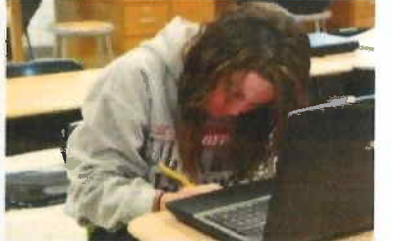




2013-2014 FINAL BUDGET

Quakertown Community School District
Quakertown, Pennsylvania

Adopted June 13, 2013



**Quakertown Community School District
Final Budget 2013-2014**

BOARD OF SCHOOL DIRECTORS

Robert SmithPresident
Joyce King Vice President
Dwight Anderson Member
Anna CattieMember
Kelly Van ValkenbergMember
Gary Landes Member
Zane R. Stauffer Member
Paul StepanoffMember
Fern StrunkMember
Alice K. BishopBoard Secretary, Non-Voting Member

CABINET

Dr. Lisa Andrejko District Superintendent
Dr. Suzanne Laverick-StoneAssistant Superintendent
Robert L. Riegel, CPATreasurer, Business Administrator
Ms. Nancianne EdwardsDirector of Human Resources

OFFICIALS PREPARING REPORT

Robert L. Riegel, CPABusiness Administrator
Lynn S. RoutsonDirector of Business Services
Kathy CiaciulliAssistant to the Business Administrator

**Quakertown Community School District
Final Budget 2013-2014**

TABLE OF CONTENTS

SECTION 1 - ORGANIZATION and SERVICES

Mission Statement and Strategic Goals 1
List of School Buildings 2

SECTION 2 - FINANCIAL POLICIES

Budgeting Policies 3
Budget Calendar 4

SECTION 3 - BUDGET OVERVIEW and SUMMARY INFORMATION

General Summary 5
Summary of Revenues 6
Summary of Expenditures by Function 7
Summary of Expenditures, Goods & Services 8
Budget Overview and Summary Information, Revenues 9
Budget Overview & Summary Info, Expenditures 18

SECTION 4 – FINANCING THE BUDGET

Financing the Budget 23

SECTION 5 – REVENUES (Functions 6000-9000)

Comparative Statement of Revenues 24

SECTION 6 – EXPENDITURE BUDGET

Expenditure Budget by Function and Object 26
Summary Revenue/Expenditure Budget by Function 31
Expenditure Budget by Object and Function 32
Expenditure Budget by Detailed Object 36

**Quakertown Community School District
Final Budget 2013-2014**

SECTION 7 – SUPPLEMENTARY INFORMATION

Summary of Food Service Projected Revenues & Expenditures.....	39
Personnel Comparisons.....	40
Dwelling Unit Permits.....	41
Percentage of Taxable Assessment by Land Use.....	42
Assessment History.....	43
Enrollment Projections.....	44
Summary of School Building Capacities.....	45
Borrowing Capacity.....	46
Debt Service Schedule.....	47
Value of One Mill of Real Estate Tax.....	48
Fund Balance History.....	49

MISSION STATEMENT

Our mission is to maximize the achievement of each student and to empower all students to become productive citizens.

Enter to Learn
Leave to Serve

Strategic Goals (2007-2013)

- ❖ Continue, develop, implement, and support effective programs and strategies that meet the specific needs of every student and that result in increased student achievement.
- ❖ Implement and support methods of improved communication with all stakeholders.
- ❖ Provide a variety of staff development programs that empower the staff to grow professionally and that support district initiatives.
- ❖ Review processes and procedures to ensure efficient and effective use of district resources. Continue planning and implementation to provide safe, physically sound, and appropriate facilities for all students and staff.
- ❖ Create and support an educational and work environment that welcomes and celebrates diversity.

Quakertown Community School District
Final Budget 2013-2014

BUILDING AND BUILDING ADMINISTRATORS

ADMINISTRATION BUILDING

100 Commerce Drive
Quakertown, PA 18951-1588
(215) 529-2000
Superintendent: Dr. Lisa Andrejko

SENIOR HIGH SCHOOL

600 Park Avenue
Quakertown, PA 18951-1588
(215) 529-2060
Principal: Anita Serge

FRESHMAN CENTER

349 South Ninth Street
Quakertown, Pa. 18951
(267) 371-1200
House Principal: Karen Shanton

MILFORD MIDDLE SCHOOL

2255 Allentown Road
Quakertown, PA 18951-2157
(215) 529-2210
Principal: Derek Peiffer

STRAYER MIDDLE SCHOOL

1200 Ronald Reagan Drive
Quakertown, PA 18951-1591
(215) 529-2290
Principal: Cindy Lapinski

JOSEPH S. NEIDIG ELEMENTARY

201 Penrose Street
Quakertown, PA 18951-1394
(215) 529-2360
Principal: Adam Schmucker

PFAFF ELEMENTARY

1600 Sleepy Hollow Road
Quakertown, Pa. 18951
(215) 529-2850
Principal: Dr. Deborah Lock

TRUMBAUERSVILLE ELEMENTARY

101 Woodview Drive
Quakertown, PA 18951-2290
(215) 529-2550
Principal: James E. Moczydlowski

QUAKERTOWN ELEMENTARY

123 South Seventh Street
Quakertown, PA 18951-1599
(215) 529-2410
Principal: Dr. Kathleen A. Winters

RICHLAND ELEMENTARY

500 Fairview Avenue
Quakertown, PA 18951-2899
(215) 529-2450
Principal: Dr. Leslie Staffeld

TOHICKON VALLEY ELEMENTARY

2360 Old Bethlehem Pike, North
Quakertown, PA 18951-2198
(215) 529-2500
Principal: Scott Godshalk

**Quakertown Community School District
Final Budget 2013-14**

BUDGETING POLICIES

The School Law of Pennsylvania, as enacted by the Commonwealth legislature, requires that public school districts approve an annual budget on the modified accrual basis for the operation of the General Fund prior to the start of the fiscal year. These approved budgets are required to be filed with the Pennsylvania Department of Education within 15 days of their approval.

With the passage of Act 1 of 2006, school boards are required to approve a Preliminary Budget no later than 90 days prior to the Pennsylvania Primary Election Day for the following fiscal year. Therefore, the budgeting cycle began in August with an evaluation of the prior year's budgeting process and a discussion of the goals and objectives for the coming year.

All budget requests originate at the building or department level and are submitted by each supervisor or administrator involved in, or responsible for, a particular building, department, or program. Each request is reviewed by the central office administrative staff. These requests are then drafted into a budgetary format for review by the Board and the public.

Federal Program budgets are developed each year in accordance with specific written directives and budgetary guidelines as developed by each Federal program control agency. Each budget is developed to provide the services specified as appropriately supported by these funds, and no budget is submitted in excess of the approved, or anticipated, allocation for the District from the federal government.

The budget is controlled by responsible Administrators within each building, department, or program and is reviewed monthly to ensure that the funding plans are being properly implemented.

**Quakertown Community School District
Final Budget 2013-14**

Budget Calendar

- Sept. 2012 Cabinet review of prior year's budgeting process including discussion of the goals, objectives and budget concerns for the coming year
- Development of spending parameters and building allocations for the year
- PDE is required to publish the index for FY 2013-14
- 10-15-12 Central Office administrators review, prioritize, and approve detailed requests.
- 10-15-12 All administrators submit personnel requests to Human Resources.
- 12-03-12 Cost Centers, including buildings, submit all approved requests to the Business Office by entering them into the Keystone computer system. Submit furniture and equipment documentation to the Business Office.
- 12-17-12 Compile preliminary building allocations, department budgets and revenue projections for review by the Superintendent and Cabinet. (First look)
- 12-21-12 Preliminary budgets are modified as necessary and submitted to the Superintendent and Cabinet for final review.
- 12-21-12 Final draft of the comprehensive annual budget for submission to the Superintendent
- 1-13-13 Drafts of the comprehensive annual budget are distributed to the Board of School Directors for review.
- 1-24-13 Preliminary budget presented to the public.
- 1-25-13 Preliminary budget must be made available to the public(110 days prior to the Primary Election or 20 days prior to the Preliminary Budget Adoption)
- 2-14-13 Proposed date for the Board of School Directors to give approval of the Preliminary Budget for 2013-14(minimum 90 days prior to Primary Election).
- 3-15-13 Buildings will receive notice of when they can begin entering requisitions for 2013-14.
- 4-1-13 Purchasing cut-off for 2012-13.
- 4-25-13 Proposed date for the Board of School Directors to give approval of the Proposed Budget for 2013-14 (30 days prior to final).
- 5-21-13 PA Primary Election
- 6-13-13 Proposed date for the Board of School Directors to give final approval of the 2013-14 Budget.

**Quakertown Community School District
Final Budget 2013-14**

GENERAL SUMMARY

The Quakertown Community School District, located in Upper Bucks County, consists of six municipalities. It continues to grow slowly along with neighboring districts in Bucks County. This slow growth along with a number of assessment appeals has reduced the districts total assessment by 0.7% over the last five years.

Student population growth has remained flat over the last five years. All of this data is studied by the Board of School Directors to analyze future facilities needs.

Budgeted expenditures for the 2013-14 school year increased by 3.17% compared to the budget for 2012-13. The 2013-14 Budget includes an increase in the real estate tax of 2.41mills, which would bring the millage rate to 143.92 mills. The Budget uses \$1,821,205 of Fund Balance to make up for a remaining Revenue shortfall.

Contractual obligations for salaries, benefits, transportation, special education services, and vocational technical training account for 78.5% of all expenditures. Debt service accounts for 9.2% of expenditures. Building level allocations and central inventories for instructional supplies and materials accounts for 1.2 % of all expenditures.

The District has historically collected more in revenues than anticipated, and has spent less than the original budget appropriation. Specifically, the Board and Administration achieved this by consistently identifying opportunities for savings and cost containment while maintaining the quality of the educational programs. This review occurs continually throughout each year, and is not limited to the budgeting process. The 2010-11 through 2013-14 Budgets have included additional Debt Service to fund part of the cost of the \$70 million dollar renovation to the Senior High School. The Renovation will be done in four phases and will be completed by August, 2017.

**Quakertown Community School District
Final Budget 2013-14**

REVENUE SUMMARY

General Fund revenues are received from local, state, and federal sources. Local tax levies are authorized by the Public School Code of 1949 as amended and the Local Tax Enabling Act of 1965 as amended. State subsidies are amounts collected by the Commonwealth of Pennsylvania distributed to local educational agencies based on a variety of factors including enrollment, density, and relative wealth. Federal subsidies are amounts collected by the Federal Government distributed as grants for categorical expenditures. The Pennsylvania Department of Education acts as the agent for distributing federal funds.

	<u>Final 2013-14</u>	<u>% of Budget</u>
<i>Local Revenue Highlights:</i>		
<p>The millage rate for the 2013-14 Budget is 143.92 mills, an increase of 2.41 mills, or 1.70%.</p>	<p>Local Sources 69,255,349 State Sources 21,581,517 Federal Sources <u>893,500</u></p>	<p>75.5% 23.5% <u>1.0%</u></p>
<i>State Revenue Highlights:</i>		
	<u>91,730,366</u>	100.0%

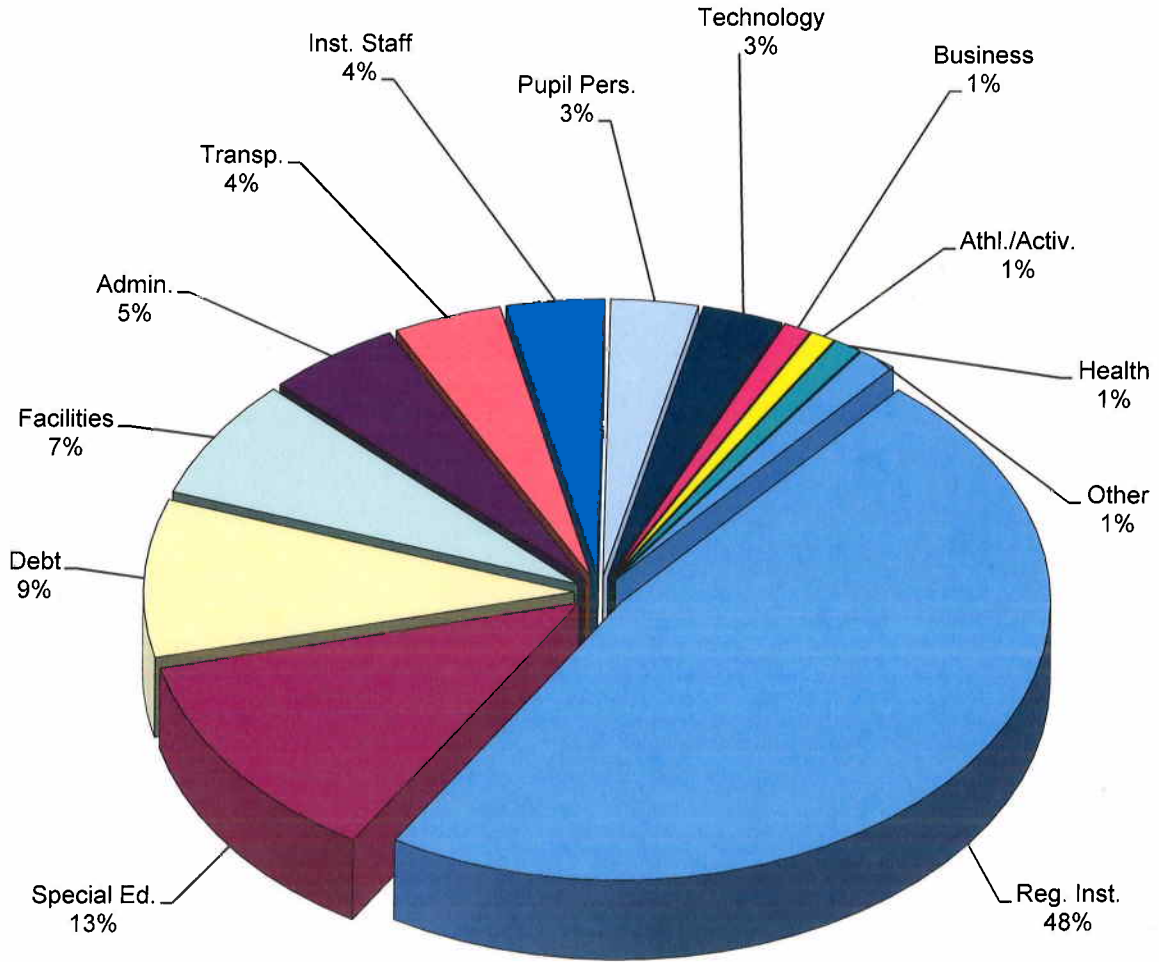
Budgeted State Revenues for 2013-14 are \$1,322,796 greater than the 2012-13 Budget. \$1,031,269 of the increase was from increased Retirement Subsidy after the PSERS employer contribution rate jumped from 12.36% in 2012-13 to 16.93% in 2013-14.

Federal Revenue Highlights:

The revenues are based on estimates received from the Division of Federal Programs, Pennsylvania Department of Education and include entitlements and grants, the receipt of which the District believes to be probable

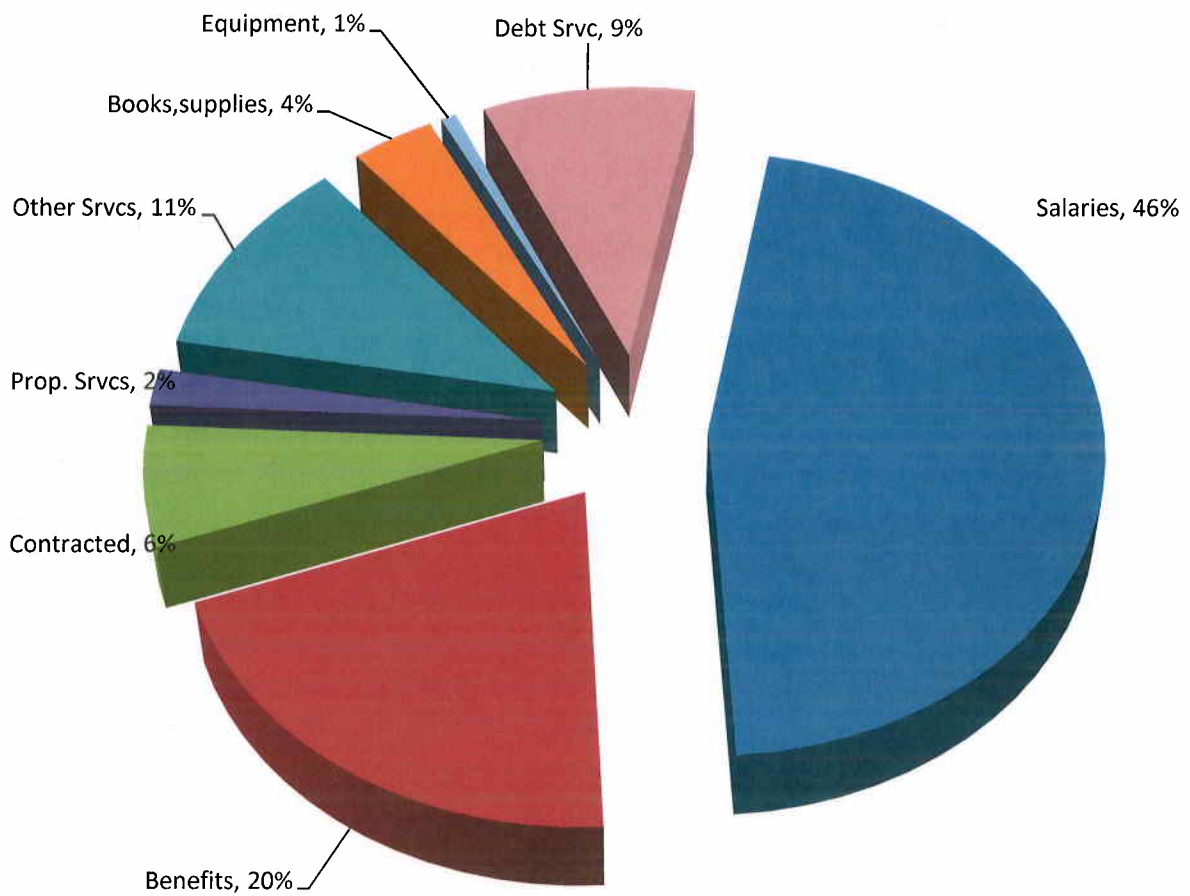
Quakertown Community School District
Final Budget 2013-14

EXPENDITURE SUMMARY
BY
FUNCTIONAL AREA



Quakertown Community School District
Final Budget 2013-14

EXPENDITURE SUMMARY
OF
GOODS AND SERVICES



**Quakertown Community School District
Final Budget 2013-14**

BUDGET OVERVIEW and SUMMARY INFORMATION

REVENUE ACCOUNTS

Revenues are generally recognized when net current assets are increased without a corresponding increase in liabilities. The generally recognized method of reporting such revenue is to classify it by its source. These sources are defined by the Pennsylvania Department of Education in the "Manual of Accounting and Related Financial Procedure for Pennsylvania School Systems (Revised) 9-24-12" as revenue from Local sources, revenue from State sources, revenue from Federal sources and other financing sources. Each source is further separated to reflect the specific type of revenue being received. Information on the revenue sources of the General Fund by basic classification is presented in this section. Information on the specific type of revenue for each general category is presented in section four (4) of this budget.

Revenue from Local Sources "is the amount of money produced within the boundaries of the LEA (Local Education Agency) and available to the LEA for its use." (PA Manual of Accounting, Part 3 Rev 1)

Revenue from State Sources "is revenue from funds produced within the boundaries of and collected by the state and distributed to LEAs in amounts that differ proportionately from the amounts collected with each LEA." (PA Manual of Accounting, Part 3 Rev 1)

Revenue from Federal Sources "is revenue from funds collected by the Federal Government and distributed to LEAs in amounts that differ in proportion from those which were collected within each LEA. In determining whether a revenue is a federal revenue, it is unimportant whether the funds are distributed directly to the LEA by the Federal Government or through some intervening agency such as the state." (PA Manual of Accounting, Part 3 Rev 1)

Other Financing Sources is revenue not properly recorded as one of the previously defined sources. See the detailed revenue information in section four (4) for more information.

Quakertown Community School District
Final Budget 2013-2014
REVENUE

General Fund revenues are received from a variety of local, state, and federal sources. These sources are used to provide instruction and adjunct support services consistent with the state Constitution's directive to provide for the "maintenance and support of a thorough and efficient system of public education."

Local Sources of revenue, included in **Function 6000**, are the amounts of money produced within the boundaries of the District. These sources include real estate taxes, per capita taxes, earned income taxes, real estate transfer taxes, and interest earnings on investments. The Public School Code of 1949 as amended, and the Local Tax Enabling Act of 1965 as amended, empower school districts with the authority to levy and collect such taxes for the purposes of providing public education. Substantially all of the local sources of revenue are from these levies, recorded as current or delinquent collections.

State Sources of revenue, included in **Function 7000**, are the amounts of money collected and distributed by the Commonwealth of Pennsylvania to support the activities of the District. These amounts are characterized as subsidies received or receivable from the Pennsylvania Department of Education. The subsidies include allocations for basic instruction and operation, as well as subsidies or reimbursements for specific expenditures such as special education, transportation, retirement, and social security taxes.

Federal Sources of revenue, included in **Function 8000**, are the amounts of money collected and distributed by the federal government to provide for certain categorical expenditures. The Pennsylvania Department of Education ordinarily acts as an agent for distributing these funds.

Other Financing Sources of revenue, included in **Function 9000**, are the amounts of money received from other local education agencies for instruction and transportation provided to pupils from the paying agency.

Following are detailed explanations of the specific sources of Local, State, and Federal revenue:

LOCAL SOURCES

6111 Current Real Estate Tax

Real Estate Tax is the main source of revenue for funding the operation of the Quakertown Community School District. It is based on the assessed valuation of all taxable property within the School District and is collected by the District.

Quakertown Community School District
Final Budget 2013-2014
REVENUE

6112 Interim Tax

Interim Tax is revenue from the increase in assessed valuations of local property as a result of improvements or construction to that property, after the mailing of original tax notices. This year's estimate is based on historical collections.

6113 Public Utility Realty Tax

Public Utility Realty Tax is revenue collected and distributed by the Commonwealth of Pennsylvania pursuant to Act 66 of 1970. The allocation is based on the District's total revenues as a ratio of the total revenues of all participants, and the real estate tax which the District could have collected if the utilities were not exempt entities. This year's estimate is based on historical collections.

6114 Payments in Lieu of Taxes

Payments in Lieu of Taxes are revenues received in lieu of taxes for property withdrawn from the tax rolls for public housing, forest lands, game lands, water conservation, or flood control. This is computed at \$0.40 per acre.

6120 &

6141 Current Per Capita Tax, S679 & A511

Section 679 of the school code provides for a \$5.00 "head tax" on all inhabitants of the School District who are at least 18 years of age. Act 511 of 1965 provides for an additional \$5.00 "head tax". Estimates are based upon this tax rate, appropriate census data, and historical collection rates.

6151 Earned Income Tax

Earned Income Taxes are assessed at a maximum rate of one percent (1.5%) of earned income pursuant to Act 511. Earned income tax revenues are shared equally with our component municipalities resulting in an effective rate equal to 1% for the School District. Estimates are made using historical collection and personal income data from the Commonwealth of Pennsylvania. The component municipalities collect most of the earned income taxes.

Quakertown Community School District
Final Budget 2013-2014
REVENUE

6153 Real Estate Transfer Tax

Transfer Tax is revenue collected by the County Recorder of Deeds on the value of all real estate property within the District boundaries sold during the year. This tax is equal to 1/2% of the value of the property being sold and is paid at the time of title transfer. This year's estimate is based on historical collections.

6411 Delinquent Real Estate Tax

Delinquent Real Estate Tax is revenue collected by the County Tax Claim Bureau for real estate tax not paid during the original year of levy. Estimates are based on the total amount outstanding for various tax years, as well as historical collection trends.

6420 &

6441 Delinquent Per Capita Tax, S679 & A511

Estimates are based on the total amount outstanding with the appointed delinquent tax collector (segregated by tax year) as well as historical collections trends.

6452 Delinquent Occupation Tax

Estimates are based on the total amount outstanding with the appointed delinquent tax collector (segregated by tax year) as well as historical collections trends.

6510 Interest Earnings

Interest earnings are revenues received from investing the District's resources as they become available, and includes earnings on various forms of cash and cash equivalents. Excess funds are automatically transferred to a qualified investment trust. Investments with a term maturity are purchased from the trust based on cash flow projections, market conditions, and projected yield estimates.

6710 Revenue for Admissions

Admissions revenue represents anticipated gate receipts for athletic events.

6831 Federal Revenue from Other Public Schools

Federal revenue received from intermediate sources as an agent of the federal government.

Quakertown Community School District
Final Budget 2013-2014
REVENUE

6910 Rentals

Rentals classify the revenue received from various government bodies, organizations, and civic groups for the rental of the District's buildings and facilities. This year's budget assumes the rental of classrooms and facilities to such organizations as the Bucks County Intermediate Unit and LifeSpan.

6940 Tuition from Patrons

Tuition from patrons represents the charges to non-resident students who attend classes in the Quakertown Community School District, the charges for summer programs, and the charges for adult education programs.

6980 Admission - Integrated Arts

Admission for Integrated Arts represents admission charges for various performing arts programs and performances.

6990 Miscellaneous Revenue

Miscellaneous Revenue is those items of revenue received during the year that cannot be classified as one of the previously identified sources.

Quakertown Community School District
Final Budget 2013-2014
REVENUE

STATE SOURCES

7110 Basic Education Funding

Basic Education Funding is the primary source of state funding provided to local school districts. In recent years, these funds have carried a variety of names and been distributed according to an equal number of funding formulas. As of the date our Budget adoption, the Pennsylvania Department of Education had not passed their budget. However, their proposed budget showed an increase of \$168,285 for the Quakertown Community School District, which was included in this budget.

7160 Children in Private Homes

This revenue represents tuition received from the Commonwealth for children who are orphans and/or children placed in private homes by the court. Payments are made in accordance with Sections 1305 and 1306 of the Public School Code.

7210 Homebound Instruction

Homebound Instruction is a reimbursement to school districts for instruction given to pupils unable to attend the public school because of temporary mental or physical handicaps.

7220 Vocational Education

Vocational Education is a reimbursement to each school district conducting vocational classes and programs organized in accordance with state prescribed standards and criteria.

7270 Special Education Subsidy

Special Education is a subsidy to school districts for the costs associated with instructing exceptional children in mandated special education programs. Payments are made in accordance with Sections 2509 and 1373.1 of the Public School Code.

7310 Transportation Subsidy

Transportation is a reimbursement to school districts for the operation of a school-busing program in compliance with state law and regulations. It is not required that each district operate a busing program, but if operated, it must comply with the state law and regulations and is then eligible for reimbursement based on the number of students transported, miles driven, and other approved factors.

7320 Rental & Sinking Fund Payments

Rental reimbursement is available to each school district to help with payment of debt in building construction and renovations. To be eligible, building plans must have been approved by the Department of Education in conformance with the District's Long-Range Plan.

Quakertown Community School District
Final Budget 2013-2014
REVENUE

7330 Health Services Subsidy

Medical, Dental Services and Nursing Services are reimbursements available to each school district providing the required health services to pupils (both public and non-public) in the district.

7340 State Property Tax Reduction Allocation

Gaming revenue is received from the State as a result of Special Session Act 1 of 2006, and is used to reduce real estate taxes for approved Homestead and Farmstead properties.

7360 Safe Schools

Safe schools is reimbursement for approved safe schools programs.

7810 State Social Security Subsidy (FICA)

Revenue received from the State designated as the Commonwealth's matching share of the employer's contribution of the social security taxes for covered employees which are not federally funded.

7820 Retirement Subsidy

Revenue received from the State designated as the Commonwealth's matching share of the contribution to the Public School Employees Retirement System for covered employees.

7910 Technology for Education

Revenue received from the State to supplement the District's investment in computer networking and professional development in technology

Quakertown Community School District
Final Budget 2013-2014
REVENUE

FEDERAL SOURCES

8514 ECIA Title 1

Revenue received (under the Education Consolidation and Improvement Act - ECIA) for programs designed to provide remediation to disadvantaged children in certain basic educational skills. The amount received for this item is determined by the number of students needing remedial education, amount available, and the number of other districts participating in the program.

8560 Federal Block Grants, ESEA, Title VI

Revenue received from the Federal Government to supplement and increase the level of funding available for the District's Instructional Program. Funding for the program is based on the number and classification of students enrolled in the school district.

8570 EESA – Title II

Revenues received for inservice and retraining programs for teachers.

8670 Drug Free Schools

Revenues received in support of programs conducted under the Drug-Free Schools and Community Act of 1986. Revenues include entitlements and proceeds from competitive grants.

8690 Other Restricted Federal Grants

Revenue received from the Federal Government as a grant-in-aid for reducing class size.

**Quakertown Community School District
Final Budget 2013-2014
REVENUE**

OTHER FINANCING SOURCES

9330 Transfers from Capital Projects Fund

Money received from the Capital Projects Fund to offset the interest expense on debt. The Capital Projects Fund earns interest income on funds borrowed but not yet expended on the project. These amounts are transferred to offset the expense in the General Fund.

9611 Receipts From Other LEA's

Money received from other local education agencies (LEA's) for instruction and transportation provided to pupils from the paying agency.

**Quakertown Community School District
Final Budget 2013-14**

EXPENDITURES ACCOUNTS

"Several levels of classification are used to present governmental fund expenditure data. The major classifications are by fund, function (or program), organizational unit, activity, character and object class. The function level provides information for a group of related activities. Standard function classifications include general government, public safety, highways and streets, sanitation, health and welfare, culture and recreation, and education. These functions vary in importance and nature, based on the government's activities. The object classification is a grouping of types of items purchased or services obtained." (Governmental Accounting, Auditing, and Financial Reporting, GFOA Pg. 18)

By Function:

1000 Instruction includes all activities dealing directly with the interaction between teachers and students which can be directly attributed to a program of instruction. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

1100 Regular Programs are those activities designed to provide grades K-12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.

1200 Special Programs are those activities designed primarily for students having special needs. The Special Programs include support classes for pre-kindergarten, kindergarten, elementary, and secondary students that have been identified as exceptional.

1300 Vocational Programs are those activities which provide organized learning experiences designed to develop skills, knowledge, and working habits in order to prepare individuals for productive employment in occupational fields including agriculture, business, distribution, health, gainful and useful home economics, and trade and industry.

1400 Other Programs are those activities that provide learning experiences not included elsewhere. Examples include remedial and developmental programs in given subjects, as well as safety and homebound education.

1600 Community Education Programs are designed to meet immediate and long-range educational objectives of adults. Programs include activities to foster the development of fundamental tools of learning, prepare for a post-secondary career, upgrade occupational competence, develop skills and an appreciation for special interests, or to enrich the aesthetic qualities of life. Adult Basic Education and Graduate Equivalency Diploma programs are included in this category.

**Quakertown Community School District
Final Budget 2013-14**

Expenditure Account

2000 Support Services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts for the fulfillment of the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

2100 Pupil Personnel Services include those activities designed to assess and improve the well being of students to supplement the teaching process.

2200 Instructional Staff Services include those activities associated with assisting, supporting, advising and directing the instructional staff with or on the content and process of providing learning experiences for students.

2300 Administration Services include those activities concerned with establishing and administering policy in connection with operating the LEA.

2400 Health Services include physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.

2500 Business Services include those activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA.

2600 Plant Operation and Maintenance Services are those activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair.

2700 Transportation Services include those activities concerned with the conveyance of students to and from school, as provided by State and Federal law. It includes transportation costs only for trips between home and school. Transportation costs for educational field trips and student activities are charged to the functional area to which the costs are applicable.

2800 Central Services include those activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, and data processing services.

**Quakertown Community School District
Final Budget 2013-14**

Expenditure Account

3000 Operations of Non-instructional Services are those activities concerned with providing non-instructional services to students, staff or the community.

3200 Student Activities include School sponsored activities under the guidance and supervision of the LEA staff. Included are cocurricular activities supplementing the regular instructional program such as athletics, band, chorus, debate, technology education, theatrics, and others.

3300 Community Services include the shared expense of providing crossing guards. These services are provided jointly with certain municipalities.

4000 Facilities expenditures include the initial purchase of land and buildings; construction, remodeling, additions, and improvements to buildings; initial installation, replacement, or extension of service systems and other built-in equipment; improvements to sites; and activities related to all of the above.

Quakertown Community School District
Final Budget 2013-14

5000 Other Financing Uses: Other financing uses represent the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control. These include debt service payments (principal and interest) and transfers of moneys from one fund to another.

5100 Debt Service includes payments on general long-term debt, authority obligations and interest.

5900 Budgetary Reserve is not an expenditure function or account. It is strictly a budgetary account. In addition to the appropriations which are made to each of the functions, it is a sound management practice to provide for operating contingencies through a Budgetary Reserve. Experience indicates that there are certain variables over which control is impossible regardless of the care with which the budget is prepared. These variables include unpredictable changes in the costs of goods and services, and the occurrences of events which are vaguely perceptible during the time of budget preparations, but which, nevertheless, may require expenditures by the LEA during the year for which the budget is being prepared. Rather than provide for such contingencies by "padding" the functional appropriations, it is preferable to limit the functional appropriations to amounts which are supportable by estimates based upon financial, enrollment, and other statistics as related to the more definite educational plans and programs for the budget year, and earmark a reserve for the less predictable requirements. The Budgetary Reserve should be reasonable in amount and in proper proportion to the known operating requirements of the LEA.

**Quakertown Community School District
Final Budget 2013-14**

Expenditure Account

By Object:

- 100 Salaries & Wages** include gross salaries paid to employees of the LEA who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. See the personnel distributions and comparisons in Section 7 for more details.
- 200 Benefits** are amounts paid by the LEA on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit payments; and, while not paid directly to employees, nevertheless, are part of the cost of personnel services.
- 300 Professional Services** are services which by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
- 400 Property Services** include services purchased to operate, repair, maintain, and rent property owned and/or used by the LEA. These services are performed by persons other than LEA employees.
- 500 Other Services** are amounts paid for services not provided by LEA personnel but rendered by organizations or personnel, other than Professional Services and Property Services.
- 600 Supplies** are amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex unity or substances.
- 700 Property** are expenditures for the acquisition of fixed assets, including expenditures for land or existing buildings and improvements of grounds, initial equipment, additional equipment, and replacement of equipment.
- 800 Other Objects** are amounts paid for goods and services not otherwise classified in objects 100 through 700.
- 900 Other Financing Uses** include transactions which are not recorded as expenditures to the LEA but require budgetary or accounting control.

Quakertown Community SD
2013-14
Financing the Budget-Final Budget

	UNCOMMITTED GENERAL FUND	COMMITTED PSERS-RATE STABILIZATION	COMMITTED CAPITAL RESERVE
REVENUES	91,730,366		
(At Current Tax Rates)			
Transfers In	0		
TOTAL - Revenues	91,730,366	0	0
EXPENDITURES	94,498,554		
Budgetary Reserve	500,000		
TOTAL - Expenditures	94,998,554	0	0
(Shortfall) Surplus	(3,268,188)	0	0
<i>Fund Balance - July 1, 2013</i>	9,897,492	2,792,958	1,250,000
<i>Fund Balance Transfer</i>			
<i>Fund Balance - June 30, 2014</i>	8,076,287	2,792,958	1,250,000
8.55%			
Use of Fund Balance	1,821,205		
Needed from Taxation	946,983		
Value of a Mill	392,939		
Millage Increase	2.41		
Current Millage Rate	141.51		
New Millage Rate	143.92		
Percent Increase	1.70%		
Increase to Average Taxpayer	\$63		

QUAKERTOWN COMMUNITY SD

REVENUE BUDGET

Function	2010/11 Actual	2011/12 Actual	2012/13 Unaudited	2013/14 Budget	
6000 Local Sources					
6111	Current R/E Taxes	52,717,436	53,685,907	54,394,514	55,041,334
6112	Interim R/E Taxes	323,430	239,540	162,131	400,000
6113	Public Utility Realty Tax	84,308	84,232	87,504	87,300
6114	Payments in Lieu of Taxes	3,397	56,302	56,784	3,400
6120	Current Per Capita Taxes	72,546	72,593	71,007	72,900
6141	Per Capita Taxes	72,546	72,593	71,007	72,900
6151	Earned Income Taxes	8,090,917	8,616,185	8,559,320	8,800,000
6153	R/E Transfer Taxes	539,499	456,544	689,259	550,000
6400	Tax Delinquencies	2,145,755	1,989,657	1,687,718	2,100,000
6510	Interest	110,337	82,114	153,371	180,000
6710	Revenue from Admissions	50,129	50,156	49,325	50,000
6740	Pay to Play			77,638	
6831	Federal Revenue from Othe	709,062	774,180	783,403	775,000
6910	Rentals	60,429	128,908	127,824	128,000
6911	Ombudsman Lease	83,502	74,970	82,420	75,000
6920	Donations		1,263	1,000	1,000
6942	Summer School Tuition	32,528	8,985	13,475	30,000
6943	Adult Education Tuition				
6944	Receipts from other Leas	455,948	586,378	612,144	585,000
6980	Misc Revenues	158,381	153,020	145,163	278,515
6990	Foodservice Reimburse	48,000	48,000	48,000	25,000
Total Local Sources		65,758,150	67,181,527	67,873,007	69,255,349
7000 State Sources					
7110	Basic Instructional Subsidy	7,614,476	8,841,198	8,840,579	9,044,787
7120	Private Placement Tuition	116,717	150,297	162,841	150,000
7140	Charter Schools	275,957			
7160	Tuition-Orphans/Child				
7210/7230	Homebound/Alt Education				
7271	Special Education	2,731,772	2,504,595	2,583,566	2,545,162
7310	Transportation	1,328,849	1,242,990	1,248,311	1,368,980
7320	Sinking Fund Payments	770,076	563,954	545,433	956,000
7330	Medical/Dental/Nurses	111,141	111,929	111,230	112,000
7340	State Prop Tax Red	2,075,890	2,035,596	1,984,997	2,035,596
7500	Extra State Grants				
7502	Dual Enrollment	14,851			
7810	Social Security Revenues	1,500,519	1,513,603	1,536,871	1,665,907
7820	Retirement Revenues	1,154,361	1,766,316	2,567,373	3,703,085
7920	Classrooms for the Future	25,000			
Total State Sources		17,719,609	18,730,477	19,581,201	21,581,517

QUAKERTOWN COMMUNITY SD

REVENUE BUDGET

Function		2010/11 Actual	2011/12 Actual	2012/13 Unaudited	2013/14 Budget
8000 Federal Sources					
8514	Title I	458,153	383,154	410,661	380,000
8515	Title II -	146,545	119,211	121,036	114,000
8516	Title III		40,286	19,753	38,000
8517	Title IV		4,867		
8670	Drug Free Schools	17,083			
8690	Accountabilty Grant	495,028	194,490	194,490	185,250
8701	ARRA IDEA Part B	401,836	40,600		
8703	ARRA Title I	50,155			
8708	ARRA Basic Education	1,047,899			
8709	Education Jobs Fund	623,623	9,670		
8810	ACCESS Med Reimb	22,696	628	211,386	166,250
Total	Federal Sources	3,263,018	792,906	957,326	883,500
9000 Other Financing Sources					
9200	Proceeds from Extended Term Financing		290,000		
9370	Trust & Agency Fund Transfer				
9400	Sale / Loss of Fixed Assets	1,675	30,000	30,375	10,000
9500	Refund of Prior Years Exp.				
9610	Receipt from other Pa LEAs				
Total	Other Financing Sources	1,675	320,000	30,375	10,000
TOTAL REVENUES		<u>86,742,452</u>	<u>87,024,909</u>	<u>88,441,909</u>	<u>91,730,366</u>

**GENERAL FUND
EXPENDITURE BUDGET
By Function and Object**

Function	Object	2010/11 Actual	2011/12 Actual	2012/13 Unaudited	2013/14 Budget
<u>1100 Regular Programs</u>					
	100 Salaries	25,752,261	25,160,549	25,199,766	26,494,325
	200 Benefits	7,696,632	8,172,432	9,957,456	11,072,964
	300 Professional Services	39,841	32,319	2,523	62,588
	400 Property Services	284,407	281,189	279,606	287,002
	500 Other Services	23,426	34,180	22,376	23,710
	600 Supplies	459,840	511,830	730,162	858,100
	700 Property	118,217	34,813	11,343	57,323
	800 Other Objects	11,176	12,435	12,139	13,000
Total	Regular Programs	34,385,799	34,239,747	36,215,371	38,869,012
<u>1200 Special Programs</u>					
	100 Salaries	3,588,191	3,715,416	3,801,454	3,920,272
	200 Benefits	1,011,881	1,221,792	1,507,160	1,686,691
	300 Professional Services	5,125,175	5,600,930	5,218,687	4,906,509
	400 Property Services	-	273	1,061	300
	500 Other Services	833,342	1,100,976	1,396,421	1,218,600
	600 Supplies	61,781	148,741	136,968	54,458
	700 Property	68,813	3,243	53,984	73,000
	800 Other Objects	1,016	741	972	1,000
Total	Special Programs	10,690,200	11,792,112	12,116,707	11,860,830
<u>1300 Vocational Programs</u>					
	100 Salaries				
	500 Other Services	2,665,157	2,752,412	2,767,739	2,940,535
Total	Vocational Programs	2,665,157	2,752,412	2,767,739	2,940,535
<u>1400 Other Instructional Programs</u>					
	100 Salaries	410,317	476,581	534,161	862,064
	200 Benefits	112,048	184,808	220,097	338,413
	300 Professional Services	35,756	298,360	368,977	350,468
	400 Property Services	35,464	-	-	-
	500 Other Services	1,670,220	2,093,949	2,164,649	1,819,218
	600 Supplies	871	35,352	18,621	15,971
	700 Property		1,221	-	-
	800 Other Objects		-	-	-
Total	Other Instructional Programs	2,264,675	3,090,271	3,306,505	3,386,134

**GENERAL FUND
EXPENDITURE BUDGET
By Function and Object**

Function	Object	2010/11 Actual	2011/12 Actual	2012/13 Unaudited	2013/14 Budget
<u>1600 Adult Education</u>					
	100 Salaries	1,500			
	200 Benefits	115			
	300 Professional Services				
	400 Property Services				
	500 Other Services				
	600 Supplies				
	700 Property				
	800 Other Objects				
Total	Other Instructional Programs	1,615	-	-	-
Total	Instructional Programs	50,007,446	51,874,542	54,406,322	57,056,511
<u>2100 Pupil Services</u>					
	100 Salaries	1,947,297	2,028,681	2,058,554	2,187,238
	200 Benefits	559,004	664,599	841,616	938,452
	300 Professional Services	4,169	750	-	5,000
	400 Property Services	631		-	250
	500 Other Services	8,500	7,730	2,019	2,100
	600 Supplies	13,644	21,164	22,472	9,958
	700 Property		-	-	-
	800 Other Objects	1,152	1,633	933	100
Total	Pupil Services	2,534,397	2,724,557	2,925,594	3,143,098
<u>2200 Instructional Support</u>					
	100 Salaries	1,812,544	1,794,239	2,199,449	2,281,134
	200 Benefits	495,053	570,633	861,770	917,017
	300 Professional Services	60,038	71,368	68,153	97,260
	400 Property Services	165,035	163,825	344,272	496,903
	500 Other Services	35,500	27,101	51,506	35,252
	600 Supplies	224,619	294,890	442,911	489,296
	700 Property	1,122,600	730,611	427,650	333,693
	800 Other Objects	4,274	3,567	4,013	7,550
Total	Instructional Support Svcs.	3,919,663	3,656,234	4,399,724	4,658,105

**GENERAL FUND
EXPENDITURE BUDGET
By Function and Object**

Function	Object	2010/11 Actual	2011/12 Actual	2012/13 Unaudited	2013/14 Budget
<u>2300 Administrative Services</u>					
	100 Salaries	2,811,025	2,884,443	2,860,311	2,933,617
	200 Benefits	871,880	1,064,747	1,214,768	1,335,174
	300 Professional Services	392,910	274,080	361,018	348,470
	400 Property Services	11,127	13,155	10,710	14,250
	500 Other Services	99,446	96,409	103,036	100,706
	600 Supplies	36,045	30,422	31,280	31,704
	700 Property	6,886	7,353	-	-
	800 Other Objects	30,399	26,962	26,236	27,475
Total	Administrative Services	4,259,719	4,397,571	4,607,359	4,791,396
<u>2400 Health Services</u>					
	100 Salaries	577,315	607,825	598,513	654,376
	200 Benefits	219,146	236,761	282,598	342,797
	300 Professional Services	13,024	12,794	12,577	1,000
	400 Property Services	463	395	62	1,600
	500 Other Services	28	802	1,178	50
	600 Supplies	11,114	9,422	12,237	11,186
	700 Property	532	421	-	-
	800 Other Objects	0	-	-	-
Total	Health Services	821,621	868,420	907,165	1,011,009
<u>2500 Business Office</u>					
	100 Salaries	489,040	486,777	482,473	488,388
	200 Benefits	169,810	202,842	233,836	238,177
	300 Professional Services	8,935	15,510	15,582	15,500
	400 Property Services	50,254	35,394	42,605	50,345
	500 Other Services	14,952	16,345	32,164	12,940
	600 Supplies	103,408	86,191	80,874	88,164
	700 Property	2,236	6,469	1,757	5,000
	800 Other Objects	93,409	110,548	109,196	105,000
Total	Business Office	932,045	960,076	998,487	1,003,514
<u>2600 Maintenance Services</u>					
	100 Salaries	2,493,145	2,463,612	2,422,463	2,392,636
	200 Benefits	1,025,643	1,200,152	1,370,446	1,339,116
	300 Professional Services	24,215	210,622	196,677	160,000
	400 Property Services	890,096	823,674	729,381	830,365
	500 Other Services	370,730	342,885	288,599	313,000
	600 Supplies	1,871,863	1,450,613	1,306,453	1,601,178
	700 Property	55,052	69,541	77,964	7,995
	800 Other Objects	8,377	9,030	9,522	10,000
Total	Maintenance	6,739,120	6,570,129	6,401,505	6,654,290

**GENERAL FUND
EXPENDITURE BUDGET
By Function and Object**

Function	Object	2010/11 Actual	2011/12 Actual	2012/13 Unaudited	2013/14 Budget
2700	<u>Transportation Services</u>				
	100 Salaries				
	200 Benefits				
	300 Professional Services				
	400 Property Services				
	500 Other Services	3,775,433	3,802,356	3,853,324	3,867,630
	600 Supplies				
	700 Property	4,604			
	800 Other Objects				
Total	Transportation Services	3,780,037	3,802,356	3,853,324	3,867,630
2800	<u>Central Support Services</u>				
	100 Salaries	897,678	987,409	1,032,760	1,040,133
	200 Benefits	614,082	785,999	807,125	883,632
	300 Professional Services	106,509	34,286	28,346	53,440
	400 Property Services	98,262	126,897	119,460	170,000
	500 Other Services	20,557	53,854	34,894	17,200
	600 Supplies	296,295	241,451	231,733	301,739
	700 Property	396,598	198,781	82,940	126,500
	800 Other Objects	1,907	1,424	1,725	2,500
Total	Information Services	2,431,888	2,430,101	2,338,983	2,595,144
2900	<u>Other Support Services</u>				
	100 Salaries				
	200 Benefits				
	300 Professional Services				
	400 Property Services				
	500 Other Services	62,163	58,452	58,790	58,000
	600 Supplies				
	700 Property				
	800 Other Objects				
Total	Other Support Services	62,163	58,452	58,790	58,000
Total	Support Services	25,480,652	25,467,896	26,490,931	27,782,186

**GENERAL FUND
EXPENDITURE BUDGET
By Function and Object**

Function	Object	2010/11 Actual	2011/12 Actual	2012/13 Unaudited	2013/14 Budget
3200	<u>Student Activities/Athletics</u>				
	100 Salaries	454,473	460,290	469,573	491,662
	200 Benefits	56,014	68,796	84,409	90,332
	300 Professional Services	84,239	85,337	87,193	92,500
	400 Property Services	28,433	10,017	19,314	17,350
	500 Other Services	98,335	104,640	104,718	116,070
	600 Supplies	19,657	27,699	27,739	35,459
	700 Property	22,907	28,125	15,611	33,078
	800 Other Objects	30,226	18,123	27,228	27,705
	900 Contribution				
Total	Student Activities	794,284	803,027	835,785	904,156
3300	<u>Community Services</u>				
	100 Salaries				
	200 Benefits				
	300 Professional Services	1,000			
	400 Property Services				
	500 Other Services				
	600 Supplies	3,147			
	700 Property				
	800 Other Objects	10,955	11,812	16,992	13,000
Total	Community Services	15,103	11,812	16,992	13,000
Total	Non Instructional Programs	809,387	814,839	852,777	917,156
4000	<u>Facilities</u>				
4200	300 Site Improvements				
4400	300 Arch., Eng. - Improvements	1,821			
4500	400 Bldg Construction - New				
4600	700 Bldg Const. - Improvements				
Total	Facilities	1,821			
5000	<u>Other Financing Uses</u>				
5100	800 Debt Service-Interest	2,326,292	2,639,604	2,750,761	3,310,701
5100	800 Refund of Prior Yrs Receip	1,653	53,871		
5100	900 Debt Service-Principal	4,784,000	4,929,570	5,328,458	5,432,000
5200	900 Transfer to Athletic Fund				
5200	900 Transfer to Cap. Reserve Fund				
5200	900 Transfer to Student Activities Fd				
5900	800 Budgetary Reserve				500,000
Total	Other Financing Uses	7,111,944	7,623,045	8,079,219	9,242,701
TOTAL EXPENDITURES		83,411,251	85,780,322	89,829,249	94,998,554

GENERAL FUND
SUMMARY REVENUE / EXPENDITURE BUDGET
By Function

Function		2010/11 Actual	2011/12 Actual	2012/13 Unaudited	2013/14 Budget
REVENUE					
6000	Local Sources	65,758,150	67,181,527	67,873,007	69,255,349
7000	State Sources	17,719,609	18,730,477	19,581,201	21,581,517
8000	Federal Sources	3,263,018	792,906	957,326	883,500
9000	Other Sources	1,675	320,000	30,375	10,000
	Total - Revenues	86,742,452	87,024,910	88,441,909	91,730,366
EXPENDITURE by Function					
1100	Regular Education	34,385,799	34,239,747	36,215,371	38,869,012
1200	Special Education	10,690,200	11,792,112	12,116,707	11,860,830
1300	Vocational Education	2,665,157	2,752,412	2,767,739	2,940,535
1400	Other Instructional	2,264,675	3,090,271	3,306,505	3,386,134
1600	Adult Education Programs	1,615	-	-	-
	Instructional Programs	50,007,446	51,874,542	54,406,322	57,056,511
2100	Pupil Services	2,534,397	2,724,557	2,925,594	3,143,098
2200	Instr. Staff Services	3,919,663	3,656,234	4,399,724	4,658,105
2300	Administration	4,259,719	4,397,571	4,607,359	4,791,396
2400	Pupil Health	821,621	868,420	907,165	1,011,009
2500	Business Office	932,045	960,076	998,487	1,003,514
2600	Plant Maintenance	6,739,120	6,570,129	6,401,505	6,654,290
2700	Transportation	3,780,037	3,802,356	3,853,324	3,867,630
2800	Central Support	2,431,888	2,430,101	2,338,983	2,595,144
2900	Other Support	62,163	58,452	58,790	58,000
	Support Services	25,480,652	25,467,896	26,490,931	27,782,186
3200	Student Activities	794,284	803,027	835,785	904,156
3300	Community Services	15,103	11,812	16,992	13,000
	Non Instructional Services	809,387	814,839	852,777	917,156
4400	Arch, Eng - Improv.	1,821	-	-	-
4500	Bldg Const. - New	-	-	-	-
4600	Bldg Const. - Improv.	-	-	-	-
	Facilities Acquisition	1,821	-	-	-
5100	Debt Service	7,111,944	7,623,045	8,079,219	8,742,701
5200	Transfer Funds	-	-	-	-
5900	Budgetary Reserve	-	-	-	500,000
	Other Financing Uses	7,111,944	7,623,045	8,079,219	9,242,701
TOTAL	EXPENDITURES	83,411,251	85,780,322	89,829,249	94,998,554

**GENERAL FUND
EXPENDITURE BUDGET
By Object and Function**

Object	Function	2010/11 Actual	2011/12 Actual	2012/13 Unaudited	2013/14 Budget
100	<u>Personnel Services - Salaries</u>				
1100	Regular Programs	25,752,261	25,160,549	25,199,766	26,494,325
1200	Special Programs	3,588,191	3,715,416	3,801,454	3,920,272
1300	Vocational Programs	-	-	-	-
1400	Other Instruc. Programs	410,317	476,581	534,161	862,064
1600	Adult Education Programs	1,500	-	-	-
2100	Pupil Services	1,947,297	2,028,681	2,058,554	2,187,238
2200	Instructional Support	1,812,544	1,794,239	2,199,449	2,281,134
2300	Administration	2,811,025	2,884,443	2,860,311	2,933,617
2400	Pupil Health	577,315	607,825	598,513	654,376
2500	Business Services	489,040	486,777	482,473	488,388
2600	Maintenance	2,493,145	2,463,612	2,422,463	2,392,636
2700	Student Transportation	-	-	-	-
2800	Central Support	897,678	987,409	1,032,760	1,040,133
2900	Other Support	-	-	-	-
3200	Student Activities	454,473	460,290	469,573	491,662
3300	Community Services	-	-	-	-
Total	Personal Services - Salaries	41,234,785	41,065,822	41,659,477	43,745,845
200	<u>Personnel Services - Benefits</u>				
1100	Regular Programs	7,696,632	8,172,432	9,957,456	11,072,964
1200	Special Programs	1,011,881	1,221,792	1,507,160	1,686,691
1400	Other Instruc. Programs	112,048	184,808	220,097	338,413
1600	Adult Education Programs	115	-	-	-
2100	Pupil Services	559,004	664,599	841,616	938,452
2200	Instructional Support	495,053	570,633	861,770	917,017
2300	Administration	871,880	1,064,747	1,214,768	1,335,174
2400	Pupil Health	219,146	236,761	282,598	342,797
2500	Business Services	169,810	202,842	233,836	238,177
2600	Maintenance	1,025,643	1,200,152	1,370,446	1,339,116
2700	Student Transportation	-	-	-	-
2800	Central Support	614,082	785,999	807,125	883,632
2900	Other Support	-	-	-	-
3200	Student Activities	56,014	68,796	84,409	90,332
3300	Community Services	-	-	-	-
Total	Personnel Services - Benefits	12,831,308	14,373,561	17,381,281	19,182,765

**GENERAL FUND
EXPENDITURE BUDGET
By Object and Function**

Object	Function	2010/11 Actual	2011/12 Actual	2012/13 Unaudited	2013/14 Budget
300	<u>Professional Services</u>				
1100	Regular Programs	39,841	32,319	2,523	62,588
1200	Special Programs	5,125,175	5,600,930	5,218,687	4,906,509
1400	Other Instruc. Programs	35,756	298,360	368,977	350,468
2100	Pupil Services	4,169	750	-	5,000
2200	Instructional Support	60,038	71,368	68,153	97,260
2300	Administration	392,910	274,080	361,018	348,470
2400	Pupil Health	13,024	12,794	12,577	1,000
2500	Business Services	8,935	15,510	15,582	15,500
2600	Maintenance	24,215	210,622	196,677	160,000
2700	Student Transportation	-	-	-	-
2800	Central Support	106,509	34,286	28,346	53,440
2900	Other Support	-	-	-	-
3200	Student Activities	84,239	85,337	87,193	92,500
3300	Community Services	1,000	-	-	-
4400	Arch, Eng - Improv.	1,821	-	-	-
Total	Professional Services	5,897,631	6,636,356	6,359,733	6,092,735
400	<u>Purchased Property Services</u>				
1100	Regular Programs	284,407	281,189	279,606	287,002
1200	Special Programs	-	273	1,061	300
1400	Other Instruc. Programs	35,464	-	-	-
2100	Pupil Services	631	-	-	250
2200	Instructional Support	165,035	163,825	344,272	496,903
2300	Administration	11,127	13,155	10,710	14,250
2400	Pupil Health	463	395	62	1,600
2500	Business Services	50,254	35,394	42,605	50,345
2600	Maintenance	890,096	823,674	729,381	830,365
2700	Student Transportation	-	-	-	-
2800	Central Support	98,262	126,897	119,460	170,000
2900	Other Support	-	-	-	-
3200	Student Activities	28,433	10,017	19,314	17,350
3300	Community Services	-	-	-	-
4600	Facilities Improvement	-	-	-	-
Total	Purchased Property Services	1,564,171	1,454,819	1,546,471	1,868,365

**GENERAL FUND
EXPENDITURE BUDGET
By Object and Function**

Object	Function	2010/11 Actual	2011/12 Actual	2012/13 Unaudited	2013/14 Budget
500	<u>Other Purchased Services</u>				
1100	Regular Programs	23,426	34,180	22,376	23,710
1200	Special Programs	833,342	1,100,976	1,396,421	1,218,600
1300	Vocational Programs	2,665,157	2,752,412	2,767,739	2,940,535
1400	Other Instruc. Programs	1,670,220	2,093,949	2,164,649	1,819,218
2100	Pupil Services	8,500	7,730	2,019	2,100
2200	Instructional Support	35,500	27,101	51,506	35,252
2300	Administration	99,446	96,409	103,036	100,706
2400	Pupil Health	28	802	1,178	50
2500	Business Services	14,952	16,345	32,164	12,940
2600	Maintenance	370,730	342,885	288,599	313,000
2700	Student Transportation	3,775,433	3,802,356	3,853,324	3,867,630
2800	Central Support	20,557	53,854	34,894	17,200
2900	Other Support	62,163	58,452	58,790	58,000
3200	Student Activities	98,335	104,640	104,718	116,070
3300	Community Services	-	-	-	-
Total	Other Purchased Services	9,677,790	10,492,091	10,881,413	10,525,011
600	<u>Supplies</u>				
1100	Regular Programs	459,840	511,830	730,162	858,100
1200	Special Programs	61,781	148,741	136,968	54,458
1300	Vocational Programs	-	-	-	-
1400	Other Instruc. Programs	871	35,352	18,621	15,971
2100	Pupil Services	13,644	21,164	22,472	9,958
2200	Instructional Support	224,619	294,890	442,911	489,296
2300	Administration	36,045	30,422	31,280	31,704
2400	Pupil Health	11,114	9,422	12,237	11,186
2500	Business Services	103,408	86,191	80,874	88,164
2600	Maintenance	1,871,863	1,450,613	1,306,453	1,601,178
2700	Student Transportation	-	-	-	-
2800	Central Support	296,295	241,451	231,733	301,739
2900	Other Support	-	-	-	-
3200	Student Activities	19,657	27,699	27,739	35,459
3300	Community Services	3,147	-	-	-
Total	Supplies	3,102,284	2,857,775	3,041,450	3,497,213

**GENERAL FUND
EXPENDITURE BUDGET
By Object and Function**

Object	Function	2010/11 Actual	2011/12 Actual	2012/13 Unaudited	2013/14 Budget
700	Equipment				
1100	Regular Programs	118,217	34,813	11,343	57,323
1200	Special Programs	68,813	3,243	53,984	73,000
1400	Other Instruc. Programs	-	1,221	-	-
2100	Pupil Services	-	-	-	-
2200	Instructional Support	1,122,600	730,611	427,650	333,693
2300	Administration	6,886	7,353	-	-
2400	Pupil Health	532	421	-	-
2500	Business Services	2,236	6,469	1,757	5,000
2600	Maintenance	55,052	69,541	77,964	7,995
2700	Student Transportation	4,604	-	-	-
2800	Central Support	396,598	198,781	82,940	126,500
2900	Other Support	-	-	-	-
3200	Student Activities	22,907	28,125	15,611	33,078
3300	Community Services	-	-	-	-
4600	Facilities	-	-	-	-
Total	Equipment	1,798,445	1,080,578	671,249	636,589
800	Other Objects				
1100	Regular Programs	11,176	12,435	12,139	13,000
1200	Special Programs	1,016	741	972	1,000
1400	Other Instruc. Programs	-	-	-	-
2100	Pupil Services	1,152	1,633	933	100
2200	Instructional Support	4,274	3,567	4,013	7,550
2300	Administration	30,399	26,962	26,236	27,475
2400	Pupil Health	-	-	-	-
2500	Business Services	93,409	110,548	109,196	105,000
2600	Maintenance	8,377	9,030	9,522	10,000
2700	Student Transportation	-	-	-	-
2800	Central Support	1,907	1,424	1,725	2,500
2900	Other Support	-	-	-	-
3200	Student Activities	30,226	18,123	27,228	27,705
3300	Community Services	10,955	11,812	16,992	13,000
5100	Debt Service - Interest	2,327,944	2,639,604	2,750,761	3,310,701
Total	Other Objects	2,520,836	2,835,879	2,959,717	3,518,031
900	Other Financing Uses				
5100	Debt Service - Principal	4,784,000	4,929,570	5,328,458	5,432,000
5100	Refund of Prior Yrs Receipt	-	53,871	-	-
5900	Other Financing Uses	-	-	-	500,000
Total	Other Financing Uses	4,784,000	4,983,441	5,328,458	5,932,000
TOTAL	EXPENDITURES	83,411,251	85,780,322	89,829,249	94,998,554

**GENERAL FUND
EXPENDITURE SUMMARY
By Detailed Object**

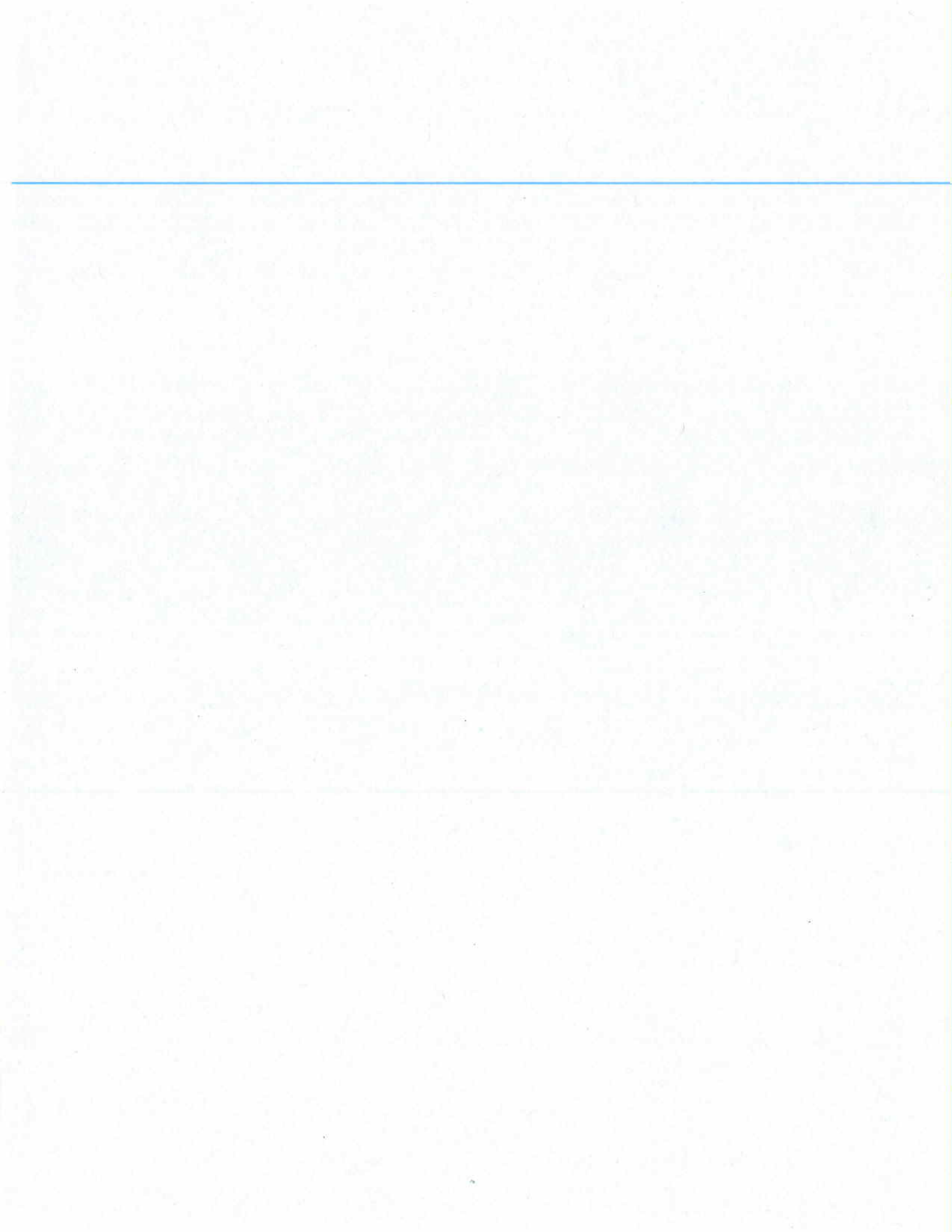
Obj	Description	2010/11	2011-12	2012-13	2013-14
		Actual	Actual	Unaudited	Budget
110	Administrators	\$3,216,925	\$3,288,222	\$3,185,607	\$3,306,454
120	Teachers	\$31,294,314	\$31,041,866	\$31,739,662	\$33,592,660
130	Professional, Other	\$344,258	\$323,321	\$379,315	\$379,496
140	Data Processing Technician	\$463,116	\$484,300	\$480,228	\$505,181
150	Office / Clerical	\$1,836,103	\$1,852,117	\$1,821,229	\$1,882,113
160	Maintenance	\$365,536	\$351,961	\$363,858	\$392,336
180	Custodial	\$1,941,636	\$1,986,827	\$1,926,755	\$1,860,101
190	Teacher Aides	\$1,772,885	\$1,737,210	\$1,762,823	\$1,827,498
	REDUCTIONS				
Total	Salaries	\$41,234,773	\$41,065,823	\$41,659,477	\$43,745,839
				1.4%	
210	Medical Insurance	\$4,981,118	\$5,124,609	\$6,589,729	\$5,766,961
212	Dental Insurance	\$372,749	\$396,023	\$346,096	\$399,286
213	Life Insurance	\$71,852	\$71,414	\$72,027	\$67,862
214	Disability Insurance	\$143,303	\$143,248	\$148,097	\$144,803
215	Eye Care	\$11,612	\$13,191	\$11,620	\$13,000
216	Prescription	\$1,306,617	\$1,416,954	\$1,413,715	\$1,446,702
220	Social Security	\$3,080,761	\$3,071,863	\$3,128,214	\$3,331,814
230	Retirement Contributions	\$2,312,960	\$3,536,482	\$5,136,281	\$7,406,171
240	Tuition Reimbursement	\$123,384	\$109,322	\$112,945	\$120,000
250	Unemployment Comp.	\$71,822	\$68,591	\$115,797	\$70,000
260	Worker's Compensation	\$124,907	\$160,236	\$165,808	\$236,426
290	Other Employment Benefits	\$93,063	\$96,653	\$97,731	\$99,745
291	Other Employment Benefits-Severar	\$137,160	\$174,976	\$43,223	\$80,000
Total	Benefits	\$12,831,308	\$14,373,561	\$17,381,283	\$19,182,770
322	Prof. Educ. IU Services	\$4,886,999	\$5,685,344	\$5,160,898	\$4,867,077
324	Professional Training			\$26,997	\$63,668
329	Other Support	\$45,031	\$30,067	\$144,166	\$56,650
330	Other Prof. Services	\$967,178	\$714,611	\$922,886	\$1,105,340
340	Technical Services		\$206,667	\$104,860	
390	Tax Assess-Other Purch Serv	\$0	(\$334)	(\$76)	\$0
Total	Professional Services	\$5,899,208	\$6,636,355	\$6,359,731	\$6,092,735
411	Disposal Services		\$112,817	\$53,483	\$70,000
412	Snow Removal	\$134,550	\$12,849	\$18,332	\$53,000
414	Landscaping		\$166,801	\$128,093	\$169,000
415	Laundry & Linen		\$7,527	\$2,905	\$10,000
424	Water / Sewer	\$11,800	\$96,986	\$90,595	\$99,710
430	Repairs & Maintenance	\$82,078	\$474,814	\$508,548	\$521,050
438	R & M (computers)	\$732,155	\$123,052	\$114,955	\$157,500
441	Rental of a Building	\$98,262	\$0	\$0	\$0
442	Rental - Equip/Vehicles	\$35,464	\$279,445	\$283,657	\$280,452
448	Rental (technology related)	\$293,111	\$163,641	\$341,939	\$491,653
450	Construction Services	\$163,986	\$3,950	\$0	\$0
460	Extermination Services	\$0	\$12,936	\$3,962	\$16,000
490	Other Purch Property Services	\$12,765		\$0	
Total	Purchased Property Servs	\$1,564,171	\$1,454,818	\$1,546,469	\$1,868,365

**GENERAL FUND
EXPENDITURE SUMMARY
By Detailed Object**

Obj	Description	2010/11 Actual	2011-12 Actual	2012-13 Unaudited	2013-14 Budget
513	Student Transportation	\$3,614,458	\$3,298,579	\$3,344,632	\$3,341,200
513	Diesel Fuel		\$393,106	\$362,530	\$395,500
516	I.U. Transportation	\$263,539	\$253,913	\$285,174	\$260,000
520	General Insurance	\$19,938	\$19,938	\$19,938	\$20,000
521	Fire Insurance	\$0	\$0	\$0	\$0
522	Auto Liability Insurance	\$29,941	\$28,344	\$18,065	\$25,000
523	Gen Prop & Liab Insurance	\$248,396	\$255,160	\$188,321	\$218,150
525	Bonding Insurance	\$3,621	\$3,621	\$3,699	\$3,950
529	Other Insurance	\$0	\$0	\$0	\$0
530	Postage/Telephone	\$178,980	\$137,186	\$159,958	\$155,100
538	Communications (technology)	\$0	\$0	\$0	\$0
540	Advertising	\$8,385	\$7,543	\$23,428	\$14,500
550	Printing & Binding	\$17,110	\$16,027	\$18,358	\$18,506
561	Tuition to Othr LEA's Within	\$68,371	\$80,673	\$153,781	\$77,250
562	Tuition-Charter Schools	\$1,313,008	\$1,581,125	\$1,938,708	\$1,819,218
563	Tuition to Private Schools	\$77,890	\$83,800	\$32,580	\$82,400
564	Tuition to AVTS	\$2,665,157	\$2,752,412	\$2,770,124	\$2,950,535
566	Tuition	\$14,942	\$0	\$0	\$0
568	Tuition-APS,PRRI	\$999,019	\$1,354,206	\$1,354,749	\$515,000
569	Other Tuition	\$0	\$392	\$0	\$515,000
580	Travel/Mileage	\$81,686	\$167,615	\$143,320	\$65,702
590	Misc Purchased Services	\$0	\$0	\$0	\$0
591	Serv. Purchased locally	\$0	\$0	\$0	\$0
595	Int. Unit pymts by W/H	\$73,351	\$58,452	\$64,047	\$58,000
596	Int. Unit Direct Payments	\$0	\$0	\$0	\$0
Total	Other Purchases Services	\$9,677,792	\$10,492,092	\$10,881,412	\$10,535,011
610	General Supplies	\$585,061	\$523,762	\$593,414	\$600,000
611	Warehouse Supplies	\$86,860	\$87,642	\$86,329	\$103,571
618/648	Software	\$474,392	\$550,473	\$651,704	\$691,325
621	Natural Gas	\$276,031	\$152,434	\$146,756	\$245,000
622	Electric	\$1,248,687	\$1,014,844	\$878,030	\$1,065,000
623	Bottle Gas	\$44,806	\$48,076	\$50,927	\$47,750
624	Oil	\$68,395	\$47,330	\$2,269	\$63,000
626	Gasolene	\$16,599	\$16,398	\$18,073	\$20,000
627	Diesel Fuel	\$3,300	\$0	\$0	\$1,000
640	Books & Periodicals	\$296,587	\$416,816	\$613,950	\$650,567
Total	Supplies	\$3,100,718	\$2,857,775	\$3,041,452	\$3,487,213
750	Equipment - New	\$229,356	\$488,520	\$192,023	\$225,072
758	Computers - New	\$430,764	\$77,136	\$113,954	\$12,000
760	Equipment - Replacement	\$141,293	\$73,114	\$54,572	\$27,267
768	Computers - Replacement	\$995,952	\$441,809	\$310,701	\$372,250

**GENERAL FUND
EXPENDITURE SUMMARY
By Detailed Object**

Obj	Description	2010/11 Actual	2011-12 Actual	2012-13 Unaudited	2013-14 Budget
780	Technology Equipment		\$0		
790	Contingency				
Total	Equipment	\$1,798,445	\$1,080,579	\$671,250	\$636,589
810	Dues & Fees				
820	Judgements	\$181,935	\$184,462	\$191,964	\$194,330
831	Interest - Bonds			\$0	
840	Budgetary Reserve	\$2,326,293	\$2,639,603	\$2,761,983	\$3,310,701
860	Crossing Guards	\$10,955	\$11,812	\$0	\$500,000
880	Refunds - Prior Year Receipts	\$1,653	\$53,871	\$16,992	\$13,000
890	Misc Expenditures			(\$11,221)	\$0
Total	Other Objects	\$2,520,836	\$2,889,748	\$2,959,718	\$4,018,031
912	Bonds - Principal Payments				
990	Misc Other Use of Funds	\$4,784,000	\$4,929,570	\$5,328,456	\$5,432,000
Total	Other Financing Uses	\$4,784,000	\$4,929,570	\$5,328,456	\$5,432,000
Total	All Objects	\$83,411,251	\$85,780,322	\$89,829,249	\$94,998,554



**Quakertown Community School District
Budget 2013-14
Food Service Fund
(A PROPRIETARY FUND)**

	Actual	Actual	Actual	Chartwells Budget
	2010-11	2011-12	2012-13	2013-14
REVENUES:				
Meal Sales	\$ 1,250,104	\$ 1,235,378	\$ 1,134,877	\$ 1,175,406
Special Events	52,422	51,609	48,532	-
Earnings from Investments	934	831	572	-
Federal/State Subsidy	512,170	552,134	604,794	748,176
SS/Retirement Subsidy	55,990	67,980	78,462	46,069
Donated Federal Commodities	95,340	99,718	102,060	-
Vending Machine Sales	402	343	332	-
Miscellaneous	1,226	-	-	-
Total Revenues	1,968,588	2,007,993	1,969,629	1,969,651
EXPENSES:				
Food Usage	589,377	581,287	569,391	713,306
Supplies	51,997	52,170	50,673	122,591
Commodity Usage	205,181	202,081	195,587	-
Salaries	852,384	846,113	801,496	700,404
Benefits	228,083	252,180	274,502	256,881
Uniform Reimbursement	2,471	1,974	1,094	1,125
Repairs	64,052	72,417	66,736	-
Utilities and Custodial	48,000	48,000	48,000	-
Depreciation	9,224	7,701	9,319	15,000
Management Fee(Less FMSC Adjustment)				34,944
Other Expense	8,512	5,324	4,121	400
Total Expenses	2,059,281	2,069,247	2,020,919	1,844,651
Excess/(Deficiency) of Revenues over Expenses	\$ (90,693)	\$ (61,254)	\$ (51,290)	\$ 125,000

*** Quakertown Community School District contracted out the Foodservice Program in 2013-14

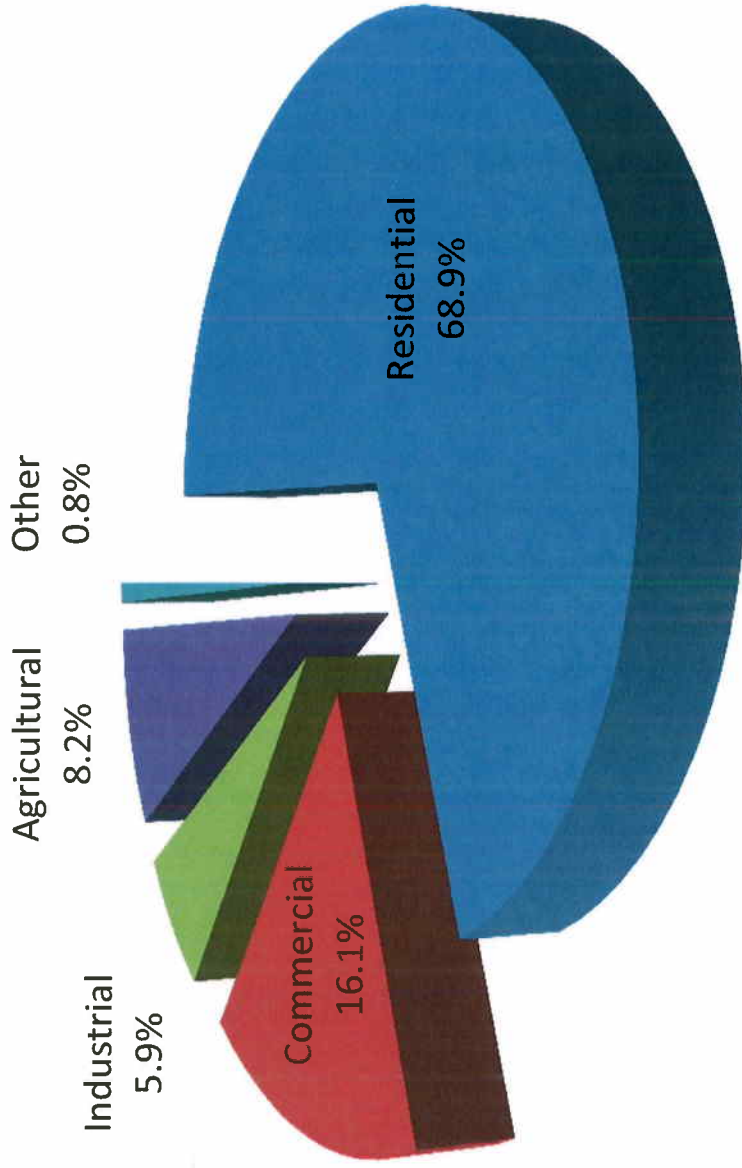
PERSONNEL COMPARISONS																			
	2008-09			2009-10			2010-11			2011-12			2012-13			Budget 2013-14			
	Full Time	Part Time	FTE	Full Time	Part Time	FTE	Full Time	Part Time	FTE	Full Time	Part Time	FTE	Full Time	Part Time	FTE	Full Time	Part Time	FTE	
District Employees																			
Administrators	24	-	24.00	24	-	24.00	24	-	24.00	24	-	24.00	24	-	24.00	24	-	24.00	
IU Liaison (Shared)	-	-	-	-	-	-	-	-	-	1	-	1.00	1	-	1.00	1	-	1.00	
Aides	-	126	57.70	-	109	52.83	-	111	53.59	-	107	51.62	-	108	52.44	-	108	52.44	
Food Service Workers	-	52	21.85	-	49	20.69	-	50	20.96	-	48	19.83	-	45	18.70	-	45	18.70	
Nursing Assistants	-	11	7.40	-	11	7.41	-	9	6.32	-	8	5.68	-	8	5.68	-	8	5.68	
Maintenance/Custodians	58	3	59.50	53	5	55.42	53	5	55.42	53	5	55.42	53	5	55.42	49	5	51.42	
Secretaries	28	17	36.83	27	13	32.98	27	13	32.98	26	11	31.52	26	11	31.36	26	11	31.36	
Other Support Staff	21	-	21.00	20	-	19.62	22	-	21.23	23	-	21.65	23	-	21.65	23	-	21.65	
Counselors	12	2	13.60	12	2	13.10	13	2	14.00	11	5	14.00	11	5	14.04	11	6	14.58	
Librarians	10	-	10.00	9	-	9.00	9	-	9.00	9	-	8.50	9	-	8.50	8	1	8.50	
Psychologists	2	-	2.00	3	-	3.00	3	-	3.00	3	-	3.00	3	-	3.00	3	-	3.00	
Instructional Support Teachers	9	1	9.99	9	1	9.50	8	1	8.50	8	-	8.00	8	-	8.00	8	-	8.00	
Reading Specialists	9	3	10.99	9	3	11.00	9	2	10.60	9	2	10.60	9	2	10.60	10	1	10.60	
Safe School Officer	-	1	0.71	-	1	0.71	-	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	4	-	4.00	4	-	4.00	
Social Worker	1	-	1.00	-	1	0.80	-	1	0.80	-	1	0.80	-	1	0.80	-	1	0.80	
Speech Therapist	-	-	-	-	-	-	1	-	1.00	1	-	1.50	1	-	1.50	3	-	3.00	
Teacher Temporary Assignments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	-	7.00	
Teachers	339	7	341.03	326	7	329.98	319	11	325.67	306	13	312.95	303	14	311.17	304	15	313.47	
Total	517	223	621.60	496	202	594.03	492	206	591.78	478	202	574.77	482	201	579.55	481	202	579.91	

Does not reflect Food Service or Custodial Outsourcing

Quakertown Community School District
 Dwelling Unit Permits
 For Month Ending June 2013

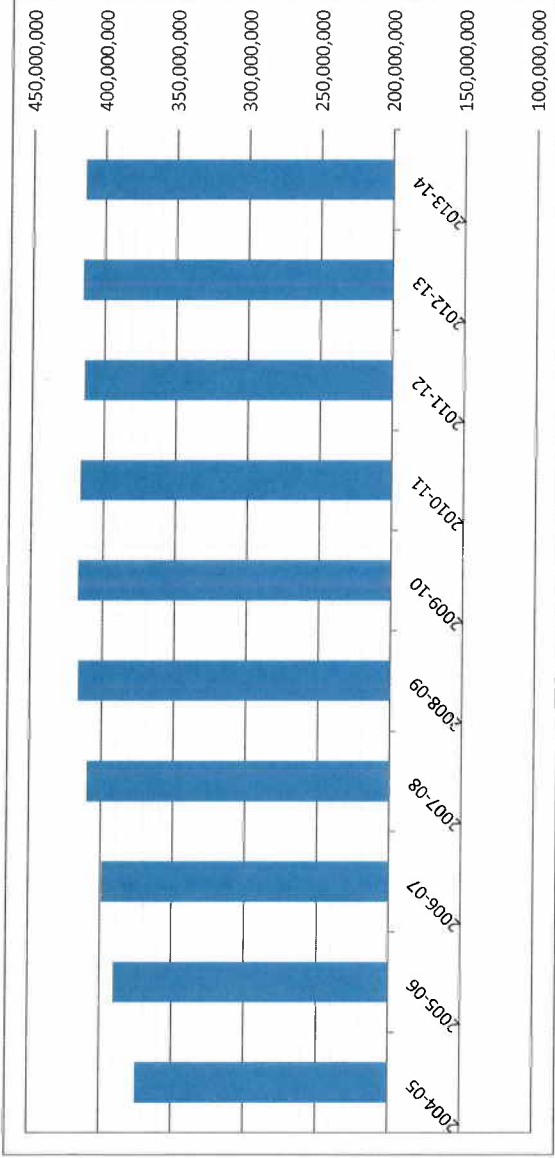
Year	Haycock Township	Milford Township	Quakertown Borough	Richland Township	Richlandtown Borough	Trumbauersville Borough	Total	Comparison Prior Yr Total
1990	6	30	6	45	4	0	91	
1991	6	34	5	21	9	1	76	
1992	10	78	7	44	19	0	158	
1993	8	71	20	72	7	0	178	
1994	4	105	28	106	1	3	247	
1995	4	63	21	99	5	3	195	
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	
Total	96	551	43	1941	40	6	2677	
2010	6	10		11			27	
2011	2	1		18		1	22	
2012	2	1	26	20			49	
2013	1	4	26	21			52	16
2014								
2015								
2016								
2017								
2018								
2019								
Total	11	16	52	70	0	1	150	

Percentage of Taxable Assessment by Land Use



Quakertown Community School District
Budget 2012-13

Assessment History



Municipality	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Haycock	29,654,520	30,316,650	31,469,830	31,916,540	32,303,400	32,502,960	32,372,670	32,282,710	32,246,370	32,171,610
Milford	114,741,880	118,282,460	121,008,540	128,418,010	131,381,980	132,186,880	131,528,810	129,890,740	129,673,180	129,011,350
Quakertown	79,934,480	80,323,460	80,384,630	80,306,540	80,608,460	80,464,180	79,651,900	79,497,630	79,470,480	79,616,180
Richland	134,067,440	144,996,940	149,612,550	152,474,810	155,376,010	155,104,960	155,619,140	155,210,330	156,747,560	156,098,630
Richlandtown	8,944,200	8,975,470	9,026,690	9,026,690	9,032,440	9,038,460	9,036,990	9,034,640	9,010,350	8,986,110
Trumbauersville	7,626,120	7,688,440	7,780,350	7,856,350	7,947,480	8,012,950	7,995,050	8,027,660	8,014,550	7,990,780
Total	374,968,640	390,583,420	399,282,590	409,998,940	416,649,770	417,310,390	416,204,500	413,943,710	415,162,490	413,874,660
	3.7%	4.2%	2.2%	2.7%	1.6%	0.2%	-0.3%	-0.8%	0.3%	-0.3%

**Quakertown Community School District
Enrollment Projections**

Grades 1 - 12 Enrollments Based on Grade Progression Ratios (2009-2012 Average)																
Kindergarten Enrollments Based on Actual Live Birth Data for Past 5 Years with 3 Year Average																
(2011 Live Birth Data is Preliminary)																
Grades	Progression Ratios	Actual										Projected				
		2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
K		326	411	381	365	371	400	388	373	363	374	365	313	334	336	336
1	1.10	386	367	448	411	409	425	438	424	409	405	412	402	345	368	370
2	0.97	369	396	379	437	401	400	430	423	405	407	394	400	391	335	358
3	0.99	404	368	397	385	432	404	390	419	409	415	402	390	395	387	331
4	1.00	389	408	370	393	390	431	391	387	422	414	417	404	392	397	389
5	1.01	387	382	429	377	390	386	430	393	382	435	417	420	407	395	400
Sub-total K-5		2261	2332	2404	2368	2393	2446	2467	2419	2390	2450	2407	2329	2264	2218	2184
6	1.04	406	425	403	456	398	402	402	459	401	397	453	435	438	424	412
7	0.99	434	408	435	409	454	400	407	403	452	399	393	449	431	434	420
8	0.99	395	445	400	429	406	444	399	418	389	448	397	391	447	429	432
Sub-total 6-8		1235	1278	1238	1294	1258	1246	1208	1280	1242	1244	1243	1275	1316	1287	1264
9	1.00	495	448	468	423	441	415	470	406	407	394	449	398	392	448	430
10	0.96	417	493	455	458	402	427	403	452	380	398	378	430	381	376	429
11	0.98	403	369	429	418	449	379	399	393	432	383	390	370	421	373	368
12	0.94	390	399	362	433	388	428	373	383	359	415	362	368	350	398	352
Sub-total 9-12		1705	1709	1714	1732	1680	1649	1645	1634	1578	1590	1579	1566	1544	1595	1579
Special Ed.	1.00	73	82	104	111	105	112	104	117	142	157	157	157	157	157	157
Total K-12		5274	5401	5460	5505	5436	5453	5424	5450	5352	5441	5386	5327	5281	5257	5184
Increase		40	127	59	45	-69	17	-29	26	(98)	89	(55)	(59)	(46)	(24)	(73)

Quakertown Community School District
Budget 2013-14
Summary of Building Utilization and Capacity

Type of Space	Neidig	Pfaff	Quakertown Elem.	Richland	Tohickon Valley	Trumb. Elem.	Milford MS	Strayer MS	Freshman Center	Senior High
Elementary										
Library	1	1	1	1	1	1				
Half-time kindergarten	1	2	1	2	1	2				
Regular Classrooms	15	16	12	15	17	15				
Under 660 sq. ft. classrooms	2	11	4	1	1	2				
Substandard classrooms				2						
Special Ed. classrooms	1	4	1	1	2	4				
Art room	1	1	1	1	1	1				
Music room		1				1				
Multi-purpose room	1	1	1	1	1	1				
Kitchen	1	1	1	1	1	1				
Cafeteria		1	1	1	1	1				
Secondary										
Library							1	1	1	1
Regular Classrooms							13	27	16	32
Under 660 sq. ft. classrooms							2		2	5
Substandard classrooms							4			
Special Ed. classrooms							3	7	3	5
Small group/seminar							1	15	4	1
Large group instruction										
Auditorium/stage								1		2
Science classroom 660+							1			1
Science labs							3	8	3	5
Planetarium									1	1
Business labs										
Computer labs							2	3	2	6
Art room							2	3	1	3
Band room							1	1	1	1
Choral room							1	1	1	1
Family/Consum. Classroom							1	2	1	2
Ind. Arts/shop							1	2	2	2
Gym							1	1	1	2
Wrestling room										1
Weight room									1	1
Kitchen/cafeteria							1	1	1	1
Rated Capacity	400	500	325	475	475	475	577	1000	475	1473
Enrollment(2013-14)	401	442	318	443	413	443	419	831	438	1181

*Definitions as per Pa. Department of Education (PDE) regulations

**Quakertown Community School District
Budget 2014-15**

Determination of Borrowing Capacity

	Revenue as per the Local Gov't Unit Debt Act
2010-11	85,970,698
2011-12	86,140,956
2012-13	87,782,912
Borrowing base: calculated as the arithmetic average of the total revenues (as defined by the act) for the three full preceding fiscal years	\$ 86,631,522
Non-electoral debt borrowing capacity: defined as 225% of the borrowing base	194,920,925
Less: est. non-electoral debt outstanding at 6/30/13	108,673,296
Estimated remaining borrowing capacity at 6/30/11	\$ 86,247,629

** 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 2013-14**

Debt Service Schedule

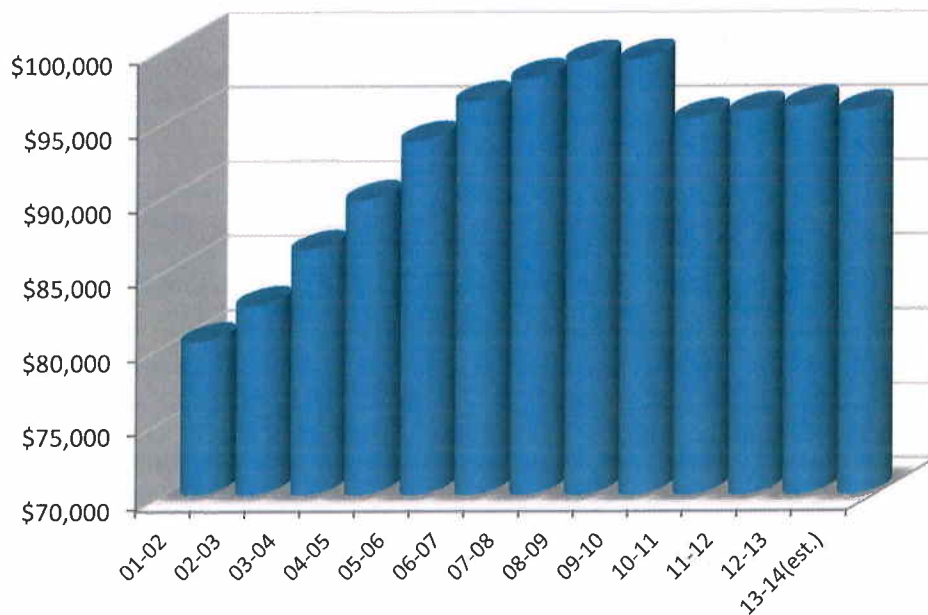
Period Ending June 30	1997B Note	2000 Note	2000B Note	2000C Note	2003 Note	2004 Note	2006 Note	2009 Bond	2009A Bond	2010 Bond	2010A Bond	2011 Bond	2012 Bond	2013 Bond	Total
2014	261,000	930,000	169,000	749,000	272,000	700,000	566,000	480,000	575,000	5,000	585,000	5,000	5,000	55,000	5,357,000
2015	277,000	961,000	177,000	782,000	283,000	700,000	589,000	495,000	585,000	5,000	600,000	5,000	5,000	80,000	5,544,000
2016	293,000	997,000	183,000	818,000	295,000	800,000	614,000	510,000	595,000	5,000	610,000	5,000	5,000	30,000	5,760,000
2017	311,000	962,000	200,000	855,000	307,000	800,000	525,000	540,000	1,355,000	5,000	630,000	5,000	5,000	85,000	6,045,000
2018	330,000	424,000	424,000	893,000	319,000	800,000	800,000	540,000	2,035,000	5,000	640,000	5,000	5,000	225,000	6,221,000
2019		443,000	443,000	933,000	332,000	800,000	800,000	555,000	2,225,000	5,000	655,000	5,000	5,000	530,000	6,488,000
2020		463,000	463,000	975,000	345,000	900,000	900,000	575,000	2,300,000	5,000	675,000	5,000	5,000	460,000	6,708,000
2021		484,000	484,000	1,019,000	359,000	900,000	900,000	600,000	2,375,000	5,000	700,000	5,000	5,000	500,000	6,952,000
2022		411,000	411,000		373,000	900,000		620,000	2,490,000	5,000	715,000	5,000	5,000	1,770,000	7,294,000
2023					388,000	1,000,000		645,000	2,645,000	5,000	740,000	5,000	5,000	2,175,000	7,608,000
2024					402,000	1,000,000		670,000	2,610,000	150,000	770,000	5,000	5,000	2,265,000	7,877,000
2025								695,000		5,135,000	800,000	5,000	5,000	1,360,000	8,000,000
2026								720,000		6,635,000	830,000	5,000	50,000		8,240,000
2027										3,020,000		5,540,000	2,210,000		10,770,000
2028												4,100,000	2,210,000		6,310,000
													2,210,000		2,210,000
													2,210,000		2,210,000
													8,950,000		8,950,000
														9,705,000	9,705,000
															8,950,000
															9,535,000
															2,210,000
															109,594,000

Quakertown Community School District Budget 2013-14

History of the Value of a Mill

Year	Net Mill	% Increase	Gross Mill
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	\$97,955	1.58%	\$102,500
08-09	\$99,189	1.26%	\$100,013
09-10	\$99,251	0.06%	\$100,381
10-11	\$95,247	-4.03%	\$100,300
11-12	\$95,697	0.47%	\$99,863
12-13	\$96,097	0.42%	\$100,285
13-14(est.)	\$95,766	-0.34%	\$99,944

Net Value of a Mill



Quakertown Community School District
 Budget 2013-14
 Fund Balance History

	<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Unaudited</u> <u>2012-13</u>	<u>Budget</u> <u>2013-14</u>
Revenues	86,742,450	87,024,910	88,441,909	91,730,366
Expenditures	<u>83,411,251</u>	<u>85,780,320</u>	<u>89,829,249</u>	<u>94,498,554</u>
Revenue less Expense	3,331,199	1,244,590	(1,387,340)	(2,768,188)
Fund Balance-Committed PSERS	1,403,000	639,958	750,000	
Fund Balance-Committed Capital			1,250,000	
Tax increase at Act 1 Index(1.7%)				946,983
Tax increase - Act 1 Index Spec. Ed. exception				
Tax increase - Act 1 Index PSERS exception		<u>10,456,105</u>	<u>12,988,936</u>	<u>9,601,596</u>
Beginning Fund Balance				
Prior Period Adjustment				
Ending Fund Balance	<u>12,384,304</u>	<u>12,988,936</u>	<u>9,601,596</u>	<u>7,780,391</u>
Percentage of Expenditures	14.85%	15.14%	10.69%	8.23%
			NEW TAXES	946,983
			SHORTFALL	(1,821,205)
			2.41 Mills	\$87.00

