



2022–2023 Budget Discussion

November 17, 2021

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.N. Series of 2021	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	
06/30/22 Outstanding	\$ 3,754,000	\$ 3,740,000	
06/30/23 Outstanding	\$ 1,884,000	\$ 3,490,000	
06/30/24 Outstanding	\$ -	\$ 3,240,000	
Interest Rate	0.62%	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>	
Account Code:	Principal 5110-919	Interest 5110-832	Expense 2390-810
GON 2021	\$ 1,870,000	\$ 17,478	\$ -
GOB 2019	\$ 250,000	\$ 94,938	\$ 800
TOTAL	\$ 2,120,000	\$ 112,416	\$ 800

Debt Service

	Actual 2019-20	Budget 2020-21	Actual 2020-21	Budget 2021-22	Draft 2022-23
General Obligation Bonds					
Principal	\$ 1,890,000	\$ 1,980,000	\$ 1,980,000	\$ 2,021,000	\$ 2,120,000
Interest	\$ 290,170	\$ 256,081	\$ 256,080	\$ 132,591	\$ 112,416
Expense	\$ 1,250	\$ 2,250	\$ 1,530	\$ 750	\$ 800
TOTAL	\$ 2,181,420	\$ 2,238,331	\$ 2,237,610	\$ 2,154,341	\$ 2,233,216

Warehouse and Transportation Budget

	Budget 2021-22	Draft 2022-23	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	\$ 11,750	2720-650
	\$ 18,300	\$ 19,550	
Vehicle Expenses			
Gasoline	\$ 14,000	\$ 14,000	2620-626
Diesel/Gasoline Bus Fuel	\$ 186,500	\$ 282,500	2720-513
	\$ 200,500	\$ 296,500	
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	\$ 2,180,083	\$ 2,357,285	2720/2750-513
- Academic Competitions/College Visits/Field Trips	\$ 19,500	\$ 20,850	1110-513
- Student Activities/Vehicle Rental/Band	\$ 2,500	\$ 2,500	3210-444
- MTS & Intermediate runs	\$ 21,000	\$ 22,050	3210-513
- Summer School Transportation	\$ 16,480	\$ 18,128	1420-513
- Athletic trips	\$ 50,000	\$ 60,000	3250-513
	\$ 2,442,063	\$ 2,633,313	
TOTAL WHS/TRANSPORTATION BUDGET	\$ 2,660,863	\$ 2,949,363	

Warehouse and Transportation

Summary

	Actual 2019-20	Budget 2020-21	Actual 2020-21	Budget 2021-22	Draft 2022-23
Administrative Expense/Vehicle Repairs	\$ 21,493	\$ 18,300	\$ 16,608	\$ 18,300	\$ 19,550
Fuel Expenses	\$ 119,522	\$ 223,000	\$ 138,248	\$ 200,500	\$ 296,500
Contracted Service	\$ 2,020,392	\$ 2,303,380	\$ 1,849,477	\$ 2,442,063	\$ 2,633,313
TOTAL	\$ 2,161,407	\$ 2,544,680	\$ 2,004,333	\$ 2,660,863	\$ 2,949,363

Athletics (7-12)

	Budget 2021-22	Draft 2022-23	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 2019-20	Budget 2020-21 *50/10	Actual 2020-21	Budget 2021-22 *76/12	Draft 2022-23 *75/10	Account Code
* Number of nonspecial ed/special ed students						
Regular Education	\$ 951,994	\$ 1,075,000	\$ 1,707,585	\$ 1,748,000	\$ 1,800,000	1110-562
Special Education	\$ 214,250	\$ 482,000	\$ 463,035	\$ 612,000	\$ 525,000	1241-562
	\$ 1,166,244	\$ 1,557,000	\$ 2,170,620	\$ 2,360,000	\$ 2,325,000	
<u>PSD Cyber Academy</u>						
On-Line Learning- Admin						
Salary & Benefits	\$ 14,501	\$ 14,715	\$ 14,197	\$ 14,315	\$ 14,365	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	\$ 1,500	1110-610
Technology Supply		\$ -		\$ -	\$ -	1110/1241-650
On-line LMS - Canvas (BCIU)	\$ 11,750	\$ 13,000	\$ 10,500	\$ 13,000	\$ 11,250	1110/1241-650
On-line courses - secondary K12/Apex	\$ 7,358	\$ 50,000	\$ 48,275	\$ 50,000	\$ 50,000	1110-650/1241-650
On-line courses - elem K12	\$ -	\$ 5,000	\$ 14,521	\$ 5,000	\$ 15,000	1110-650/1241-650
TOTAL	\$ 1,199,852	\$ 1,641,165	\$ 2,258,113	\$ 2,443,765	\$ 2,417,115	
Less amount shown in Salary & Benefits	\$ (14,501)	\$ (14,715)	\$ (14,197)	\$ (14,315)	\$ (14,365)	
Cyber/Charter School Budget	\$ 1,185,351	\$ 1,626,450	\$ 2,243,916	\$ 2,429,450	\$ 2,402,750	
NonSpecial Education Student Tuition Rate =	\$ 20,324	\$ 21,500	\$ 20,305	\$ 23,000	\$ 24,000	
Special Education Student Tuition Rate =	\$ 46,677	\$ 48,200	\$ 46,630	\$ 51,000	\$ 52,500	

Elementary Building Budgets

	Durham Nockamixon		Springfield		Tinicum		Account Code
	Budget 2021-22	Draft 2022-23	Budget 2021-22	Draft 2022-23	Budget 2021-22	Draft 2022-23	
Instructional							
Supplies:							
Regular Education	\$ 22,190	\$ 22,390	\$ 23,575	\$ 24,620	\$ 14,875	\$ 12,695	1110-610
Special Education	\$ 100	\$ 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	\$ 500	\$ 500	1110-640
Special Education	\$ 200	\$ 100	\$ -	\$ -	\$ 200	\$ 200	1241-640
Gifted Education	\$ 100	\$ 100	\$ -	\$ -	\$ 100	\$ 100	1243-640
Other Programs	\$ 200	\$ 100	\$ -	\$ -	\$ 200	\$ 200	1490-640
Dues/Fees	\$ -	\$ -	\$ 150	\$ 150	\$ -	\$ -	1110-810
Education Support							
Supplies:							
Guidance	\$ 100	\$ 100	\$ 125	\$ 125	\$ 250	\$ 250	2120-610
Computer	\$ 1,000	\$ 1,000	\$ 800	\$ 800	\$ 1,000	\$ 1,000	2240-610
Library	\$ 400	\$ 400	\$ 300	\$ 350	\$ 300	\$ 300	2250-610
Books, Software and Equipment:							
Guidance	\$ 200	\$ 100	\$ -	\$ -	\$ -	\$ -	2120-640
Library-books	\$ 4,900	\$ 4,900	\$ 4,400	\$ 4,400	\$ 4,500	\$ 2,500	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	\$ 200	\$ 200	2380-530/580
Supplies	\$ 100	\$ 100	\$ 250	\$ 250	\$ 400	\$ 350	2380-610
Meals	\$ 150	\$ 150	\$ 400	\$ 400	\$ -	\$ -	2380-635
Books	\$ 200	\$ 200	\$ 200	\$ 250	\$ 200	\$ 150	2380-640
Dues	\$ 60	\$ 60	\$ 100	\$ 100	\$ -	\$ -	2380-810
Student Activities							
Assemblies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3210-390
Travel/Fees Teachers	\$ 400	\$ 400	\$ 350	\$ 350	\$ 400	\$ 300	3210-513/580
General Supplies	\$ 750	\$ 750	\$ 850	\$ 850	\$ 625	\$ 600	3210-610/635
Dues/Fees	\$ 150	\$ 150	\$ 200	\$ 200	\$ -	\$ -	3210-810
Summary	\$ 34,200	\$ 34,100	\$ 34,350	\$ 35,495	\$ 25,950	\$ 21,545	
PTA/PTO, Misc. Donations	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	1110-610
TOTAL	\$ 37,200	\$ 37,100	\$ 37,350	\$ 38,495	\$ 28,950	\$ 24,545	

Elementary District Wide

	Budget 2021-22		Draft 2022-23		Account Code
Band & Orchestra					
Repairs	\$ 975	\$	975	\$	1110-430
Supplies	\$ 1,305	\$	1,305	\$	1110-610/650
Nurse's Office					
Physicals	\$ 775	\$	775	\$	2420-330
Dental Exams	\$ 450	\$	450	\$	2430-300
Repairs	\$ 1,200	\$	1,200	\$	2440-430
Supplies	\$ 2,380	\$	2,380	\$	2440-610
Books	\$ -	\$	-	\$	2440-640
Services to Local Private Schools	\$ 150	\$	150	\$	2450-330
Dues	\$ 350	\$	350	\$	1110-810
Printing	\$ 890	\$	890	\$	2380-550
Transportation	\$ 1,150	\$	1,150	\$	3210-513
Activities	\$ 375	\$	375	\$	3210-610
NOVA	\$ -	\$	2,500	\$	1110-330
Lexia Licenses	\$ 4,200	\$	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	\$ 31,200	\$	33,700	\$	

Middle School

	Budget 2021-22		Draft 2022-23	Account Code
Instructional				
Other Prof Services	\$ 1,800		\$ 1,500	1110-390
Repairs/Maintenance				
Regular Education	\$ 1,625		\$ 2,025	1110-430
Supplies:				
Regular Education	\$ 29,399		\$ 30,528	1110-610/635
Special Education	\$ -		\$ -	1241-610
Books:				
Regular Education	\$ 1,505		\$ 1,505	1110-640
Special Education/Gifted	\$ -		\$ -	1241-640
Software:				
Regular Education	\$ 4,019		\$ 2,550	1110-650
Special Education/Gifted	\$ -		\$ -	1200-650
Equipment-Regular Ed	\$ -		\$ -	1110-750
Memberships	\$ 530		\$ 340	1110-810
Education Support				
Supplies:				
Audio-Visual	\$ 1,000		\$ 1,000	2220-610
Computer	\$ -		\$ -	2240-610
Library	\$ 1,000		\$ 1,000	2250-610
Books/Software:				
Library	\$ 5,440		\$ 5,440	2250-640/650
Equipment	\$ -		\$ -	2200-700
Memberships	\$ 60		\$ 60	2250-810
Principal's Office				
Communications	\$ 1,850		\$ 1,780	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	\$ 3,700		\$ 3,700	3210-390
Rentals	\$ 800		\$ 800	3210-440
Fieldtrips	\$ 4,600		\$ 4,600	3210-513/580
Supplies	\$ 2,400		\$ 2,400	3210-610/635
Dues & Fees	\$ 1,500		\$ 1,800	3210-810
TOTAL	\$ 67,600		\$ 67,400	
PTA/PTO, Misc. Donations	\$ 5,000		\$ 5,000	1110-610
Summary	\$ 72,600		\$ 72,400	

High School

	Budget 2021-22	Draft 2022-23	Account Code
Instructional			
Repairs/Maintenance:			
Regular Education	\$ 2,130	\$ 2,050	1110-430
Printing	\$ -	\$ -	1110-550
Travel	\$ 1,000		1110-580
Services:			
Special Education/Gifted	\$ -	\$ -	1200-330
Supplies:			
Regular Education	\$ 41,750	\$ 40,450	1110-610
Special Education/Gifted	\$ 450	\$ 500	1200-610
Books:			
Regular Education	\$ 4,700	\$ 3,300	1110-640
Special Education/Gifted	\$ 830	\$ 605	1200-640
Software:			
Regular Education	\$ 4,850	\$ 2,000	1110-650
Special Education/Gifted	\$ 500	\$ 625	1200-650
Equipment	\$ -	\$ -	1110-700
Dues	\$ 1,690	\$ 1,690	1110/1200-810
Education Support			
Communications	\$ 50		2120-530
Supplies:			
Guidance	\$ 80	\$ 50	2120-610
Computer/Tech Labs	\$ 2,570	\$ 1,800	2220/2240-610
Library	\$ 350	\$ 700	2250-610
Books & Software:			
Guidance	\$ 2,020	\$ 2,000	2120-650
Library	\$ 12,555	\$ 10,755	2250-640/650
Prof Development Travel	\$ -		2271-580
Dues:			
Guidance	\$ 260	\$ 50	2120-810
Library	\$ 295	\$ 295	2250-810
Principal's Office			
Rentals	\$ 500	\$ 500	2380-440
Communications	\$ 50	\$ 50	2380-530
Printing	\$ 1,000	\$ 750	2380-550
Travel	\$ 500	\$ 500	2380-580
Supplies	\$ 9,040	\$ 8,400	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	\$ 98	\$ 98	2440-430/440
Supplies	\$ 1,400	\$ 1,400	2440-610
Dues	\$ 482	\$ 402	2440-810
Student Activities			
Other -Security	\$ 750	\$ 750	2660-350
Rentals	\$ 5,100	\$ 5,900	3210-440
Printing	\$ -		3210-550
Travel	\$ 7,500	\$ 7,000	3210-513
Supplies	\$ 1,550	\$ 2,100	3210-610
Books	\$ -		3210-640
Dues	\$ 4,000	\$ 4,000	3210-810
Cybersonics Technology Team			
Travel/Dues	\$ 14,000	\$ 12,600	3210-580/810
TOTAL	\$ 127,350	\$ 116,620	
PTA, PTO, Misc. Donations	\$ 4,000	\$ 4,000	1110-610
Summary	\$ 131,350	\$ 120,620	

Building Level Budget

Summary

	Actual 2019-20	Budget 2020-21	Actual 2020-21	Budget 2021-22	Draft 2022-23
Durham Nockamixon	\$ 33,566	\$ 34,200	\$ 32,617	\$ 34,200	\$ 34,100
Springfield	\$ 21,932	\$ 34,350	\$ 20,385	\$ 34,350	\$ 35,495
Tinicum	\$ 20,495	\$ 25,950	\$ 17,984	\$ 25,950	\$ 21,545
DW Expenditures	\$ 6,391	\$ 31,200	\$ 9,289	\$ 31,200	\$ 33,700
Total Elementary	\$ 82,384	\$ 125,700	\$ 80,275	\$ 125,700	\$ 124,840
Middle School	\$ 53,754	\$ 67,600	\$ 39,638	\$ 67,600	\$ 67,400
High School	\$ 123,921	\$ 127,350	\$ 94,882	\$ 127,350	\$ 116,620
Cyber/Charter	\$ 1,185,351	\$ 1,626,450	\$ 2,243,916	\$ 2,429,450	\$ 2,402,750
PTA/PTO, Misc. Donations	\$ 3,653	\$ 18,000	\$ -	\$ 18,000	\$ 18,000
Athletics (7-12)	\$ 117,375	\$ 152,300	\$ 112,447	\$ 152,300	\$ 152,300
TOTAL	\$ 1,566,438	\$ 2,117,400	\$ 2,571,158	\$ 2,920,400	\$ 2,881,910



Budget Summary

November 17, 2021

	FINAL BUDGET 2021-22	DRAFT BUDGET 2022-23	Dollar Increase/ Decrease	% Increase/ Decrease
Building Level	\$ 2,920,400	\$ 2,881,910	\$ (38,490)	-1.32%
Warehouse/Transportation	\$ 2,660,863	\$ 2,949,363	\$ 288,500	10.84%
Debt Service	\$ 2,154,341	\$ 2,233,216	\$ 78,875	3.66%
TOTAL	\$ 7,735,604	\$ 8,064,489	\$ 328,885	4.25%