



2023-2024 Budget Discussion

November 16, 2022
6:00 p.m.

- 1. Debt Service**
- 2. Warehouse/Transportation**
- 3. Building Budgets**

For copies of the presentation and highlights from the budget presentation visit our website at:
https://www.palisd.org/school_board/budget_information

Debt Service

	G.O.N. Series of 2021	G.O.B. Series of 2019	
Issue Date	02/18/15	05/30/19	
Maturity Date	09/01/23	03/01/29	
Original Amount	\$ 6,135,000	\$ 4,405,000	
06/30/23 Outstanding	\$ 1,884,000	\$ 3,490,000	
06/30/24 Outstanding	\$ -	\$ 3,240,000	
06/30/25 Outstanding	\$ -	\$ 2,625,000	
Interest Rate	0.62%	1.75% - 3.0%	
	Renovations of 2003-2004 Palisades High School Refund GOB 2004A, GOB 2010	Renovations of Tinicum Elementary School Refund GOB 2007, 2014 \$3,655,370 <i>Partial Defeasance</i>	
Account Code:	Principal 5110-919	Interest 5110-832	Expense 2390-810
GON 2021	\$ 1,884,000	\$ 5,840	\$ -
GOB 2019	\$ 250,000	\$ 87,438	\$ 800
TOTAL	\$ 2,134,000	\$ 93,278	\$ 800

Debt Service

	Actual 2020-21	Budget 2021-22	Actual 2021-22	Budget 2022-23	Draft 2023-24
General Obligation Bonds					
Principal	\$ 1,980,000	\$ 2,021,000	\$ 2,021,000	\$ 2,120,000	\$ 2,134,000
Interest	\$ 256,080	\$ 132,591	\$ 130,150	\$ 112,416	\$ 93,278
Expense	\$ 1,530	\$ 750	\$ 780	\$ 800	\$ 800
TOTAL	\$ 2,237,610	\$ 2,154,341	\$ 2,151,930	\$ 2,233,216	\$ 2,228,078

Warehouse and Transportation Budget

	Budget 2022-23	Draft 2023-24	Account Code
Administrative Expenses/Vehicle Repairs			
Rentals/Repairs	\$ 5,000	\$ 5,000	2530-430/440
Professional Development	\$ -	\$ 400	2836-360
Travel	\$ 200	\$ -	2530-580
Office Supplies	\$ 1,100	\$ 1,100	2530-610
Memberships	\$ 300	\$ 300	2530-810
Car Seats, Safety Vests	\$ 1,200	\$ 900	2720-610
Administrative Software	\$ 11,750	\$ 15,970	2720-650
	\$ 19,550	\$ 23,670	
 Vehicle Expenses			
Gasoline	\$ 14,000	\$ 14,630	2620-626
Diesel/Gasoline Bus Fuel	\$ 340,625	\$ 337,500	2720-513
	\$ 354,625	\$ 352,130	
 Contracted Services			
Special Education students	\$ 145,000	\$ 165,000	2720-516
Contracts with private schools and parents	\$ 7,500	\$ 8,000	2750-513
 Krapf Student Transportation			
- Regular runs and miscellaneous charges for 181 school days	\$ 2,019,671	\$ 2,120,655	2720/2750-513
- Academic Competitions/College Visits/Field Trips	\$ 20,850	\$ 20,850	1110-513
- Student Activities/Vehicle Rental/Band	\$ 2,500	\$ 5,000	3210-444
- MTS & Intermediate runs	\$ 22,050	\$ 23,152	3210-513
- Summer School Transportation	\$ 18,128	\$ 19,034	1420-513
- Athletic trips	\$ 60,000	\$ 64,158	3250-513
	\$ 2,295,699	\$ 2,425,849	
 TOTAL WHS/TRANSPORTATION BUDGET	 \$ 2,669,874	 \$ 2,801,649	

Warehouse and Transportation

Summary

	Actual 2020-21	Budget 2021-22	Actual 2021-22	Budget 2022-23	Draft 2023-24
Administrative Expense/Vehicle Repairs	\$ 16,608	\$ 18,300	\$ 14,328	\$ 19,550	\$ 23,670
Fuel Expenses	\$ 138,248	\$ 200,500	\$ 156,210	\$ 354,625	\$ 352,130
Contracted Service	\$ 1,849,477	\$ 2,442,063	\$ 2,128,684	\$ 2,295,699	\$ 2,425,849
TOTAL	\$ 2,004,333	\$ 2,660,863	\$ 2,299,222	\$ 2,669,874	\$ 2,801,649

Athletics (7-12)

	Budget 2022-23	Draft 2023-24	Account Code
Professional Services	\$ 37,900	\$ 37,900	3250-330
Technical Services	\$ 30,400	\$ 30,600	3250-340
Security	\$ 3,050	\$ 3,050	3250-350
Training - Coaches	\$ 950	\$ 950	3250-360
Other Service - Equip Repair	\$ 1,200	\$ 1,200	3250-430
Repairs/Reconditioning	\$ 12,000	\$ 12,000	3250-430
Postage/Communications	\$ -	\$ -	3250-530
Travel	\$ 5,000	\$ 5,000	3250-580
Supplies	\$ 51,000	\$ 51,000	3250-610
Books,Periodicals	\$ 100	\$ 100	3250-640
Software	\$ 1,900	\$ 1,900	3250-650
Equipment	\$ -	\$ -	3250-761
Dues & Fees	\$ 8,800	\$ 9,000	3250-810
TOTAL	\$ 152,300	\$ 152,700	

Cyber/Charter School

	Actual 2020-21	Budget 2021-22 *76/12	Actual 2021-22	Budget 2022-23 *75/10	Draft 2023-24 *76/11	Account Code
* Number of nonspecial ed/special ed students						
Regular Education	\$ 1,707,585	\$ 1,748,000	\$ 1,611,526	\$ 1,800,000	\$ 1,900,000	1110-562
Special Education	\$ 463,035	\$ 612,000	\$ 441,104	\$ 525,000	\$ 594,000	1241-562
	<u>\$ 2,170,620</u>	<u>\$ 2,360,000</u>	<u>\$ 2,052,630</u>	<u>\$ 2,325,000</u>	\$ 2,494,000	
<u>PSD Cyber Academy</u>						
On-Line Learning- Admin						
Salary & Benefits	\$ 14,197	\$ 14,315	\$ 7,380	\$ 14,365	\$ 14,465	2829-100/200
Professional Development	\$ -	\$ -	\$ -	\$ -	\$ -	2829-324
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	2829-610
Cyber Learning						
Prof. Sal/Bene	\$ -	\$ -	\$ -	\$ -	\$ -	1110-100/200
Professional Development	\$ -	\$ -	\$ -	\$ -	\$ -	2270-324
Supplies	\$ -	\$ 1,450	\$ -	\$ 1,500	\$ 1,500	1110-610
Technology Supply		\$ -		\$ -	\$ -	1110/1241-650
On-line LMS - Canvas (BCIU)	\$ 10,500	\$ 13,000	\$ 10,500	\$ 11,250	\$ 12,605	1110/1241-650
On-line courses - K12/Apex	\$ 62,796	\$ 55,000	\$ 18,976	\$ 65,000	\$ 45,000	1110-650/1241-650
TOTAL	<u>\$ 2,258,113</u>	<u>\$ 2,443,765</u>	<u>\$ 2,089,486</u>	<u>\$ 2,417,115</u>	\$ 2,567,570	
Less amount shown in Salary & Benefits	<u>\$ (14,197)</u>	<u>\$ (14,315)</u>	<u>\$ (7,380)</u>	<u>\$ (14,365)</u>	<u>\$ (14,465)</u>	
Cyber/Charter School Budget	<u>\$ 2,243,916</u>	<u>\$ 2,429,450</u>	<u>\$ 2,082,106</u>	<u>\$ 2,402,750</u>	\$ 2,553,105	
NonSpecial Education Student Tuition Rate =	\$ 20,305	\$ 23,000	\$ 21,233	\$ 24,000	\$ 25,000	
Special Education Student Tuition Rate =	\$ 46,630	\$ 51,000	\$ 49,661	\$ 52,500	\$ 54,000	

Elementary Building Budgets

	Durham Nockamixon		Springfield		Tinicum		Account Code
	Budget 2022-23	Draft 2023-24	Budget 2022-23	Draft 2023-24	Budget 2022-23	Draft 2023-24	
Instructional							
Supplies:							
Regular Education	\$ 22,390	\$ 24,560	\$ 24,620	\$ 23,235	\$ 12,695	\$ 12,695	1110-610
Special Education	\$ 100	\$ 100	\$ 200	\$ 150	\$ 200	\$ 200	1241-610
Gifted Education	\$ 100	\$ 100	\$ 150	\$ 150	\$ 100	\$ 100	1243-610
Other Programs	\$ 100	\$ 100	\$ -	\$ -	\$ 200	\$ 200	1490-610
Books :							
Regular Education	\$ 600	\$ 600	\$ 500	\$ 500	\$ 500	\$ 500	1110-640
Special Education	\$ 100	\$ 100	\$ -	\$ -	\$ 200	\$ 200	1241-640
Gifted Education	\$ 100	\$ 100	\$ -	\$ -	\$ 100	\$ 100	1243-640
Other Programs	\$ 100	\$ 100	\$ -	\$ -	\$ 200	\$ 200	1490-640
Dues/Fees	\$ -	\$ -	\$ 150	\$ 170	\$ -	\$ -	1110-810
Education Support							
Supplies:							
Guidance	\$ 100	\$ 100	\$ 125	\$ -	\$ 250	\$ 250	2120-610
Computer	\$ 1,000	\$ 1,000	\$ 800	\$ 1,000	\$ 1,000	\$ 1,000	2240-610
Library	\$ 400	\$ 400	\$ 350	\$ 300	\$ 300	\$ 300	2250-610
Books, Software and Equipment:							
Guidance	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	2120-640
Library-books	\$ 4,900	\$ 4,900	\$ 4,400	\$ 4,400	\$ 2,500	\$ 2,500	2250-640
Library- software- student	\$ 1,900	\$ 1,900	\$ 1,350	\$ 1,350	\$ 1,700	\$ 1,700	2250-650
Principal's Office							
Travel/Communications	\$ 300	\$ 300	\$ 450	\$ 120	\$ 200	\$ 200	2380-530/580
Supplies	\$ 100	\$ 100	\$ 250	\$ 200	\$ 350	\$ 350	2380-610
Meals	\$ 150	\$ 150	\$ 400	\$ 300	\$ -	\$ -	2380-635
Books	\$ 200	\$ 100	\$ 250	\$ 250	\$ 150	\$ 150	2380-640
Dues	\$ 60	\$ 60	\$ 100	\$ 100	\$ -	\$ -	2380-810
Student Activities							
Assemblies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3210-390
Travel/Fees Teachers	\$ 400	\$ 400	\$ 350	\$ 200	\$ 300	\$ 300	3210-513/580
General Supplies	\$ 750	\$ 850	\$ 850	\$ 700	\$ 600	\$ 600	3210-610/635
Dues/Fees	\$ 150	\$ 150	\$ 200	\$ 200	\$ -	\$ -	3210-810
Summary	\$ 34,100	\$ 36,270	\$ 35,495	\$ 33,325	\$ 21,545	\$ 21,545	
PTA/PTO, Misc. Donations	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	1110-610
TOTAL	\$ 37,100	\$ 39,270	\$ 38,495	\$ 36,325	\$ 24,545	\$ 24,545	

Elementary District Wide

	Budget 2022-23		Draft 2023-24	Account Code
Band & Orchestra				
Repairs	\$ 975	\$	975	1110-430
Supplies	\$ 1,305	\$	1,305	1110-610/650
Nurse's Office				
Physicals	\$ 775	\$	775	2420-330
Dental Exams	\$ 450	\$	450	2430-300
Repairs	\$ 1,200	\$	1,200	2440-430
Supplies	\$ 2,380	\$	2,380	2440-610
Books	\$ -	\$	-	2440-640
Services to Local Private Schools	\$ 150	\$	150	2450-330
Dues	\$ 350	\$	350	1110-810
Printing	\$ 890	\$	890	2380-550
Transportation	\$ 1,150	\$	1,150	3210-513
Activities	\$ 375	\$	375	3210-610
NOVA	\$ 2,500	\$	2,500	1110-330
Lexia Licenses	\$ 4,200	\$	4,200	1110-650
School Wide Positive Behavior	\$ 2,000	\$	2,000	1110-650
Field Trip Admissions				
Durham-Nockamixon	\$ 5,000	\$	5,000	1110-580
Springfield	\$ 5,000	\$	5,000	1110-580
Tinicum	\$ 5,000	\$	5,000	1110-580
TOTAL	\$ 33,700	\$	33,700	

Middle School

	Budget 2022-23		Draft 2023-24	Account Code
Instructional				
Other Prof Services	\$ 1,500		\$ 1,500	1110-390
Repairs/Maintenance				
Regular Education	\$ 2,025		\$ 2,425	1110-430
Supplies:				
Regular Education	\$ 30,528		\$ 23,823	1110-610/635
Special Education	\$ -		\$ -	1241-610
Books:				
Regular Education	\$ 1,505		\$ 1,255	1110-640
Special Education/Gifted	\$ -		\$ -	1241-640
Software:				
Regular Education	\$ 2,550		\$ 5,900	1110-650
Special Education/Gifted	\$ -		\$ -	1200-650
Equipment-Regular Ed	\$ -		\$ -	1110-750
Memberships	\$ 340		\$ 440	1110-810
Education Support				
Supplies:				
Audio-Visual	\$ 1,000		\$ 1,000	2220-610
Computer	\$ -		\$ -	2240-610
Library	\$ 1,000		\$ 750	2250-610
Books/Software:				
Library	\$ 5,440		\$ 4,750	2250-640/650
Equipment	\$ -		\$ -	2200-700
Memberships	\$ 60		\$ -	2250-810
Principal's Office				
Communications	\$ 1,780		\$ 1,750	2380-530/550/580
Supplies	\$ 2,300		\$ 3,000	2380-610/635
Memberships	\$ 400		\$ 1,000	2380-810
Nurse's Office				
Medical/Dental Exams	\$ 2,265		\$ 2,265	2420/2430-330
Repairs/Maintenance	\$ 477		\$ 477	2440-430
Supplies	\$ 800		\$ 800	2440-610
Memberships	\$ 130		\$ 130	2440-810
Student Activities				
Musical	\$ 3,700		\$ 4,000	3210-390
Rentals	\$ 800		\$ 900	3210-440
Fieldtrips	\$ 4,600		\$ 4,600	3210-513/580
Supplies	\$ 2,400		\$ 2,400	3210-610/635
Dues & Fees	\$ 1,800		\$ 1,000	3210-810
TOTAL	\$ 67,400		\$ 64,165	
PTA/PTO, Misc. Donations	\$ 5,000		\$ 5,000	1110-610
Summary	\$ 72,400		\$ 69,165	

High School

	Budget 2022-23	Draft 2023-24	Account Code
Instructional			
Repairs/Maintenance:			
Regular Education	\$ 2,050	\$ 2,050	1110-430
Printing	\$ -	\$ -	1110-550
Travel		\$ 1,000	1110-580
Services:			
Special Education/Gifted	\$ -	\$ -	1200-330
Supplies:			
Regular Education	\$ 40,450	\$ 40,885	1110-610
Special Education/Gifted	\$ 500	\$ 1,225	1200-610
Books:			
Regular Education	\$ 3,300	\$ 3,000	1110-640
Special Education/Gifted	\$ 605	\$ 325	1200-640
Software:			
Regular Education	\$ 2,000	\$ 1,100	1110-650
Special Education/Gifted	\$ 625	\$ 250	1200-650
Equipment	\$ -	\$ -	1110-700
Dues	\$ 1,690	\$ 1,140	1110/1200-810
Education Support			
Communications	\$ -	\$ -	2120-530
Supplies:			
Guidance	\$ 50	\$ 2,100	2120-610
Computer/Tech Labs	\$ 1,800	\$ 1,800	2220/2240-610
Library	\$ 700	\$ 350	2250-610
Books & Software:			
Guidance	\$ 2,000	\$ -	2120-650
Library	\$ 10,755	\$ 11,105	2250-640/650
Prof Development Travel		\$ -	2271-580
Dues:			
Guidance	\$ 50	\$ -	2120-810
Library	\$ 295	\$ 295	2250-810
Principal's Office			
Rentals	\$ 500	\$ 500	2380-440
Communications	\$ 50	\$ 50	2380-530
Printing	\$ 750	\$ 750	2380-550
Travel	\$ 500	\$ 500	2380-580
Supplies	\$ 8,400	\$ 8,400	2380-610
Software	\$ 2,800	\$ 2,400	2380-650
Books	\$ -	\$ 400	2380-640
Equipment	\$ -	\$ -	2380-761
Fees/Dues	\$ -	\$ -	2380-810
Nurse's Office			
Medical Exams	\$ 2,500	\$ 2,500	2420-330
Rentals/Repairs	\$ 98	\$ 98	2440-430/440
Supplies	\$ 1,400	\$ 1,672	2440-610
Dues	\$ 402	\$ 130	2440-810
Student Activities			
Other -Security	\$ 750	\$ 750	2660-350
Rentals	\$ 5,900	\$ 4,900	3210-440
Printing	\$ -	\$ -	3210-550
Travel	\$ 7,000	\$ 8,000	3210-513
Supplies/Refreshments	\$ 2,100	\$ 3,100	3210-610/635
Books	\$ -	\$ -	3210-640
Dues	\$ 4,000	\$ 3,000	3210-810
Cybersonics Technology Team			
Travel/Dues	\$ 12,600	\$ 12,600	3210-580/810
TOTAL	\$ 116,620	\$ 116,375	
PTA, PTO, Misc. Donations	\$ 4,000	\$ 4,000	1110-610
Summary	\$ 120,620	\$ 120,375	

Building Level Budget

Summary

	Actual 2020-21	Budget 2021-22	Actual 2021-22	Budget 2022-23	Draft 2023-24
Durham Nockamixon	\$ 32,617	\$ 34,200	\$ 23,058	\$ 34,100	\$ 36,270
Springfield	\$ 20,385	\$ 34,350	\$ 24,087	\$ 35,495	\$ 33,325
Tinicum	\$ 17,984	\$ 25,950	\$ 18,476	\$ 21,545	\$ 21,545
DW Expenditures	\$ 9,289	\$ 31,200	\$ 8,818	\$ 33,700	\$ 33,700
Total Elementary	\$ 80,275	\$ 125,700	\$ 74,439	\$ 124,840	\$ 124,840
Middle School	\$ 39,638	\$ 67,600	\$ 56,421	\$ 67,400	\$ 64,165
High School	\$ 94,882	\$ 127,350	\$ 112,027	\$ 116,620	\$ 116,375
Cyber/Charter	\$ 2,243,916	\$ 2,429,450	\$ 2,082,106	\$ 2,402,750	\$ 2,553,105
PTA/PTO, Misc. Donations	\$ -	\$ 18,000	\$ 3,358	\$ 18,000	\$ 18,000
Athletics (7-12)	\$ 112,447	\$ 152,300	\$ 139,943	\$ 152,300	\$ 152,700
TOTAL	\$ 2,571,158	\$ 2,920,400	\$ 2,468,294	\$ 2,881,910	\$ 3,029,185



Budget Summary

November 16, 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%
Warehouse/Transportation	\$ 2,669,874	\$ 2,801,649	\$ 131,775	4.94%
Debt Service	\$ 2,233,216	\$ 2,228,078	\$ (5,138)	-0.23%
TOTAL	\$ 7,785,000	\$ 8,058,912	\$ 273,912	3.52%