



2023-2024 Budget Discussion

December 5, 2022

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 2020-21	Budget 2021-22	Actual 2021-22	Budget 2022-23	Draft 2023-24
Instructional	\$ 5,244	\$ 19,697	\$ 3,262	\$ 15,600	\$ 31,661
Athletics	\$ 1,834	\$ 18,000	\$ 5,545	\$ 5,000	\$ 7,448
Offices/District Wide	\$ -	\$ 11,816	\$ 4,408	\$ 28,047	\$ 4,000
Technology Dept	\$ -	\$ -	\$ 15,114	\$ -	\$ -
Maintenance/Warehouse	\$ 7,238	\$ 10,000	\$ 1,368	\$ 30,918	\$ 10,000
TOTAL	\$ 14,316	\$ 59,513	\$ 29,697	\$ 79,565	\$ 53,109

Administrative Budget

	Budget 2022-23	Draft 2023-24	Account Code
School Board			
Other Prof Services	\$ 4,000	\$ 3,000	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
	\$ 31,750	\$ 30,750	
Tax Collection			
Professional Services - Real Estate	\$ 34,000	\$ 32,000	2330-330
Professional Services - Earned Income	\$ 35,000	\$ 40,000	2330-330
Bond - Real Estate	\$ -	\$ -	2330-525
Postage - Real Estate	\$ 5,250	\$ 5,000	2330-530
Supplies - Real Estate	\$ 4,500	\$ 4,500	2330-610
Act 32 Expenses (EIT - TCC)	\$ 1,700	\$ 1,000	2330-810
	\$ 80,450	\$ 82,500	
District Office			
Prof. Development/Services	\$ 9,600	\$ 9,500	2834/2836-360
Communications/Travel	\$ 5,950	\$ 5,850	2360/2511/2831-580/530
Supplies/Food/Books	\$ 11,650	\$ 11,800	2360/2511/2831-610/635/640
Dues	\$ 7,500	\$ 7,050	2360/2511/2831-810
	\$ 34,700	\$ 34,200	
Community Relations			
Summer Intern Helper	\$ 3,591	\$ 6,020	2370-100/200
Prof. Development	\$ 200	\$ -	2836-360
Professional Services	\$ 3,000	\$ 3,000	2370-390
Webhosting / Info Snap	\$ 18,500	\$ 19,500	2823-390
Communications	\$ 2,450	\$ 2,450	2370-530
Advertising	\$ 500	\$ 500	2370-540
Printing	\$ 12,500	\$ 12,500	2370-550
Travel	\$ 900	\$ 900	2370-513/580
Supplies/Food	\$ 6,000	\$ 6,500	2370-610/635
Dues	\$ 150	\$ 250	2370-810
	\$ 47,791	\$ 51,620	
Less Amount to Salaries/Benefits	\$ (3,591)	\$ (6,020)	
	\$ 44,200	\$ 45,600	

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Administrative Budget (Cont.)

	Budget 2022-23	Draft 2023-24	Account Code
Districtwide			
Solicitor	\$ 120,000	\$ 100,000	2350-330
Districtwide Prof Svcs	\$ 11,300	\$ 11,300	2390/2831-330
Copier Costs	\$ 58,500	\$ 64,000	2390-448
Insurance - Liability	\$ 102,000	\$ 112,200	2390-523
Telephone	\$ 23,400	\$ 20,350	2390-530
Advertising	\$ 6,500	\$ 6,500	2390-549
Other Admin Fees	\$ 5,000	\$ 4,000	2390-810
Postage & Postage Machine Supplies	\$ 19,000	\$ 18,000	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	\$ 25,000	2511-330
Payroll	\$ 22,000	\$ 23,000	2514-330
Clearances/New EE Physicals	\$ 8,000	\$ 7,000	2835-330
PA REAP	\$ 1,400	\$ 1,300	2831-650
Data Processing Support/Training	\$ 5,000	\$ 5,000	2840-324/650
Software	\$ 82,500	\$ 82,500	2840-650
Scholarships	\$ 20,000	\$ 20,000	3400-893
	\$ 517,100	\$ 508,650	
TOTAL	\$ 708,200	\$ 701,700	

Administrative Budget

Summary

	Actual 2020-21	Budget 2021-22	Actual 2021-22	Budget 2022-23	Draft 2023-24
School Board	\$ 140,754	\$ 31,750	\$ 67,994	\$ 31,750	\$ 30,750
Tax Collection					
Real Estate	\$ 34,087	\$ 56,500	\$ 47,533	\$ 43,750	\$ 41,500
Earned Income Tax	\$ 36,695	\$ 34,700	\$ 38,458	\$ 36,700	\$ 41,000
	\$ 70,782	\$ 91,200	\$ 85,991	\$ 80,450	\$ 82,500
District Office	\$ 21,383	\$ 34,700	\$ 17,870	\$ 34,700	\$ 34,200
Community Relations	\$ 32,428	\$ 47,800	\$ 19,065	\$ 44,200	\$ 45,600
Districtwide					
Insurance	\$ 61,971	\$ 92,500	\$ 83,967	\$ 102,000	\$ 112,200
Communications	\$ 39,065	\$ 49,750	\$ 25,943	\$ 48,900	\$ 44,850
Copier Costs	\$ 58,500	\$ 58,000	\$ 54,000	\$ 58,500	\$ 64,000
Solicitor/Auditor/Payroll	\$ 94,855	\$ 110,300	\$ 270,016	\$ 177,300	\$ 159,300
Management Services	\$ 72,343	\$ 111,300	\$ 61,025	\$ 110,400	\$ 108,300
Scholarships	\$ 11,380	\$ 20,000	\$ 2,700	\$ 20,000	\$ 20,000
	\$ 338,114	\$ 441,850	\$ 497,651	\$ 517,100	\$ 508,650
TOTAL	\$ 603,461	\$ 647,300	\$ 688,571	\$ 708,200	\$ 701,700

Building Operations and Maintenance

	Actual 2020-21	Budget 2021-22	Actual 2021-22	Budget 2022-23	Draft 2023-24	Account Code
Staff Development	\$ 608	\$ 2,500	\$ 820	\$ 2,500	\$ 3,000	2836-360
Professional Services	\$ 91,934	\$ 95,000	\$ 107,828	\$ 95,000	\$ 104,500	2620-390
Disposal Services	\$ 12,963	\$ 15,500	\$ 16,025	\$ 15,500	\$ 16,500	2620-411
Repair & Maintenance	\$ 159,536	\$ 129,000	\$ 192,826	\$ 165,500	\$ 188,000	2620-430
Rentals	\$ 3,515	\$ 18,800	\$ 22,221	\$ 14,000	\$ 8,000	2620-442/448
Extermination	\$ 3,615	\$ 5,300	\$ 4,159	\$ 5,300	\$ 4,500	2620-460
Insurance	\$ 78,172	\$ 92,500	\$ 90,159	\$ 101,750	\$ 111,925	2620-520
Communications	\$ 1,178	\$ 1,900	\$ 1,464	\$ 1,600	\$ 1,600	2620-530
Travel	\$ -	\$ 400	\$ -	\$ 400	\$ 400	2620-580
Supplies	\$ 153,624	\$ 224,500	\$ 162,151	\$ 227,500	\$ 223,000	2620-610
Electricity	\$ 236,389	\$ 342,100	\$ 418,943	\$ 332,000	\$ 371,200	2620-622
Energy	\$ 199,032	\$ 272,850	\$ 167,772	\$ 548,050	\$ 551,800	2620-623/624
Meals/Refreshments	\$ -	\$ 450	\$ -	\$ 400	\$ 400	2620-635
Equipment	\$ 3,350	\$ 15,000	\$ 6,607	\$ 15,000	\$ 15,000	2620-762
Dues & Fees	\$ 9,121	\$ 10,000	\$ 6,903	\$ 10,000	\$ 8,000	2620-810
Safety and Security	\$ 4,943	\$ 19,500	\$ 2,875	\$ 21,700	\$ 24,700	2660-530/650
TOTAL	\$ 957,980	\$ 1,245,300	\$ 1,200,753	\$ 1,556,200	\$ 1,632,525	

Capital Projects

	Budget 2022-23	Draft 2023-24	
<u>District Wide</u>			
Maintenance Truck Replacement	\$ -	\$ 40,000	10-2620-762-146-00-000-000-000-0710
Exterior Door Contacts - TN	\$ -	\$ 15,000	10-2660-610-146-10-240-000-MOF-0000
Stadium Fencing	\$ -	\$ 75,000	10-4200-710-146-39-810-000-000-0906
DN and PHS VCT Floor Tile Replacement	\$ -	\$ 100,000	10-2620-610-146-xx-xxx-000-000-0710
DN Air Conditioning Classrooms	\$ -	\$ 250,000	10-4600-752-146-10-220-000-000-0906
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	\$ -	10-2620-610-146-10-xxx-000-000-0710
DN Library Upgrade	\$ 20,000	\$ -	10-2250-610-146-10-220-000-000-0000
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	\$ 250,000	\$ 750,000	10-4600-762-146-10-240-000-000-0000
Phone System, Wireless, Server Upgrades	\$ -	\$ 90,000	10-2818-762-146-00-000-000-000-0502
School Server and Firewall Upgrades	\$ 53,000	\$ -	10-4600-752-146-39-810-000-000-0906
Wastewater Treatment Plant Upgrades	\$ 125,000	\$ 300,000	10-4600-610-146-00-030-000-000-0000
Box Truck (Districtwide and Band)	\$ -	\$ 24,000	10-2620-762-146-00-000-000-000-0710
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 Furniture and Shelves	\$ 60,000	\$ 125,000	10-2250-610-146-20-650-000-000-0000
Stadium Lighting Upgrade	\$ 100,000	\$ 150,000	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	\$ 180,000	\$ -	10-4600-752-146-00-009-000-000-0000
TOTAL	\$ 1,591,000	\$ 1,969,000	

Capital Projects

Summary

	Actual 2020-21	Budget 2021-22	Actual 2021-22	Budget 2022-23	Draft 2023-24
Technology Dept	\$ 119,642	\$ 195,000	\$ 199,804	\$ 53,000	\$ 90,000
Buildings/Maintenance	\$ 1,753,308	\$ 1,105,000	\$ 388,898	\$ 1,158,000	\$ 1,754,000
Curriculum	\$ -	\$ 25,000	\$ 12,103	\$ 80,000	\$ 125,000
Athletics	\$ -	\$ 15,000	\$ 5,500	\$ 300,000	\$ -
TOTAL	\$ 1,872,950	\$ 1,340,000	\$ 606,305	\$ 1,591,000	\$ 1,969,000

Other Education Programs

	Budget 2022-23	Draft 2023-24	Account Code
UPPER BUCKS TECHNICAL SCHOOL			
UBCTS Operating Budget	\$ 884,103	\$ 928,300	1390-564
UBCTS Renovations - Prepaid - Fund Balance Use	\$ 120,141	\$ 124,284	1390-564
UBCTS Debt - Prepaid - Fund Balance Use	\$ 62,967	\$ 64,530	1390-564
	\$ 1,067,211	\$ 1,117,114	
IU BUDGET SUPPORT			
Instr Materials and Research Svcs Budget	\$ 9,200	\$ 9,568	2250-320
General Operating Budget	\$ 14,000	\$ 14,560	2900-590
	\$ 23,200	\$ 24,128	
CAREER PATHWAYS	\$ 16,000	\$ 16,000	1700-566
EVENING SCHOOL			
Salary/Benefits	\$ 38,786	\$ 37,268	1690-100/200
Professional Service	\$ 6,500	\$ 6,500	1690-390
Repairs	\$ 1,000	\$ 1,000	1690-430
Postage	\$ 2,200	\$ 1,000	1690-530
Brochure Printing	\$ 2,250	\$ 2,250	1690-550
Supplies/Gas	\$ 1,000	\$ 1,000	1690-610
	\$ 51,736	\$ 49,018	
Less Amount Shown in Salary and Benefits	\$ (38,786)	\$ (37,268)	
	\$ 12,950	\$ 11,750	
AFTER SCHOOL CLUBHOUSE (MS & Elem)			
Salary/Benefits	\$ 6,500	\$ 5,017	3210-100/200
Supplies	\$ 500	\$ 500	3210-610
Travel/Fees	\$ 5,500	\$ 9,700	3210-513/580
Subtotal	\$ 12,500	\$ 15,217	
Less Amount Shown in Salary and Benefits	\$ (6,500)	\$ (5,017)	
	\$ 6,000	\$ 10,200	

Other Education Programs (Cont.)

	Budget 2022-23		Draft 2023-24	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	\$ 259,218	\$	106,302	1211-300
Tuition - LEA/APS/Other	\$ 74,052	\$	82,184	1211-560
Supplies/Books/Software/Equip	\$ 3,000	\$	3,000	1211-600
Deaf/Hearing Impaired				
Interpreter / IU Services	\$ 165,990	\$	169,557	1221-300
Supplies/Books/Software	\$ 1,500	\$	9,000	1221-600
Blind/Visually Impaired				
Professional / IU Services	\$ 7,216	\$	14,000	1224-300
Speech/Language Impaired				
Professional / IU Services	\$ 192,835	\$	206,080	1225-300
Emotional Support- Public				
Professional / IU Services	\$ 60,000	\$	35,000	1231-300
Tuition - LEA/Other	\$ 160,000	\$	153,554	1231-560
Supplies/Books/Software/Equip	\$ 12,000	\$	12,000	1231-610
Emotional Support- Private				
Tuition - APS/Other	\$ 30,000	\$	15,000	1232-560
Autistic Support				
Professional / IU Services	\$ 1,212,034	\$	1,588,575	1233-300
Autistic Support - Tuition Private	\$ 104,000	\$	233,442	1233-560
Supplies/Books	\$ -	\$	500	1233-600
Learning Support/Gifted				
Professional / IU Services	\$ 122,500	\$	136,500	1241-300
Transportation	\$ 500	\$	500	1241-513/580
Insurance/Advertising	\$ 12,000	\$	13,000	1241-523
Tuition- LEA/APS/Other	\$ 124,000	\$	64,000	1241-560
Supplies/Equipment/Software	\$ 54,600	\$	54,600	1241-600

Other Education Programs (Cont.)

	Budget 2022-23		Draft 2023-24	Account Code
Speech				
Testing Supplies	\$ 500	\$	500	2152-610
OT/PT				
Professional / IU Services / Supplies	\$ 168,235	\$	190,565	1260-300/600
Multi-Handicap Support				
Professional/Nursing/ IU Services	\$ 156,007	\$	156,007	1270-300
Early Intervention				
Professional / IU Services	\$ 40,000	\$	40,000	1280-300
Other Support				
Tuition - LEA/APS/Other	\$ 165,000	\$	195,000	1290-500
Homebound Instruction				
Professional/ IU Services	\$ 1,000	\$	-	1430-300
Tuition - LEA/APS/Other	\$ 2,200	\$	10,200	1430-500
Adjudicated/Court Placed				
Professional/ IU Services	\$ 20,000	\$	20,000	1441-300
Tuition - LEA/APS/Other	\$ 118,000	\$	118,000	1441-500
Alternative Education				
Professional / IU Services	\$ -	\$	-	1442-300
Tuition - LEA/APS/Other	\$ 55,000	\$	55,000	1442-500
Additional Instructional				
Professional / IU Services	\$ 4,000	\$	1,500	1490-300
Supplies/Books/Software	\$ 500	\$	1,000	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	\$	2,700	2140-500
Supplies/Books/Software	\$ 4,000	\$	7,000	2140-600
Social Work Services				
Professional / IU Services	\$ -	\$	-	2160-300

Other Education Programs (Cont.)

	Budget 2022-23	Draft 2023-24	Account Code
Other Pupil Services			
Professional Services / Supplies	\$ 7,300	\$ 7,800	2190-300/600
Staff Development Services			
Professional Development	\$ 7,525	\$ 9,800	2270-324
Travel	\$ 750	\$ 750	2270-500
Medical Services			
Professional Services - Neuro	\$ 5,000	\$ 5,000	2420-300
Nursing Services			
Repairs/Maintenance	\$ 600	\$ 500	2440-400
Field trip/Activities - Salary & Benefits	\$ 40,222	\$ 26,575	2440-100/200
Student Activities			
Field Trip admission fees - IAs	\$ 500	\$ 500	3210-500
Wards of the State	<u>\$ 250,000</u>	<u>\$ 275,000</u>	1271-322
Special / Other Education	\$ 3,656,084	\$ 4,033,491	
Less Amount Shown in Salary and Benefits	<u>\$ (40,222)</u>	<u>\$ (26,575)</u>	
TOTAL	\$ 3,615,862	\$ 4,006,916	

Other Education Programs

Summary

	Actual 2020-21	Budget 2021-22	Actual 2021-22	Budget 2022-23	Draft 2023-24
Tuition/Other Professional Services					
Special / Other Education	\$ 3,200,479	\$ 3,322,137	\$ 2,823,849	\$ 3,615,862	\$ 4,006,916
Upper Bucks CTS	\$ 1,119,618	\$ 1,092,861	\$ 1,092,861	\$ 1,067,211	\$ 1,117,114
Evening School	\$ 1,750	\$ 12,950	\$ 2,739	\$ 12,950	\$ 11,750
After School Clubhouse	\$ -	\$ 10,500	\$ 9,365	\$ 6,000	\$ 10,200
I.U. Budget Support	\$ 23,321	\$ 26,300	\$ 22,568	\$ 23,200	\$ 24,128
Career Pathways	\$ 10,560	\$ 16,000	\$ 11,880	\$ 16,000	\$ 16,000
TOTAL	\$ 4,355,728	\$ 4,480,748	\$ 3,963,262	\$ 4,741,223	\$ 5,186,108



Budget Summary

December 5, 2022

	FINAL BUDGET 2022-23	DRAFT BUDGET 2023-24	Dollar Increase/ Decrease	% Increase/ Decrease
Building Level	\$ 2,881,910	\$ 3,029,185	\$ 147,275	5.11%
Other Education				
Special Education	\$ 3,615,862	\$ 4,006,916	\$ 391,054	10.81%
Tech School	\$ 1,067,211	\$ 1,117,114	\$ 49,903	4.68%
IU/Evening School/Summer Camps/Other	\$ 58,150	\$ 62,078	\$ 3,928	6.75%
Administration	\$ 686,200	\$ 701,700	\$ 15,500	2.26%
Building Maintenance	\$ 1,556,200	\$ 1,632,525	\$ 76,325	4.90%
Capital Projects	\$ 1,591,000	\$ 1,969,000	\$ 378,000	23.76%
Warehouse/Transportation	\$ 2,669,874	\$ 2,801,649	\$ 131,775	4.94%
Debt Service	\$ 2,233,216	\$ 2,228,078	\$ (5,138)	-0.23%
Equipment	\$ 79,565	\$ 53,109	\$ (26,456)	-33.25%
TOTAL	\$ 16,439,188	\$ 17,601,354	\$ 1,162,166	7.07%