



Upper Perkiomen SD

2024-2025 Budget Presentations

Budget presentations can be found at <https://www.upsd.org/departments/business-office>



Salaries & Benefits

	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Instructional - Reg (1100):						
Salary	\$15,592,900	\$15,027,563	\$16,085,891	\$15,627,623	\$16,731,156	\$18,035,328
FICA	\$1,191,021	\$1,124,625	\$1,203,515	\$1,158,363	\$1,203,515	\$1,379,703
Retirement	\$5,439,770	\$5,262,408	\$5,547,182	\$5,530,675	\$5,838,962	\$6,130,208
Life Insurance	\$18,520	\$19,879	\$-	\$17,771	\$-	\$18,000
Vision	\$15,310	\$16,184	\$13,806	\$14,350	\$13,806	\$14,634
Unemployment	\$31,137	\$-	\$31,464	\$-	\$31,464	\$2,000
Workers Compensation	\$124,550	\$48,543	\$101,727	\$43,831	\$101,727	\$56,081
Medical	\$1,880,500	\$1,466,795	\$1,842,871	\$2,165,288	\$1,842,871	\$2,483,446
Dental	\$114,050	\$84,131	\$102,442	\$96,799	\$102,442	\$112,686
Prescription	\$347,800	\$499,546	\$479,248	\$485,747	\$479,248	\$553,861



Salaries & Benefits

	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Instructional - Special Ed (1200):						
Salary	\$4,135,212	\$3,550,441	\$4,522,944	\$4,066,399	\$4,301,787	\$4,463,074
FICA	\$315,383	\$288,439	\$346,004	\$305,239	\$346,004	\$341,425
Retirement	\$1,440,454	\$1,367,872	\$1,594,789	\$1,456,793	\$1,462,606	\$1,516,999
Life Insurance	\$6,361	\$4,752	\$-	\$7,496	\$-	\$7,950
Vision	\$4,905	\$3,887	\$4,062	\$3,583	\$4,062	\$3,820
Tuition Reimbursement	\$-	\$-	\$-	\$3,096	\$-	\$-
Unemployment	\$8,245	\$-	\$9,045	\$-	\$9,045	\$4,500
Workers Compensation	\$32,982	\$12,261	\$832	\$11,201	\$832	\$14,344
Medical	\$577,087	\$418,178	\$517,801	\$487,801	\$517,801	\$614,064
Dental	\$34,375	\$24,910	\$29,067	\$23,356	\$29,067	\$28,252
Prescription	\$182,368	\$135,301	\$138,044	\$116,339	\$138,044	\$141,286



Salaries & Benefits

	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Instructional - Alternative Ed (1400):						
Salary	\$9,249	\$259	\$-	\$638	\$-	\$1,000
FICA	\$708	\$19	\$-	\$46	\$-	\$77
Retirement	\$3,232	\$91	\$-	\$225	\$-	\$340
Unemployment	\$19	\$-	\$-	\$-	\$-	\$-
Workers Compensation	\$74	\$29		\$42	\$-	\$56



Salaries & Benefits

	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Support Svcs - Students (2100):						
Salary	\$1,346,663	\$1,253,752	\$1,344,334	\$1,397,143	\$1,434,678	\$1,613,830
FICA	\$103,005	\$91,477	\$102,842	\$102,511	\$102,842	\$123,458
Retirement	\$470,452	\$435,757	\$474,012	\$490,360	\$487,791	\$548,541
Life Insurance	\$1,663	\$1,713	\$-	\$1,481	\$-	\$1,500
Vision	\$1,800	\$1,700	\$1,876	\$1,639	\$1,876	\$1,989
Unemployment	\$2,693	\$-	\$2,689	\$-	\$2,689	\$1,500
Workers Compensation	\$10,772	\$4,279	\$324	\$3,985	\$324	\$5,097
Medical	\$218,199	\$191,019	\$255,418	\$241,997	\$255,418	\$344,176
Dental	\$13,641	\$11,433	\$14,313	\$11,369	\$14,313	\$15,744
Prescription	\$67,550	\$61,854	\$65,344	\$56,347	\$65,344	\$75,512



Salaries & Benefits

	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Support Svcs - Staff (2200):						
Salary	\$1,191,380	\$1,070,843	\$1,276,235	\$1,166,439	\$1,222,034	\$1,378,790
FICA	\$91,119	\$86,075	\$84,972	\$88,490	\$84,972	\$105,477
Retirement	\$421,791	\$398,643	\$392,328	\$415,277	\$421,260	\$468,651
Life Insurance	\$1,947	\$1,664	\$-	\$927	\$-	\$1,450
Vision	\$1,140	\$1,142	\$1,090	\$1,016	\$1,090	\$1,044
Tuition Reimbursement	\$80,000	\$77,044	\$80,000	\$80,243	\$80,000	\$80,000
Unemployment	\$2,383	\$-	\$2,124	\$-	\$2,124	\$500
Workers Compensation	\$9,529	\$3,739	\$363	\$2,433	\$363	\$3,114
Medical	\$141,350	\$144,635	\$151,693	\$137,638	\$151,693	\$204,406
Dental	\$8,700	\$11,234	\$10,483	\$8,918	\$10,483	\$10,640
Prescription	\$42,850	\$42,661	\$34,601	\$35,261	\$34,601	\$39,985
Other Post Employment Benefits	\$-	\$4,751	\$5,086	\$-	\$-	\$5,200



Salaries & Benefits

	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
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Support Svcs - Admin (2300):

Salary	\$1,898,045	\$1,767,382	\$2,045,785	\$1,840,382	\$1,856,434	\$2,104,822
FICA	\$139,259	\$129,029	\$156,503	\$131,396	\$156,503	\$161,019
Retirement	\$646,406	\$601,037	\$721,344	\$627,485	\$631,188	\$715,429
Life Insurance	\$4,000	\$2,616	\$-	\$3,546	\$-	\$3,600
Vision	\$2,199	\$1,936	\$2,211	\$1,833	\$2,211	\$2,344
Unemployment	\$3,796	\$-	\$4,092	\$-	\$4,092	\$-
Workers Compensation	\$15,184	\$6,031	\$456	\$5,478	\$456	\$7,008
Medical	\$303,824	\$212,626	\$349,553	\$280,070	\$349,553	\$409,187
Dental	\$22,423	\$17,594	\$22,901	\$15,093	\$22,901	\$25,191
Prescription	\$75,850	\$72,166	\$78,447	\$64,766	\$78,447	\$90,653
Other Post Employment Benefits	\$-	\$24,319	\$-	\$29,124	\$-	\$33,250



Salaries & Benefits

	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Support Svcs - Health (2400):						
Salary	\$274,509	\$251,129	\$278,075	\$251,349	\$300,403	\$370,901
FICA	\$20,762	\$19,072	\$21,273	\$18,515	\$21,273	\$28,374
Retirement	\$94,828	\$83,928	\$98,049	\$84,899	\$102,137	\$126,069
Life Insurance	\$348	\$349	\$-	\$170	\$-	\$175
Vision	\$1,650	\$229	\$248	\$359	\$248	\$263
Unemployment	\$543	\$-	\$556	\$-	\$556	\$-
Workers Compensation	\$2,171	\$862	\$116	\$756	\$116	\$968
Medical	\$55,200	\$27,759	\$32,880	\$48,203	\$32,880	\$44,306
Dental	\$3,400	\$1,718	\$1,862	\$223,735	\$1,862	\$2,048
Prescription	\$17,200	\$9,059	\$9,198	\$13,145	\$9,198	\$10,629



Salaries & Benefits

	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Support Svcs - Business (2500):						
Salary	\$482,671	\$381,411	\$240,424	\$411,458	\$398,019	\$456,601
FICA	\$34,927	\$31,335	\$18,392	\$30,609	\$18,392	\$34,930
Retirement	\$168,645	\$132,302	\$84,773	\$137,784	\$135,326	\$155,199
Life Insurance	\$883	\$609	\$-	\$796	\$-	\$805
Vision	\$506	\$439	\$315	\$469	\$315	\$334
Unemployment	\$965	\$-	\$481	\$-	\$481	\$-
Workers Compensation	\$3,861	\$1,534	\$60	\$1,349	\$60	\$1,726
Medical	\$63,862	\$52,562	\$47,396	\$65,134	\$47,396	\$60,286
Dental	\$5,425	\$4,126	\$2,936	\$4,231	\$2,936	\$3,230
Prescription	\$17,910	\$16,171	\$11,063	\$16,320	\$11,063	\$12,784
Other Post Employment Benefits	\$-	\$11,831	\$-	\$1,979	\$-	\$5,500



Salaries & Benefits

	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Operation Maintenance & Security (2600):						
Salary	\$1,568,156	\$1,327,976	\$1,563,648	\$1,406,205	\$1,466,184	\$1,677,850
FICA	\$118,726	\$99,783	\$119,620	\$105,362	\$119,620	\$128,356
Retirement	\$542,261	\$452,377	\$551,342	\$484,493	\$498,502	\$570,301
Life Insurance	\$2,211	\$1,871	\$-	\$2,037	\$-	\$2,025
Vision	\$2,750	\$1,833	\$1,750	\$1,774	\$1,750	\$1,855
Unemployment	\$3,104	\$-	\$3,128	\$-	\$3,128	\$2,500
Workers Compensation	\$12,416	\$4,932	\$901	\$4,462	\$901	\$5,708
Medical	\$360,135	\$215,387	\$269,320	\$278,626	\$269,320	\$343,150
Dental	\$20,700	\$11,522	\$12,995	\$12,133	\$12,995	\$14,295
Prescription	\$96,300	\$65,718	\$60,253	\$60,034	\$60,253	\$69,628
Other Post Employment Benefits	\$-	\$1,135	\$-	\$1,215	\$-	\$1,000



Salaries & Benefits

	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
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Transportation (2700):

Salary	\$64,230	\$63,500	\$80,088	\$104,848	\$96,529	\$137,075
FICA	\$4,914	\$4,606	\$6,127	\$7,691	\$6,127	\$10,486
Retirement	\$22,442	\$22,218	\$28,239	\$36,969	\$32,820	\$46,592
Life Insurance	\$152	\$101	\$-	\$189	\$-	\$200
Vision	\$110	\$105	\$105	\$169	\$105	\$111
Unemployment	\$128	\$-	\$160	\$-	\$160	\$-
Workers Compensation	\$514	\$204	\$22	\$211	\$22	\$270
Medical	\$14,435	\$13,275	\$15,143	\$23,828	\$15,143	\$19,528
Dental	\$1,400	\$1,370	\$1,370	\$1,697	\$1,370	\$1,507
Prescription	\$4,300	\$4,192	\$3,878	\$6,367	\$3,878	\$4,481
Other Post Employment Benefits	\$-	\$635	\$-	\$750	\$-	\$850



Salaries & Benefits

	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Support Svcs - Tech (2800):						
Salary	\$800,752	\$745,214	\$849,288	\$844,099	\$890,508	\$929,875
FICA	\$60,021	\$55,629	\$64,971	\$62,451	\$64,971	\$71,135
Retirement	\$274,131	\$257,903	\$299,459	\$295,077	\$302,773	\$316,065
Life Insurance	\$1,541	\$1,088	\$-	\$1,554	\$-	\$1,550
Vision	\$755	\$673	\$914	\$891	\$914	\$969
Tuition Reimbursement	\$20,000	\$18,379	\$20,000	\$11,465	\$20,000	\$20,000
Unemployment	\$1,569	\$-	\$1,699	\$-	\$1,699	\$-
Workers Compensation	\$6,277	\$2,493	\$293	\$2,285	\$293	\$2,924
Medical	\$116,595	\$83,773	\$125,778	\$120,542	\$125,778	\$165,349
Dental	\$8,275	\$6,641	\$10,295	\$8,429	\$10,295	\$11,325
Prescription	\$41,550	\$24,227	\$31,013	\$29,852	\$31,013	\$35,839
Other Post Employment Benefits	\$-	\$3,390	\$-	\$3,805	\$-	\$7,000



Salaries & Benefits

	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Student Activities/Athletics (3200):						
Salary	\$546,832	\$516,064	\$645,598	\$541,751	\$502,248	\$640,920
FICA	\$41,828	\$38,779	\$45,628	\$40,958	\$45,628	\$49,030
Retirement	\$191,061	\$178,419	\$206,070	\$189,730	\$170,765	\$217,849
Life Insurance	\$287	\$719	\$-	\$290	\$-	\$300
Vision	\$110	\$140	\$210	\$193	\$210	\$111
Unemployment	\$1,094	\$-	\$1,146	\$-	\$1,146	\$1,000
Workers Compensation	\$4,374	\$1,737	\$3,294	\$1,615	\$3,294	\$2,060
Medical	\$14,765	\$18,243	\$28,605	\$27,479	\$28,605	\$19,528
Dental	\$1,400	\$1,634	\$2,180	\$1,868	\$2,180	\$1,507
Prescription	\$4,300	\$5,666	\$6,685	\$7,351	\$6,685	\$4,481
Other Post Employment Benefits	\$-	\$965	\$-	\$989	\$-	\$1,200



Salaries & Benefits

	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Summary:						
Salary	\$27,910,599	\$25,955,534	\$28,932,310	\$27,658,333	\$29,199,980	\$31,810,066
FICA	\$2,121,673	\$1,968,868	\$2,169,847	\$2,051,630	\$2,169,847	\$2,433,470
Retirement	\$9,715,473	\$9,192,957	\$9,997,587	\$9,749,766	\$10,084,130	\$10,812,241
Life Insurance	\$37,913	\$35,361	\$-	\$36,256	\$-	\$37,555
Vision	\$31,235	\$28,269	\$26,587	\$26,275	\$26,587	\$27,474
Tuition Reimbursement	\$100,000	\$95,423	\$100,000	\$94,804	\$100,000	\$100,000
Unemployment	\$55,676	\$-	\$56,584	\$-	\$56,584	\$12,000
Workers Compensation	\$222,704	\$86,645	\$108,388	\$77,649	\$108,388	\$99,355
Medical	\$3,745,952	\$2,844,250	\$3,636,458	\$3,876,606	\$3,636,458	\$4,707,427
Dental	\$233,789	\$176,314	\$210,844	\$407,627	\$210,844	\$226,425
Prescription	\$897,978	\$936,563	\$917,774	\$891,529	\$917,774	\$1,039,141
Other Post Employment Benefits	\$-	\$47,026	\$5,086	\$37,862	\$-	\$54,000
Total	\$45,072,992	\$41,320,183	\$46,156,379	\$44,870,476	\$46,510,592	\$51,305,153



Additional Salary Requests

All requests have been included in the budget. Further Board discussion will need to take place regarding inclusion of any of these positions in the final budget.

Below is the priority listing for all of these requests.

Priority Listing

- 1 - Must Have / Legal Requirement / Compliance
- 2 - Strong Recommendation / Need - Maintain/Improve Programs Supports
- 3 - Want But Not Required - Nice to Have



Additional Salary Requests

Position	Priority	Dept.	Total	Description / Rationale
ESL Teacher	1	C&I	\$ 105,260.60	Increase in students across UPSD - Caseload and scheduling
Speech Therapist	1	District-wide	\$ 105,260.60	Currently 3 districtwide and increased caseloads
School Psychologist	1	District-wide	\$ 105,260.60	Currently 4 psychologist FTE's, increased caseloads
2 Classroom Teachers (based upon class size projections)	1	District-wide	\$ 210,521.20	Continue to monitor and watch enrollment and class sizes
Special Education Supervisor - HS	2	Admin	\$ 160,030.57	New 1.0 Admin, increased special education needs
Maintenance Supervisor	2	Facilities	\$ 80,236.57	New position
College & Career Coordinator (FT)	2	C&I	\$ 105,260.60	Current A.T. role - ESSER funds end of 23-24
HS Coach/MTSS Coordinator (FT)	2	C&I	\$ 105,260.60	Current M.S. role - ESSER funds end of 23-24
District Nurses	2	District-wide	\$ 181,213.98	2 positions including RN or LPN - Currently Paid with ESSER and local Funds to Delta T & GHR
Instructional Coach 4-5 (FT, not split)	3	C&I	\$ 105,260.60	New 1.0 - FT Coach @ 4/5 and FT Gifted @ 4/5
Cafeteria Assistant	3	Marlborough	\$ 3,354.71	Additional time for current staff to help with lunch
Building Maintenance Tech	3	Facilities	\$ 73,953.67	Request for one this year and one next year
		Total Salary and Benefits	\$ 1,340,874.30	* - includes salary, FICA, retirement, family medical, and family prescription



Revenue

Local Revenues:	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2024-2025
	Budget	Actual	Budget	Actual	Budget	Budget
Current Real Estate Taxes	\$38,091,151	\$38,523,144	\$38,554,424	\$39,042,545	\$40,535,092	\$42,280,494
Interim Real Estate Taxes	\$225,000	\$109,568	\$225,000	\$291,042	\$250,000	\$250,000
Other Taxes	\$38,527	\$41,376	\$40,027	\$42,743	\$43,027	\$42,527
Per Capita Taxes	\$122,000	\$136,282	\$131,750	\$132,555	\$132,000	\$132,000
Earned Income Taxes	\$3,610,000	\$4,135,903	\$3,950,000	\$4,394,662	\$4,200,000	\$4,300,000
Realty Transfer Taxes	\$550,000	\$934,339	\$825,000	\$684,143	\$800,000	\$701,000
Delinquent Real Estate Taxes	\$735,000	\$724,579	\$735,000	\$543,052	\$735,000	\$750,000
Delinquent Per Capita Taxes	\$19,000	\$47,448	\$25,002	\$37,271	\$25,002	\$31,000
Interest Revenue	\$40,000	\$123,931	\$150,000	\$860,229	\$782,711	\$700,000
Admissions/Fees	\$12,500	\$37,461	\$33,000	\$82,194	\$42,939	\$78,100
Grants through IU	\$500,000	\$521,660	\$500,000	\$644,059	\$520,000	\$527,800
Rentals	\$20,000	\$50,875	\$25,000	\$52,363	\$32,000	\$45,000
Donations	\$-	\$62,286	\$20,000	\$81,535	\$45,500	\$95,000
Other Local Revenues	\$75,000	\$390,089	\$108,500	\$480,735	\$109,550	\$104,000
Total Local Revenues	\$44,038,178	\$45,838,941	\$45,322,703	\$47,369,126	\$48,252,821	\$50,036,921



Revenue

State Revenues:	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget
Basic Education Subsidy	\$9,084,378	\$9,291,155	\$9,289,892	\$9,689,038	\$9,693,889	\$10,300,000
Tuition for Orphans Subsidy	\$140,000	\$145,979	\$150,000	\$151,148	\$140,000	\$140,000
Special Education Subsidy	\$2,207,567	\$1,966,934	\$2,247,815	\$2,246,753	\$2,123,761	\$2,170,000
Transportation Subsidy	\$1,599,000	\$1,556,635	\$1,599,000	\$1,379,485	\$1,590,000	\$1,395,000
Rental Subsidy	\$798,100	\$786,245	\$798,100	\$856,342	\$798,100	\$883,202
Health Services Subsidy	\$57,000	\$58,110	\$59,000	\$58,750	\$59,000	\$56,000
State Gaming Relief	\$1,160,638	\$1,160,638	\$1,450,301	\$1,450,301	\$1,463,573	\$1,463,573
Other State Grants	\$40,000	\$15,217	\$-	\$51,964	\$-	\$-
Ready To Learn Block Grant	\$378,374	\$378,374	\$378,374	\$378,374	\$378,374	\$378,374
Social Security Reimbursement	\$925,000	\$954,272	\$1,027,568	\$984,405	\$919,324	\$1,204,620
Retirement Reimbursement	\$4,400,000	\$4,600,829	\$4,736,213	\$4,894,485	\$4,736,213	\$5,338,121
Total State Revenues	\$20,790,057	\$20,914,388	\$21,736,263	\$22,141,044	\$21,902,234	\$23,328,890



Revenue

	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2024-2025
Federal Revenues:	Budget	Actual	Budget	Actual	Budget	Budget
Title I	\$325,738	\$367,928	\$325,738	\$357,049	\$507,380	\$500,000
Title II	\$71,876	\$52,976	\$71,876	\$85,365	\$64,999	\$65,000
Title III	\$-	\$-	\$-	\$-	\$4,454	\$3,000
Title IV	\$22,062	\$23,955	\$22,062	\$28,483	\$28,483	\$25,000
ESSER Grants	\$1,048,000	\$1,298,620	\$1,594,034	\$755,947	\$662,860	\$-
Medical Assistance (Access)	\$252,500	\$173,563	\$252,500	\$310,694	\$252,500	\$300,000
Other Revenues	\$-	\$303,734	\$2,000	\$80,474	\$2,000	\$-
Total Federal Revenues	\$1,720,176	\$2,220,776	\$2,268,210	\$1,618,011	\$1,522,676	\$893,000
Total Revenues	\$66,548,411	\$68,974,105	\$69,327,176	\$71,128,182	\$71,677,731	\$74,258,811

Upper Perkiomen School District			
Summary Budget Presentation			
2024-2025			
	2023-2024 Budget	2024-2025 Budget	Increase
Charter Schools	\$ 3,280,112	\$ 3,309,000	0.9%
Debt Service	\$ 5,556,508	\$ 5,566,224	0.2%
Scholarships	\$ -	\$ 20,000	----%
Building Budgets	\$ 955,035	\$ 1,026,658	7.5%
School Board/ Superintendent/ Business/ HR	\$ 1,222,485	\$ 1,697,225	38.8%
Transportation	\$ 4,738,435	\$ 4,838,331	2.1%
Technology	\$ 1,752,399	\$ 1,735,032	-1.0%
Special Education / Pupil Services	\$ 4,198,820	\$ 5,433,111	29.4%
Assistant Superintendent / Other Education	\$ 1,038,050	\$ 689,230	-33.6%
Curriculum and Instruction	\$ 1,016,869	\$ 1,080,700	6.3%
Facilities	\$ 2,707,801	\$ 2,834,486	4.7%
Grants	\$ 584,824	\$ 1,002,280	71.4%
Salaries	\$ 29,199,980	\$ 31,810,066	8.9%
Benefits	\$ 17,310,612	\$ 19,549,088	12.9%
Budgetary Reserve (0.5% of expenditure budget)	\$ -	\$ 400,000	----%
Expenditures	\$ 73,561,930	\$ 80,991,431	10.1%
Revenues	\$ 71,677,731	\$ 74,258,811	3.6%
Preliminary Difference	\$ (1,884,199)	\$ (6,732,620)	
Maximum Act 1 Index		6.6%	
Maximum Additional Revenue		\$ 4,534,514	
Remaining Difference		\$ (2,198,106)	



Questions