

QUAKERTOWN COMMUNITY SCHOOL DISTRICT
EXPENDITURES BY DETAILED OBJECT

		2018-19	2019-20	2020-21	2020-21	2020-21	2021-22	Dollar Change (One Year)	Percent Change (One 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	\$ 78,522	2.04%	
120	Teachers	31,917,496	32,296,146	33,661,112	33,661,112	31,664,106	33,150,725	\$ 1,486,619	4.69%	
130	Professional, Other	449,691	479,501	488,097	488,097	496,499	563,546	\$ 67,047	13.50%	Additional Nursing Staff
140	Data Processing Technician	438,556	436,764	432,383	432,383	435,518	470,206	\$ 34,688	7.96%	
150	Office / Clerical	1,702,167	1,609,565	1,800,267	1,800,267	1,604,965	1,720,298	\$ 115,333	7.19%	
160	Maintenance	679,309	678,726	785,738	785,738	743,066	758,078	\$ 15,012	2.02%	
180	Custodial	312,488	321,114	347,936	347,936	323,612	366,518	\$ 42,906	13.26%	Added overtime - COVID
190	Teacher Aides	2,162,126	2,226,260	2,392,530	2,392,530	2,253,414	2,496,480	\$ 243,066	10.79%	Due to unfilled positions in 20/21
Total	Salaries	\$ 40,835,150	\$ 41,814,838	\$ 43,727,723	\$ 43,727,723	\$ 41,376,557	\$ 43,459,750	\$ 2,083,193	5.03%	Unfilled positions in 20/21
210/216	Medical/Prescription	\$ 7,963,333	\$ 8,289,996	\$ 9,394,568	\$ 9,394,568	\$ 8,836,700	\$ 9,290,318	\$ 453,618	5.13%	Premiums have increased
212	Dental Insurance	369,581	284,838	360,740	360,740	365,800	365,800	\$ -	0.00%	
213	Life Insurance	60,064	46,696	48,723	48,723	47,506	60,709	\$ 13,203	27.79%	
214	Disability Insurance	104,416	45,814	46,023	46,023	48,311	50,000	\$ 1,689	3.50%	
215	Eye Care	10,695	4,791	10,000	10,000	10,000	10,000	\$ -	0.00%	
220	Social Security	3,046,345	3,110,244	3,279,579	3,279,579	3,103,242	3,259,481	\$ 156,239	5.03%	
230	Retirement Contributions	13,621,731	14,239,689	15,000,021	15,000,021	14,193,732	15,093,140	\$ 899,408	6.34%	PSERS Increased and salaries went up
240	Tuition Reimbursement	135,546	159,453	140,000	140,000	155,000	155,000	\$ -	0.00%	
250	Unemployment Comp.	22,691	39,093	40,000	40,000	40,000	40,000	\$ -	0.00%	
260	Worker's Compensation	229,123	277,748	260,000	260,000	260,000	260,000	\$ -	0.00%	
290	Other Employ Benefits	107,357	72,917	114,120	114,120	120,517	120,000	\$ (517)	-0.43%	
291	Other Employ Benefits-Severance	117,108	56,538	120,000	120,000	148,550	148,550	\$ -	0.00%	
Total	Benefits	\$ 25,787,990	\$ 26,627,817	\$ 28,813,774	\$ 28,813,774	\$ 27,329,358	\$ 28,852,998	\$ 1,523,640	5.58%	
310	Tax Collector Compensation	\$ 40,381	\$ 52,457	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.00%	
322	Prof. Educ. IU Services	3,980,086	4,331,211	4,591,236	4,591,236	4,491,833	4,856,000	\$ 364,167	8.11%	Contingent on student placement - typically comes under
324	Professional Training	79,160	33,559	151,565	151,565	84,700	119,212	\$ 34,512	40.75%	Training was minimal due to COVID in 20/21
329	Other Support	52,627	15,235	175,000	175,000	175,000	175,000	\$ -	0.00%	
330	Other Prof. Services	1,715,982	1,636,030	2,472,372	2,472,372	2,715,807	2,610,664	\$ (105,143)	-3.87%	
330.1	Custodial Contract	927,001	1,011,275	1,074,111	1,074,111	1,074,111	1,074,111	\$ -	0.00%	
330.1a	Custodial Contract-Placeholders	-	-	-	-	-	-	\$ -	-	
330.2	Contracted Substitutes	638,338	510,426	825,000	825,000	685,000	800,000	\$ 115,000	16.79%	Raised rates for substitutes, expect more subs in 21/22
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	\$ 408,536	4.40%	
411	Disposal Services	\$ 44,710	\$ 34,112	\$ 70,845	\$ 70,845	\$ 71,047	\$ 72,262	\$ 1,215	1.71%	
412	Snow Removal	16,545	3,365	53,850	53,850	40,500	40,500	\$ -	0.00%	
414	Landscaping	179,701	185,583	190,125	190,125	191,685	193,928	\$ 2,243	1.17%	
415	Laundry & Linen	4,676	11,003	16,950	16,950	16,950	16,950	\$ -	0.00%	
422	Solar Electricity	96,089	46,783	96,000	96,000	96,000	96,000	\$ -	0.00%	
424	Water / Sewer	105,077	93,450	95,120	95,120	96,633	96,020	\$ (613)	-0.63%	
430	Repairs & Maintenance	774,513	554,587	799,100	835,869	810,389	800,425	\$ (9,964)	-1.23%	
438	R & M (computers)	156,394	138,635	202,500	202,500	202,500	235,630	\$ 33,130	16.36%	Increase in tech lease
441	Rental of a Building	-	-	-	-	-	-	\$ -	-	
442	Rental - Equip/Vehicles	250,102	219,058	229,828	229,828	232,000	237,000	\$ 5,000	2.16%	
448	Rental (technology related)	-	-	-	-	-	-	\$ -	-	
450	Construction Services	266,570	1,828,700	2,977,041	3,036,332	1,082,402	1,045,000	\$ (37,402)	-3.46%	
460	Extermination Services	4,075	6,451	9,630	9,630	8,540	9,144	\$ 604	7.07%	
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	\$ (5,787)	-0.20%	
513	Student Transportation	\$ 3,586,881	\$ 3,420,950	\$ 3,793,895	\$ 3,793,895	\$ 3,591,895	\$ 4,422,140	\$ 830,245	23.11%	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	\$ -	0.00%	
516	I.U. Transportation	253,726	166,643	300,000	300,000	250,000	250,000	\$ -	0.00%	
520	Student Accident insurance	50,949	42,225	50,000	50,000	42,225	50,000	\$ 7,775	18.41%	
521	Property	-	-	-	-	124,547	147,000	\$ 22,453	18.03%	
522	Auto Liability Insurance	58,887	13,146	16,500	16,500	16,898	18,000	\$ 1,102	6.52%	

523	General Liability Insurance	231,714	273,744	298,000	298,000	68,352	69,500	\$	1,148	1.68%	
525	Bonding Insurance	1,427	1,470	31,520	31,520	520	520	\$	-	0.00%	
529	Other Insurance	-	-	-	-	88,360	105,050	\$	16,690	18.89%	Reclassificaiton
530	Postage/Telephone	171,466	144,536	165,080	165,080	157,000	159,647	\$	2,647	1.69%	
540	Advertising	9,518	7,775	9,900	9,900	9,000	12,121	\$	3,121	34.68%	
550	Printing & Binding	9,325	5,175	10,000	10,000	9,800	9,700	\$	(100)	-1.02%	
561	Tuition to Other LEA's Within	23,420	121,585	120,000	120,000	120,000	120,000	\$	-	0.00%	
562	Tuition-Charter Schools	2,610,824	2,634,433	2,684,000	2,684,000	4,376,050	3,473,787	\$	(902,263)	-20.62%	Increased enrollment in cyber charters (expect half to return)
563	Tuition to Private Schools	173,527	197,969	245,000	245,000	245,000	245,000	\$	-	0.00%	
564	Tuition to AVTS	3,543,576	3,860,071	4,142,772	4,142,772	4,142,772	4,217,080	\$	74,308	1.79%	
568	Tuition-APS,PRRI	624,080	756,281	700,000	700,000	600,000	725,000	\$	125,000	20.83%	Outplacements low in 20/21 due to less students physically in bldg.
569	Other Tuition	447,971	554,441	480,000	480,000	475,000	480,000	\$	5,000	1.05%	
580	Travel/Mileage	83,391	50,521	118,146	118,146	91,231	115,311	\$	24,080	26.39%	Due to covid less travel
590	Misc. Purchased Services	-	-	20,000	20,000	20,000	20,000	\$	-	0.00%	
591	Serv. Purchased locally	-	-	-	-	-	-	\$	-		
595	Int. Unit pymts by W/H	62,858	84,286	60,000	60,000	56,730	60,000	\$	3,270	5.76%	
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		\$ 214,476	1.45%	
610	General Supplies	\$ 1,006,171	\$ 847,406	\$ 1,283,864	\$ 1,410,609	\$ 1,753,974	\$ 1,454,366	\$	(299,608)	-17.08%	More supplies purchased due to COVID - expect reductions in 21/22
618/648	Software	841,984	912,080	1,317,441	1,317,441	1,134,866	1,295,875	\$	161,009	14.19%	Instructional software increase and cyber software purchases
621	Natural Gas	101,271	77,406	123,200	123,200	123,200	124,432	\$	1,232	1.00%	Varies year to year - consistent budgeting
622	Electric	907,740	774,424	919,725	919,725	920,469	937,031	\$	16,562	1.80%	
623	Bottle Gas	21,492	21,378	23,125	23,125	23,125	23,125	\$	-	0.00%	
624	Oil	431	-	15,895	15,895	10,770	10,770	\$	-	0.00%	
626	Gasoline	12,501	6,611	20,500	20,500	20,500	20,500	\$	-	0.00%	
627	Diesel Fuel	-	540	1,025	1,025	1,535	1,025	\$	(510)	-33.22%	
630	Food Items	13,278	12,468	25,760	25,760	16,850	23,861	\$	7,011	41.61%	
640	Books & Periodicals	883,799	626,451	873,866	873,866	714,850	863,533	\$	148,683	20.80%	Curriculum cycle and less purchases in 20/21 due to COVID
Total	Supplies	\$ 3,788,667	\$ 3,278,764	\$ 4,604,401	\$ 4,731,146	\$ 4,720,139	\$ 4,754,518		\$ 34,379	0.73%	
710	Land Acquisition/Site Imp.	\$ 7,591	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-		
750	Equipment - New	184,161	181,389	308,575	313,075	355,072	161,665	\$	(193,407)	-54.47%	
758	Computers - New	533,609	882,564	1,031,000	1,031,000	871,000	714,455	\$	(156,545)	-17.97%	Tech lease capital purchase (offset by revenue)
760	Equipment - Replacement	26,797	83,177	70,000	125,425	113,156	103,500	\$	(9,656)	-8.53%	
760.1	Facilities Equipment	-	-	-	-	-	-	\$	-		
768	Computers - Replacement	223,019	154,580	163,000	163,000	163,000	163,000	\$	-	0.00%	
Total	Equipment	\$ 975,177	\$ 1,301,710	\$ 1,572,575	\$ 1,632,500	\$ 1,502,228	\$ 1,142,620		\$ (359,608)	-23.94%	
810	Dues & Fees	\$ 139,764	\$ 157,739	\$ 183,125	\$ 183,125	\$ 174,444	\$ 166,891	\$	(7,553)	-4.33%	
820	Judgements	81,794	-	-	-	-	-	\$	-		
831	Interest - Bonds	3,865,676	4,022,590	3,981,661	3,981,661	3,653,452	4,262,442	\$	608,990	16.67%	Neidig Borrowing
831	Interest - Capital Leases	23,654	39,720	40,000	40,000	26,049	31,325	\$	5,276	20.25%	
840	Budgetary Reserve	-	-	-	-	-	-	\$	-		
860	Crossing Guards	10,553	7,027	11,000	11,000	11,000	11,000	\$	-	0.00%	
880	Refunds - Prior Year Receipts	112,556	14,104	-	-	220,000	15,000	\$	(205,000)	-93.18%	Refund of a PILOT with Cold Storage
899	Pass-through Funds/Misc.	215,000	227,500	240,770	240,770	229,824	240,770	\$	10,946	4.76%	
Total	Other Objects	\$ 4,448,997	\$ 4,468,680	\$ 4,456,556	\$ 4,456,556	\$ 4,314,769	\$ 4,727,428		\$ 412,659	9.56%	
911	Capital leases - principal	\$ 635,129	\$ 692,443	\$ 700,000	\$ 700,000	\$ 667,578	\$ 707,579	\$	40,001	5.99%	
912	Bonds - Principal Payments	6,718,000	7,023,000	7,307,000	7,307,000	7,307,000	6,779,000	\$	(528,000)	-7.23%	
930	Other Fund Transfers	27,054	200,000	40,000	40,000	2,527,435	200,000	\$	(2,327,435)	-92.09%	Food service losses due to COVID
Total	Other Financing Uses	\$ 7,380,183	\$ 7,915,443	\$ 8,047,000	\$ 8,047,000	\$ 10,502,013	\$ 7,686,579		\$ (2,815,434)	-26.81%	
Total	All Objects	\$ 104,799,100	\$ 108,614,689	\$ 118,872,115	\$ 119,154,845	\$ 116,680,541	\$ 118,176,595		\$ 1,496,054	1.28%	

*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 Milford 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.