

LEA Name: Upper Perkiomen SD

Class: 3

AUN Number: 123468603

County: Montgomery

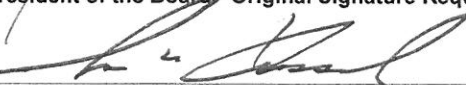
**PDE-2028 - FINAL GENERAL FUND BUDGET**  
**Fiscal Year 07/01/2015 - 06/30/2016**

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 6/18/2015

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

\_\_\_\_\_  
Date 6/25/15

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

\_\_\_\_\_  
Date 6/30/15

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

\_\_\_\_\_  
Date 6/29/15

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

ITEM	AMOUNTS
<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	1,060,000
2 Estimated Beginning Fund Balance - Assigned	1,776,963
3 Estimated Beginning Fund Balance - Unassigned	6,639,687
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>9,476,650</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	36,258,923
7000 Revenue from State Sources	17,331,953
8000 Revenue from Federal Sources	437,096
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>54,027,972</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>63,504,622</b>

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 123468603 Upper Perkiomen SD

Printed 6/30/2015 4:03:05 PM v2.1

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-1

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	31,072,330
6112	Interim Real Estate Taxes	180,000
6113	Public Utility Realty Tax	40,000
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	62,800
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	62,800
6150	Current Act 511 Taxes - Proportional Assessments	3,175,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	812,000
6500	Earnings on Investments	75,000
6700	Revenues from District Activities	57,999
6800	Revenue from Intermediary Sources / Pass-Through Funds	620,467
6910	Rentals	36,000
6920	Contributions/Donations/Grants From Private Sources	5,000
6940	Tuition from Patrons	3,500
6960	Services Provided Other Local Governmental Units / LEAs	40,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	2,500
6990	Refunds and Other Miscellaneous Revenue	13,500
<b>REVENUE FROM LOCAL SOURCES</b>		<b>36,258,923</b>

**2015-2016 Final General Fund Budget (PDE-2028)****AUN: 123468603 Upper Perkiomen SD**

Printed 6/30/2015 4:03:05 PM v2.1

**ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL**

Page B-2

<b><u>FUNCTION</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>Amounts</u></b>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	8,619,115
7160	Tuition for Orphans and Children Placed in Private Homes	50,000
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	1,646,790
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)	1,475,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	593,201
7330	Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340	State Property Tax Reduction Allocation	1,132,847
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7505	Ready to Learn Block Grant	0
7509	Supplemental Equipment Grants	0
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	910,000
7820	State Share of Retirement Contributions	2,850,000
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>17,331,953</b>

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 123468603 Upper Perkiomen SD

Printed 6/30/2015 4:03:05 PM v2.1

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-3

<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	278,048
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	92,048
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promoting Informed Parental Choice And Innovative Programs	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
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	65,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	2,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>437,096</b>

<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>54,027,972</b>

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 123468603 Upper Perkiomen SD

Printed 6/30/2015 4:47:07 PM v2.1

Real Estate Tax Rate (RETR) Report for 2015-2016

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page C-1

Act 1 Index (current): 2.3%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(2)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$31,072,330

Amount of Tax Relief for Homestead Exclusions +

\$1,132,847

Total Approx. Tax Revenue:

\$32,205,177

Approx. Tax Levy for Tax Rate Calculation:

\$33,499,857

Berks

Montgomery

Total

2014-15 Data

a. Assessed Value

\$156,182,470

\$1,273,163,256

\$1,429,345,726

b. Real Estate Mills

22.3363

22.3363

22.3363

I. 2015-16 Data

c. 2013 STEB Market Value

\$202,915,963

\$1,510,751,538

\$1,713,667,501

d. Assessed Value

\$159,524,005

\$1,293,063,207

\$1,452,587,212

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2014-15 Calculations

f. 2014-15 Tax Levy

\$3,488,539

\$28,437,756

\$31,926,295

(a \* b)

2015-16 Calculations

II. g. Percent of Total Market Value

100.00000%

h. Rebalanced 2014-15 Tax Levy

\$31,926,295

(f Total \* g)

i. Base Mills Subject to Index

22.3363

22.3363

22.3363

(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

\$33,499,857

(Approx. Tax Levy \* g)

III. I. 2015-16 Real Estate Tax Rate

23.0622

23.0622

23.0622

(k / d \* 1000)

m. Tax Levy Generated by Mills

\$3,678,975

\$29,820,882

\$33,499,857

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$32,367,010

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$31,072,330

(n \* Est. Pct. Collection)

Act 1 Index (current): 2.3%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(2)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$31,072,330

Amount of Tax Relief for Homestead Exclusions +

\$1,132,847

Total Approx. Tax Revenue:

\$32,205,177

Approx. Tax Levy for Tax Rate Calculation:

\$33,499,857

Berks

Montgomery

Total

**Index Maximums**p. Maximum Mills Based On Index  
(i \* (1 + Index))

22.8500

22.8500

22.8500

q. Mills In Excess of Index  
if (l > p), (l - p)

0.2122

0.2122

0.4244

r. Maximum Tax Levy Based On Index  
(p / 1000) \* d)

\$3,645,124

\$29,546,494

\$33,191,618

IV.

s. Millage Rate within Index?  
(If l > p Then No)

No

No

t. Tax Levy In Excess of Index  
if (m > r), (m - r)

\$33,851

\$274,388

\$308,239

u. Tax Revenue In Excess of Index  
(t \* Est. Pct. Collection)

\$32,497

\$263,412

\$295,909

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead

\$8,113

\$8,113

Number of Homestead/Farmstead Properties

844

5,217

6,061

V. Median Assessed Value of Homestead Properties

\$146,401



Act 1 Index (current): 2.3%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(2)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$31,072,330

Amount of Tax Relief for Homestead Exclusions +

\$1,132,847

Total Approx. Tax Revenue:

\$32,205,177

Approx. Tax Levy for Tax Rate Calculation:

\$33,499,857

Berks

Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,132,847

Lowering RE Tax Rate

\$0

\$1,132,847

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,132,847

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Berks	159,524,005	23.0622	3,678,975			96.00000%	
Montgomery	1,293,063,207	23.0622	29,820,882			96.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	1,452,587,212		33,499,857	- 1,132,847	= 32,367,010	96.00000%	= 31,072,330
6120	Per Capita Taxes, Section 679			Rate 5.00			Estimated Revenue 62,800

6140	Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Per Capita Taxes, Act 511	\$5.00	\$0.00	82,600	62,800
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	62,800

6150	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511	0.50%	0.00%	5,650,000	2,825,000
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	700,000	350,000
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			6,350,000	3,175,000

3,237,800

Act 511 Tax Limit	--->	1,713,667,501	X	12	20,564,010
		Market Value		Mills	(511 Limit)

[illegible]

# **CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2015-2016 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 expenditure

<b>Total Budgeted Expenditures</b>	<b>Fund Balance % Limit (less than or equal to)</b>
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 2015-2016 (compared to 2014-2015 )?      Yes ☒      No ☐

If yes, see information below, taken from th 2015-2016 General Fund Budget.

Total Budgeted Expenditures	\$55,748,610.00
Ending Unassigned Fund Balance	\$3,596,012.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.5%

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

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2015      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	24,284,594	
1200	Special Programs - Elementary/Secondary	8,441,255	
1300	Vocational Education	2,501,135	
1400	Other Instructional Programs - Elementary/Secondary	134,342	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	12,500	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>35,373,826</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,805,147	
2200	Support Services - Instructional Staff	1,419,776	
2300	Support Services - Administration	3,284,102	
2400	Support Services - Pupil Health	339,250	
2500	Support Services - Business	800,602	
2600	Operation & Maintenance of Plant Services	3,997,817	
2700	Student Transportation Services	3,087,718	
2800	Support Services - Central	1,377,066	
2900	Other Support Services	35,988	
	<b>Total 2000 Support Services</b>	<b>16,147,466</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	998,614	
3300	Community Services	0	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>998,614</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>52,519,906</b>	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	3,158,704	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	70,000	
	<b>Total Other Financing Uses</b>	<b>3,228,704</b>	
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>55,748,610</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>55,748,610</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>7,756,012</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000 INSTRUCTION</b>		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	14,326,918
200	Personnel Services-Employee Benefits	7,673,202
300	Purchased Professional & Technical Services	44,077
400	Purchased Property Services	94,866
500	Other Purchased Services	1,379,525
600	Supplies	499,076
700	Property	266,412
800	Other Objects	518
	Total Regular Programs - Elementary/Secondary	24,284,594
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,590,018
200	Personnel Services-Employee Benefits	1,936,200
300	Purchased Professional & Technical Services	904,188
400	Purchased Property Services	3,262
500	Other Purchased Services	1,879,732
600	Supplies	110,455
700	Property	17,000
800	Other Objects	400
	Total Special Programs - Elementary/Secondary	8,441,255
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	2,501,135
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	2,501,135
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	14,010
200	Personnel Services-Employee Benefits	4,832
300	Purchased Professional & Technical Services	0
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	134,342

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 123468603 Upper Perkiomen SD

Printed 6/30/2015 4:03:17 PM v2.1

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-2

<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	12,500
600	Supplies	0
	Total Higher Education Programs	12,500
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>35,373,826</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	1,080,058
200	Personnel Services-Employee Benefits	632,675
300	Purchased Professional & Technical Services	58,194
400	Purchased Property Services	1,500
500	Other Purchased Services	6,100
600	Supplies	23,960
700	Property	1,200
800	Other Objects	1,460
	Total Support Services - Pupil Personnel	1,805,147
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	800,200
200	Personnel Services-Employee Benefits	419,432
300	Purchased Professional & Technical Services	74,100
400	Purchased Property Services	2,750
500	Other Purchased Services	13,850
600	Supplies	88,576
700	Property	18,154
800	Other Objects	2,714
	Total Support Services - Instructional Staff	1,419,776
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,577,537
200	Personnel Services-Employee Benefits	977,675
300	Purchased Professional & Technical Services	329,465
400	Purchased Property Services	23,084
500	Other Purchased Services	183,736
600	Supplies	33,560
700	Property	11,720
800	Other Objects	147,325
	Total Support Services - Administration	3,284,102
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	211,196
200	Personnel Services-Employee Benefits	113,472
300	Purchased Professional & Technical Services	6,000
400	Purchased Property Services	1,425
500	Other Purchased Services	1,735
600	Supplies	5,022
700	Property	0
800	Other Objects	400
	Total Support Services - Pupil Health	339,250



2015-2016 Final General Fund Budget (PDE-2028)

AUN: 123468603 Upper Perkiomen SD

Printed 6/30/2015 4:03:17 PM v2.1

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-4

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	401,494
200	Personnel Services-Employee Benefits	231,902
300	Purchased Professional & Technical Services	80,138
400	Purchased Property Services	12,785
500	Other Purchased Services	14,100
600	Supplies	31,821
700	Property	25,772
800	Other Objects	2,590
	Total Support Services - Business	800,602
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,267,717
200	Personnel Services-Employee Benefits	940,696
300	Purchased Professional & Technical Services	11,000
400	Purchased Property Services	1,100,100
500	Other Purchased Services	169,200
600	Supplies	466,199
700	Property	42,000
800	Other Objects	905
	Total Operation & Maintenance of Plant Services	3,997,817
2700	Student Transportation Services	
100	Personnel Services-Salaries	72,630
200	Personnel Services-Employee Benefits	33,187
300	Purchased Professional & Technical Services	4,200
400	Purchased Property Services	880
500	Other Purchased Services	2,975,681
600	Supplies	640
700	Property	0
800	Other Objects	500
	Total Student Transportation Services	3,087,718
2800	Support Services - Central	
100	Personnel Services-Salaries	629,180
200	Personnel Services-Employee Benefits	339,120
300	Purchased Professional & Technical Services	73,541
400	Purchased Property Services	29,125
500	Other Purchased Services	129,695
600	Supplies	52,670
700	Property	122,135
800	Other Objects	1,600
	Total Support Services - Central	1,377,066

<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	35,988	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	35,988	
	<b>Total Support Services</b>		<b>16,147,466</b>
<b>3000</b>	<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	520,892	
200	Personnel Services-Employee Benefits	200,738	
300	Purchased Professional & Technical Services	56,530	
400	Purchased Property Services	18,750	
500	Other Purchased Services	89,550	
600	Supplies	46,564	
700	Property	41,000	
800	Other Objects	24,590	
	Total Student Activities	998,614	

<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>998,614</b>
<b>4000</b>	<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>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>		
5100	Debt Service		
800	Other Objects	743,704	
900	Other Uses of Funds	2,415,000	
	Total Debt Service	3,158,704	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	0	
	Total Interfund Transfers - Out	0	

<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	
5500	Special and Extraordinary Items		
800	Other Objects	0	
900	Other Uses of Funds	0	
	Total Special and Extraordinary Items	0	
5900	Budgetary Reserve		
800	Other Objects	70,000	
	Total Budgetary Reserve	70,000	
	Total Other Expenditures and Financing Uses		3,228,704
TOTAL EXPENDITURES			55,748,610

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	900,000	500,000
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	4,523,484	3,125,000
Capital Projects Fund – Other	1,321,000	100,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	80,000	50,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Cash and Short-Term Investments</b>	<b>6,824,484</b>	<b>3,775,000</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>6,824,484</b>	<b>3,775,000</b>

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	26,930,000	24,515,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	858,925	898,925
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	27,788,925	25,413,925
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	3,158,504	3,143,654
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	3,158,504	3,143,654
<b>TOTAL INDEBTEDNESS</b>	<b><u>30,947,429</u></b>	<b><u>28,557,579</u></b>

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 123468603 Upper Perkiomen SD

Printed 6/30/2015 4:47:23 PM v2.1

Fund Balance Summary (FBS)

Page J-1

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>This amount is committed to fund, in part, future increases in retirement contributions to PSERS.</i>	1,060,000
0840	Estimated Ending Assigned Fund Balance Explanation: <i>Balance budget</i>	3,100,000
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>This is the amount that is neither committed or assigned</i>	3,596,012
Total Ending Fund Balance - Committed, Assigned, and Unassigned		7,756,012
5900	Budgetary Reserve Explanation: <i>This amount is being set aside for unanticipated expenditures</i>	70,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		7,826,012
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0