

**Quakertown Community School District**  
**Analysis of Expenditure Changes**  
**20/21 Budget and 21/22 Preliminary**  
**20/21 Projected and 21/22 Preliminary**

**Salaries and Benefits (Budget to Budget):**

	18/19 Budget	19/20 Budget	20/21 Budget	21/22 Preliminary	Budget to Budget 21/22 Prelim. Minus 20/21
<b>Salaries</b>	<b>\$ 42,012,743</b>	<b>\$ 43,178,712</b>	<b>\$ 43,727,723</b>	<b>\$ 43,459,750</b>	<b>\$ (267,973)</b>
Medical and Prescription Insurance	8,099,523	8,580,682	9,394,568	9,290,319	(104,249)
Dental Insurance	352,295	366,288	360,740	365,800	5,060
Life Insurance	62,988	44,893	48,723	60,709	11,986
Disability Insurance	126,215	44,565	46,023	50,000	3,977
Eye care	12,000	10,000	10,000	10,000	-
Social Security	3,088,458	3,238,403	3,279,579	3,259,480	(20,099)
Retirement	14,086,884	14,714,769	15,000,021	15,093,140	93,119
Tuition Reimbursement	140,000	140,000	140,000	155,000	15,000
Unemployment Compensation	75,000	75,000	40,000	40,000	-
Workers Compensation	250,000	257,306	260,000	260,000	-
Other Employee Benefits	200,160	211,354	234,120	268,550	34,430
	<b>\$ 26,493,523</b>	<b>\$ 27,683,260</b>	<b>\$ 28,813,774</b>	<b>\$ 28,852,998</b>	<b>\$ 39,224</b>

**Largest Dollar Changes Budget to Budget (Excluding Salaries and Benefits)**

**Object 300 - Professional Services**

	18/19 Budget	19/20 Budget	20/21 Budget	21/22 Preliminary	Budget to Budget 21/22 Prelim. Minus 20/21
310 - Tax Collector Compensation	50,285	47,772	50,000	50,000	-
322 - Purchased IU Services	4,923,000	4,615,236	4,591,236	4,856,000	264,764
324 - Staff Training	159,150	174,963	151,565	119,212	(32,353)
329 - Other Support	80,000	80,000	175,000	175,000	-
330 - Other Purchased Services	1,781,921	2,219,628	2,472,372	2,610,664	138,292
330 - Contracted Substitutes	700,000	750,000	825,000	800,000	(25,000)
330 - Custodial Contract	1,062,111	1,062,111	1,074,111	1,074,111	-
<b>Total Object 300</b>	<b>\$ 8,756,467</b>	<b>\$ 8,949,710</b>	<b>\$ 9,339,284</b>	<b>\$ 9,684,987</b>	<b>\$ 345,703</b>

**IU Services**

Actual IU Services in 18/19 were \$3,980,086, \$942,914 under budget. This credit was recorded in the 18/19 fiscal year.  
 Actual IU Services in 19/20 were \$4,331,211, \$284,025. Again, this credit was recorded in the 19/20 fiscal year.  
 IU Services in 20/21 were budgeted to be \$4,591,236, but the mid-year analysis indicates that IU Services will be a total of \$4,491,833, slightly under budget. This total is an estimate as the final reconciliation will not be available until after the end of the school year.  
 IU Services are budgeted to be \$4,856,000, which is approximately \$265,000 over the 20/21 Budget. This amount is based on estimates of the costs of services, student enrollment, etc.

**Object 500 - Other Purchased Services**

	18/19 Budget	19/20 Budget	20/21 Budget	21/22 Preliminary	Budget to Budget 21/22 Prelim. Minus 20/21
513 - Student Transportation	3,520,990	3,619,696	3,793,895	4,422,140	628,245
511 - Fuel	230,000	293,000	325,000	325,000	-
516 - I.U. Transportation	500,000	300,000	300,000	250,000	(50,000)
520 - Insurance	362,850	394,419	396,020	390,070	(5,950)
530 - Postage/Telephone	140,400	169,416	165,080	159,647	(5,433)
540 - Advertising	8,200	9,820	9,900	12,121	2,221
550 - Printing & Binding	12,300	9,920	10,000	9,700	(300)
560 - Tuition	5,513,476	5,844,078	5,687,772	5,787,080	99,308
560 - Tuition to Charter Schools	2,550,200	2,600,000	2,684,000	3,473,787	789,787
580 - Travel/Mileage	108,445	113,255	118,146	115,311	(2,835)
590 - Other	79,000	80,000	80,000	80,000	-
	<b>\$ 13,025,861</b>	<b>\$ 13,433,604</b>	<b>\$ 13,569,813</b>	<b>\$ 15,024,856</b>	<b>\$ 1,455,043</b>

**Student Transportation**

The 21/22 transportation budget is built on some current unknowns. While the contract for next year has been awarded to Levy School Bus Company, there are expected additional costs because of additional services being provided. Also, the two tiered transportation service is being analyzed and will bring additional costs.

**Charter School Tuition**

We are projecting approximately \$4.4 million in charter school tuition in the 20/21 school year. Much of this increase has been in the cyber charter school enrollment, primarily due to the current pandemic. The District is projecting a decrease in cyber charter school enrollment next year, but not a return to pre-pandemic levels. It is projected that a return to 'normal' will take several years.

**Object 900 - Other Financing Uses**

	18/19 Budget	19/20 Budget	20/21 Budget	21/22 Preliminary	Budget to Budget 21/22 Prelim. Minus 20/21
911 - Capital leases - principal	-	724,600	700,000	707,579	7,579
920 - Bonds - Principal Payments	6,718,000	7,023,000	7,307,000	6,779,000	(528,000)
939 - Other Fund Transfers	-	20,000	20,000	200,000	180,000
	<b>\$ 6,718,000</b>	<b>\$ 7,767,600</b>	<b>\$ 8,027,000</b>	<b>\$ 7,686,579</b>	<b>\$ (340,421)</b>

**Bonds - Principal Payments**

Due to refinancings of debt issues executed by the District under the advice of PFM, the District's financial advisor, the District has restructured its debt payments. This has resulted in a reduction in principal payments in the 21/22 fiscal year. The 21/22 preliminary data does not include any additional borrowings.