

Palisades School District

2019-2020

Budget Discussion

November 07, 2018

PHS Library

6:00 p.m.

- Debt Service
- Warehouse/Transportation
- 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 <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 2519-810
GOB 2012	\$ 1,700,000	\$ 84,457	\$ 1,250
GOB 2014	\$ 235,000	\$ 124,900	\$ 1,250
GOB 2015	\$ 5,000	\$ 115,212	\$ 1,250
TOTAL	\$ 1,940,000	\$ 324,569	\$ 3,750

Debt Service Budget Summary

	Actual 2016-17	Actual 2017-18	Budget 2018-19	Draft 2019-20	
General Obligation Bonds					
Principal	\$ 2,120,000	\$ 1,825,000	\$ 1,885,000	\$ 1,940,000	*
Interest	\$ 502,018	\$ 444,580	\$ 384,530	\$ 324,569	
Expense	\$ 1,270	\$ 1,770	\$ 3,750	\$ 3,750	
TOTAL	\$ 2,623,288	\$ 2,271,350	\$ 2,273,280	\$ 2,268,319	

* 2016-2017 was the last year the District paid \$350,000 to Easton Area School District for the Riegelsville transfer

Warehouse/Transportation

	Budget 2018-19	Draft 2019-20	Account Code
Administrative Expenses/Vehicle Repairs			
Rentals/Repairs	5,000	5,000	2530.430/440
Professional Development	200	-	2836.600
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>6,300</u>	<u>10,500</u>	2720.650
	14,300	18,300	
Vehicle Expenses			
Gasoline	4,000	14,925	2620.626
Diesel/Gasoline Bus Fuel	<u>169,500</u>	<u>293,500</u>	2720.513
	173,500	308,425	
Contracted Services			
Special Education students	125,000	145,000	2720.516
Contracts with private schools and parents	7,500	7,500	2720.513
Krapf Student Transportation			
Regular runs and miscellaneous charges for 181 school days	1,734,478	1,828,800	2720.513
Academic Competitions/College Visits	2,800	12,800	1110.513
Student Activities-Vehicle Rental- Band	2,500	2,500	3210.444
MTS & Intermediate runs	20,000	20,000	3210.513
Summer School Transportation	16,000	16,000	1420.513
Athletic trips	<u>40,000</u>	<u>40,000</u>	3250.513
	1,948,278	2,072,600	
TOTAL WHS/TRANSPORTATION BUDGET	2,136,078	2,399,325	

Warehouse/Transportation Budget Summary

	Actual 2016-17	Budget 2017-18	Actual 2017-18	Budget 2018-19	Draft 2019-20
Administrative Expense/ Vehicle Repairs	28,065	13,900	15,095	14,300	18,300
Fuel Expenses	147,581	193,000	142,817	173,500	308,425
Contracted Service	<u>1,733,464</u>	<u>1,976,956</u>	<u>1,917,592</u>	<u>1,948,278</u>	<u>2,072,600</u>
TOTAL	1,909,109	2,183,856	2,075,504	2,136,078	2,399,325

Building Level Budget

ATHLETICS (7-12)	Budget 2018-19	Draft 2019-20	Account Code
Professional Services	41,400	52,500	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	2,200	1,200	3250.430
Repairs/Reconditioning	12,000	12,000	3250.430
Postage/Communications	400	0	3250.530
Travel	4,750	5,000	3250.580
Supplies	52,015	51,000	3250.610
Books,Periodicals	100	100	3250.640
Software	0	1,200	3250.650
Equipment	0	0	3250.761
Dues & Fees	8,800	8,800	3250.810
TOTAL	156,065	166,200	

BUILDING LEVEL BUDGET

**Cyber/Charter School
2019-2020 Budget**

	Actual 2016-17	Budget 2017-18 *43/8	Actual 2017-18	Budget 2018-19 *51/9	Draft 2019-20 *53/10	Account Code
Regular Education	676,726	752,500	904,675	1,053,303	1,099,750	1110-562
Special Education	230,139	312,000	288,726	395,145	460,000	1241-562
	906,864	1,064,500	1,193,401	1,448,448	1,559,750	
<u>PSD Cyber Academy</u>						
On-Line Learning- Admin						
Salary & Benefits	14,018	13,890	14,304	14,615	14,715 **	2829-100/200
Cyber Learning						
Prof. Sal/Bene	-	-	-	-	\$ -	1110-100/200
Professional Development	-	-	-	-	\$ -	2270-324
Supplies	5,574	1,450	-	1,450	\$ 1,450	1100-610
Books	-	-	-	-	\$ -	1110-640
Equipment	-	-	-	-	\$ -	1110-751
Instructure/Canvas (BCIU)	12,170	20,000	13,042	15,000	\$ 12,500	1110-650
On-line courses - secondary K12/Apex	21,740	10,000	19,789	20,000	\$ 60,000	1110-650/1241-650
On-line courses - elem K12	1,629	5,000	4,370	5,000	\$ 5,000	1110-650/1241-650
TOTAL	961,995	1,114,840	1,244,906	1,504,513	\$ 1,653,415	
Less amount shown in Salary & Benefits	(14,018)	(13,890)	(14,304)	(14,615)	\$ (14,715)	
Cyber/Charter School Budget	947,977	1,100,950	1,230,602	1,489,898	\$ 1,638,700	

*Number of regular ed / special ed students

Building Level Budget

ELEMENTARY	Durham Nockamixon		Springfield		Tinicum		Account Code
	Budget 2018-19	Draft 2019-20	Budget 2018-19	Draft 2019-20	Budget 2018-19	Draft 2019-20	
Instructional							
Postage	-	-	-	-	-	-	1110.530
Supplies:							
Regular Education	21,625	21,900	19,930	21,775	15,605	14,375	1110.610
Special Education	100	200	200	200	200	200	1241.610
Gifted Education	100	100	150	150	100	100	1243.610
Books :							
Regular Education	-	600	500	500	700	800	1110.640
Special Education	125	200	-	-	200	200	1241.640
Gifted Education	150	150	-	-	200	200	1243.640
Other Programs	-	300	-	-	500	625	1490.610/640
Dues/Fees	-	-	145	150	-	-	1110.810
Equipment	-	-	-	-	-	-	1110.700
Education Support							
Supplies:							
Guidance	100	100	125	125	200	250	2120.610
Audio-Visual	-	-	-	-	-	-	2220.610
Computer	600	1,000	700	800	1,495	1,500	2240.610
Library	300	300	300	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	4,300	5,400	4,400	4,400	4,250	4,500	2250.640
Library- software- student	1,900	1,900	1,350	1,350	1,550	1,700	2250.650

Building Level Budget

ELEMENTARY	Durham Nockamixon		Springfield		Tinicum		Account Code
	Budget 2018-19	Draft 2019-20	Budget 2018-19	Draft 2019-20	Budget 2018-19	Draft 2019-20	
Principal's Office							
Travel/Communications	300	300	300	400	300	300	2380.530
Supplies	100	-	200	200	200	400	2380.610
Meals	150	150	300	400	-	-	2380.635
Books	200	200	150	150	200	250	2380.640
Dues	-	-	100	100	-	-	2380.810
Student Activities							
Travel/Fees Teachers	400	500	350	350	300	400	3210.513/580
General Supplies	750	750	600	850	550	750	3210.610/635
Dues/Fees	150	150	200	200	-	-	3210.810
Summary	31,500	34,350	30,000	32,400	26,850	26,850	
PTA/PTO, Misc. Donations	3,000	3,000	3,000	3,000	3,000	3,000	1110.610
Total	34,500	37,350	33,000	35,400	29,850	29,850	

Elementary District Wide

	Budget 2018-19	Draft 2019-20	Account Code
Band & Orchestra			
Repairs	675	600	1110.430
Supplies	1,275	1,350	1110.610
Nurse's Office			
Physicals	900	900	2420.330
Dental Exams	375	375	2430.300
Repairs	1,350	1,300	2440.430
Supplies	2,250	2,250	2440.610
Books	150	150	2440.640
Services to Local Private Schools	375	375	2400.330/430
Dues	400	450	1110.810
Printing	825	750	2380.550
Transportation	1,125	1,050	3210.513
Activities	300	450	3210.610
School Wide Positive Behavior	-	2,000	1110.650
Field Trip Admissions			
Durham-Nockamixon	-	5,000	1110.580
Springfield	-	5,000	1110.580
Tinicum	-	5,000	1110.580
TOTAL	10,000	27,000	

Building Level Budget

MIDDLE SCHOOL	Budget 2018-19	Draft 2019-20	Account Code
Instructional			
Other Prof Services	-	500	1110.390
Repairs/Maintenance			
Regular Education	1,400	1,400	1110.430
Supplies:			
Regular Education	33,309	31,800	1110.610/635
Special Education	-	-	1241.610
Books:			
Regular Education	1,970	1,709	1110.640
Special Education/Gifted	-	-	1241.640
Software:			
Regular Education	1,750	2,350	1110.650
Special Education/Gifted	-	-	1200.650
Memberships	470	530	1110.810
Education Support			
Supplies:			
Audio-Visual	1,050	1,050	2220.610
Computer	300	108	2240.610
Library	1,000	1,000	2250.610
Books/Software:			
Library	4,900	4,900	2250.618/640/650
Memberships	-	100	2250.810
Principal's Office			
Communications	2,650	1,850	2380.530/550/580
Supplies	1,300	2,300	2380.610/635
Memberships	500	400	2380.810

Building Level Budget

MIDDLE SCHOOL	Budget	Draft	Account
Nurse's Office	2018-19	2019-20	Code
Medical/Dental Exams	2,265	2,265	2420/2430.330
Repairs/Maintenance	468	468	2440.430
Supplies	988	800	2440.610
Memberships	130	130	2440.810
Student Activities			
Musical	3,600	3,600	3210.390
Rentals	800	800	3210.440
Fieldtrips	5,900	4,740	3210.513/580
Supplies	4,400	3,400	3210.610/635
Dues & Fees	1,850	1,200	3210.810
TOTAL	71,000	67,400	
PTA/PTO, Misc. Donations	5,000	5,000	
Summary	76,000	72,400	

Building Level Budget

HIGH SCHOOL

	Budget 2018-19	Draft 2019-20	Account Code
Instructional			
Repairs/Maintenance:			
Regular Education	2,475	2,680	1110.430
Printing	-	-	1110.550
Travel	100	-	1110.580
Supplies:			
Regular Education	53,235	44,860	1110.610
Special Education/Gifted	300	350	1200.610
Books:			
Regular Education	2,080	5,400	1110.640
Special Education/Gifted	500	500	1200.640
Software:			
Regular Education	3150	1200	1110.650
Special Education/Gifted	750	800	1200.650
Equipment:			
Dues	905	1,110	1110/1200.810
Education Support			
Communications:			
Supplies:	47	50	2120.530
Guidance	150	80	2120.610
Computer/Tech Labs	3,250	2,650	2220/2240.610
Library	300	350	2250.610
Books & Software:			
Guidance	1,903	2,020	2120.650
Library	13,200	12,755	2250.640/650
Prof Development Travel			
Dues:	200	200	2271.580
Guidance	260	260	2120.810
Library	-	295	2250.810

Building Level Budget

HIGH SCHOOL

	Budget 2018-19	Draft 2019-20	Account Code
Principal's Office			
Rentals	550	500	2380.440
Communications	100	50	2380.530
Printing	2,000	1,000	2380.550
Travel	500	500	2380.580
Supplies	5,050	9,090	2380.610
Software	2,800	2,800	2380.650
Books	-	-	2380.640
Equipment	-	-	2380.761
Fees/Dues	250	-	2380.810
Nurse's Office			
Medical Exams	2,500	2,500	2420.330
Rentals/Repairs	120	119	2440.430/440
Supplies	1,730	1,731	2440.610
Equipment	-	-	2440.750
Dues	130	130	2440.810
Student Activities			
Other -Security	600	750	2660.350
Rentals	5,250	5,100	3210.440
Printing	-	-	3210.550
Travel	8,000	7,500	3210.513
Supplies	2,550	1,550	3210.610
Books	-	-	3210.640
Dues	2,000	4,000	3210.810
Cyberonics Technology Team			
Travel/Dues	14,000	14,000	3210.580/810
TOTAL	130,935	129,430	
PTA, PTO, Misc. Donations	4,000	4,000	1110.610
Summary	134,935	133,430	

Building Level Budget Summary

	Actual 2016-17	Budget 2017-18	Actual 2017-18	Budget 2018-19	Draft 2019-20
Durham Nockamixon	25,646	32,250	20,358	31,500	34,350
Springfield	21,522	27,600	21,905	30,000	32,400
Tinicum	23,430	26,700	22,325	26,850	26,850
DW Expenditures	<u>4,980</u>	<u>10,000</u>	<u>8,038</u>	<u>10,000</u>	<u>27,000</u>
Total Elementary	75,578	96,550	72,626	98,350	120,600
Middle School	63,532	70,600	53,828	71,000	67,400
High School	124,184	130,075	123,141	130,935	129,430
Cyber/Charter	961,995	1,100,950	1,225,795	1,448,450	1,638,700
PTA/PTO, Misc. Donations	7,370	18,000	2,470	18,000	18,000
Athletics (7-12)	<u>133,924</u>	<u>142,615</u>	<u>141,808</u>	<u>156,065</u>	<u>166,200</u>
TOTAL	1,366,583	1,558,790	1,619,667	1,922,800	2,140,330

Palisades School District
2019-2020
Budget Discussion
November 07, 2018
PHS Library
6:00 p.m.

- Debt Service- (\$4,961)
- Warehouse/Transportation- \$263,247
- Building Budgets- \$284,530

Net change – \$542,816