

QUAKERTOWN COMMUNITY SCHOOL DISTRICT
EXPENDITURES BY DETAILED OBJECT

| | | 2018-19 | 2019-20 | 2020-21 | 2020-21 | 2020-21 | 2021-22 | Dollar Change (Four Years) | Percent Change (Four Year) | Notes |
|--------------|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------------------|----------------------------------|--|
| Obj | Description | Actual | Actual | Original Budget | Amended Budget* | Projected | Preliminary | | | |
| 110 | Administrators | \$ 3,173,317 | \$ 3,766,762 | \$ 3,819,660 | \$ 3,819,660 | \$ 3,855,377 | \$ 3,933,899 | \$ 760,582 | 23.97% | Reclassification of Staff from Clerical to Admin |
| 120 | Teachers | 31,917,496 | 32,296,146 | 33,661,112 | 33,661,112 | 31,664,106 | 33,150,725 | \$ 1,233,229 | 3.86% | |
| 130 | Professional, Other | 449,691 | 479,501 | 488,097 | 488,097 | 496,499 | 563,546 | \$ 113,855 | 25.32% | Additional Nursing Staff |
| 140 | Data Processing Technician | 438,556 | 436,764 | 432,383 | 432,383 | 435,518 | 470,206 | \$ 31,650 | 7.22% | |
| 150 | Office / Clerical | 1,702,167 | 1,609,565 | 1,800,267 | 1,800,267 | 1,604,965 | 1,720,298 | \$ 18,131 | 1.07% | |
| 160 | Maintenance | 679,309 | 678,726 | 785,738 | 785,738 | 743,066 | 758,078 | \$ 78,769 | 11.60% | |
| 180 | Custodial | 312,488 | 321,114 | 347,936 | 347,936 | 323,612 | 366,518 | \$ 54,030 | 17.29% | Added overtime - COVID |
| 190 | Teacher Aides | 2,162,126 | 2,226,260 | 2,392,530 | 2,392,530 | 2,253,414 | 2,496,480 | \$ 334,354 | 15.46% | Additional FTEs added 129 to 134 |
| Total | Salaries | \$ 40,835,150 | \$ 41,814,838 | \$ 43,727,723 | \$ 43,727,723 | \$ 41,376,557 | \$ 43,459,750 | \$ 2,624,600 | 6.43% | |
| 210/216 | Medical/Prescription | \$ 7,963,333 | \$ 8,289,996 | \$ 9,394,568 | \$ 9,394,568 | \$ 8,836,700 | \$ 9,290,318 | \$ 1,326,985 | 16.66% | Premiums have increased |
| 212 | Dental Insurance | 369,581 | 284,838 | 360,740 | 360,740 | 365,800 | 365,800 | \$ (3,781) | -1.02% | |
| 213 | Life Insurance | 60,064 | 46,696 | 48,723 | 48,723 | 47,506 | 60,709 | \$ 645 | 1.07% | |
| 214 | Disability Insurance | 104,416 | 45,814 | 46,023 | 46,023 | 48,311 | 50,000 | \$ (54,416) | -52.11% | |
| 215 | Eye Care | 10,695 | 4,791 | 10,000 | 10,000 | 10,000 | 10,000 | \$ (695) | -6.50% | |
| 220 | Social Security | 3,046,345 | 3,110,244 | 3,279,579 | 3,279,579 | 3,103,242 | 3,259,481 | \$ 213,136 | 7.00% | |
| 230 | Retirement Contributions | 13,621,731 | 14,239,689 | 15,000,021 | 15,000,021 | 14,193,732 | 15,093,140 | \$ 1,471,409 | 10.80% | PSERS Increased |
| 240 | Tuition Reimbursement | 135,546 | 159,453 | 140,000 | 140,000 | 155,000 | 155,000 | \$ 19,454 | 14.35% | |
| 250 | Unemployment Comp. | 22,691 | 39,093 | 40,000 | 40,000 | 40,000 | 40,000 | \$ 17,309 | 76.28% | |
| 260 | Worker's Compensation | 229,123 | 277,748 | 260,000 | 260,000 | 260,000 | 260,000 | \$ 30,877 | 13.48% | Varies year to year - consistent budgeting |
| 290 | Other Employment Benefits | 107,357 | 72,917 | 114,120 | 114,120 | 120,517 | 120,000 | \$ 12,643 | 11.78% | |
| 291 | Other Employment Benefits-Severance | 117,108 | 56,538 | 120,000 | 120,000 | 148,550 | 148,550 | \$ 31,442 | 26.85% | Sick day payout at retirement - varies year to year |
| Total | Benefits | \$ 25,787,990 | \$ 26,627,817 | \$ 28,813,774 | \$ 28,813,774 | \$ 27,329,358 | \$ 28,852,998 | \$ 3,065,008 | 11.89% | |
| 310 | Tax Collector Compensation | \$ 40,381 | \$ 52,457 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 9,619 | 23.82% | |
| 322 | Prof. Educ. IU Services | 3,980,086 | 4,331,211 | 4,591,236 | 4,591,236 | 4,491,833 | 4,856,000 | \$ 875,914 | 22.01% | Contingent on student placement - typically comes under |
| 324 | Professional Training | 79,160 | 33,559 | 151,565 | 151,565 | 84,700 | 119,212 | \$ 40,052 | 50.60% | |
| 329 | Other Support | 52,627 | 15,235 | 175,000 | 175,000 | 175,000 | 175,000 | \$ 122,373 | 232.53% | Contingency for special education |
| 330 | Other Prof. Services | 1,715,982 | 1,636,030 | 2,472,372 | 2,472,372 | 2,715,807 | 2,610,664 | \$ 894,682 | 52.14% | Increased in special education services (some offset by ACCESS and IDEA) |
| 330.1 | Custodial Contract | 927,001 | 1,011,275 | 1,074,111 | 1,074,111 | 1,074,111 | 1,074,111 | \$ 147,110 | 15.87% | Increased FTE (QCSO converted) |
| 330.1a | Custodial Contract-Placeholders | - | - | - | - | - | - | \$ - | - | |
| 330.2 | Contracted Substitutes | 638,338 | 510,426 | 825,000 | 825,000 | 685,000 | 800,000 | \$ 161,662 | 25.33% | Raises rates for substitutes |
| 330.3 | Facilities Study | - | - | - | - | - | - | \$ - | - | |
| 340 | Technical Services | - | - | - | - | - | - | \$ - | - | |
| 390 | Tax Assess-Other Purch Serv | - | - | - | - | - | - | \$ - | - | |
| Total | Professional Services | \$ 7,433,575 | \$ 7,590,193 | \$ 9,339,284 | \$ 9,339,284 | \$ 9,276,451 | \$ 9,684,987 | \$ 2,251,412 | 30.29% | |
| 411 | Disposal Services | \$ 44,710 | \$ 34,112 | \$ 70,845 | \$ 70,845 | \$ 71,047 | \$ 72,262 | \$ 27,552 | 61.62% | |
| 412 | Snow Removal | 16,545 | 3,365 | 53,850 | 53,850 | 40,500 | 40,500 | \$ 23,955 | 144.79% | |
| 414 | Landscaping | 179,701 | 185,583 | 190,125 | 190,125 | 191,685 | 193,928 | \$ 14,227 | 7.92% | |
| 415 | Laundry & Linen | 4,676 | 11,003 | 16,950 | 16,950 | 16,950 | 16,950 | \$ 12,274 | 262.49% | |
| 422 | Solar Electricity | 96,089 | 46,783 | 96,000 | 96,000 | 96,000 | 96,000 | \$ (89) | -0.09% | |
| 424 | Water / Sewer | 105,077 | 93,450 | 95,120 | 95,120 | 96,633 | 96,020 | \$ (9,057) | -8.62% | |
| 430 | Repairs & Maintenance | 774,513 | 554,587 | 799,100 | 835,869 | 810,389 | 800,425 | \$ 25,912 | 3.35% | |
| 438 | R & M (computers) | 156,394 | 138,635 | 202,500 | 202,500 | 202,500 | 235,630 | \$ 79,236 | 50.66% | |
| 441 | Rental of a Building | - | - | - | - | - | - | \$ - | - | |
| 442 | Rental - Equip/Vehicles | 250,102 | 219,058 | 229,828 | 229,828 | 232,000 | 237,000 | \$ (13,102) | -5.24% | |
| 448 | Rental (technology related) | - | - | - | - | - | - | \$ - | - | |
| 450 | Construction Services | 266,570 | 1,828,700 | 2,977,041 | 3,036,332 | 1,082,402 | 1,045,000 | \$ 778,430 | 292.02% | 18/19 accounted for in 19/20 (timing issue) actually flat |
| 460 | Extermination Services | 4,075 | 6,451 | 9,630 | 9,630 | 8,540 | 9,144 | \$ 5,069 | 124.39% | |
| 490 | Other Purch Property Services | - | - | - | - | - | - | \$ - | - | |
| Total | Purchased Property Servs | \$ 1,898,452 | \$ 3,121,727 | \$ 4,740,989 | \$ 4,837,049 | \$ 2,848,646 | \$ 2,842,859 | \$ 944,407 | 49.75% | |
| 513 | Student Transportation | \$ 3,586,881 | \$ 3,420,950 | \$ 3,793,895 | \$ 3,793,895 | \$ 3,591,895 | \$ 4,422,140 | \$ 835,259 | 23.29% | Mostly driven by RFP process and 2.5 tier system (more buses) |
| 511 | Fuel | 307,369 | 160,266 | 325,000 | 325,000 | 325,000 | 325,000 | \$ 17,631 | 5.74% | |
| 516 | I.U. Transportation | 253,726 | 166,643 | 300,000 | 300,000 | 250,000 | 250,000 | \$ (3,726) | -1.47% | |
| 520 | Student Accident insurance | 50,949 | 42,225 | 50,000 | 50,000 | 42,225 | 50,000 | \$ (949) | -1.86% | |
| 521 | Property | - | - | - | - | 124,547 | 147,000 | \$ 147,000 | | Reclassification of insurance coverage, not a true increase |
| 522 | Auto Liability Insurance | 58,887 | 13,146 | 16,500 | 16,500 | 16,898 | 18,000 | \$ (40,887) | -69.43% | |
| 523 | General Liability Insurance | 231,714 | 273,744 | 298,000 | 298,000 | 68,352 | 69,500 | \$ (162,214) | -70.01% | |
| 525 | Bonding Insurance | 1,427 | 1,470 | 31,520 | 31,520 | 520 | 520 | \$ (907) | -63.56% | |
| 529 | Other Insurance | - | - | - | - | 88,360 | 105,050 | \$ 105,050 | | |
| 530 | Postage/Telephone | 171,466 | 144,536 | 165,080 | 165,080 | 157,000 | 159,647 | \$ (11,819) | -6.89% | |
| 540 | Advertising | 9,518 | 7,775 | 9,900 | 9,900 | 9,000 | 12,121 | \$ 2,603 | 27.35% | |
| 550 | Printing & Binding | 9,325 | 5,175 | 10,000 | 10,000 | 9,800 | 9,700 | \$ 375 | 4.02% | |
| 561 | Tuition to Other LEA's Within | 23,420 | 121,585 | 120,000 | 120,000 | 120,000 | 120,000 | \$ 96,580 | 412.38% | |
| 562 | Tuition-Charter Schools | 2,610,824 | 2,634,433 | 2,684,000 | 2,684,000 | 4,376,050 | 3,473,787 | \$ 862,963 | 33.05% | Increased enrollment in cyber charters |
| 563 | Tuition to Private Schools | 173,527 | 197,969 | 245,000 | 245,000 | 245,000 | 245,000 | \$ 71,473 | 41.19% | |
| 564 | Tuition to AVTS | 3,543,576 | 3,860,071 | 4,142,772 | 4,142,772 | 4,142,772 | 4,217,080 | \$ 673,504 | 19.01% | Tech school increases and changes to formula |
| 568 | Tuition-APS,PRRI | 624,080 | 756,281 | 700,000 | 700,000 | 600,000 | 725,000 | \$ 100,920 | 16.17% | |
| 569 | Other Tuition | 447,971 | 554,441 | 480,000 | 480,000 | 475,000 | 480,000 | \$ 32,029 | 7.15% | |
| 580 | Travel/Mileage | 83,391 | 50,521 | 118,146 | 118,146 | 91,231 | 115,311 | \$ 31,920 | 38.28% | |
| 590 | Misc. Purchased Services | - | - | 20,000 | 20,000 | 20,000 | 20,000 | \$ 20,000 | | |

QUAKERTOWN COMMUNITY SCHOOL DISTRICT
EXPENDITURES BY DETAILED OBJECT

| | | 2018-19 | 2019-20 | 2020-21 | 2020-21 | 2020-21 | 2021-22 | Dollar Change (Four Years) | Percent Change (Four Year) | Notes |
|--------------|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------------|----------------------------------|--|
| Obj | Description | Actual | Actual | Original Budget | Amended Budget* | Projected | Preliminary | | | |
| 591 | Serv. Purchased locally | - | - | - | - | - | - | \$ - | | |
| 595 | Int. Unit pymts by W/H | 62,858 | 84,286 | 60,000 | 60,000 | 56,730 | 60,000 | \$ (2,858) | -4.55% | |
| 596 | Int. Unit Direct Payments | - | - | - | - | - | - | \$ - | | |
| Total | Other Purchased Services | \$ 12,250,909 | \$ 12,495,517 | \$ 13,569,813 | \$ 13,569,813 | \$ 14,810,380 | \$ 15,024,856 | \$ 2,773,947 | 22.64% | |
| 610 | General Supplies | \$ 1,006,171 | \$ 847,406 | \$ 1,283,864 | \$ 1,410,609 | \$ 1,753,974 | \$ 1,454,366 | \$ 448,195 | 44.54% | OTL increase of \$120,000, \$168,000 for COVID |
| 618/648 | Software | 841,984 | 912,080 | 1,317,441 | 1,317,441 | 1,134,866 | 1,295,875 | \$ 453,891 | 53.91% | Instructional software, OTL increase of \$300,000 for licenses |
| 621 | Natural Gas | 101,271 | 77,406 | 123,200 | 123,200 | 123,200 | 124,432 | \$ 23,161 | 22.87% | Varies year to year - consistent budgeting |
| 622 | Electric | 907,740 | 774,424 | 919,725 | 919,725 | 920,469 | 937,031 | \$ 29,291 | 3.23% | |
| 623 | Bottle Gas | 21,492 | 21,378 | 23,125 | 23,125 | 23,125 | 23,125 | \$ 1,633 | 7.60% | |
| 624 | Oil | 431 | - | 15,895 | 15,895 | 10,770 | 10,770 | \$ 10,339 | 2398.84% | |
| 626 | Gasoline | 12,501 | 6,611 | 20,500 | 20,500 | 20,500 | 20,500 | \$ 7,999 | 63.99% | |
| 627 | Diesel Fuel | - | 540 | 1,025 | 1,025 | 1,535 | 1,025 | \$ 1,025 | | |
| 630 | Food Items | 13,278 | 12,468 | 25,760 | 25,760 | 16,850 | 23,861 | \$ 10,583 | 79.70% | |
| 640 | Books & Periodicals | 883,799 | 626,451 | 873,866 | 873,866 | 714,850 | 863,533 | \$ (20,266) | -2.29% | |
| Total | Supplies | \$ 3,788,667 | \$ 3,278,764 | \$ 4,604,401 | \$ 4,731,146 | \$ 4,720,139 | \$ 4,754,518 | \$ 965,851 | 25.49% | |
| 710 | Land Acquisition/Site Imp. | \$ 7,591 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (7,591) | -100.00% | |
| 750 | Equipment - New | 184,161 | 181,389 | 308,575 | 313,075 | 355,072 | 161,665 | \$ (22,496) | -12.22% | |
| 758 | Computers - New | 533,609 | 882,564 | 1,031,000 | 1,031,000 | 871,000 | 714,455 | \$ 180,846 | 33.89% | Tech lease capital purchase (offset by revenue) |
| 760 | Equipment - Replacement | 26,797 | 83,177 | 70,000 | 125,425 | 113,156 | 103,500 | \$ 76,703 | 286.24% | New courier vehicle and new equipment for HS/Athletics |
| 760.1 | Facilities Equipment | - | - | - | - | - | - | \$ - | | |
| 768 | Computers - Replacement | 223,019 | 154,580 | 163,000 | 163,000 | 163,000 | 163,000 | \$ (60,019) | -26.91% | |
| Total | Equipment | \$ 975,177 | \$ 1,301,710 | \$ 1,572,575 | \$ 1,632,500 | \$ 1,502,228 | \$ 1,142,620 | \$ 167,443 | 17.17% | |
| 810 | Dues & Fees | \$ 139,764 | \$ 157,739 | \$ 183,125 | \$ 183,125 | \$ 174,444 | \$ 166,891 | \$ 27,127 | 19.41% | |
| 820 | Judgements | 81,794 | - | - | - | - | - | \$ (81,794) | -100.00% | |
| 831 | Interest - Bonds | 3,865,676 | 4,022,590 | 3,981,661 | 3,981,661 | 3,653,452 | 4,262,442 | \$ 396,766 | 10.26% | Neidig Borrowing |
| 831 | Interest - Capital Leases | 23,654 | 39,720 | 40,000 | 40,000 | 26,049 | 31,325 | \$ 7,671 | 32.43% | |
| 840 | Budgetary Reserve | - | - | - | - | - | - | \$ - | | |
| 860 | Crossing Guards | 10,553 | 7,027 | 11,000 | 11,000 | 11,000 | 11,000 | \$ 447 | 4.24% | |
| 880 | Refunds - Prior Year Receipts | 112,556 | 14,104 | - | - | 220,000 | 15,000 | \$ (97,556) | -86.67% | |
| 899 | Pass-through Funds/Misc. | 215,000 | 227,500 | 240,770 | 240,770 | 229,824 | 240,770 | \$ 25,770 | 11.99% | |
| Total | Other Objects | \$ 4,448,997 | \$ 4,468,680 | \$ 4,456,556 | \$ 4,456,556 | \$ 4,314,769 | \$ 4,727,428 | \$ 278,431 | 6.26% | |
| 911 | Capital leases - principal | \$ 635,129 | \$ 692,443 | \$ 700,000 | \$ 700,000 | \$ 667,578 | \$ 707,579 | \$ 72,450 | 11.41% | |
| 912 | Bonds - Principal Payments | 6,718,000 | 7,023,000 | 7,307,000 | 7,307,000 | 7,307,000 | 6,779,000 | \$ 61,000 | 0.91% | |
| 930 | Other Fund Transfers | 27,054 | 200,000 | 40,000 | 40,000 | 2,527,435 | 200,000 | \$ 172,946 | 639.26% | Food service losses |
| Total | Other Financing Uses | \$ 7,380,183 | \$ 7,915,443 | \$ 8,047,000 | \$ 8,047,000 | \$ 10,502,013 | \$ 7,686,579 | \$ 306,396 | 4.15% | |
| Total | All Objects | \$ 104,799,100 | \$ 108,614,689 | \$ 118,872,115 | \$ 119,154,845 | \$ 116,680,541 | \$ 118,176,595 | \$ 13,377,495 | 12.76% | |

*The 2020/21 amended budget includes \$162,462 in purchase orders encumbered as of 6/30/20, but expended during 20/21 (services rendered or goods received after 6/30/20). The amended budget also includes adjustments for grants to be received in 19/20, but not budgeted in the original budget in the amount of \$120,268. There is a corresponding increase to budgeted revenues.

The 2020/21 budget for construction services (object 450) includes the expenditure of the proceeds from the sale of Millford Middle School and Tohickon Valley Elementary School. The expenditure of the proceeds from the sale of the two school buildings is in object 939 (transfers to other funds). The \$2,027,434 was transferred to the capital projects fund to cover expenditures related to the Neidig Elementary School renovations.