



Upper Perkiomen SD

2025-2026 Budget Presentations

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

2025-2026 Budget Timeline

(tentative)

November Finance Committee

- Charter Schools
- Debt Service
- Scholarships
- Building Budgets

January Finance Committee

- Technology
- Special Education and Pupil Services
- Assistant Superintendent
- Curriculum and Instruction
- Grants

February Finance Committee

- Business Office, Human Resources, School Board, Superintendent's offices
- Facilities
- Transportation

March Finance Committee

- Salary
- Benefits
- Revenues
- Overall Budget Review

April Finance Committee

- Proposed Final Budget Discussion



2025-2026 Budget Timeline

(tentative)

May Finance Committee

- Review of Final Budget and Board recommendation for Final Budget

May School Board Meeting

- Presentation of Proposed Final Budget
- Action Agenda - Vote on Proposed Final Budget

June Finance Committee

- Review of Final Budget

June School Board Meeting

- Action Agenda - Vote on Final Budget



Charter Schools

	Tuition rates 2023-2024	Tuition rates 2024-2025
Non-special education	\$ 14,491.58	\$ 15,315.66
Special education	\$ 30,884.36	\$ 32,719.46
Special education (Cyber)	N/A	\$ 32,719.46
	Enrollment 2023-2024	Enrollment 2024-2025
Non-special education	165	159
Special education	40	41
Totals	205	200



Charter Schools and Budgetary Reserve

	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual
Non-special education	\$ 1,200,000	\$ 2,046,429	\$ 1,200,000	\$ 2,226,015
Special education	\$ 609,000	\$ 1,321,519	\$ 609,000	\$ 1,233,677
Budgetary reserve	\$ 1,106,473	\$ -	\$ 1,106,473	\$ -
Total	\$ 2,915,473	\$ 3,367,947	\$ 2,915,473	\$ 3,459,692



Charter Schools and Budgetary Reserve

	2024-2025 Budget	Projected Actual Exp 2024-2025	2025-2026 Budget	Budget to Budget Increase / (Decrease)
Non-special education	\$ 1,200,000	\$ 2,435,190	\$ 1,650,000	\$ 450,000
Special education	\$ 609,000	\$ 1,341,498	\$ 1,059,000	\$ 450,000
Budgetary reserve (coded to Debt Service account)	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -
Total	\$ 3,309,000	\$ 3,776,688	\$ 4,209,000	\$ 900,000
Projected deficit 24-25		\$ (467,688)		



Debt Service

	Principal	2025-2026 Interest Rate	Interest Expense	Total	Notes	Call Date
GOB Series A of 2016	\$ 305,000	3.00%	\$ 249,290	\$ 554,290	New Money	5/15/22
GOB Series of 2017	\$ 340,000	2.00%	\$ 217,654	\$ 557,654	New Money	11/15/22
GOB Series of 2018	\$ 910,000	5.00%	\$ 719,394	\$ 1,629,394	New Money	5/15/26
GOB Series of 2019	\$ 305,000	4.00%	\$ 310,900	\$ 615,900	New Money	5/15/24
GOB Series A of 2019	\$ 675,000	2.00%	\$ 65,500	\$ 740,500	Current refinance of GOB 2014	9/1/24
GOB Series of 2021	\$ 1,404,000	1.05%	\$ 43,145	\$ 1,447,145	Current refinance of GOB 2013 & partial current refinance of GOB 2016	(subject to penalty)
	\$ 3,939,000		\$ 1,605,883	\$ 5,544,883		



Debt Service

	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget	Increase / (Decrease)
Principal	\$ 3,607,000	\$ 3,607,000	\$ 3,724,000	\$ 3,763,716	\$ 3,850,000	\$ 3,939,000	\$ 89,000
Interest	\$ 1,947,144	\$ 1,947,143	\$ 1,832,508	\$ 1,792,792	\$ 1,716,224	\$ 1,605,883	\$ (110,341)
Total	\$ 5,554,144	\$ 5,554,143	\$ 5,556,508	\$ 5,556,508	\$ 5,566,224	\$ 5,544,883	\$ (21,341)



Scholarships

	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget
Scholarships	\$ -	\$ 13,700	\$ -	\$ 34,787	\$ 20,000	\$ 34,900

Note: Scholarships are only disbursed after the donation is received from grantor. This is the expenditure side of the budget. The revenue will be recorded in Local Revenues to offset these expenditures.



Building Budgets

Current Building Budget Allocations:							
Elementary	\$155/student						
Middle School	\$175/student						
High School	\$215/student						

1. Enrollment is used based on the 10th day of school for the current year

2. For the 25-26 Budget, there was an increase in the High School budgeted expenditures with offsetting local revenues for graduation.



Marlborough Elementary						
	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget
<u>General Instructional:</u>						
Repairs, Rental, Maintenance (400)	\$ 210	\$ 208	\$ 210	\$ 449	\$ 210	\$ 210
Travel, Communications (500)	\$ 1,550	\$ 429	\$ 1,300	\$ 1,384	\$ 1,600	\$ 1,400
Supplies, Books (600)	\$ 54,655	\$ 52,089	\$ 54,780	\$ 50,341	\$ 52,120	\$ 50,615
<u>Special Education:</u>						
Travel, Communications (500)	\$ 200	\$ -	\$ -	\$ -	\$ 100	\$ 100
Supplies, Books (600)	\$ 1,600	\$ 1,277	\$ 250	\$ -	\$ 800	\$ 400
<u>Guidance:</u>						
Supplies, Books (600)	\$ 200	\$ 209	\$ -	\$ -	\$ 400	\$ 400
<u>Audio Visual:</u>						
Supplies, Books (600)	\$ 750	\$ 447	\$ -	\$ -	\$ 300	\$ 150
<u>Library:</u>						
Travel, Communications (500)	\$ 100	\$ -	\$ -	\$ -	\$ -	
Supplies, Books (600)	\$ 6,400	\$ 4,930	\$ 4,000	\$ 3,906	\$ 5,000	\$ 5,000
Dues, Fees (800)	\$ 100	\$ -	\$ 60	\$ 60	\$ 60	\$ 60
<u>Office of Principal:</u>						
Travel, Communications (500)	\$ 775	\$ 3,259	\$ 450	\$ 967	\$ 450	\$ 450
Supplies, Books (600)	\$ 3,500	\$ 3,879	\$ 2,000	\$ 1,693	\$ 3,000	\$ 2,000
Dues, Fees (800)	\$ 600	\$ 605	\$ 600	\$ 605	\$ 610	\$ 610
<u>Medical Services:</u>						
Supplies, Books (600)	\$ 500	\$ 881	\$ 2,000	\$ 4,136	\$ 1,500	\$ 1,000
<u>Student Activities:</u>						
Travel, Communications (500)	\$ -	\$ -	\$ -	\$ 4,091	\$ -	
Supplies, Books (600)	\$ -	\$ -	\$ 1,000	\$ 852	\$ 500	\$ 1,000
	\$ 71,140	\$ 68,214	\$ 66,650	\$ 68,484 *	\$ 66,650	\$ 63,395

* - Donations covered overage in 2023-2024

Hereford Elementary						
	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget
<u>General Instructional:</u>						
Professional Services (300)						
Repairs, Rental, Maintenance (400)	\$ -	\$ 365	\$ 700	\$ 409	\$ 800	\$ 800
Travel, Communications (500)	\$ 3,425	\$ 2,114	\$ 3,425	\$ 1,433	\$ 3,300	\$ 3,300
Supplies, Books (600)	\$ 53,105	\$ 38,327	\$ 60,583	\$ 60,883	\$ 63,380	\$ 57,965
Equipment (700)	\$ -	\$ -	\$ 4,200		\$ -	\$ -
<u>Special Education:</u>						
Travel, Communications (500)	\$ 300	\$ -	\$ 300	\$ -	\$ 300	\$ 300
Supplies, Books (600)	\$ 1,050	\$ 1,859	\$ 1,495	\$ 1,360	\$ 1,700	\$ 1,700
<u>Guidance:</u>						
Supplies, Books (600)	\$ 150	\$ 61	\$ 150	\$ 146	\$ 600	\$ 600
<u>Library:</u>						
Supplies, Books (600)	\$ 7,800	\$ 7,830	\$ 6,209	\$ 5,943	\$ 6,300	\$ 6,300
Dues, Fees (800)	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ 100
<u>Office of Principal:</u>						
Travel, Communications (500)	\$ 1,300	\$ 15,030	\$ 600	\$ 866	\$ 3,600	\$ 3,600
Supplies, Books (600)	\$ 1,983	\$ 423	\$ 1,150	\$ 583	\$ 850	\$ 1,150
Dues, Fees (800)	\$ 600	\$ 605	\$ 650	\$ 605	\$ 650	\$ 650
<u>Medical Services:</u>						
Supplies, Books (600)	\$ 1,000	\$ 506	\$ -	\$ 559	\$ 500	\$ 500
<u>Student Activities:</u>						
Supplies, Books (600)	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
	\$ 70,813	\$ 67,120	\$ 79,562	\$ 72,787	\$ 83,080	\$ 77,965

4th and 5th Grade Center						
	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget
<u>General Instructional:</u>						
Repairs, Rental, Maintenance (400)	\$ 210	\$ -	\$ -		\$ -	
Travel, Communications (500)	\$ 2,590	\$ 1,840	\$ 2,840	\$ 5,346	\$ 2,680	\$ 3,130
Supplies, Books (600)	\$ 52,721	\$ 44,817	\$ 58,013	\$ 57,730	\$ 56,630	\$ 58,610
Equipment (700)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Fees (800)	\$ -	\$ -	\$ 350	\$ 180	\$ 100	\$ 180
<u>Guidance:</u>						
Supplies, Books (600)	\$ 300	\$ -	\$ -	\$ 50	\$ -	\$ -
<u>Library:</u>						
Supplies, Books (600)	\$ 9,148	\$ 7,339	\$ 5,000	\$ 4,974	\$ 5,000	\$ 5,000
<u>Office of Principal:</u>						
Travel, Communications (500)	\$ 5,025	\$ 4,457	\$ 250	\$ 626	\$ 800	\$ 800
Supplies, Books (600)	\$ 100	\$ 973	\$ 100	\$ 50	\$ 100	\$ 1,000
Dues, Fees (800)	\$ 600	\$ 605	\$ 600	\$ 605	\$ 600	\$ 600
<u>Medical Services:</u>						
Supplies, Books (600)	\$ 750	\$ 1,008	\$ 1,000	\$ 610	\$ 1,000	\$ 1,000
<u>Student Activities:</u>						
Supplies, Books (600)	\$ 600	\$ 285	\$ 1,150	\$ 9,195	\$ 1,600	\$ 1,600
	\$ 72,044	\$ 61,324	\$ 69,303	\$ 79,366 *	\$ 68,510	\$ 71,920
* - Donations covered overage in 2023-2024						

Middle School						
	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget
<u>General Instructional:</u>						
Repairs, Rental, Maintenance (400)	\$ 1,538	\$ 858	\$ 4,100	\$ 1,797	\$ 2,500	\$ 1,750
Travel, Communications (500)	\$ -	\$ -	\$ -	\$ 12,567	\$ -	\$ -
Supplies, Books (600)	\$ 80,786	\$ 63,366	\$ 85,179	\$ 51,687	\$ 75,332	\$ 73,350
Dues, Fees (800)	\$ 1,460	\$ 10,005	\$ 1,919	\$ 1,080	\$ 6,868	\$ 6,500
<u>Special Education:</u>						
Supplies, Books (600)	\$ 1,679	\$ 837	\$ 3,203	\$ 939	\$ 2,775	\$ 2,590
Dues, Fees (800)	\$ -	\$ -	\$ -	\$ 200	\$ -	
<u>Guidance:</u>						
Supplies, Books (600)	\$ 1,000	\$ 889	\$ 500	\$ 506	\$ 1,000	\$ 1,000
<u>Library:</u>						
Supplies, Books (600)	\$ 10,121	\$ 3,709	\$ 6,800	\$ 4,928	\$ 10,700	\$ 10,750
Dues, Fees (800)	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Office of Principal:</u>						
Travel, Communications (500)	\$ 15,251	\$ 11,355	\$ 13,850	\$ 3,019	\$ 10,300	\$ 10,300
Supplies, Books (600)	\$ 3,867	\$ 830	\$ 3,200	\$ 1,597	\$ 1,450	\$ 1,450
Dues, Fees (800)	\$ 2,500	\$ 1,772	\$ 2,500	\$ 1,772	\$ 1,900	\$ 1,900
<u>Medical Services:</u>						
Supplies, Books (600)	\$ 2,500	\$ 1,286	\$ 750	\$ 1,116	\$ 500	\$ 500
<u>Student Activities:</u>						
Travel, Communications (500)	\$ 11,654	\$ 4,846	\$ 2,550	\$ 1,491	\$ 4,500	\$ 4,500
Supplies, Books (600)	\$ 3,500	\$ 4,085	\$ 3,000	\$ 1,497	\$ 2,000	\$ 2,960
Dues, Fees (800)	\$ 2,500	\$ 611	\$ 3,000	\$ 1,122	\$ 750	\$ 750
	\$ 138,656	\$ 104,448	\$ 130,551	\$ 85,318	\$ 120,575	\$ 118,300

High School						
	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget
<u>General Instructional:</u>						
Repairs, Rental, Maintenance (400)	\$ 9,000	\$ 8,371	\$ 7,500	\$ 4,390	\$ 7,500	\$ 7,000
Travel, Communications (500)	\$ 19,000	\$ 10,301	\$ 15,000	\$ 13,122	\$ 11,500	\$ 6,000
Supplies, Books (600)	\$ 125,530	\$ 108,181	\$ 148,645	\$ 164,841	\$ 158,655	\$ 148,900
Equipment (700)	\$ 2,800	\$ -	\$ 3,000	\$ 2,950	\$ 3,500	\$ 500
Dues, Fees (800)	\$ 300	\$ 333	\$ 500	\$ 225	\$ 500	\$ 500
<u>Special Education:</u>						
Supplies, Books (600)	\$ 16,675	\$ 3,232	\$ 3,700	\$ 4,972	\$ 4,100	\$ 4,100
<u>Guidance:</u>						
Travel, Communications (500)	\$ -	\$ 301	\$ -	\$ 812	\$ -	
Supplies, Books (600)	\$ 175	\$ 100	\$ 610	\$ 557	\$ 600	\$ 600
Dues, Fees (800)	\$ 750	\$ 616	\$ 775	\$ 175	\$ 775	\$ 1,000
<u>Technology Support:</u>						
Supplies, Books (600)	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -
<u>Educational Television Svcs:</u>						
Supplies, Books (600)	\$ 13,000	\$ 7,743	\$ 7,475	\$ 5,985	\$ 7,000	\$ 7,000
<u>Library:</u>						
Travel, Communications (500)	\$ 600	\$ 360	\$ 600	\$ 377	\$ 600	\$ 600
Supplies, Books (600)	\$ 17,855	\$ 11,894	\$ 5,100	\$ 7,561	\$ 6,100	\$ 9,100
Dues, Fees (800)	\$ 195	\$ 119	\$ 200	\$ 60	\$ 200	\$ 200
<u>Office of Principal:</u>						
Professional Services (300)						\$ 3,000
Repairs, Rental, Maintenance (400)	\$ -	\$ -	\$ -	\$ 2,272	\$ -	\$ 2,350
Travel, Communications (500)	\$ 19,100	\$ 20,360	\$ 8,400	\$ 3,862	\$ 6,900	\$ 10,100
Supplies, Books (600)	\$ 1,500	\$ 656	\$ 1,500	\$ 1,694	\$ 2,000	\$ 14,135
Dues, Fees (800)	\$ 4,000	\$ 147	\$ 2,750	\$ 1,913	\$ 2,750	\$ 2,750
<u>Medical Services:</u>						
Supplies, Books (600)	\$ 1,500	\$ 595	\$ 500	\$ 826	\$ 1,200	\$ 1,200
<u>Student Activities:</u>						
Repairs, Rental, Maintenance (400)	\$ -	\$ -	\$ 1,000	\$ 585	\$ 750	\$ 750
Travel, Communications (500)	\$ 17,000	\$ 14,943	\$ 14,000	\$ 13,209	\$ 14,000	\$ 14,000
Supplies, Books (600)	\$ 7,000	\$ 1,034	\$ 6,000	\$ 554	\$ 2,000	\$ 2,000
Dues, Fees (800)	\$ 1,900	\$ 474	\$ 1,500	\$ 915	\$ 1,500	\$ 1,500
	\$ 257,880	\$ 189,760	\$ 228,755	\$ 231,857	* \$ 232,630	\$ 237,285
* - Overage covered by graduation fees						

Athletics						
	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget
Trainer and Other Services (330/340)	\$ 29,500	\$ 29,210	\$ 31,500	\$ 31,500	\$ 32,700	\$ 58,500
Security (350)	\$ 14,800	\$ 7,727	\$ 15,000	\$ 12,401	\$ 18,400	\$ 18,400
Officials (391)	\$ 51,700	\$ 35,600	\$ 72,879	\$ 42,843	\$ 81,638	\$ 85,742
Repairs and Maintenance (430)	\$ 18,500	\$ 15,959	\$ 26,500	\$ 22,045	\$ 29,500	\$ 27,500
Travel, Communications (500)	\$ 98,100	\$ 120,812	\$ 103,950	\$ 103,510	\$ 133,400	\$ 134,467
Insurance (529)	\$ 14,665	\$ 11,780	\$ 11,735	\$ 11,781	\$ 12,175	\$ 12,175
Supplies (600)	\$ 68,450	\$ 85,710	\$ 92,650	\$ 100,934	\$ 111,450	\$ 101,200
Equipment (700)	\$ -	\$ 2,600	\$ -	\$ 25,696	\$ -	\$ -
Dues, Fees (800)	\$ 26,400	\$ 20,000	\$ 26,000	\$ 24,788	\$ 32,700	\$ 32,650
	\$ 322,115	\$ 329,397	\$ 380,214	\$ 375,498	\$ 451,963	\$ 470,634

Summary Budget Presentation

	2024-2025	2025-2026	Budget	
	Budget	Budget	Increase	
Charter Schools	\$ 3,309,000	\$ 4,209,000	\$ 900,000	27.2%
Debt Service	\$ 5,566,224	\$ 5,544,883	\$ (21,341)	-0.4%
Scholarships	\$ 20,000	\$ 34,900	\$ 14,900	74.5%
Building Budgets	\$ 1,023,408	\$ 1,039,499	\$ 16,091	1.6%
	\$ 9,918,632	\$ 10,828,282	\$ 909,650	9.2%



Questions

