

PROPOSED FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Lynn S Routson

(215)529-2033

Extn :

Contact Person

Telephone

Extension

lroutson@qcsd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2018-2019 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 2018-2019 (compared to 2017-2018)?

Yes ☒

No ☐

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$110655204
Ending Unassigned Fund Balance	\$8852416
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 certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 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 4/26/18
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DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number	Description	Justification
5320	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2800, Object 100: \$1,076,982.00</div> <div>Function 2800, Object 200: \$1,329,434.00</div>	District-wide tuition reimbursement, unemployment compensation, workers' compensation and severance pay are all budgeted in the 2830 function in object 200.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve for unanticipated 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.	Ending Unassigned Fund Balance is at 8% of estimated general fund 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.	Funds are committed for capital projects needs.

ITEM	AMOUNTS	
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	2,441,613	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	12,631,798	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$15,073,411</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	81,214,946	
7000 Revenue from State Sources	26,788,629	
8000 Revenue from Federal Sources	687,000	
9000 Other Financing Sources	10,000	
Total Estimated Revenues And Other Financing Sources		<u>\$108,700,575</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$123,773,986</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	64,656,969
6112 Interim Real Estate Taxes	408,000
6113 Public Utility Realty Taxes	85,680
6114 Payments in Lieu of Current Taxes - State / Local	62,220
6150 Current Act 511 Taxes - Proportional Assessments	12,396,077
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,850,000
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	129,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	875,000
6910 Rentals	153,000
6920 Contributions and Donations from Private Sources	3,000
6940 Tuition from Patrons	46,000
6990 Refunds and Other Miscellaneous Revenue	200,000
REVENUE FROM LOCAL SOURCES	\$81,214,946
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	10,288,993
7271 Special Education funds for School-Aged Pupils	2,800,000
7292 Pre-K Counts	289,000
7311 Pupil Transportation Subsidy	1,275,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	800,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	104,000
7340 State Property Tax Reduction Allocation	2,053,574
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	535,278
7810 State Share of Social Security and Medicare Taxes	1,579,336
7820 State Share of Retirement Contributions	7,043,448
REVENUE FROM STATE SOURCES	\$26,788,629
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	450,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	112,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	25,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	100,000
REVENUE FROM FEDERAL SOURCES	\$687,000

	<u>Amount</u>
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	10,000
OTHER FINANCING SOURCES	\$10,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	108,700,575

Act 1 Index (current): 2.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$64,656,969	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,053,574</u>	
Total Approx. Tax Revenue:	\$66,710,543	
Approx. Tax Levy for Tax Rate Calculation:	\$69,474,111	
	Bucks	Total
<hr/>		
2017-18 Data		
a. Assessed Value	\$421,681,150	\$421,681,150
b. Real Estate Mills	157.7662	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$3,476,670,121	\$3,476,670,121
d. Assessed Value	\$422,611,712	\$422,611,712
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2017-18 Calculations		
f. 2017-18 Tax Levy	\$66,527,033	\$66,527,033
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$66,527,033	\$66,527,033
(f Total * g)		
i. Base Mills Subject to Index	157.7662	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.90100%	95.90100%
k. Tax Levy Needed	\$69,474,111	\$69,474,111
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	164.3923	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$69,474,111	\$69,474,111
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$67,420,537
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$64,656,969
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$64,656,969	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,053,574</u>	
Total Approx. Tax Revenue:	\$66,710,543	
Approx. Tax Levy for Tax Rate Calculation:	\$69,474,111	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	162.1836	
q. Mills In Excess of Index (if (l > p), (l - p))	2.2087	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$68,540,689	\$68,540,689
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$933,422	\$933,422
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$895,161	\$895,161

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$1,390.00	
Number of Homestead/Farmstead Properties	9136	9136
Median Assessed Value of Homestead Properties		\$25,790

Act 1 Index (current): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$64,656,969
Amount of Tax Relief for Homestead Exclusions	<u>\$2,053,574</u>
Total Approx. Tax Revenue:	\$66,710,543
Approx. Tax Levy for Tax Rate Calculation:	\$69,474,111
	Bucks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,053,574	Lowering RE Tax Rate	\$0	\$2,053,574
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,053,574

2018-2019 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 122098403 Quakertown Community SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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	422,611,712	164.3923	69,474,111			95.90100%	
Totals:	422,611,712		69,474,111	- 2,053,574	= 67,420,537	X 95.90100%	= 64,656,969
				<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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						0	0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			1.000%	0.000%	11,078,077	11,078,077
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,318,000	1,318,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						12,396,077	12,396,077
Total Act 511, Current Taxes							12,396,077
Act 511 Tax Limit -->				3,476,670,121	X	12	41,720,041
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Bucks	157.7662	164.3923	4.20%	No	2.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	42,320,039
1200 Special Programs - Elementary / Secondary	15,438,513
1300 Vocational Education	3,543,476
1400 Other Instructional Programs - Elementary / Secondary	4,816,338
1800 Pre-Kindergarten	289,000
Total Instruction	\$66,407,366
2000 Support Services	
2100 Support Services - Students	4,588,672
2200 Support Services - Instructional Staff	4,193,041
2300 Support Services - Administration	5,775,650
2400 Support Services - Pupil Health	1,168,936
2500 Support Services - Business	886,332
2600 Operation and Maintenance of Plant Services	7,634,779
2700 Student Transportation Services	4,070,365
2800 Support Services - Central	3,085,427
2900 Other Support Services	59,000
Total Support Services	\$31,462,202
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,178,221
3300 Community Services	11,000
Total Operation of Non-Instructional Services	\$1,189,221
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,796,415
5900 Budgetary Reserve	800,000
Total Other Expenditures and Financing Uses	\$11,596,415
Total Estimated Expenditures and Other Financing Uses	\$110,655,204

LEA : 122098403 Quakertown Community SD

<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		24,896,618
200 Personnel Services - Employee Benefits		15,146,496
300 Purchased Professional and Technical Services		748,200
400 Purchased Property Services		225,741
500 Other Purchased Services		23,575
600 Supplies		1,259,521
700 Property		16,588
800 Other Objects		3,300
Total Regular Programs - Elementary / Secondary		\$42,320,039
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		4,475,276
200 Personnel Services - Employee Benefits		2,804,887
300 Purchased Professional and Technical Services		5,841,000
500 Other Purchased Services		2,049,950
600 Supplies		249,600
700 Property		15,000
800 Other Objects		2,800
Total Special Programs - Elementary / Secondary		\$15,438,513
1300 <u>Vocational Education</u>		
500 Other Purchased Services		3,543,476
Total Vocational Education		\$3,543,476
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,092,914
200 Personnel Services - Employee Benefits		658,024
300 Purchased Professional and Technical Services		404,000
500 Other Purchased Services		2,640,200
600 Supplies		21,200
Total Other Instructional Programs - Elementary / Secondary		\$4,816,338
1800 <u>Pre-Kindergarten</u>		
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		\$66,407,366
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		2,774,396
200 Personnel Services - Employee Benefits		1,731,306
300 Purchased Professional and Technical Services		12,000
500 Other Purchased Services		8,420
600 Supplies		60,825

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,725
Total Support Services - Students	\$4,588,672
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,656,469
200 Personnel Services - Employee Benefits	986,793
300 Purchased Professional and Technical Services	51,500
400 Purchased Property Services	641,049
500 Other Purchased Services	29,100
600 Supplies	597,545
700 Property	225,000
800 Other Objects	5,585
Total Support Services - Instructional Staff	\$4,193,041
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,054,714
200 Personnel Services - Employee Benefits	1,936,303
300 Purchased Professional and Technical Services	549,185
400 Purchased Property Services	18,500
500 Other Purchased Services	122,675
600 Supplies	56,598
700 Property	2,000
800 Other Objects	35,675
Total Support Services - Administration	\$5,775,650
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	594,647
200 Personnel Services - Employee Benefits	464,339
300 Purchased Professional and Technical Services	58,600
400 Purchased Property Services	6,400
500 Other Purchased Services	2,600
600 Supplies	42,350
Total Support Services - Pupil Health	\$1,168,936
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	368,528
200 Personnel Services - Employee Benefits	257,954
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	52,950
500 Other Purchased Services	30,900
600 Supplies	58,000
700 Property	1,000
800 Other Objects	90,000
Total Support Services - Business	\$886,332
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,191,573
200 Personnel Services - Employee Benefits	888,195
300 Purchased Professional and Technical Services	105,000
400 Purchased Property Services	3,761,111

LEA : 122098403 Quakertown Community SD

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	335,250
600 Supplies	1,320,850
700 Property	22,500
800 Other Objects	10,300
Total Operation and Maintenance of Plant Services	\$7,634,779
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	4,070,365
Total Student Transportation Services	\$4,070,365
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,076,982
200 Personnel Services - Employee Benefits	1,329,434
300 Purchased Professional and Technical Services	99,121
400 Purchased Property Services	194,050
500 Other Purchased Services	25,250
600 Supplies	273,970
700 Property	82,600
800 Other Objects	4,020
Total Support Services - Central	\$3,085,427
2900 <u>Other Support Services</u>	
500 Other Purchased Services	59,000
Total Other Support Services	\$59,000
Total Support Services	\$31,462,202
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	590,221
200 Personnel Services - Employee Benefits	196,180
300 Purchased Professional and Technical Services	115,750
400 Purchased Property Services	19,950
500 Other Purchased Services	162,100
600 Supplies	48,475
700 Property	16,000
800 Other Objects	29,545
Total Student Activities	\$1,178,221
3300 <u>Community Services</u>	
800 Other Objects	11,000
Total Community Services	\$11,000
Total Operation of Non-Instructional Services	\$1,189,221
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,078,415
900 Other Uses of Funds	6,718,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,796,415
5900 <u>Budgetary Reserve</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	800,000
Total Budgetary Reserve	\$800,000
Total Other Expenditures and Financing Uses	\$11,596,415
TOTAL EXPENDITURES	\$110,655,204

Cash and Short-Term Investments

	06/30/2018 Estimate	06/30/2019 Projection
General Fund	9,700,000	6,700,000
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	8,000,000	10,000,000
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	123,000	123,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	285,000	285,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$18,208,000	\$17,208,000

Long-Term Investments

	06/30/2018 Estimate	06/30/2019 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		

<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$18,208,000	\$17,208,000

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	124,580,000	130,370,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,000,000	1,000,000
0540 Accumulated Compensated Absences	1,800,000	1,800,000
0550 Authority Lease Obligations	12,427,000	9,919,000
0560 Other Post-Employment Benefits (OPEB)	395,000	395,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$140,202,000	\$143,484,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 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 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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		

2018-2019 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 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	\$140,202,000	\$143,484,000	

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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	\$140,202,000	\$143,484,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,266,366
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,852,416
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,118,782
5900 Budgetary Reserve	800,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,918,782