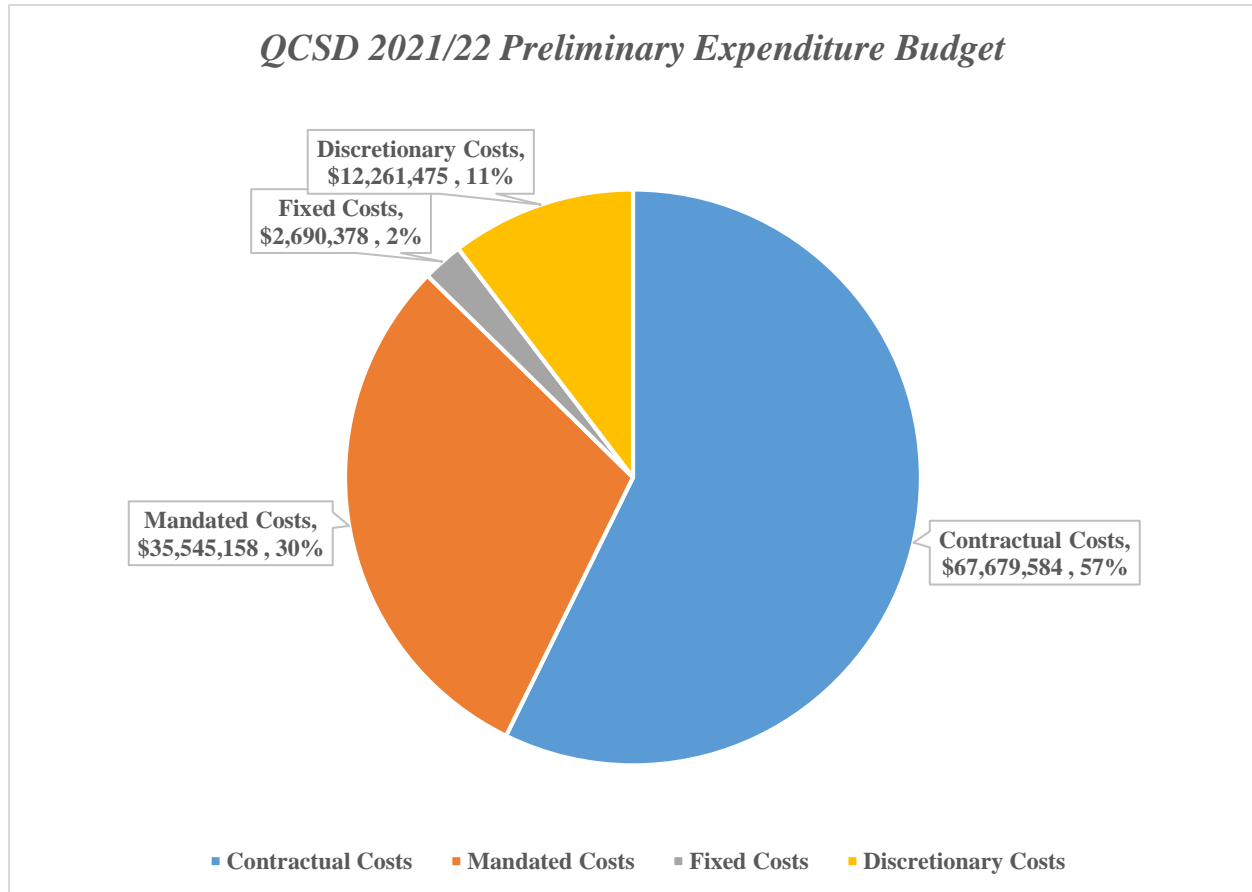


Quakertown Community School District
2021-22 Preliminary Budget
Contractual, Mandated, Fixed and Discretionary Expenditures



Included in **Contractual Costs** (57% of total expenditures) are items such as salaries and benefits, existing debt payments (principal and interest), the custodial contract, contracted substitute expense and tax collector compensation.

Included in **Mandated Costs** (30% of total expenditures) are items such as Special Education expenditures, PSERS and FICA employer contributions, tuition (including VT and charter school tuition), IU transportation and payments to the Food Service Fund to cover losses.

Included in **Fixed Costs** (2% of total expenditures) are items such as utilities, repairs and insurance.

Included in **Discretionary Costs** (11% of total expenditures) are items such as supplies, books, equipment, software, student transportation, purchased services, employee travel/staff development and General Fund capital projects (\$1 million).

Prepared by: Lynn S. Routson, Finance Director
April 16, 2021

