Financial Summary - YTD

September 2026

NORTH PENN SD

General Fund

REVENUE

$231.7M

64.7% Budget Collected

Budget: $358.1M

EXPENSE

$63.3M

17% Budget Spent

Budget: $373.1M

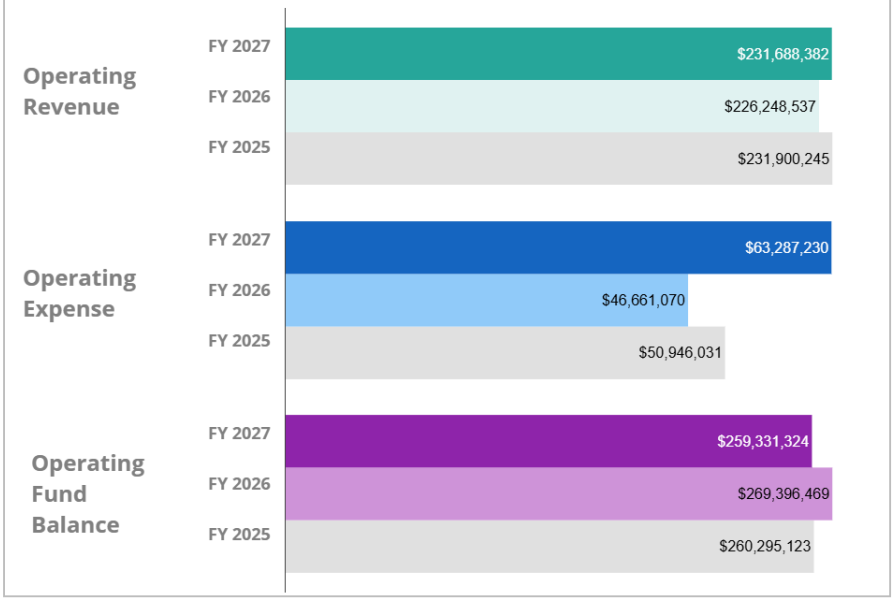
FUND BALANCE

$259.3M

Prior Year: $269.4M

Compared to YTD activity of FY 2026, Revenue increased $5.4M (+2.4%), Expenses increased $16.6M (+35.6%), and Operating Fund Balance decreased -$10.1M (-3.7%).

YTD PERFORMANCE VS. PRIOR YEAR



AI Insight

Revenue Drivers

	YoY Change (YTD)
↑ Revenue from Local Sources	+$3.62M
↑ Revenue from State Sources	+$2.18M
↓ Revenue from Federal Sources	-$357K

Expense Drivers

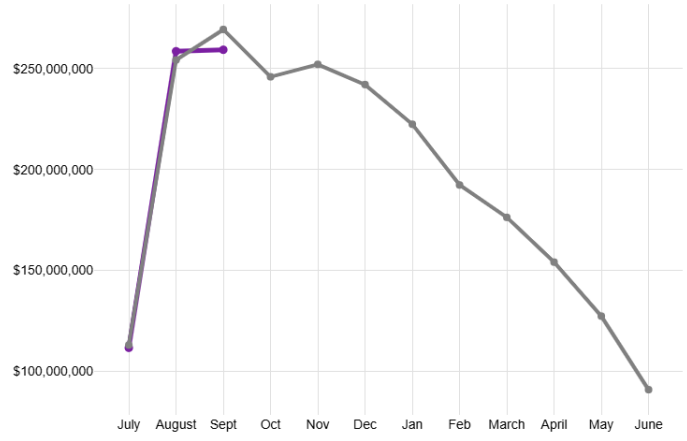
	YoY Change (YTD)
↑ Other Uses of Funds	+$15.50M
↓ Property	-$1.15M
↑ Supplies	+$874K
↑ Personnel Services - Salaries	+$764K
↓ Purchased Professional and Techni...	-$571K

YTD KEY FINANCIAL SUMMARY (In Millions)

	FY 2027 YTD Amount	FY 2026 YTD Amount	$ Change	% Change
Total Revenue	$231.7	$226.2	$5.4	2.40%
Total Expenses	$63.3	$46.7	$16.6	35.63%
Total Surplus (Deficit)	$168.4	$179.6		
Fund Balance	$259.3	$269.4	-$10.1	-3.74%
Fund Balance % of Budgeted Exp	69.5%	78.5%		

FUND BALANCE YTD PERFORMANCE VS. PRIOR YEAR

FY 2027 FY 2026



*Funds included: General Fund

Revenue Overview - YTD

September 2026

NORTH PENN SD

General Fund

LOCAL
$224.6M
80.2% Budget Collected
Budget: $280.1M

STATE
$6.5M
8.8% Budget Collected
Budget: $73.8M

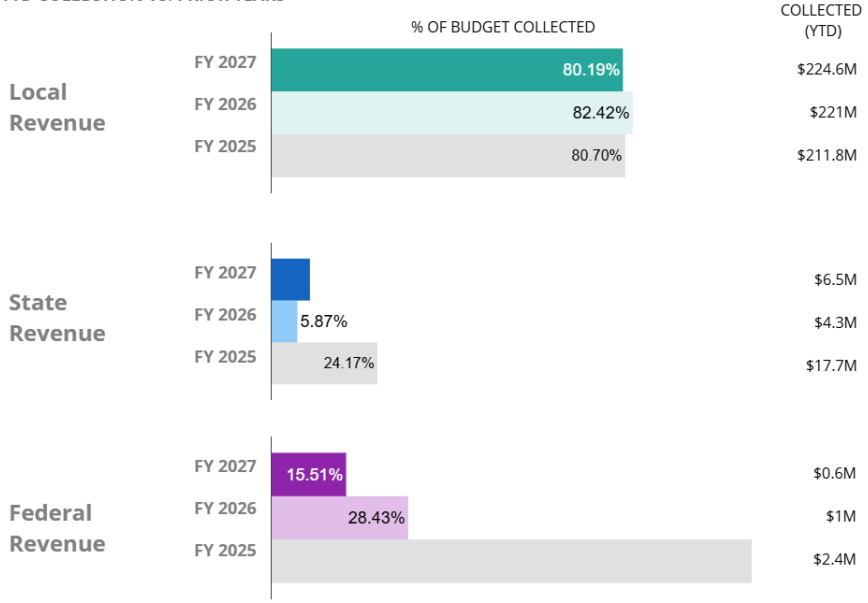
FEDERAL
$0.6M
15.5% Budget Collected
Budget: $4.1M

YTD REVENUE
64.70%
of Budget Collected

vs. prior year
65.68%

Total Revenues of **$231.7M** have been collected year-to-date, which is **$5.4M (2.4%)** more than prior year $226.2M

YTD COLLECTION VS. PRIOR YEARS



REVENUE DRIVERS

AI Insight

Local Revenue — YoY Change (YTD)

↑ Taxes Levied / Assessed by the LEA	+$3.20M
↑ Revenues from Intermediary Sources /...	+$826K
↓ Earnings on Investments	-$255K

State Revenue — YoY Change (YTD)

↑ Revenue for Specific Educational Programs	+$2.44M
↓ Revenues for Non-Educational Programs	-$261K
↓ Revenue from the Commonwealth of PA	-$3K

Federal Revenue — YoY Change (YTD)

↓ Medical Assistance (MA) Reimbursements	-$999K
↑ Restr Grants-in-Aid from the Fed Gov...	+$641K
↑ Restr Grants-in-Aid Directly from th...	+$1K

	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	$211,774,070	$225,401,011	94%	$214,848,381	$237,558,688	90.4%
6151 CURRENT ACT 511 EARNED INCOME TAXES	$5,255,302	$23,019,577	22.8%	$5,488,484	$23,780,314	23.1%
6153 CURRENT ACT 511 REAL ESTATE TRANSFER TAXES	$863,050	$4,759,216	18.1%	$784,716	$4,000,000	19.6%
6411 DELINQUENT REAL ESTATE TAXES	$515,850	$2,003,811	25.7%	$388,274	$1,600,000	24.3%
6510 INTEREST ON INVESTMENTS AND INTEREST-BEARING CHECKING ACCOUNTS	$2,216,826	$8,367,978	26.5%	$1,962,274	$7,926,013	24.8%
All Other Local Revenue	$346,437	$4,542,355	7.6%	$1,120,582	$5,202,875	21.5%
TOTAL LOCAL REVENUE	**$220,971,535**	**$268,093,947**	**82.4%**	**$224,592,710**	**$280,067,889**	**80.2%**
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%	$2,439,531	$8,100,773	30.1%
7810 STATE SHARE OF SOCIAL SECURITY AND MEDICARE TAXES	$-22,419	$5,610,120	-0.4%	$-22,514	$6,287,270	-0.4%
7820 STATE SHARE OF RETIREMENT CONTRIBUTIONS	$-103,475	$26,326,489	-0.4%	$-106,334	$27,547,252	-0.4%
All Other State Revenue	$4,402,624	$13,776,747	32%	$4,141,641	$12,480,366	33.2%
TOTAL STATE REVENUE	**$4,276,730**	**$72,857,803**	**5.9%**	**$6,452,325**	**$73,757,242**	**8.8%**
TOTAL FEDERAL REVENUE	**$1,000,272**	**$3,518,975**	**28.4%**	**$643,347**	**$4,147,797**	**15.5%**
TOTAL REVENUE	**$226,248,537**	**$344,470,725**	**65.7%**	**$231,688,382**	**$357,972,928**	**64.7%**
ALL OTHER FINANCING SOURCES	**$0**	**$10,481**	**0%**	**$0**	**$125,000**	**0%**
TOTAL REVENUE & OTHER FINANCING SOURCES	**$226,248,537**	**$344,470,725**	**65.7%**	**$231,688,382**	**$358,097,928**	**64.7%**

*Funds included: General Fund

Expense Overview - YTD

September 2026

NORTH PENN SD

General Fund

SALARY & BENEFITS

$35.1M

12.8% Budget Spent

Budget: $274.7M

PURCHASED SERV.

$5.7M

12.5% Budget Spent

Budget: $45.8M

SUPPLIES

$4.9M

32.8% Budget Spent

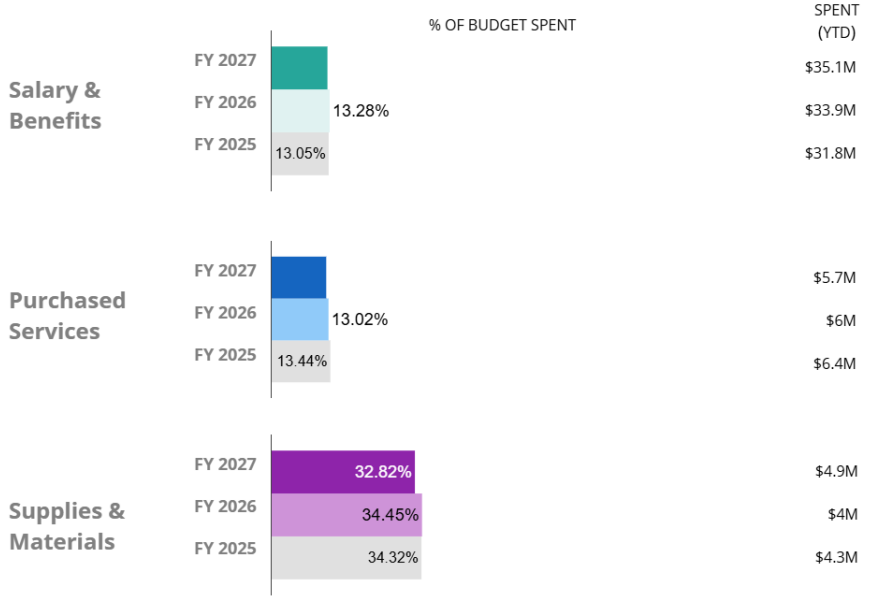
Budget: $14.8M

YTD EXPENSE
16.96%
of Budget Spent

vs. prior year
13.59%

Total expenses of **$63.3M** have been spent year-to-date, which is **$16.6M (35.6%)** more than prior year $46.7M

YTD EXPENSES VS. PRIOR YEARS



EXPENSE DRIVERS

AI Insight

Salary and Benefits

	YoY Change (YTD)
↑ Health Insurance Benefits	+$605K
↑ Certified Salaries	+$415K
↓ All Other Benefits	-$343K

Purchased Services

	YoY Change (YTD)
↓ Other Professional Services	-$655K
↑ Professional - Educational Services	+$103K
↑ Tuition	+$97K

Supplies and Materials

	YoY Change (YTD)
↑ Supplies & Fees - Technology Related	+$557K
↑ Books and Periodicals	+$228K
↑ Energy	+$179K

	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	$21,049,729	$159,088,366	13.2%	$21,813,891	$168,578,131	12.9%
200 PERSONNEL SERVICES - EMPLOYEE BENEFITS	$12,898,904	$96,547,172	13.4%	$13,301,502	$106,159,360	12.5%
TOTAL SALARIES AND BENEFITS	**$33,948,633**	**$255,635,538**	**13.3%**	**$35,115,394**	**$274,737,490**	**12.8%**
PURCHASED SERVICES						
300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	$2,067,705	$17,405,604	11.9%	$1,497,186	$16,556,657	9%
400 PURCHASED PROPERTY SERVICES	$373,587	$2,017,704	18.5%	$495,140	$3,009,307	16.4%
500 OTHER PURCHASED SERVICES	$3,601,249	$26,990,836	13.3%	$3,737,156	$26,261,848	14.2%
TOTAL PURCHASED SERVICES	**$6,042,540**	**$46,414,144**	**13%**	**$5,729,481**	**$45,827,813**	**12.5%**
SUPPLIES AND EQUIPMENT						
600 SUPPLIES	$3,988,446	$11,576,458	34.5%	$4,861,967	$14,816,268	32.8%
700 PROPERTY	$1,509,868	$6,173,560	24.5%	$363,002	$6,220,012	5.8%
TOTAL SUPPLIES AND EQUIPMENT	**$5,498,314**	**$17,750,018**	**31%**	**$5,224,968**	**$21,036,280**	**24.8%**
DEBT SERVICE AND TRANSFERS						
800 OTHER OBJECTS	$1,171,582	$2,503,189	46.8%	$1,719,000	$9,203,773	18.7%
900 OTHER USES OF FUNDS	$0	$21,057,146	0%	$15,498,387	$22,258,710	69.6%
TOTAL DEBT SERVICE AND TRANSFERS	**$1,171,582**	**$23,560,335**	**5%**	**$17,217,387**	**$31,462,483**	**54.7%**
TOTAL EXPENSES	**$46,661,069**	**$343,360,035**	**13.6%**	**$63,287,230**	**$373,064,066**	**17%**

*Funds included: General Fund