



2020-2021 Budget Discussion

December 18, 2019

PHS Library

6:00 p.m.

- 1. Educational Support**
- 2. Comprehensive Plan**
- 3. Salary**
- 4. Benefits**
- 5. Revenue**

For copies of the presentation and highlights from the budget presentation visit our website at:
https://www.palisd.org/school_board/budget_information

Educational Support - Technology

	Budget 2019-20	Draft 2020-21	Account Code
TECHNOLOGY BUDGET			
Professional Services	\$ 22,300	\$ 30,300	2818-390
Communications/Internet Access	\$ 40,500	\$ 40,500	2818-538
Travel	\$ 1,500	\$ 1,500	2272-580
Supplies	\$ 32,000	\$ 47,000	2818-610
Software License Fees	\$ 40,900	\$ 53,250	2818-650
Replacement/New Equipment	\$ 10,000	\$ 5,000	2818-700
Technology Infrastructure	\$ -	\$ -	4600-700
TOTAL TECHNOLOGY	\$ 147,200	\$ 177,550	
REPLACEMENT EQUIPMENT-CLASSROOM			
PHS			
Music Lab replacements	\$ 5,200	\$ -	1110-610
Wireless Projector Adapters	\$ -	\$ 2,400	1110-610
PALMS			
200 Replacement Chromebooks to Replace EOL and Also Wireless Projector Adapters	\$ -	\$ 41,600	1110-610
Durham-Nockamixon			
Wireless Projector Adapters	\$ -	\$ 800	1110-610
Springfield			
Wireless Projector Adapters	\$ -	\$ 800	1110-610
Tinicum			
Wireless Projector Adapters	\$ -	\$ 800	1110-610
District Wide			
25 Replacement Projectors	\$ 20,500	\$ -	1110-610
200 Chromebooks at End of Life	\$ 40,000	\$ -	1110-610
TOTAL TECHNOLOGY EQUIPMENT	\$ 65,700	\$ 46,400	
TOTAL TECHNOLOGY	\$ 212,900	\$ 223,950	

Educational Support - Grants

	Budget 2019-20	Draft 2020-21	Account Code
GRANT BUDGETS			
<u>Title I (411)</u>			
Salary & Benefits	\$ 145,223	\$ 129,680	1190-100/200
Teacher Inservice/Prof Services	\$ 810	\$ -	2271-300/500
Sub Costs	\$ 1,000	\$ 500	2271-323
Foster Transport	\$ 250	\$ 250	1190-500
Homeless	\$ 500	\$ 500	2280-390
Supplies/Software/Books	\$ 3,700	\$ -	1190-610
Non-Public	\$ 6,000	\$ 6,000	1500-300
Parent Involvement	\$ 495	\$ 250	3300-580/635
	\$ 157,978	\$ 137,180	
<u>Title II (421)</u>			
Salary & Benefits	\$ 37,831	\$ 31,654	1110-100/200
Professional Development	\$ -	\$ -	2271-580
	\$ 37,831	\$ 31,654	
<u>Title IV (430)</u>			
Supplies/Software/Books	\$ 12,000	\$ 11,748	1190-600
<u>Ready to Learn Block Grant</u>			
Salary & Benefits	\$ 11,000	\$ 4,500	1110-100/200
Teacher Inservice	\$ 6,400	\$ 6,500	2271-360
Supplies/Software/Library Books	\$ 43,251	\$ 50,651	1110/2250-600
Admin Software - Naviance	\$ 2,562	\$ 2,562	2120-650
Cybersonic/Lego competition fees	\$ 4,000	\$ 3,000	3210-810
	\$ 67,213	\$ 67,213	
SPONSORSHIP BUDGETS			
Local Sponsors (105)	\$ 50,000	\$ 50,000	1110-610
Paving (106)	\$ 50,000	\$ -	
	\$ 100,000	\$ 50,000	
TOTAL GRANT EXPENDITURES	\$ 375,022	\$ 297,795	
Less Salary & Benefits	\$ (194,054)	\$ (165,834)	
TOTAL GRANT SUPPORT	\$ 180,968	\$ 131,961	

Educational Support - Curriculum

	Budget 2019-20	Draft 2020-21	Account Code
CURRICULUM			
Consultants	\$ 1,000	\$ 1,000	2260-390
Professional Development- Curriculum Dir	\$ 4,000	\$ 4,000	2834-360
- Travel - Curriculum Dir	\$ 1,800	\$ 1,800	2834-580
Professional Development- Non Instr.-Certified	\$ 800	\$ 800	2834-360
- Travel - Non Instr.-Certified	\$ 2,200	\$ 2,200	2834-580
Professional Development -Staff	\$ 20,150	\$ 19,630	2271-360
- Travel - Staff	\$ 3,000	\$ 6,000	2271-580
- Districtwide Interdistrict	\$ 2,000	\$ 2,000	1110-580
Administrative Software	\$ 44,315	\$ 43,930	2270/2820-650
Supplies/Equipment/Food	\$ 3,000	\$ 3,000	2260-610/635
Professional Books	\$ 2,500	\$ 2,500	2260-640
Dues/Fees - Curriculum Director	\$ 2,400	\$ 2,000	2260-810
- Department Heads	\$ 2,480	\$ 2,400	1110-810
Testing	\$ 20,000	\$ 19,000	1110-390
Public Engagement	\$ 600	\$ 600	2370-610/635
	\$ 110,245	\$ 110,860	
CONSUMABLES, BOOKS AND SOFTWARE			
Elementary			
Elementary District Wide	\$ 10,290	\$ 5,250	1110-600
Art	\$ 1,860	\$ -	1110-600
Music	\$ 4,795	\$ -	1110-751
Wellness/Fitness	\$ 1,500	\$ 1,500	1110-600
English	\$ 21,460	\$ 19,650	1110-600
Math	\$ -	\$ 27,000	1110-600
Science	\$ 1,500	\$ 3,000	1110-600
Social Studies	\$ -	\$ 4,950	1110-600
Field Trips - Admissions	\$ -	\$ 6,000	1110-580
	\$ 41,405	\$ 67,350	
PALMS			
PALMS - School Wide	\$ 3,430	\$ 1,750	1110-600
Art	\$ 996	\$ -	1110-600
English	\$ 3,300	\$ 9,350	1110-600
World Languages	\$ -	\$ -	1110-600
Career/Technology	\$ -	\$ -	1110-650
Math	\$ 32,900	\$ 8,850	1110-650/610
Music	\$ 2,550	\$ 2,200	1110-610/751
Science/WIP	\$ 10,691	\$ 10,675	1110-580/610
Social Studies	\$ 4,200	\$ 2,000	1110-600
Wellness	\$ 150	\$ 200	1110-600
	\$ 58,217	\$ 35,025	
PHS			
PHS - School Wide	\$ 3,430	\$ 2,950	1110-600/751
Art	\$ -	\$ -	1110-600
Career/Technology	\$ -	\$ -	1100-600
English	\$ 2,400	\$ 1,800	1110-600
Math	\$ 30,200	\$ 27,000	1110-600
Music	\$ -	\$ 700	1100-610/751
Science	\$ -	\$ -	1110-600
Social Studies	\$ 1,980	\$ 4,500	1110-610/751
Wellness & Fitness	\$ -	\$ -	1110-610/751
World Languages	\$ 8,260	\$ 7,260	1110-600
	\$ 46,270	\$ 44,210	
TOTAL CURRICULUM BUDGET	\$ 256,137	\$ 257,445	

Educational Support

Summary

	Actual 2017-18	Budget 2018-19	Actual 2018-19	Budget 2019-20	Draft 2020-21
Curriculum					
Office	\$ 33,466	\$ 53,265	\$ 18,207	\$ 57,695	\$ 49,330
Testing	\$ 21,704	\$ 29,278	\$ 24,616	\$ 20,000	\$ 19,000
Public Engagement	\$ 1,132	\$ 600	\$ 468	\$ 600	\$ 600
Prof. Development	\$ 17,135	\$ 24,725	\$ 35,313	\$ 26,150	\$ 36,430
Books/Materials/Equipment	\$ 132,819	\$ 137,606	\$ 110,727	\$ 145,892	\$ 152,085
	\$ 206,256	\$ 245,474	\$ 189,331	\$ 250,337	\$ 257,445
Technology					
Technology	\$ 96,082	\$ 155,200	\$ 114,558	\$ 147,200	\$ 177,550
Equipment-Classroom	\$ 62,683	\$ 59,400	\$ 58,870	\$ 65,700	\$ 46,400
	\$ 158,765	\$ 214,600	\$ 173,428	\$ 212,900	\$ 223,950
Grants/Sponsorships	\$ 89,802	\$ 94,425	\$ 97,292	\$ 180,968	\$ 131,961
TOTAL	\$ 454,823	\$ 554,499	\$ 460,051	\$ 644,205	\$ 613,356



Comprehensive Plan Budget

2020-2021

Presented By:
Action Plan Team Leaders

Academic Excellence - Dr. Donnelly and Mr. Dougherty
Community Engagement - Ms. Holmes and Mr. Adams
Facilities - Mr. Crouthamel and Dr. Scheibenhofer
Wellness - Ms. Link and Ms. Crews

Palisades School District Comprehensive Plan Budget Form 2020-2021

The **Academic Excellence** makes the following budget recommendations

Rationale	Amount	Account Code
Technology - Professional development to increase efficacy of use of tools for teaching and learning	\$ 2,000	10-2271-360-000-00-000-000-0500
Expand Opportunities - Pathways, elective offerings and extracurricular activities to meet the needs of contemporary learners	\$ 2,500	10-2720-513-000-00-010-000-000-0500
Intervention and Enrichment Opportunities - Intervention materials to support Tier II and III needs	\$ 1,500	10-1110-610-000-00-000-000-000-0500
Keynote/Professional development focusing on district initiatives and goals that provide faculty and staff with additional knowledge to best meet the needs of the contemporary learner	\$ 5,000	10-2271-360-000-00-000-000-000-0500
Academic Excellence Total = \$		11,000

Palisades School District Comprehensive Plan Budget Form 2020-2021

The **Facilities** makes the following budget recommendations

Rationale	Amount	Account Code
Pilot ID sign in to classrooms for students	\$ 1,500	10-2620-650-000-00-000-000-0500
Equipment for PALMS Pilot ID	\$ 5,000	10-2620-610-000-00-000-000-0500
Guest speaker for digital citizenship	\$ 1,500	10-1110-390-000-00-000-000-0500
Facilities Total =	\$ 8,000	

Palisades School District Comprehensive Plan Budget Form 2020-2021

The **Wellness** makes the following budget recommendations

Rationale	Amount	Account Code
Research, select, and implement an evidence-based, district-wide bullying prevention program - Cost for 3 substitute teachers so Committee can research best practices	\$ 1,370	10-1110-323-000-10-290-000-000-S4T1
Identify and implement consistent and fair discipline procedures and responses district-wide. Funds to train new and existing administrators in student centered discipline practices and ways to create a climate that supports student emotional health/well-being. Cost for professional development training sessions.	\$ 3,000	10-2271-360-000-00-000-000-000-0500
Develop community knowledge of common mental health issues affecting our students , including anxiety, depression, and trauma; and develop an intervention and support team to address these needs. Develop and implement a communication plan to make all aware of Community mental health issues and resources to address them (public service announcement, print advertising/information, programs). Portions may be grant funded. Cost for print materials to be sent out.	\$ 5,000	10-2370-550-000-00-000-000-000-0500

Wellness Total = \$ 9,370

Palisades School District Comprehensive Plan Budget Form 2020-2021

The **Community Engagement** makes the following budget recommendations

Rationale	Amount	Account Code
Community events/food for key communicators and back to school nights	\$ 2,500	10-2370-635-000-00-000-000-0500
ADA Compliance software for website	\$ 4,000	10-2840-650-000-00-000-000-0500
Palisades Gear for staff	\$ 6,500	10-2370-610-000-00-000-000-0500
Meltwater - Social media software	\$ 2,500	10-2840-650-000-00-000-000-0500

Community Engagement Total = \$ 15,500

Comprehensive Plan Budget Form

Summary

		Budget 2019-2020		Budget 2020-2021
Comprehensive Plan Budget	\$	20,844	\$	43,870
Less Salary/Benefits	\$	(6,694)	\$	-
TOTAL	\$	14,150	\$	43,870

Salary

Summary

	Actual 2017-18	Budget 2018-19	Actual 2018-19	Budget 2019-20	Draft 2020-21
TOTAL	\$ 18,087,274	\$ 19,132,959	\$ 18,506,462	\$ 19,365,659	\$ 20,119,349

Benefits

	Actual 2017-18	Budget 2018-19	Actual 2018-19	Budget 2019-20	Draft 2020-21
FICA	\$ 1,315,569	\$ 1,436,887	\$ 1,339,074	\$ 1,453,168	\$ 1,503,279
Retirement	\$ 5,752,813	\$ 6,279,094	\$ 6,016,464	\$ 6,513,611	\$ 6,781,456
Unemployment Compensation	\$ 16,521	\$ 34,276	\$ 12,903	\$ 34,119	\$ 33,468
Workers' Compensation	\$ 83,125	\$ 98,469	\$ 78,063	\$ 90,413	\$ 92,178
Tuition Reimbursement	\$ 117,800	\$ 170,000	\$ 84,227	\$ 170,000	\$ 170,000
Group Insurance	\$ 3,499,747	\$ 4,066,782	\$ 3,538,550	\$ 4,096,344	\$ 4,473,389
TOTAL	\$ 10,785,575	\$ 12,085,508	\$ 11,069,281	\$ 12,357,655	\$ 13,053,770

Revenue

Summary

	Actual 2017-2018	Budget 2018-2019	Actual 2018-2019	Budget 2019-2020	Draft 2020-2021
LOCAL					
Real Estate Tax	27,765,671	27,713,526	28,188,825	28,201,590	28,269,147
Earned Income Tax (Act 511)	2,337,675	2,150,000	2,447,374	2,230,000	2,230,000
Real Estate Transfer Tax	494,934	350,000	436,076	396,000	396,000
Admissions/Amusement Tax	25,791	20,000	19,090	-	-
Other Taxes	34,051	36,091	34,202	34,091	34,091
Delinquent Taxes	1,014,039	815,000	930,156	815,000	815,000
Investment Income	288,982	135,000	520,359	295,000	275,000
Miscellaneous Income	302,771	221,900	300,794	258,118	271,700
Revenue from Donations	24,669	100,000	10,631	150,000	100,000
Revenue from Grants	271,625	240,000	360,821	240,000	393,000
BCIU/Prior Period Adjustment	275,269	234,391	234,391	112,032	67,043
	32,835,477	32,015,908	33,482,719	32,731,831	32,850,981
STATE					
Education Subsidies	4,337,145	4,206,610	4,360,003	4,254,057	4,256,057
Non-education Subsidies	785,373	604,355	790,457	700,013	699,680
Gaming Revenue	920,388	926,505	922,514	914,344	910,199
Revenue for Social Security and Retirement	3,525,138	3,851,104	3,661,319	3,975,592	4,148,463
	9,568,044	9,588,574	9,734,293	9,844,006	10,014,399
FEDERAL	374,116	364,349	234,767	346,809	180,581
	374,116	364,349	234,767	346,809	180,581
TOTAL	42,777,637	41,968,831	43,451,779	42,922,646	43,045,961

Budget Summary

December 18, 2019

	FINAL BUDGET 2019-20	DRAFT BUDGET 2020-21	Dollar Increase/ Decrease	% Increase/ Decrease
Salary	\$ 19,365,659	\$ 20,119,349	\$ 753,690	3.89%
Benefits	\$ 12,357,655	\$ 13,053,770	\$ 696,115	5.63%
Building Level	\$ 2,125,730	\$ 2,113,200	\$ (12,530)	-0.59%
Other Education				
Special Education	\$ 3,006,604	\$ 3,229,654	\$ 223,050	7.42%
Tech School	\$ 1,028,572	\$ 1,105,093	\$ 76,521	7.44%
IU/Evening School/Summer Camps	\$ 64,115	\$ 74,690	\$ 10,575	16.49%
Educational Support				
Dir. Of Curriculum	\$ 256,137	\$ 257,445	\$ 1,308	0.51%
Technology	\$ 212,900	\$ 223,950	\$ 11,050	5.19%
Grants	\$ 180,968	\$ 131,961	\$ (49,007)	-27.08%
Administration	\$ 589,675	\$ 612,400	\$ 22,725	3.85%
Building Operation	\$ 1,333,100	\$ 1,307,450	\$ (25,650)	-1.92%
Capital Projects	\$ 1,295,000	\$ 1,504,000	\$ 209,000	16.14%
Warehouse/Transportation	\$ 2,399,325	\$ 2,661,180	\$ 261,855	10.91%
Debt Service	\$ 2,183,922	\$ 2,238,331	\$ 54,409	2.49%
Equipment	\$ 58,668	\$ 76,298	\$ 17,630	30.05%
Comprehensive Plan	\$ 14,150	\$ 43,870	\$ 29,720	210.04%
Budgetary Reserve	\$ 271,000	\$ 271,000	\$ -	0.00%
TOTAL	\$ 46,743,180	\$ 49,023,641	\$ 2,280,461	4.88%
Budgeted Revenue	\$ 42,922,646	\$ 43,045,961	\$ 123,315	0.29%
<u>Fund Balance Support:</u>				
Fund Balance - Capital Projects	\$ 1,295,000	\$ 1,504,000		
Fund Balance - To Balance Budget	\$ -	\$ -		
Retirement Spike Fund	\$ 2,359,096	\$ 1,525,717		
Vo-tech Renovation/Bond	\$ 166,438	\$ 170,093		
Total Withdraw from Fund Balance	\$ 3,820,534	\$ 3,199,810		
Total Revenue and Fund Balance Support	\$ 46,743,180	\$ 46,245,771		
Difference - Expenditures > Revenue			\$ (2,777,870)	
<u>Millage Reconciliation</u>				
Total Millage Deficiency		11.224		
Act 1 Index in mills (2.6%)		2.990		
Millage Shortage		8.234		
Act 1 Index in Dollars		\$ 740,014		
Shortage after 2.6% Tax Increase		\$ (2,037,856)		
Estimated Value of a mill		\$ 247,496		