

**Quakertown Community School District
Budget 2010-11**

Fund Balance History

	<u>Budget 2008-09</u>	<u>Actual 2008-09</u>	<u>Budget 2009-10</u>	<u>Estimated 2009-10</u>	<u>Budget 2010-11</u>
		0			
Revenues	82,127,186	80,966,198	80,877,733	82,143,423	86,358,219
Expenditures	<u>84,458,465</u>	<u>80,316,612</u>	<u>81,152,294</u>	<u>80,368,362</u>	<u>89,816,224</u>
Excess/(Deficiency) of Revenues Over Exp.	-2,331,279	649,586	-274,561	1,775,061	-3,458,005
Beginning Fund Balance	5,635,480	6,570,754	5,783,752	7,220,340	8,995,401
Ending Fund Balance	<u>3,304,201</u>	<u>7,220,340</u>	<u>5,509,191</u>	<u>8,995,401</u>	<u>5,537,396</u>
Percentage of Expenditures	3.91%	8.99%	6.79%	11.19%	6.17%
					**

** Includes \$1,403,000 Fund Balance Reserve for PSERS rate stabilization

**Quakertown Community School District
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Determination of Borrowing Capacity

	<i>Total Revenues</i>	<i>Adjustments **</i>	<i>Revenue as per the Local Gov't Unit Debt Act</i>
2007-08	79,432,466	626,119	78,806,347
2008-09	80,966,198	571,196	80,395,002
2009-10	80,877,733	507,000	80,370,733
Borrowing base: calculated as the arithmetic average of the total revenues (as defined by the act) for the three full preceding fiscal years			\$ 79,857,361
Non-electoral debt borrowing capacity: defined as 225% of the borrowing base			179,679,062
Less: est. non-electoral debt outstanding at 6/30/10			<u>90,132,000</u>
Estimated non-electoral borrowing capacity at 6/30/10			<u><u>\$ 89,547,062</u></u>

** Rental and Sinking Fund reimbursements and sale of fixed assets are deducted to arrive at total revenues as defined by the Act

**Quakertown Community School District
Budget 2010-11**

Debt Service Schedule

<i>Period Ending June 30</i>	<u>1997B Note</u>	<u>2000 Note</u>	<u>2000B Note</u>	<u>2000C Note</u>	<u>2002 Note</u>	<u>2003 Note</u>	<u>2004 Note</u>	<u>2004A Bond</u>	<u>2006 Note</u>	<u>2008 Bond</u>	<u>2009 Bond</u>	<u>2009A Bond</u>	<u>Total</u>
2011	219,000	837,000	150,000	656,000	411,000	170,000	600,000	455,000	501,000	215,000	445,000	125,000	4,784,000
2012	232,000	864,000	156,000	686,000	425,000	195,000	600,000	470,000	522,000	245,000	460,000	125,000	4,980,000
2013	246,000	896,000	162,000	716,000	0	205,000	700,000	485,000	543,000	170,000	470,000	565,000	5,158,000
2014	261,000	930,000	169,000	749,000	0	272,000	700,000	505,000	566,000	135,000	480,000	575,000	5,342,000
2015	277,000	961,000	177,000	782,000	0	283,000	700,000	525,000	589,000	165,000	495,000	585,000	5,539,000
2016	293,000	997,000	183,000	818,000	0	295,000	800,000	540,000	<u>614,000</u>	95,000	510,000	595,000	5,740,000
2017	311,000	<u>962,000</u>	200,000	855,000	0	307,000	800,000	565,000		5,000	525,000	1,355,000	5,885,000
2018	<u>330,000</u>		424,000	893,000	0	319,000	800,000	585,000		130,000	540,000	2,035,000	6,056,000
2019			443,000	933,000	0	332,000	800,000	610,000		435,000	555,000	2,225,000	6,333,000
2020			463,000	975,000	0	345,000	900,000	635,000		375,000	575,000	2,300,000	6,568,000
2021			484,000	<u>1,019,000</u>	0	359,000	900,000	665,000		420,000	600,000	2,375,000	6,822,000
2022			<u>411,000</u>		0	373,000	900,000	690,000		1,710,000	620,000	2,490,000	7,194,000
2023					0	388,000	1,000,000	720,000		2,140,000	645,000	2,645,000	7,538,000
2024					0	<u>402,000</u>	<u>1,000,000</u>	755,000		2,260,000	670,000	2,610,000	7,697,000
2025								790,000		<u>1,390,000</u>	695,000	-	2,875,000
2026								825,000			720,000	-	1,545,000
	<u>2,169,000</u>	<u>6,447,000</u>	<u>3,422,000</u>	<u>9,082,000</u>	<u>836,000</u>	<u>4,245,000</u>	<u>11,200,000</u>	<u>9,820,000</u>	<u>3,335,000</u>	<u>9,890,000</u>	<u>9,005,000</u>	<u>20,605,000</u>	<u>90,056,000</u>

Quakertown Community School District
Budget 2009-10

Comparative Summary of
Average Real Estate Assessment

CODE #	DESCRIPTION	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
1000	Residential	24,739	26,308	26,447	26,005	25,327	24,766	5,911	5,971	5,870	5,822	5,711	5,597
1006	Townhouse	24,345	18,226	18,147	17,960	17,888	16,878	3,933	4,074	4,157	4,197	4,231	4,348
1012	Duplex/Twin	18,256	18,273	18,263	18,267	18,265	18,206	4,543	4,529	4,543	4,595	4,614	4,623
1013	Condo	17,627	17,627	17,633	17,593	16,981	16,775	4,271	4,328	4,424	4,591	4,408	4,566
1050	Residence w/5 to 20+ Acres of Land	41,517 0	41,976 0	41,937 0	41,883 0	41,850 0	44,991	11,669 -	9,997 0	9,919 0	9,848 -	9,798	9,706
1055	Residence w/Land Under Act 515 or 319	64,358 0	39,083 0	39,592 0	39,527 0	45,073 0	42,145	9,174	9,364	9,461	9,640	9,777	10,285
2000	Taxable Vacant/Misc.	4,315	4,397	4,623	4,657	5,159	4,973	1,152	1,283	1,151	1,185	1,244	1,180
2900	Taxable	0	0	0	0	0	24,800	6,200	6,200	6,200	6,200	6,200	6,200
3300	Industrial Buildings/ Not in Industrial Park	128,143 0	136,759 0	137,885 0	136,045 0	146,914 0	146,858	35,663	35,733	35,655	35,198	34,574	30,274
3400	Industrial Buildings/ In Industrial Parks	402,026 0	412,321 0	414,956 0	428,341 0	346,068 0	317,650	79,412	83,636	72,388	72,455	78,244	68,299
4000	Main Street Codes - Mom & Pop Stores	47,208 0	47,724 0	42,876 0	42,709 0	41,345 0	40,118	9,799	10,602	11,914	11,937	12,030	12,206
4200	Apartments	175,042	175,042	175,042	175,042	176,383	178,102	43,267	45,327	45,327	45,327	45,327	45,327
4220	Motel - Hotel	155,924	132,529	132,529	134,103	140,088	139,024	34,903	34,035	28,913	22,709	20,339	20,339
4230	Commercial	123,063	122,307	113,889	111,592	110,071	108,407	25,889	25,526	26,328	25,435	25,350	24,876
4310	Mobile Home Parks	511,700	511,700	511,700	593,473	593,473	593,473	161,585	161,585	161,442	161,442	164,267	164,267
4320	Office Buildings/ Not in Industrial Park	164,414 0	140,911 0	140,911 0	137,932 0	146,553 0	146,553	35,542	32,467	32,915	32,915	30,669	27,599
4420	Office Buildings/ In Industrial Park	159,708 0	159,708 0	159,708 0	159,708 0	146,688 0	146,688	36,672	74,071	55,037	55,037	55,037	55,407
4500	Shopping Centers	871,254	924,313	928,069	928,069	926,428	942,075	232,451	217,159	217,159	202,546	199,043	195,671
5000	Institutional	109,485	116,120	117,312	115,636	115,772	119,730	28,010	29,941	29,186	28,735	24,528	25,296
8900	Utility-Government Auth.	95,273	94,039	94,465	91,946	89,261	89,632	22,567	23,572	23,487	24,752	24,373	26,019
9000	Exempt	67,662	65,709	65,294	67,559	67,514	68,918	15,353	17,886	19,341	20,640	20,967	21,915

**Quakertown Community School District
Dwelling Unit Permits
For Month Ending June 2010**

Year	Haycock Township	Milford Township	Quakertown Borough	Richland Township	Richlandtown Borough	Trumbauersville Borough	Total	Comparison Prior Yr Total
1990	6	30	6	45	4	0	91	
1991	6	34	5	21	9	1	76	
1992	10	78	7	44	19	0	158	
1993	8	71	20	72	7	0	178	
1994	4	105	28	106	1	3	247	
1995	4	63	21	99	5	3	195	
1996	5	96	5	39	0	14	159	
1997	8	113	0	65	0	7	193	
1998	10	124	19	49	0	0	202	
1999	0	84	6	104	0	0	194	
Total	61	798	117	644	45	28	1693	
2000	23	91		119	3		236	
2001	22	61		127	5	4	219	
2002	2	59		260	28		349	
2003	16	81	26	486			609	
2004	8	28	2	427	3		468	
2005	8	62	6	285	1		362	
2006	5	82	5	58			150	
2007	5	59	1	122			187	
2008	2	26	3	47			78	
2009	5	2		10		2	19	
2010	4	5		6			15	11
Total	96	551	43	1941	40	6	2692	

**Quakertown Community School District
Growth in Population and Dwelling Units**

	1950	1960	1970	1980	1990	2000	
<i>Population</i>							
Haycock Township	1,084	1,273	1,260	1,750	2,156	2,191	
Milford Township	2,865	3,524	4,812	6,053	7,360	8,810	
Quakertown Borough	5,673	6,305	7,276	8,867	8,968	8,931	
Richland Township	3,050	3,783	4,089	6,286	8,502	9,920	
Richlandtown Borough	762	741	856	1,180	1,195	1,283	
Trumbauersville Borough	838	785	831	781	894	1,059	
Total Population	14,272	16,411	19,124	24,917	29,075	32,194	
<i>Increase in Population</i>		2,139	2,713	5,793	4,158	3,119	
<i>Percentage Increase</i>		14.99%	16.53%	30.29%	16.69%	10.73%	
<i>Dwelling Units</i>							
Haycock Township	362	566	453	586	791	841	20.60
Milford Township	927	1,127	1,457	2,049	2,525	3,161	28.20
Quakertown Borough	1,813	2,137	2,787	3,594	3,625	3,631	1.80
Richland Township	909	1,150	1,288	2,511	3,344	3,877	21.00
Richlandtown Borough	216	232	264	381	379	451	0.30
Trumbauersville Borough	243	235	281	261	292	382	0.40
Total Dwelling Units	4,470	5,447	6,530	9,382	10,956	12,343	72.30
<i>Increase in Units</i>		977	1,083	2,852	1,574	1,387	
<i>Percentage Increase</i>		21.86%	19.88%	43.68%	16.78%	12.66%	
Population per Dwelling Unit	3.19	3.01	2.93	2.66	2.65	2.61	
Population Density per Square Mile	197	227	265	345	402	445	

Quakertown Community School District

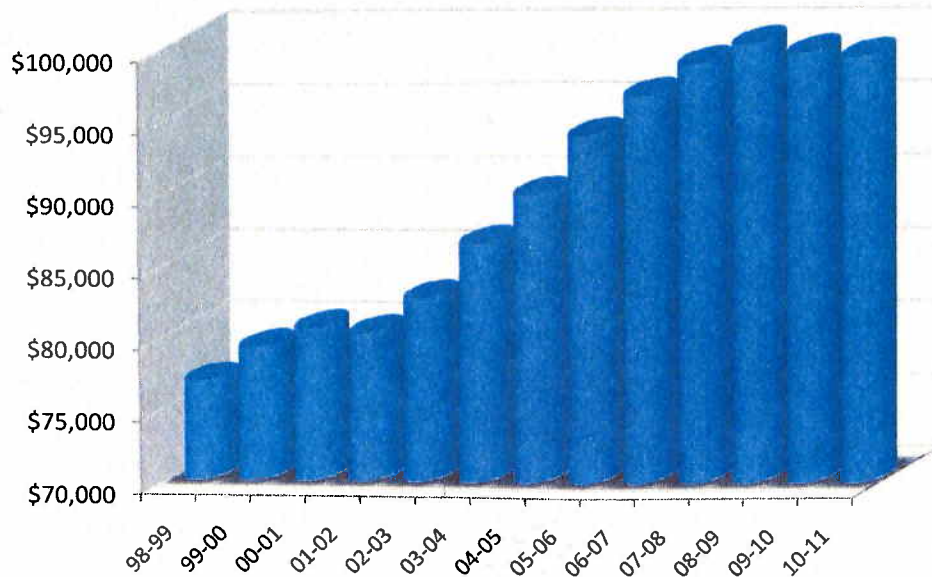
PERSONNEL COMPARISONS												
	2007-08			2008-09			2009-10			Budget 2010-11		
	Full Time	Part Time	FTE	Full Time	Part Time	FTE	Full Time	Part Time	FTE	Full Time	Part Time	FTE
District Employees												
Administrators	26	-	26.00	24	-	24.00	24	-	24.00	24	-	24.00
Aides	-	131	60.20	-	126	57.70	-	109	52.83	-	111	53.59
Food Service Workers	-	52	21.85	-	52	21.85	-	49	20.69	-	50	20.96
Nursing Assistants	-	11	7.40	-	11	7.40	-	11	7.41	-	9	6.32
Maintenance/Custodians	58	3	59.50	58	3	59.50	53	5	55.42	53	5	55.42
Secretaries	29	18	38.45	28	17	36.83	27	13	32.98	27	13	32.98
Other Support Staff	18	-	18.00	21	-	21.00	20	-	19.62	22	-	21.23
Counselors	12	2	13.60	12	2	13.60	12	2	13.10	13	2	14.00
Librarians	10	-	10.00	10	-	10.00	9	-	9.00	9	-	9.00
Psychologists	2	-	2.00	2	-	2.00	3	-	3.00	3	-	3.00
Instructional Support Teachers	9	2	9.99	9	1	9.99	9	1	9.50	8	1	8.50
Reading Specialists	8	3	9.99	9	3	10.99	9	3	11.00	9	2	10.60
Safe School Officer	-	1	0.71	-	1	0.71	-	1	0.71	-	1	0.71
School Nurses	4	-	4.00	4	-	4.00	4	-	4.00	4	-	4.00
Social Worker	1	-	1.00	1	-	1.00	1	-	0.80	1	-	0.80
Speech Therapist	-	-	-	-	-	-	-	-	-	1	-	1.00
Teachers	341	4	342.23	339	7	341.03	326	7	329.98	319	11	325.67
Total	518	227	624.92	517	223	621.60	497	201	594.03	493	205	591.78

Quakertown Community School District Budget 2010-211

History of the Value of a Mill

Year	Net Mill	% Increase	Gross Mill
98-99	\$76,807	2.94%	\$78,231
99-00	\$79,190	3.10%	\$80,313
00-01	\$80,545	1.71%	\$81,974
01-02	\$80,258	-0.36%	\$84,113
02-03	\$82,696	3.04%	\$86,764
03-04	\$86,433	4.52%	\$89,717
04-05	\$89,770	3.86%	\$93,164
05-06	\$93,756	4.44%	\$96,257
06-07	\$96,431	2.85%	\$98,991
07-08	\$98,548	2.20%	\$102,271
08-09	\$99,889	1.36%	\$105,017
09-10	\$99,291	-0.60%	\$104,328
10-11	\$99,036	-0.26%	\$104,051

Net Value of a Mill



Quakertown Community School District Enrollment Projections

Grades 1 - 12 Enrollments Based on Grade Progression Ratios (2005-2008 Average)																
Kindergarten Enrollments Based on Actual Live Birth Data for Past 5 Years with 3 Year Average (2007 Live Birth Data is Preliminary)																
Grades	Progression Ratios	Actual										Projected				
		1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
K		338	367	328	355	326	411	381	365	371	400	432	421	430	440	440
1	1.11	365	376	386	358	386	367	448	411	409	425	446	482	469	479	491
2	0.98	322	387	381	392	369	396	379	437	401	400	415	435	471	458	468
3	1.00	393	339	388	381	404	368	397	385	432	404	402	417	437	473	460
4	1.00	373	400	356	392	389	408	370	393	390	431	404	402	417	437	473
5	1.00	404	389	416	368	387	382	429	377	390	386	431	404	402	417	437
Sub-total K-5		2195	2258	2255	2246	2261	2332	2404	2368	2393	2446	2530	2561	2626	2704	2769
6	1.05	356	431	398	429	406	425	403	456	398	402	405	452	424	422	438
7	1.01	418	379	435	394	434	408	435	409	454	400	404	407	454	426	424
8	0.99	412	419	379	444	395	445	400	429	406	444	394	398	401	447	420
Sub-total 6-8		1186	1229	1212	1267	1235	1278	1238	1294	1258	1246	1203	1257	1279	1295	1282
9	1.04	438	477	462	378	495	448	468	423	441	415	460	408	412	415	463
10	0.97	396	439	439	381	417	493	455	458	402	427	401	444	394	398	401
11	0.95	407	355	377	454	403	369	429	418	449	379	404	380	421	373	377
12	0.96	362	412	375	427	390	399	362	433	388	428	365	389	366	406	359
Sub-total 9-12		1603	1683	1653	1640	1705	1709	1714	1732	1680	1649	1630	1621	1593	1592	1600
Special Ed.	1.00	86	68	74	81	73	82	104	111	105	112	112	112	112	112	112
Total K-12		5070	5238	5194	5234	5274	5401	5460	5505	5436	5453	5475	5551	5610	5703	5763
Increase		-23	168	-44	40	40	127	59	45	-69	17	22	76	59	93	60