

**QUAKERTOWN COMMUNITY SCHOOL DISTRICT**  
**CURRENT ESTIMATE vs PFM MODEL**

**REVENUES**

Obj	Description	2017-18 Estimate	2017-18 PFM Model	Variance	2018-19 Budget	2018-19 PFM Model	Variance
6111	Real Estate Taxes	\$62,571,567	\$62,581,163	\$9,596	\$64,317,697	\$64,716,681	\$398,984
6151	Earned Income Taxes	\$10,550,549	\$10,228,400	(\$322,149)	\$11,078,077	\$10,637,536	(\$440,541)
6153	Transfer Taxes	\$1,100,000	\$1,200,000	\$100,000	\$1,200,000	\$1,224,000	\$24,000
6400	Delinquent Taxes	\$1,750,000	\$1,850,000	\$100,000	\$1,850,000	\$1,868,500	\$18,500
6510	Investment Interest	\$220,000	\$200,000	(\$20,000)	\$200,000	\$204,000	\$4,000
6000	Other Local	\$1,604,000	\$2,071,000	\$467,000	\$1,610,999	\$2,103,670	\$492,671
7000	State Revenue	\$17,561,839	\$17,561,839	\$0	\$17,841,244	\$17,629,176	(\$212,068)
7810	Social Security Reimb	\$1,567,494	\$1,618,649	\$51,155	\$1,598,045	\$1,479,252	(\$118,793)
7820	Retirement Reimb	\$6,807,102	\$7,082,430	\$275,328	\$7,125,204	\$6,986,900	(\$138,304)
8000	Federal Revenue	\$774,063	\$774,063	\$0	\$709,000	\$789,544	\$80,544
9000	Other Sources	\$10,000	\$10,000	\$0	\$10,000	\$10,000	\$0
<b>Total</b>	<b>Revenues</b>	<b>\$104,516,614</b>	<b>\$105,177,544</b>	<b>\$660,930</b>	<b>\$107,540,266</b>	<b>\$107,649,259</b>	<b>\$108,993</b>

**EXPENDITURES**

Obj	Description	2017-18 Estimate	2017-18 PFM Model	Variance	2018-19 Budget	2018-19 PFM Model	Variance
110	Administrators	\$3,566,941	\$3,423,688	(\$143,253)	\$3,466,059	\$3,399,398	(\$66,661)
120	Teachers	\$32,786,728	\$33,550,472	\$763,744	\$32,984,697	\$33,066,581	\$81,884
130	Professional, Other	\$460,807	\$413,077	(\$47,730)	\$420,141	\$421,339	\$1,198
140	Data Processing Technician	\$491,495	\$471,586	(\$19,909)	\$464,873	\$481,018	\$16,145
150	Office / Clerical	\$1,589,183	\$1,654,682	\$65,499	\$1,621,069	\$1,579,502	(\$41,567)
160	Maintenance	\$684,890	\$734,577	\$49,687	\$736,995	\$745,596	\$8,601
180	Custodial	\$321,485	\$406,677	\$85,192	\$332,144	\$412,777	\$80,633
190	Teacher Aides	\$1,898,299	\$2,125,873	\$227,574	\$2,235,476	\$2,157,761	(\$77,715)
	Salary Reductions						
	Salary Accruals						
<b>Total</b>	<b>Salaries</b>	<b>\$41,799,828</b>	<b>\$42,780,632</b>	<b>\$980,804</b>	<b>\$42,261,454</b>	<b>\$42,263,972</b>	<b>\$2,518</b>
210/216	Medical/Prescription	\$7,336,654	\$7,446,504	\$109,850	\$8,274,820	\$7,578,496	(\$696,324)
212	Dental Insurance	\$380,000	\$362,745	(\$17,255)	\$355,412	\$344,568	(\$10,844)
213	Life Insurance	\$67,658	\$68,858	\$1,200	\$62,451	\$65,872	\$3,421
214	Disability Insurance	\$130,025	\$132,129	\$2,104	\$125,908	\$127,006	\$1,098
215	Eye Care	\$10,000	\$13,000	\$3,000	\$12,000	\$13,130	\$1,130
220	Social Security	\$3,134,987	\$3,171,720	\$36,733	\$3,112,110	\$3,064,151	(\$47,959)
230	Retirement Contributions	\$13,614,204	\$13,885,650	\$271,446	\$14,128,004	\$13,973,800	(\$154,204)
240	Tuition Reimbursement	\$140,000	\$140,000	\$0	\$140,000	\$141,400	\$1,400
250	Unemployment Comp.	\$50,000	\$80,000	\$30,000	\$75,000	\$80,800	\$5,800
260	Worker's Compensation	\$350,000	\$350,000	\$0	\$350,000	\$367,500	\$17,500
290	Other Employ Benefits	\$105,000	\$105,000	\$0	\$101,064	\$107,050	\$5,986
291	Other Employ Benefits-Severance	\$110,000	\$100,000	(\$10,000)	\$100,000	\$100,000	\$0
<b>Total</b>	<b>Benefits</b>	<b>\$25,428,528</b>	<b>\$25,855,606</b>	<b>\$427,078</b>	<b>\$26,836,769</b>	<b>\$25,963,773</b>	<b>(\$872,996)</b>
310	Tax Collector Compensation	\$47,600	\$47,600	\$0	\$50,285	\$47,838	(\$2,447)
322	Prof. Educ. IU Services	\$4,886,598	\$4,886,598	\$0	\$5,203,000	\$4,984,330	(\$218,670)
324/329	Professional Training	\$110,000	\$136,300	\$26,300	\$239,150	\$139,026	(\$100,124)
330	Other Prof. Services	\$2,953,810	\$3,012,990	\$59,180	\$3,581,032	\$3,020,568	(\$560,464)
<b>Total</b>	<b>Professional Services</b>	<b>\$7,998,008</b>	<b>\$8,083,488</b>	<b>\$85,480</b>	<b>\$9,073,467</b>	<b>\$8,191,762</b>	<b>(\$881,705)</b>
411	Disposal Services	\$62,500	\$66,600	\$4,100	\$64,500	\$63,832	(\$668)
412	Snow Removal	\$53,000	\$53,000	\$0	\$53,000	\$53,000	\$0
414	Landscaping	\$160,000	\$180,000	\$20,000	\$180,000	\$183,600	\$3,600
415	Laundry & Linen	\$5,000	\$6,090	\$1,090	\$16,450	\$6,212	(\$10,238)
422	Solar Electricity	\$60,000	\$0	(\$60,000)	\$65,000	\$0	(\$65,000)
424	Water / Sewer	\$76,250	\$87,250	\$11,000	\$109,800	\$83,195	(\$26,605)
430	Repairs & Maintenance	\$689,950	\$768,050	\$78,100	\$718,943	\$744,361	\$25,418
438	R & M (computers)	\$176,150	\$176,150	\$0	\$180,550	\$179,673	(\$877)
441	Rental of a Building	\$2,500	\$14,000	\$11,500	\$0	\$14,280	\$14,280
442	Rental - Equip/Vehicles	\$251,316	\$237,316	(\$14,000)	\$224,848	\$242,062	\$17,214
448	Rental (technology related)	\$640,549	\$640,549	\$0	\$640,549	\$653,360	\$12,811
450	Construction Services	\$535,600	\$535,599	(\$1)	\$1,380,000	\$1,000,000	(\$380,000)
460	Extermination Services	\$8,600	\$9,300	\$700	\$10,000	\$8,886	(\$1,114)
490	Other Purch Property Services						
<b>Total</b>	<b>Purchased Property Servs</b>	<b>\$2,721,415</b>	<b>\$2,773,904</b>	<b>\$52,489</b>	<b>\$3,643,640</b>	<b>\$3,232,461</b>	<b>(\$411,179)</b>
513	Student Transportation	\$3,312,444	\$3,196,848	(\$115,596)	\$3,497,990	\$3,292,753	(\$205,237)
513	Diesel Fuel	\$225,000	\$225,000	\$0	\$230,000	\$230,625	\$625
516	I.U. Transportation	\$590,000	\$400,000	(\$190,000)	\$600,000	\$408,000	(\$192,000)
520	General Insurance	\$21,000	\$21,000	\$0	\$51,000	\$21,420	(\$29,580)
521	Fire Insurance	\$0	\$0	\$0	\$0	\$0	\$0
522	Auto Liability Insurance	\$23,000	\$23,000	\$0	\$21,300	\$23,460	\$2,160
523	Gen Prop & Liab Insurance	\$301,000	\$301,000	\$0	\$287,850	\$307,020	\$19,170
525	Bonding Insurance	\$28,700	\$28,700	\$0	\$2,700	\$28,700	\$26,000
529	Other Insurance	\$0	\$0	\$0	\$0	\$0	\$0
530	Postage/Telephone	\$148,000	\$153,000	\$5,000	\$140,400	\$156,060	\$15,660
538	Communications (technology)	\$0	\$0	\$0	\$0	\$0	\$0
540	Advertising	\$9,000	\$9,000	\$0	\$8,200	\$9,180	\$980
550	Printing & Binding	\$15,720	\$15,720	\$0	\$12,300	\$16,034	\$3,734
561	Tuition to Othr LEA's Within	\$222,000	\$222,000	\$0	\$190,000	\$226,440	\$36,440
562	Tuition-Charter Schools	\$2,279,000	\$2,163,000	(\$116,000)	\$2,347,000	\$2,206,260	(\$140,740)
563	Tuition to Private Schools	\$283,000	\$283,000	\$0	\$293,000	\$288,660	(\$4,340)
564	Tuition to AVTS	\$3,473,775	\$3,473,775	\$0	\$3,543,476	\$3,543,251	(\$225)
568	Tuition-APS,PRRI	\$1,718,000	\$1,718,000	\$0	\$1,497,000	\$1,752,360	\$255,360
569	Other Tuition	\$224,000	\$224,000	\$0	\$470,000	\$228,480	(\$241,520)
580	Travel/Mileage	\$65,000	\$95,000	\$30,000	\$108,445	\$95,000	(\$13,445)
590	Misc Purchased Services						
591	Serv. Purchased locally						
595	Int. Unit pymts by W/H	\$62,200	\$62,200	\$0	\$79,000	\$62,224	(\$16,776)
596	Int. Unit Direct Payments						
<b>Total</b>	<b>Other Purchases Services</b>	<b>\$13,000,839</b>	<b>\$12,614,243</b>	<b>(\$386,596)</b>	<b>\$13,379,661</b>	<b>\$12,895,927</b>	<b>(\$483,734)</b>

610	General Supplies	\$950,000	\$1,019,849	\$69,849	\$1,030,249	\$1,013,746	(\$16,503)
611	Warehouse Supplies	\$0	\$0	\$0	\$12,500	\$0	(\$12,500)
618/648	Software	\$645,085	\$645,085	\$0	\$782,386	\$656,927	(\$125,459)
621	Natural Gas	\$140,000	\$140,000	\$0	\$128,000	\$122,000	(\$6,000)
622	Electric	\$829,000	\$899,000	\$70,000	\$930,000	\$816,990	(\$113,010)
623	Bottle Gas	\$38,000	\$22,500	(\$15,500)	\$22,500	(\$7,275)	(\$29,775)
624	Oil	\$8,000	\$10,000	\$2,000	\$16,500	\$7,600	(\$8,900)
626	Gasolene	\$18,000	\$20,000	\$2,000	\$20,000	\$20,200	\$200
627	Diesel Fuel	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0
630	Food Items	\$18,648	\$18,648	\$0	\$23,848	\$19,021	(\$4,827)
640	Books & Periodicals	\$1,567,960	\$1,567,960	\$0	\$1,021,951	\$1,599,319	\$577,368
<b>Total</b>	<b>Supplies</b>	<b>\$4,215,693</b>	<b>\$4,344,042</b>	<b>\$128,349</b>	<b>\$3,988,934</b>	<b>\$4,249,528</b>	<b>\$260,594</b>
710	Land Acquisition	\$0	\$0	\$0	\$0	\$0	\$0
750	Equipment - New	\$134,800	\$134,800	\$0	\$60,588	\$132,496	\$71,908
758	Computers - New	\$45,000	\$45,000	\$0	\$42,000	\$45,900	\$3,900
760	Equipment - Replacement	\$28,000	\$28,000	\$0	\$40,500	\$28,560	(\$11,940)
760.1	Facilities Equipment	\$0	\$0	\$0	\$0	\$0	\$0
768	Computers - Replacement	\$240,850	\$240,850	\$0	\$237,600	\$245,667	\$8,067
780	Technology Equipment	\$0	\$0	\$0	\$0	\$0	\$0
790	Contingency	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>Equipment</b>	<b>\$448,650</b>	<b>\$448,650</b>	<b>\$0</b>	<b>\$380,688</b>	<b>\$452,623</b>	<b>\$71,935</b>
810	Dues & Fees	\$200,000	\$218,795	\$18,795	\$182,950	\$223,171	\$40,221
820	Judgements	\$0	\$0	\$0	\$0	\$0	\$0
831	Interest - Bonds	\$3,784,162	\$3,784,162	\$0	\$4,078,415	\$4,332,303	\$253,888
840	Budgetary Reserve	\$0	\$0	\$0	\$0	\$0	\$0
860	Crossing Guards	\$11,000	\$13,000	\$2,000	\$11,000	\$13,260	\$2,260
880	Refunds - Prior Year Receipts	\$0	\$0	\$0	\$0	\$0	\$0
899	Pass-through Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>Other Objects</b>	<b>\$3,995,162</b>	<b>\$4,015,957</b>	<b>\$20,795</b>	<b>\$4,272,365</b>	<b>\$4,568,734</b>	<b>\$296,369</b>
912	Bonds - Principal Payments	\$6,466,000	\$6,466,000	\$0	\$6,718,000	\$6,693,000	\$25,000
990	Misc Other Use of Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>Other Financing Uses</b>	<b>\$6,466,000</b>	<b>\$6,466,000</b>	<b>\$0</b>	<b>\$6,718,000</b>	<b>\$6,693,000</b>	<b>\$25,000</b>
<b>Total</b>	<b>All Objects</b>	<b>\$106,074,123</b>	<b>\$107,382,522</b>	<b>\$1,308,399</b>	<b>\$110,554,978</b>	<b>\$108,511,780</b>	<b>(\$2,018,198)</b>

(\$1,557,510)	(\$2,204,978)	(\$647,468)	(\$3,014,712)	(\$862,521)	\$2,127,191
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