Fiscal Oversight Committee

Monday, November 16, 2026 9:00 AM
High School Auditorium, 35 Church Hill Road, Kintnersville, PA 18930

1. **Committee Members**

2. **Meeting Participation**
   Access to Livestream
3. **Meeting Opening**
   Call to Order
4. **Innovamat Education, Inc. - New**

5. **Nursing Services MOU - Annual**

6. **BCBA Budget Request - New**

7. **School District Operations and Financial Management - Periodic**
8. **Budget to Actual Comparison - Periodic**

9. **UBCTS Budget Presentation**

10. **Review of Financial Reports - October 2026**

11. **Prior Month Expenditures to Date Summary - October**

12. Fiscal Year	13. Expenditure Year To Date-October	14. Percentage of budget spent
15. 2021-2022	16. $ 13,130,985	17. 26.51%
18. 2022-2023	19. $ 13,410,067	20. 25.97%
21. 2023-2024	22. $ 13,911,644	23. 26.36%
24. 2024-2025	25. $ 12,224,993	26. 22.80%
27. 2025-2026	28. $ 14,100,388	29. 24.62%
30.	31.	32.
33.	34. Five year average	35. 25.25%
36.	37.	38.
39. 2026-2027	40. $ 15,941,451	41. 26.74%

42. **Charter School Updates - September revised and October**
43. **Right to Know Request Report**

44. **Economic Update**

45. **Public Comment (limit to 3 minutes)**

46. **Next Scheduled Meeting will be December 14, 2026, at 9:00 AM**

47. **Adjournment**

48. **Minutes**

MATH JOURNEYS®

K-8 Intervention Program

Middle School Pilot & Professional Learning

Math Journeys intervention pilot, PD and coaching · 2026–27

PREPARED FOR

Palisades School District · Kintnersville, PA
Lou DeFonteny, Director of Student Services
Educational Programs & Services Committee

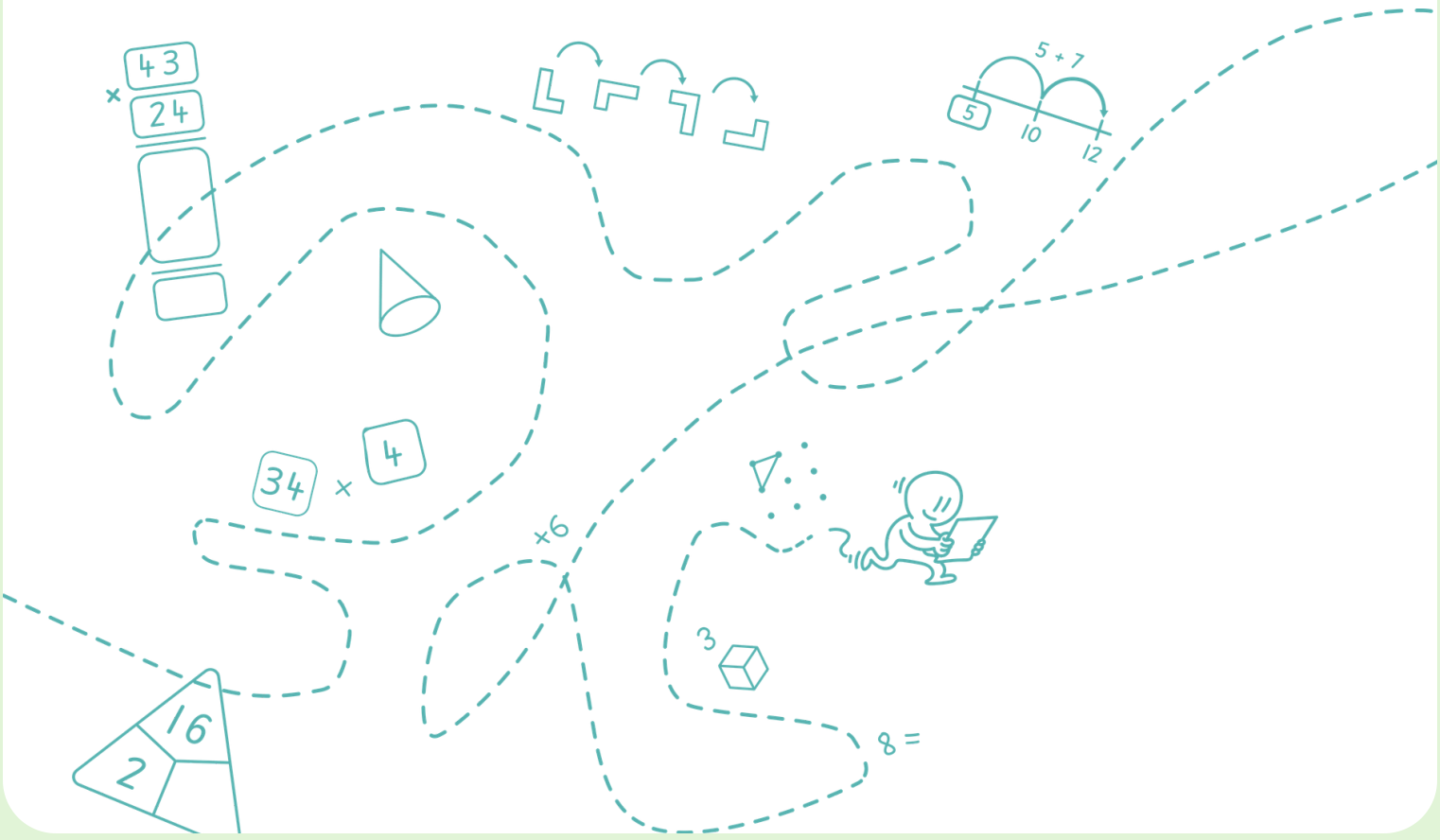
$15,000
2026–27 · INVOICED JAN 2027

PREPARED BY

Rob Baier, Innovamat Education, Inc. · rob.baier@innovamat.com

DATE · REFERENCE

October 13, 2026 · Quote SO-001-26000627



Overview

Palisades will pilot **Math Journeys**, Innovamat's K–8 math intervention program, with a middle school special education teacher in 2026–27, supported by two PD days, job-embedded coaching and a dedicated Math Success Manager. The total investment is **$15,000**, invoiced in January 2027.

Palisades revamped its core math program two years ago, so the need now is targeted support for special education at Tiers 2 and 3. The district has moved intervention to ALEKS but lacks a coherent intervention scope and sequence. This pilot gives teachers that structure and the professional learning to diagnose root causes of math gaps. What the middle school learns this year will guide implementation decisions for elementary staff in 2027–28.

Goals

- [ ] **Pilot Math Journeys in middle school special education.** Give students a coherent, trajectory-based intervention path, starting this fall.
- [ ] **Deepen teacher content knowledge.** Learning trajectories for number sense, place value and fractions, so teachers can pinpoint where a student's understanding breaks down.
- [ ] **Strengthen intervention routines.** Number talks, visual models and manipulatives, and student discourse for small-group and co-taught settings.
- [ ] **Support in the classroom, not just the PD room.** In-person coaching plus unlimited virtual coaching, with SMART goals co-created with each teacher.
- [ ] **Generate evidence for 2027–28.** Pilot results inform decisions about elementary implementation and K–8 adoption.

About Math Journeys

A K–8 intervention program built on learning-trajectories research (Clements & Sarama). Students work through Journeys of 30-minute sessions using logbook pages, a Magic Pad, hands-on manipulatives and Atlas Math, a personalized practice app that follows each lesson. Teachers plan and teach from the Classroom Manager, with a printed teaching guide for every lesson.

What's included

Line items match Innovamat Quote SO-001-26000627 (academic year 2026–27).

ITEM	QTY	LIST PRICE	PALISADES PRICE
Math Journeys Building Package: XS 2 teacher licenses to the Classroom Manager · 50 student licenses to Atlas Math · print materials (student logbook pages and teacher teaching guides) · virtual onboarding · 0.5 professional learning day · assigned Math Success Manager	1	~~$7,500~~	**$5,550**
Manipulative Kit: Intervention K–8 Hands-on materials for every Journey	1	$450	**$450**
Professional Development Day Full day (6 hours), one trainer, program-agnostic math PD	2	~~$12,000~~	**$6,000**
Job-Embedded Coaching Day Full day (6 hours), in person: classroom modeling and observations	1	~~$6,000~~	**$3,000**
Total		**~~$25,950~~**	**$15,000**

Palisades receives $10,950 in discounts (42% off list). No tax applies.

Ongoing support

The pilot teacher has **unlimited virtual coaching** from their assigned Math Success Manager, on request, all year. This is in addition to the in-person days above.

Invoicing & payment

Implementation starts now; Innovamat invoices in **January 2027**. The district business office issues a purchase order for processing.

The year at a glance

Program-agnostic PD runs in parallel with the Math Journeys rollout. Coaching days sit between PD sessions so teachers apply what they learn with students.

WHEN	SESSION	FOCUS
Fall 2026	**Virtual onboarding**	Kickoff with the Math Success Manager: program setup, placement, and choosing each student's starting Journey. Hillary and the elementary and secondary department chairs are invited. Virtual · included in package
Nov 3, 2026	1 **Kickoff PD**	Learning trajectories for number sense and place value; diagnosing root causes of math gaps; high-leverage intervention routines. On-site · PD day 1
Dec 2026	2 **Coaching day**	Before-During-After (BDA) coaching cycle: planning conference, classroom modeling or observation, debrief, and a SMART goal co-created with each teacher. On-site · coaching day
Jan 19, 2027	3 **Midyear PD**	Fractions and proportional reasoning; making math visual; structuring small-group intervention. On-site · PD day 2
Feb – Mar 2027	4 **Coaching follow-up**	Second coaching cycle: progress on each teacher's SMART goal and on pilot implementation. On-site · 0.5 day from package
May 2027	5 **Year-end wrap-up**	Review pilot results and coaching outcomes; recommendations for elementary implementation in 2027–28. Virtual · with Math Success Manager
All year	**Virtual coaching**	Unlimited, on request, with the Math Success Manager.

PD and coaching are open to special education, middle school and high school educators who deliver math intervention. Exact coaching dates are set with the district.

Path forward

Expanding Math Journeys beyond middle school depends on the pilot. Pricing for full K–8 adoption is not part of this $15,000 scope.

1. **Oct 2026** — Attorney review and board approval of the agreement
2. **Nov 2026** — Kickoff PD; presentation to the Educational Programs & Services Committee
3. **Jan – Feb 2027** — Invoice and PO; negotiate full K–8 adoption cost
4. **Mar 2027** — District decision on K–8 adoption for 2027–28
5. **May 2027** — Year-end wrap-up and pilot results

Next steps

- [ ] **Innovamat:** send the quote and terms and conditions for the fiscal agenda.
- [ ] **Palisades:** submit the agreement for attorney review and school board approval.
- [ ] **Innovamat:** send the data and rostering requirements needed for setup.
- [ ] **Palisades:** invite Hillary and the elementary and secondary department chairs to the onboarding kickoff.
- [ ] **Palisades:** present the initiative to the Educational Programs & Services Committee in November.
- [ ] **Palisades:** issue the purchase order in January 2027.

See it in action

These Pennsylvania districts and schools use Innovamat programs and can host site visits:

Northwestern Lehigh SD · Northern Lehigh SD · Pocono Mountain SD · Crestwood SD · Nazareth Area SD · William Penn SD · Collegium Charter School

Questions?



Rob Baier · Innovamat Education, Inc.
rob.baier@innovamat.com · Schedule a Math Chat with Rob
innovamat.com

PALISADES school district
INSPIRED TO LEAD...PREPARED TO SUCCEED

RE: PESPA Third Party Vendor

Date: November 9, 2026

Purpose and timeframe:

This MOU is to address the need for Palisades School District to quickly fill the Nurse, Non Certificated position at Tinicum Elementary. To date, the District has posted the position, yet no one has applied.

The District may use a third party provider to fill the position identified above under the following conditions:

1. The vacancy for the position will continue to be posted internally and externally and interviews will continue for the position.
2. If a qualified candidate applies for the position, the District shall, as soon as is practicable, 1. Interview said candidate and 2. Terminate the third party provider contract within ten (10) workdays of hire, or on the date the new employee is able to begin working, if longer than ten (10) days.
3. The entry of this MOU shall not constitute a past practice or precedent for either party to rely on in any subsequent dispute on any issues that may present between the parties. This MOU shall not be used in any subsequent grievance procedure, arbitration, or unfair labor practice as evidence of a practice on one or both parties.
4. This MOU shall expire on May 18, 2026

PESPA

By: Pamela Young
President

Date: 11/10/26

Palisades School Board

By: _____
President

Date: _____

School District Operations and Financial Management

Update from Fiscal Committee presentations delivered on
February 17, 2026 and March 16, 2026

Dr. Bridget O'Connell

Fiscal Committee
November 16, 2026
Website: www.palisd.org
Facebook: Palisades School District Bucks County

Focus Areas for Reductions from February and March 2026 Presentations

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1. Staffing and Enrollment
2. Operations
3. Programs
4. Financing and Capital Planning
5. Revenue
6. Other

Staffing and Enrollment Strategy (62% of expenditures)

Current Approach: Managing staffing with declining enrollment by not recommending new staff (headcount) and reduce administrative and professional staff through:

- **Attrition:** Not replacing retirees/resignations to avoid furloughs.
  a. No new positions in 26/27 budget (except for autism support classroom)
- **Responsibility Adjustments:**
  a. Teacher Certifications - teacher assignments (their certificated areas) are aligned with student needs reducing the need to furlough.
  b. Administrative - roles/responsibilities were reallocated across the Act 93 group, job descriptions updated
- **Outsourcing:** capitalizes on expertise of company/organization, removes PSERS & health benefit costs
  a. Transportation - Krapf contract expires on June 30, 2027
  b. Food service management/employees (partial) - Whitsons contract expires on June 30, 2028
  c. PIMS support - working on phasing out (by spring of 2027)
  d. Substitutes - teachers, support staff

Student/staff enrollment 2018/2019 and 2026/2027

2018-2019	Full Time	Part-Time		2026/2027	Full Time	Part-Time		% reduction of FT	% reduction of PT
Admin	17	0		Admin	14	0		18%	-
Secretary	15	1		Secretary	14	0		7%	100%
Confidential	2	0		Confidential	2	0		0	-
Nurses-Non Certificated	3	1		Nurses-Non Certificated	3	1		0	0
Non-IA		3		Non-IA		3		-	0
IA/HQ	4	49		IA/HQ	1	57		75%	16% increase
Technology	4	0		Technology	4	0		0	-
Maintenance	4	0		Maintenance	4	0		0	-
Custodians	22	1		Custodians	22	1		0	0
State Reporting Specialist	1	0		Child Acctg & State Reporting Specialist	1	0		0	-
Food Handlers	0	21		Food Handlers	0	9		-	58%
Teachers	144	5		Teachers	136	1		6%	80%
Total	**216**	**81**		**Total**	**201**	**72**		7%	12%

Staffing and Enrollment Strategy - Recommendations:

1. Through retirements/resignations, continue to use the attrition/teacher certification approach
   a. Not replacing a teacher at the top of the pay scale is approximately $182,000 in salary/benefit reductions
   b. Replacing with a less veteran teacher yields approximately $61,000 in salary/benefit reductions - for the 26/27 budget, 5 teachers were hired to replace teachers that retired or resigned. The average cost for those teachers with salaries and benefits was $135,163.92 which only yielded a reduction of $46,837/teacher.

2. Class size adjustments
   a. Assess class sizes at all levels (elementary, middle and high school)
   b. Discuss whether to establish class size minimums at all levels -
      i. Comprehensive plan that was Board approved in March 2026 includes the following language: Improve the efficiency of staff (administrative, teacher, paraeducator) workload through a process of evaluation of best practices relative to staff to student ratios and relationships, scheduling, and non-instructional duties.
         1. *Create a focus group to review and discuss qualitative and quantitative data relative to class size, staff needs, and the needs of students.*

Staffing and Enrollment Strategy - Recommendations:

3. Benefit plans
   a. Consortium manages administration of health insurance plans - first look NOVEMBER 19th

4. Furloughs
   b. Last resort. A teacher has not been furloughed in the district since 2020 with a part time science teacher. Furloughs occur through seniority so the least senior teachers/support staff are furloughed first. These employees are typically paid the least.

5. Freezes - no new hiring of any positions

Operations (overview/previous approach)

1. Energy management (lowering energy costs)
   a. Demand Response - power curtailment during times the grid is in high demand. Palisades has been involved in program since 2015
   b. Conversion to LED lights. Palisades began this process several years ago and now 70% of our buildings and grounds use LED lights
   c. Solar power - the district has explored this option several times over the past 10 - 15 years. Each time it was deemed not financially viable. Not currently being considered.
   d. HVAC controls - currently have “smart” HVAC controls installed at PHS, PALMS, Springfield, Tinicum and Durham Nockamixon. These systems allow admin to manage systems remotely and receive updates/warnings.
   e. October Buildings and Grounds presentation on GESA - MOU will go back to B&G in December for consideration

2. Shared service agreements for various products and services
   a. Products: Diesel fuel and heating oil with Bucks IU - we were at $2.14 per gallon fixed up until June 30, 2026. We are currently paying $5.149
   b. Services: trash hauling, elevator inspection, fire extinguisher inspections, boiler cleaning and repair.

Operations (overview/previous approach)

3. Transportation (outsourced since 1990s) - First Student and Krapf
    a. Krapf uses bussing software to maximize bus routes with a certain number of buses (34) in the contract. We are currently running 27 busses.
    b. Late bus ridership
        i. Determine through the 27/28 budget process if late buses will continue to run as they are in 26/27 (as of 10/31)

	Avg per day	
Tuesdays	11	riders
Wednesdays	9	riders
Thursdays	13	riders

4. Grant applications to support capital projects

a. District applied for $1,680,875 in funding from the Public School Facility Improvement Grant (PSFIG) for Springfield Elementary School HVAC replacement. There is a 25% district match of $560,625. Awaiting notification of funding.

b. District applied for $1,425,000 in funding from the Public School Facility Improvement Grant (PSFIG) for Palisades High School. There is a 25% district match of $475,000. Awaiting notification of funding.

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Operations (overview/previous approach) and recommendations

4. School consolidation
    a. Board committee is currently reviewing this option (expenditure reduction/revenue generation if building is rented/program expansion based on personnel approach)
        i. Prior presentations are posted on website
        ii. Bucks IU has toured elementary buildings
        iii. Demographic study complete
        iv. Community survey complete

<u>Recommendations:</u>

1. Support continued conversion to LED lights and HVAC controls throughout the district
2. Determine cost savings with bus contract if there were fewer routes which would reduce the number of buses (this would mean longer bus rides) -
3. Continue board review and consideration of consolidation
4. Explore additional shared service opportunities

Programs (overview/previous approach) and recommendations

1. Regularly negotiate lower rates with vendors based on our enrollment/rural status (free teacher materials with 26/27 EveryDay Math and Amplify CKLA (elementary), etc.)
2. Regularly review academic program supports (software) to eliminate redundancies (Screencastify and EdPuzzle to Google Classroom, etc.)
3. Use of capital projects to support the implementation of large curriculum adoptions, thereby not increasing the Curriculum budget
4. Grant funding to support personnel (reading specialists Title 1, social worker PCCD, etc.)
5. Implementation of a district-run autism-support classroom at Springfield Elementary during 26/27 school year
6. UBCTS - Reduce the number of students attending UBCTS to reduce percentage contribution.
7. Freezes - professional development, comprehensive plan, field trips

Recommendations:

1. Continue approaches/discussions on items noted above.

Financing and Capital Planning (overview/previous approach) and recommendations

1. The Board approved a $5.75 million bond issue at the October 2026 Board meeting.

2. October fiscal discussion on increasing CD percentage from 15% to 25% of cash and investments. This increase was board approved at the October 2026 Board meeting.

Recommendations:

1. No immediate recommendations beyond those that have occurred since February 2026

Revenue (overview/previous approach)

1. 74% of the district budget is funded locally (income and property taxes)
2. Tax increases:

18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27
0.88%	1%	0%	0.87%	1.015%	0%	1.013%	1%	2.5%

3. 25% of the district budget is funded by the state (Ready to Learn Block Grant, PCCD grant, reimbursements for Social Security and Retirement)
4. 1% of the district budget is funded through federal funding (Title programs, school lunch program, medicaid administrative claims, E-Rate funding, etc.)
5. Grant writing - Continue to apply for non-state grants to support various programs (PCF, Lehigh Valley Community Foundation, etc.) 26/27 - grant was written to support Big/Little Program (awaiting feedback on grant request).
6. Facility rentals - Reviewed facility rentals at October Buildings and Grounds meeting - no changes were recommended.
7. Advertising - Review of advertising rates at December Extracurricular meeting
8. Athletics - Reviewed pay to play rates at October Extracurricular meeting - no changes were recommended.

Revenue Options

1. Taxes, state and federal funding are our sources of revenue.
    a. Increase taxes
    b. Advocate for increases to state and federal funding
2. Lease or sell building (s) - if any become available through consolidation
3. Determine if any district owned land parcels can be sold
    a. Any property would need to be subdivided in order to sell it. Options include: youth soccer field (district owned/youth soccer maintained) and PALMS southernmost property south of the service road.
4. Continue to challenge assessment appeals
5. Continue to advocate for special education and charter school funding reform

Revenue options:

1. Continue to challenge charter school tuition payments for non-resident students
   a. New law requiring proof of residency twice a year

2. Continue to partner with organizations such as booster clubs and Palisades Community Foundation to enhance current programs and opportunities for students.

Budget timeline:

December 2, 2026 - Preliminary Budget Presentation 6PM
December 16, 2026 - Preliminary Budget Presentation 6PM
December 16, 2026 - Budget Resolution not to exceed the Act 1 Index (3.6%)
January 20, 2027 - Preliminary Budget Presentation 6PM

May 17, 2027 - Fiscal Committee: Proposed Final Budget Presentation

May 19, 2027 - Board takes action on Proposed Final Budget

June 16, 2027 - Board takes action on Final Budget

PSD

Palisades Updated Numbers

Year	# Students	Actual revenue	Actual expenditures	Actual savings/loss	Fund balance	% of Next yrs. budget
2012-13	1790	$38,142,559.00	$34,643,148.00	$3,499,411.00	$21,774,337.00	56%
2013-14	1757	$39,025,348.00	$36,338,795.00	$2,686,553.00	$24,460,890.00	61%
2014-15	1727	$40,060,843.00	$38,019,310.00	$2,041,533.00	$26,502,423.00	63%
2015-16	1689	$41,179,180.00	$39,498,925.00	$1,680,255.00	$28,182,658.00	66%
2016-17	1673	$42,089,055.00	$42,027,510.00	$61,545.00	$28,244,204.00	65%
2017-18	1526	$42,777,637.00	$41,582,920.00	$1,194,717.00	$29,438,921.00	64%
2018-19	1533	$43,451,777.00	$43,590,385.00	-$138,608.00	$29,300,313.00	63%
2019-20	1504	$43,923,977.00	$43,079,916.00	$877,356.00	$30,177,669.00	63%
2020-21	1404	$45,596,570.00	$47,085,407.00	-$1,488,837.00	$28,688,832.00	58%
2021-22	1366	$46,307,271.00	$45,534,091.00	$773,180.00	$29,462,012.00	57%
2022-23	1356	$46,095,330.00	$45,470,402.00	$624,928.00	$30,086,940.00	57%
2023-24	1364	$49,602,253.00	$48,923,381.00	$678,872.00	$30,765,812.00	57%
2024-25	1375	$48,884,034.00	$48,545,552.00	$338,482.00	$31,104,294.00	54%
2025-26	1316	*$50,081,544.00	*$51,262,737.00	-$1,181,193.00	$29,923,101.00	50%
2026-27	1298**					

* unofficial – audit should be completed by Dec.

	budgeted revenue	budgeted expend.	budgeted deficits	Planned Fund Bal. Use	% tax incr./Act 1 index	$ tax rev. increase
2012-13	$37,092,273.00	$37,634,974.00	$542,701.00	$542,701.00	0 – 1.7	$0.00
2013-14	$38,526,299.00	$38,951,258.00	$424,859.00	$424,859.00	0 – 1.7	$0.00
2014-15	$39,088,038.00	$39,914,792.00	$826,754.00	$826,754.00	0 – 2.1	$0.00
2015-16	$39,876,368.00	$42,361,578.00	$2,703,365.00	$2,485,210.00	0.82 – 1.9	$219,185.00
2016-17	$40,221,970.00	$42,683,303.00	$2,703,885.00	$2,461,334.00	0.9 – 2.4	$242,596.00
2017-18	$41,085,503.00	$43,764,751.00	$2,945,119.00	$2,598,288.00	0.94 – 2.5	$256,592.00
2018-19	$41,968,832.00	$46,052,153.00	$4,326,718.00	$4,083,322.00	0.88 – 2.4	$243,703.00
2019-20	$42,922,645.00	$46,743,180.00	$3,992,343.00	$3,170,653.00	0.61 – 2.3	$171,725.00
2020-21	$42,664,035.00	$48,269,480.00	$5,605,448.00	$4,034,810.00	0 – 2.6	$0.00
2021-22	$44,593,706.00	$49,531,323.00	$5,183,886.00	$3,245,430.00	0.87 – 3	$249,812.00
2022-23	$45,782,662.00	$51,538,996.00	$6,186,432.00	$3,654,108.00	1.5 – 3.4	$434,598.00
2023-24	$47,073,522.00	$52,780,822.00	$5,707,300.00	$4,112,814.00	0 – 4.1	$0.00
2024-25	$47,535,993.00	$53,610,199.00	$6,475,567.00	$4,362,017.00	1.25 – 5.3	$369,507.00
2025-26	$48,296,955.00	$57,266,436.00	$9,278,279.00	$5,707,765.00	1 – 4	$296,304.40
2026-27	$49,506,695.00	$59,627,575.00	$10,120,879.36	$9,159,700.00	2.5 – 3.5 ? – 3.6	$762,895.00

Some reasons for more significant increases to the budget are: starting 2017-18 1 to 1 initiative (6 – 12), PSERS, charter, special education/transportation for, security, health ins., salaries

Capital Projects: (2018-19) H.S. HVAC; (2020-21) technology, science wing , M.S. Parking lot; (2022-23) WWTP, locker room, M.S. AC, stadium lights; (2023-24) AC @ DN , PALMS library; (2024-25) WWTP, TV studio, interior lights – LED; (2025-26) WWTP, roof replacements H.S.; (2026-27) completion of WWTP, PALMS auditorium



UBCTS Proposed 2027-28 Budget

As of November 5, 2026

Upper Bucks County Technical School Participating Schools

PALISADES

Dr. Bridget O'Connell,
Superintendent of Record

PENNRIDGE

Dr. Angelo Berrios,
Superintendent

QUAKERTOWN

Dr. Lisa Hoffman,

Superintendent

PALISADES

Cora Landis
James Hallowell
Dr. James Ott-Vice Chair
Saul Ramos, Alternate

PENNRIDGE

Christopher Kaufman-Treasurer
Nathaniel Leffever
Leah Rash
Brian McMullen, Alternate

QUAKERTOWN

Joseph Lyons- Chairman
David O'Donnell
Christopher Spear
Jonathan Kern, Alternate

Upper Bucks County Technical School Priorities

We must ensure all students are college and career-ready by increasing rigor and relevance with a focus on the following:

- Empower all students for college and career readiness through heightened rigor and relevance.
- Drive innovation and excellence in programming to meet the demands of the future workforce.
- Amplify our brand and reputation through strategic marketing initiatives.
- Foster a culture of excellence and personal development by establishing a vibrant school climate that inspires individual achievement and supports continuous growth.
- Deliver unparalleled customer service to our entire educational community.

The mission of the Upper Bucks County Technical School is to educate students for successful careers and to inspire lifelong learning in a challenging and changing global economy.

2027-2028 GOALS

1. Maintain a high-quality, industry-aligned curriculum.
2. Maintain a positive culture and community engagement.
3. Increase authentic learning opportunities.
4. Maintain accountability and continuous improvement.
5. Maintain the Capital Reserve Budget to be proactive in identifying future capital needs for the JOC, UBCTS Joint Board and all sending district taxpayers.

Investing in Future Workforce through CTE at Upper Bucks County Technical School



2027-28 Proposed Budget Overview

	2027-28 PROPOSED BUDGET
EXPENDITURES	$ 13,300,119
REVENUE	$ 12,851,648.75
VARIANCE	($ 448,470.25)

2027-2028
Budget to Budget
Comparison Snapshot



26-27 Approved Budget:	$12,794,649
27-28 Proposed Budget:	$13,300,119
Increase/(Decrease):	$ 505,470

2027-2028 Budget Proposed Staff Additions

-Proposed addition of one Guidance Counselor- $216,016.

-Proposed addition of one part-time security person-$35,747

-Total new staffing: $251,763

2027-2028 Significant Budget Changes

-Electricity Costs increase of $25,000

-Fuel Oil increase of $50,000

-Building/Equipment repairs increase of $35,000

-Liability Insurance increase of $14,000

-Vehicle Insurance increase of $9,000

-Tuition reimbursement increase of $10,000

-Equipment decrease of $75,000

2026-2027 Current Year Budget Recap

-The 2026-2027 Budget is $12,791,649

-The costs to the districts is $10,031,307.75*

-Palisades: $1,126,240.53

-Pennridge: $4,243,145.38

-Quakertown: $4,661,758.21

**includes credit/fund balance usage of $37,076*

2027-2028 Proposed Budget

-The 2027-2028 Proposed Budget is $13,300,119

-Total anticipated revenue from all sources including the 2026-2027 baseline district contribution of $10,031,307.75 is $12,851,648.75

-The amount to balance the budget is $448,470.25.

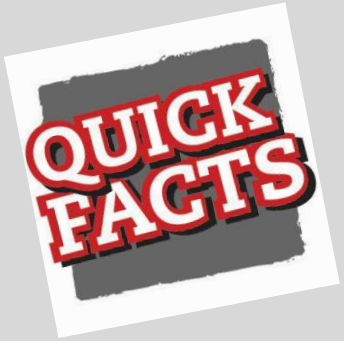
-The proposed budget includes the use of $448,470.25 from the fund balance/excess revenue total of $1,365,138.08 as mandated by the Articles of Agreement.

2024-2025 Excess Revenue/ Refund Calculation
$1,365,138.08

District	Palisades	Pennridge	Quakertown
ADM %	10.73%	42.68%	46.59%
Refund	$146,479.32	$582,640.93	$636,017.83

Section 9c of the UBCTS Articles of Agreement

Upon completion of the Annual Local Auditor's Report refunds of overpayment or payment for shortfalls will be incorporated into the budget formula for the subsequent fiscal year based on the same ADM shares upon which the completed year was budgeted, giving consideration to the amount of fund balance the Technical School must maintain as noted in 9(A).



Funding Formula Calculation Information



According to Section 9b of the Articles of Agreement, the operating expenditures and capital expenses of the Technical School shall be borne by the School Districts in proportionate shares according to the average of the last five year average daily membership (ADM) of the pupils in the Technical School from each of said School District.

2027-2028 Budget
5 Year ADM
Average Daily Membership

Fiscal Year	Palisades		Pennridge		Quakertown		Total	
2020 / 2021 (NOT USED)	63	9.27%	293	43.18%	323	47.55%	679	
2021 / 2022	66	8.69%	332	43.83%	360	47.48%	758	
2022 / 2023	95	11.17%	352	41.53%	401	47.30%	848	
2023 / 2024	114	13.07%	355	39.83%	419	47.10%	889	
2024 / 2025	123	14.16%	373	42.98%	372	42.86%	867	
2025/2026	127.264	14.38%	395.886	44.73%	361.886	40.89%	885.036	
5 Yr. Average ADM	104.976		361.661		382.757		849.394	
Percentage		12.25%		42.61%		45.14%		
2026-2027 Avg Percentage	*11.23%*		*42.30%*		*46.47%*			
Increase/Decr	+1.02		+.31		-1.33			

Five Year Average Daily Membership Calculation

FY	Palisades	Pennridge	Quakertown	Total
2021-22	65.846	332.131	359.757	757.734
2022-23	94.75	352.372	401.322	848.444
2023-24	114.225	355.34	419.258	888.823
2024-25	122.794	372.578	371.562	866.934
2025-26	127.264	395.886	361.886	885.036
2021-22	8.69%	43.83%	47.48%	100%
2022-23	11.17%	41.53%	47.30%	100%
2023-24	12.85%	39.98%	47.17%	100%
2024-25	14.16%	42.98%	42.86%	100%
2025-26	14.38%	44.73%	40.89%	100%
Average	**12.25%**	**42.61%**	**45.14%**	100%

THE 2027-2028 PROPOSED BUDGET DISTRICT CONTRIBUTIONS INCLUDING REFUND

	Palisades	Pennridge	Quakertown	Total
2026-2027 Budget	$ 1,122,240.53	$ 4,227,462.23	$ 4,644,528.99	$ 9,994,231.75
Fund Balance Credit	$ 4,163.63	$ 15,683.15	$ 17,229.22	$ 37,076.00
Total Contribution Including Credit	**$ 1,126,404.16**	**$ 4,243,145.38**	**$ 4,661,758.21**	**$ 10,031,307.75**
2027-2028 Proposed District Contributions	$ 1,283,772.81	$ 4,465,433.41	$ 4,730,571.79	$ 10,479,778
Increase/(Decrease)	$ 157,368.65	$ 222,288.03	$ 68,813.58	$ 448,470.25
Excess Revenue Refund July 1, 2027	$ - 146,492.32	$ - 582,640.93	$ - 636,017.83	$ -1,365,138.08
Net Increase/Decrease with applying refund	**$10,889.33**	**$ (360,352.90)**	**$ (567,204.25)**	

2027-2028 PROJECTED REVENUE

Account Code-Description	2026-2027 Budget	2027-2028 Budget	Inc/(Decr)
6510 Interest Earnings	160,000	160,000	0
6740 Student School Services Fee	0	0	0
6910 Rental Income	0	0	0
6920 Donations/Contributions/Grants	14,500	14,500	0
6940 Tuition	0	0	0
6946 Palisades Contribution	1,122,240.53	1,283,772.81	161,532.28
6946 Pennridge Contribution	4,227,462.23	4,465,433.41	237,971.18
6946 Quakertown Contribution	4,644,528.99	4,730,571.79	86,042.80
6946 Pennridge Debt Service	0.00	0.00	0
6946 Quakertown Debt Service	0.00	0.00	0
6990 Miscellaneous Revenue	3,500	3,500	0
6991 Refund of Prior Year Expense	0	0	0
Total Local Revenue	10,172,232	10,657,778	484,546.26
	,	,	
7220 Vocational Ed Subsidy	1,200,000	1,260,000	60,000
7509 Equipment Grant	30,000	30,000	0
7509 Competitive Equipment Grant	85,000	85,000	0
7810 Social Security Reimbursement	206,155	206,155	0
7820 PSERS Reimbursement	908,672	908,672	0
Total State Revenue	2,429,827	2,489,827	60,000
8521 Carl Perkins Grant Revenue	152,514	152,514	0
Total Federal Revenue	152,514	152,514	0
Total Local, State, Federal Revenue	12,754,573.00	13,300,119	545,546.26
Use of Fund Balance to Balance Bdgt	37,076	0	(37,076)
Total Revenue All Sources	12,791,649	13,300,119	508,470.26

Expenditure Analysis by Major Object

	2026-2027 Budget	2027-2028 Budget	Increase /(Decrease)
Salaries	5,759,015	6,031,974	272,959
Benefits	3,648,670	3,711,701	63,031
Professional Services	572,907	656,059	83,152
Property Services	774,470	836,770	62,300
Other Services / Insurance	256,316	271,534	15,218
General Supplies /Energy/Software	1,373,137	1,460,477	87,340
Equipment	190,979	115,979	(75,000)
Dues/Fees/Miscellaneous	53,529	52,999	(530)
Leases	27,626	27,626	0
Budgetary Reserve	135,000	135,000	0
Total:	12,791,649	13,300,119	508,470

2027-2028 Proposed Budget Changes Detail

Salaries: $272,959:
-Additional Counselor: $120,000
-New Part-time Security: $25,215
-Contractual Increases: $127,175

Benefits: $63,031:
-PSERS estimated at 34.12%, present rate is 33.59%
-Healthcare estimated at 7%
-Tuition Reimbursement increase of $10,000 based on historical data

Professional Services: $83,152
-Contracted Technology Technician through Questeq
-Professional Development

2027-2028 Proposed Budget Changes Detail

Property Services: $62,300
-Trash Hauling Services: $ 9,500
-Snow Removal Services: $ 5,000
-Custodial Services: $ 3,500
-Repairs: $34,000
-Technology Repairs: $ 3,500

Other Services/Liability Insurance: $15,218 (Insurable Values and addition of 2 new vans)

General Supplies/Energy: $87,340
-Oil: $50,000
-Electricity: $25,000
-Supplies: $17,100

Equipment: ($75,000) Elimination of $75,000 for new van purchased in 2026-2027

What is the net increase for my district contribution?

District	Operating Budget Increase	Less Refund July 1, 2027	Total
Palisades	157,368.65	(146,479.32)	10,889.33
Pennridge	222,288.03	(582,640.93)	(360,352.90)
Quakertown	68,813.58	(636,017.83)	(567,204.25)
Total	448,470.25	(1,365,138.08)	(916,667.83)

2026-2027 Capital Reserve Budget Recap

-The 2026-2027 Capital Reserve Budget is $235,000 as follows:

--Palisades: $ 26,390.50

-Pennridge: $ 99,405.00

-Quakertown: $109,204.50

-Recommendation for 2027-2028 is to maintain the annual contribution of $235,000.

2027-2028 Proposed Capital Reserve Budget

-Applying the new 27-28 ADM percentages the contributions are as follows:

--Palisades:	$ 28,787.50	+$2,397.00
-Pennridge:	$100,133.50	+$ 728.50
-Quakertown:	$106,079.00	- $3,125.50

Next Steps

- ✔ JOC decision to maintain or remove the additional staffing proposed and/or recommend other additions/deletions/revisions.
- ✔ Proposed budget will be presented and reviewed with the Superintendents and Business Managers in November.
- ✔ Input received from groups listed above to be distributed to the finance committee at their next meeting.

2027-2028 Proposed Budget Timeline

9/3/2026	Finance Committee Meeting	Draft 2027-2028 Budget Timeline reviewed with UBCTS Finance Committee.	
10/1/2026	Business Mgr. Correspondence	Distributed budget timeline, 2024-2025 JOC Approved Refund Amounts, 2027-2028 Budget ADM Percentages and asked for their input for 2027-2028 Budget Development.	
10/1/2026	Finance Committee Meeting	Finance Committee provided an update on the 2027-2028 Budget including the ADM Percentages and Act 1 Index information.	
10/5/2026	Superintendents Meeting	Received approval to include a second guidance counselor position and a new part-time security monitor position to be reviewed and considered by the Finance Committee on 11/5/26.	
October – November 2nd, 2026	Development	UBCTS Administrative Staff developing, analyzing 2027-2028 budget to present to the JOC Finance Committee.	
November 5th, 2026	Finance Committee Meeting	Distribution of the first draft of the 2027-2028 Budget to the UBCTS Finance Committee on 11/5/26 and business managers. Followed by subsequent distribution to the Superintendent's at the PAC November meeting.	
November 19th, 2026	JOC Meeting	Update entire JOC on the finance committee meeting and feedback/direction from the PAC and business managers.	
December 3rd, 2026	Finance Cmt. Meeting	Distribution of updated draft of 2027-2028 Budget and requesting to place it on the December 17th, 2026 JOC regular agenda for consideration.	
December 17th, 2026	JOC Meeting	Presentation of Proposed 2027-2028 Budget and motion on agenda for consideration.	
January -February 2027	School District Meetings	2027-2028 JOC Approved Budget is presented to each school district.	
March 2027	Submission	If the 2027-2028 Proposed Budget is approved by a majority of the three schools as per the Articles of Agreement the budget (PDE Form 2028) will be submitted to the Pennsylvania Department of Education.	


ANY
QUESTIONS
?

Palisades School District			
Schedule on Charter School Enrollment Comparison			
2026-2027			
	B&M	**Cyber**	
Elementary	5	10	
Secondary	12	37	
	31-Oct-26	**30-Sept-26**	**Change**
Brick and Mortar Students	17	17	0
Cyber Students	47	43	4
B/M Students with IEP	2	2	0
B/M Students without an IEP	15	15	0
Cyber Students with IEP	18	14	4
Cyber Students without IEP	29	29	0
Anticipated Cost			
BM Nonspecial education rate		$54,905.06	
Cyber Nonspecial education rate		$701,958.63	
BM Special education rate		$121,821.72	
Cyber Special education rate		$823,470.12	
Total		$1,702,155.53	
Budget			$1,983,519
Surplus / (Deficit)			$281,363
BM Nonspecial education rate	$27,452.53		
Cyber Nonspecial education rate	$24,205.47		
BM Special education rate	$60,910.86		
Cyber Special education rate	$45,748.34		

Palisades School District			
Schedule on Charter School Enrollment Comparison			
2026-2027			
	B&M	**Cyber**	
Elementary	5	8	
Secondary	12	35	
	30-Sept-26	**30-June-26**	**Change**
Brick and Mortar Students	17	18	-1
Cyber Students	43	44	-1
B/M Students with IEP	2	3	-1
B/M Students without an IEP	15	15	0
Cyber Students with IEP	14	12	2
Cyber Students without IEP	29	32	-3
Anticipated Cost			
BM Special education rate		$121,821.72	
BM Nonspecial education rate		$411,787.95	
Cyber Special education rate		$640,476.76	
Cyber Nonspecial education rate		$701,958.63	
Total		$1,754,223.34	
Budget			$1,983,519
Surplus / (Deficit)			$229,296
BM Nonspecial education rate	$27,452.53		
Cyber Nonspecial education rate	$24,205.47		
BM Special education rate	$60,910.86		
Cyber Special education rate	$45,748.34		

Request #	Date of Request	Requester	Affiliation	Requested Info	30 Day Extension	Deadline	Final Determination	Legal Fees
18	10/5/26	Blake Timochenko		Pursuant to the PA Right-to-Know Law, I request an electronic spreadsheet (CSV/Excel) of the Palisades High School Master Schedules and Course Section rosters for academic years 2019-2020 through 2026-2027. Specif-ically, please provide a report containing course codes, course titles, section numbers, class periods, total student enrollment counts per section, section status (active/canceled), and instructor identiers. To ensure strict compliance with FERPA and RTKL privacy exceptions, NO student names, student IDs, or student person-al data are requested. I am solely seeking institutional curriculum, scheduling, and section-level congurations.	☐	10/12/26	granted	

19	10/12/26	Trisha Frasetto M	Sisdatagroup	*Please accept this letter as our request for a copy of the detailed real estate tax collector's monthly report to taxing district submitted to the Agency pursuant to 72 P.S. §5511.25 for the month(s) listed below for the current tax year. This is the Department of Community and Economic Development (DCED) report, as stated in the Tax Collector's Manual: "The monthly statement must list all taxes collected for the taxing district for the reporting period. This report must list the names of taxpayers and amount collected from each, including discounts and penalties and must carry a total of all taxes collected with discounts and penalties for the reporting period."	☐	10/19/26	granted	

20	10/13/26	Joel Shroades	SmartProcure	We respectfully request electronic copies of records from January 1, 2022 to the present relating to the current and active contract between Palisades School District and following Vendors. Modern Group If any such contracts exist, I would appreciate receiving the associated documentation that includes the following details: • The names of the contracting parties.. • A description of the nature and purpose of the contract.. • The contract's start and end dates.. • The total value or cost of the contract.. • Any amendments, extensions, or renewals related to the contract..	☐	10/20/26	granted	
21	10/13/2016	Mark Zurada		Please send the final and compiled bid tabulation (bid tally), including all quantities and unit pricing for each bidder, for 'Sanitary Sewer Rehabilitation Project' that was submitted on 05/07/2024. We specifically request the line-item bid tabulation showing each material, quantity, unit, and unit price for every bidder. If no such line-item tally was created, please provide the full bid submissions from each contractor. A grand total sheet alone is not sufficient to satisfy this request unless it was a lump sum bid.	☐	10/20/2026	granted	

22	10/13/2026	Mark Zurada		Please send the final and compiled bid tabulation (bid tally), including all quantities and unit pricing for each bidder, for 'Sewage Treatment Plant Upgrade' that was submitted on 12/03/2025. We specifically request the line-item bid tabulation showing each material, quantity, unit, and unit price for every bidder. If no such line-item tally was created, please provide the full bid submissions from each contractor. A grand total sheet alone is not sufficient to satisfy this request unless it was a lump sum bid.	☐	10/20/2026	granted	
23	10/28/26	Tara Sanders		Records request on the current CBA.	☐	11/4/26	granted	
24	10/28/26	Tara Sanders		Right to know request for an EDR schedule.	☐	11/4/26	granted	
25	10/28/26	Tara Sanders		Please see this right to know request for records documenting comments made by Palisades School Board members concerning Extra Duty Responsibilities (EDRs) and est-related compensation from 2023-present day.	☐	11/4/26	granted	

Monthly Revenue Update

October 2026

In June 2026, the Independent Fiscal Office (IFO) released revenue projections for fiscal year (FY) 2026-27. October General Fund collections of $4.06 billion were above the IFO's official estimate by $119 million (+3.0%). Fiscal-year-to-date (FYTD) collections of $15.28 billion exceed the IFO's official estimate by $571 million (+3.9%). (The IFO estimate for October was $14 million higher than the administration's official estimate released in July 2026.) Compared to the prior year, October collections were $596 million (+17.2%) higher (includes $580 million in one-time transfers) and FYTD collections are $1.76 billion (+13.0%) higher. Revenue highlights include:

- Monthly personal income tax (PIT) collections of $1.43 billion exceeded estimate by $52 million (+3.8%). FYTD PIT collections of $5.98 billion are $83 million (+1.4%) above estimate, primarily due to nonwithholding (+$55 million, +4.6%). FYTD PIT collections are 4.2% above the prior year.
- October corporate net income tax (CNIT) collections were $209 million, $49 million (+30.5%) above estimate and $52 million (+33.3%) higher than the prior year. FYTD CNIT collections are $1.63 billion, $405 million (+33.1%) above estimate.
- Sales and use tax (SUT) collections for October were $1.43 billion, $41 million (+3.0%) above estimate and $90 million (+6.8%) higher than the prior year. Non-motor vehicle collections of $1.30 billion were $41 million (+3.2%) above estimate and $90 million (+7.4%) above last year. Motor vehicle collections of $124 million met estimate and were flat compared to the prior year. FYTD SUT collections of $5.57 billion are $118 million (+2.2%) above projections and increased 6.8% over the same period of the prior year.
- Nontax collections of $609 million for October were $10 million (-1.6%) below estimate but $575 million above last year due to one-time transfers authorized under Act 21 of 2026.

FY 2026-27 General Fund Comparison

	October Collections				October YOY Change		
	2026	Estimate	Variance	Percent	2025	Amount	Percent
General Fund	$4,061	$3,942	$119	3.0%	$3,465	$596	17.2%
Corporate Net Income	209	160	49	30.5	157	52	33.3
SUT - Non-Motor	1,303	1,262	41	3.2	1,213	90	7.4
SUT - Motor Vehicle	124	124	0	0.1	124	0	0.1
PIT - Withholding	1,149	1,107	42	3.8	1,288	-140	-10.8
PIT - Non-Withholding	284	273	11	3.9	269	15	5.5
All Other	992	1,015	-23	-2.3	414	578	139.8

	Fiscal Year-to-Date Collections				Fiscal Year-to-Date YOY Change		
	2026	Estimate	Variance	Percent	2025	Amount	Percent
General Fund	$15,284	$14,714	$571	3.9%	$13,523	$1,761	13.0%
Corporate Net Income	1,630	1,225	405	33.1	1,072	558	52.1
SUT - Non-Motor	5,065	4,961	104	2.1	4,722	343	7.3
SUT - Motor Vehicle	502	487	15	3.0	490	12	2.4
PIT - Withholding	4,744	4,716	28	0.6	4,593	151	3.3
PIT - Non-Withholding	1,236	1,182	55	4.6	1,144	92	8.1
All Other	2,107	2,143	-36	-1.7	1,502	605	40.3

Note: Dollar amounts in millions. Estimate refers to the IFO Official Estimate published in June 2026 and adjusted for enacted tax law changes. YOY is year-over-year.

General Fund Revenues Summary

Revenue Source	Oct 2026	Oct 2025	FYTD 2026-27	FYTD 2025-26	Monthly Growth	FYTD Growth
Total General Fund	**$4,060.5**	**$3,464.6**	**$15,284.2**	**$13,522.7**	**17.2%**	**13.0%**
Total Tax Revenue	**3,451.7**	**3,431.0**	**14,595.9**	**13,344.1**	**0.6**	**9.4**
Total Corporation Taxes	**213.1**	**160.7**	**1,662.2**	**1,105.4**	**32.6**	**50.4**
Corporate Net Income	208.8	156.6	1,630.0	1,071.6	33.3	52.1
Gross Receipts	2.4	2.0	8.2	8.3	20.2	-1.4
Utility Property	0.1	0.1	5.8	5.2	-13.0	12.4
Insurance Premium	1.7	0.7	2.7	5.3	133.4	-49.8
Financial Institution	0.1	1.3	15.5	15.0	-91.2	3.8
Total Consumption Taxes	**1,545.2**	**1,458.2**	**5,952.5**	**5,604.3**	**6.0**	**6.2**
Sales and Use - Total	1,427.4	1,337.0	5,566.9	5,212.1	6.8	6.8
Non-Motor	1,303.2	1,212.9	5,065.2	4,722.2	7.4	7.3
Motor Vehicle	124.2	124.1	501.7	489.8	0.1	2.4
Cigarette	68.7	70.0	194.1	195.8	-1.9	-0.9
Other Tobacco Products	10.0	12.3	43.2	46.2	-18.7	-6.6
Malt Beverage	1.6	1.6	6.4	6.6	-1.7	-3.9
Liquor	37.5	37.3	141.9	143.6	0.6	-1.1
Total Other Taxes	**1,693.5**	**1,812.1**	**6,981.2**	**6,634.4**	**-6.5**	**5.2**
Personal Income - Total	1,432.8	1,557.4	5,980.2	5,737.1	-8.0	4.2
Withholding	1,148.9	1,288.5	4,743.8	4,592.8	-10.8	3.3
Non-Withholding	283.9	269.0	1,236.5	1,144.3	5.5	8.1
Realty Transfer	67.0	69.0	176.0	181.3	-2.9	-2.9
Inheritance	165.7	157.3	714.3	601.8	5.3	18.7
Gaming	46.6	39.4	132.6	130.8	18.2	1.3
Minor and Repealed	(18.6)	(11.1)	(21.9)	(16.7)	-67.5	-31.5
Total Non-Tax Revenue	**608.8**	**33.6**	**688.3**	**178.6**	**n.a.**	**285.3**
State Store Fund Transfers	0.0	0.0	0.0	0.0	n.a.	n.a.
License, Fees & Misc.	602.1	27.7	661.8	152.7	n.a.	333.3
Licenses and Fees	7.4	9.0	37.4	39.5	-17.5	-5.5
Miscellaneous	594.7	18.7	624.4	113.2	n.a.	451.6
Treasury	17.6	38.5	92.2	151.1	-54.2	-39.0
Escheats	(6.6)	(19.1)	(60.5)	(61.7)	65.7	1.9
Other Miscellaneous	583.6	(0.7)	592.7	23.8	n.a.	n.a.
Fines, Penalties & Interest	6.7	5.9	26.4	25.9	13.9	2.2

Note: Dollar amounts in millions. Growth rates computed from same time period in previous year and use unrounded amounts.