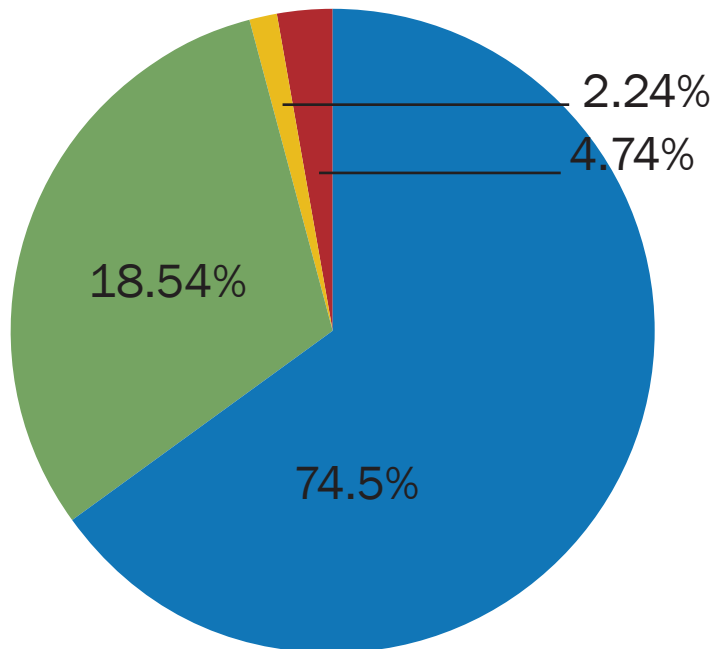


# PARKLAND 2021-2022 BUDGET OVERVIEW

## RESOURCES



<b>LOCAL SOURCES</b> \$149,771,604	<b>FEDERAL SOURCES</b> \$9,520,904
<b>STATE SOURCES</b> \$37,270,337	<b>FUND BALANCE APPROPRIATION</b> \$4,509,778

LOCAL	
Real Estate Taxes	\$131,134,589
Earned Income Tax	\$12,371,330
Real Estate Transfer Tax	\$2,950,000
Earnings on Investments	\$395,418
Local Services Tax	\$610,000
Public Utility Realty Tax	\$130,000
Per Capita Taxes	\$0
District Activities	\$9,000
Tuition, Rentals, and All Other	\$647,000
From Educational Agencies (pass through)	\$1,524,267
<b>TOTAL LOCAL</b>	<b>\$149,771,604</b>

STATE	
Basic Education Funding	\$8,565,125
Ready to Learn Grant	\$531,722
Special Education Subsidy	\$3,895,959
Transportation Reimbursement	\$1,608,759
Construction Reimbursement (PLANCON)	\$955,000
State Property Tax Allocation	\$1,799,846
State Share of Social Security	\$3,515,244
State Share of Retirement	\$16,055,244
All Other State Subsidiaries	\$343,438
<b>TOTAL STATE</b>	<b>\$37,270,337</b>
<b>TOTAL FEDERAL</b>	<b>\$9,520,904</b>
<b>OTHER</b>	<b>\$0</b>
<b>TOTAL REVENUE</b>	<b>\$196,562,845</b>
<b>USE OF FUND BALANCE</b>	<b>\$4,509,778</b>
<b>TOTAL</b>	<b>\$201,072,623</b>

## HOW EACH DOLLAR SUPPORTS PROGRAMS IN THE

### INSTRUCTIONAL PROGRAMS 63.76 CENTS

Instruction includes all activities dealing directly with the interaction between teachers and students and related costs which can be directly attributed to a program of instruction. Costs encompass all programs including regular classroom instruction, special education, early intervention services, vocational education, remediation services, driver education, required payments to charter/cyber schools, and support of the Community College. Related costs include instructional expenditures for salaries and benefits (teachers, substitutes, and teacher aides), contracted services, new and replacement equipment, supplies, books, maintenance costs directly attributable to instructional equipment and other expenses such as sabbatical leaves.

### INSTRUCTIONAL SUPPORT SERVICES 27.88 CENTS

This category includes the cost of all services which provide administrative, technical, and logistical support to facilitate and enhance instruction.

**INSTRUCTIONAL** – This area includes pupil personnel, guidance counseling, and student accounting services. It also includes the District's library, audio-visual and computer-assisted instruction programs, curriculum development and the professional development and training for the instructional staff.

**ADMINISTRATION** – The administration of the educational program includes all board expenses, salaries and supplies of the central administration, principals and their clerical employees, as well as the costs for tax collection services. This area also includes legal and programming services and the generation of computerized report cards and class scheduling.

**PUPIL HEALTH** – This area includes all expenditures related to health services provided by the District, including salaries of physicians, school nurses and health room aides along with medical and dental equipment and supplies.

**BUSINESS/FISCAL** – Those activities that involve the fiscal operations of the District are included in this category. This includes salaries, supplies and contracted services associated with budgeting, purchasing and disbursing, financial accounting, payroll, asset inventory, and auditing as well as district postage, advertising and data processing costs.

**OPERATIONS/MAINTENANCE** – This includes the salaries of all employees involved in plant maintenance and operations, maintenance and custodial supplies, heating fuel, utilities (water, sewer, natural gas, electric, telephone), property insurance, equipment for buildings, vehicle maintenance and buildings and grounds upkeep.

### Attention Parkland School District Property Owners

The 2021-2022 Parkland School District Real Estate tax bills will be mailed on or after July 1, 2021. Any property owner not receiving a bill by July 10, 2021 should contact their respective township tax collector. Property owners who have taxes paid by a mortgage company or other lender should forward their bill to the lending institution as soon as possible to avoid penalties.

#### REAL ESTATE TAX COLLECTORS

North Whitehall Township:

N Whitehall Tax Collector - 610-398-4050, c/o 2227 Albright Ave., Allentown, PA 18104

South Whitehall Township and a portion of Allentown:

Lynn-Anne Kocon - 610-398-4050, 2227 Albright Avenue, Allentown, PA 18104

Upper Macungie Township:

Tracy Hodrick - 610-481-9191, 8330 Schantz Rd., Breinigsville, PA 18031

### Parkland Homestead/Farmstead Gaming Credit

Gaming monies in the form of property tax relief will offset property taxes by approximately \$110.77 per approved homestead and/or farmstead in the Parkland School District. This assessed value reduction will be shown on your 2021-22 property tax bill which will be mailed to all property owners on or after July 1, 2021.

# PARKLAND 2021-2022 BUDGET OVERVIEW

## 2021-22 PARKLAND SCHOOL DISTRICT BUDGET

**TRANSPORTATION** – Pupil transportation expenses include all costs associated with transporting students to public and non-public schools on district-operated buses.

**CENTRAL** – This area includes activities other than general administration which support each of the other instructional and supporting services. These include public information services such as the District Newsletter, human resources, planning and research, and system-wide technology services.

**OTHER** – The district’s support of the Intermediate Unit’s Administrative Budget as well as instructional material services.

### NON-INSTRUCTIONAL SERVICES 1.19 CENTS

**STUDENT ACTIVITIES** – This budget area includes the salaries of advisors for student activities, coaches’ salaries for athletic programs, athletic equipment, supplies, contracted services, and student accident insurance.

**COMMUNITY SERVICES** – Contributions to the Lehigh Valley Business Education Partnership, as well as costs to provide crossing guards are expended from this budget area.

### OTHER FINANCING USES 7.17 CENTS

**DEBT SERVICE/FUND TRANSFERS** – This category covers principal and interest payments on bond issues for school building construction, capital projects, educational technology, and bus purchases.

**REFUND OF PRIOR YEAR’S RECEIPTS** – Payments made from the current budget for refunds of prior year expenditures.

**BUDGETARY RESERVE** – These funds are used for unanticipated or emergency expenditures not provided elsewhere in the budget. Included are expenditures for unanticipated state and federal grants for which expenditures are not yet allocated by program.

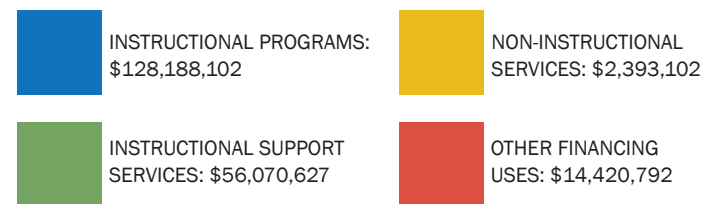
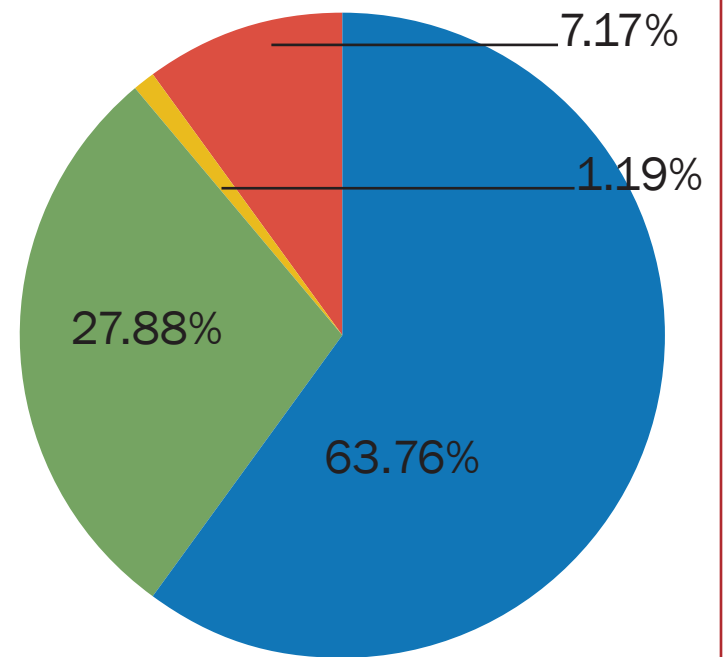
## HOW DO I CALCULATE MY TAXES?

The 2021-22 Final General Fund Budget Plan calls for a property tax rate of 15.71 mills. To calculate your school district property tax, find the current assessed value of your property and multiply that value times the millage rate of 15.71. For example, a house assessed at the median value of a home in Parkland, which is \$228,300, would be calculated as follows:

$$\$228,300 \times .01571 = \$3,586.59 \text{ property tax for the school district.}$$

Gaming monies will supply every approved homestead/farmstead with a property tax reduction of approximately \$110.77. This will be clearly marked on your tax bill. Gaming monies do not offset the real estate tax levied to fund the Parkland Community Library.

## EXPENDITURES



INSTRUCTIONAL PROGRAMS	
Regular Instructional Programs	\$93,109,260
Special Education	\$28,588,469
Vocational Education	\$4,441,300
Other Instructional Programs	\$811,296
Community College Support	\$1,237,777
<b>TOTAL INSTRUCTIONAL PROGRAMS</b>	<b>\$128,188,102</b>

INSTRUCTIONAL SUPPORT PROGRAMS	
Pupil & Instructional Staff Support	\$12,201,282
Administration	\$8,918,126
Pupil Health	\$2,785,334
Business/ Fiscal	\$2,035,975
Operation & Maintenance of Facilities	\$15,110,439
Transportation	\$9,959,268
Central Support & Other	\$5,060,203
<b>TOTAL INSTRUCTIONAL SUPPORT SERVICES</b>	<b>\$56,070,627</b>

NON-INSTRUCTIONAL SERVICES	
Student Activities	\$2,356,833
Community Service	\$36,269
Capital Projects	\$0
<b>TOTAL NON-INSTRUCTIONAL SERVICES</b>	<b>\$2,393,102</b>

OTHER FINANCING USES	
Debt Service & Fund Transfers	\$14,070,792
Refund of Prior Year’s Receipts	\$50,000
Budgetary Reserve	\$300,000
<b>TOTAL</b>	<b>\$14,420,792</b>
<b>TOTAL EXPENDITURES</b>	<b>\$201,072,623</b>