



2020-2021 Budget Discussion

December 4, 2019

PHS Library

6:00 p.m.

- 1. Equipment**
- 2. Administration**
- 3. Building Maintenance**
- 4. Capital Projects**
- 5. Other Education**

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

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

District Wide Equipment

	Actual 2017-18	Budget 2018-19	Actual 2018-19	Budget 2019-20	Draft 2020-21
Instructional	\$ 10,924	\$ 39,152	\$ 22,391	\$ 25,243	\$ 54,809
Athletics	\$ 4,780	\$ 3,000	\$ 10,200	\$ 11,425	\$ 5,000
Offices/District Wide	\$ 5,199	\$ 6,700	\$ -	\$ 7,000	\$ 9,250
Technology Dept	\$ 795	\$ 27,000	\$ 27,400	\$ -	\$ -
Maintenance/Warehouse	\$ 43,493	\$ -	\$ -	\$ 15,000	\$ 7,238
TOTAL	\$ 65,191	\$ 75,852	\$ 59,991	\$ 58,668	\$ 76,298

Administrative Budget

	Budget 2019-20	Draft 2020-21	Account Code
School Board			
Other Prof Services	\$ 4,000	\$ 4,000	2310-390
Travel	\$ 2,000	\$ 2,000	2310-580
Supplies, Books & Software	\$ 3,750	\$ 3,750	2310-610/635/640
PSBA Dues	\$ 21,000	\$ 21,000	2310-810
Bond - Secretary/Treasurer	\$ 1,000	\$ 1,000	2310/2320-525
	<u>\$ 31,750</u>	<u>\$ 31,750</u>	
Tax Collection			
Professional Services	\$ 68,000	\$ 68,000	2330-330
Bond-Real Estate	\$ -	\$ -	2330-525
Postage - Real Estate	\$ 4,500	\$ 4,500	2330-530---0555
Supplies - Real Estate	\$ 5,000	\$ 5,000	2330-610---0555
Act 32 Expenses (EIT - TCC)	\$ 1,700	\$ 1,700	2330-810
	<u>\$ 79,200</u>	<u>\$ 79,200</u>	
District Office			
Prof. Development/Services	\$ 9,500	\$ 9,200	2834/2836-360
Communications/Travel	\$ 6,300	\$ 6,200	2360/2511/2831-580/530
Supplies/Food/Books	\$ 13,000	\$ 12,400	2360/2511/2831-610/635/640
Dues	\$ 7,600	\$ 7,500	2360/2511/2831-810
	<u>\$ 36,400</u>	<u>\$ 35,300</u>	
Community Relations			
Summer Intern Helper	\$ 1,709	\$ 1,750	2370-100/200
Prof. Development	\$ 200	\$ 200	2836-360
Professional Services	\$ 3,000	\$ 3,000	2370-390
Webhosting / Info Snap	\$ 20,500	\$ 22,500	2823-390
Communications	\$ 2,450	\$ 2,450	2370-530
Advertising	\$ 250	\$ 500	2370-540
Printing	\$ 10,000	\$ 10,000	2370-550
Travel	\$ 250	\$ 250	2370-580
Supplies/Food	\$ 6,250	\$ 6,250	2370-610/635
Dues	\$ 100	\$ 100	2370-810
	<u>\$ 44,709</u>	<u>\$ 47,000</u>	
Less Amount to Salaries/Benefits	\$ (1,709)	\$ (1,750)	
	<u>\$ 43,000</u>	<u>\$ 45,250</u>	

(Cont. Next Slide)

Administrative Budget (Cont.)

	Budget 2019-20	Draft 2020-21	Account Code
Districtwide			
Solicitor	\$ 75,000	\$ 75,000	2350-330
Districtwide Prof Svcs	\$ 6,000	\$ 10,100	2390/2831-330
Copier Costs	\$ 58,000	\$ 58,000	2390-448
Insurance - Liability	\$ 84,150	\$ 84,150	2390-523
Telephone	\$ 19,625	\$ 20,750	2390-530
Advertising	\$ 3,500	\$ 5,300	2390-549
Other Admin Fees	\$ 6,000	\$ 6,000	2390-810
Postage & Postage Machine Supplies	\$ 22,500	\$ 21,000	2390-530/610
Other Admin Supplies	\$ 3,000	\$ 3,000	2390-610
Other Prof Srv	\$ 6,900	\$ 5,600	2511-330/390
Auditor	\$ 24,000	\$ 22,000	2511-330
Clearances/New EE Physicals	\$ 8,250	\$ 7,700	2835-330
PA REAP	\$ 1,200	\$ 1,300	2831-650
Data Processing Support/Training	\$ 5,200	\$ 5,000	2840-324/650
Software	\$ 76,000	\$ 76,000	2840-650
Scholarships	\$ -	\$ 20,000	3400-893
	\$ 399,325	\$ 420,900	
TOTAL	\$ 589,675	\$ 612,400	

Administrative Budget

Summary

	Actual 2017-18	Budget 2018-19	Actual 2018-19	Budget 2019-20	Draft 2020-21
School Board	\$ 22,571	\$ 31,750	\$ 21,067	\$ 31,750	\$ 31,750
Tax Collection					
Real Estate	\$ 31,573	\$ 31,500	\$ 49,860	\$ 77,500	\$ 77,500
Earned Income Tax	\$ 725	\$ 1,700	\$ -	\$ 1,700	\$ 1,700
	\$ 32,298	\$ 33,200	\$ 49,860	\$ 79,200	\$ 79,200
District Office	\$ 18,970	\$ 37,810	\$ 21,809	\$ 36,400	\$ 35,300
Community Relations	\$ 40,915	\$ 34,850	\$ 20,268	\$ 43,000	\$ 45,250
Districtwide					
Insurance	\$ 60,304	\$ 76,500	\$ 63,490	\$ 84,150	\$ 84,150
Communications	\$ 50,152	\$ 41,800	\$ 36,094	\$ 45,625	\$ 47,050
Copier Costs	\$ 54,050	\$ 58,000	\$ 54,050	\$ 58,000	\$ 58,000
Solicitor/Auditor/Advisor	\$ 47,085	\$ 113,000	\$ 74,894	\$ 105,000	\$ 107,100
Management Services	\$ 56,614	\$ 93,975	\$ 81,343	\$ 106,550	\$ 104,600
Scholarships	\$ -	\$ -	\$ -	\$ -	\$ 20,000
	\$ 268,205	\$ 383,275	\$ 309,871	\$ 399,325	\$ 420,900
TOTAL	\$ 382,960	\$ 520,885	\$ 422,875	\$ 589,675	\$ 612,400

Building Operations and Maintenance

	Actual 2017-18	Budget 2018-19	Actual 2018-19	Budget 2019-20	Draft 2020-21	Account Code
Staff Development	\$ 810	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	2836-360
Professional Services	\$ 79,118	\$ 95,000	\$ 119,684	\$ 95,000	\$ 95,000	2620-390
Disposal Services	\$ 17,561	\$ 20,500	\$ 23,948	\$ 18,500	\$ 18,500	2620-411
Repair & Maintenance	\$ 111,361	\$ 103,000	\$ 171,460	\$ 112,000	\$ 129,000	2620-430
Rentals	\$ 9,591	\$ 5,800	\$ 68,317	\$ 5,800	\$ 5,800	2620-442/448
Extermination	\$ 5,095	\$ 4,800	\$ 5,011	\$ 5,300	\$ 5,500	2620-460
Insurance	\$ 62,293	\$ 75,200	\$ 65,135	\$ 82,400	\$ 88,500	2620-520
Communications	\$ 1,775	\$ 1,000	\$ 1,880	\$ 1,000	\$ 1,900	2620-530
Travel	\$ 572	\$ 450	\$ 82	\$ 450	\$ 450	2620-580
Supplies	\$ 194,795	\$ 187,500	\$ 174,709	\$ 188,500	\$ 194,500	2620-610
Electricity	\$ 301,873	\$ 383,500	\$ 288,676	\$ 366,750	\$ 363,500	2620-622
Energy	\$ 194,358	\$ 369,300	\$ 254,641	\$ 428,500	\$ 369,350	2620-623/624
Meals/Refreshments	\$ 502	\$ 500	\$ 363	\$ 500	\$ 450	2620-635
Equipment	\$ 13,041	\$ 14,000	\$ 31,158	\$ 15,000	\$ 15,000	2620-762
Dues & Fees	\$ 9,056	\$ 4,000	\$ 10,227	\$ 4,000	\$ 10,000	2620-810
Software	\$ 6,900	\$ 3,600	\$ 1,000	\$ 6,900	\$ 7,500	2660-650
TOTAL	\$ 1,008,701	\$ 1,270,650	\$ 1,216,291	\$ 1,333,100	\$ 1,307,450	

Capital Projects

	Draft 2019-20	Draft 2020-21	
<u>District Wide</u>			
PALMS Resurface Parking Lot	\$ -	\$ 275,000	10-4200-710-146-20-650-000-000-0906
Teacher Laptop Upgrades	\$ -	\$ 120,000	10-1110-610-146-00-000-000-000-0000
PHS Science Wing Renovations	\$ -	\$ 750,000	10-4600-450-146-39-810-000-000-0000
PHS Chiller Replacement	\$ -	\$ 160,000	10-4600-450-146-39-810-000-000-0000
PALMS Veenderoot Oil Tank Monitor	\$ -	\$ 25,000	10-2620-762-146-20-650-000-000-0710
Kubota Utility Vehicle	\$ -	\$ 34,000	10-2620-762-146-00-000-000-000-0710
PHS Digital Sign	\$ -	\$ 35,000	10-4200-710-146-39-810-000-000-0000
District Wide Safety and Security		\$ 50,000	10-2660-610-146-00-000-000-DWS-0715
DN Door Replacement	\$ -	\$ 55,000	10-2620-610-146-10-220-000-000-0000
HVAC Control Upgrade TN	\$ 18,000	\$ -	10-4600-762-146-10-240-000-000-0902
HVAC Control Upgrade SPR	\$ 18,000	\$ -	10-4600-762-146-10-230-000-000-0902
Water Heater Energy Module PHS	\$ 21,000	\$ -	10-2620-762-146-39-810-000-000-0710
Water Heater Energy Module PALMS	\$ 20,000	\$ -	10-2620-762-146-20-650-000-000-0710
PALMS Outdoor Lighting Upgrade	\$ 75,000	\$ -	10-2620-610-146-20-650-000-000-0710
Backhoe Replacement	\$ 110,000	\$ -	10-2620-762-146-00-000-000-000-0710
Springfield Outdoor Lighting Upgrade	\$ 35,000	\$ -	10-2620-610-146-10-230-000-000-0710
Track Replacement	\$ 400,000	\$ -	10-4200-710-146-00-000-550-000-0000
Security Camera System Upgrades	\$ 25,000	\$ -	10-2818-610-146-00-000-000-000-0502
Band Uniforms	\$ 20,000	\$ -	10-3210-610-146-00-810-560-000-0290
Mower 72"	\$ 12,000	\$ -	10-2620-762-146-00-000-000-000-0710
Mower 52"	\$ 9,000	\$ -	10-2620-762-146-00-000-000-000-0710
Additional Office Security at MS & Elementary	\$ 25,000	\$ -	10-4600-450-146-xx-xxx-000-MOF-0000
Additional Safety and Security Measures	\$ 25,000	\$ -	10-2660-610-146-00-000-000-DWS-0710
Network 10Gb Backbone Upgrade and Virtual Server	\$ 100,000	\$ -	10-2818-610-146-----0502
120 School Drive Renovations	\$ 150,000	\$ -	10-4600-450-146-00-009-000-000-0000
PHS Bleacher Replacement	\$ 150,000	\$ -	10-3250-762-146-39-810-550-000-0000
Parking Lot Paving - Warehouse	\$ 82,000	\$ -	10-4200-710-146-00-000-000-000-0000
TOTAL	\$ 1,295,000	\$ 1,504,000	

Capital Projects

Summary

	Actual 2017-18	Budget 2018-19	Actual 2018-19	Budget 2019-20	Draft 2020-21
Technology Dept	\$ 99,188	\$ 74,600	\$ 62,637	\$ 100,000	\$ 120,000
Buildings/Maintenance	\$ 248,835	\$ 1,975,000	\$ 994,136	\$ 360,000	\$ 1,384,000
Curriculum	\$ -	\$ 52,000	\$ 52,000	\$ -	\$ -
Student Activities (Band)	\$ -	\$ -	\$ -	\$ 20,000	\$ -
Athletics	\$ -	\$ -	\$ 60,732	\$ 815,000	\$ -
TOTAL	\$ 348,023	\$ 2,101,600	\$ 1,169,505	\$ 1,295,000	\$ 1,504,000

Other Education Programs

	Budget 2019-20	Draft 2020-21	Account Code
UPPER BUCKS TECHNICAL SCHOOL			
UBCTS Operating Budget	\$ 862,134	\$ 935,000	1390-564
UBCTS Renovations - Prepaid - Fund Balance Use	\$ 107,713	\$ 110,475	1390-564
UBCTS Debt - Prepaid - Fund Balance Use	\$ 58,725	\$ 59,618	1390-564
	\$ 1,028,572	\$ 1,105,093	
IU BUDGET SUPPORT			
Instr Materials and Research Svcs Budget	\$ 10,400	\$ 10,500	2250-320
General Operating Budget	\$ 15,100	\$ 15,100	2900-590
	\$ 25,500	\$ 25,600	
CAREER PATHWAYS	\$ 5,000	\$ 15,000	1700-566
EVENING SCHOOL			
Salary/Benefits	\$ 37,459	\$ 38,516	1690-100/200
Professional Service	\$ 6,500	\$ 6,500	1690-390
Repairs	\$ 1,000	\$ 1,000	1690-430
Postage	\$ 2,200	\$ 2,200	1690-530
Brochure Printing	\$ 3,500	\$ 2,250	1690-550
Supplies/Gas	\$ 1,000	\$ 1,000	1690-610
	\$ 51,659	\$ 51,466	
Less Amount Shown in Salary and Benefits	\$ (37,459)	\$ (38,516)	
	\$ 14,200	\$ 12,950	
SUMMER CAMP			
Salary/Benefits	\$ 24,154	\$ 44,935	3310-100/200
Professional Services	\$ 1,500	\$ 1,800	3310-340
Travel/Fees	\$ 11,415	\$ 11,340	3310-513/580
Supplies	\$ 1,000	\$ 1,000	3310-610
Subtotal	\$ 38,069	\$ 59,075	
Less Amount Shown in Salary and Benefits	\$ (24,154)	\$ (44,935)	
	\$ 13,915	\$ 14,140	
AFTER SCHOOL CLUBHOUSE (MS & Elem)			
Salary/Benefits	\$ 7,478	\$ 7,489	3210-100/200
Supplies	\$ -	\$ 1,500	3210-610
Travel/Fees	\$ 5,500	\$ 5,500	3210-513/580
Subtotal	\$ 12,978	\$ 14,489	
Less Amount Shown in Salary and Benefits	\$ (7,478)	\$ (7,489)	
	\$ 5,500	\$ 7,000	

Other Education Programs (Cont.)

	Budget 2019-20		Draft 2020-21	Account Code
Regular Education				
Professional Services - CogAt	\$ 750	\$	800	1110-300
Supplies/Books/Software	\$ 750	\$	700	1110-610
Life Skills -Public				
IU Services				
Professional / IU Services	\$ 166,257	\$	223,321	1211-300
Tuition - LEA/APS/Other	\$ 80,000	\$	85,000	1211-560
Supplies/Books/Software/Equip	\$ 3,000	\$	3,000	1211-600
Deaf/Hearing Impaired				
Interpreter / IU Services	\$ 111,811	\$	162,051	1221-300
Supplies/Books/Software	\$ 800	\$	1,500	1221-600
Blind/Visually Impaired				
Professional / IU Services	\$ -	\$	7,094	1224-300
Speech/Language Impaired				
Professional / IU Services	\$ 200,383	\$	211,580	1225-300
Emotional Support- Public				
Professional / IU Services	\$ 150,501	\$	172,707	1231-300
Tuition - LEA/Other	\$ 186,000	\$	206,000	1231-560
Emotional Support- Private				
Tuition - APS/Other	\$ 2,000	\$	2,000	1232-560
Autistic Support				
Professional / IU Services	\$ 910,461	\$	853,066	1233-300
Autistic Support - Tuition Private	\$ -	\$	60,000	1233-560
Supplies/Books	\$ 120	\$	100	1233-600
Learning Support/Gifted				
Professional / IU Services	\$ 126,990	\$	136,000	1241-300
Transportation	\$ 800	\$	300	1241-513/580
Tuition- LEA/APS/Other	\$ 60,100	\$	60,000	1241-560
Insurance/Advertising	\$ 12,000	\$	12,000	1241-500
Supplies/Equipment/Software	\$ 31,700	\$	40,900	1241-600

Other Education Programs (Cont.)

	Budget 2019-20	Draft 2020-21	Account Code
Speech			
Testing Supplies	\$ 500	\$ 500	2152-610
OT/PT			
Professional / IU Services	\$ 165,025	\$ 165,357	1260-300
Multi-Handicap Support			
Professional/Nursing/ IU Services	\$ 185,148	\$ 151,992	1270-300
Early Intervention			
Professional / IU Services	\$ 40,000	\$ 40,000	1280-300
Other Support			
Tuition - LEA/APS/Other	\$ 165,000	\$ 165,000	1290-500
Homebound Instruction			
Professional/ IU Services	\$ 500	\$ 500	1430-300
Tuition - LEA/APS/Other	\$ 6,200	\$ 5,200	1430-500
Adjudicated/Court Placed			
Professional/ IU Services	\$ 2,000	\$ 2,000	1441-300
Tuition - LEA/APS/Other	\$ 10,000	\$ 35,000	1441-500
Alternative Education			
Professional / IU Services		\$ -	1442-300
Tuition - LEA/APS/Other	\$ 65,000	\$ 65,000	1442-500
Additional Instructional			
Professional / IU Services	\$ 4,000	\$ 4,000	1490-300
Supplies/Books/Software	\$ 600	\$ 600	1490-600
Director Pupil Services			
Professional Services	\$ 500	\$ 500	2834-360
Travel	\$ 1,200	\$ 1,200	2111-500
Dues/Fees	\$ 100	\$ 100	2111-800
Psychological Services			
Professional Services	\$ 5,000	\$ 6,000	2140-300
Travel	\$ 1,600	\$ 1,200	2140-500
Supplies/Books/Software	\$ 3,700	\$ 3,700	2140-600
Social Work Services			
Professional / IU Services	\$ 77,908	\$ 101,586	2160-300

Other Education Programs (Cont.)

	Budget 2019-20	Draft 2020-21	Account Code
Other Pupil Services			
Professional Services	\$ 13,000	\$ 30,000	2190-300
Staff Development Services			
Professional Development	\$ 8,600	\$ 6,900	2270-324
Travel	\$ 800	\$ 800	2270-500
Medical Services			
Professional Services - Neuro	\$ 4,000	\$ 3,000	2420-300
Nursing Services			
Repairs/Maintenance	\$ 800	\$ 600	2440-400
Field trip/Activities - Salary & Benefits	\$ 18,517	\$ 39,942	2440-100/200
Student Activities			
Field Trip admission fees - IAs	\$ 1,000	\$ 800	3210-500
Wards of the State	<u>\$ 200,000</u>	<u>\$ 200,000</u>	1271-322
Special /Other Education	\$ 3,025,121	\$ 3,269,596	
Less Amount Shown in Salary and Benefits	<u>\$ (18,517)</u>	<u>\$ (39,942)</u>	
TOTAL	\$ 3,006,604	\$ 3,229,654	

Other Education Programs

Summary

	Actual 2017-18	Budget 2018-19	Actual 2018-19	Budget 2019-20	Draft 2020-21
Tuition/Other Professional Services					
Special/Other Education	\$ 2,170,767	\$ 2,733,537	\$ 2,295,982	\$ 3,006,604	\$ 3,229,654
Upper Bucks CTS	\$ 1,005,024	\$ 912,346	\$ 912,346	\$ 1,028,572	\$ 1,105,093
Evening School	\$ 9,551	\$ 15,700	\$ 7,032	\$ 14,200	\$ 12,950
Summer Camp	\$ 8,474	\$ 8,000	\$ 12,909	\$ 13,915	\$ 14,140
After School Clubhouse	\$ 4,217	\$ 5,500	\$ 9,181	\$ 5,500	\$ 7,000
I.U. Budget Support	\$ 23,781	\$ 25,709	\$ 23,689	\$ 25,500	\$ 25,600
Career Pathways	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 15,000
TOTAL	\$ 3,221,814	\$ 3,705,792	\$ 3,261,139	\$ 4,099,291	\$ 4,409,437



Budget Summary (To Date)

December 2, 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%
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/Other	\$ 64,115	\$ 74,690	\$ 10,575	16.49%
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%
TOTAL	\$ 14,084,711	\$ 14,922,296	\$ 837,585	5.95%