



2021-2022 Budget Discussion

November 18, 2020

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 2015	G.O.B. Series of 2019	
Issue Date	02/18/15	05/30/19	
Maturity Date	09/01/23	03/01/29	
Original Amount	\$ 6,135,000	\$ 4,405,000	
06/30/21 Outstanding	\$ 5,495,000	\$ 3,975,000	
06/30/22 Outstanding	\$ 3,700,000	\$ 3,740,000	
06/30/23 Outstanding	\$ 1,870,000	\$ 3,490,000	
Interest Rate	0.35% - 2.15%	1.75% - 3.0%	
	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 2015	\$ 1,795,000	\$ 94,755	\$ 750
GOB 2019	\$ 235,000	\$ 104,638	\$ 750
TOTAL	\$ 2,030,000	\$ 199,393	\$ 1,500

Debt Service

	Actual 2018-19	Budget 2019-20	Actual 2019-20	Budget 2020-21	Draft 2021-22
General Obligation Bonds					
Principal	\$ 1,885,000	\$ 1,890,000	\$ 1,890,000	\$ 1,980,000	\$ 2,030,000
Interest	\$ 384,530	\$ 290,172	\$ 290,170	\$ 256,081	\$ 199,393
Expense	\$ 3,750	\$ 3,750	\$ 1,250	\$ 2,250	\$ 1,500
TOTAL	\$ 2,273,280	\$ 2,183,922	\$ 2,181,420	\$ 2,238,331	\$ 2,230,893

Warehouse and Transportation Budget

	Budget 2020-21	Draft 2021-22	Account Code
Administrative Expenses/Vehicle Repairs			
Rentals/Repairs	\$ 5,000	\$ 5,000	2530-430/440
Professional Development	\$ -	\$ -	2836-360
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
	<u>\$ 18,300</u>	<u>\$ 18,300</u>	
Vehicle Expenses			
Gasoline	\$ 14,000	\$ 14,000	2620-626
Diesel/Gasoline Bus Fuel	\$ 209,000	\$ 220,000	2720-513
	<u>\$ 223,000</u>	<u>\$ 234,000</u>	
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	\$ 2,057,880	\$ 2,146,583	2720/2750-513
- Academic Competitions/College Visits/Field Trips	\$ 19,500	\$ 19,500	1110-513
- Student Activities/Vehicle Rental/Band	\$ 2,500	\$ 2,500	3210-444
- MTS & Intermediate runs	\$ 21,000	\$ 21,000	3210-513
- Summer School Transportation	\$ -	\$ 16,480	1420-513
- Athletic trips	\$ 50,000	\$ 50,000	3250-513
	<u>\$ 2,303,380</u>	<u>\$ 2,408,563</u>	
TOTAL WHS/TRANSPORTATION BUDGET	\$ 2,544,680	\$ 2,660,863	

Warehouse and Transportation

Summary

	Actual 2018-19	Budget 2019-20	Actual 2019-20	Budget 2020-21	Draft 2021-22
Administrative Expense/Vehicle Repairs	\$ 14,825	\$ 18,300	\$ 21,493	\$ 18,300	\$ 18,300
Fuel Expenses	\$ 192,258	\$ 308,425	\$ 119,522	\$ 223,000	\$ 234,000
Contracted Service	\$ 1,852,058	\$ 2,072,600	\$ 2,020,392	\$ 2,303,380	\$ 2,408,563
TOTAL	\$ 2,059,141	\$ 2,399,325	\$ 2,161,407	\$ 2,544,680	\$ 2,660,863

Athletics (7-12)

	Budget 2020-21	Draft 2021-22	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	\$ 1,900	\$ 1,900	3250-650
Equipment	\$ -	\$ -	3250-761
Dues & Fees	\$ 8,800	\$ 8,800	3250-810
TOTAL	\$ 152,300	\$ 152,300	

Cyber/Charter School

	Actual 2018-19	Budget 2019-20 *53/10	Actual 2019-20	Budget 2020-21 *50/10	Draft 2021-22 *90/12	Account Code
* Number of nonspecial ed/special ed students						
Regular Education	\$ 1,032,315	\$ 1,099,750	\$ 951,994	\$ 1,075,000	\$ 2,070,000	1110-562
Special Education	\$ 239,384	\$ 460,000	\$ 214,250	\$ 482,000	\$ 612,000	1241-562
	\$ 1,271,699	\$ 1,559,750	\$ 1,166,244	\$ 1,557,000	\$ 2,682,000	
<u>PSD Cyber Academy</u>						
On-Line Learning- Admin						
Salary & Benefits	\$ 14,348	\$ 14,715	\$ 14,501	\$ 14,715	\$ 14,315	2829-100/200
Professional Development	\$ -	\$ -	\$ -	\$ -	\$ -	2829-324
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	2829-610
Cyber Learning						
Prof. Sal/Bene	\$ -	\$ -	\$ -	\$ -	\$ -	1110-100/200
Professional Development	\$ -	\$ -	\$ -	\$ -	\$ -	2270-324
Supplies	\$ -	\$ 1,450	\$ -	\$ 1,450	\$ 1,450	1100-610
Technology Supply		\$ -		\$ -	\$ -	1110/1241-650
On-line LMS - Canvas (BCIU)	\$ 12,750	\$ 12,500	\$ 11,750	\$ 13,000	\$ 13,000	1110-650
On-line courses - secondary K12/Apex	\$ 29,692	\$ 60,000	\$ 7,358	\$ 50,000	\$ 50,000	1110-650/1241-650
On-line courses - elem K12	\$ 4,182	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	1110-650/1241-650
TOTAL	\$ 1,332,670	\$ 1,653,415	\$ 1,199,852	\$ 1,641,165	\$ 2,765,765	
Less amount shown in Salary & Benefits	\$ (14,348)	\$ (14,715)	\$ (14,501)	\$ (14,715)	\$ (14,315)	
Cyber/Charter School Budget	\$ 1,318,322	\$ 1,638,700	\$ 1,185,351	\$ 1,626,450	\$ 2,751,450	
NonSpecial Education Student Tuition Rate =	\$ 18,954	\$ 20,750	\$ 20,324	\$ 21,500	\$ 23,000	
Special Education Student Tuition Rate =	\$ 42,102	\$ 46,000	\$ 46,677	\$ 48,200	\$ 51,000	

Elementary Building Budgets

	Durham Nockamixon		Springfield		Tinicum		Account Code
	Budget 2020-21	Draft 2021-22	Budget 2020-21	Draft 2021-22	Budget 2020-21	Draft 2021-22	
Instructional							
Supplies:							
Regular Education	\$ 21,400	\$ 22,190	\$ 23,525	\$ 23,575	\$ 14,075	\$ 14,875	1110-610
Special Education	\$ 200	\$ 100	\$ 200	\$ 200	\$ 200	\$ 200	1241-610
Gifted Education	\$ 100	\$ 100	\$ 150	\$ 150	\$ 100	\$ 100	1243-610
Other Programs	\$ 100	\$ 100	\$ -	\$ -	\$ 200	\$ 200	1490-610
Books :							
Regular Education	\$ 600	\$ 600	\$ 500	\$ 500	\$ 625	\$ 500	1110-640
Special Education	\$ 200	\$ 200	\$ -	\$ -	\$ 200	\$ 200	1241-640
Gifted Education	\$ 150	\$ 100	\$ -	\$ -	\$ 100	\$ 100	1243-640
Other Programs	\$ 200	\$ 200	\$ -	\$ -	\$ 400	\$ 200	1490-640
Dues/Fees	\$ -	\$ -	\$ 150	\$ 150	\$ -	\$ -	1110-810
Education Support							
Supplies:							
Guidance	\$ 200	\$ 100	\$ 125	\$ 125	\$ 250	\$ 250	2120-610
Computer	\$ 1,000	\$ 1,000	\$ 800	\$ 800	\$ 1,400	\$ 1,000	2240-610
Library	\$ 400	\$ 400	\$ 300	\$ 300	\$ 300	\$ 300	2250-610
Books, Software and Equipment:							
Guidance	\$ 300	\$ 200	\$ -	\$ -	\$ -	\$ -	2120-640
Library-books	\$ 5,400	\$ 4,900	\$ 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	\$ 450	\$ 450	\$ 250	\$ 200	2380-530/580
Supplies	\$ 100	\$ 100	\$ 250	\$ 250	\$ 400	\$ 400	2380-610
Meals	\$ 150	\$ 150	\$ 450	\$ 400	\$ -	\$ -	2380-635
Books	\$ 200	\$ 200	\$ 200	\$ 200	\$ 250	\$ 200	2380-640
Dues	\$ -	\$ 60	\$ 100	\$ 100	\$ -	\$ -	2380-810
Student Activities							
Assemblies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3210-390
Travel/Fees Teachers	\$ 400	\$ 400	\$ 350	\$ 350	\$ 400	\$ 400	3210-513/580
General Supplies	\$ 750	\$ 750	\$ 850	\$ 850	\$ 600	\$ 625	3210-610/635
Dues/Fees	\$ 150	\$ 150	\$ 200	\$ 200	\$ -	\$ -	3210-810
Summary	\$ 34,200	\$ 34,200	\$ 34,350	\$ 34,350	\$ 25,950	\$ 25,950	
PTA/PTO, Misc. Donations	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	1110-610
TOTAL	\$ 37,200	\$ 37,200	\$ 37,350	\$ 37,350	\$ 28,950	\$ 28,950	

Elementary District Wide

	Budget 2020-21	Draft 2021-22	Account Code
Band & Orchestra			
Repairs	\$ 1,050	\$ 975	1110-430
Supplies	\$ 1,350	\$ 1,305	1110-610/650
Nurse's Office			
Physicals	\$ 850	\$ 775	2420-330
Dental Exams	\$ 475	\$ 450	2430-300
Repairs	\$ 1,200	\$ 1,200	2440-430
Supplies	\$ 2,250	\$ 2,380	2440-610
Books	\$ -	\$ -	2440-640
Services to Local Private Schools	\$ 150	\$ 150	2450-330
Dues	\$ 400	\$ 350	1110-810
Printing	\$ 750	\$ 890	2380-550
Transportation	\$ 1,150	\$ 1,150	3210-513
Activities	\$ 375	\$ 375	3210-610
Lexia Licenses	\$ -	\$ 4,200	1110-650
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	\$ 31,200	

Middle School

	Budget 2020-21		Draft 2021-22	Account Code
Instructional				
Other Prof Services	\$ 1,800		\$ 1,800	1110-390
Repairs/Maintenance				
Regular Education	\$ 3,400		\$ 1,625	1110-430
Supplies:				
Regular Education	\$ 29,350		\$ 29,399	1110-610/635
Special Education	\$ -		\$ -	1241-610
Books:				
Regular Education	\$ 1,790		\$ 1,505	1110-640
Special Education/Gifted	\$ -		\$ -	1241-640
Software:				
Regular Education	\$ 2,708		\$ 4,019	1110-650
Special Education/Gifted	\$ -		\$ -	1200-650
Equipment-Regular Ed	\$ -		\$ -	1110-750
Memberships	\$ 530		\$ 530	1110-810
Education Support				
Supplies:				
Audio-Visual	\$ 1,000		\$ 1,000	2220-610
Computer	\$ 180		\$ -	2240-610
Library	\$ 1,000		\$ 1,000	2250-610
Books/Software:				
Library	\$ 4,620		\$ 5,440	2250-640/650
Equipment	\$ -		\$ -	2200-700
Memberships	\$ -		\$ 60	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	\$ 477		\$ 477	2440-430
Supplies	\$ 800		\$ 800	2440-610
Memberships	\$ 130		\$ 130	2440-810
Student Activities				
Musical	\$ 3,600		\$ 3,700	3210-390
Rentals	\$ 800		\$ 800	3210-440
Fieldtrips	\$ 4,600		\$ 4,600	3210-513/580
Supplies	\$ 3,000		\$ 2,400	3210-610/635
Dues & Fees	\$ 1,000		\$ 1,500	3210-810
TOTAL	\$ 67,600		\$ 67,600	
PTA/PTO, Misc. Donations	\$ 5,000		\$ 5,000	1110-610
Summary	\$ 72,600		\$ 72,600	

High School

	Budget 2020-21	Draft 2021-22	Account Code
Instructional			
Repairs/Maintenance:			
Regular Education	\$ 2,230	\$ 2,130	1110-430
Printing	\$ -	\$ -	1110-550
Travel	\$ 500	\$ 1,000	1110-580
Services:			
Special Education/Gifted	\$ 450	\$ -	1200-330
Supplies:			
Regular Education	\$ 43,550	\$ 41,750	1110-610
Special Education/Gifted	\$ 550	\$ 450	1200-610
Books:			
Regular Education	\$ 3,800	\$ 4,700	1110-640
Special Education/Gifted	\$ 300	\$ 830	1200-640
Software:			
Regular Education	\$ 2,000	\$ 4,850	1110-650
Special Education/Gifted	\$ 500	\$ 500	1200-650
Equipment	\$ 2,550	\$ -	1110-700
Dues	\$ 1,420	\$ 1,690	1110/1200-810
Education Support			
Communications	\$ 50	\$ 50	2120-530
Supplies:			
Guidance	\$ 80	\$ 80	2120-610
Computer/Tech Labs	\$ 2,570	\$ 2,570	2220/2240-610
Library	\$ 350	\$ 350	2250-610
Books & Software:			
Guidance	\$ 2,020	\$ 2,020	2120-650
Library	\$ 12,555	\$ 12,555	2250-640/650
Prof Development Travel	\$ -	\$ -	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	\$ 9,040	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	\$ 104	\$ 98	2440-430/440
Supplies	\$ 1,746	\$ 1,400	2440-610
Dues	\$ 130	\$ 482	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
Cybersonics Technology Team			
Travel/Dues	\$ 14,000	\$ 14,000	3210-580/810
TOTAL	\$ 127,350	\$ 127,350	
PTA, PTO, Misc. Donations	\$ 4,000	\$ 4,000	1110-610
Summary	\$ 131,350	\$ 131,350	

Building Level Budget

Summary

	Actual 2018-19	Budget 2019-20	Actual 2019-20	Budget 2020-21	Draft 2021-22
Durham Nockamixon	\$ 27,232	\$ 34,350	\$ 33,566	\$ 34,200	\$ 34,200
Springfield	\$ 25,180	\$ 32,400	\$ 21,932	\$ 34,350	\$ 34,350
Tinicum	\$ 25,607	\$ 26,850	\$ 20,495	\$ 25,950	\$ 25,950
DW Expenditures	\$ 4,390	\$ 27,000	\$ 6,391	\$ 27,000	\$ 31,200
Total Elementary	\$ 82,409	\$ 120,600	\$ 82,384	\$ 121,500	\$ 125,700
Middle School	\$ 64,549	\$ 67,400	\$ 53,754	\$ 67,600	\$ 67,600
High School	\$ 128,284	\$ 129,430	\$ 123,921	\$ 127,350	\$ 127,350
Cyber/Charter	\$ 1,318,322	\$ 1,638,700	\$ 1,185,351	\$ 1,626,450	\$ 2,751,450
PTA/PTO, Misc. Donations	\$ 5,059	\$ 18,000	\$ 3,653	\$ 18,000	\$ 18,000
Athletics (7-12)	\$ 147,173	\$ 151,600	\$ 117,375	\$ 152,300	\$ 152,300
TOTAL	\$ 1,745,796	\$ 2,125,730	\$ 1,566,438	\$ 2,113,200	\$ 3,242,400



Budget Summary

November 18, 2020

	FINAL BUDGET 2020-21	DRAFT BUDGET 2021-22	Dollar Increase/ Decrease	% Increase/ Decrease
Building Level	\$ 2,113,200	\$ 3,242,400	\$ 1,129,200	53.44%
Warehouse/Transportation	\$ 2,544,680	\$ 2,660,863	\$ 116,183	4.57%
Debt Service	\$ 2,238,331	\$ 2,230,893	\$ (7,438)	-0.33%
TOTAL	\$ 6,896,211	\$ 8,134,156	\$ 1,237,945	17.95%