



2022-2023 Budget Discussion

December 6, 2021

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 2019-20	Budget 2020-21	Actual 2020-21	Budget 2021-22	Draft 2022-23
Instructional	\$ 22,743	\$ 34,518	\$ 5,244	\$ 19,697	\$ 15,600
Athletics	\$ 21,388	\$ 5,000	\$ 1,834	\$ 18,000	\$ 5,000
Offices/District Wide	\$ 3,962	\$ 10,750	\$ -	\$ 11,816	\$ 28,047
Technology Dept	\$ -	\$ -	\$ -	\$ -	
Maintenance/Warehouse	\$ -	\$ 7,238	\$ 7,238	\$ 10,000	\$ 30,918
TOTAL	\$ 48,093	\$ 57,507	\$ 14,316	\$ 59,513	\$ 79,565

Administrative Budget

	Budget 2021-22	Draft 2022-23	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 - Real Estate	\$ 32,000	\$ 34,000	2330-330
Professional Services - Earned Income	\$ 33,000	\$ 35,000	2330-330
Bond - Real Estate	\$ 15,000	\$ -	2330-525
Postage - Real Estate	\$ 5,000	\$ 5,250	2330-530
Supplies - Real Estate	\$ 4,500	\$ 4,500	2330-610
Act 32 Expenses (EIT - TCC)	\$ 1,700	\$ 1,700	2330-810
	<u>\$ 91,200</u>	<u>\$ 80,450</u>	
District Office			
Prof. Development/Services	\$ 9,500	\$ 9,600	2834/2836-360
Communications/Travel	\$ 5,750	\$ 5,950	2360/2511/2831-580/530
Supplies/Food/Books	\$ 11,750	\$ 11,650	2360/2511/2831-610/635/640
Dues	\$ 7,700	\$ 7,500	2360/2511/2831-810
	<u>\$ 34,700</u>	<u>\$ 34,700</u>	
Community Relations			
Summer Intern Helper	\$ 1,750	\$ 3,591	2370-100/200
Prof. Development	\$ 200	\$ 200	2836-360
Professional Services	\$ 3,000	\$ 3,000	2370-390
Webhosting / Info Snap	\$ 22,500	\$ 18,500	2823-390
Communications	\$ 2,450	\$ 2,450	2370-530
Advertising	\$ 500	\$ 500	2370-540
Printing	\$ 12,500	\$ 12,500	2370-550
Travel	\$ 250	\$ 900	2370-513/580
Supplies/Food	\$ 6,250	\$ 6,000	2370-610/635
Dues	\$ 150	\$ 150	2370-810
	<u>\$ 49,550</u>	<u>\$ 47,791</u>	
Less Amount to Salaries/Benefits	\$ (1,750)	\$ (3,591)	
	<u>\$ 47,800</u>	<u>\$ 44,200</u>	

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Administrative Budget (Cont.)

	Budget 2021-22	Draft 2022-23	Account Code
Districtwide			
Solicitor	\$ 80,000	\$ 100,000	2350-330
Districtwide Prof Svcs	\$ 6,300	\$ 11,300	2390/2831-330
Copier Costs	\$ 58,000	\$ 58,500	2390-448
Insurance - Liability	\$ 92,500	\$ 102,000	2390-523
Telephone	\$ 23,450	\$ 23,400	2390-530
Advertising	\$ 5,300	\$ 6,500	2390-549
Other Admin Fees	\$ 5,000	\$ 5,000	2390-810
Postage & Postage Machine Supplies	\$ 21,000	\$ 19,000	2390-530/610
Other Admin Supplies	\$ 3,000	\$ 3,000	2390-610
Other Prof Srv	\$ 5,500	\$ 5,500	2511-330/390
Auditor	\$ 24,000	\$ 24,000	2511-330
Clearances/New EE Physicals	\$ 8,000	\$ 8,000	2835-330
PA REAP	\$ 1,300	\$ 1,400	2831-650
Data Processing Support/Training	\$ 5,000	\$ 5,000	2840-324/650
Software	\$ 83,500	\$ 82,500	2840-650
Scholarships	\$ 20,000	\$ 20,000	3400-893
	\$ 441,850	\$ 475,100	
TOTAL	\$ 647,300	\$ 666,200	

Administrative Budget

Summary

	Actual 2019-20	Budget 2020-21	Actual 2020-21	Budget 2021-22	Draft 2022-23
School Board	\$ 38,107	\$ 31,750	\$ 140,754	\$ 31,750	\$ 31,750
Tax Collection					
Real Estate	\$ 27,865	\$ 42,500	\$ 34,087	\$ 56,500	\$ 43,750
Earned Income Tax	\$ 31,075	\$ 36,700	\$ 36,695	\$ 34,700	\$ 36,700
	\$ 58,940	\$ 79,200	\$ 70,782	\$ 91,200	\$ 80,450
District Office	\$ 21,912	\$ 35,300	\$ 21,383	\$ 34,700	\$ 34,700
Community Relations	\$ 30,641	\$ 45,250	\$ 32,428	\$ 47,800	\$ 44,200
Districtwide					
Insurance	\$ 63,394	\$ 84,150	\$ 61,971	\$ 92,500	\$ 102,000
Communications	\$ 32,892	\$ 47,050	\$ 39,065	\$ 49,750	\$ 48,900
Copier Costs	\$ 49,550	\$ 58,000	\$ 58,500	\$ 58,000	\$ 58,500
Solicitor/Auditor/Advisor	\$ 99,984	\$ 107,100	\$ 94,855	\$ 110,300	\$ 135,300
Management Services	\$ 98,127	\$ 104,600	\$ 72,343	\$ 111,300	\$ 110,400
Scholarships	\$ 4,450	\$ 20,000	\$ 11,380	\$ 20,000	\$ 20,000
	\$ 348,397	\$ 420,900	\$ 338,114	\$ 441,850	\$ 475,100
TOTAL	\$ 497,997	\$ 612,400	\$ 603,461	\$ 647,300	\$ 666,200

Building Operations and Maintenance

	Actual 2019-20	Budget 2020-21	Actual 2020-21	Budget 2021-22	Draft 2022-23	Account Code
Staff Development	\$ 2,220	\$ 2,500	\$ 608	\$ 2,500	\$ 2,500	2836-360
Professional Services	\$ 106,837	\$ 95,000	\$ 91,934	\$ 95,000	\$ 95,000	2620-390
Disposal Services	\$ 13,070	\$ 18,500	\$ 12,963	\$ 15,500	\$ 15,500	2620-411
Repair & Maintenance	\$ 161,604	\$ 129,000	\$ 159,536	\$ 129,000	\$ 165,500	2620-430
Rentals	\$ 6,864	\$ 5,800	\$ 3,515	\$ 18,800	\$ 14,000	2620-442/448
Extermination	\$ 4,928	\$ 5,500	\$ 3,615	\$ 5,300	\$ 5,300	2620-460
Insurance	\$ 67,038	\$ 88,500	\$ 78,172	\$ 92,500	\$ 101,750	2620-520
Communications	\$ 1,495	\$ 1,900	\$ 1,178	\$ 1,900	\$ 1,600	2620-530
Travel	\$ 96	\$ 450	\$ -	\$ 400	\$ 400	2620-580
Supplies	\$ 193,941	\$ 194,500	\$ 153,624	\$ 224,500	\$ 227,500	2620-610
Electricity	\$ 254,889	\$ 363,500	\$ 236,389	\$ 342,100	\$ 332,000	2620-622
Energy	\$ 191,971	\$ 274,350	\$ 199,032	\$ 272,850	\$ 454,300	2620-623/624
Meals/Refreshments	\$ 293	\$ 450	\$ -	\$ 450	\$ 400	2620-635
Equipment	\$ 9,811	\$ 15,000	\$ 3,350	\$ 15,000	\$ 15,000	2620-762
Dues & Fees	\$ 11,388	\$ 10,000	\$ 9,121	\$ 10,000	\$ 10,000	2620-810
Safety and Security	\$ 6,334	\$ 7,500	\$ 4,943	\$ 19,500	\$ 21,700	2660-530/650
TOTAL	\$ 1,032,779	\$ 1,212,450	\$ 957,980	\$ 1,245,300	\$ 1,462,450	

Capital Projects

	Budget 2021-22	Draft 2022-23	
<u>District Wide</u>			
PALMS Resurface Parking Lot	\$ 275,000	\$ -	10-4200-710-146-20-650-000-000-0906
Tinicum Outdoor Lighting Upgrade	\$ 25,000	\$ -	10-2620-610-146-10-240-000-000-0710
DN Elevator Replacement	\$ 75,000	\$ -	10-4600-762-146-10-220-000-000-0906
Chromebook Replacement	\$ 195,000	\$ -	10-1110-650-146-xx-xxx-000-000-xxxx
PHS Air Conditioning Classrooms	\$ 200,000	\$ -	10-4600-752-146-39-810-000-000-0906
Exterior Door Contacts - SP	\$ 15,000	\$ -	10-2660-610-146-10-230-000-MOF-0000
Security Camera Upgrades	\$ 25,000	\$ 25,000	10-2660-610-146-00-000-000-CAM-0715
District Wide Safety and Security	\$ 25,000	\$ 25,000	10-2660-610-146-00-000-000-DWS-0715
Elementary Playground Upgrades	\$ 50,000	\$ 50,000	10-2620-610-146-10-xxx-000-000-0710
DN Library Upgrade	\$ 25,000	\$ 20,000	10-2250-610-146-10-220-000-000-0000
Athletics Scorers Table	\$ 15,000	\$ -	10-3250-762-146-39-810-550-000-0000
Gold Gym Locker Room Upgrade	\$ -	\$ 300,000	10-3250-762-146-39-810-550-000-0000
PALMS Air Conditioning 1st Floor Classrooms	\$ -	\$ 250,000	10-4600-752-146-20-650-000-000-0906
Tinicum Roof Replacement	\$ -	\$ 700,000	10-4600-762-146-10-240-000-000-0000
School Server and Firewall Upgrades	\$ -	\$ 65,000	10-2818-762-146-00-000-000-000-0502
PHS Chiller Replacement	\$ 160,000	\$ -	10-4600-752-146-39-810-000-000-0906
Wastewater Treatment Plant Upgrades	\$ -	\$ 125,000	10-4600-610-146-00-030-000-000-0000
Zero Turn Mower and Portable Light Tower	\$ -	\$ 38,000	10-2620-762-146-00-000-000-000-0710
PHS Digital Sign	\$ -	\$ 50,000	10-4200-710-146-39-810-000-000-0000
Warehouse Security Fencing	\$ -	\$ 50,000	10-2660-610-146-00-010-000-000-0000
PALMS Library Upgrade	\$ -	\$ 60,000	10-2250-610-146-20-650-000-000-0000
DN Door Replacement	\$ 55,000	\$ -	10-2620-610-146-10-220-000-000-0000
Stadium Lighting Upgrade	\$ -	\$ 100,000	10-2620-762-146-39-810-000-000-0710
Exterior Door Contacts - DN	\$ -	\$ 15,000	10-2660-610-146-10-220-000-MOF-0000
120 School Drive Renovations	\$ 200,000	\$ 180,000	10-4600-752-146-00-009-000-000-0000
TOTAL	\$ 1,340,000	\$ 2,053,000	

Capital Projects

Summary

	Actual 2019-20	Budget 2020-21	Actual 2020-21	Budget 2021-22	Draft 2022-23
Technology Dept	\$ 76,762	\$ 120,000	\$ 119,642	\$ 195,000	\$ 65,000
Buildings/Maintenance	\$ 449,287	\$ 2,219,000	\$ 1,753,308	\$ 1,105,000	\$ 1,608,000
Curriculum	\$ -	\$ -	\$ -	\$ 25,000	\$ 80,000
Student Activities (Band)	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Athletics	\$ 412,135	\$ -	\$ -	\$ 15,000	\$ 300,000
TOTAL	\$ 958,184	\$ 2,339,000	\$ 1,872,950	\$ 1,340,000	\$ 2,053,000

Other Education Programs

	Budget 2021-22	Draft 2022-23	Account Code
UPPER BUCKS TECHNICAL SCHOOL			
UBCTS Operating Budget	\$ 914,342	\$ 950,000	1390-564
UBCTS Renovations - Prepaid - Fund Balance Use	\$ 115,998	\$ 120,141	1390-564
UBCTS Debt - Prepaid - Fund Balance Use	\$ 62,521	\$ 62,967	1390-564
	\$ 1,092,861	\$ 1,133,108	
IU BUDGET SUPPORT			
Instr Materials and Research Svcs Budget	\$ 10,800	\$ 11,200	2250-320
General Operating Budget	\$ 15,500	\$ 16,000	2900-590
	\$ 26,300	\$ 27,200	
CAREER PATHWAYS	\$ 16,000	\$ 16,000	1700-566
EVENING SCHOOL			
Salary/Benefits	\$ 38,516	\$ 38,786	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	\$ 51,736	
Less Amount Shown in Salary and Benefits	\$ (38,516)	\$ (38,786)	
	\$ 12,950	\$ 12,950	
SUMMER CAMP			
Salary/Benefits	\$ -	\$ -	3310-100/200
Professional Services	\$ -	\$ -	3310-340
Travel/Fees	\$ -	\$ -	3310-513/580
Supplies	\$ -	\$ -	3310-610
Subtotal	\$ -	\$ -	
Less Amount Shown in Salary and Benefits	\$ -	\$ -	
	\$ -	\$ -	
AFTER SCHOOL CLUBHOUSE (MS & Elem)			
Salary/Benefits	\$ 7,570	\$ 6,500	3210-100/200
Supplies	\$ 1,500	\$ 500	3210-610
Travel/Fees	\$ 9,000	\$ 5,500	3210-513/580
Subtotal	\$ 18,070	\$ 12,500	
Less Amount Shown in Salary and Benefits	\$ (7,570)	\$ (6,500)	
	\$ 10,500	\$ 6,000	

Other Education Programs (Cont.)

	Budget 2021-22	Draft 2022-23	Account Code
Regular Education			
Professional Services - CogAt	\$ 750	\$ 750	1110-300
Supplies/Books/Software	\$ 750	\$ 750	1110-610
Life Skills -Public			
IU Services			
Professional / IU Services	\$ 205,812	\$ 259,218	1211-300
Tuition - LEA/APS/Other	\$ 50,000	\$ 74,052	1211-560
Supplies/Books/Software/Equip	\$ 3,000	\$ 3,000	1211-600
Deaf/Hearing Impaired			
Interpreter / IU Services	\$ 192,096	\$ 165,990	1221-300
Supplies/Books/Software	\$ 1,500	\$ 1,500	1221-600
Blind/Visually Impaired			
Professional / IU Services	\$ 7,216	\$ 7,216	1224-300
Speech/Language Impaired			
Professional / IU Services	\$ 192,835	\$ 192,835	1225-300
Emotional Support- Public			
Professional / IU Services	\$ 122,052	\$ 60,000	1231-300
Tuition - LEA/Other	\$ 430,000	\$ 160,000	1231-560
Supplies/Books/Software/Equip	\$ 600	\$ 12,000	1231-610
Emotional Support- Private			
Tuition - APS/Other	\$ -	\$ 30,000	1232-560
Autistic Support			
Professional / IU Services	\$ 825,776	\$ 1,062,034	1233-300
Autistic Support - Tuition Private	\$ 160,000	\$ 104,000	1233-560
Supplies/Books	\$ 100	\$ -	1233-600
Learning Support/Gifted			
Professional / IU Services	\$ 136,000	\$ 122,500	1241-300
Transportation	\$ 500	\$ 500	1241-513/580
Insurance/Advertising	\$ 12,000	\$ 12,000	1241-523
Tuition- LEA/APS/Other	\$ 60,000	\$ 124,000	1241-560
Supplies/Equipment/Software	\$ 38,700	\$ 54,600	1241-600

Other Education Programs (Cont.)

	Budget 2021-22	Draft 2022-23	Account Code
Speech			
Testing Supplies	\$ 500	\$ 500	2152-610
OT/PT			
Professional / IU Services	\$ 168,235	\$ 168,235	1260-300
Multi-Handicap Support			
Professional/Nursing/ IU Services	\$ 86,307	\$ 156,007	1270-300
Early Intervention			
Professional / IU Services	\$ 50,000	\$ 40,000	1280-300
Other Support			
Tuition - LEA/APS/Other	\$ 165,000	\$ 165,000	1290-500
Homebound Instruction			
Professional/ IU Services	\$ 1,500	\$ 1,000	1430-300
Tuition - LEA/APS/Other	\$ 5,200	\$ 2,200	1430-500
Adjudicated/Court Placed			
Professional/ IU Services	\$ 2,500	\$ 20,000	1441-300
Tuition - LEA/APS/Other	\$ 35,000	\$ 118,000	1441-500
Alternative Education			
Professional / IU Services	\$ -	\$ -	1442-300
Tuition - LEA/APS/Other	\$ 60,000	\$ 55,000	1442-500
Additional Instructional			
Professional / IU Services	\$ 4,000	\$ 4,000	1490-300
Supplies/Books/Software	\$ 500	\$ 500	1490-600
Director Pupil Services			
Professional Services	\$ 2,000	\$ 2,000	2834-360
Travel/Supplies	\$ 1,400	\$ 1,400	2111-500
Dues/Fees	\$ 400	\$ 400	2111-800
Psychological Services			
Professional Services	\$ 8,000	\$ 8,000	2140-300
Travel	\$ 1,000	\$ 1,000	2140-500
Supplies/Books/Software	\$ 3,500	\$ 4,000	2140-600
Social Work Services			
Professional / IU Services	\$ 16,733	\$ -	2160-300

Other Education Programs (Cont.)

	Budget 2021-22	Draft 2022-23	Account Code
Other Pupil Services			
Professional Services / Supplies	\$ 7,300	\$ 7,300	2190-300/600
Staff Development Services			
Professional Development	\$ 7,525	\$ 7,525	2270-324
Travel	\$ 750	\$ 750	2270-500
Medical Services			
Professional Services - Neuro	\$ 4,000	\$ 5,000	2420-300
Nursing Services			
Repairs/Maintenance	\$ 600	\$ 600	2440-400
Field trip/Activities - Salary & Benefits	\$ 39,942	\$ 40,222	2440-100/200
Student Activities			
Field Trip admission fees - IAs	\$ 500	\$ 500	3210-500
Wards of the State	<u>\$ 250,000</u>	<u>\$ 250,000</u>	1271-322
Special / Other Education	\$ 3,362,079	\$ 3,506,084	
Less Amount Shown in Salary and Benefits	<u>\$ (39,942)</u>	<u>\$ (40,222)</u>	
TOTAL	\$ 3,322,137	\$ 3,465,862	

Other Education Programs

Summary

	Actual 2019-20	Budget 2020-21	Actual 2020-21	Budget 2021-22	Draft 2022-23
Tuition/Other Professional Services					
Special / Other Education	\$ 2,849,488	\$ 3,229,654	\$ 3,200,479	\$ 3,322,137	\$ 3,465,862
Upper Bucks CTS	\$ 1,028,572	\$ 1,119,618	\$ 1,119,618	\$ 1,092,861	\$ 1,133,108
Evening School	\$ 6,263	\$ 12,950	\$ 1,750	\$ 12,950	\$ 12,950
Summer Camp	\$ 11,484	\$ 14,140	\$ 295	\$ -	\$ -
After School Clubhouse	\$ 5,360	\$ 7,000	\$ -	\$ 10,500	\$ 6,000
I.U. Budget Support	\$ 23,375	\$ 25,600	\$ 23,321	\$ 26,300	\$ 27,200
Career Pathways	\$ 15,900	\$ 15,000	\$ 10,560	\$ 16,000	\$ 16,000
TOTAL	\$ 3,940,442	\$ 4,423,962	\$ 4,356,023	\$ 4,480,748	\$ 4,661,120



Budget Summary

December 6, 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%
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/Other	\$ 65,750	\$ 62,150	\$ (3,600)	-5.48%
Administration	\$ 647,300	\$ 666,200	\$ 18,900	2.92%
Building Maintenance	\$ 1,245,300	\$ 1,462,450	\$ 217,150	17.44%
Capital Projects	\$ 1,540,000	\$ 2,053,000	\$ 513,000	33.31%
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%
TOTAL	\$ 15,708,465	\$ 16,986,824	\$ 1,278,359	8.14%