

LEA Name: Upper Perkiomen SD

Class: 3

AUN Number: 123468603

County: Montgomery

**PDE-2028 - FINAL GENERAL FUND BUDGET**

**Fiscal Year 07/01/2014 - 06/30/2015**

**General Fund Budget Approval**

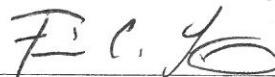
Date of Adoption of the General Fund Budget: 6/12/2014

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

6/25/14  
\_\_\_\_\_  
Date

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

6/25/14  
\_\_\_\_\_  
Date

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

6/25/14  
\_\_\_\_\_  
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	1,060,000	
2 Estimated Beginning Fund Balance - Assigned	3,431,119	
3 Estimated Beginning Fund Balance - Unassigned	4,819,510	
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>9,310,629</b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	34,116,961	
7000 Revenue from State Sources	16,743,531	
8000 Revenue from Federal Sources	431,235	
9000 Other Financing Sources	0	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b>51,291,727</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b>60,602,356</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	29,563,717
6112	Interim Real Estate Taxes	100,000
6113	Public Utility Realty Tax	38,917
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	2,800,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	635,000
6500	Earnings on Investments	70,000
6700	Revenues from District Activities	56,500
6800	Revenue from Intermediary Sources / Pass-Through Funds	629,800
6910	Rentals	35,000
6920	Contributions/Donations/Grants From Private Sources	2,500
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	0
6990	Refunds and Other Miscellaneous Revenue	16,000
<b>REVENUE FROM LOCAL SOURCES</b>		<b>34,116,961</b>

2014-2015 Final General Fund Budget (PDE-2028)

AUN: 123468603 Upper Perkiomen SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	8,323,595
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	1,627,776
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	447,336
7330	Health Services (Medical, Dental, Nurse, Act 25)	56,000
7340	State Property Tax Reduction Allocation	1,130,756
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	143,068
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	890,000
7820	State Share of Retirement Contributions	2,500,000
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>16,743,531</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	265,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	90,235
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
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	75,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	1,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>431,235</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>		0
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>51,291,727</b>

Act 1 Index (current): 2.5%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(2)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$29,563,717

Amount of Tax Relief for Homestead Exclusions +

\$1,130,756

Total Approx. Tax Revenue:

\$30,694,473

Approx. Tax Levy for Tax Rate Calculation:

\$31,926,295

Berks

Montgomery

Total

**2013-14 Data**

a. Assessed Value

\$152,372,502

\$1,238,449,777

\$1,390,822,279

b. Real Estate Mills

21.9521

21.9521

21.9521

**I. 2014-15 Data**

c. 2012 STEB Market Value

\$203,821,163

\$1,497,985,756

\$1,701,806,919

d. Assessed Value

\$156,182,470

\$1,273,163,256

\$1,429,345,726

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2013-14 Calculations**

f. 2013-14 Tax Levy

\$3,344,896

\$27,186,573

\$30,531,469

(a \* b)

**2014-15 Calculations****II.** g. Percent of Total Market Value

100.00000%

h. Rebalanced 2013-14 Tax Levy

\$30,531,469

(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

\$31,926,295

(Approx. Tax Levy \* g)

**III. I. 2014-15 Real Estate Tax Rate****22.3363****22.3363****22.3363**

(k / d \* 1000)

m. Tax Levy Generated by Mills

\$3,488,539

\$28,437,756

\$31,926,295

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$30,795,539

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$29,563,717

(n \* Est. Pct. Collection)

Act 1 Index (current): 2.5%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(2)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$29,563,717

Amount of Tax Relief for Homestead Exclusions +

\$1,130,756

Total Approx. Tax Revenue:

\$30,694,473

Approx. Tax Levy for Tax Rate Calculation:

\$31,926,295

Berk

Montgomery

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	22.5009	22.5009	22.5009
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	\$3,514,246	\$28,647,319	\$32,161,565
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	\$8,296	\$8,296	
Number of Homestead/Farmstead Properties	846	5,218	6,064
V. Median Assessed Value of Homestead Properties			\$109,508



Act 1 Index (current): 2.5%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(2)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$29,563,717

Amount of Tax Relief for Homestead Exclusions +

\$1,130,756

Total Approx. Tax Revenue:

\$30,694,473

Approx. Tax Levy for Tax Rate Calculation:

\$31,926,295

Berks

Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,130,756

Lowering RE Tax Rate

\$0

\$1,130,756

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,130,756

2014-2015 Final General Fund Budget (PDE-2028)

AUN: 123468603 Upper Perkiomen SD

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

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	156,182,470	22.3363	3,488,539			96.00000%	
Montgomery	1,273,163,256	22.3363	28,437,756			96.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	1,429,345,726		31,926,295	- 1,130,756	= 30,795,539	96.00000%	= 29,563,717
				Rate			
				5.00			
							Estimated Revenue
							63,000

6120 Per Capita Taxes, Section 679

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140 Current Act 511 Taxes - Flat Rate Assessments				
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

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150 Current Act 511 Taxes - Proportional Assessments				
6151 Earned Income Taxes, Act 511	0.50%	0.00%	5,200,000	2,600,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	400,000	200,000
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			5,600,000	2,800,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	1,701,806,919	X	12	20,421,683
		Market Value		Mills	(511 Limit)

[illegible]

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2014-2015 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME Upper Perkiomen SD	COUNTY NAME Montgomery	AUN 123468603
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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 expenditure

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 2014-2015 (compared to 2013-2014 )? Yes ☒ No ☐

If yes, see information below, taken from th 2014-2015 General Fund Budget.

Total Budgeted Expenditures	\$53,501,326.00
Ending Unassigned Fund Balance	\$1,599,911.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.0%

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 6/26/14
---	-----------------

DUE DATE: AUGUST 15, 2014

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	23,805,729	
1200	Special Programs - Elementary/Secondary	8,095,450	
1300	Vocational Education	2,335,457	
1400	Other Instructional Programs - Elementary/Secondary	134,321	
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>34,383,457</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,555,554	
2200	Support Services - Instructional Staff	1,381,486	
2300	Support Services - Administration	3,155,463	
2400	Support Services - Pupil Health	346,069	
2500	Support Services - Business	691,907	
2600	Operation & Maintenance of Plant Services	3,901,596	
2700	Student Transportation Services	3,197,060	
2800	Support Services - Central	1,284,649	
2900	Other Support Services	35,655	
	<b>Total 2000 Support Services</b>	<b>15,549,439</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	963,228	
3300	Community Services	0	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>963,228</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>50,896,124</b>	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	2,535,202	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	70,000	
	<b>Total Other Financing Uses</b>	<b>2,605,202</b>	
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>53,501,326</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>53,501,326</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>7,101,030</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000 INSTRUCTION</b>		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	14,040,936
200	Personnel Services-Employee Benefits	7,273,196
300	Purchased Professional & Technical Services	30,190
400	Purchased Property Services	88,871
500	Other Purchased Services	1,670,901
600	Supplies	511,272
700	Property	189,475
800	Other Objects	888
	Total Regular Programs - Elementary/Secondary	23,805,729
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,365,264
200	Personnel Services-Employee Benefits	1,688,123
300	Purchased Professional & Technical Services	1,065,688
400	Purchased Property Services	7,391
500	Other Purchased Services	1,826,400
600	Supplies	107,322
700	Property	34,862
800	Other Objects	400
	Total Special Programs - Elementary/Secondary	8,095,450
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	2,335,457
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	2,335,457
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	14,010
200	Personnel Services-Employee Benefits	4,211
300	Purchased Professional & Technical Services	200
400	Purchased Property Services	0
500	Other Purchased Services	115,900
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	134,321

<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>34,383,457</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	950,404
200	Personnel Services-Employee Benefits	541,655
300	Purchased Professional & Technical Services	37,955
400	Purchased Property Services	1,500
500	Other Purchased Services	4,900
600	Supplies	16,950
700	Property	1,220
800	Other Objects	970
	Total Support Services - Pupil Personnel	1,555,554
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	773,204
200	Personnel Services-Employee Benefits	367,758
300	Purchased Professional & Technical Services	121,685
400	Purchased Property Services	5,325
500	Other Purchased Services	11,700
600	Supplies	92,253
700	Property	8,452
800	Other Objects	1,109
	Total Support Services - Instructional Staff	1,381,486
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,531,295
200	Personnel Services-Employee Benefits	890,767
300	Purchased Professional & Technical Services	324,316
400	Purchased Property Services	47,189
500	Other Purchased Services	145,620
600	Supplies	27,498
700	Property	12,604
800	Other Objects	176,174
	Total Support Services - Administration	3,155,463
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	207,033
200	Personnel Services-Employee Benefits	111,552
300	Purchased Professional & Technical Services	7,488
400	Purchased Property Services	8,394
500	Other Purchased Services	3,000
600	Supplies	5,755
700	Property	2,447
800	Other Objects	400
	Total Support Services - Pupil Health	346,069



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	374,165
200	Personnel Services-Employee Benefits	224,117
300	Purchased Professional & Technical Services	37,315
400	Purchased Property Services	20,542
500	Other Purchased Services	16,700
600	Supplies	7,505
700	Property	8,673
800	Other Objects	2,890
	Total Support Services - Business	691,907
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,299,375
200	Personnel Services-Employee Benefits	810,489
300	Purchased Professional & Technical Services	3,500
400	Purchased Property Services	1,064,270
500	Other Purchased Services	170,800
600	Supplies	502,182
700	Property	50,100
800	Other Objects	880
	Total Operation & Maintenance of Plant Services	3,901,596
2700	Student Transportation Services	
100	Personnel Services-Salaries	69,225
200	Personnel Services-Employee Benefits	29,830
300	Purchased Professional & Technical Services	5,100
400	Purchased Property Services	1,100
500	Other Purchased Services	3,090,665
600	Supplies	640
700	Property	0
800	Other Objects	500
	Total Student Transportation Services	3,197,060
2800	Support Services - Central	
100	Personnel Services-Salaries	640,024
200	Personnel Services-Employee Benefits	325,257
300	Purchased Professional & Technical Services	28,813
400	Purchased Property Services	16,324
500	Other Purchased Services	103,995
600	Supplies	46,955
700	Property	120,476
800	Other Objects	2,805
	Total Support Services - Central	1,284,649

<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	35,655	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	35,655	
	<b>Total Support Services</b>		<b>15,549,439</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	511,386	
200	Personnel Services-Employee Benefits	176,839	
300	Purchased Professional & Technical Services	68,210	
400	Purchased Property Services	19,032	
500	Other Purchased Services	86,372	
600	Supplies	40,129	
700	Property	35,220	
800	Other Objects	26,040	
	Total Student Activities	963,228	

<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>963,228</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	860,202
900	Other Uses of Funds	1,675,000
	Total Debt Service	2,535,202
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	
5900	Budgetary Reserve		
800	Other Objects	70,000	
	Total Budgetary Reserve	70,000	
<b>Total Other Expenditures and Financing Uses</b>		<b>2,605,202</b>	
<b>TOTAL EXPENDITURES</b>			<b>53,501,326</b>

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	11,821,284	9,740,000
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	755,234	833,659
Capital Projects Fund – Other	1,717,987	1,292,485
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	170,000	155,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	70,000	70,000
<b>Total Cash and Short-Term Investments</b>	<b>14,534,505</b>	<b>12,091,144</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>14,534,505</b>	<b>12,091,144</b>

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	590,760	845,668
Bonds Payable	28,120,000	26,060,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	1,315,541	1,180,541
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	30,026,301	28,086,209
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	1,865,000	2,060,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	1,865,000	2,060,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>31,891,301</u></b>	<b><u>30,146,209</u></b>

**2014-2015 Final General Fund Budget (PDE-2028)****AUN: 123468603 Upper Perkiomen SD**

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**Fund Balance Summary (FBS)**

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<b>Account</b>	<b>Description</b>	<b>Amounts</b>
0830	Estimated Ending Committed Fund Balance Explanation: <i>Retirement</i>	1,060,000
0840	Estimated Ending Assigned Fund Balance Explanation: <i>Balance budget</i>	4,441,119
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Fund balance that has not been committed or assigned</i>	1,599,911
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>7,101,030</b>
5900	<b>Budgetary Reserve</b> Explanation: <i>Reserve for unanticipated expenditures</i>	<b>70,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>7,171,030</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>