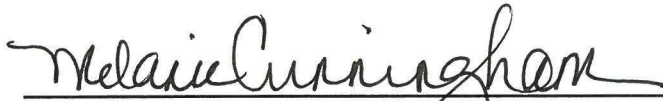


FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

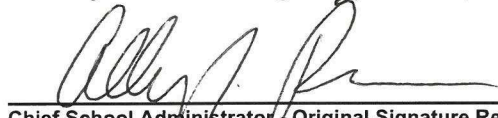
Date of Adoption of the General Fund Budget: 06/19/2025



President of the Board - Original Signature Required6/19/25

Date

Secretary of the Board - Original Signature Required6/19/25

Date

Chief School Administrator - Original Signature Required6/19/25

Date

Drew Bishop

(215)679-7691

Extn :

Contact Person

Telephone

Extension

dcbishop@upsd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025-2026 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Upper Perkiomen SD	COUNTY : 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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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 2025-2026 (compared to 2024-2025)?

Yes ☒
No ☐

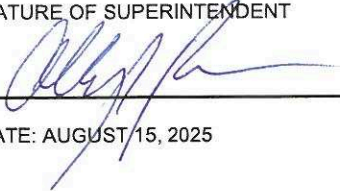
If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$85088128
Ending Unassigned Fund Balance	\$3903554
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.58%

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 6/19/25
--	-----------------

DUE DATE: AUGUST 15, 2025

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

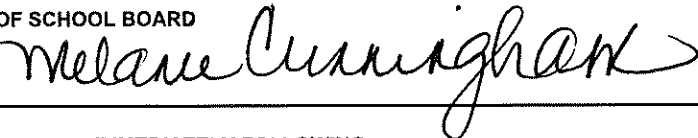
24 PS 6-687(a)(1)

(03/2006)

School District Name : Upper Perkiomen SD	County : Montgomery	AUN Number : 123468603
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 
---	--

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	History has shown it financially prudent to budget for a reserve
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	School Board policy and it is financially prudent to maintain an Unassigned Fund Balance
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The School Board has Committed Fund Balance for future capital projects and technology infrastructure upgrades

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	215,456	
0820 Restricted Fund Balance	258,372	
0830 Committed Fund Balance	5,722,685	
0840 Assigned Fund Balance	4,693,124	
0850 Unassigned Fund Balance	2,610,560	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$13,026,369</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	54,093,418	
7000 Revenue from State Sources	25,482,598	
8000 Revenue from Federal Sources	886,744	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$80,462,760</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$93,489,129</u>

LEA : 123468603 Upper Perkiomen SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	45,485,891
6112 Interim Real Estate Taxes	135,000
6113 Public Utility Realty Taxes	42,500
6114 Payments in Lieu of Current Taxes - State / Local	27
6120 Current Per Capita Taxes, Section 679	64,650
6140 Current Act 511 Taxes - Flat Rate Assessments	65,650
6150 Current Act 511 Taxes - Proportional Assessments	5,470,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	778,700
6500 Earnings on Investments	1,100,000
6700 Revenues from LEA Activities	108,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	527,800
6910 Rentals	55,000
6920 Contributions and Donations from Private Sources	95,000
6940 Tuition from Patrons	6,000
6960 Services Provided Other Local Governmental Units / LEAs	100,000
6990 Refunds and Other Miscellaneous Revenue	59,000
REVENUE FROM LOCAL SOURCES	\$54,093,418
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,600,000
7160 Tuition for Orphans Subsidy	130,000
7271 Special Education funds for School-Aged Pupils	2,411,033
7311 Pupil Transportation Subsidy	1,870,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	130,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	868,974
7330 Health Services (Medical, Dental, Nurse, Act 25)	56,000
7340 State Property Tax Reduction Allocation	1,979,739
7360 Safe Schools	80,000
7505 Ready to Learn Block Grant	378,374
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	22,253
7810 State Share of Social Security and Medicare Taxes	1,277,674
7820 State Share of Retirement Contributions	5,678,551
REVENUE FROM STATE SOURCES	\$25,482,598
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	466,975

LEA : 123468603 Upper Perkiomen SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	76,598
8516 Title III - Language Instruction for English Learners and Immigrant Students	8,122
8517 Title IV - 21st Century Schools	35,049
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
REVENUE FROM FEDERAL SOURCES	\$886,744
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	80,462,760

Act 1 Index (current): 4.9%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes:		\$45,485,891		
Amount of Tax Relief for Homestead Exclusions		<u>\$2,001,992</u>		
Total Approx. Tax Revenue:		\$47,487,883		
Approx. Tax Levy for Tax Rate Calculation:		\$48,632,666		
		Berks	Montgomery	Total
2024-25 Data				
a. Assessed Value		\$178,723,828	\$1,488,197,529	\$1,666,921,357
b. Real Estate Mills		27.8340	27.8340	27.8340
I.	2025-26 Data			
c. 2023 STEB Market Value		\$241,458,223	\$1,930,940,946	\$2,172,399,169
d. Assessed Value		\$181,093,667	\$1,507,065,788	\$1,688,159,455
e. Assessed Value of New Constr/ Renov		\$0	\$0	\$0
2024-25 Calculations				
f. 2024-25 Tax Levy		\$4,974,599	\$41,422,490	\$46,397,089
(a * b)				
2025-26 Calculations				
g. Percent of Total Market Value		11.11482%	88.88518%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy			\$46,397,089
(f Total * g)				
i. Base Mills Subject to Index		27.8340	27.8340	27.8340
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage		97.54500%	97.54500%	97.54500%
k. Tax Levy Needed				\$48,632,666
(Approx. Tax Levy * g)				
I. 2025-26 Real Estate Tax Rate		28.8081	28.8081	28.8081
(k / d * 1000)				
III.	m. Tax Levy Generated by Mills	\$5,216,964	\$43,415,702	\$48,632,666
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$46,630,674
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$45,485,891
(n * Est. Pct. Collection)				

Act 1 Index (current): 4.9%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$45,485,891

Amount of Tax Relief for Homestead Exclusions \$2,001,992

Total Approx. Tax Revenue: \$47,487,883

Approx. Tax Levy for Tax Rate Calculation: \$48,632,666

	Berks	Montgomery	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	29.1979	29.1979	29.1979
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,287,555	\$44,003,156	\$49,290,711
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			
V. Assessed Value Exclusion per Homestead	\$11,160.00	\$11,160.00	
Number of Homestead/Farmstead Properties	849	5286	6135
Median Assessed Value of Homestead Properties			\$126,051

Act 1 Index (current): 4.9%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes:	\$45,485,891
Amount of Tax Relief for Homestead Exclusions	<u>\$2,001,992</u>
Total Approx. Tax Revenue:	\$47,487,883
Approx. Tax Levy for Tax Rate Calculation:	\$48,632,666

	Berks	Montgomery		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,979,739	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$22,253		\$22,253
Amount of Tax Relief from State/Local Sources				\$2,001,992

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Berks	181,093,667	28.8081	5,216,964			97.54500%		
Montgomery	1,507,065,788	28.8081	43,415,702			97.54500%		
Totals:	1,688,159,455		48,632,666	-	2,001,992	=	46,630,674 X 97.54500% = 45,485,891	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			64,650	
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	65,650	65,650	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						65,650	65,650	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	4,775,000	4,775,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	695,000	695,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						5,470,000	5,470,000	
Total Act 511, Current Taxes							5,535,650	
Act 511 Tax Limit -->				2,172,399,169	X	12	26,068,790	
				Market Value		Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Berks	27.8340	28.8081	3.50%	Yes	4.9%				
	Montgomery	27.8340	28.8081	3.50%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

LEA : 123468603 Upper Perkiomen SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		32,848,881
1200 Special Programs - Elementary / Secondary		12,096,807
1300 Vocational Education		3,609,953
1400 Other Instructional Programs - Elementary / Secondary		64,356
1500 Nonpublic School Programs		5,187
1700 Higher Education Programs for Secondary Students		4,000
Total Instruction		\$48,629,184
2000 Support Services		
2100 Support Services - Students		3,028,345
2200 Support Services - Instructional Staff		2,618,931
2300 Support Services - Administration		4,506,507
2400 Support Services - Pupil Health		1,274,494
2500 Support Services - Business		795,838
2600 Operation and Maintenance of Plant Services		6,218,198
2700 Student Transportation Services		4,987,483
2800 Support Services - Central		2,700,845
2900 Other Support Services		38,500
Total Support Services		\$26,169,141
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,535,020
3400 Scholarships and Awards		34,900
Total Operation of Non-Instructional Services		\$1,569,920
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		5,544,883
5200 Interfund Transfers - Out		200,000
5900 Budgetary Reserve		2,975,000
Total Other Expenditures and Financing Uses		\$8,719,883
Total Estimated Expenditures and Other Financing Uses		\$85,088,128

LEA : 123468603 Upper Perkiomen SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,565,016
200 Personnel Services - Employee Benefits	11,030,854
300 Purchased Professional and Technical Services	643,418
400 Purchased Property Services	101,643
500 Other Purchased Services	1,518,830
600 Supplies	1,983,090
800 Other Objects	6,030
Total Regular Programs - Elementary / Secondary	\$32,848,881
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,181,076
200 Personnel Services - Employee Benefits	3,118,700
300 Purchased Professional and Technical Services	1,866,085
500 Other Purchased Services	1,826,956
600 Supplies	103,260
800 Other Objects	730
Total Special Programs - Elementary / Secondary	\$12,096,807
1300 <u>Vocational Education</u>	
500 Other Purchased Services	3,609,953
Total Vocational Education	\$3,609,953
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,040
200 Personnel Services - Employee Benefits	489
300 Purchased Professional and Technical Services	62,827
Total Other Instructional Programs - Elementary / Secondary	\$64,356
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	4,105
600 Supplies	1,082
Total Nonpublic School Programs	\$5,187
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	4,000
Total Higher Education Programs for Secondary Students	\$4,000
Total Instruction	\$48,629,184
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,747,306
200 Personnel Services - Employee Benefits	1,218,512
500 Other Purchased Services	3,362
600 Supplies	55,165
800 Other Objects	4,000
Total Support Services - Students	\$3,028,345

LEA : 123468603 Upper Perkiomen SD

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,445,640
200 Personnel Services - Employee Benefits	975,384
300 Purchased Professional and Technical Services	139,707
500 Other Purchased Services	7,500
600 Supplies	48,340
800 Other Objects	2,360
Total Support Services - Instructional Staff	\$2,618,931
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,195,173
200 Personnel Services - Employee Benefits	1,504,739
300 Purchased Professional and Technical Services	385,000
400 Purchased Property Services	3,850
500 Other Purchased Services	276,250
600 Supplies	78,885
800 Other Objects	62,610
Total Support Services - Administration	\$4,506,507
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	438,063
200 Personnel Services - Employee Benefits	245,431
300 Purchased Professional and Technical Services	575,000
500 Other Purchased Services	600
600 Supplies	14,700
800 Other Objects	700
Total Support Services - Pupil Health	\$1,274,494
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	454,296
200 Personnel Services - Employee Benefits	303,602
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	7,650
600 Supplies	13,300
800 Other Objects	8,990
Total Support Services - Business	\$795,838
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,795,642
200 Personnel Services - Employee Benefits	1,211,531
300 Purchased Professional and Technical Services	566,500
400 Purchased Property Services	872,075
500 Other Purchased Services	395,330
600 Supplies	1,373,120
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$6,218,198
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	126,416
200 Personnel Services - Employee Benefits	81,675

LEA : 123468603 Upper Perkiomen SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	4,752,992
600 Supplies	25,400
800 Other Objects	1,000
Total Student Transportation Services	\$4,987,483
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	971,312
200 Personnel Services - Employee Benefits	666,398
300 Purchased Professional and Technical Services	320,320
400 Purchased Property Services	18,355
500 Other Purchased Services	195,125
600 Supplies	526,760
800 Other Objects	2,575
Total Support Services - Central	\$2,700,845
2900 <u>Other Support Services</u>	
500 Other Purchased Services	38,500
Total Other Support Services	\$38,500
Total Support Services	\$26,169,141
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	695,285
200 Personnel Services - Employee Benefits	321,848
300 Purchased Professional and Technical Services	184,242
400 Purchased Property Services	28,250
500 Other Purchased Services	168,795
600 Supplies	99,700
800 Other Objects	36,900
Total Student Activities	\$1,535,020
3400 <u>Scholarships and Awards</u>	
800 Other Objects	34,900
Total Scholarships and Awards	\$34,900
Total Operation of Non-Instructional Services	\$1,569,920
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,605,883
900 Other Uses of Funds	3,939,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,544,883
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	200,000
Total Interfund Transfers - Out	\$200,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,975,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$2,975,000
Total Other Expenditures and Financing Uses	\$8,719,883
TOTAL EXPENDITURES	\$85,088,128

LEA : 123468603 Upper Perkiomen SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	15,035,692	10,467,498
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	8,812,159	7,312,159
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	972,815	822,815
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	42,000	40,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	119,000	119,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$24,981,666	\$18,761,472

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 123468603 Upper Perkiomen SD

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$24,981,666	\$18,761,472

LEA : 123468603 Upper Perkiomen SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	54,511,933	50,572,933
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,602,498	1,472,498
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,364,281	5,250,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$61,478,712	\$57,295,431
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$61,478,712	\$57,295,431

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<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$61,478,712	\$57,295,431

Account Description	Amounts
0810 Nonspendable Fund Balance	215,456
0820 Restricted Fund Balance	258,372
0830 Committed Fund Balance	5,722,685
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,678,316
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,401,001
5900 Budgetary Reserve	2,975,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,849,829