ 1,731	\$ 1,746	2440-610
Dues	\$ 130	\$ 130	2440-810
Student Activities			
Other -Security	\$ 750	\$ 750	2660-350
Rentals	\$ 5,100	\$ 5,100	3210-440
Printing	\$ -		3210-550
Travel	\$ 7,500	\$ 7,500	3210-513
Supplies	\$ 1,550	\$ 1,550	3210-610
Books	\$ -		3210-640
Dues	\$ 4,000	\$ 4,000	3210-810
Cyberonics Technology Team			
Travel/Dues	\$ 14,000	\$ 14,000	3210-580/810
TOTAL	\$ 130,935	\$ 127,350	
PTA, PTO, Misc. Donations	\$ 4,000	\$ 4,000	1110-610
Summary	\$ 134,935	\$ 131,350	

Building Level Budget

Summary

	Actual 2017-18	Budget 2018-19	Actual 2018-19	Budget 2019-20	Draft 2020-21
Durham Nockamixon	\$ 20,358	\$ 31,500	\$ 27,232	\$ 34,350	\$ 34,200
Springfield	\$ 21,905	\$ 30,000	\$ 25,180	\$ 32,400	\$ 34,350
Tinicum	\$ 22,325	\$ 26,850	\$ 25,607	\$ 26,850	\$ 25,950
DW Expenditures	\$ 8,038	\$ 10,000	\$ 4,390	\$ 27,000	\$ 27,000
Total Elementary	\$ 72,626	\$ 96,550	\$ 82,409	\$ 120,600	\$ 121,500
Middle School	\$ 53,828	\$ 71,000	\$ 64,549	\$ 67,400	\$ 67,600
High School	\$ 123,141	\$ 130,935	\$ 128,284	\$ 129,430	\$ 127,350
Cyber/Charter	\$ 1,225,795	\$ 1,448,450	\$ 1,318,322	\$ 1,638,700	\$ 1,626,450
PTA/PTO, Misc. Donatior	\$ 2,470	\$ 18,000	\$ 5,059	\$ 18,000	\$ 18,000
Athletics (7-12)	\$ 141,808	\$ 156,065	\$ 147,173	\$ 151,600	\$ 152,300
TOTAL	\$ 1,619,667	\$ 1,558,790	\$ 1,745,796	\$ 2,125,730	\$ 2,113,200



Budget Summary

November 20, 2019

	FINAL BUDGET 2019-20	DRAFT BUDGET 2020-21	Dollar Increase/ Decrease	% Increase/ Decrease
Building Level	\$ 2,125,730	\$ 2,113,200	\$ (12,530)	-0.59%
Warehouse/Transportation	\$ 2,399,325	\$ 2,661,180	\$ 261,855	10.91%
Debt Service	\$ 2,183,922	\$ 2,238,331	\$ 54,409	2.49%
TOTAL	\$ 6,708,977	\$ 7,012,711	\$ 303,734	4.53%