



2022-2023 Budget Discussion

December 15, 2021

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 2021-22	Draft 2022-23	Account Code
TECHNOLOGY BUDGET			
Professional Services	\$ 35,200	\$ 35,200	2818-390
Communications/Internet Access	\$ 42,800	\$ 42,800	2818-538
Travel	\$ 1,500	\$ 1,500	2272-580
Supplies	\$ 119,950	\$ 130,250	2818-650
Software License Fees	\$ -	\$ -	2818-650
Replacement/New Equipment	\$ 5,000	\$ 5,000	2818-700
Technology Infrastructure	\$ -	\$ -	4600-700
TOTAL TECHNOLOGY	\$ 204,450	\$ 214,750	
REPLACEMENT EQUIPMENT - CLASSROOM			
PHS			
HS Lab 118 Replacement	\$ 25,200	\$ 34,200	1110-650
PALMS			
N/A	\$ -	\$ -	1110-650
District Wide			
N/A	\$ -	\$ -	1110-650
TOTAL TECHNOLOGY EQUIPMENT	\$ 25,200	\$ 34,200	
TOTAL TECHNOLOGY	\$ 229,650	\$ 248,950	

Educational Support - Grants

	Budget 2021-22	Draft 2022-23	Account Code
GRANT BUDGETS			
<u>Title I (411)</u>			
Salary & Benefits	\$ 116,538	\$ 155,005	1190-100/200
Teacher Inservice/Prof Services	\$ -	\$ -	2271-300/500
Sub Costs	\$ -	\$ -	2271-323
Foster Transport	\$ -	\$ -	1190-500
Homeless	\$ 200	\$ 200	2280-390
Supplies/Software/Books	\$ -	\$ -	1190-610
Non-Public	\$ 5,000	\$ 5,000	1500-300
Parent Involvement	\$ 200	\$ 200	3300-580/635
	\$ 121,938	\$ 160,405	
<u>Title II (421)</u>			
Salary & Benefits	\$ 28,137	\$ 33,853	1110-100/200
Professional Development	\$ -	\$ -	2271-580
	\$ 28,137	\$ 33,853	
<u>Title IV (430)</u>			
Salary and Benefits	\$ 10,442	\$ 10,000	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	
<u>ESSER III</u>			
Capital Improvements	\$ -	\$ 883,884	4600-762
SPONSORSHIP BUDGETS			
Local Sponsors (105)	\$ 50,000	\$ 50,000	1110-610
	\$ -	\$ -	
	\$ 50,000	\$ 50,000	
TOTAL GRANT EXPENDITURES	\$ 277,730	\$ 1,205,355	
Less Salary & Benefits	\$ (159,617)	\$ (203,358)	
TOTAL GRANT SUPPORT	\$ 118,113	\$ 1,001,997	

Educational Support - Curriculum

	Budget 2021-22	Draft 2022-23	Account Code
CURRICULUM			
Consultants	\$ 1,000	\$ 1,500	2260-390
Professional Development- Curriculum Dir	\$ 4,000	\$ 4,000	2834-360
- Travel - Curriculum Dir	\$ 1,500	\$ 1,500	2834-580
Professional Development- Non Instr.-Certified	\$ 1,200	\$ 1,400	2834-360
- Travel - Non Instr.-Certified	\$ 3,200	\$ 2,700	2834-580
Professional Development -Staff	\$ 18,130	\$ 20,130	2271-360
- Travel - Staff	\$ 6,000	\$ 8,000	2271-580
- Districtwide Interdistrict	\$ 2,000	\$ 2,000	1110-580
Administrative Software	\$ 43,957	\$ 48,995	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	\$ 17,750	\$ 20,300	1110-390
Public Engagement	\$ 600	\$ 600	2370-610/635
	\$ 109,237	\$ 121,025	
CONSUMABLES, BOOKS AND SOFTWARE			
Elementary			
Elementary District Wide	\$ 5,250	\$ 4,500	1110-600
Art	\$ -	\$ -	1110-600
Music	\$ -	\$ 1,755	1110-751
Wellness/Fitness	\$ 1,500	\$ 1,500	1110-600
English	\$ 22,290	\$ 20,700	1110-600
Math	\$ 4,335	\$ 4,500	1110-600
Science	\$ 4,050	\$ 4,200	1110-600
Social Studies	\$ 10,650	\$ 6,495	1110-600
Guidance	\$ -	\$ 2,760	2120-600
Field Trips - Admissions	\$ 6,000	\$ 6,000	1110-580
	\$ 54,075	\$ 52,410	
PALMS			
PALMS - School Wide	\$ 750	\$ 1,000	1110-600
Art	\$ -	\$ 5,600	1110-600
English	\$ 4,267	\$ 6,100	1110-600
World Languages	\$ -	\$ -	1110-600
Career/Technology	\$ -	\$ -	1110-650
Math	\$ 1,000	\$ 1,000	1110-650/610
Music	\$ 500	\$ 5,460	1110-610/751
Science/WIP	\$ 10,232	\$ 12,256	1110-500/610
Social Studies	\$ 9,492	\$ 11,020	1110-600
Wellness	\$ 200	\$ 500	1110-600
	\$ 26,441	\$ 42,936	
PHS			
PHS - School Wide	\$ 2,950	\$ 1,500	1110-600/751
Art	\$ -	\$ 9,150	1110-600
Career/Technology	\$ 2,100	\$ -	1100-600
English	\$ -	\$ -	1110-600
Math	\$ 21,200	\$ -	1110-600
Music	\$ 2,390	\$ 11,195	1100-610/751
Science	\$ -	\$ 8,500	1110-600
Social Studies	\$ 19,000	\$ 6,930	1110-610/751
Wellness & Fitness	\$ -	\$ 725	1110-610/751
World Languages	\$ 22,133	\$ 5,055	1110-600
	\$ 69,773	\$ 43,055	
TOTAL CURRICULUM BUDGET	\$ 259,526	\$ 259,426	

Educational Support

Summary

	Actual 2019-20	Budget 2020-21	Actual 2020-21	Budget 2021-22	Draft 2022-23
Curriculum					
Office	\$ 43,029	\$ 49,330	\$ 31,108	\$ 49,357	\$ 54,895
Testing	\$ 17,825	\$ 19,000	\$ 18,555	\$ 17,750	\$ 20,300
Public Engagement	\$ 40	\$ 600	\$ -	\$ 600	\$ 600
Prof. Development	\$ 5,249	\$ 37,830	\$ 26,225	\$ 36,030	\$ 39,730
Books/Materials/Equipment	\$ 103,691	\$ 130,085	\$ 71,871	\$ 155,789	\$ 143,901
	\$ 169,834	\$ 236,845	\$ 147,759	\$ 259,526	\$ 259,426
Technology					
Technology	\$ 144,661	\$ 177,550	\$ 148,026	\$ 204,450	\$ 214,750
Equipment-Classroom	\$ 49,707	\$ 8,800	\$ 5,596	\$ 25,200	\$ 34,200
	\$ 194,368	\$ 186,350	\$ 153,622	\$ 229,650	\$ 248,950
Grants/Sponsorships	\$ 483,534	\$ 120,213	\$ 1,220,916	\$ 118,113	\$ 1,001,997
TOTAL	\$ 847,735	\$ 543,408	\$ 1,522,297	\$ 607,289	\$ 1,510,373



Comprehensive Plan Budget

2022-2023

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. Schlosser and Ms. Crews

Palisades School District Comprehensive Plan Budget Form 2022-2023

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
2022-2023

The **Facilities** makes the following budget recommendations

Rationale	Amount	Account Code

Facilities Total = \$ -

Palisades School District Comprehensive Plan Budget Form 2022-2023

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 2022-2023

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

Rationale	Amount	Account Code
Publicizing the Palisades Brand; polo shirts for Opening Day for all staff	\$ 7,500	10-2370-610-000-00-000-000-0500
Refreshments for community events/engagement, such as the business leaders group or key communicators group	\$ 1,500	10-2370-635-000-00-000-000-0500
Software upgrades for emerging needs	\$ 5,000	10-2840-650-000-00-000-000-0500
Community Engagement Total =	\$ 14,000	

Comprehensive Plan Budget Form

Summary

		Budget 2021-22		Budget 2022-23
Comprehensive Plan Budget	\$	17,120	\$	24,370
Less: Salary/Benefits	\$	-	\$	-
TOTAL	\$	17,120	\$	24,370

Salary

Summary

	Actual 2019-20	Budget 2020-21	Actual 2020-21	Budget 2021-22	Draft 2022-23
TOTAL	\$ 18,661,091	\$ 19,393,313	\$ 19,343,775	\$ 20,107,035	\$ 20,742,814

Substitute

Services	\$ 242,380	\$ 370,000	\$ 191,196	\$ 395,000	\$ 405,000
-----------------	------------	------------	------------	------------	------------

- all Sub services are included in above figures

Benefits

	Actual 2019-20	Budget 2020-21	Actual 2020-21	Budget 2021-22	Draft 2022-23
FICA	\$ 1,363,962	\$ 1,460,118	\$ 1,418,343	\$ 1,507,971	\$ 1,555,843
Retirement	\$ 6,250,857	\$ 6,586,754	\$ 6,477,929	\$ 6,899,212	\$ 7,321,613
Unemployment Compensation	\$ 9,577	\$ 50,468	\$ 34,725	\$ 58,221	\$ 59,202
Workers' Compensation	\$ 88,067	\$ 92,178	\$ 86,343	\$ 121,696	\$ 139,096
Tuition Reimbursement	\$ 93,354	\$ 170,000	\$ 73,379	\$ 170,000	\$ 170,000
Group Insurance	\$ 3,510,509	\$ 4,151,657	\$ 3,780,876	\$ 4,254,313	\$ 4,634,001
TOTAL	\$ 11,316,326	\$ 12,511,175	\$ 11,871,595	\$ 13,011,413	\$ 13,879,755

Revenue

Summary

	Actual 2019-2020	Budget 2020-2021	Actual 2020-2021	Budget 2021-2022	Draft 2022-2023
LOCAL					
Real Estate Tax	28,350,878	28,129,700	28,691,016	28,517,781	28,642,001
Earned Income Tax (Act 511)	2,396,288	2,130,000	2,782,520	2,250,000	2,300,000
Real Estate Transfer Tax	546,969	371,000	915,198	415,000	435,000
Admissions/Amusement Tax	294	-	-	-	-
Other Taxes	31,192	34,091	33,456	31,091	32,091
Delinquent Taxes	1,005,781	815,000	1,033,221	830,000	850,000
Investment Income	557,372	250,000	121,318	150,000	110,000
Miscellaneous Income	336,813	271,700	175,603	254,200	239,779
Revenue from Donations	68,208	100,000	80,622	100,000	100,000
Revenue from Grants	293,677	393,000	493,356	430,000	439,000
BCIU/Prior Period Adjustment	112,032	67,043	112,032	323,890	258,327
	33,699,504	32,561,534	34,438,342	33,301,962	33,406,198
STATE					
Education Subsidies	4,278,336	4,316,057	4,681,985	4,352,213	4,324,213
Non-education Subsidies	1,054,183	699,680	902,925	793,101	788,305
Gaming Revenue	911,953	916,725	918,721	919,355	919,257
Revenue for Social Security and Retirement	3,692,762	3,997,522	4,030,390	4,195,403	4,425,560
	9,937,234	9,929,984	10,534,021	10,260,072	10,457,335
FEDERAL	287,238	172,515	624,208	785,403	1,178,142
	287,238	172,515	624,208	785,403	1,178,142
TOTAL	43,923,976	42,664,034	45,596,571	44,347,438	45,041,675

Budget Summary

December 15, 2021

	FINAL BUDGET 2021-22	DRAFT BUDGET 2022-23	Dollar Increase/ Decrease	% Increase/ Decrease
Salary	\$ 20,107,035	\$ 20,742,814	\$ 635,779	3.16%
Benefits	\$ 13,011,414	\$ 13,879,755	\$ 868,341	6.67%
Building Level	\$ 2,920,400	\$ 2,881,910	\$ (38,490)	-1.32%
Other Education				
Special Education	\$ 3,322,137	\$ 3,465,862	\$ 143,725	4.33%
Tech School	\$ 1,092,861	\$ 1,133,108	\$ 40,247	3.68%
IU/Evening School/Summer Camps	\$ 65,750	\$ 62,150	\$ (3,600)	-5.48%
Educational Support				
Dir. Of Curriculum	\$ 259,526	\$ 259,426	\$ (100)	-0.04%
Technology	\$ 229,650	\$ 248,950	\$ 19,300	8.40%
Grants	\$ 118,113	\$ 1,001,997	\$ 883,884	748.34%
Administration	\$ 647,300	\$ 666,200	\$ 18,900	2.92%
Building Operation	\$ 1,245,300	\$ 1,462,450	\$ 217,150	17.44%
Capital Projects - Fund Balance	\$ 1,340,000	\$ 2,053,000	\$ 713,000	53.21%
Warehouse/Transportation	\$ 2,660,863	\$ 2,949,363	\$ 288,500	10.84%
Debt Service	\$ 2,154,341	\$ 2,233,216	\$ 78,875	3.66%
Equipment	\$ 59,513	\$ 79,565	\$ 20,052	33.69%
Comprehensive Plan	\$ 17,120	\$ 24,370	\$ 7,250	42.35%
Budgetary Reserve	\$ 280,000	\$ 500,000	\$ 220,000	78.57%

TOTAL	\$ 49,531,323	\$ 53,644,136	\$ 4,112,813	8.30%
--------------	----------------------	----------------------	---------------------	--------------

Budgeted Revenue	\$ 44,347,437	\$ 45,041,675	\$ 694,238	1.57%
-------------------------	----------------------	----------------------	-------------------	--------------

Fund Balance Support:

Fund Balance - Capital Projects	\$ 1,340,000	\$ 2,053,000
Fund Balance - To Balance Budget	\$ -	\$ -
Retirement Spike Fund	\$ 1,726,911	\$ 1,423,647
Vo-tech Renovation/Bond	\$ 178,519	\$ 183,108

Total Withdraw from Fund Balance	\$ 3,245,430	\$ 3,659,755
----------------------------------	---------------------	---------------------

Total Revenue and Fund Balance Support	\$ 47,592,867	\$ 48,701,430
---	----------------------	----------------------

Difference - Expenditures > Revenue	\$ (1,938,456)	\$ (4,942,706)
---	-----------------------	-----------------------

Millage Reconciliation

Total Millage Deficiency	19.996
Act 1 Index in mills (3.4%)	3.944
Millage Shortage	16.052
Act 1 Index in Dollars	\$ 974,886
Shortage after 3.4% Tax Increase	\$ (3,967,820)
Estimated Value of a mill	\$ 247,182