



2021-2022 Budget Discussion

December 16, 2020

6:00 p.m.

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

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

Other Education Programs

	Budget 2020-21	Draft 2021-22	Account Code
UPPER BUCKS TECHNICAL SCHOOL			
UBCTS Operating Budget	\$ 949,525	\$ 980,000	1390-564
UBCTS Renovations - Prepaid - Fund Balance Use	\$ 110,475	\$ 115,998	1390-564
UBCTS Debt - Prepaid - Fund Balance Use	\$ 59,618	\$ 62,521	1390-564
	\$ 1,119,618	\$ 1,158,519	
IU BUDGET SUPPORT			
Instr Materials and Research Svcs Budget	\$ 10,500	\$ 10,800	2250-320
General Operating Budget	\$ 15,100	\$ 15,500	2900-590
	\$ 25,600	\$ 26,300	
CAREER PATHWAYS	\$ 15,000	\$ 16,000	1700-566
EVENING SCHOOL			
Salary/Benefits	\$ 38,516	\$ 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	\$ 2,250	\$ 2,250	1690-550
Supplies/Gas	\$ 1,000	\$ 1,000	1690-610
	\$ 51,466	\$ 51,466	
Less Amount Shown in Salary and Benefits	\$ (38,516)	\$ (38,516)	
	\$ 12,950	\$ 12,950	
SUMMER CAMP			
Salary/Benefits	\$ 44,935	\$ 66,500	3310-100/200
Professional Services	\$ 1,800	\$ 1,800	3310-340
Travel/Fees	\$ 11,340	\$ 13,000	3310-513/580
Supplies	\$ 1,000	\$ 1,000	3310-610
Subtotal	\$ 59,075	\$ 82,300	
Less Amount Shown in Salary and Benefits	\$ (44,935)	\$ (66,500)	
	\$ 14,140	\$ 15,800	
AFTER SCHOOL CLUBHOUSE (MS & Elem)			
Salary/Benefits	\$ 7,489	\$ 7,570	3210-100/200
Supplies	\$ 1,500	\$ 1,500	3210-610
Travel/Fees	\$ 5,500	\$ 9,000	3210-513/580
Subtotal	\$ 14,489	\$ 18,070	
Less Amount Shown in Salary and Benefits	\$ (7,489)	\$ (7,570)	
	\$ 7,000	\$ 10,500	

Other Education Programs (Cont.)

	Budget 2020-21		Draft 2021-22	Account Code
Regular Education				
Professional Services - CogAt	\$ 800	\$	750	1110-300
Supplies/Books/Software	\$ 700	\$	750	1110-610
Life Skills -Public				
IU Services				
Professional / IU Services	\$ 223,321	\$	205,812	1211-300
Tuition - LEA/APS/Other	\$ 85,000	\$	50,000	1211-560
Supplies/Books/Software/Equip	\$ 3,000	\$	3,000	1211-600
Deaf/Hearing Impaired				
Interpreter / IU Services	\$ 162,051	\$	192,096	1221-300
Supplies/Books/Software	\$ 1,500	\$	1,500	1221-600
Blind/Visually Impaired				
Professional / IU Services	\$ 7,094	\$	7,216	1224-300
Speech/Language Impaired				
Professional / IU Services	\$ 211,580	\$	192,835	1225-300
Emotional Support- Public				
Professional / IU Services	\$ 280,842	\$	259,171	1231-300
Tuition - LEA/Other	\$ 206,000	\$	180,000	1231-560
Supplies/Books/Software/Equip	\$ -	\$	600	1231-610
Emotional Support- Private				
Tuition - APS/Other	\$ 2,000	\$	-	1232-560
Autistic Support				
Professional / IU Services	\$ 853,066	\$	825,776	1233-300
Autistic Support - Tuition Private	\$ 60,000	\$	160,000	1233-560
Supplies/Books	\$ 100	\$	100	1233-600
Learning Support/Gifted				
Professional / IU Services	\$ 136,000	\$	136,000	1241-300
Transportation	\$ 300	\$	500	1241-513/580
Insurance/Advertising	\$ 12,000	\$	12,000	1241-523
Tuition- LEA/APS/Other	\$ 60,000	\$	60,000	1241-560
Supplies/Equipment/Software	\$ 40,900	\$	38,700	1241-600

Other Education Programs (Cont.)

	Budget 2020-21		Draft 2021-22	Account Code
Speech				
Testing Supplies	\$ 500	\$	500	2152-610
OT/PT				
Professional / IU Services	\$ 165,357	\$	168,235	1260-300
Multi-Handicap Support				
Professional/Nursing/ IU Services	\$ 151,992	\$	86,307	1270-300
Early Intervention				
Professional / IU Services	\$ 40,000	\$	50,000	1280-300
Other Support				
Tuition - LEA/APS/Other	\$ 165,000	\$	165,000	1290-500
Homebound Instruction				
Professional/ IU Services	\$ 500	\$	1,500	1430-300
Tuition - LEA/APS/Other	\$ 5,200	\$	5,200	1430-500
Adjudicated/Court Placed				
Professional/ IU Services	\$ 2,000	\$	2,500	1441-300
Tuition - LEA/APS/Other	\$ 35,000	\$	35,000	1441-500
Alternative Education				
Professional / IU Services	\$ -	\$	-	1442-300
Tuition - LEA/APS/Other	\$ 65,000	\$	60,000	1442-500
Additional Instructional				
Professional / IU Services	\$ 4,000	\$	4,000	1490-300
Supplies/Books/Software	\$ 600	\$	500	1490-600
Director Pupil Services				
Professional Services	\$ 500	\$	2,000	2834-360
Travel	\$ 1,200	\$	1,400	2111-500
Dues/Fees	\$ 100	\$	400	2111-800
Psychological Services				
Professional Services	\$ 6,000	\$	8,000	2140-300
Travel	\$ 1,200	\$	1,000	2140-500
Supplies/Books/Software	\$ 3,700	\$	3,500	2140-600
Social Work Services				
Professional / IU Services	\$ 15,451	\$	16,733	2160-300

Other Education Programs (Cont.)

	Budget 2020-21	Draft 2021-22	Account Code
Other Pupil Services			
Professional Services	\$ 8,000	\$ 7,300	2190-300
Staff Development Services			
Professional Development	\$ 6,900	\$ 7,525	2270-324
Travel	\$ 800	\$ 750	2270-500
Medical Services			
Professional Services - Neuro	\$ 3,000	\$ 4,000	2420-300
Nursing Services			
Repairs/Maintenance	\$ 600	\$ 600	2440-400
Field trip/Activities - Salary & Benefits	\$ 39,942	\$ 39,942	2440-100/200
Student Activities			
Field Trip admission fees - IAs	\$ 800	\$ 500	3210-500
Wards of the State	<u>\$ 200,000</u>	<u>\$ 250,000</u>	1271-322
Special / Other Education	\$ 3,269,596	\$ 3,249,198	
Less Amount Shown in Salary and Benefits	<u>\$ (39,942)</u>	<u>\$ (39,942)</u>	
TOTAL	\$ 3,229,654	\$ 3,209,256	

Other Education Programs

Summary

	Actual 2018-19	Budget 2019-20	Actual 2019-20	Budget 2020-21	Draft 2021-22
Tuition/Other Professional Services					
Special / Other Education	\$ 2,295,982	\$ 3,066,604	\$ 2,849,488	\$ 3,229,654	\$ 3,209,256
Upper Bucks CTS	\$ 912,346	\$ 1,028,572	\$ 1,028,572	\$ 1,119,618	\$ 1,158,519
Evening School	\$ 7,032	\$ 14,200	\$ 6,263	\$ 12,950	\$ 12,950
Summer Camp	\$ 12,909	\$ 13,915	\$ 11,484	\$ 14,140	\$ 15,800
After School Clubhouse	\$ 9,181	\$ 5,500	\$ 5,360	\$ 7,000	\$ 10,500
I.U. Budget Support	\$ 23,689	\$ 25,600	\$ 23,375	\$ 25,600	\$ 26,300
Career Pathways	\$ -	\$ 5,000	\$ 15,900	\$ 15,000	\$ 16,000
TOTAL	\$ 3,261,139	\$ 4,159,391	\$ 3,940,442	\$ 4,423,962	\$ 4,449,325

Educational Support - Technology

	Budget 2020-21	Draft 2021-22	Account Code
TECHNOLOGY BUDGET			
Professional Services	\$ 30,300	\$ 35,200	2818-390
Communications/Internet Access	\$ 40,500	\$ 42,800	2818-538
Travel	\$ 1,500	\$ 1,500	2272-580
Supplies	\$ 47,000	\$ 119,950	2818-650
Software License Fees	\$ 53,250	\$ -	2818-650
Replacement/New Equipment	\$ 5,000	\$ 5,000	2818-700
Technology Infrastructure	\$ -	\$ -	4600-700
TOTAL TECHNOLOGY	\$ 177,550	\$ 204,450	
REPLACEMENT EQUIPMENT-CLASSROOM			
PHS			
Music Lab replacements	\$ -	\$ -	1110-610
HS Lab 117 Replacement	\$ 2,400	\$ 25,200	1110-610
PALMS			
200 Replacement Chromebooks to Replace EOL and Also Wireless Projector Adapters	\$ 4,000	\$ -	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	\$ -	\$ -	1110-610
200 Chromebooks at End of Life	\$ -	\$ -	1110-610
TOTAL TECHNOLOGY EQUIPMENT	\$ 8,800	\$ 25,200	
TOTAL TECHNOLOGY	\$ 186,350	\$ 229,650	

Educational Support - Grants

	Budget 2020-21	Draft 2021-22	Account Code
GRANT BUDGETS			
<u>Title I (411)</u>			
Salary & Benefits	\$ 120,982	\$ 116,538	1190-100/200
Teacher Inservice/Prof Services	\$ -	\$ -	2271-300/500
Sub Costs	\$ 500	\$ -	2271-323
Foster Transport	\$ 250	\$ -	1190-500
Homeless	\$ 500	\$ 200	2280-390
Supplies/Software/Books	\$ -	\$ -	1190-610
Non-Public	\$ 6,000	\$ 5,000	1500-300
Parent Involvement	\$ 250	\$ 200	3300-580/635
	\$ 128,482	\$ 121,938	
<u>Title II (421)</u>			
Salary & Benefits	\$ 32,570	\$ 28,137	1110-100/200
Professional Development	\$ -	\$ -	2271-580
	\$ 32,570	\$ 28,137	
<u>Title IV (430)</u>			
Salary and Benefits	\$ 11,463	\$ 10,442	1190-100/200
<u>Ready to Learn Block Grant</u>			
Salary & Benefits	\$ 4,500	\$ 4,500	1110-100/200
Teacher Inservice	\$ 6,500	\$ 6,500	2271-360
Supplies/Software/Library Books	\$ 50,651	\$ 50,651	1110/2250-600
Admin Software - Naviance	\$ 2,562	\$ 2,562	2120-650
Cybersonic/Lego competition fees	\$ 3,000	\$ 3,000	3210-810
	\$ 67,213	\$ 67,213	
SPONSORSHIP BUDGETS			
Local Sponsors (105)	\$ 50,000	\$ 50,000	1110-610
Paving (106)	\$ -	\$ -	
	\$ 50,000	\$ 50,000	
TOTAL GRANT EXPENDITURES	\$ 289,728	\$ 277,730	
Less Salary & Benefits	\$ (169,515)	\$ (159,617)	
TOTAL GRANT SUPPORT	\$ 120,213	\$ 118,113	

Educational Support - Curriculum

	Budget 2020-21	Draft 2021-22	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	\$ 1,500	2834-580
Professional Development- Non Instr.-Certified	\$ 1,200	\$ 1,200	2834-360
- Travel - Non Instr.-Certified	\$ 3,200	\$ 3,200	2834-580
Professional Development -Staff	\$ 19,630	\$ 18,130	2271-360
- Travel - Staff	\$ 6,000	\$ 6,000	2271-580
- Districtwide Interdistrict	\$ 2,000	\$ 2,000	1110-580
Administrative Software	\$ 43,930	\$ 43,957	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	\$ 2,000	\$ 2,000	2260-810
- Department Heads	\$ 2,400	\$ 2,400	1110-810
Testing	\$ 19,000	\$ 17,750	1110-390
Public Engagement	\$ 600	\$ 600	2370-610/635
	\$ 112,260	\$ 109,237	
CONSUMABLES, BOOKS AND SOFTWARE			
Elementary			
Elementary District Wide	\$ 5,250	\$ 5,250	1110-600
Art	\$ -	\$ -	1110-600
Music	\$ -	\$ -	1110-751
Wellness/Fitness	\$ 1,500	\$ 1,500	1110-600
English	\$ 19,650	\$ 22,290	1110-600
Math	\$ 5,000	\$ 4,335	1110-600
Science	\$ 3,000	\$ 4,050	1110-600
Social Studies	\$ 4,950	\$ 10,650	1110-600
Field Trips - Admissions	\$ 6,000	\$ 6,000	1110-580
	\$ 45,350	\$ 54,075	
PALMS			
PALMS - School Wide	\$ 1,750	\$ 750	1110-600
Art	\$ -	\$ -	1110-600
English	\$ 9,350	\$ 4,267	1110-600
World Languages	\$ -	\$ -	1110-600
Career/Technology	\$ -	\$ -	1110-650
Math	\$ 8,850	\$ 1,000	1110-650/610
Music	\$ 2,200	\$ 500	1110-610/751
Science/WIP	\$ 10,675	\$ 10,232	1110-500/610
Social Studies	\$ 2,000	\$ 9,492	1110-600
Wellness	\$ 200	\$ 200	1110-600
	\$ 35,025	\$ 26,441	
PHS			
PHS - School Wide	\$ 2,950	\$ 2,950	1110-600/751
Art	\$ -	\$ -	1110-600
Career/Technology	\$ -	\$ 2,100	1100-600
English	\$ 1,800	\$ -	1110-600
Math	\$ 27,000	\$ 21,200	1110-600
Music	\$ 700	\$ 2,390	1100-610/751
Science	\$ -	\$ -	1110-600
Social Studies	\$ 4,500	\$ 19,000	1110-610/751
Wellness & Fitness	\$ -	\$ -	1110-610/751
World Languages	\$ 7,260	\$ 22,133	1110-600
	\$ 44,210	\$ 69,773	
TOTAL CURRICULUM BUDGET	\$ 236,845	\$ 259,526	

Educational Support

Summary

	Actual 2018-19	Budget 2019-20	Actual 2019-20	Budget 2020-21	Draft 2021-22
Curriculum					
Office	\$ 18,207	\$ 52,915	\$ 43,029	\$ 49,330	\$ 49,357
Testing	\$ 24,616	\$ 20,000	\$ 17,825	\$ 19,000	\$ 17,750
Public Engagement	\$ 468	\$ 600	\$ 40	\$ 600	\$ 600
Prof. Development	\$ 35,313	\$ 31,950	\$ 5,249	\$ 37,830	\$ 36,030
Books/Materials/Equipment	\$ 110,727	\$ 150,372	\$ 103,691	\$ 130,085	\$ 155,789
	\$ 189,331	\$ 255,837	\$ 169,833	\$ 236,845	\$ 259,526
Technology					
Technology	\$ 114,558	\$ 147,200	\$ 144,661	\$ 177,550	\$ 204,450
Equipment-Classroom	\$ 58,870	\$ 65,700	\$ 49,707	\$ 8,800	\$ 25,200
	\$ 173,428	\$ 212,900	\$ 194,368	\$ 186,350	\$ 229,650
Grants/Sponsorships	\$ 97,292	\$ 180,968	\$ 483,534	\$ 120,213	\$ 118,113
TOTAL	\$ 460,051	\$ 649,705	\$ 847,735	\$ 543,408	\$ 607,289



Comprehensive Plan Budget

2021-2022

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 2021-2022

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

Rationale	Amount	Account Code
Intervention and Enrichment Opportunities - Intervention materials to support Tier II and III needs	\$ 1,500	10-1110-610-000-00-000-000-0500
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	10-2271-360-000-00-000-000-0500
Academic Excellence Total = \$		6,500

Palisades School District Comprehensive Plan Budget Form 2021-2022

The **Facilities** makes the following budget recommendations

Rationale	Amount	Account Code
		10-2620-650-000-00-000-000-0500
		10-2620-610-000-00-000-000-0500
		10-1110-390-000-00-000-000-0500

Facilities Total = \$ -

Palisades School District Comprehensive Plan Budget Form 2021-2022

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	10-1110-323-000-10-290-000-000-0500
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.	\$ 2,500	10-2370-550-000-00-000-000-000-0500

Wellness Total = \$ 3,870

Palisades School District Comprehensive Plan Budget Form 2021-2022

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

Rationale	Amount	Account Code
Community events/food for key communicators and back to school nights	\$ 1,500	10-2370-635-000-00-000-000-0500
ADA Compliance software for website	\$ 4,000	10-2840-650-000-00-000-000-0500
Meltwater (Parent Square) - Social media software	\$ 1,250	10-2840-650-000-00-000-000-0500
Community Engagement Total =	\$ 6,750	

Comprehensive Plan Budget Form

Summary

		Budget 2020-21		Draft 2021-22
Comprehensive Plan Budget	\$	17,120	\$	17,120
Less: Salary/Benefits	\$	-	\$	-
TOTAL	\$	17,120	\$	17,120

Salary

Summary

	Actual 2018-19	Budget 2019-20	Actual 2019-20	Budget 2020-21	Draft 2021-22
TOTAL	\$ 18,506,462	\$ 19,365,659	\$ 18,661,091	\$ 19,393,313	\$ 20,238,114

Benefits

	Actual 2018-19	Budget 2019-20	Actual 2019-20	Budget 2020-21	Draft 2021-22
FICA	\$ 1,339,074	\$ 1,453,168	\$ 1,363,962	\$ 1,460,118	\$ 1,517,998
Retirement	\$ 6,016,464	\$ 6,513,611	\$ 6,250,857	\$ 6,586,754	\$ 6,945,090
Unemployment Compensation	\$ 12,903	\$ 34,119	\$ 9,577	\$ 50,468	\$ 58,221
Workers' Compensation	\$ 78,063	\$ 90,413	\$ 88,067	\$ 92,178	\$ 92,747
Tuition Reimbursement	\$ 84,227	\$ 170,000	\$ 93,354	\$ 170,000	\$ 170,000
Group Insurance	\$ 3,538,550	\$ 4,096,344	\$ 3,510,509	\$ 4,151,657	\$ 4,462,604
TOTAL	\$ 11,069,281	\$ 12,357,655	\$ 11,316,326	\$ 12,511,175	\$ 13,246,660

Revenue

Summary

	Actual 2018-2019	Budget 2019-2020	Actual 2019-2020	Budget 2020-2021	Draft 2021-2022
LOCAL					
Real Estate Tax	28,188,825	28,201,590	28,350,878	28,129,700	28,056,102
Earned Income Tax (Act 511)	2,447,374	2,230,000	2,396,288	2,130,000	2,200,000
Real Estate Transfer Tax	436,076	396,000	546,969	371,000	375,000
Admissions/Amusement Tax	19,090	-	294	-	-
Other Taxes	34,202	34,091	31,192	34,091	31,091
Delinquent Taxes	930,156	815,000	1,005,781	815,000	830,000
Investment Income	520,359	295,000	557,372	250,000	150,000
Miscellaneous Income	300,794	258,118	336,813	271,700	283,700
Revenue from Donations	10,631	150,000	68,208	100,000	100,000
Revenue from Grants	360,821	240,000	293,677	393,000	430,000
BCIU/Prior Period Adjustment	234,391	112,032	112,032	67,043	323,890
	33,482,719	32,731,831	33,699,504	32,561,534	32,779,783
STATE					
Education Subsidies	4,360,003	4,254,057	4,278,336	4,316,057	4,352,213
Non-education Subsidies	790,457	700,013	1,054,183	699,680	720,625
Gaming Revenue	922,514	914,344	911,953	916,725	915,036
Revenue for Social Security and Retirement	3,661,319	3,975,592	3,692,762	3,997,522	4,219,304
	9,734,293	9,844,006	9,937,234	9,929,984	10,207,178
FEDERAL	234,767	346,809	287,238	172,515	160,517
	234,767	346,809	287,238	172,515	160,517
TOTAL	43,451,779	42,922,646	43,923,976	42,664,034	43,147,478

Budget Summary

December 16, 2020

	FINAL BUDGET 2020-21	DRAFT BUDGET 2021-22	Dollar Increase/ Decrease	% Increase/ Decrease
Salary	\$ 19,393,313	\$ 20,238,114	\$ 844,801	4.36%
Benefits	\$ 12,491,361	\$ 13,246,660	\$ 755,299	6.05%
Building Level	\$ 2,113,200	\$ 3,242,400	\$ 1,129,200	53.44%
Other Education				
Special Education	\$ 3,229,654	\$ 3,209,256	\$ (20,398)	-0.63%
Tech School	\$ 1,119,618	\$ 1,158,519	\$ 38,901	3.47%
IU/Evening School/Summer Camps	\$ 74,690	\$ 81,550	\$ 6,860	9.18%
Educational Support				
Dir. Of Curriculum	\$ 236,845	\$ 259,526	\$ 22,681	9.58%
Technology	\$ 186,350	\$ 229,650	\$ 43,300	23.24%
Grants	\$ 131,961	\$ 118,113	\$ (13,848)	-10.49%
Administration	\$ 612,400	\$ 647,300	\$ 34,900	5.70%
Building Operation	\$ 1,212,450	\$ 1,245,300	\$ 32,850	2.71%
Capital Projects - Fund Balance	\$ 2,339,000	\$ 1,135,000	\$ (1,204,000)	-51.47%
Warehouse/Transportation	\$ 2,544,680	\$ 2,660,863	\$ 116,183	4.57%
Debt Service	\$ 2,238,331	\$ 2,230,893	\$ (7,438)	-0.33%
Equipment	\$ 57,507	\$ 59,513	\$ 2,006	3.49%
Comprehensive Plan	\$ 17,120	\$ 17,120	\$ -	0.00%
Budgetary Reserve	\$ 271,000	\$ 271,000	\$ -	0.00%

TOTAL \$ 48,269,480 \$ 50,050,777 \$ 1,781,297 3.69%

Budgeted Revenue \$ 42,664,032 \$ 43,147,478 \$ 483,446 1.13%

Fund Balance Support:

Fund Balance - Capital Projects	\$ 2,339,000	\$ 1,135,000
Fund Balance - To Balance Budget	\$ 1,570,638	\$ -
Retirement Spike Fund	\$ 1,525,717	\$ 1,726,911
Vo-tech Renovation/Bond	\$ 170,093	\$ 178,519

Total Withdraw from Fund Balance \$ 5,605,448 \$ 3,040,430

Total Revenue and Fund Balance Support \$ 48,269,480 \$ 46,187,908

Difference - Expenditures > Revenue \$ - \$ (3,862,869)

Millage Reconciliation

Total Millage Deficiency	15.686
Act 1 Index in mills (3.0%)	3.450
Millage Shortage	12.236
Act 1 Index in Dollars	\$ 849,628
Shortage after 3.0% Tax Increase	\$ (3,013,241)
Estimated Value of a mill	\$ 246,269