Financial Summary - YTD

July 2026

NORTH PENN SD

General Fund

REVENUE

$27.7M

7.7% Budget Collected

Budget: $358.1M

EXPENSE

$6.9M

1.9% Budget Spent

Budget: $373.1M

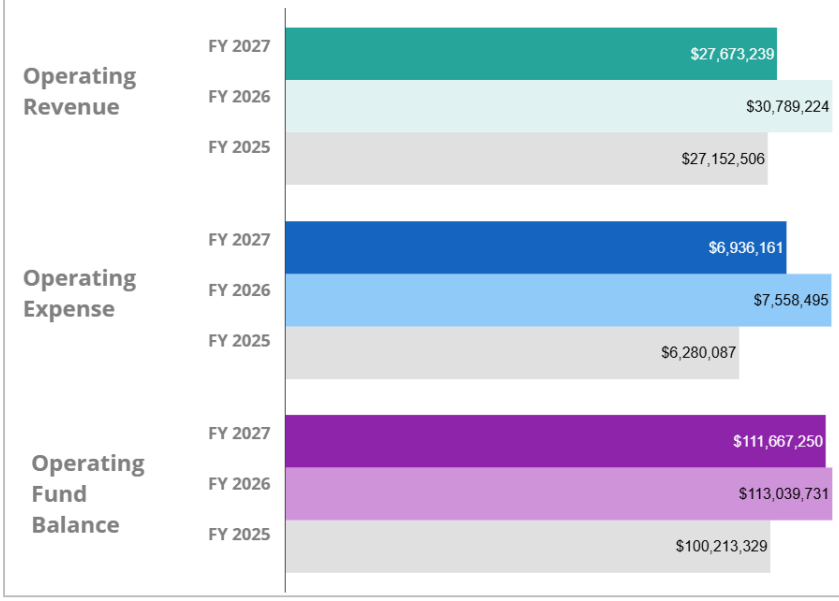
FUND BALANCE

$111.7M

Prior Year: $113M

Compared to YTD activity of FY 2026, Revenue decreased -$3.1M (-10.1%), Expenses decreased -$0.6M (-8.2%), and Operating Fund Balance decreased -$1.4M (-1.2%).

YTD PERFORMANCE VS. PRIOR YEAR



AI Insight

Revenue Drivers

	YoY Change (YTD)
Revenue From Local Sources	-$4.48M
Revenue From State Sources	+$1.22M
Revenue From Federal Sources	+$157K
Other Financing Sources	-$11K

Expense Drivers

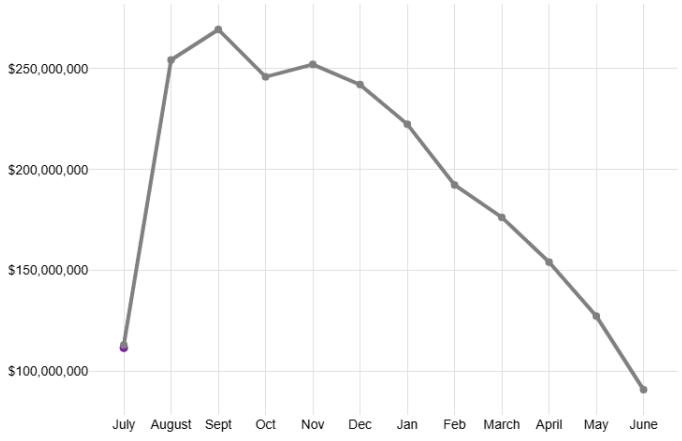
	YoY Change (YTD)
Other Purchased Services	-$1.09M
Other Uses Of Funds	+$513K
Personnel Services - Salaries	-$319K
Supplies	+$232K
Purchased Professional And Technic...	-$155K

YTD KEY FINANCIAL SUMMARY (In Millions)

	FY 2027 YTD Amount	FY 2026 YTD Amount	$ Change	% Change
Total Revenue	$27.7	$30.8	-$3.1	-10.12%
Total Expenses	$6.9	$7.6	-$0.6	-8.23%
Total Surplus (Deficit)	$20.7	$23.2		
Fund Balance	$111.7	$113	-$1.4	-1.21%
Fund Balance % of Budgeted Exp	29.9%	32.9%		

FUND BALANCE YTD PERFORMANCE VS. PRIOR YEAR

FY 2027 FY 2026



*Funds included: General Fund

Revenue Overview - YTD

July 2026

NORTH PENN SD

General Fund

LOCAL
$26.3M
9.4% Budget Collected
Budget: $280.1M

STATE
$1.2M
1.6% Budget Collected
Budget: $73.8M

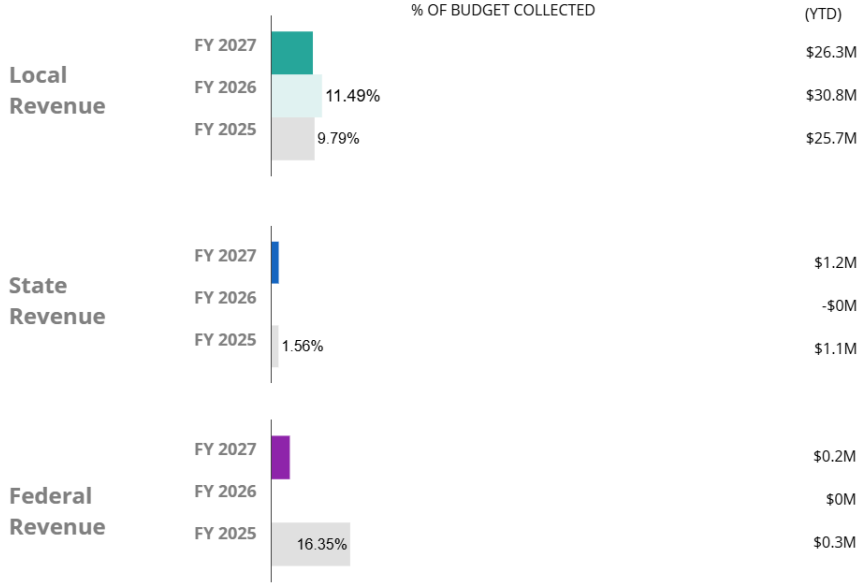
FEDERAL
$0.2M
3.8% Budget Collected
Budget: $4.1M

YTD REVENUE
7.73%
of Budget Collected

vs. prior year
8.94%

Total Revenues of **$27.7M** have been collected year-to-date, which is **-$3.1M (-10.1%)** less than prior year $30.8M

YTD COLLECTION VS. PRIOR YEARS



REVENUE DRIVERS

AI Insight

Local Revenue — YoY Change (YTD)

↓ Taxes Levied / Assessed By The Lea	-$4.29M
↓ Earnings On Investments	-$81K
↓ Other Revenue From Local Sources	-$37K

State Revenue — YoY Change (YTD)

↑ Revenue For Specific Educational Pro...	+$1.22M
↓ Revenues For Non-Educational Programs	-$5K
↑ Revenue From The Commonwealth Of Pa	+$1K

Federal Revenue — YoY Change (YTD)

↑ Restr Grants-In-Aid From The Fed G...	+$157K

	FY 2026 (Prior Year)			FY 2027 (Current Year)		
	YTD Amount	Actuals	% YTD Actuals	YTD Amount	Budget	% YTD Budget
LOCAL REVENUE						
6111 CURRENT REAL ESTATE TAXES	$29,718,061	$225,401,011	13.2%	$25,476,040	$237,558,688	10.7%
6151 CURRENT ACT 511 EARNED INCOME TAXES	$499,269	$23,019,577	2.2%	$448,069	$23,780,314	1.9%
6153 CURRENT ACT 511 REAL ESTATE TRANSFER TAXES	$0	$4,759,216	0%	$0	$4,000,000	0%
6411 DELINQUENT REAL ESTATE TAXES	$50,340	$2,003,811	2.5%	$17,860	$1,600,000	1.1%
6510 INTEREST ON INVESTMENTS AND INTEREST-BEARING CHECKING ACCOUNTS	$464,063	$8,367,978	5.5%	$382,591	$7,926,013	4.8%
All Other Local Revenue	$77,892	$4,542,355	1.7%	$6,367	$5,202,875	0.1%
TOTAL LOCAL REVENUE	**$30,809,625**	**$268,093,947**	**11.5%**	**$26,330,927**	**$280,067,889**	**9.4%**
STATE REVENUE						
7111 BASIC EDUCATION FUNDING - FORMULA	$0	$19,033,108	0%	$0	$19,341,581	0%
7271 SPECIAL EDUCATION FUNDING FOR SCHOOL AGED PUPILS	$0	$8,111,337	0%	$1,220,295	$8,100,773	15.1%
7810 STATE SHARE OF SOCIAL SECURITY AND MEDICARE TAXES	$-6,764	$5,610,120	-0.1%	$-6,481	$6,287,270	-0.1%
7820 STATE SHARE OF RETIREMENT CONTRIBUTIONS	$-29,379	$26,326,489	-0.1%	$-28,273	$27,547,252	-0.1%
All Other State Revenue	$5,046	$13,776,747	0%	$0	$12,480,366	0%
TOTAL STATE REVENUE	**$-31,097**	**$72,857,803**	**-0%**	**$1,185,542**	**$73,757,242**	**1.6%**
TOTAL FEDERAL REVENUE	**$0**	**$3,518,975**	**0%**	**$156,770**	**$4,147,797**	**3.8%**
TOTAL REVENUE	**$30,778,528**	**$344,470,725**	**8.9%**	**$27,673,239**	**$357,972,928**	**7.7%**
ALL OTHER FINANCING SOURCES	**$10,696**	**$10,481**	**102%**	**$0**	**$125,000**	**0%**
TOTAL REVENUE & OTHER FINANCING SOURCES	**$30,789,224**	**$344,470,725**	**8.9%**	**$27,673,239**	**$358,097,928**	**7.7%**

*Funds included: General Fund

Expense Overview - YTD

July 2026

NORTH PENN SD

General Fund

SALARY & BENEFITS
$3.7M
1.4% Budget Spent
Budget: $274.7M

PURCHASED SERV.
$1.3M
2.9% Budget Spent
Budget: $45.8M

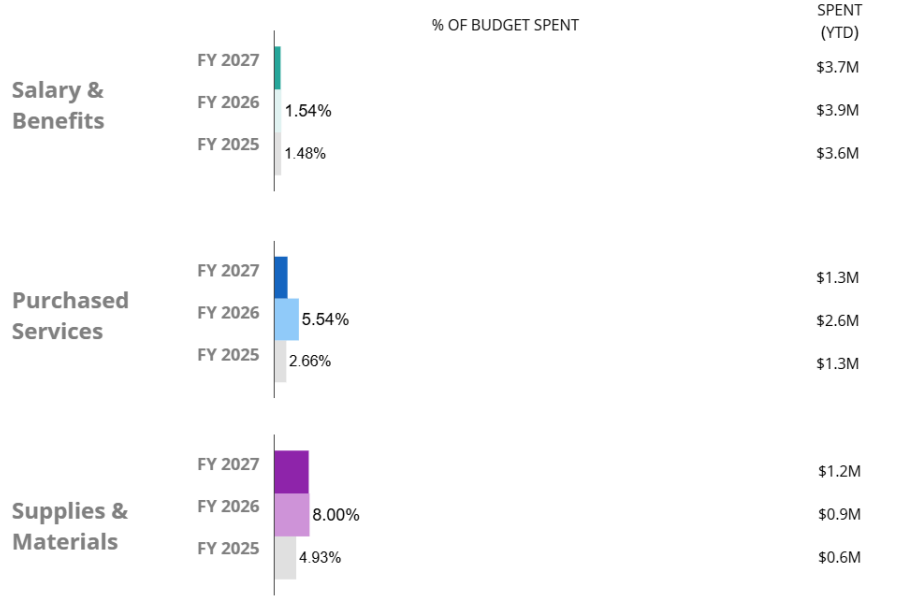
SUPPLIES
$1.2M
7.8% Budget Spent
Budget: $14.8M

YTD EXPENSE
1.86%
of Budget Spent

vs. prior year
2.20%

Total expenses of **$6.9M** have been spent year-to-date, which is **-$0.6M (-8.2%)** less than prior year $7.6M

YTD EXPENSES VS. PRIOR YEARS



EXPENSE DRIVERS

AI Insight

Salary and Benefits

	YoY Change (YTD)
↓ Certified Admin Salaries	-$330.87K
↑ All Other Benefits	+$136K
↑ Classified Salaries	+$94K

Purchased Services

	YoY Change (YTD)
↓ Tuition	-$1.20M
↓ Other Professional Services	-$132K
↑ Insurance - General	+$110K

Supplies and Materials

	YoY Change (YTD)
↑ Supplies & Fees - Technology Related	+$213K
↑ Books And Periodicals	+$28K
↓ General Supplies	-$14K

	FY 2026 (Prior Year)			FY 2027 (Current Year)		
	YTD Amount	Actuals	% YTD Actuals	YTD Amount	Budget	% YTD Budget
SALARIES AND BENEFITS						
100 PERSONNEL SERVICES - SALARIES	$2,607,461	$159,088,366	1.6%	$2,288,141	$168,578,131	1.4%
200 PERSONNEL SERVICES - EMPLOYEE BENEFITS	$1,326,674	$96,547,172	1.4%	$1,449,020	$106,159,360	1.4%
TOTAL SALARIES AND BENEFITS	**$3,934,135**	**$255,635,538**	**1.5%**	**$3,737,161**	**$274,737,490**	**1.4%**
PURCHASED SERVICES						
300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	$259,388	$17,405,604	1.5%	$104,326	$16,556,657	0.6%
400 PURCHASED PROPERTY SERVICES	$62,402	$2,017,704	3.1%	$86,427	$3,009,307	2.9%
500 OTHER PURCHASED SERVICES	$2,250,266	$26,990,836	8.3%	$1,155,503	$26,261,848	4.4%
TOTAL PURCHASED SERVICES	**$2,572,057**	**$46,414,144**	**5.5%**	**$1,346,256**	**$45,827,813**	**2.9%**
SUPPLIES AND EQUIPMENT						
600 SUPPLIES	$925,658	$11,576,458	8%	$1,157,348	$14,816,268	7.8%
700 PROPERTY	$-7,339	$6,173,560	-0.1%	$63,060	$6,220,012	1%
TOTAL SUPPLIES AND EQUIPMENT	**$918,319**	**$17,750,018**	**5.2%**	**$1,220,408**	**$21,036,280**	**5.8%**
DEBT SERVICE AND TRANSFERS						
800 OTHER OBJECTS	$133,984	$2,503,189	5.3%	$118,970	$9,203,773	1.3%
900 OTHER USES OF FUNDS	$0	$21,057,146	0%	$513,365	$22,258,710	2.3%
TOTAL DEBT SERVICE AND TRANSFERS	**$133,984**	**$23,560,335**	**0.6%**	**$632,335**	**$31,462,483**	**2%**
TOTAL EXPENSES	**$7,558,495**	**$343,360,035**	**2.2%**	**$6,936,160**	**$373,064,066**	**1.9%**

*Funds included: General Fund