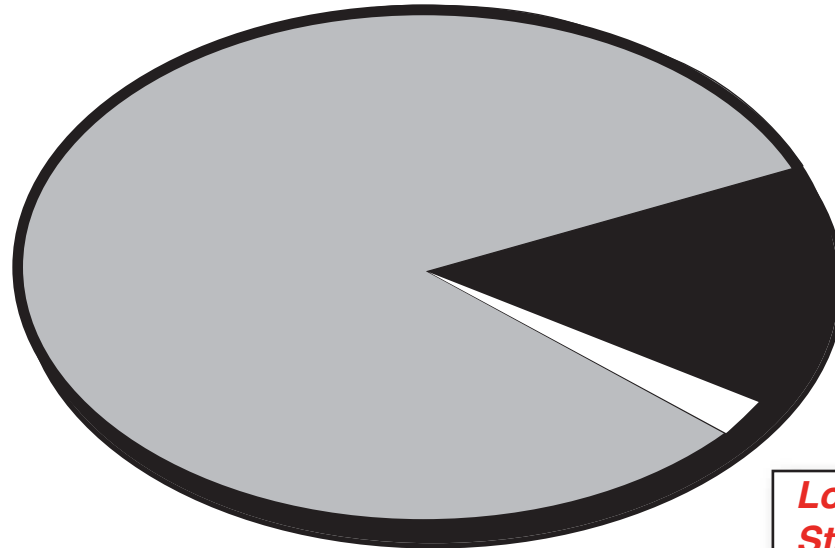


Revenue Sources



Local Contributions of \$103,642,698 including the use of \$4,500,000 of the Fund Balance and a \$500,000 transfer to the Capital Reserve Fund

State Contributions (including gaming dollars) of \$20,568,835

Federal Contributions of \$1,914,706

Local 82%
State 16.3%
Federal 1.5%
Other .2%

Local	
Real Estate Taxes	\$88,539,098
Earned Income Tax	\$8,700,000
Real Estate Transfer Tax	\$1,500,000
Earnings on Investments	\$1,000,000
Local Services Tax	\$705,000
Public Utility Realty Tax	\$130,000
Per Capita Taxes	\$0
Tuition, Rentals and All Other	\$680,000
From Other Educational Agencies	\$2,388,600
Total Local	\$103,642,698
State	
Basic Instructional Subsidy	\$6,784,524
PA Accountability Grant	\$390,421
Special Education Subsidy	\$3,261,362
Transportation Reimbursement	\$1,909,550
Capital Project Reimbursement	\$1,248,688
State Property Tax Allocation	\$1,745,556
State Share of Social Security	\$2,445,347
State Share of Retirement	\$2,155,123
All Other State Subsidiaries	\$628,264
Total State	\$20,568,835
Total Federal	\$1,914,706
Other	\$300,000
Total Revenue	\$126,426,239
Use of Fund Balance	\$4,500,000
Transfer to Capital Reserve Fund	\$500,000
Total	\$131,426,239

How Each Dollar Supports Programs in the 2009-10 Parkland School District Budget

Instructional Programs 58 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 29 cents

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

Instruction – 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 supportive clerical employees, as well as salaries and supplies for tax assessment and 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 and medical and dental material 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.

Operation/Maintenance – This includes the salaries of all employees involved in plant maintenance and operation, maintenance and custodial supplies, heating

fuel, utilities (water, sewer, gas, electric, telephone), property insurance, equipment for buildings, roof repairs, and necessary instructional equipment, vehicle maintenance and buildings and grounds upkeep.

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, supervision of federal programs, 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 cent

Student Activities – This budget area includes the salaries of advisors of student activities, coaches' salaries for athletic programs, athletic equipment and supplies, contracted services and insurance.

Capital Projects – Construction and improvements to buildings and sites from the operating budget are included in this category.

Community – Contributions to the Allentown Art Museum and Historical Society and support of the Lehigh Valley Business Education Partnership as well as costs to provide crossing guards come out of this fund.

Other Financing Uses 12 cents

Debt Service/Fund Transfers – This category covers principal and interest payments on bond issues for school building construction and educational technology, and the transfer of funds in support of cafeteria operations, the athletic program and school activities.

Refund of Prior Year Expenditures – Payments made from the current budget for refunds of prior year expenditures.

Budgetary Reserve – These funds are used for

unanticipated and emergency expenses not provided elsewhere in the budget. Included are expenditures for anticipated state and federal grants for which expenditures are not yet allocated by program. Funds are transferred only as necessary.

Instructional Programs 58%
Services in Support of Instruction 29%
Other Financing Uses including Debt Service 12%
Non-Instructional Services 1%

Expenditures

Instructional Programs

Regular Instructional Programs	\$53,552,239
Special Education	\$16,140,225
Vocational Education	\$2,894,738
Other Instructional Programs	\$2,018,942
Community College Support	\$1,125,172
Total	\$75,731,316

Instructional Support Services

Pupil & Instructional Staff Support	\$8,477,559
Administration	\$5,607,001
Pupil Health	\$1,211,496
Business/Fiscal	\$1,174,505
Operation & Maintenance of Facilities	\$12,506,939
Transportation	\$7,181,111
Central Support & Others	\$1,615,257
Total	\$37,773,868

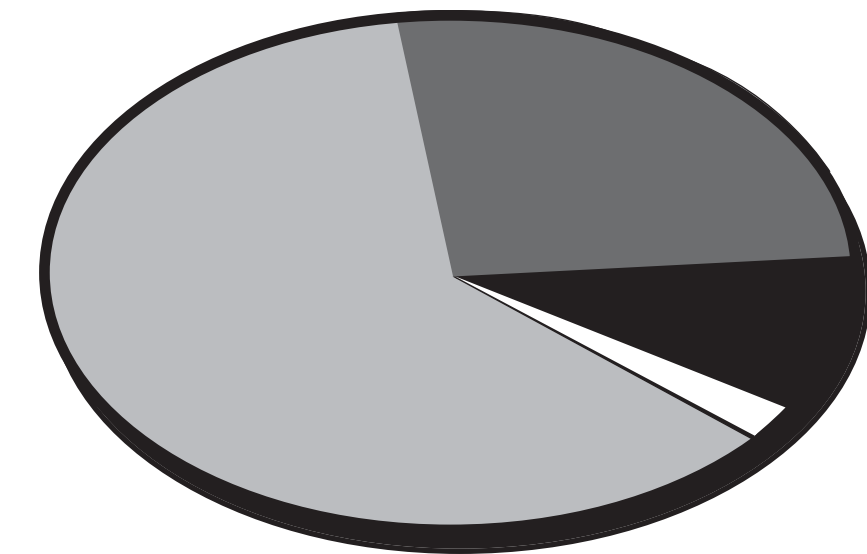
Non-Instructional Services

Student Activities	\$1,348,967
Community Services	\$34,631
Capital Projects	\$0
Total	\$1,383,598

Other Financing Uses

Debt Service & Fund Transfers	\$15,387,457
Refund of Prior Year's Receipts	\$50,000
Budgetary Reserve	\$1,100,000
Total	\$16,537,457

Total Expenditures \$131,426,239



Instructional Programs - \$75,731,316
Instructional Support Services - \$37,773,868
Non-Instructional Services - \$1,383,598
Other Financing Uses - \$16,537,457