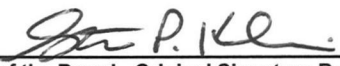


FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

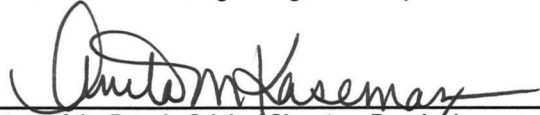
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/06/2019



President of the Board - Original Signature Required

Date 6/13/19



Secretary of the Board - Original Signature Required

Date 6/13/19



Chief School Administrator - Original Signature Required

Date 6/13/19

Lynn S Routson

Contact Person

(215)529-2033 Extn :

Telephone Extension

lroutson@qcsd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Quakertown Community SD	COUNTY : Bucks	AUN : 122098403
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2019-2020 (compared to 2018-2019) ?

Yes

No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

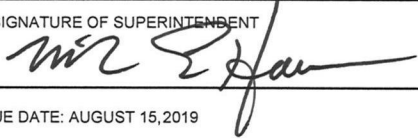
Total Budgeted Expenditures	\$115380937
Ending Unassigned Fund Balance	\$9230475
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

I hereby cert fy that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE Jun 13, 19
--	--------------------

DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Quakertown Community SD	County : Bucks	AUN Number : 122098403
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4/25/19
---	------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$1,159,872.00 Function 2800, Object 200: \$1,380,881.00	District wide unemployment compensation insurance, workers' compensation insurance and severance pay is expensed to function 2830.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is for unexpected expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is kept at 8% of total expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance is equal to the difference between total fund balance and 8% of total expenditures. These funds are committed to finance future capital expenditures.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,510,088
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,653,504
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$19,163,592</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	83,924,224
7000 Revenue from State Sources	27,735,106
8000 Revenue from Federal Sources	647,664
9000 Other Financing Sources	888,000
Total Estimated Revenues And Other Financing Sources	<u>\$113,194,994</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$132,358,586</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	66,863,489
6112 Interim Real Estate Taxes	326,044
6113 Public Utility Realty Taxes	76,324
6114 Payments in Lieu of Current Taxes - State / Local	51,463
6150 Current Act 511 Taxes - Proportional Assessments	12,192,215
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,832,456
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	218,962
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,252,730
6910 Rentals	129,041
6920 Contributions and Donations from Private Sources	56,500
6940 Tuition from Patrons	125,000
6990 Refunds and Other Miscellaneous Revenue	200,000
REVENUE FROM LOCAL SOURCES	\$83,924,224
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	10,556,742
7160 Tuition for Orphans Subsidy	160,000
7271 Special Education funds for School-Aged Pupils	2,943,780
7292 Pre-K Counts	289,000
7311 Pupil Transportation Subsidy	1,090,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	165,935
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	795,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	101,509
7340 State Property Tax Reduction Allocation	2,096,276
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	535,278
7810 State Share of Social Security and Medicare Taxes	1,619,202
7820 State Share of Retirement Contributions	7,357,384
REVENUE FROM STATE SOURCES	\$27,735,106
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	480,511
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	117,116
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	25,037

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$647,664
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	853,000
9400 Sale of or Compensation for Loss of Fixed Assets	35,000
OTHER FINANCING SOURCES	\$888,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	113,194,994

Act 1 Index (current): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$66,863,489
Amount of Tax Relief for Homestead Exclusions	<u>\$2,096,276</u>
Total Approx. Tax Revenue:	\$68,959,765
Approx. Tax Levy for Tax Rate Calculation:	\$71,817,644

Bucks

Total

2018-19 Data		
a. Assessed Value	\$423,647,340	\$423,647,340
b. Real Estate Mills	164.3923	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$3,508,390,729	\$3,508,390,729
d. Assessed Value	\$425,382,360	\$425,382,360
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$69,644,361	\$69,644,361
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$69,644,361	\$69,644,361
(f Total * g)		
i. Base Mills Subject to Index	164.3923	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.90100%	95.90100%
k. Tax Levy Needed	\$71,817,644	\$71,817,644
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	168.8308	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$71,817,644	\$71,817,644
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$69,721,368
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$66,863,489
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$66,863,489	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,096,276</u>	
Total Approx. Tax Revenue:	\$68,959,765	
Approx. Tax Levy for Tax Rate Calculation:	\$71,817,644	

Bucks

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	168.8308	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$71,817,644	\$71,817,644
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$1,353.00	
Number of Homestead/Farmstead Properties	9180	9180
Median Assessed Value of Homestead Properties		\$26,000

Act 1 Index (current): 2.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$66,863,489
Amount of Tax Relief for Homestead Exclusions	<u>\$2,096,276</u>
Total Approx. Tax Revenue:	\$68,959,765
Approx. Tax Levy for Tax Rate Calculation:	\$71,817,644
	Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,096,276	Lowering RE Tax Rate	\$0	\$2,096,276
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,096,276

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Bucks	425,382,360	168.8308	71,817,644			95.90100%	
Totals:	425,382,360		71,817,644	- 2,096,276	= 69,721,368	X 95.90100%	= 66,863,489

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	10,910,637
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,281,578
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			12,192,215
Total Act 511, Current Taxes			12,192,215
Act 511 Tax Limit -->		3,508,390,729 X	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u>								
	Bucks	164.3923	168.8308	2.70%	Yes	2.7%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	2.7%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.7%			

LEA : 122098403 Quakertown Community SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	43,892,786
1200 Special Programs - Elementary / Secondary	16,947,145
1300 Vocational Education	3,859,078
1400 Other Instructional Programs - Elementary / Secondary	3,697,699
1800 Pre-Kindergarten	289,000
Total Instruction	\$68,685,708
2000 Support Services	
2100 Support Services - Students	5,144,216
2200 Support Services - Instructional Staff	4,475,749
2300 Support Services - Administration	5,879,104
2400 Support Services - Pupil Health	1,203,101
2500 Support Services - Business	819,821
2600 Operation and Maintenance of Plant Services	7,949,447
2700 Student Transportation Services	3,934,046
2800 Support Services - Central	3,178,695
2900 Other Support Services	60,000
Total Support Services	\$32,644,179
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,307,251
3300 Community Services	11,000
Total Operation of Non-Instructional Services	\$1,318,251
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	11,912,799
5200 Interfund Transfers - Out	20,000
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$12,732,799
Total Estimated Expenditures and Other Financing Uses	\$115,380,937

2019-2020 Final General Fund Budget

LEA : 122098403 Quakertown Community SD

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	25,461,928
200 Personnel Services - Employee Benefits	15,902,893
300 Purchased Professional and Technical Services	802,200
400 Purchased Property Services	226,310
500 Other Purchased Services	25,000
600 Supplies	1,334,705
700 Property	137,700
800 Other Objects	2,050
Total Regular Programs - Elementary / Secondary	\$43,892,786
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,859,076
200 Personnel Services - Employee Benefits	2,994,883
300 Purchased Professional and Technical Services	5,785,236
500 Other Purchased Services	2,923,900
600 Supplies	366,200
700 Property	15,000
800 Other Objects	2,850
Total Special Programs - Elementary / Secondary	\$16,947,145
1300 Vocational Education	
500 Other Purchased Services	3,859,078
Total Vocational Education	\$3,859,078
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,104,016
200 Personnel Services - Employee Benefits	664,983
300 Purchased Professional and Technical Services	84,000
500 Other Purchased Services	1,833,000
600 Supplies	11,700
Total Other Instructional Programs - Elementary / Secondary	\$3,697,699
1800 Pre-Kindergarten	
400 Purchased Property Services	34,421
600 Supplies	35,687
700 Property	10,892
800 Other Objects	208,000
Total Pre-Kindergarten	\$289,000
Total Instruction	\$68,685,708
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,125,057
200 Personnel Services - Employee Benefits	1,950,959
300 Purchased Professional and Technical Services	12,400
500 Other Purchased Services	8,300
600 Supplies	45,775

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,725
Total Support Services - Students	\$5,144,216
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,582,724
200 Personnel Services - Employee Benefits	988,995
300 Purchased Professional and Technical Services	97,450
500 Other Purchased Services	33,100
600 Supplies	689,895
700 Property	1,078,000
800 Other Objects	5,585
Total Support Services - Instructional Staff	\$4,475,749
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,110,979
200 Personnel Services - Employee Benefits	1,930,210
300 Purchased Professional and Technical Services	556,956
400 Purchased Property Services	17,000
500 Other Purchased Services	154,291
600 Supplies	74,632
800 Other Objects	35,036
Total Support Services - Administration	\$5,879,104
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	642,055
200 Personnel Services - Employee Benefits	522,146
300 Purchased Professional and Technical Services	3,200
400 Purchased Property Services	9,700
500 Other Purchased Services	2,100
600 Supplies	23,900
Total Support Services - Pupil Health	\$1,203,101
2500 Support Services - Business	
100 Personnel Services - Salaries	310,291
200 Personnel Services - Employee Benefits	218,575
300 Purchased Professional and Technical Services	35,095
400 Purchased Property Services	54,165
500 Other Purchased Services	35,200
600 Supplies	76,495
800 Other Objects	90,000
Total Support Services - Business	\$819,821
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,217,468
200 Personnel Services - Employee Benefits	875,763
300 Purchased Professional and Technical Services	1,342,112
400 Purchased Property Services	2,617,269
500 Other Purchased Services	360,390
600 Supplies	1,358,025
700 Property	154,575

2019-2020 Final General Fund Budget

LEA : 122098403 Quakertown Community SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
800 Other Objects	23,845
Total Operation and Maintenance of Plant Services	\$7,949,447
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	3,924,046
Total Student Transportation Services	\$3,934,046
2800 Support Services - Central	
100 Personnel Services - Salaries	1,159,872
200 Personnel Services - Employee Benefits	1,380,881
300 Purchased Professional and Technical Services	103,172
400 Purchased Property Services	205,500
500 Other Purchased Services	25,250
600 Supplies	292,720
700 Property	8,000
800 Other Objects	3,300
Total Support Services - Central	\$3,178,695
2900 Other Support Services	
500 Other Purchased Services	60,000
Total Other Support Services	\$60,000
Total Support Services	\$32,644,179
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	605,247
200 Personnel Services - Employee Benefits	252,970
300 Purchased Professional and Technical Services	117,890
400 Purchased Property Services	25,450
500 Other Purchased Services	189,949
600 Supplies	40,595
700 Property	42,500
800 Other Objects	32,650
Total Student Activities	\$1,307,251
3300 Community Services	
800 Other Objects	11,000
Total Community Services	\$11,000
Total Operation of Non-Instructional Services	\$1,318,251
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,165,199
900 Other Uses of Funds	7,747,600
Total Debt Service / Other Expenditures and Financing Uses	\$11,912,799
5200 Interfund Transfers - Out	
900 Other Uses of Funds	20,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$20,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$12,732,799
TOTAL EXPENDITURES	\$115,380,937

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	14,100,000	12,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	19,700,000	6,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	120,000	120,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	295,000	295,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$34,315,000	\$19,015,000

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$34,315,000	\$19,015,000

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	140,070,000	143,185,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	900,000	900,000
0540 Accumulated Compensated Absences	1,700,000	1,700,000
0550 Authority Lease Obligations	9,919,000	7,236,000
0560 Other Post-Employment Benefits (OPEB)	13,350,000	13,350,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$165,939,000	\$166,371,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

2019-2020 Final General Fund Budget

LEA : 122098403 Quakertown Community SD

Printed 9/3/2019 2:02:27 PM

Page - 3 of 6

Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$165,939,000	\$166,371,000

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$165,939,000	\$166,371,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,747,174
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,230,475
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,977,649
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,777,649