



2023-2024 Budget Discussion

December 21, 2022

6:00 p.m.

- 1. Educational Support**
- 2. Comprehensive Plan**
- 3. Salary**
- 4. Benefits**
- 5. Revenue**

For copies of the presentation and highlights from the budget presentation visit our website at:

https://www.palisd.org/school_board/budget_information

Educational Support - Technology

	Budget 2022-23	Draft 2023-24	Account Code
TECHNOLOGY BUDGET			
Professional Services	\$ 35,200	\$ 35,200	2818-390
Communications/Internet Access	\$ 42,800	\$ 42,800	2818-538
Travel	\$ 1,500	\$ 1,500	2272-580
Supplies / Software License Fees	\$ 116,250	\$ 123,900	2818-650
Replacement/New Equipment	\$ 5,000	\$ -	2818-700
Technology Infrastructure	\$ -	\$ -	4600-700
TOTAL TECHNOLOGY	\$ 200,750	\$ 203,400	
 REPLACEMENT EQUIPMENT - CLASSROOM			
PHS			
HS Lab 219 Replacement	\$ 34,200	\$ 39,600	1110-650
 PALMS			
N/A	\$ -	\$ -	1110-650
 District Wide			
N/A	\$ -	\$ -	1110-650
TOTAL TECHNOLOGY EQUIPMENT	\$ 34,200	\$ 39,600	
TOTAL TECHNOLOGY	\$ 234,950	\$ 243,000	

Educational Support – Grants

	Budget 2022-23	Draft 2023-24	Account Code
GRANT BUDGETS			
<u>Title I (411)</u>			
Salary & Benefits	\$ 116,538	\$ 159,062	1190-100/200
Teacher Inservice/Prof Services	\$ -	\$ -	2271-300/500
Sub Costs	\$ -	\$ -	2271-323
Foster Transport	\$ -	\$ -	1190-500
Homeless	\$ 200	\$ 200	2280-390
Supplies/Software/Books	\$ -	\$ -	1190-610
Non-Public	\$ 5,000	\$ 5,000	1500-300
Parent Involvement	\$ 200	\$ 200	3300-580/635
	\$ 121,938	\$ 164,462	
<u>Title II (421)</u>			
Salary & Benefits	\$ 33,583	\$ 33,743	1110-100/200
Professional Development	\$ -	\$ -	2271-580
	\$ 33,583	\$ 33,743	
<u>Title IV (430)</u>			
Salary and Benefits	\$ 10,000	\$ 10,000	1190-100/200
<u>Ready to Learn Block Grant</u>			
Salary & Benefits	\$ 4,500	\$ 4,500	1110-100/200
Teacher Inservice	\$ 6,500	\$ 6,500	2271-360
Supplies/Software/Library Books	\$ 50,651	\$ 50,651	1110/2250-600
Admin Software - Naviance	\$ 2,562	\$ 2,562	2120-650
Cybersonic/Lego competition fees	\$ 3,000	\$ 3,000	3210-810
	\$ 67,213	\$ 67,213	
<u>ESSER III</u>			
Capital Improvements	\$ 883,884	\$ 758,000	4600-762
<u>FCC</u>			
Chromebook Grant	\$ 29,000	\$ -	1110-650
SPONSORSHIP BUDGETS			
Local Sponsors (105)	\$ 50,000	\$ 50,000	1110-610
	\$ -	\$ -	
	\$ 50,000	\$ 50,000	
TOTAL GRANT EXPENDITURES	\$ 1,195,618	\$ 1,083,418	
Less Salary & Benefits	\$ (164,621)	\$ (207,305)	
TOTAL GRANT SUPPORT	\$ 1,030,997	\$ 876,113	

Educational Support - Curriculum

	Budget 2022-23	Draft 2023-24	Account Code
CURRICULUM			
Consultants	\$ 1,500	\$ 1,500	2260-390
Professional Development- Curriculum Dir	\$ 4,000	\$ 5,000	2834-360
- Travel - Curriculum Dir	\$ 1,500	\$ 1,500	2834-580
Professional Development- Non Instr.-Certified	\$ 1,400	\$ 600	2834-360
- Travel - Non Instr.-Certified	\$ 2,700	\$ 500	2834-580
Professional Development -Staff	\$ 20,130	\$ 20,650	2271-360
- Travel - Staff	\$ 8,000	\$ 14,000	2271-580
- Districtwide Interdistrict	\$ 2,000	\$ 2,000	1110-580
Administrative Software	\$ 48,995	\$ 52,200	2270/2820-650
Supplies/Equipment/Food	\$ 3,000	\$ 3,000	2260-610/635
Professional Books	\$ 2,500	\$ 2,000	2260-640
Dues/Fees - Curriculum Director	\$ 2,000	\$ 2,000	2260-810
- Department Heads	\$ 2,400	\$ 2,400	1110-810
Testing	\$ 20,300	\$ 13,000	1110-390
Public Engagement	\$ 600	\$ 600	2370-610/635
	\$ 121,025	\$ 120,950	
CONSUMABLES, BOOKS AND SOFTWARE			
Elementary			
Elementary District Wide	\$ 4,500	\$ 4,500	1110-600
Art	\$ -	\$ 1,500	1110-600
Music	\$ 1,755	\$ 3,276	1110-751
Wellness/Fitness	\$ 1,500	\$ 1,500	1110-600
English	\$ 20,700	\$ 23,205	1110-600
Math	\$ 4,500	\$ 24,510	1110-600
Science	\$ 4,200	\$ 4,200	1110-600
Social Studies	\$ 6,495	\$ 6,000	1110-600
Guidance	\$ 2,760	\$ 2,830	2120-600
Field Trips - Admissions	\$ 6,000	\$ 6,000	1110-580
	\$ 52,410	\$ 77,521	
PALMS			
PALMS - School Wide	\$ 1,000	\$ 1,500	1110-600
Art	\$ 5,600	\$ 5,970	1110-600
English	\$ 6,100	\$ 4,650	1110-600
World Languages	\$ -	\$ -	1110-600
Career/Technology	\$ -	\$ -	1110-650
Math	\$ 1,000	\$ 1,000	1110-650/610
Music	\$ 5,460	\$ 4,400	1110-610/751
Science/WIP	\$ 12,256	\$ 16,390	1110-500/610
Social Studies	\$ 11,020	\$ 11,100	1110-600
Wellness	\$ 500	\$ 500	1110-600
	\$ 42,936	\$ 45,510	
PHS			
PHS - School Wide	\$ 1,500	\$ 3,750	1110-600/751
Art	\$ 9,150	\$ -	1110-600
Career/Technology	\$ -	\$ -	1100-600
English	\$ -	\$ -	1110-600
Math	\$ -	\$ -	1110-600
Music	\$ 11,195	\$ 1,699	1100-610/751
Science	\$ 8,500	\$ -	1110-600
Social Studies	\$ 6,930	\$ 2,033	1110-610/751
Wellness & Fitness	\$ 725	\$ -	1110-610/751
World Languages	\$ 5,055	\$ 2,000	1110-600
	\$ 43,055	\$ 9,482	
TOTAL CURRICULUM BUDGET	\$ 259,426	\$ 253,463	

Educational Support

Summary

	Actual 2020-21	Budget 2021-22	Actual 2021-22	Budget 2022-23	Draft 2023-24
Curriculum					
Office	\$ 31,108	\$ 49,357	\$ 32,744	\$ 54,895	\$ 58,100
Testing	\$ 18,555	\$ 17,750	\$ 17,750	\$ 20,300	\$ 13,000
Public Engagement	\$ -	\$ 600	\$ 103	\$ 600	\$ 600
Prof. Development	\$ 26,225	\$ 36,030	\$ 23,628	\$ 39,730	\$ 44,250
Books/Materials/Equipment	\$ 71,871	\$ 155,789	\$ 100,214	\$ 143,901	\$ 137,513
	\$ 147,759	\$ 259,526	\$ 174,439	\$ 259,426	\$ 253,463
Technology					
Technology	\$ 148,026	\$ 204,450	\$ 157,487	\$ 200,750	\$ 203,400
Equipment-Classroom	\$ 5,596	\$ 25,200	\$ 23,469	\$ 34,200	\$ 39,600
	\$ 153,622	\$ 229,650	\$ 180,956	\$ 234,950	\$ 243,000
Grants/Sponsorships	\$ 1,220,916	\$ 118,113	\$ 1,540,899	\$ 1,030,997	\$ 876,113
TOTAL	\$ 1,522,297	\$ 607,289	\$ 1,896,294	\$ 1,525,373	\$ 1,372,576



Comprehensive Plan Budget

2023-24

Presented By:
Action Plan Team Leaders

Academic Excellence - Dr. Donnelly and Mr. Heffernan
Community Engagement - Ms. Holmes and Mr. Adams
Facilities - Mr. Crouthamel and Dr. Scheibenhofer
Student Services - Ms. Schlosser and Mr. deFonteny

Palisades School District Comprehensive Plan Budget Form 2023-24

The Comprehensive Planning Committee makes the following budget recommendations

Rationale	Amount	Account Code
Focus areas 2023-2026:		
Academic Excellence		
Communications		
Facilities		
Student Services		
The Comprehensive Planning Committee is requesting this amount to wrap up outstanding expenses for the last Comprehensive Plan and proposed new Comprehensive Plan expenses. The Board will review expenses in greater detail and approve the final Comprehensive Plan in March 2023.	\$ 20,000	Various
Total = \$		20,000

Comprehensive Plan Budget Form

Summary

		Budget 2022-23		Budget 2023-24
Comprehensive Plan Budget	\$	24,370	\$	20,000
Less: Salary/Benefits	\$	-	\$	-
TOTAL	\$	24,370	\$	20,000

Salary

Summary

	Actual 2020-21	Budget 2021-22	Actual 2021-22	Budget 2022-23	Draft 2023-24
TOTAL	\$ 19,343,775	\$ 20,107,035	\$ 19,218,950	\$ 19,988,724	\$ 20,600,343

Substitute

Services	\$ 191,196	\$ 395,000	\$ 154,412	\$ 147,500	\$ 210,000
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- all Sub services are included in above figures

Benefits

	Actual 2020-21	Budget 2021-22	Actual 2021-22	Budget 2022-23	Draft 2023-24
FICA	\$ 1,418,343	\$ 1,507,971	\$ 1,417,408	\$ 1,517,854	\$ 1,559,861
Retirement	\$ 6,477,929	\$ 6,899,212	\$ 6,609,806	\$ 6,996,016	\$ 6,932,717
Unemployment Compensation	\$ 34,725	\$ 58,221	\$ 7,721	\$ 59,202	\$ 38,814
Workers' Compensation	\$ 86,343	\$ 121,696	\$ 113,377	\$ 139,096	\$ 141,878
Tuition Reimbursement	\$ 73,379	\$ 170,000	\$ 67,530	\$ 170,000	\$ 125,000
Group Insurance	\$ 3,780,876	\$ 4,254,313	\$ 3,847,951	\$ 4,377,173	\$ 5,071,905
TOTAL	\$ 11,871,595	\$ 13,011,413	\$ 12,063,793	\$ 13,259,341	\$ 13,870,175

Revenue

Summary

	Actual 2020-21	Budget 2021-22	Actual 2021-22	Budget 2022-23	Draft 2023-24
LOCAL					
Real Estate Tax	28,691,016	28,764,050	29,013,550	29,023,168	29,045,315
Earned Income Tax (Act 511)	2,782,520	2,250,000	3,012,303	2,500,000	2,700,000
Real Estate Transfer Tax	915,198	415,000	828,951	615,000	675,000
Other Taxes	33,456	31,091	34,320	32,091	32,091
Delinquent Taxes	1,033,221	830,000	719,172	700,000	675,000
Investment Income	121,318	150,000	87,321	110,000	110,000
Miscellaneous Income	175,603	254,200	240,911	241,279	261,693
Revenue from Donations	80,622	100,000	174,783	100,000	100,000
Revenue from Grants	493,356	430,000	343,698	439,000	274,000
BCIU/Prior Period Adjustment	112,032	323,890	434,536	258,327	522,910
	34,438,342	33,548,231	34,889,545	34,018,865	34,396,009
STATE					
Education Subsidies	4,681,985	4,352,213	4,572,320	4,324,213	4,595,271
Non-education Subsidies	902,925	793,101	882,619	838,305	916,459
Gaming Revenue	918,721	919,355	919,221	1,150,369	1,150,369
Revenue for Social Security and Retirement	4,030,390	4,195,403	3,985,993	4,243,767	4,337,758
	10,534,021	10,260,072	10,360,153	10,556,654	10,999,857
FEDERAL	624,208	785,403	1,057,572	1,207,142	1,141,205
	624,208	785,403	1,057,572	1,207,142	1,141,205
TOTAL	45,596,571	44,593,706	46,307,270	45,782,661	46,537,071

Budget Summary

December 21, 2022

	FINAL BUDGET 2022-23	DRAFT BUDGET 2023-24	Dollar Increase/ Decrease	% Increase/ Decrease
Salary	\$ 19,988,724	\$ 20,600,343	\$ 611,619	3.06%
Benefits	\$ 13,259,341	\$ 13,870,175	\$ 610,834	4.61%
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/After School	\$ 58,150	\$ 62,078	\$ 3,928	6.75%
Educational Support				
Dir. Of Curriculum	\$ 259,426	\$ 253,463	\$ (5,963)	-2.30%
Technology	\$ 234,950	\$ 243,000	\$ 8,050	3.43%
Grants	\$ 1,030,997	\$ 876,113	\$ (154,884)	-15.02%
Administration	\$ 708,200	\$ 701,700	\$ (6,500)	-0.92%
Building Operation	\$ 1,556,200	\$ 1,632,525	\$ 76,325	4.90%
Capital Projects - Fund Balance	\$ 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%
Comprehensive Plan	\$ 24,370	\$ 20,000	\$ (4,370)	-17.93%
Budgetary Reserve	\$ 280,000	\$ 280,000	\$ -	0.00%
TOTAL	\$ 51,538,996	\$ 53,744,448	\$ 2,205,452	4.28%
Total Expenditures less Capital Projects (paid from District savings)	49,947,996	51,775,448	1,827,452	3.66%
Budgeted Revenue	\$ 45,782,661	\$ 46,537,071	\$ 754,410	1.65%
<u>Fund Balance Support:</u>				
Fund Balance - Capital Projects	\$ 1,591,000	\$ 1,969,000		
Fund Balance - To Balance Budget	\$ 2,102,227	\$ -		
Retirement Spike Fund	\$ 1,880,000	\$ 1,800,000		
Vo-tech Renovation/Bond	\$ 183,108	\$ 188,814		
Total Withdraw from Fund Balance	\$ 5,756,335	\$ 3,957,814		
Total Revenue and Fund Balance Support	\$ 51,538,996	\$ 50,494,885		
Difference - Expenditures > Revenue	\$ -	\$ (3,249,563)		
<u>Millage Reconciliation</u>				
Total Millage Deficiency		13.155		
Act 1 Index in mills	4.1%	4.827		
Millage Shortage		8.327		
Act 1 Index in Dollars		\$ 1,192,483		
Shortage after Maximum Act 1 Tax Increase		\$ (2,057,080)		
Estimated Value of a mill		\$ 247,027		