



**PARKLAND SCHOOL DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2020-2021**

*Academics ▪ Arts ▪ Athletics*



PRESENTED TO

**The Parkland Board of School Directors**

Resources and Expenditures in Support of Education

**PROPOSED FINAL BUDGET  
MAY 19, 2020**

**PARKLAND SCHOOL DISTRICT  
GENERAL FUND BUDGET SUMMARY FOR 2020-2021**

ACCOUNT	DESCRIPTION	
<b>REVENUES BY SOURCE -</b>		
6000	Local Sources	\$ 145,852,715
7000	Commonwealth Sources	34,889,918
8000	Federal Sources	2,255,628
9000	Other Financing Sources	-
<b>TOTAL REVENUES</b>		<b>\$ 182,998,261</b>
Fund Balance Appropriation - General Fund Budget		11,166,001
Fund Balance Appropriation - Capital Reserve Fund Transfer		-
<b>TOTAL SOURCES OF FUNDS INCLUDING FUND BALANCE</b>		<b>\$ 194,164,262</b>
<b>EXPENDITURES BY FUNCTION -</b>		
1100	Instruction - Regular Programs	\$ 89,416,614
1200	Instruction - Special Programs	27,203,401
1300	Vocational Education Programs	3,980,054
1400	Other Instructional Programs	799,818
1600	Community College Programs	1,223,505
<b>TOTAL INSTRUCTION</b>		<b>\$ 122,623,392</b>
2100	Pupil Personnel Services	6,716,098
2200	Instructional Staff Services	5,108,175
2300	Administration Services	8,478,962
2400	Pupil Health Services	2,596,478
2500	Business Services	1,930,185
2600	Operation & Maintenance Services	14,446,437
2700	Transportation Services	9,777,369
2800	Central Support Services	3,422,095
2900	Support Services - Intermediate Unit	200,433
<b>TOTAL SUPPORT SERVICES</b>		<b>\$ 52,676,232</b>
3200	Student Activities	2,206,146
3300	Community Services	36,269
<b>TOTAL OPER. OF NON-INSTR. SVCS.</b>		<b>\$ 2,242,415</b>
4000	Facilities Acq., Construction & Improvements	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 177,542,039</b>
<b>OTHER FINANCING USES -</b>		
5100	Refunds of Prior Year's Receipts	\$ 50,000
5200	Fund Transfers Including Debt Service	16,272,223
5900	Budgetary Reserve	300,000
<b>TOTAL OTHER FINANCING USES</b>		<b>\$ 16,622,223</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>\$ 194,164,262</b>

<b>REVENUES + FUND BALANCE = EXPENDITURES</b>	
Real Time Budget Delta	\$ 0
2020-2021 Mill Rate @+2.6% (Act 1 Allowable Mill Rate 2.6%)	16.11
2020-2021 Mill Increase	0.00
2019-2020 Mill Rate	15.71
2020-2021 Mill Rate	15.71
Projected Property Tax Relief per Homestead/Farmstead	\$ 110.00

**PARKLAND SCHOOL DISTRICT  
GENERAL FUND BUDGET 2020-2021  
COMPARISON BY FUNDING SOURCES  
INCLUDING FUND BALANCE APPROPRIATION**

FUNDING SOURCES	2019-2020 BUDGET	% OF BUDGET	2020-2021 BUDGET	% OF BUDGET
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<u>Local Sources</u>				
Real Estate Rev. incl. Delinquent Collections	\$ 126,418,430	67.80%	\$ 128,366,872	66.12%
Earned Income Revenue at 1/2 Percent	11,571,330	6.21%	11,571,330	5.96%
Real Estate Transfer Revenue	2,550,000	1.37%	2,550,000	1.31%
Local Services Revenue	610,000	0.33%	610,000	0.31%
Interest on Investments	436,242	0.23%	436,242	0.22%
Revenue from Intermediate Sources	1,524,267	0.82%	1,524,267	0.79%
Other Local Sources - Tuition, Rent, Misc.	679,000	0.36%	794,004	0.41%
<b>Total Local Sources</b>	<b>\$ 143,789,269</b>	<b>77.12%</b>	<b>\$ 145,852,715</b>	<b>75.12%</b>

<u>Commonwealth Sources</u>				
Commonwealth Funding	\$ 15,355,693	8.23%	\$ 15,355,693	7.91%
Property Tax Allocation	1,786,305	0.96%	1,787,167	0.92%
Reimbursement - Soc. Sec. & Retirement	17,347,058	9.30%	17,747,058	9.14%
<b>Total Commonwealth Sources</b>	<b>\$ 34,489,056</b>	<b>18.49%</b>	<b>\$ 34,889,918</b>	<b>17.97%</b>

<u>Federal Sources</u>				
Federal Funding	\$ 1,805,628	0.97%	\$ 2,255,628	1.16%
<b>Total Federal Sources</b>	<b>\$ 1,805,628</b>	<b>0.97%</b>	<b>\$ 2,255,628</b>	<b>1.16%</b>

<b>TOTAL REVENUE SOURCES</b>	<b>\$ 180,083,953</b>	<b>96.58%</b>	<b>\$ 182,998,261</b>	<b>94.25%</b>
<b>OTHER FINANCING SOURCES</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL REV. &amp; OTHER FINANCING SOURCES</b>	<b>\$ 180,083,953</b>	<b>96.58%</b>	<b>\$ 182,998,261</b>	<b>94.25%</b>

<u>FUND BALANCE APPROPRIATION</u>				
FUND BALANCE APPROPRIATION - General Fund	\$ 6,386,426	3.42%	\$ 11,166,001	5.75%
FUND BALANCE APPROPRIATION - Cap. Reserve	-	0.00%	-	0.00%
<b>FUND BALANCE APPROPRIATION</b>	<b>\$ 6,386,426</b>	<b>3.42%</b>	<b>\$ 11,166,001</b>	<b>5.75%</b>
<b>TOTAL FUNDING SOURCES INCLUDING FUND BALANCE APPROPRIATION</b>	<b>\$ 186,470,379</b>	<b>100.00%</b>	<b>\$ 194,164,262</b>	<b>100.00%</b>

**PARKLAND SCHOOL DISTRICT  
GENERAL FUND BUDGET 2020-2021  
LOCAL, COMMONWEALTH, FEDERAL & OTHER REVENUE SOURCES**

FUNDING SOURCES	2019-2020 BUDGET	2020-2021 BUDGET	\$ / MILL CHANGE	% CHANGE
REAL ESTATE ASSESSMENT	\$ 8,221,173,100	\$ 8,392,351,200	\$ 171,178,100	2.08%
MILLAGE RATE	15.71	15.71	-	<b>0.00%</b>
<b>6000 LOCAL SOURCES</b>				
6111 Current Real Estate Revenue	\$ 123,493,691	\$ 125,442,133	\$ 1,948,443	
6112 Interim Real Estate Revenue	1,040,739	1,040,739	-	
6113 Public Utility Realty Revenue	130,000	130,000	-	
6114 Payments in Lieu of Tax Revenue	4,000	4,000	-	
6143 Local Services Revenue	610,000	610,000	-	
6151 Earned Income Revenue	11,571,330	11,571,330	-	
6153 Real Estate Transfer Revenue	2,550,000	2,550,000	-	
6400 Delinquent Tax Revenue	1,750,000	1,750,000	-	
6510 Interest on Investments	436,242	436,242	-	
6710 District Activities	109,000	109,000	-	
6830 Federal Revenue from LEAs	1,524,267	1,524,267	-	
6910 Rental Revenue	50,000	50,000	-	
6940 Tuition Receipts	400,000	400,000	-	
6990 Miscellaneous Local Revenue	120,000	235,004	115,004	
<b>TOTAL LOCAL SOURCES</b>	<b>\$ 143,789,269</b>	<b>\$ 145,852,715</b>	<b>\$ 2,063,447</b>	<b>1.44%</b>

<b>7000 COMMONWEALTH SOURCES</b>				
7110 Basic Education Funding	\$ 8,190,815	\$ 8,190,815	\$ -	
7140 Charter Schools Reimbursement	-	-	-	
7160 Tuition for Court-Placed Children	162,676	162,676	-	
7270 Special Education Funding	3,595,959	3,595,959	-	
7310 Transportation (formula driven)	1,408,759	1,408,759	-	
7320 Rental / Sinking Fund Payments	1,285,000	1,285,000	-	
7330 Health Services	180,762	180,762	-	
7340 State Property Tax Allocation	1,786,305	1,787,167	862	
7500 Extra Grants (RTL)	531,722	531,722	-	
<b>SUBTOTAL - COMMONWEALTH SOURCES</b>	<b>\$ 17,141,998</b>	<b>\$ 17,142,860</b>	<b>\$ 862</b>	<b>0.01%</b>
7800 Commonwealth Reimbursements				
7810 Social Security Reimbursement	3,232,557	3,332,557	100,000	
7820 Retirement Reimbursement	14,114,501	14,414,501	300,000	
<b>SUBTOTAL - COMMON. REIMBURSEMENTS</b>	<b>\$ 17,347,058</b>	<b>\$ 17,747,058</b>	<b>\$ 400,000</b>	<b>2.31%</b>
<b>TOTAL COMMONWEALTH SOURCES</b>	<b>\$ 34,489,056</b>	<b>\$ 34,889,918</b>	<b>\$ 400,862</b>	<b>1.16%</b>

**PARKLAND SCHOOL DISTRICT  
GENERAL FUND BUDGET 2020-2021  
LOCAL, COMMONWEALTH, FEDERAL & OTHER REVENUE SOURCES**

SOURCE OF FUNDS	2019-2020 BUDGET	2020-2021 BUDGET	\$ CHANGE	% CHANGE
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8000 FEDERAL SOURCES				
8514 Title I, Improving Basic Programs	\$ 1,184,373	\$ 1,284,373	\$ 100,000	
8515 Title II, Improving Teacher Quality	281,571	281,571	-	
8516 Title III, LEP & Immigrant Students	62,435	62,435	-	
8517 Title IV - 21st Century Schools	27,249	27,249	-	
8800 Medical Assistance (ACCESS)	250,000	600,000	350,000	
Other Federal Funding	-	-	-	
<b>TOTAL FEDERAL SOURCES</b>	<b>\$ 1,805,628</b>	<b>\$ 2,255,628</b>	<b>\$ 450,000</b>	<b>24.92%</b>

9000 OTHER FINANCING SOURCES				
9200 Long-Term Financing	\$ -	\$ -	\$ -	
9400 Gain/Loss Relating to Fixed Assets	-	-	-	
9500 Refund of Prior Year Exp.	-	-	-	
9611 Received from Other LEAs	-	-	-	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$ 180,083,953</b>	<b>\$ 182,998,261</b>	<b>\$ 2,914,309</b>	<b>1.62%</b>
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**Totals do not  
reflect use of  
Fund Balance**

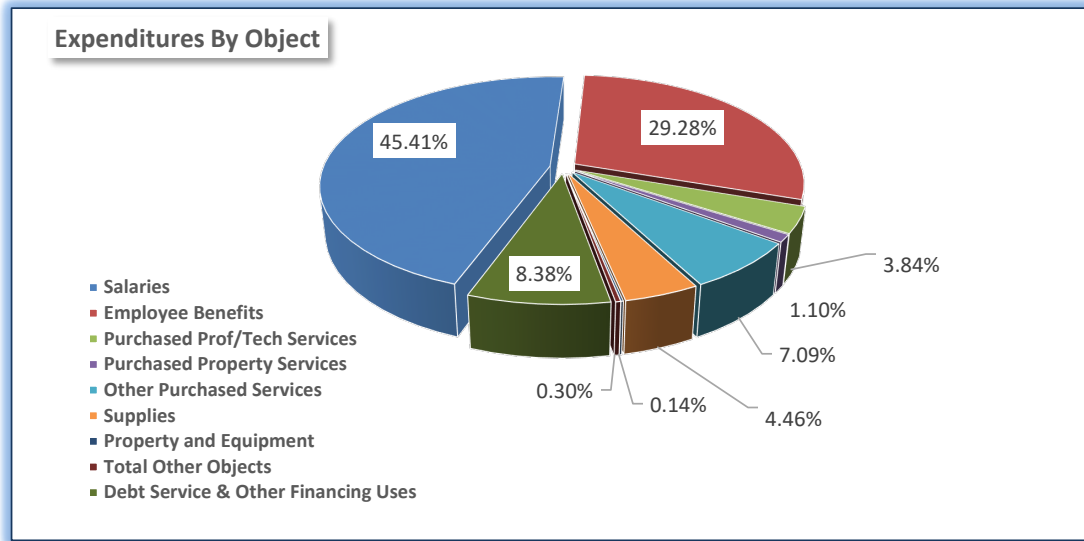
**PARKLAND SCHOOL DISTRICT  
BUDGET TO BUDGET COMPARISON  
EXPENDITURES BY FUNCTION**

ACCT.	DESCRIPTION	2019-2020 BUDGET	% OF BUDGET	2020-2021 BUDGET	% OF BUDGET	\$ CHANGE	% CHANGE
<b>EXPENDITURES -</b>							
1100	Instruction - Regular Programs	\$ 86,724,003	46.51%	\$ 89,416,614	46.05%	\$ 2,692,611	3.10%
1200	Instruction - Special Programs	24,655,842	13.22%	27,203,401	14.01%	2,547,559	10.33%
1300	Vocational Education Programs	3,708,624	1.99%	3,980,054	2.05%	271,430	7.32%
1400	Other Instructional Programs	762,189	0.41%	799,818	0.41%	37,629	4.94%
1600	Community College Programs	1,216,052	0.65%	1,223,505	0.63%	7,453	0.61%
<b>TOTAL INSTRUCTION</b>		\$ 117,066,710	62.78%	\$ 122,623,392	63.15%	\$ 5,556,682	4.75%
2100	Pupil Personnel Services	6,489,532	3.48%	6,716,098	3.46%	226,566	3.49%
2200	Instructional Staff Services	4,987,224	2.67%	5,108,175	2.63%	120,951	2.43%
2300	Administration Services	8,168,514	4.38%	8,478,962	4.37%	310,448	3.80%
2400	Pupil Health Services	2,423,590	1.30%	2,596,478	1.34%	172,888	7.13%
2500	Business Services	1,842,183	0.99%	1,930,185	0.99%	88,002	4.78%
2600	Operation & Maintenance Services	13,766,483	7.38%	14,446,437	7.44%	679,954	4.94%
2700	Transportation Services	9,361,648	5.02%	9,777,369	5.04%	415,721	4.44%
2800	Central Support Services	3,336,262	1.79%	3,422,095	1.76%	85,833	2.57%
2900	Support Services - Intermediate Unit	200,433	0.11%	200,433	0.10%	-	0.00%
<b>TOTAL SUPPORT SERVICES</b>		\$ 50,575,869	27.12%	\$ 52,676,232	27.13%	\$ 2,100,363	4.15%
3200	Student Activities	2,142,847	1.15%	2,206,146	1.14%	63,299	2.95%
3300	Community Services	34,953	0.02%	36,269	0.02%	1,316	3.77%
<b>TOTAL NON-INSTR. SVCS.</b>		\$ 2,177,800	1.17%	\$ 2,242,415	1.16%	\$ 64,615	2.97%
4000	Facilities Acq., Const. & Improv.	-	0.00%	-	0.00%	-	0.00%
<b>TOTAL EXPENDITURES</b>		\$ 169,820,379	91.07%	\$ 177,542,039	91.44%	\$ 7,721,660	4.55%

<b>OTHER FINANCING USES -</b>							
5100	Refunds of Prior Year's Receipts	\$ 50,000	0.03%	\$ 50,000	0.03%	\$ -	0.00%
5200	Fund Transfers incl. Debt Service	16,300,000	8.74%	16,272,223	8.38%	(27,777)	-0.17%
5900	Budgetary Reserve	300,000	0.16%	300,000	0.15%	-	0.00%
<b>TOTAL - OTHER FINANCING USES</b>		\$ 16,650,000	8.93%	\$ 16,622,223	8.56%	\$ (27,777)	-0.17%

<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		\$ 186,470,379	100.00%	\$ 194,164,262	100.00%	\$ 7,693,883	4.13%
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**PARKLAND SCHOOL DISTRICT  
BUDGET TO BUDGET COMPARISON  
EXPENDITURES BY OBJECT**



Acct.	Description (by Object)	2019-2020 BUDGET	% OF BUDGET	2020-2021 BUDGET	% OF BUDGET	\$ CHANGE	% CHANGE	
100	Salaries	\$ 85,034,717	45.60%	\$ 88,158,709	45.41%	\$ 3,123,992	3.67%	Note 1
200	Employee Benefits	54,981,266	29.49%	56,853,749	29.28%	1,872,483	3.41%	Note 2
300	Purchased Professional/Technical Svcs.	6,192,050	3.32%	7,454,134	3.84%	1,262,084	20.38%	Note 3
400	Purchased Property Services	2,075,800	1.11%	2,133,300	1.10%	57,500	2.77%	
500	Other Purchased Services	12,893,692	6.92%	13,772,483	7.09%	878,791	6.82%	Note 4
600	Supplies	8,135,171	4.36%	8,661,981	4.46%	526,810	6.48%	Note 5
700	Equipment	271,433	0.15%	271,433	0.14%	-	0.00%	Note 6
800	Other Objects	586,250	0.31%	586,250	0.30%	-	0.00%	
900	Debt Service and Other Financing Uses	16,300,000	8.74%	16,272,223	8.38%	(27,777)	-0.17%	Note 7
<b>TOTAL PROJECTED EXPENDITURES</b>		<b>\$ 186,470,379</b>	<b>100.00%</b>	<b>\$ 194,164,262</b>	<b>100.00%</b>	<b>\$ 7,693,883</b>	<b>4.13%</b>	

Note 1: Includes contractual requirements and new staff based on increase enrollment projections and opening of VMES  
 Note 2: Includes increases in PSERS/Social Security, Healthcare premiums and benefits based on contractual obligations  
 Note 3: Increasing costs of Special Education (does not include costs of special education transportation)  
 Note 4: Includes increased tuition costs i.e. Charter/Cyber, LCTI, Private and Residential schools and other educational institutions;  
 This area also includes increased costs for Special Education transportation  
 Note 5: Object 600 includes educational supplies and textbooks and projected increase in utility costs due to the opening of VMES  
 Note 6: Majority of PSD equipment purchases are expended from the Capital Projects Fund/Capital Reserve Fund  
 Note 7: Based on Debt Service Management Plan