



Upper Perkiomen SD

2026-2027 Budget Presentations

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

2026-2027 Budget Timeline

(tentative)

November Finance Committee

- Charter Schools
- Debt Service
- Scholarships
- Building Budgets
- Athletics
- Transportation

January Finance Committee

- Facilities
- Technology
- Business Office
- Human Resources
- Board, Superintendent Office, and Communications

February Finance Committee

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

March Finance Committee

- Salary
- Benefits
- Revenues
- Overall Budget Review

April Finance Committee

- Proposed Final Budget Discussion



2026-2027 Budget Timeline

(tentative)

May School Board Meeting

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

May Finance Committee

- Review of Final Budget and Board recommendation for Final Budget

June Finance Committee

- Review of Final Budget

June School Board Meeting

- Action Agenda - Vote on Final Budget



Charter Schools

	Tuition rates 2024-2025	Tuition rates 2025-2026	Budget rates 2026-2027
Non-special education	\$ 15,315.66	\$ 17,169.79	\$ 18,900.91
Special education	\$ 32,719.46	\$ 37,240.07	\$ 41,620.68
	Enrollment 2024-2025	Enrollment 2025-2026	
Non-special education	159	145	
Special education	41	31	
Totals	200	176	



Charter Schools and Budgetary Reserve

	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2024-2025 Actual
Non-special education	\$ 1,200,000	\$ 2,226,015	\$ 1,200,000	\$ 2,444,938
Special education	\$ 609,000	\$ 1,233,677	\$ 609,000	\$ 1,423,482
Budgetary reserve	\$ 1,106,473	\$ -	\$ 1,500,000	\$ -
Total	\$ 2,915,473	\$ 3,459,692	\$ 3,309,000	\$ 3,868,419



Charter Schools and Budgetary Reserve

	2025-2026 Budget	Projected Actual Exp 2025-2026	2026-2027 Budget	Budget to Budget Increase / (Decrease)
Non-special education	\$ 1,605,000	\$ 2,420,940	\$ 1,793,000	\$ 188,000
Special education	\$ 1,014,000	\$ 1,191,682	\$ 1,207,000	\$ 193,000
Budgetary reserve (coded to Debt Service account)	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -
Total	\$ 4,119,000	\$ 3,612,623	\$ 4,500,000	\$ 381,000
Current year projected surplus / (deficit)		\$ 506,377		



Debt Service

	Principal	2026-2027 Interest Rate	Interest Expense	Total	Notes	Call Date
GOB Series A of 2016	\$ 315,000	3.20%	\$ 239,675	\$ 554,675	New Money	5/15/22
GOB Series of 2017	\$ 350,000	2.70%	\$ 209,529	\$ 559,529	New Money	11/15/22
GOB Series of 2018	\$ 945,000	3.00%	\$ 682,469	\$ 1,627,469	New Money	5/15/26
GOB Series of 2019	\$ 320,000	4.00%	\$ 298,400	\$ 618,400	New Money	5/15/24
GOB Series A of 2019	\$ 690,000	2.00%	\$ 51,850	\$ 741,850	Current refinance of GOB 2014	9/1/24
GOB Series of 2021	\$ 1,422,000	1.05%	\$ 28,308	\$ 1,450,308	Current refinance of GOB 2013 & partial current refinance of GOB 2016	(subject to penalty)
	\$ 4,042,000		\$ 1,510,231	\$ 5,552,231		



Debt Service

	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2024-2025 Actual	2025-2026 Budget	2026-2027 Budget	Increase / (Decrease)
Principal	\$ 3,724,000	\$ 3,763,716	\$ 3,850,000	\$ 3,850,000	\$ 3,939,000	\$ 4,042,000	\$ 103,000
Interest	\$ 1,832,508	\$ 1,792,792	\$ 1,716,224	\$ 1,716,224	\$ 1,605,883	\$ 1,510,231	\$ (95,652)
Total	\$ 5,556,508	\$ 5,556,508	\$ 5,566,224	\$ 5,566,224	\$ 5,544,883	\$ 5,552,231	\$ 7,348



Scholarships

	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2024-2025 Actual	2025-2026 Budget	2026-2027 Budget
Scholarships	\$ -	\$ 34,787	\$ 20,000	\$ 23,443	\$ 34,900	\$ 30,000

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

<u>Current Building Budget Allocations:</u>					
Elementary	\$155/student				
Middle School	\$175/student				
High School	\$215/student				
Enrollment is used based on the 10th day of school for the current year					
* - High School includes an additional allocation for Graduation based on anticipated student fees collected					



Marlborough Elementary						
	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2024-2025 Actual	2025-2026 Budget	2026-2027 Budget
General Instructional:						
Repairs, Rental, Maintenance (400)	\$ 210	\$ 449	\$ 210	\$ -	\$ 210	\$ -
Travel, Communications (500)	\$ 1,300	\$ 1,384	\$ 1,600	\$ 792	\$ 1,400	\$ 2,100
Supplies, Books (600)	\$ 54,780	\$ 50,341	\$ 52,120	\$ 52,961	\$ 48,965	\$ 52,425
Special Education:						
Travel, Communications (500)	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ 200
Supplies, Books (600)	\$ 250	\$ -	\$ 800	\$ 444	\$ 400	\$ 500
Guidance:						
Supplies, Books (600)	\$ -	\$ -	\$ 400	\$ 277	\$ 400	\$ 300
Audio Visual:						
Supplies, Books (600)	\$ -	\$ -	\$ 300	\$ -	\$ 150	\$ 150
Library:						
Travel, Communications (500)	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies, Books (600)	\$ 4,000	\$ 3,906	\$ 5,000	\$ 4,224	\$ 5,000	\$ 4,500
Dues, Fees (800)	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60
Office of Principal:						
Travel, Communications (500)	\$ 450	\$ 967	\$ 450	\$ 1,242	\$ 450	\$ 600
Supplies, Books (600)	\$ 2,000	\$ 1,693	\$ 3,000	\$ 2,497	\$ 2,000	\$ 2,000
Dues, Fees (800)	\$ 600	\$ 605	\$ 610	\$ 605	\$ 610	\$ 610
Medical Services:						
Supplies, Books (600)	\$ 2,000	\$ 4,136	\$ 1,500	\$ 636	\$ 1,000	\$ 1,000
Student Activities:						
Travel, Communications (500)	\$ -	\$ 4,091	\$ -	\$ 1,702	\$ -	
Supplies, Books (600)	\$ 1,000	\$ 852	\$ 500	\$ 418	\$ 1,000	\$ 500
	\$ 71,140	\$ 68,214	\$ 66,650	\$ 65,858	\$ 61,745	\$ 64,945
			Budget student enrollment		409	419
* - 2025-2026 Final building budgets were reduced for savings from moving to consortium purchasing of copy paper						

Hereford Elementary						
	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2024-2025 Actual	2025-2026 Budget	2026-2027 Budget
<u>General Instructional:</u>						
Professional Services (300)						
Repairs, Rental, Maintenance (400)	\$ 700	\$ 409	\$ 800	\$ 409	\$ 800	\$ 800
Travel, Communications (500)	\$ 3,425	\$ 1,433	\$ 3,300	\$ 2,434	\$ 3,300	\$ 2,300
Supplies, Books (600)	\$ 60,583	\$ 60,883	\$ 63,380	\$ 67,639	\$ 56,565	\$ 56,565
Equipment (700)	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Special Education:</u>						
Travel, Communications (500)	\$ 300	\$ -	\$ 300	\$ 109	\$ 300	\$ 300
Supplies, Books (600)	\$ 1,495	\$ 1,360	\$ 1,700	\$ 3,834	\$ 1,700	\$ 1,700
<u>Guidance:</u>						
Supplies, Books (600)	\$ 150	\$ 146	\$ 600	\$ 562	\$ 600	\$ 600
<u>Library:</u>						
Supplies, Books (600)	\$ 6,209	\$ 5,943	\$ 6,300	\$ 5,611	\$ 6,300	\$ 6,300
Dues, Fees (800)	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ 100
<u>Office of Principal:</u>						
Travel, Communications (500)	\$ 600	\$ 866	\$ 3,600	\$ 1,190	\$ 3,600	\$ 2,100
Supplies, Books (600)	\$ 1,150	\$ 583	\$ 850	\$ 45	\$ 1,150	\$ 900
Dues, Fees (800)	\$ 650	\$ 605	\$ 650	\$ 605	\$ 650	\$ 650
<u>Medical Services:</u>						
Supplies, Books (600)	\$ -	\$ 559	\$ 500	\$ 311	\$ 500	\$ -
<u>Student Activities:</u>						
Supplies, Books (600)	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
	\$ 79,562	\$ 72,787	\$ 83,080	\$ 82,749	\$ 76,565	\$ 73,315
			Budget student enrollment		503	473
* - 2025-2026 Final building budgets were reduced for savings from moving to consortium purchasing of copy paper						

4th and 5th Grade Center						
	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2024-2025 Actual	2025-2026 Budget	2026-2027 Budget
<u>General Instructional:</u>						
Repairs, Rental, Maintenance (400)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel, Communications (500)	\$ 2,840	\$ 5,346	\$ 2,680	\$ 2,592	\$ 3,130	\$ 3,450
Supplies, Books (600)	\$ 58,013	\$ 57,730	\$ 56,630	\$ 46,754	\$ 56,690	\$ 58,300
Equipment (700)	\$ -	\$ -	\$ -		\$ -	\$ -
Dues, Fees (800)	\$ 350	\$ 180	\$ 100	\$ 240	\$ 180	\$ 180
<u>Guidance:</u>						
Supplies, Books (600)	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -
<u>Library:</u>						
Supplies, Books (600)	\$ 5,000	\$ 4,974	\$ 5,000	\$ 5,549	\$ 5,000	\$ 5,000
<u>Office of Principal:</u>						
Travel, Communications (500)	\$ 250	\$ 626	\$ 800	\$ 1,465	\$ 800	\$ 800
Supplies, Books (600)	\$ 100	\$ 50	\$ 100	\$ 817	\$ 1,000	\$ 800
Dues, Fees (800)	\$ 600	\$ 605	\$ 600	\$ 605	\$ 600	\$ 600
<u>Medical Services:</u>						
Supplies, Books (600)	\$ 1,000	\$ 610	\$ 1,000	\$ 898	\$ 1,000	\$ 1,000
<u>Student Activities:</u>						
Travel (500)	\$ -	\$ -	\$ -	\$ 1,769	\$ -	\$ -
Supplies, Books (600)	\$ 1,150	\$ 9,195	\$ 1,600	\$ 790	\$ 1,600	\$ 2,100
	\$ 69,303	\$ 79,366 *	\$ 68,510	\$ 61,479	\$ 70,000	\$ 72,230
* - Donations covered overage						
			Budget student enrollment		464	466
* - 2025-2026 Final building budgets were reduced for savings from moving to consortium purchasing of copy paper						

Middle School						
	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2024-2025 Actual	2025-2026 Budget	2026-2027 Budget
<u>General Instructional:</u>						
Repairs, Rental, Maintenance (400)	\$ 4,100	\$ 1,797	\$ 2,500	\$ 2,675	\$ 3,000	\$ 3,000
Travel, Communications (500)	\$ -	\$ 12,567	\$ -	\$ 5,979	\$ -	\$ 900
Supplies, Books (600)	\$ 85,179	\$ 51,687	\$ 75,332	\$ 46,191	\$ 75,820	\$ 81,861
Dues, Fees (800)	\$ 1,919	\$ 1,080	\$ 6,868	\$ 2,405	\$ 5,350	\$ 2,500
<u>Special Education:</u>						
Travel, Communications (500)				\$ 442		
Supplies, Books (600)	\$ 3,203	\$ 939	\$ 2,775	\$ 2,158	\$ 2,590	\$ 1,320
Dues, Fees (800)	\$ -	\$ 200	\$ -	\$ 39	\$ 200	\$ 300
<u>Guidance:</u>						
Supplies, Books (600)	\$ 500	\$ 506	\$ 1,000	\$ 626	\$ 1,500	\$ 750
Dues, Fees (800)	\$ -	\$ -	\$ -	\$ 129	\$ -	\$ -
<u>Library:</u>						
Supplies, Books (600)	\$ 6,800	\$ 4,928	\$ 10,700	\$ 7,263	\$ 8,790	\$ 10,224
Dues, Fees (800)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
<u>Office of Principal:</u>						
Travel, Communications (500)	\$ 13,850	\$ 3,019	\$ 10,300	\$ 13,495	\$ 6,800	\$ 5,490
Supplies, Books (600)	\$ 3,200	\$ 1,597	\$ 1,450	\$ 1,129	\$ 2,000	\$ 3,550
Dues, Fees (800)	\$ 2,500	\$ 1,772	\$ 1,900	\$ 2,011	\$ 2,000	\$ 2,000
<u>Medical Services:</u>						
Supplies, Books (600)	\$ 750	\$ 1,116	\$ 500	\$ 337	\$ 1,000	\$ 750
<u>Student Activities:</u>						
Travel, Communications (500)	\$ 2,550	\$ 1,491	\$ 4,500	\$ 1,123	\$ 4,500	\$ 2,550
Supplies, Books (600)	\$ 3,000	\$ 1,497	\$ 2,000	\$ 566	\$ 1,900	\$ 1,900
Dues, Fees (800)	\$ 3,000	\$ 1,122	\$ 750	\$ 1,750	\$ 1,250	\$ 1,955
	\$ 130,551	\$ 85,318	\$ 120,575	\$ 88,318	\$ 116,700	\$ 119,350
			Budget student enrollment		676	682
* - 2025-2026 Final building budgets were reduced for savings from moving to consortium purchasing of copy paper						

Athletics						
	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2024-2025 Actual	2025-2026 Budget	2026-2027 Budget
Trainer and Other Services (330/340)	\$ 31,500	\$ 31,500	\$ 32,700	\$ 32,560	\$ 80,100	\$ 111,400
Security (350)	\$ 15,000	\$ 12,401	\$ 18,400	\$ 15,866	\$ 18,400	\$ 18,600
Officials (391)	\$ 72,879	\$ 42,843	\$ 81,638	\$ 50,560	\$ 85,742	\$ 81,842
Repairs and Maintenance (430)	\$ 26,500	\$ 22,045	\$ 29,500	\$ 26,166	\$ 27,500	\$ 26,800
Travel, Communications (500)	\$ 103,950	\$ 103,510	\$ 133,400	\$ 115,717	\$ 137,767	\$ 149,156
Insurance (529)	\$ 11,735	\$ 11,781	\$ 12,175	\$ 12,980	\$ 12,528	\$ 12,500
Supplies (600)	\$ 92,650	\$ 100,934	\$ 111,450	\$ 107,810	\$ 92,200	\$ 77,600
Equipment (700)	\$ -	\$ 25,696	\$ -	\$ 12,830	\$ -	\$ -
Dues, Fees (800)	\$ 26,000	\$ 24,788	\$ 32,700	\$ 30,168	\$ 34,150	\$ 34,300
	\$ 380,214	\$ 375,498	\$ 451,963	\$ 404,657	\$ 488,387	\$ 512,198

Building Budget Summary

	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2024-2025 Actual	2025-2026 Budget	2026-2027 Budget
Marlborough Elementary	\$ 71,140	\$ 68,214	\$ 66,650	\$ 65,858	\$ 61,745	\$ 64,945
Hereford Elementary	\$ 70,813	\$ 67,120	\$ 83,080	\$ 82,749	\$ 76,565	\$ 73,315
4th and 5th Grade Center	\$ 72,044	\$ 61,324	\$ 68,510	\$ 61,479	\$ 70,000	\$ 72,230
Middle School	\$ 138,656	\$ 104,448	\$ 120,575	\$ 88,318	\$ 116,700	\$ 119,350
High School	\$ 257,880	\$ 189,760	\$ 232,630	\$ 214,906	\$ 235,035	\$ 236,270
Athletics	\$ 322,115	\$ 329,397	\$ 451,563	\$ 404,657	\$ 488,387	\$ 512,198
	\$ 932,648	\$ 820,263	\$ 1,023,008	\$ 917,967	\$ 1,048,432	\$ 1,078,308



Transportation

	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2024-2025 Actual	2025-2026 Budget	2026-2027 Budget
Professional Services (300)	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs, Rental, Maintenance (400)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Regular Bus Runs (513)	\$ 3,300,000	\$ 2,862,474	\$ 3,502,000	\$ 3,091,957	\$ 3,530,890	\$ 3,669,162
Nonpublic Bus Runs (513)	\$ 992,000	\$ 946,145	\$ 900,000	\$ 897,084	\$ 922,320	\$ 945,390
Fuel (513)	\$ 400,000	\$ 244,484	\$ 300,000	\$ 260,255	\$ 236,532	\$ 300,000
IU Transportation (516)		\$ 344,427	\$ 50,000	\$ 238,062	\$ 60,000	\$ 50,000



Transportation

	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2024-2025 Actual	2025-2026 Budget	2026-2027 Budget
Travel, Communications (500)	\$ 1,000	\$ 1,254	\$ 2,925	\$ 1,232	\$ 3,250	\$ 3,250
Supplies, Technology (600)	\$ 45,100	\$ 17,811	\$ 49,071	\$ 48,938	\$ 25,400	\$ 51,400
Equipment (700)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Fees (800)	\$ 300	\$ 770	\$ 800	\$ 952	\$ 1,000	\$ 1,000
	\$ 4,738,435	\$ 4,417,365	\$ 4,804,796	\$ 4,538,480	\$ 4,779,392	\$ 5,020,202



Summary Budget Presentation

	2025-2026 Budget	2026-2027 Budget	Budget Increase	Percent Increase
Charter Schools	\$ 4,119,000	\$ 4,500,000	\$ 381,000	9.2%
Debt Service	\$ 5,544,883	\$ 5,552,231	\$ 7,348	0.1%
Scholarships	\$ 34,900	\$ 30,000	\$ (4,900)	-14.0%
Building Budgets	\$ 1,048,432	\$ 1,078,308	\$ 29,876	2.8%
Transportation	\$ 4,779,392	\$ 5,020,202	\$ 240,810	5.0%
	\$ 15,526,607	\$ 16,180,741	\$ 654,134	4.2%



Questions

