

LEA Name: Upper Perkiomen SD

Class: 3

AUN Number: 123468603

County: Montgomery

**PDE-2028 - FINAL GENERAL FUND BUDGET**  
**Fiscal Year 07/01/2013 - 06/30/2014**

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 6/13/2013

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Sandra Kassel  
Contact Person

\_\_\_\_\_  
(215) 541-2446

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
skassel@upsd.org  
E-mail Address

Return to: Pennsylvania Department of Education  
Bureau of Budget and Fiscal Management  
Division of Subsidy Data and Administration  
333 Market Street  
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
1	Estimated Beginning Fund Balance - Committed	621,693
2	Estimated Beginning Fund Balance - Assigned	1,500,000
3	Estimated Beginning Fund Balance - Unassigned	4,407,892
4		0
5		0
6		0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b>6,529,585</b>
 <b>Estimated Revenues And Other Financing Sources</b>		
6000	Revenue from Local Sources	32,639,671
7000	Revenue from State Sources	16,041,421
8000	Revenue from Federal Sources	510,786
9000	Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>		<b>49,191,878</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		 <b>55,721,463</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	28,243,311
6112	Interim Real Estate Taxes	100,000
6113	Public Utility Realty Tax	35,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	27
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	63,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	63,000
6150	Current Act 511 Taxes - Proportional Assessments	2,715,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	610,000
6500	Earnings on Investments	75,000
6700	Revenues from District Activities	43,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	639,333
6910	Rentals	20,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	3,500
6960	Services Provided Other Local Governmental Units / LEAs	25,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	4,500
<b>REVENUE FROM LOCAL SOURCES</b>		<b>32,639,671</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	8,300,606
7160	Tuition for Orphans and Children Placed in Private Homes	35,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,619,712
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,575,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	526,449
7330	Health Services (Medical, Dental, Nurse, Act 25)	56,000
7340	State Property Tax Reduction Allocation	1,111,353
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	143,068
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	880,000
7820	State Share of Retirement Contributions	1,794,233
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>16,041,421</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	280,021
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	89,265
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	140,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>	
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	1,500	
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0	
REVENUE FROM FEDERAL SOURCES			510,786

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
<b>OTHER FINANCING SOURCES</b>		<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>49,191,878</b>

Act 1 Index (current): 2.0%

Calculation Method:

Rate

Section 672.1 Method Choice:

(a)(2)

Approx. Tax Revenue from RE Taxes: \$28,243,311

Amount of Tax Relief for Homestead Exclusions + \$1,111,353

Total Approx. Tax Revenue: \$29,354,664

Approx. Tax Levy for Tax Rate Calculation: \$30,531,469

Berks

Montgomery

Total

**2012-13 Data**

a. Assessed Value \$153,022,474 \$1,220,551,424 \$1,373,573,898

b. Real Estate Mills 21.9521 21.9521 21.9521

**I. 2013-14 Data**

c. 2011 STEB Market Value \$203,981,059 \$1,470,404,326 \$1,674,385,385

d. Assessed Value \$152,372,502 \$1,238,449,777 \$1,390,822,279

e. Assessed Value of New Constr/ Renov \$0 \$0 \$0

**2012-13 Calculations**

f. 2012-13 Tax Levy \$3,359,165 \$26,793,667 \$30,152,832

(a \* b)

**2013-14 Calculations**

II. g. Percent of Total Market Value 100.00000%

h. Rebalanced 2012-13 Tax Levy \$30,152,832

(f Total \* g)

i. Base Mills Subject to Index 21.9521 21.9521 21.9521

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage 96.00000% 96.00000% 96.00000%

k. Tax Levy Needed \$30,531,469

(Approx. Tax Levy \* g)

III. I. 2013-14 Real Estate Tax Rate 21.9521 21.9521 21.9521

(k / d \* 1000)

m. Tax Levy Generated by Mills \$3,344,896 \$27,186,573 \$30,531,469

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$29,420,116

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$28,243,311

(n \* Est. Pct. Collection)



Act 1 Index (current): 2.0%

Calculation Method:

Rate

Section 672.1 Method Choice:

(a)(2)

Approx. Tax Revenue from RE Taxes: \$28,243,311

Amount of Tax Relief for Homestead Exclusions + \$1,111,353

Total Approx. Tax Revenue: \$29,354,664

Approx. Tax Levy for Tax Rate Calculation: \$30,531,469

Berks

Montgomery

Total

<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	22.3911	22.3911	22.3911
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$3,411,788	\$27,730,253	\$31,142,041
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead \$8,426

\$8,426

Number of Homestead/Farmstead Properties 830

5,186

6,016

V. Median Assessed Value of Homestead Properties

\$113,645

Act 1 Index (current): 2.0%

Calculation Method:

Rate

Section 672.1 Method Choice:

(a)(2)

Approx. Tax Revenue from RE Taxes: \$28,243,311

Amount of Tax Relief for Homestead Exclusions + \$1,111,353

Total Approx. Tax Revenue: \$29,354,664

Approx. Tax Levy for Tax Rate Calculation: \$30,531,469

Berks

Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,111,353	Lowering RE Tax Rate	\$0	\$1,111,353
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,111,353</u>

CODE6111 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>
Berks	152,372,502	21.9521	3,344,896			96.00000%	
Montgomery	1,238,449,777	21.9521	27,186,573			96.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	1,390,822,279		30,531,470	- 1,111,353	= 29,420,116	96.00000%	= 28,243,311
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				5.00			63,000

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	82,600	63,000
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			82,600	63,000

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	5,100,000	2,550,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	330,000	165,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			5,430,000	2,715,000

**Total Act 511, Current Taxes****2,778,000**

Act 511 Tax Limit ---&gt;

1,674,385,385

X

12

20,092,625

Market Value

Mills

(511 Limit)

[illegible]

# **CERTIFICATION OF ESTIMATED ENDING FUND BALANCE** **FROM 2013-2014 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Upper Perkiomen SD	Montgomery	123468603

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 2013-2014 (compared to 2012-2013 )?      Yes ☐      No ☒

If yes, see information below, taken from the 2013-2014 General Fund Budget.

Total Budgeted Expenditures	\$52,232,311.00
Ending Unassigned Fund Balance	\$2,835,459.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.5%

The Estimated Ending Unassigned Fund Balance      Yes ☒      No ☐  
is within the allowable limits.

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2013      RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION  
 BUREAU OF BUDGET AND FISCAL MANAGEMENT  
 DIVISION OF SUBSIDY DATA AND ADMINISTRATION  
 333 MARKET STREET  
 HARRISBURG, PA 17126-0333

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	23,086,270	
1200	Special Programs - Elementary/Secondary	8,071,734	
1300	Vocational Education	2,172,879	
1400	Other Instructional Programs - Elementary/Secondary	132,658	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>33,463,541</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,507,288	
2200	Support Services - Instructional Staff	1,277,431	
2300	Support Services - Administration	3,018,020	
2400	Support Services - Pupil Health	321,347	
2500	Support Services - Business	649,252	
2600	Operation & Maintenance of Plant Services	3,770,122	
2700	Student Transportation Services	3,349,867	
2800	Support Services - Central	972,476	
2900	Other Support Services	35,052	
	<b>Total 2000 Support Services</b>	<b>14,900,855</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	924,965	
3300	Community Services	0	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>924,965</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>	
	<b>Total Estimated Expenditures</b>	<b>49,289,361</b>	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	2,872,950	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	70,000	
	<b>Total Other Financing Uses</b>	<b>2,942,950</b>	
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>52,232,311</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>52,232,311</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>3,489,152</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000 INSTRUCTION</b>		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	13,944,728
200	Personnel Services-Employee Benefits	6,970,092
300	Purchased Professional & Technical Services	18,344
400	Purchased Property Services	83,635
500	Other Purchased Services	1,510,800
600	Supplies	532,365
700	Property	25,588
800	Other Objects	718
	Total Regular Programs - Elementary/Secondary	23,086,270
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,391,352
200	Personnel Services-Employee Benefits	1,557,796
300	Purchased Professional & Technical Services	1,347,200
400	Purchased Property Services	111,200
500	Other Purchased Services	1,566,506
600	Supplies	68,330
700	Property	29,100
800	Other Objects	250
	Total Special Programs - Elementary/Secondary	8,071,734
1300	Vocational Education	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	2,172,879
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	2,172,879
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	13,504
200	Personnel Services-Employee Benefits	3,454
300	Purchased Professional & Technical Services	200
400	Purchased Property Services	0
500	Other Purchased Services	115,500
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	132,658

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
<b>Total Instruction</b>		<b>33,463,541</b>



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	936,233
200	Personnel Services-Employee Benefits	512,418
300	Purchased Professional & Technical Services	37,955
400	Purchased Property Services	1,450
500	Other Purchased Services	3,757
600	Supplies	14,465
700	Property	0
800	Other Objects	1,010
	Total Support Services - Pupil Personnel	1,507,288
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	720,907
200	Personnel Services-Employee Benefits	336,640
300	Purchased Professional & Technical Services	101,556
400	Purchased Property Services	3,450
500	Other Purchased Services	12,507
600	Supplies	96,367
700	Property	2,000
800	Other Objects	4,004
	Total Support Services - Instructional Staff	1,277,431
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,525,996
200	Personnel Services-Employee Benefits	834,295
300	Purchased Professional & Technical Services	337,385
400	Purchased Property Services	8,830
500	Other Purchased Services	153,770
600	Supplies	30,100
700	Property	1,120
800	Other Objects	126,524
	Total Support Services - Administration	3,018,020
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	203,500
200	Personnel Services-Employee Benefits	98,397
300	Purchased Professional & Technical Services	6,000
400	Purchased Property Services	2,500
500	Other Purchased Services	4,450
600	Supplies	6,100
700	Property	0
800	Other Objects	400
	Total Support Services - Pupil Health	321,347

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	362,466
200	Personnel Services-Employee Benefits	205,981
300	Purchased Professional & Technical Services	33,880
400	Purchased Property Services	13,050
500	Other Purchased Services	17,650
600	Supplies	9,000
700	Property	4,300
800	Other Objects	2,925
	Total Support Services - Business	649,252
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,295,652
200	Personnel Services-Employee Benefits	765,658
300	Purchased Professional & Technical Services	10,750
400	Purchased Property Services	1,075,700
500	Other Purchased Services	156,800
600	Supplies	454,182
700	Property	10,500
800	Other Objects	880
	Total Operation & Maintenance of Plant Services	3,770,122
2700	Student Transportation Services	
100	Personnel Services-Salaries	67,868
200	Personnel Services-Employee Benefits	26,145
300	Purchased Professional & Technical Services	4,900
400	Purchased Property Services	1,100
500	Other Purchased Services	3,246,314
600	Supplies	3,140
700	Property	0
800	Other Objects	400
	Total Student Transportation Services	3,349,867
2800	Support Services - Central	
100	Personnel Services-Salaries	499,077
200	Personnel Services-Employee Benefits	237,809
300	Purchased Professional & Technical Services	17,635
400	Purchased Property Services	8,600
500	Other Purchased Services	112,950
600	Supplies	42,900
700	Property	51,700
800	Other Objects	1,805
	Total Support Services - Central	972,476

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
2900	Other Support Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	35,052	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	35,052	
	<b>Total Support Services</b>		<b>14,900,855</b>
3000	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>		
3100	Food Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Food Services	0	
3200	Student Activities		
100	Personnel Services-Salaries	499,352	
200	Personnel Services-Employee Benefits	152,056	
300	Purchased Professional & Technical Services	69,150	
400	Purchased Property Services	18,550	
500	Other Purchased Services	87,370	
600	Supplies	41,822	
700	Property	31,200	
800	Other Objects	25,465	
	Total Student Activities	924,965	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	0
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	<b>Total Operation of Non-instructional Services</b>	<b>924,965</b>
4000	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>0</b>
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	1,007,950
900	Other Uses of Funds	1,865,000
	Total Debt Service	2,872,950
5200	Interfund Transfers - Out	
900	Other Uses of Funds	0
	Total Interfund Transfers - Out	0

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 123468603 Upper Perkiomen SD

Printed 6/27/2013 7:29:22 AM v2.1

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-7

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5900	Budgetary Reserve		
800	Other Objects	70,000	
	Total Budgetary Reserve	70,000	
	Total Other Expenditures and Financing Uses	2,942,950	
TOTAL EXPENDITURES			52,232,311

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	8,854,482	7,300,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	464,768	464,928
Capital Projects Fund – Other	2,290,111	2,096,711
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	158,000	78,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	225,359	223,000
Agency Fund	125,000	125,000
<b>Total Cash and Short-Term Investments</b>	<b>12,117,720</b>	<b>10,287,639</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>12,117,720</b>	<b>10,287,639</b>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	200,000	225,000
Bonds Payable	30,120,000	27,870,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	1,500,000	1,650,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	31,820,000	29,745,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	2,422,000	2,475,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	2,422,000	2,475,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>34,242,000</u></b>	<b><u>32,220,000</u></b>

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 123468603 Upper Perkiomen SD

Printed 6/27/2013 7:29:24 AM v2.1

Fund Balance Summary (FBS)

Page J-1

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>Funds committed by the board for repairs/upgrades of turf athletic fields and future retirement contributions.</i>	653,693
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Balance not assigned or committed</i>	2,835,459
Total Ending Fund Balance - Committed, Assigned, and Unassigned		3,489,152
5900	Budgetary Reserve Explanation: <i>Funds reserved for operating contingencies.</i>	70,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		3,559,152
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0