

Palisades School District
2018-2019
Budget Discussion
November 15, 2017
PHS Library
6:00 p.m.

- Debt Service
- Warehouse/Transportation
- Comprehensive Planning
- Building Budgets

Debt Service Budget Detail

	G.O.B. Series of 2012	G.O.B. Series of 2014	G.O.B. Series of 2015
Issue Date	06/20/12	05/07/14	02/18/15
Maturity Date	09/01/20	02/15/29	09/01/23
Original Amount	\$13,960,000	\$5,500,000	\$6,135,000
06/30/16 Outstanding	\$8,045,000	\$5,025,000	\$5,680,000
06/30/17 Outstanding	\$6,510,000	\$4,795,000	\$5,675,000
06/30/18 Outstanding	\$4,920,000	\$4,565,000	\$5,670,000
Interest Rate	0.5% - 4% Renovations of Spfld Elementary and Palisades High School Refund GOB 2001 & 2005	0.23% - 3.3% Renovations of Tinicum Elementary School Refund GOB 2007 \$3,655,370 <i>Partial Defeasance</i>	0.35% - 2.15% Renovations of 2003-2004 Palisades High School Refund GOB 2004A, GOB 2010

Account Code:	Principal 5110-919	Interest 5110-832	Expense 2390-810
GOB 2012	\$1,650,000	\$140,913	\$1,250
GOB 2014	\$230,000	\$128,350	\$1,250
GOB 2015	\$5,000	\$115,268	\$1,250
TOTAL	\$1,885,000	\$384,530	\$3,750

Debt Service Budget Summary

	Actual 2015-16	Actual 2016-17	Budget 2017-18	Draft 2018-19
General Obligation Bonds				
Principal	2,060,000	2,120,000	1,825,000	1,885,000 *
Interest	548,718	502,018	444,580	384,530
Expense	2,250	1,270	3,750	3,750
TOTAL	2,610,968	2,623,288	2,273,330	2,273,280

* 2017-2018 was the first year the District did not owe \$350,000 payable to Easton Area School District (final payment was 2016-2017) for the Riegelsville transfer

Warehouse/Transportation

	Budget 2017-18	Draft 2018-19	Account Code
Administrative Expenses/Vehicle Repairs			
Rentals/Repairs	5,000	5,000	2530.430/440
Professional Development	200	200	2530.324
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	<u>5,900</u>	<u>6,300</u>	2720.650
	13,900	14,300	
 Vehicle Expenses			
Gasoline	20,000	59,000	2620.626
Diesel Fuel	<u>173,000</u>	<u>154,500</u>	2720.513
	193,000	213,500	
 Contracted Services			
Special Education students	78,000	125,000	2720.516
Contracts with private schools and parents	7,000	7,500	2720.513
 Krapf Student Transportation			
Regular runs and miscellaneous charges for 181 school days	1,827,656	1,775,115	2720.513
Academic Competitions/College Visits	2,800	2,800	1110.513
Student Activities-Vehicle Rental- Band	1,500	2,500	3210.444
MTS & Intermediate runs	20,000	20,000	3210.513
Summer School Transportation	-	16,000	3310.513
Athletic trips	<u>40,000</u>	<u>40,000</u>	3250.513
	1,976,956	1,988,915	
 TOTAL WHS/TRANSPORTATION BUDGET	2,183,856	2,216,715	

Warehouse/Transportation Budget Summary

	Actual 2015-16	Budget 2016-17	Actual 2016-17	Budget 2017-18	Draft 2018-19
Administrative Expense/ Vehicle Repairs	14,608	17,000	28,065	13,900	14,300
Fuel Expenses	209,876	200,000	147,581	193,000	213,500
Contracted Service	<u>1,608,380</u>	<u>1,923,898</u>	<u>1,733,464</u>	<u>1,976,956</u>	<u>1,988,915</u>
TOTAL	1,832,864	2,140,898	1,909,109	2,183,856	2,216,715

PALISADES SCHOOL DISTRICT

COMPREHENSIVE PLAN

BUDGET

2018-2019

Presented by:

Action Plan Team Leaders

Academic Excellence –Michael & Rich H

Community Engagement – Donna

Technology –Gary & Rich H.

Leadership/Prof Development- Janet & Michael

Enriching Environment – Scott, Eric, Donna/Gerry

(Final Year of Plan)

PALISADES SCHOOL DISTRICT COMPREHENSIVE PLAN BUDGET FORM 2018-2019

The **Academic Excellence** makes the following budget recommendations:

RECOMMENDATION:		RATIONALE:
1. Leadership Facilitator		This person will continue the student volunteer service experience implementation from grade 4 - 12. This person will serve as a resource for teachers, who are creating classroom-based service experiences, and to students who are seeking school-sponsored or independent service experiences.
Detailed Explanation	Amount Requested 2018/2019 :	ACCOUNT CODE:
1. EDR - Salary	\$4,462	10-1110-112-000-00-000-000-000-0500
Pension/SS/Medicare	\$1,795	10-1110-220/230-----0500
TOTAL	\$6,257	

PALISADES SCHOOL DISTRICT COMPREHENSIVE PLAN BUDGET FORM 2018-2019

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

RECOMMENDATION:		RATIONALE:	
<p>1. Provide refreshments for back to school nights and other meetings /events involving the community.</p> <p>2. Provide funding for professional relationship development/prevention speaker.</p>		<p>1. Refreshments help to increase attendance and provides a backdrop for events and communication opportunities for parents and community members.</p> <p>2. This recommendation is based on the data from our PAYS survey results; the event will serve as a launching of our relationship development and mentoring program for students. Address community and staff needs to effectively mentor students and gives students the background to choose meaningful relationships.</p>	
Detailed Explanation	Amount Requested 2018/ 2019:	ACCOUNT CODE:	
Food for back to school nights; parent information nights; key communicator's breakfast	\$3,000	10-2310-635-000-00-000-000-000-0500	
Outside speaker for students - topic(s) based on PAYS results	\$3,500	10-2370-390-000-00-000-000-000-0500	
TOTAL	\$6,500		

PALISADES SCHOOL DISTRICT COMPREHENSIVE PLAN BUDGET FORM 2018-2019

The **Enriching Environment** makes the following budget recommendations:

Climate/Culture/Wellness

RECOMMENDATION:		RATIONALE:
After school activities, nutritional learning, cooking clubs		Provide for trainers, 5 weeks cooking clubs 3 schools 80 students; provide supervision and entry fees/travel for middle school students to participate in after school activities
Continued staff training in Intro to Restorative Practices and Using Circles Effectively		Relationship building
PAYS Task Force Program Implementation		Program implementation to address attitude/behavior issues uncovered in PAYS data from fall 2017
Detailed Explanation	Amount Requested 2018/2019:	ACCOUNT CODE:
Funding for cooking clubs for after school elementary programs	\$3,135(staff costs)	10-3210-100/200-----0500
	\$1,500(supplies)	10-3210-610-----0500
Fees for middle school after school activities programming	\$685 (staff costs)	10-3210-100/200-----0500
	\$650 (travel costs)	10-3210-513-----0500
	\$2,500 (fees)	10-3210-580-----0500
Restorative Practices Training Materials	\$600	10-2271-610-----0500
PAYS Task Force Program Implementation	\$1,500	10-1110-610-----0500
TOTAL	\$10,570	

**PALISADES SCHOOL DISTRICT
COMPREHENSIVE PLAN BUDGET
2018-2019**

Comprehensive Plan Cost: \$23,327

Less Salary/Benefits: (\$10,077)

Total : \$13,250

Building Level Budget

ATHLETICS (7-12)	Budget 2017-18	Draft 2018-19	Account Code
Training- Coaches	3,500	0	3250.324
Professional Services	31,400	41,400	3250.330
Technical Services	30,400	30,400	3250.340
Security	3,550	3,050	3250.350
Other Service- Equip Repair	1,500	2,200	3250.430
Repairs/Reconditioning	12,000	12,000	3250.430
Postage/Communications	625	400	3250.530
Travel	3,750	4,750	3250.580
Supplies	46,975	52,015	3250.610
Books,Periodicals	115	100	3250.640
Dues & Fees	8,800	8,800	3250.810
TOTAL	142,615	155,115	

BUILDING LEVEL BUDGET

Cyber/Charter School 2018-2019 Budget

	Actual 2015-16	Budget 2016-17 *39/9	Actual 2016-17	Budget 2017-18 *43/8	Draft 2018-19 *51/9	Account Code
Regular Education	617,490	643,500	676,726	752,500	969,000	1110-562
Special Education	187,663	308,250	230,139	312,000	369,000	1241-562
	805,153	951,750	906,864	1,064,500	1,338,000	
PSD Cyber Academy						
On-Line Learning- Admin						
Salary & Benefits	39,178	13,692	14,018	13,890	14,615 **	2829-100/200
Cyber Learning						
Prof. Sal/Bene	-	-	-	-	-	1110-100/200
Professional Development	-	-	-	-	-	2270-324
Supplies	-	250	5,574	1,450	1,450	1100-610
Books	-	-	-	-	-	1110-640
Equipment	-	1,200	-	-	-	1110-751
Instructure/Canvas (BCIU)	-	25,000	12,170	20,000	15,000 ***	1110-650
On-line courses - secondary Educere	10,578	10,000	21,740	10,000	20,000	1110-650/1241-650
On-line courses - elem Educere	3,300	5,000	1,629	5,000	5,000	1110-650/1241-650
TOTAL	858,209	1,006,892	961,995	1,114,840	1,394,065	
Less amount shown in Salary & Benefits	(39,178)	(13,692)	(14,018)	(13,890)	(14,615)	
Cyber/Charter School Budget	819,031	993,200	947,977	1,100,950	1,379,450	

*Number of regular ed and special ed students

**Salary and benefits shown in salary/benefit budget

***Increase- moved Blended schools from curriculum budget- will be a decrease in that budget to account for this increase

Building Level Budget

ELEMENTARY	Durham Nockamixon		Springfield		Tinicum		Account Code
	Budget 2017-18	Draft 2018-19	Budget 2017-18	Draft 2018-19	Budget 2017-18	Draft 2018-19	
Instructional							
Postage	150	-	200	-	300	-	1110.530
Supplies:							
Regular Education	22,000	21,625	17,655	19,930	15,350	15,605	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	100	1490.610
Books :							
Regular Education	550	-	500	500	700	700	1110.640
Special Education	150	125	-	-	200	200	1241.640
Gifted Education	150	150	-	-	200	200	1243.640
Other Programs	150	-	-	-	400	400	1490.640
Dues/Fees	-	-	145	145	-	-	1110.810
Equipment	-	-	-	-	-	-	1110.700
Education Support							
Supplies:							
Guidance	100	100	125	125	200	200	2120.610
Audio-Visual	-	-	-	-	-	-	2220.610
Computer	-	600	900	700	1,500	1,495	2240.610
Library	300	300	200	300	300	300	2250.610
Books,Software and Equipment:							
Guidance	150	150	-	-	-	-	2120.640
Audio-Visual Equipment	-	-	-	-	-	-	2220.751
Computer - Software	-	-	-	-	-	-	2240.650
Library-books	4,600	4,300	4,400	4,400	4,250	4,250	2250.640
Library- software -admin	-	-	-	-	-	-	2250.618
Library- software- student	1,900	1,900	1,350	1,350	1,600	1,550	2250.650

Building Level Budget

ELEMENTARY	Durham Nockamixon		Springfield		Tinicum		Account Code
	Budget 2017-18	Draft 2018-19	Budget 2017-18	Draft 2018-19	Budget 2017-18	Draft 2018-19	
Principal's Office							
Travel/Communications	-	300	-	300	-	300	2380.530
Supplies	-	-	100	200	200	200	2380.610
Meals	150	150	300	300	-	-	2380.635
Books	200	200	100	150	200	200	2380.640
Dues	-	-	100	100	-	-	2380.810
Student Activities							
Travel/Fees Teachers	500	500	475	350	300	300	3210.513/580
General Supplies	750	750	500	600	600	550	3210.610/635
Dues/Fees	150	150	200	200	-	-	3210.810
Summary	32,250	31,500	27,600	30,000	26,700	26,850	
PTA/PTO, Misc. Donations	3,000	3,000	3,000	3,000	3,000	3,000	1110.610
Total	35,250	34,500	30,600	33,000	29,700	29,850	

Elementary District Wide

	Budget 2017-18	Draft 2018-19	Account Code
Band & Orchestra			
Repairs	825	675	1110.430
Supplies	1,380	1,275	1110.610
Dues	300	400	1110.810
Printing	825	825	2380.550
Transportation	1,200	1,125	3210.513
Activities	300	300	3210.610
 Nurse's Office			
Physicals	900	900	2420.330
Dental Exams	375	375	2430.300
Repairs	1,350	1,350	2440.430
Supplies	2,065	2,250	2440.610
Books	105	150	2440.640
Services to Local Private Schools	375	375	2400.330/430
 TOTAL	 10,000	 10,000	

Building Level Budget			
	Budget	Draft	Account
MIDDLE SCHOOL	2017-18	2018-19	Code
Instructional			
Other Prof Services	1,000	-	1110.390
Repairs/Maintenance			
Regular Education	1,310	1,400	1110.430
Supplies:			
Regular Education	34,130	33,309	1110.610/635
Special Education	137	-	1241.610
Books:			
Regular Education	1,716	1,970	1110.640
Special Education/Gifted	600	-	1241.640
Software:			
Regular Education	410	1,750	1110.650
Special Education/Gifted	250	-	1200.650
Memberships	319	470	1110.810
Education Support			
Supplies:			
Audio-Visual	1,050	1,050	2220.610
Computer	217	300	2240.610
Library	1,000	1,000	2250.610
Books/Software:			
Library	5,010	4,900	2250.618/640/650
Memberships	-	-	2240.810
Principal's Office			
Communications	3,750	2,650	2380.530/550/580
Supplies	1,200	1,300	2380.610/635
Memberships	500	500	2380.810

Building Level Budget			
	Budget	Draft	Account
MIDDLE SCHOOL	2017-18	2018-19	Code
Nurse's Office			
Medical/Dental Exams	2,265	2,265	2420/2430.330
Repairs/Maintenance	468	468	2440.430
Supplies	1,118	988	2440.610
Memberships	-	130	2440.810
Student Activities			
Musical	3,600	3,600	3210.390
Rentals	900	800	3210.440
Fieldtrips	4,650	5,900	3210.513/580
Supplies	3,400	4,400	3210.610/635
Dues & Fees	1,600	1,850	3210.810
TOTAL	70,600	71,000	
PTA/PTO, Misc. Donations	5,000	5,000	
Summary	75,600	76,000	

Building Level Budget

HIGH SCHOOL

	Budget 2017-18	Draft 2018-19	Account Code
Instructional			
Education Services	500	-	1110.330
Repairs/Maintenance:			
Regular Education	2,725	2,475	1110.430
Printing	-	-	1110.550
Travel	200	100	1110.580
Supplies:			
Regular Education	52,590	53,235	1110.610
Special Education/Gifted	1,450	300	1200.610
Books:			
Regular Education	6,150	2,080	1110.640
Special Education/Gifted	350	500	1200.640
Software:			
Regular Education	0	3150	1110.650
Special Education/Gifted		750	1200.650
Dues	1,270	905	1110/1200.810
Education Support			
Communications:	70	47	2120.530
Supplies:			
Guidance	150	150	2120.610
Computer/Tech Labs	3,250	3,250	2220/2240.610
Library	270	300	2250.610
Books & Software:			
Guidance	1,850	1,903	2120.650
Library	12,730	13,200	2250.640/650
Prof Development Travel	-	200	2271.580
Dues:			
Guidance	140	260	2120.810

Building Level Budget

HIGH SCHOOL

	Budget 2017-18	Draft 2018-19	Account Code
Principal's Office			
Rentals	550	550	2380.440
Communications	100	100	2380.530
Printing	2,000	2,000	2380.550
Travel	500	500	2380.580
Supplies	5,200	5,050	2380.610
Software	2,200	2,800	2380.650
Books	-	-	2380.640
Equipment	-	-	2380.761
Fees/Dues	250	250	2380.810
Nurse's Office			
Medical Exams	2,500	2,500	2420.330
Rentals/Repairs	119	120	2440.430/440
Supplies	1,736	1,730	2440.610
Equipment	-	-	2440.750
Dues	125	130	2440.810
Student Activities			
Other -Security	250	600	3210.350
Rentals	4,100	5,250	3210.440
Printing	750	-	3210.550
Travel	7,500	8,000	3210.513
Supplies	3,500	2,550	3210.610
Books	-	-	3210.640
Dues	1,500	2,000	3210.810
Cybersonics Technology Team			
Travel/Dues	13,500	14,000	3210.580/810
TOTAL	130,075	130,935	
PTA, PTO, Misc. Donations	4,000	4,000	1110.610
Summary	134,075	134,935	

Building Level Budget Summary

	Actual 2015-16	Budget 2016-17	Actual 2016-17	Budget 2017-18	Draft 2018-19
Durham Nockamixon	30,982	28,800	25,646	32,250	31,500
Springfield	26,885	28,950	21,522	27,600	30,000
Tinicum	24,011	28,200	23,430	26,700	26,850
Related Arts*	<u>6,308</u>	<u>10,000</u>	<u>4,980</u>	<u>10,000</u>	<u>10,000</u>
Total Elementary	88,186	95,950	75,578	96,550	98,350
 Middle School	 78,987	 75,050	 63,532	 70,600	 71,000
 High School	 127,146	 129,000	 124,184	 130,075	 130,935
 Cyber/Charter	 947,977	 993,200	 961,995	 1,100,950	 1,379,450
 PTA/PTO, Misc. Donations	 11,558	 18,000	 7,370	 18,000	 18,000
 Athletics (7-12)	<u>143,996</u>	<u>142,615</u>	<u>133,924</u>	<u>142,615</u>	<u>155,115</u>
 TOTAL	 1,397,851	 1,453,815	 1,366,583	 1,558,790	 1,852,850

**Palisades School District
2018-2019 Budget
November 15, 2017**

	FINAL BUDGET 2017-18	DRAFT BUDGET 2018-19	Dollar Increase/ Decrease	% Increase/ Decrease
Building Level	1,558,790	1,852,850	294,060	18.86%
Warehouse/Transportation	2,183,856	2,216,715	32,859	1.50%
Debt Service	2,273,330	2,273,280	(50)	0.00%
Comprehensive Plan	17,300	13,250	(4,050)	-23.41%
TOTAL	6,033,276	6,356,095	322,819	5.35%