

# NORTH PENN SCHOOL DISTRICT



## BUDGET 2022-2023

NORTH PENN SCHOOL DISTRICT  
401 EAST HANCOCK STREET  
LANSDALE, PA 19446

[www.npenn.org](http://www.npenn.org)



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# Association of School Business Officials International Certificate



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

## NORTH PENN SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2021-2022.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, appearing to read 'Will Sutter', written over a horizontal line.

William A. Sutter  
President

A handwritten signature in black ink, appearing to read 'David J. Lewis', written over a horizontal line.

David J. Lewis  
Executive Director

# NORTH PENN SCHOOL DISTRICT



## Executive Summary

North Penn School District  
Fiscal Year 2022-2023 Budget  
401 East Hancock Street  
Lansdale, PA 19446  
Dr. Todd M. Bauer, Superintendent  
[www.npenn.org](http://www.npenn.org)



## **Board of School Directors**



Stephen Skrocki  
Kristin Johnson

Martina (Tina) Stoll	President
Christian Fusco	Vice President
Dr. Elisha Gee	Member
Jonathan Kassa	Member
Dr. Wanda Lewis-Campbell	Member
Timothy MacBain	Member
Juliane Ramic	Member
Al Roesch	Member
Cathy Wesley	Member

Secretary (non-voting)  
Treasurer (non-voting)

## **Board of Directors Committee Assignments**

### **Facilities & Operations Committee**

Cathy Wesley –Chair  
Jonathan Kassa – Vice Chair  
Juliane Ramic  
Martina (Tina) Stoll

### **North Montco TCC-JOC**

Dr. Wanda Lewis-Campbell  
Timothy MacBain  
Al Roesch

### **Personnel Committee**

Christian Fusco  
Dr. Elisha Gee  
Jonathan Kassa  
Martina (Tina) Stoll

### **North Penn School District Educational Foundation**

Juliane Ramic

### **Finance Committee**

Committee of the Whole  
Christian Fusco – Chair  
Al Roesch – Vice Chair

### **Montgomery County Intermediate Unit**

Juliane Ramic

### **Education / Curriculum / Instruction Committee**

Dr. Elisha Gee – Chair  
Christina Fusco  
Dr. Wanda Lewis-Campbell  
Tim MacBain

### **Policy Committee**

Christian Fusco – Chair  
Al Roesch  
Martina (Tina) Stoll

### **Safe Schools Committee**

Jonathan Kassa – Chair  
Dr. Wanda Lewis-Campbell  
Cathy Wesley

## **Consultants & Advisors**

### **Independent Auditors**

Zelekofske Axelrod LLC  
2370 York Road, Suite A-5  
Jamison, PA 18929

### **Legal Counsel – Assessments**

**Appeals/Construction**  
Rudolph Clark, LLC  
Neshaminy Interplex, Suite 200  
Trevose, PA 19053

### **Financial Advisor**

Public Financial Management  
One Keystone Plaza, Suite 300  
Front & Market Streets  
Harrisburg, PA 17101

### **Legal Counsel - General**

Wisler Pearlstine, LLP  
460 Norristown Road, Suite 110  
North  
Blue Bell, PA 19422



**Central Office Administration**

*Dr. Todd M. Bauer*  
Superintendent of Schools

*Dr. D'Ana Waters*  
Assistant Superintendent

*Stephen Skrocki*  
Chief Financial Officer

*Dr. Pamula Hart*  
Director of Curriculum & Equity

*Dr. Michael McKenna*  
Director of Elementary Education

*Megan McGee*  
Director of Special Education

*Thomas Schneider*  
Director of Facilities & Operations

*A. Peter Nicholson*  
Administrator of Sec. Ed. & Renovations

*Dr. Mia Kim*  
Director of Human Resources

*Dr. Kristen Landis*  
Director of Technology

*Christine Liberaski*  
Director of School & Community Engagement

**Buildings**



**A.M. Kulp Elementary Elementary**  
801 Cowpath Road  
Hatfield, PA 19440  
Principal: Dr. Sara Rattigan



**Bridle Path Elementary**  
200 Bridle Path Road  
Lansdale, PA 19446  
Principal: Heather Mann



**General Nash**  
1560 Liberty Bell Drive  
Harleysville, PA 19438  
Principal: Dr. William Bowen



**Gwyn-Nor Elementary**  
139 Hancock Road  
North Wales, PA 19454  
Principal: Matthew Edwards



**Gwynedd Square Elementary**  
1641 Supplee Road  
Lansdale, PA 19446  
Principal: Jason Bashaw



**Hatfield Elementary**  
1701 Fairgrounds Road  
Hatfield, PA 19440  
Principal: Vacant



**Inglewood Elementary**  
1313 Allentown Road  
Lansdale, PA 19446  
Principal: Tonya Swavely



**Knapp Elementary**  
698 Knapp Road  
Lansdale, PA 19446  
Principal: Jennifer Sicinski



**Montgomery Elementary**  
1221 Stump Road  
North Wales, PA 19454  
Principal: Dr. Marie Kim



**North Wales Elementary**  
201 Summit Street  
North Wales, PA 19454  
Principal: Dana Kenney



**Oak Park**  
500 Squirrel Lane  
Lansdale, PA 19446  
Principal: Jonathan Winkle



**Walton Farm Elementary**  
1610 Allentown Road  
Lansdale, PA 19446  
Principal: Jeff Macosko



**York Avenue Elementary**  
700 York Avenue  
Lansdale, PA 19446  
Principal: Dipa Richardson

**Buildings (continued)**



**Pennbrook**  
1201 North Wales Road  
North Wales, PA 19454  
Principal: Dr. Tomorrow Jackson  
Assistant Principal:  
Rita Whalen



**Penndale**  
400 Penn Street  
Lansdale, PA 19446  
Principal: Stefan Muller  
Assistant Principals:  
Dr. Marjorie Diegue  
Leaæ Metelus



**Pennfield**  
726 Forty Foot Road  
Hatfield, PA 19440  
Principal: Dr. Sean O'Sullivan  
Assistant Principal:  
Annie-Laurie Robbins



**North Penn High School**  
1340 Valley Forge Road  
Lansdale, PA 19446  
Principal: Kyle Hassler  
Assistant Principals:  
Dr. William Carlin,  
Tysean Gross,  
Amy Lin,  
Megan Shoppe,  
Nicholas Taylor,  
Vacancy



**Northbridge School**  
2374 North Penn Road  
Hatfield, PA 19440  
Principal: Jim Galante



# We are....

# North Penn School District

Dr. Todd M. Bauer, Superintendent  
401 East Hancock Street | Lansdale, PA 19446 | 215-368-0400  
[www.npenn.org](http://www.npenn.org)

December 30, 2022

Board of School Directors  
North Penn School District  
401 East Hancock Street  
Lansdale, PA 19446

Dear School Directors:

The 2022-2023 fiscal year budget for the North Penn School District is presented herein. The Superintendent, Chief Financial Officer, and the Assistant Director of Business Administration assume responsibility for data accuracy and completeness. This budget presents the District's financial and operational plan along with all necessary disclosures.

## **2022-2023 Budget Executive Summary Organizational Section**

### **Budget Presentation**

The North Penn School District strategically budgets an annual spending plan in order to provide the best possible educational program for all students while prudently managing and allocating the District's resources. The development and consideration of the 2022-2023 Governmental, Enterprise, and Internal Service Fund budgets were completed with a detailed and thorough review of all revenue and expenditure line items while maintaining the integrity of the District's mission statement, goals, and fiscal policies. Budget information on each individual fund is provided in this document.

This budget presentation was prepared using the Association of School Business Officials International's (ASBO) Meritorious Budget Award (MBA) criteria and framework. The MBA is the highest form of recognition in school business budgeting and the administration is committed to presenting a high-quality budget document to you and to the community. This document will be submitted to ASBO in accordance with the approved timeline for their consideration of the award. The administration is proud to create and distribute this budget to the Board of School Directors and to the North Penn community.



## Mission Statement, Vision, Core Values, and Goals

<p><b>Mission Statement</b></p>	<p>The North Penn School District is an effective, innovative, student-centered community of teaching and learning where every student is empowered to:</p> <ul style="list-style-type: none"> <li>• become an independent, adaptable, life-long learner who uses knowledge to create new understandings;</li> <li>• exhibit creative, collaborative, and critical thinking;</li> <li>• achieve at his or her highest potential;</li> <li>• live as a positive, responsible, and contributing citizen of the global society; and</li> <li>• develop a respect for diversity and appreciation of human differences.</li> </ul>
<p><b>Vision Statement</b></p>	<p>The North Penn School District seeks to develop students who embody its universal values of achievement, kindness, collaboration, respect, responsibility, resilience, and integrity. Through an education that grows students both academically and emotionally, equitable opportunities, and a respect for human differences, North Penn will develop individuals who contribute meaningfully to their local and global communities.</p>

## CORE VALUES

### 1. Visionary Leadership

- Contributing to the development of a quality organization by building the relationships necessary to create the conditions that:
- foster a high level of employee, student and community engagement;
- provide opportunities for employee decision-making;
- include a high level of visibility; and
- are characterized by leadership coaching.

### 2. High Expectations for Learning

- Cultivate an environment where every student is challenged to reach his or her highest potential, receives equitable access to learning, and where families, community members, and staff demonstrate the confidence to meet the needs of every child by using strategies that ensure high levels of achievement and address student differences.

### 3. People-Centered

- Empowers and equips students, staff, and community members to better serve, providing them with a healthful environment in which they continuously learn and embrace change, and solicit feedback to effectively understand and address the needs and concerns of students, staff, and the community.

### 4. Continuous Improvement

- Embraces ongoing efforts to improve services and outcomes resulting in positive change based upon feedback, and program assessment.

### 5. Partnerships and Teamwork

- Leverages the collective experiences and expertise of all members of the school community including students, parents, staff, and citizens to deliver the best for our students.

### 6. Strength in Diversity

- Recognizes the power in respecting, understanding, and celebrating human differences to build community, inspire ideas, develop shared experiences, and enrich the organization.

## **Mission Statement, Vision, Core Values, and Goals (continued)**

<b>Goals</b>	<p>Due to the district appointment of a new Superintendent for the 2022-2023 school year, the district applied and received an extension (October 31, 2022) to completing an update to the 2022-2025 Comprehensive Plan Goals and Strategies. The current Comprehensive Plan Goals and Strategies (2019-2022) will remain in effect until the new plan approved.</p> <p>The 2019-2022 Comprehensive Plan Goals and Strategies outlined the following six goals, which drive decisions for the North Penn School District:</p> <ul style="list-style-type: none"><li>• Improve student achievement, both growth and mastery, by implementing evidence-based instructional practices that address student needs identified for core instruction, enrichment, and intervention.</li><li>• Develop district practices supporting an inclusive, culturally responsive environment that guarantees equity and access to all students and their families.</li><li>• Improve the district infrastructure and security measures to provide a safe, orderly, and up to date learning environment.</li><li>• Continue to implement organizational efficiencies designed to improve service to the students and community while maintaining fiscal responsibility.</li><li>• Develop a continuum of services to support the social, emotional, and behavioral needs of students.</li><li>• Provide students with career exploration and training opportunities that prepare them to be college, career, and work-ready.</li></ul> <p>The District's Finance Committee's budget goal is to develop an operating budget, including future year projections within the legal limits established by Pennsylvania Law and the State Act 1 Index. The budget was prepared with careful consideration of the educational needs of students and the ability of the community to support those needs</p>
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## **Budget Process & Timeline**

The administration and Board of School Directors are committed to providing each child in the District with the best possible educational opportunity while maximizing the use of available resources. This consideration goes into the budget process each year as both parties attempt to balance these needs with the available local, state, and federal resources.

Normally the annual budget process begins in September so that a Preliminary Budget can be presented and adopted in January/February. The Base Act 1 index is published by the Pennsylvania Department of Education (PDE) and is the state mandated limit for real estate tax increases (3.4% for 2022-2023) unless exceptions are utilized or voter approval is given to raise taxes above the index. If the Board of Directors adopts a resolution that it will not need to raise taxes above the state mandated limit, it can forgo the adoption of the preliminary budget.

The Administration develops a timeline that works backwards from the final budget adoption date in June to the previous September. The following timeline by month summarizes the North Penn School District's budget process:

## Budget Timeline

### September

- Act 1 Index and timeline published by PDE

### November

- Building per pupil allocations are distributed
- District enrollment projections are calculated
- Adoption of board resolution not to raise taxes above the Act 1 index
- Final budget timeline is created

### December

- Deadline to notify residents of homestead/farmstead exclusion
- Building and department budget requests are due to the business office

### January

- Deadline to opt out of Act 1 exceptions
- Budget meetings are held with administrators

### February

- Deadline to adopt preliminary budget unless resolution not to exceed Act 1 index adopted
- Deadline for referendum exception request to PDE
- Deadline to submit primary election referendum question seeking voter approval of tax increase in excess of the Act 1 index

### March

- Homestead/farmstead application deadline
- Deadline for PDE ruling on referendum exception request

### May

- County provides certified homestead/farmstead information
- PDE provides property tax relief allocation information
- Board adoption of the proposed final budget
- Public notice of intent to adopt final budget
- Budget presented for public inspection

### June

- Board adoption of the final budget

For the 2022-2023 Budget, the District adopted a resolution to not exceed the Act 1 tax limitations on November 18, 2021 and the proposed final budget on May 10, 2022. The final budget was adopted by the board of directors at the June 16, 2022 board action meeting. The district elected to pass a resolution to not exceed the Act 1 Index for a second year in a row.

### **District Facilities and Capital Improvements**

The District is in the process of conducting a Facilities and Operations High School Master Plan. The process began in December 2021 and is anticipated to continue into the 2022-2023 school year. Renovations at Knapp Elementary School were substantially completed heading into the 2022-2023 school year.

## **Educational Community**

The North Penn School District is a large suburban district of approximately 12,700 students located in southeastern Pennsylvania. The district encompasses 42.73 square miles, including the municipalities of Upper Gwynedd, North Wales, Hatfield Borough, Hatfield Township, Lansdale, Towamencin Township, Montgomeryville, New Britain, and Hilltown. The 2020 census identifies the total population of the district as 103,963. The district celebrates its increasing diversity, with approximately 43.2% non-white. Overall, the district has 6.4% of its students qualifying for English Language Learner (ELL) services, with individual schools ranging as high as 26.0% ELL. Similarly, the number of economically disadvantaged students resulted in 34.0% of NPSD students, with individual schools ranging as high as 62.1% qualifying. NPSD is fortunate to collaborate with many businesses and community organizations to provide additional supports and services for students.

North Penn School District  
2022-2023 Budget

**Financial Section**

**Budget Summary for All Funds**

The following is a summary of the 2022-2023 Budgets for each of the District's funds. Budgeted revenues include resources from local, state, and federal sources and expenditures represent those resources allocated towards supporting the District's programs and services. Enterprise Funds consist of the School Nutrition Services Fund, Extended School Care Fund and Community Education Fund. For the 2022-2023 budget year, the School Nutrition Services Fund, Extended School Care Fund, and Community Education Fund charge fees for services. The Internal Service Fund is used to account for self-insurance expenditures paid for at actual cost by the District.

**Summary of All Funds**

Fund	2021-2022 Budget	2022-2023 Budget	Budget Change FY 2022 to FY 2023	Percent Change FY 2022 to FY 2023
<b>General Fund</b>				
Beginning Fund Balance	\$ 42,236,822	\$ 36,447,874	\$ (5,788,948)	-13.71%
Revenues	285,852,198	295,318,938	9,466,740	3.31%
Expenditures	286,653,193	296,202,608	9,549,415	3.33%
Other Financing Sources/(Uses)	(4,987,953)	(4,183,541)	804,412	-16.13%
Net Change in Fund Balance*	(5,788,948)	(5,067,211)	721,737	-12.47%
Ending Fund Balance	\$ 36,447,874	\$ 31,380,663	(5,067,211)	-13.90%
<b>Capital Projects Fund</b>				
Beginning Fund Balance	\$ 11,586,696	\$ 4,871,068	\$ (6,715,628)	-57.96%
Revenues	80,000	125,000	45,000	56.25%
Expenditures	11,783,581	5,000,000	(6,783,581)	-57.57%
Other Financing Sources/(Uses)	4,987,953	4,183,541	(804,412)	-16.13%
Net Change in Fund Balance	(6,715,628)	(691,459)	6,024,169	-89.70%
Ending Fund Balance	\$ 4,871,068	\$ 4,179,609	(691,459)	-14.20%
<b>Enterprise Funds</b>				
Beginning Fund Balance	\$ 3,021,230	\$ 3,041,554	\$ 20,324	0.67%
Revenues	8,281,034	8,411,398	130,364	1.57%
Expenditures	8,260,710	8,806,151	545,441	6.60%
Other Financing Sources/(Uses)	-	-	-	0.00%
Net Change in Fund Balance	20,324	(394,753)	(415,077)	-2042.30%
Ending Fund Balance	\$ 3,041,554	\$ 2,646,801	(394,753)	-12.98%
<b>Internal Service Fund</b>				
Beginning Fund Balance	\$ 22,303,194	\$ 22,314,194	\$ 11,000	0.05%
Revenues	31,404,932	32,455,750	1,050,818	3.35%
Expenditures	31,393,932	32,335,750	941,818	3.00%
Other Financing Sources/(Uses)	-	-	-	0.00%
Net Change in Fund Balance	11,000	120,000	109,000	990.91%
Ending Fund Balance	\$ 22,314,194	\$ 22,434,194	120,000	0.54%
<b>Total All Funds</b>				
Beginning Fund Balance	\$ 79,147,942	\$ 66,674,690	\$ (12,473,252)	-15.76%
Revenues	325,618,164	336,311,086	10,692,922	3.28%
Expenditures	338,091,416	342,344,509	4,253,093	1.26%
Other Financing Sources/(Uses)	-	-	-	0.00%
Net Change in Fund Balance	(12,473,252)	(6,033,423)	6,439,829	-51.63%
Ending Fund Balance	\$ 66,674,690	\$ 60,641,267	(6,033,423)	-9.05%

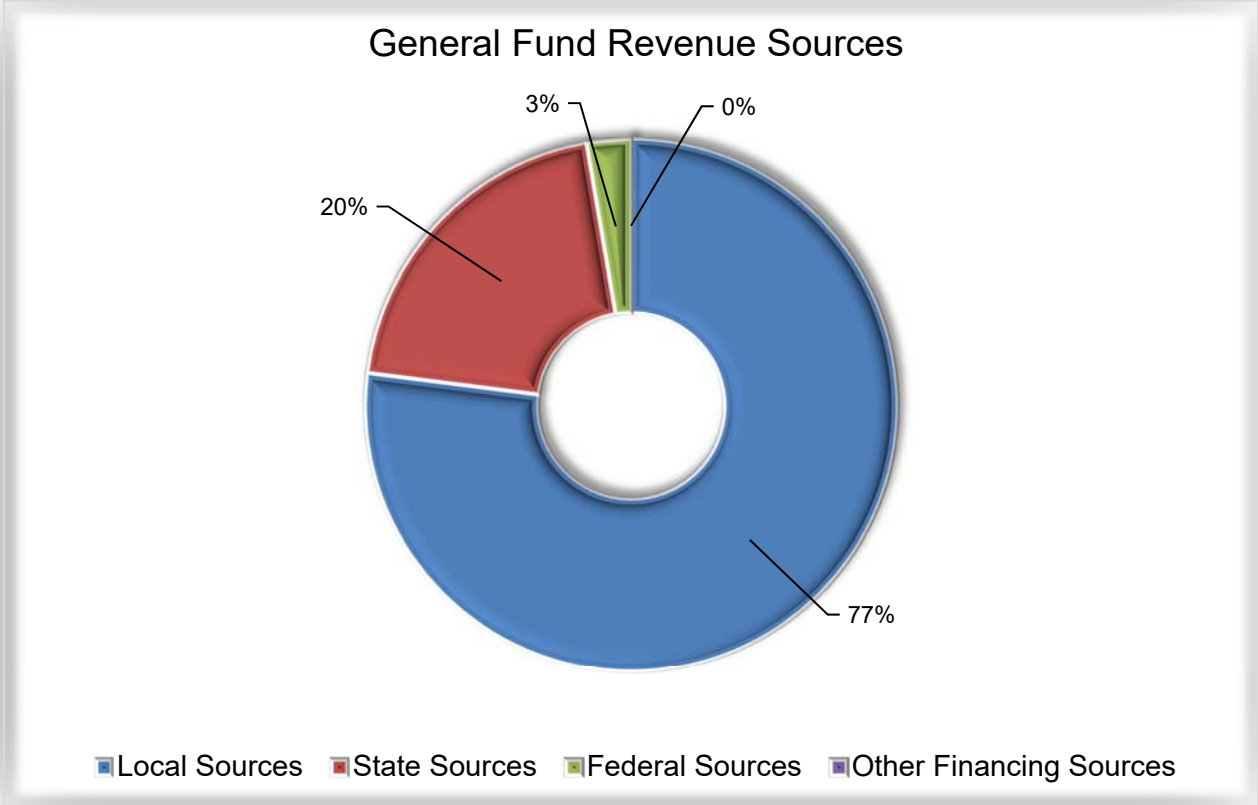
\*NOTE: 2021-2022 General Fund results showed an actual surplus of \$6,307,063. An additional \$2,000,000 was board approved to be transferred to the Capital Projects Fund (Capital Reserve Fund).

North Penn School District  
2022-2023 Budget

**General Fund Overview**

**Revenues**

The General Fund of the District is funded from local, state, and federal sources of revenue. Local revenue is the largest source of revenue which accounts for 77% of the \$295,318,938 in total budgeted revenue for the 2022-2023 fiscal year. The remaining 23% of revenue budgeted is comprised of state subsidies and grants (20%) as well as federal grant money (3%) and a minimal amount of other financing sources.

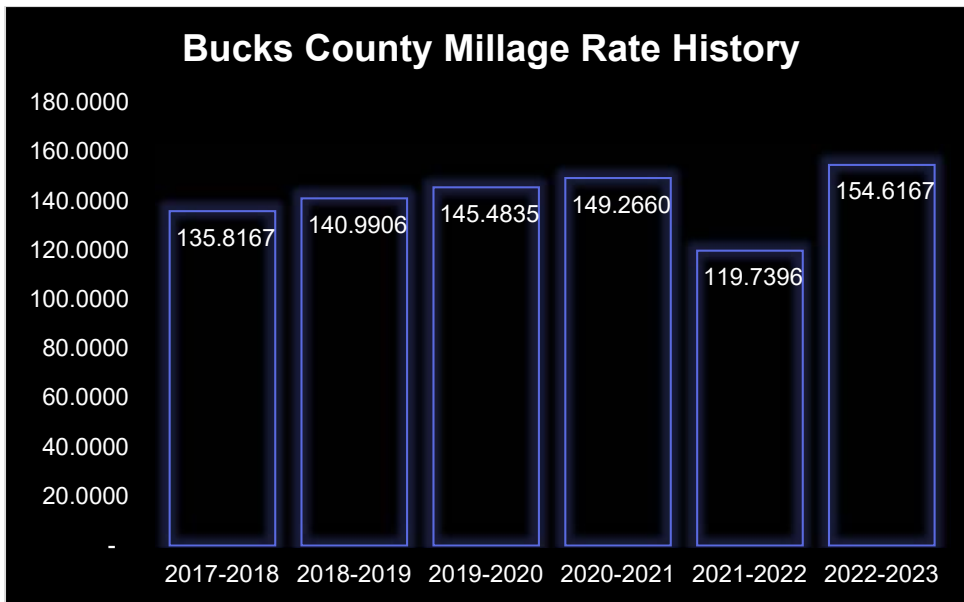
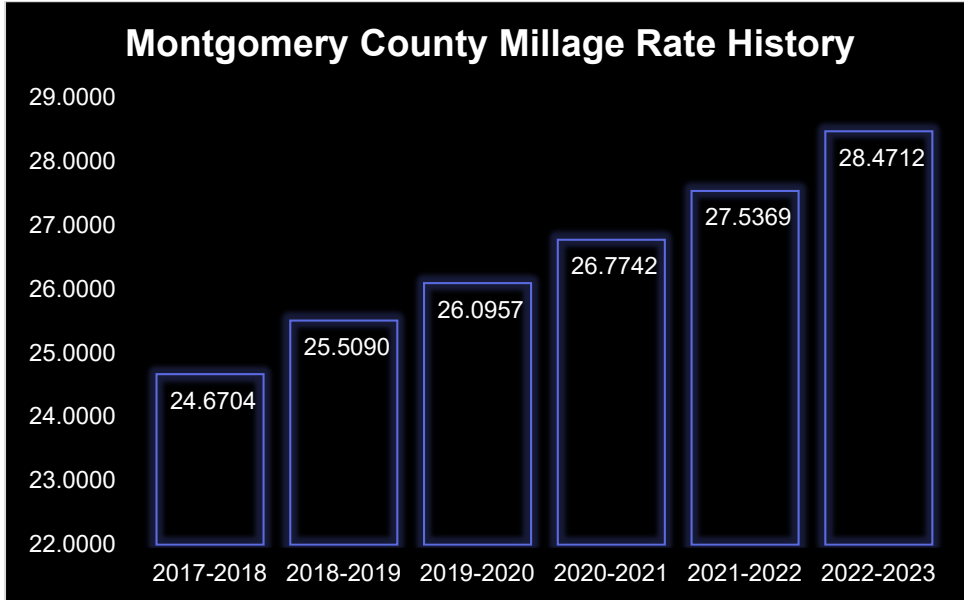


**Local Sources**

The largest portion of local revenue is made up of current taxes on real estate. Local current real estate tax revenue is budgeted to be \$195,398,912 which is 86% of local revenue sources budgeted and 66% of total revenue sources budgeted. Current real estate tax revenue budgeted is \$5,112,412 higher than budgeted in the previous year. The North Penn School District lies in Montgomery and Bucks Counties so there are two real estate tax bases that make up current real estate tax revenue. The assessed property values for Bucks County is \$2,853,106 and Montgomery County is \$7,298,265,831 for the 2022-2023 school year.

The 2022-2023 real estate tax rate required to fund the District's programs and services for Bucks County is 154.6167 mills and 28.4712 mills for Montgomery County. The following two charts show the millage rate history for both counties since the 2017-2018 school year.

North Penn School District  
2022-2023 Budget



\* The proportionate share of assessed value between Bucks and Montgomery results in a lower rebalanced millage rate for Bucks County residents in 2021-2022.

**IMPACT OF TAX INCREASES ON AVERAGE PROPERTY OWNER**

	Assessment	2018-2019 Tax	2019-2020 Tax	2020-2021 Tax	2021-2022 Tax	2022-2023 Tax
Montgomery County	156,276	3,986.44	4,078.13	4,184.16	4,303.36	4,449.37
Bucks County	23,611	3,328.93	3,435.01	3,524.32	2,827.17	3,650.65

Montgomery County Millage Rate	25.5090	26.0957	26.7742	27.5369	28.4712
Bucks County Millage Rate	140.9906	145.4835	149.2660	119.7396	154.6167

North Penn School District  
2022-2023 Budget

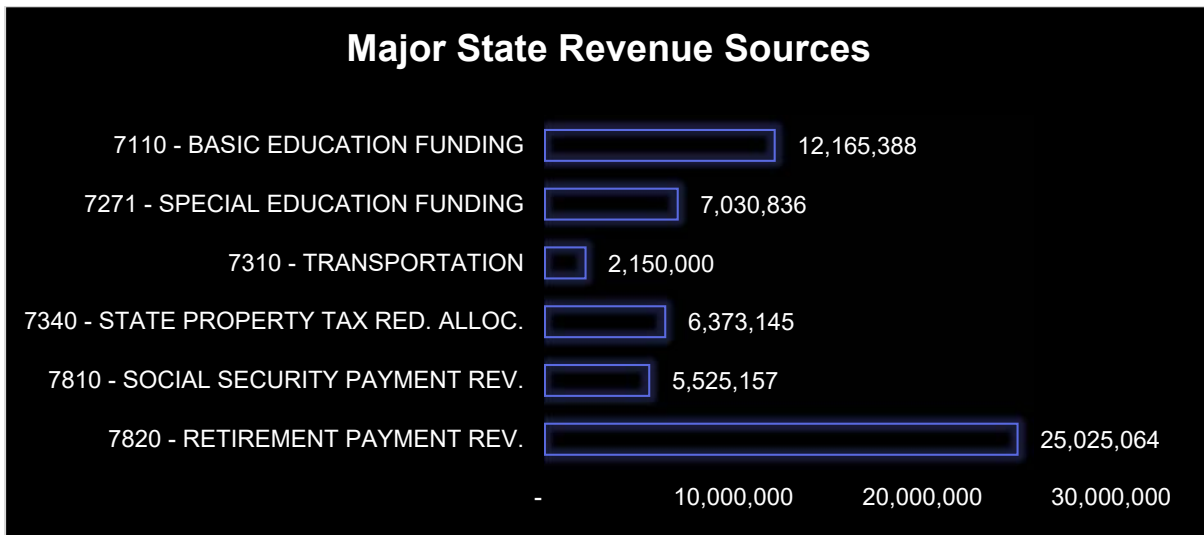
The second largest source of local revenue is from proportional tax assessments including earned income taxes (EIT) and real estate transfer taxes. Both of these taxes are collected at a rate of 50% of the total tax levy. The remaining 50% is received by the local municipality. The District anticipates collecting \$20.3 million in EIT revenue and \$3.6 million in real estate transfer taxes. Other local sources of revenue include interim and delinquent payments on real estate taxes, earnings on investments, revenues from district activities, and other various sources.

**OTHER LOCAL REVENUE SOURCES**

Revenue Sources	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Interim Taxes	\$ 633,444	\$ 1,730,660	\$ 1,311,555	\$ 750,000	\$ 800,000
Earned Income Tax (EIT)	17,302,418	17,515,991	18,609,939	18,600,000	20,300,000
Real Estate Transfer Tax	3,411,751	2,995,545	3,973,742	3,600,000	3,600,000
Delinquent Real Estate Tax	2,071,949	1,516,873	2,177,236	1,800,000	2,000,000
<b>Total</b>	<b>\$ 23,419,562</b>	<b>\$ 23,759,069</b>	<b>\$ 26,072,472</b>	<b>\$ 24,750,000</b>	<b>\$ 26,700,000</b>

State Sources

State sources comprise 20% of the total budget at \$59,932,596 which is an increase of \$3,263,508 from the 2021-2022 fiscal year. State sources include subsidies from basic education, special education, transportation, and rental (or building reimbursement) payments. The chart below shows the budgeted subsidy payments for 2022-2023.



The largest line item in state sources comes from the state's share of retirement contributions. The state reimburses the District for half of its Pennsylvania School Employee's Retirement System (PSERS) retirement costs. For 2022-2023, the rate that the District pays into PSERS is 35.26% for qualifying earnings and in return the state reimburses half of this expense. This amount is \$25,025,064 which is a \$965,676 (4.01%) increase from the previous year. This increase is attributed to an increase in salaries, as well as an increase in the contribution rate from 34.94% to 35.26%. The state also reimburses districts for one half of their Social Security and Medicare taxes which in 2022-2023 equates to \$5,525,157.

The District also receives money from the state to offset property taxes from Act 1 of 2006. These funds are collected by the state through gaming revenues and other tax programs which are then distributed to school districts to

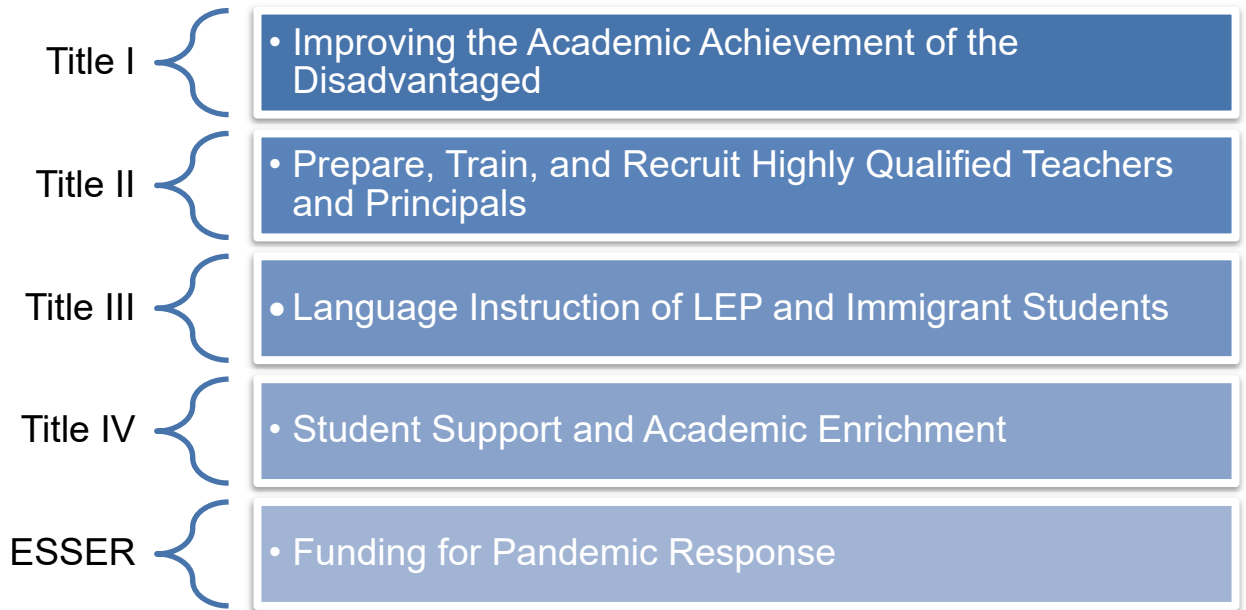


North Penn School District  
2022-2023 Budget

pass on as a tax reduction to approved homestead and farmstead properties to reduce property taxes. This allocation for the 2022-2023 school year is \$6,373,145 which equates to a tax reduction of \$264.13 for each eligible property.

Federal Sources

Revenue from federal sources is comprised primarily of grant money for specific programs. The District receives money for the following programs:



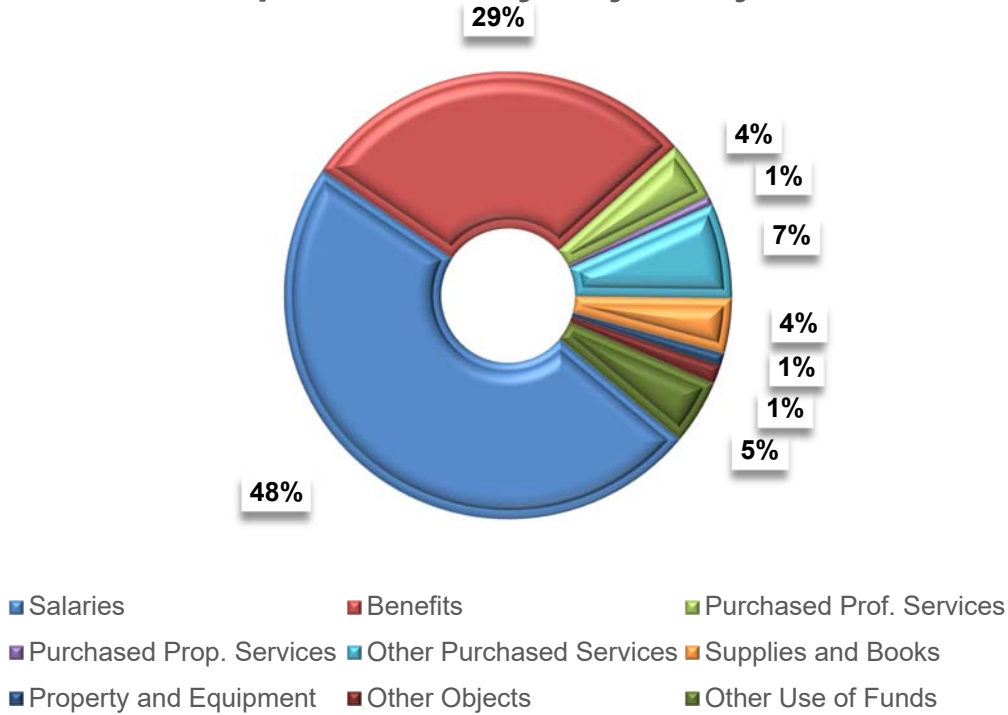
The District also receives monies through the School-Based Access Medicaid Program which provides reimbursement for eligible health care service costs.

North Penn School District  
2022-2023 Budget

**Expenditures**

For the 2022-2023 school year, budgeted expenditures in the General Fund are \$300,386,149 which is an increase of \$8,745,003 (3.00%) from 2021-2022. The following table compares these expenditures by category:

**Expenditures By Major Object**



**Expenditure Analysis**

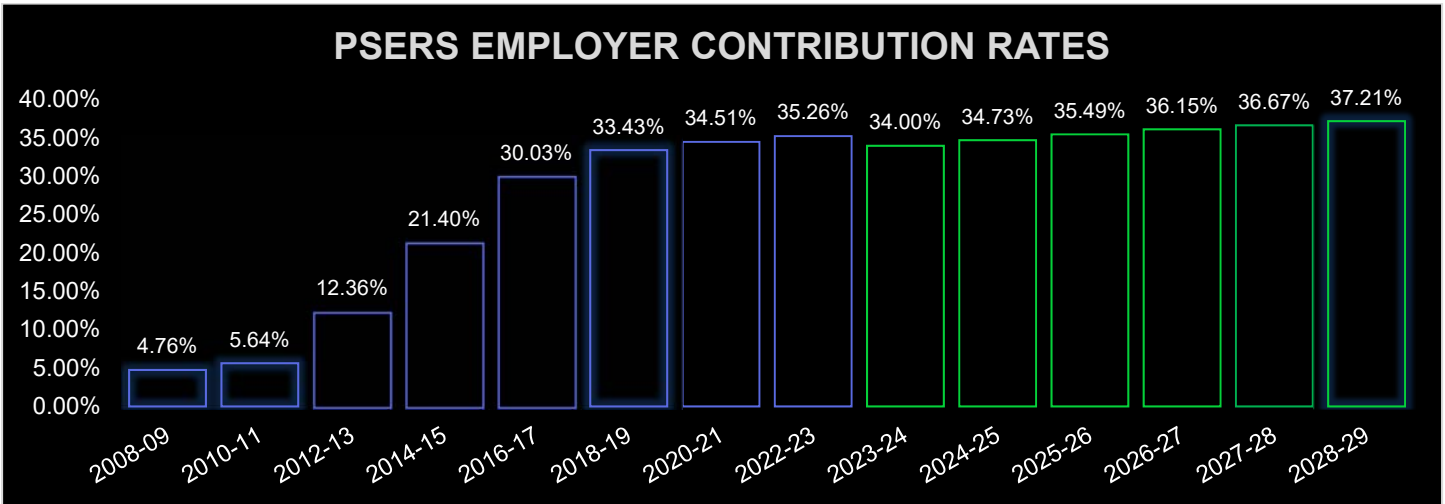
In addition to the economic impact of the COVID-19 Global Pandemic, mandated costs are a significant challenging aspect of budgeting. Providing mandated special education services to eligible students is a financial challenge to the District. School Districts have limited flexibility in controlling these costs, for example, when students require special education services, such as private placements or transportation, the district must absorb the cost. The District’s special education population has been increasing each year resulting in a corresponding increase in costs. State subsidies are estimated to cover only 11.77% of the budgeted Special Education costs.

Another budget challenge is to accurately forecast healthcare costs. These costs typically fluctuate from year to year depending on the health of the employees and covered dependents. The District is self-insured, and accounts for this activity in its Internal Service Fund.

Charter school tuition rates are calculated based on the District’s budget, rather than each Charter School’s actual costs. Cyber charter schools that have no building costs receive the same rate as brick and mortar charter schools. Charter school reform will be necessary to make costs sustainable for Districts.

Additionally, the North Penn School District as well as the other 499 public school districts in the Commonwealth are required contributions to the Pennsylvania State Education Retirement System (PSERS). Districts are required to pay a defined contribution amount towards employee pensions each year to PSERS. For the 2022-2023 school year, this amount is 35.26% which means that for each \$1 in eligible salaries the District must contribute 35.26 cents to PSERS. The table below shows the historical, current, and projected PSERS contribution rates:

North Penn School District  
2022-2023 Budget



The following table shows the budgeted expenditures by object (major category) for 2022-2023 along with the dollar and percentage changes from the 2021-2022 budget.

#### GENERAL FUND CHANGE IN EXPENDITURE OBJECTS

Expenditures	Budget 2020-2021	Budget 2021-2022	Dollar Change	Percent Change
Salaries	\$ 140,811,218	\$ 145,288,272	\$ 4,477,054	3.18%
Benefits	82,594,067	86,902,236	4,308,169	5.22%
Purchased Prof. Services	11,363,829	12,812,112	1,448,283	12.74%
Purchased Prop. Services	1,943,536	1,947,946	4,410	0.23%
Other Purchased Services	20,384,331	20,670,546	286,215	1.40%
Supplies and Books	10,080,260	11,946,412	1,866,152	18.51%
Property and Equipment	3,945,380	2,777,500	(1,167,880)	-29.60%
Other Objects	6,783,572	4,057,584	(2,725,988)	-40.19%
Other Use of Funds	13,734,953	13,983,541	248,588	1.81%
<b>Total Expenditures</b>	<b>\$ 291,641,146</b>	<b>\$ 300,386,149</b>	<b>\$ 8,745,003</b>	<b>3.00%</b>

Along with the PSERS contribution, the other major items impacting the expenditure budget are as follows:

- Salaries & Benefits – Salaries and related benefits have increased by 3.93%.
- Professional Purchased Services – Increase in OT/PT services, mental health services, and the Health Care Center management of approximately \$1.3 million.
- Supplies and Books – Increase in utility and fuel expenses of approximately \$1.1 million.
- Property and Equipment – Decrease of student and teacher technology devices purchased with federal funds in 2020-2021.
- Other Objects – Decrease in Budgetary Reserve in the amount of \$2.5 million for federal funds.

The net increase in these major items totals \$7,517,343.

North Penn School District  
2022-2023 Budget

**Capital Projects Fund Overview**

The capital projects funds are comprised of the capital reserve fund and any capital funds where bond proceeds are deposited to use for construction projects. For 2022-2023, there is a projected beginning fund balance of \$4,871,068 in bond and capital reserve funds available that will be used to finish the following project:

- Completion of renovations/classroom additions to Knapp Elementary School
- Construction of the Healthcare Center

**School Nutrition Fund Overview**



For the 2022-2023 school year, the District's School Nutrition fund is budgeting revenues of \$5,717,983. Local revenues, which are comprised of sales to students and staff, are budgeted to increase by \$1,877,690 (354.4%) due to the elimination of the district's participation in the Seamless Summer Option which resulted in no student funded meals. However, federal and state revenues are budgeted to decrease by \$1,889,457 (-36.3%) for the same reason.

The expenditure budget of \$6,123,053 is an increase of \$396,806 (6.9%) over the previous year. Approximately \$280,000 of the increase can be contributed to the one-time cost of constructing a new walk-in freezer.

**Extended School Care Fund Overview**

During the 2021-2022 school year the Extended Care Program had a consistent enrollment of 670 students throughout the school year.

Through the month of June 2022, income was up approximately 17.8% over the previous year. Expenses show an increase of 47.5%. The increase was due to a return to near normal operations following the COVID-19 pandemic.

With a fee increase of 3.4% scheduled for the 2022-2023 school year, income is budgeted at \$2,188,676 and expenses at \$2,188,676.

Program fees will continue to be charged in nine monthly payments. This reduces the number of months for which we need to bill, collect fees and enter payments into the accounting system. It will also better align with the shift in the school calendar to a start date in August and an ending date in early June.

Limited summer camp was offered for the summer of 2022.



North Penn School District  
2022-2023 Budget

**Community Education Fund Overview**

The District's Community Education Program has provided affordable life-long learning opportunities for over 50 years. The program offers "Gold Carders" (residents 60 and older) programs for free or at a reduced rate.

The philosophy of the Community Education Program has been to support district needs, when financially possible, in areas that support community engagement and community use of our resources.

Also included under the Community Education Program are programs for water polo, aquatics and swim team. The water polo and swim team programs hold competitive meets and tournaments, while the aquatic program holds swim lessons for the community.

**Internal Service Fund Overview**

The North Penn School District is self-insured which means all medical, prescription, dental, and vision claims are paid at the actual cost by the District. The internal service fund is used to account for these expenses on a cost-reimbursement basis. For the 2022-2023 school year, budgeted revenues (which include transfers from the general fund from both employer and employee cost-sharing and interest revenue), are \$32,455,750 and expenditures (the cost of claims) are \$32,335,750.

North Penn School District  
2022-2023 Budget

**Budget Forecast**

The following budget forecast shows the estimated budget for all North Penn School District Funds through the 2025-2026 school year:

	<b>2022/2023 Final Budget</b>	<b>2023/2024 Projection</b>	<b>2024/2025 Projection</b>	<b>2025/2026 Projection</b>
<b>GENERAL FUND</b>				
Total Revenues	\$ 295,318,938	\$ 307,543,788	\$ 316,727,455	\$ 328,732,262
Total Expenses	\$ 296,202,608	\$ 306,149,787	\$ 314,466,188	\$ 323,815,991
Other Financing Sources/(Uses)	\$ (4,183,541)	\$ (3,993,798)	\$ (3,994,886)	\$ (4,190,558)
<b>Revenues Over (Under) Expenses</b>	<b>\$ (5,067,211)</b>	<b>\$ (2,599,797)</b>	<b>\$ (1,733,619)</b>	<b>\$ 725,713</b>
Beginning Fund Balance 7/1				
Assigned + Unassigned	\$ 36,447,874	\$ 31,380,663	\$ 28,780,866	\$ 27,047,247
<b>Ending Fund Balance 6/30 Assigned + Unassigned</b>	<b>\$ 31,380,663</b>	<b>\$ 28,780,866</b>	<b>\$ 27,047,247</b>	<b>\$ 27,772,960</b>
<b>CAPITAL PROJECTS FUND</b>				
Total Revenues	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Total Expenses	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Other Financing Sources/(Uses)	\$ 4,183,541	\$ 3,993,798	\$ 3,994,886	\$ 4,190,558
<b>Revenues Over (Under) Expenses</b>	<b>\$ (691,459)</b>	<b>\$ (881,202)</b>	<b>\$ (880,114)</b>	<b>\$ (684,442)</b>
Beginning Fund Balance 7/1				
Assigned + Unassigned	\$ 4,871,068	\$ 4,179,609	\$ 3,298,407	\$ 2,418,293
<b>Ending Fund Balance 6/30 Assigned + Unassigned</b>	<b>\$ 4,179,609</b>	<b>\$ 3,298,407</b>	<b>\$ 2,418,293</b>	<b>\$ 1,733,851</b>
<b>ENTERPRISE FUNDS</b>				
Total Revenues	\$ 8,411,398	\$ 8,609,902	\$ 8,782,099	\$ 8,957,741
Total Expenses	\$ 8,806,151	\$ 8,850,342	\$ 9,191,450	\$ 9,532,206
<b>Revenues Over (Under) Expenses</b>	<b>\$ (394,753)</b>	<b>\$ (240,440)</b>	<b>\$ (409,351)</b>	<b>\$ (574,465)</b>
Beginning Fund Balance 7/1				
Assigned + Unassigned	\$ 3,041,554	\$ 2,646,801	\$ 2,406,361	\$ 1,997,010
<b>Ending Fund Balance 6/30 Assigned + Unassigned</b>	<b>\$ 2,646,801</b>	<b>\$ 2,406,361</b>	<b>\$ 1,997,010</b>	<b>\$ 1,422,545</b>
<b>INTERNAL SERVICE FUND</b>				
Total Revenues	\$ 32,455,750	\$ 34,072,537	\$ 35,770,164	\$ 37,552,673
Total Expenses	\$ 32,335,750	\$ 33,952,537	\$ 35,650,164	\$ 37,432,673
<b>Revenues Over (Under) Expenses</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>
Beginning Fund Balance 7/1				
Assigned + Unassigned	\$ 22,314,194	\$ 22,434,194	\$ 22,554,194	\$ 22,674,194
<b>Ending Fund Balance 6/30 Assigned + Unassigned</b>	<b>\$ 22,434,194</b>	<b>\$ 22,554,194</b>	<b>\$ 22,674,194</b>	<b>\$ 22,794,194</b>
<b>TOTAL ALL FUNDS</b>				
Total Revenues	\$ 336,311,086	\$ 350,351,227	\$ 361,404,718	\$ 375,367,676
Total Expenses	\$ 342,344,509	\$ 353,952,666	\$ 364,307,802	\$ 375,780,870
Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
<b>Revenues Over (Under) Expenses</b>	<b>\$ (6,033,423)</b>	<b>\$ (3,601,439)</b>	<b>\$ (2,903,084)</b>	<b>\$ (413,194)</b>
Beginning Fund Balance 7/1				
Assigned + Unassigned	\$ 66,674,690	\$ 60,641,267	\$ 57,039,828	\$ 54,136,744
<b>Ending Fund Balance 6/30 Assigned + Unassigned</b>	<b>\$ 60,641,267</b>	<b>\$ 57,039,828</b>	<b>\$ 54,136,744</b>	<b>\$ 53,723,550</b>

North Penn School District  
2022-2023 Budget

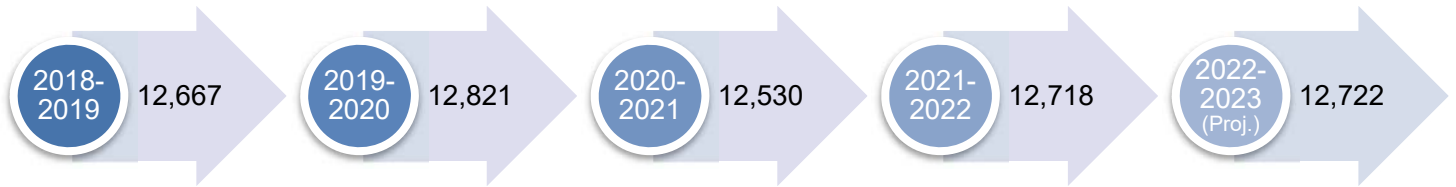
The following assumptions were made in these forecasts:

- Millage increases equal to the projected Act 1 index each year
- Growth of tax base of .4% per year
- 96.8% tax collection rate
- 2.75% annual increase in earned income tax
- 2% increase for transfer taxes
- Increases of 2.5% for interim taxes and other local revenue
- 2.0% increase to basic education and special education state subsidies
- \$100,000 annual increase property tax reduction allocation and transportation subsidy
- 2% annual increase federal title revenue
- 2.75% increase annually in salaries for professional staff, net of retirements and new positions
- 2.5% increase for all other staff
- Pension rates using PSERS projected rates as of December 2022
- 2% change in medical and prescription benefits for 1<sup>st</sup> and 2<sup>nd</sup> projection years, 5% for 3<sup>rd</sup> projection year
- 5.0% increase per year in professional/technical services, purchased property services, other purchased services, supplies, property & equipment, other objects
- Budgetary reserve requirement returns to \$1,500,000
- Level capital reserve transfer return and debt service

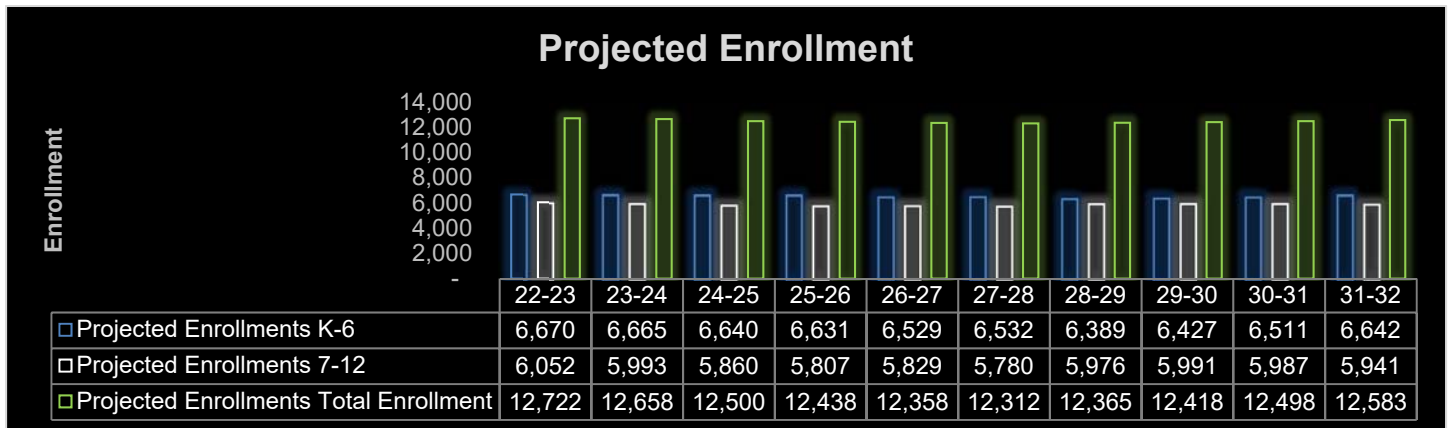
**Informational Section**

**Student Enrollment**

**Total District Enrollment**



The projected student enrollment for the 2022-23 school year is 12,722 total students. The District uses a Cohort Progression Model (also known as Cohort Survival) to project enrollment. Kindergarten enrollment is projected using the four-year average of the percent of live births that enroll in kindergarten.



North Penn School District  
2022-2023 Budget

**Personnel Resources**

The budget includes an overall increase of 13.6 FTE staff positions. Staffing allocations are based on Board review and approval. The increase in FTE included an additional Speech Pathologist, Learning Coach, School Climate Coordinator, Psychologist, Board Certified Behavior Analysts, and Math Assistant. All of the positions are being funded with federal COVID-19 relief funds for the 2022-2023 school year.

**Change in Debt**

North Penn School District utilizes debt service funds to support construction and building improvement projects. Upcoming project includes:

- Completion of renovations/classroom additions to Knapp Elementary School

**ANALYSIS OF OUTSTANDING GENERAL OBLIGATION BONDS**

	Principal Balance		
	2020-2021	2021-2022	2022-2023
Debt at Beginning of Year	88,229,000	76,990,000	68,254,000
Additional Debt Incurred During Year	9,981,000	-	-
Retirements/Repayments	21,220,000	8,736,000	9,800,000
Debt at End of Year	76,990,000	68,254,000	58,454,000



North Penn School District  
2022-2023 Budget

**Countywide Benchmarking Data**

The District utilizes Forecast5 Data Analytic tools to compare Montgomery County school district's financial and statistical information. These schedules are helpful to compare where the North Penn School District is in comparison with the other schools in the county.

The chart below shows the total expenditures in the 2020-21 school year and the per pupil expenditure for each district. The North Penn School District ranks 17<sup>th</sup> out of 21 schools while having the second largest total expenditure budget. This illustrates that the District is able to provide a quality educational program for each student at a low per pupil cost. The per-pupil cost of \$21,588 is \$2,067 less than the county average of \$23,655.

Montgomery County Intermediate Unit  
2020-2021 District Expenditure Cost of Total Functions (Excluding Debt Refunding 5120)  
Source: Forecast5 Data

School District	Total Expenditures 2020-2021	Total Pupils 2020-2021	Pupil Cost	Rank
Abington SD	\$167,550,444	8,359	\$20,044	21
Cheltenham SD	\$116,182,561	4,168	\$27,875	3
Colonial SD	\$132,771,330	5,183	\$25,617	5
Hatboro-Horsham SD	\$110,413,316	4,349	\$25,388	6
Jenkintown SD	\$17,164,666	727	\$23,610	8
Lower Merion SD	\$288,028,657	8,603	\$33,480	1
Lower Moreland Township SD	\$52,150,623	2,413	\$21,612	16
Methacton SD	\$115,058,544	4,652	\$24,733	7
Norristown Area SD	\$155,241,581	7,611	\$20,397	19
North Penn SD	\$272,073,840	12,603	\$21,588	17
Perkiomen Valley SD	\$112,651,987	5,119	\$22,007	12
Pottsgrove SD	\$66,500,110	3,071	\$21,654	15
Pottstown SD	\$65,291,050	3,237	\$20,170	20
Souderton Area SD	\$135,518,266	6,223	\$21,777	13
Spring-Ford Area SD	\$173,520,011	7,882	\$22,015	11
Springfield Township SD	\$58,155,096	2,555	\$22,761	10
Upper Dublin SD	\$104,079,782	3,955	\$26,316	4
Upper Merion Area SD	\$120,633,083	4,223	\$28,566	2
Upper Moreland Township SD	\$69,402,603	3,197	\$21,709	14
Upper Perkiomen SD	\$68,864,370	3,230	\$21,320	18
Wissahickon SD	\$110,381,616	4,816	\$22,920	9
<b>Total for All Districts</b>	<b>\$2,511,633,536</b>	<b>106,176</b>	<b>\$23,655</b>	

North Penn School District  
2022-2023 Budget

The next schedule compares the value of mills of each district in the county. The millage rate is used to calculate the annual real estate tax bill for taxpayers by multiplying the assessed value of a property times the millage rate. The North Penn School District is ranked 20<sup>th</sup> of the 21 districts (second-highest value per mill) in the county. The District has a strong tax base and is able to keep the millage rate low compared to the other districts each year to generate the necessary revenue to support the educational programs offered.

Montgomery County Intermediate Unit  
2020-2021 District Revenues - Value of Mills (Montgomery County)  
Source: Forecast5 Data

School District	2020-2021 RE Taxes Collected	2020-2021 Real Estate Mills	2020-2021 Value of Each Mill	Rank
Abington SD	\$104,782,686	31.7700	3,298,164	15
Cheltenham SD	\$87,108,230	49.5325	1,758,608	8
Colonial SD	\$91,279,756	23.3640	3,906,855	18
Hatboro-Horsham SD	\$74,351,357	30.0240	2,476,397	12
Jenkintown SD	\$11,100,106	43.3043	256,328	1
Lower Merion SD	\$229,866,921	30.1734	7,618,198	21
Lower Moreland Township SD	\$37,688,522	36.7205	1,026,362	4
Methacton SD	\$75,619,729	30.8534	2,450,937	11
Norristown Area SD	\$100,328,245	39.2040	2,559,133	13
North Penn SD	\$185,137,890	26.7742	6,914,787	20
Perkiomen Valley SD	\$70,013,522	34.5100	2,028,789	9
Pottsgrove SD	\$37,552,906	38.1020	985,589	3
Pottstown SD	\$29,021,452	41.9666	691,537	2
Souderton Area SD	\$83,602,712	30.3200	2,757,345	14
Spring-Ford Area SD	\$109,291,635	28.1869	3,877,391	17
Springfield Township SD	\$41,322,070	34.4680	1,198,853	5
Upper Dublin SD	\$74,580,074	35.2634	2,114,943	10
Upper Merion Area SD	\$89,279,298	20.7600	4,300,544	19
Upper Moreland Township SD	\$46,564,323	32.5815	1,429,164	6
Upper Perkiomen SD	\$37,929,776	25.2278	1,503,491	7
Wissahickon SD	\$72,915,956	21.1200	3,452,460	16
Total for All Districts	<u>\$1,689,337,166</u>			

North Penn School District  
2022-2023 Budget

**Acknowledgements**

We appreciate the fiscal support provided by the North Penn Board of Directors and the community for the development, implementation, and maintenance of an excellent educational setting for all school age children.

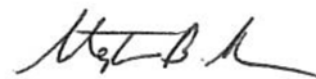
We express sincere thanks to the North Penn School District staff who help to carry out the District's main purpose of educating the children of the North Penn Community.

We also acknowledge the business office staff for their commitment to the budget process which demand long hours and additional work and effort.

This budget document represents the contribution of many North Penn School District employees and we thank everyone who helped in its preparation.



Todd M. Bauer, Ed.D.  
District Superintendent



Stephen B. Skrocki  
Chief Financial Officer



Kristin M. Johnson  
Assistant Director of Business Administration

# NORTH PENN SCHOOL DISTRICT



## Organizational Section

North Penn School District  
Fiscal Year 2022-2023 Budget  
401 East Hancock Street  
Lansdale, PA 19446  
Dr. Todd M. Bauer, Superintendent  
[www.npenn.org](http://www.npenn.org)

**Legal Autonomy and Fiscal Independence**

The North Penn School District is a political subdivision of the Commonwealth of Pennsylvania located in the north-central section of Montgomery County, Pennsylvania, and a small portion of southern central Bucks County, Pennsylvania. The District is comprised of the municipal subdivisions of the Boroughs of Hatfield, Lansdale and North Wales and the Townships of Hatfield, Montgomery, Towamencin and Upper Gwynedd, all located in Montgomery County and a small portion of the Townships of Hilltown and New Britain located in Bucks County.

Authority is given to an elected nine-member Board of Directors elected for a four-year term to govern the District. The Superintendent is the chief administrative officer of the District with overall responsibility for all aspects of operations, including education and finance. The Chief Financial Officer is responsible for budget and financial operations. Both of these officials are selected by the Board of Directors.

**Level of Education Provided**

The District presently provides K-12 educational services for approximately 12,700 students enrolled from Kindergarten through Grade 12. The District also provides credit recovery for grades 9 through 12 at the Northbridge building. Vocational education for students in grades 9 through 12 is provided by the North Montgomery Technical Career Center.

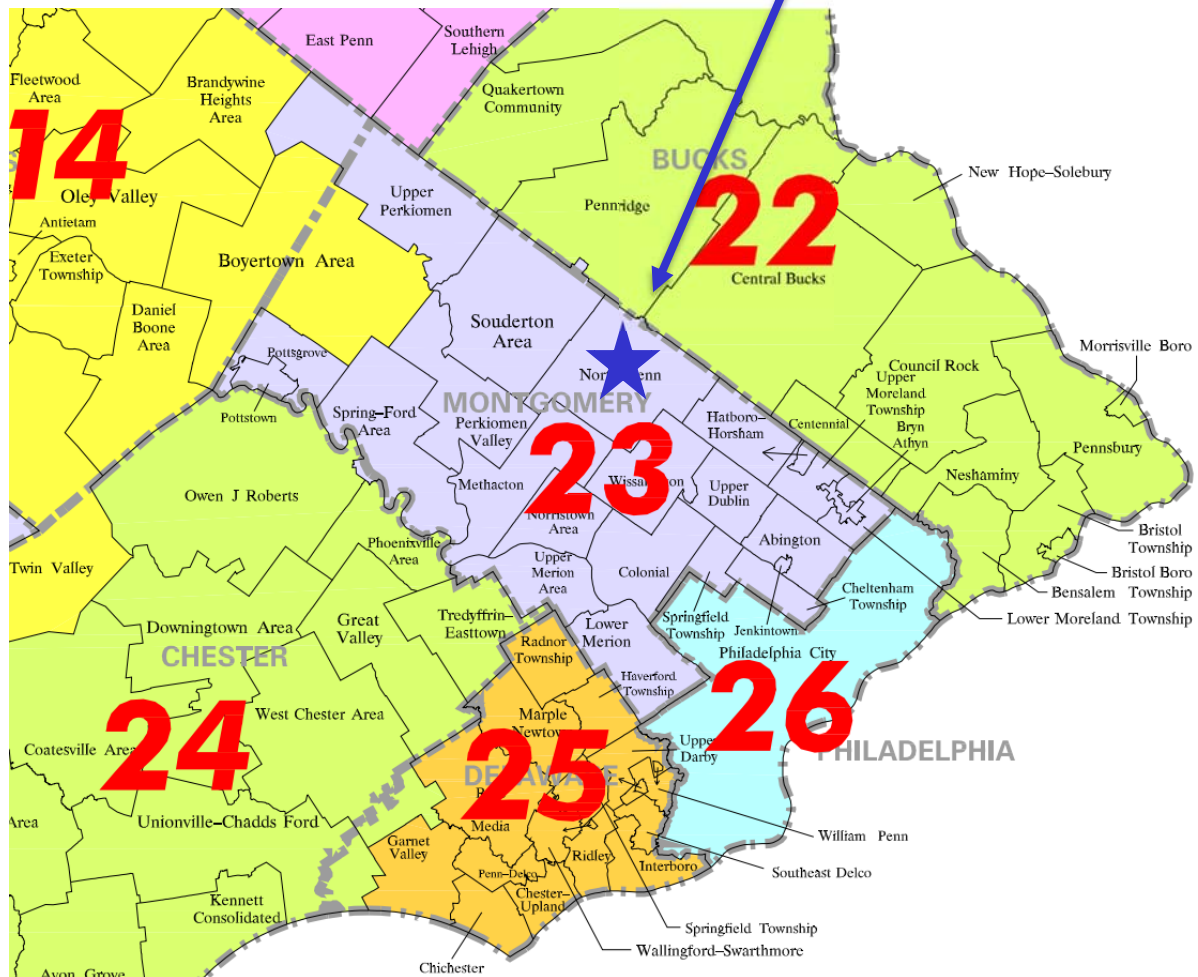
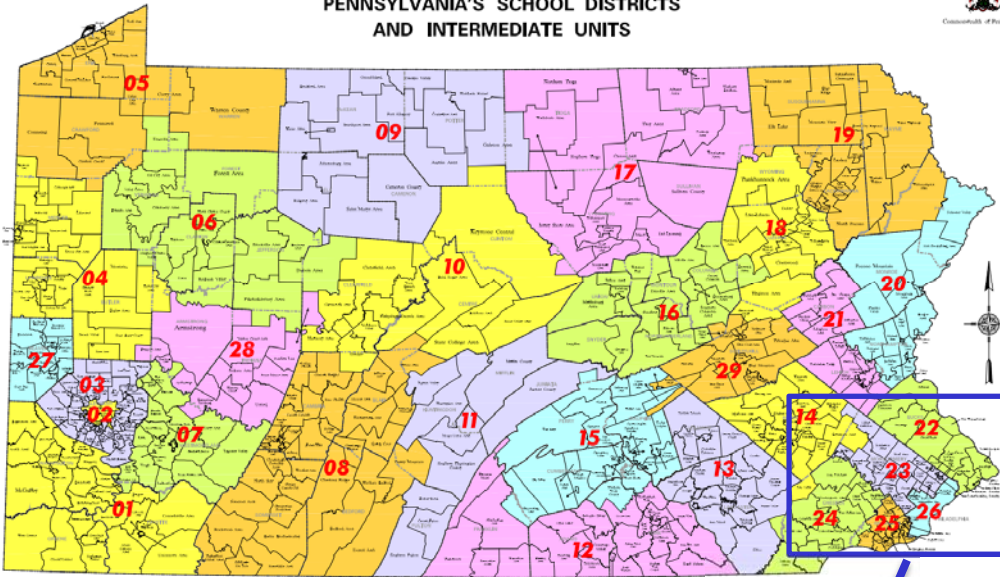
**Geographic Area Served**

The North Penn School District is a large suburban district of approximately 12,700 students enrolled across 18 buildings located in Montgomery County in southeastern Pennsylvania. The district encompasses 42.73 square miles, including the municipalities of Upper Gwynedd, North Wales, Hatfield Borough, Hatfield Township, Lansdale, Towamencin Township, Montgomeryville, New Britain and Hilltown. The 2020 census identifies the total population of the district as 101,581.



# North Penn School District 2022-2023 Budget

PENNSYLVANIA'S SCHOOL DISTRICTS  
AND INTERMEDIATE UNITS





North Penn School District  
2022-2023 Budget

**District Facilities**

The North Penn School District currently owns thirteen elementary schools, three middle schools, one high school, an alternative education school, a Support Services Center and the Educational Services Center.

<b>Elementary Buildings</b> K-6	<ul style="list-style-type: none"> <li>•Bridle Path - Constructed 1994</li> <li>•Gwyn-Nor - Constructed 1996 &amp; Renovated 2004</li> <li>•Gwynedd Square - Constructed 1991</li> <li>•Hatfield - Constructed 1970 &amp; Renovated 2015</li> <li>•Inglewood - Constructed 1963 &amp; Renovated 1972 &amp; 2013</li> <li>•Knapp - Constructed 1955 &amp; Renovated 1999 &amp; 2022</li> <li>•Kulp - Constructed 1957 &amp; Renovated 1963 &amp; 2009</li> <li>•Montgomery - Constructed 1965 &amp; Renovated 1990 &amp; 2017</li> <li>•Nash - Constructed 1976 &amp; Renovated 1997</li> <li>•North Wales - Constructed 1927 &amp; Renovated 1974 &amp; 2010</li> <li>•Oak Park - Constructed 1959 &amp; Renovated 2002</li> <li>•Walton Farm - Constructed 1994</li> <li>•York Avenue - Constructed 1927 &amp; Renovated 2008</li> </ul>
<b>Secondary Buildings</b> MS 7-9 HS 10-12 NB 7-12	<ul style="list-style-type: none"> <li>•Pennbrook MS - Constructed 1959 &amp; Renovated 2006</li> <li>•Penndale MS - Constructed 1931 &amp; Renovated 1997</li> <li>•Pennfield MS - Constructed 1964 &amp; Renovated 2007</li> <li>•North Penn HS - Constructed 1971 &amp; Renovated 1999</li> <li>•Northbridge School - Constructed 1989 &amp; Renovated 2008</li> </ul>
<b>Support Buildings</b>	<ul style="list-style-type: none"> <li>•Education Services Center - Constructed 1963 &amp; Renovated 1990</li> <li>•Support Services Center - Constructed 1982 &amp; Renovated 2008</li> </ul>



North Penn School District  
2022-2023 Budget

**Governance Structure**

The North Penn School District is led by the nine elected Board of Directors who are responsible for oversight of all district operations and activates. The board is responsible for hiring a Superintendent who acts as the leader and CEO of the organization. The Assistant Superintendent, Chief Financial Officer, Director of Human Resources, Director of School and Community Services, and the Coordinator of Emergency Management all report directly to the Superintendent. The organization chart on the next page shows the administrative structure of the District as it currently exists.

**Board of School Directors**



Martina (Tina) Stoll	President
Christian Fusco	Vice President
Dr. Elisha Gee	Member
Jonathan Kassa	Member
Dr. Wanda Lewis-Campbell	Member
Timothy MacBain	Member
Juliane Ramic	Member
Al Roesch	Member
Cathy Wesley	Member

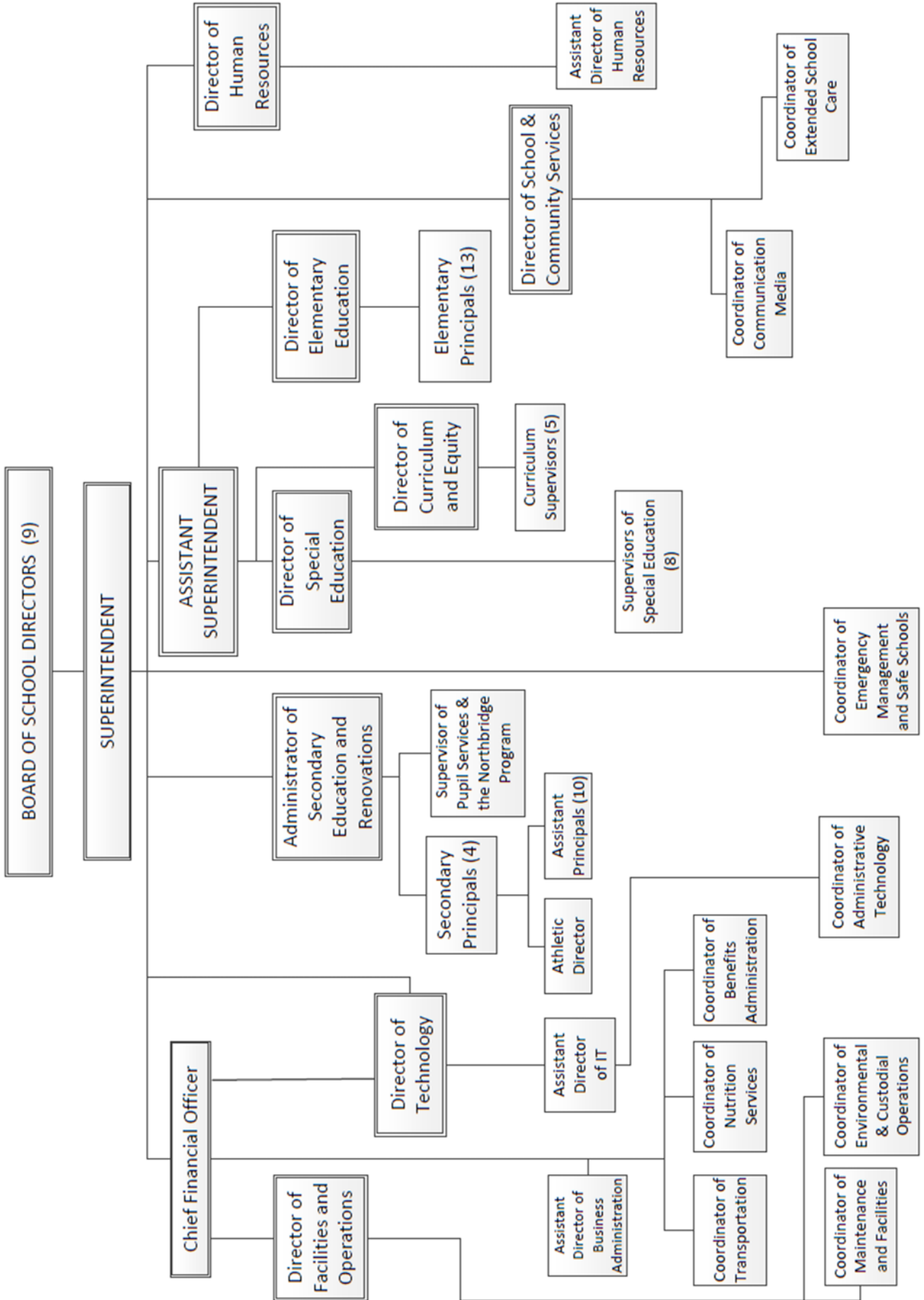
Stephen Skrocki  
Kristin Johnson

Secretary (non-voting)  
Treasurer (non-voting)

North Penn School District  
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Administrative Regulation #2411

NORTH PENN SCHOOL DISTRICT  
Table of Organization



**Mission Statement, Vision, Core Values, and Goals**

<b>Mission Statement</b>	<p>The North Penn School District is an effective, innovative, student-centered community of teaching and learning where every student is empowered to:</p> <ul style="list-style-type: none"> <li>• become an independent, adaptable, life-long learner who uses knowledge to create new understandings;</li> <li>• exhibit creative, collaborative, and critical thinking;</li> <li>• achieve at his or her highest potential;</li> <li>• live as a positive, responsible, and contributing citizen of the global society; and</li> <li>• develop a respect for diversity and appreciation of human differences.</li> </ul>
<b>Vision Statement</b>	<p>The North Penn School District seeks to develop students who embody its universal values of achievement, kindness, collaboration, respect, responsibility, resilience, and integrity. Through an education that grows students both academically and emotionally, equitable opportunities, and a respect for human differences, North Penn will develop individuals who contribute meaningfully to their local and global communities.</p>

**CORE VALUES**

- 1. Visionary Leadership

- Contributing to the development of a quality organization by building the relationships necessary to create the conditions that:
  - foster a high level of employee, student and community engagement;
  - provide opportunities for employee decision-making;
  - include a high level of visibility; and
  - are characterized by leadership coaching.
  
- 2. High Expectations for Learning

- Cultivate an environment where every student is challenged to reach his or her highest potential, receives equitable access to learning, and where families, community members, and staff demonstrate the confidence to meet the needs of every child by using strategies that ensure high levels of achievement and address student differences.
  
- 3. People-Centered

- Empowers and equips students, staff, and community members to better serve, providing them with a healthful environment in which they continuously learn and embrace change, and solicit feedback to effectively understand and address the needs and concerns of students, staff, and the community.
  
- 4. Continuous Improvement

- Embraces ongoing efforts to improve services and outcomes resulting in positive change based upon feedback, and program assessment.
  
- 5. Partnerships and Teamwork

- Leverages the collective experiences and expertise of all members of the school community including students, parents, staff, and citizens to deliver the best for our students.
  
- 6. Strength in Diversity

- Recognizes the power in respecting, understanding, and celebrating human differences to build community, inspire ideas, develop shared experiences, and enrich the organization.

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**Mission Statement, Vision, Core Values, and Goals (continued)**

<p><b>Goals</b></p>	<p>Due to the district appointment of a new Superintendent for the 2022-2023 school year, the district applied and received an extension (October 31, 2022) to completing an update to the 2022-2025 Comprehensive Plan Goals and Strategies. The current Comprehensive Plan Goals and Strategies (2019-2022) will remain in effect until the new plan approved.</p> <p>The 2019-2022 Comprehensive Plan Goals and Strategies outlined the following six goals, which drive decisions for the North Penn School District:</p> <ul style="list-style-type: none"><li>• Improve student achievement, both growth and mastery, by implementing evidence-based instructional practices that address student needs identified for core instruction, enrichment, and intervention.</li><li>• Develop district practices supporting an inclusive, culturally responsive environment that guarantees equity and access to all students and their families.</li><li>• Improve the district infrastructure and security measures to provide a safe, orderly, and up to date learning environment.</li><li>• Continue to implement organizational efficiencies designed to improve service to the students and community while maintaining fiscal responsibility.</li><li>• Develop a continuum of services to support the social, emotional, and behavioral needs of students.</li><li>• Provide students with career exploration and training opportunities that prepare them to be college, career, and work-ready.</li></ul> <p>The District's Finance Committee's budget goal is to develop an operating budget, including future year projections within the legal limits established by Pennsylvania Law and the State Act 1 Index. The budget was prepared with careful consideration of the educational needs of students and the ability of the community to support those needs</p>
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**Significant Laws Affecting Budget and Fiscal Administration**

The Pennsylvania Public School Code of 1949, as amended, gives local Boards the authority to conduct the financial affairs of the District. The School Code contains provisions that require the Board to perform certain acts (mandatory), provisions that provide discretion to the Board to either act or refrain from acting (permissive), and provisions where the Board is prohibited from acting either in total or until certain conditions have been satisfied (prohibited). The School Code laws affect the budget and fiscal administration of the District as discussed below.

The Pennsylvania state legislature passed Act 1 in June of 2006. Beginning in 2007- 2008, the Act placed annual limits on the percentage increase in property taxes that the District can levy. This is a significant factor in the District's ability to fund its programs and services. The limit is equal to an inflationary index calculated each year by the State (3.4% for 2022-2023), and is imposed upon all school districts in Pennsylvania in order to provide tax relief to taxpayers. There are exceptions to the limit that the District can apply to the State for, which may allow the District to increase its millage (tax rate) above the limit. If the District needs to raise its millage above the limit including any approved exceptions, it must have the increase approved by voters using a ballot question at a primary election preceding the beginning of the fiscal year. If the increase is not approved the District must reduce expenditures to stay within the limit.

**Budget Development**

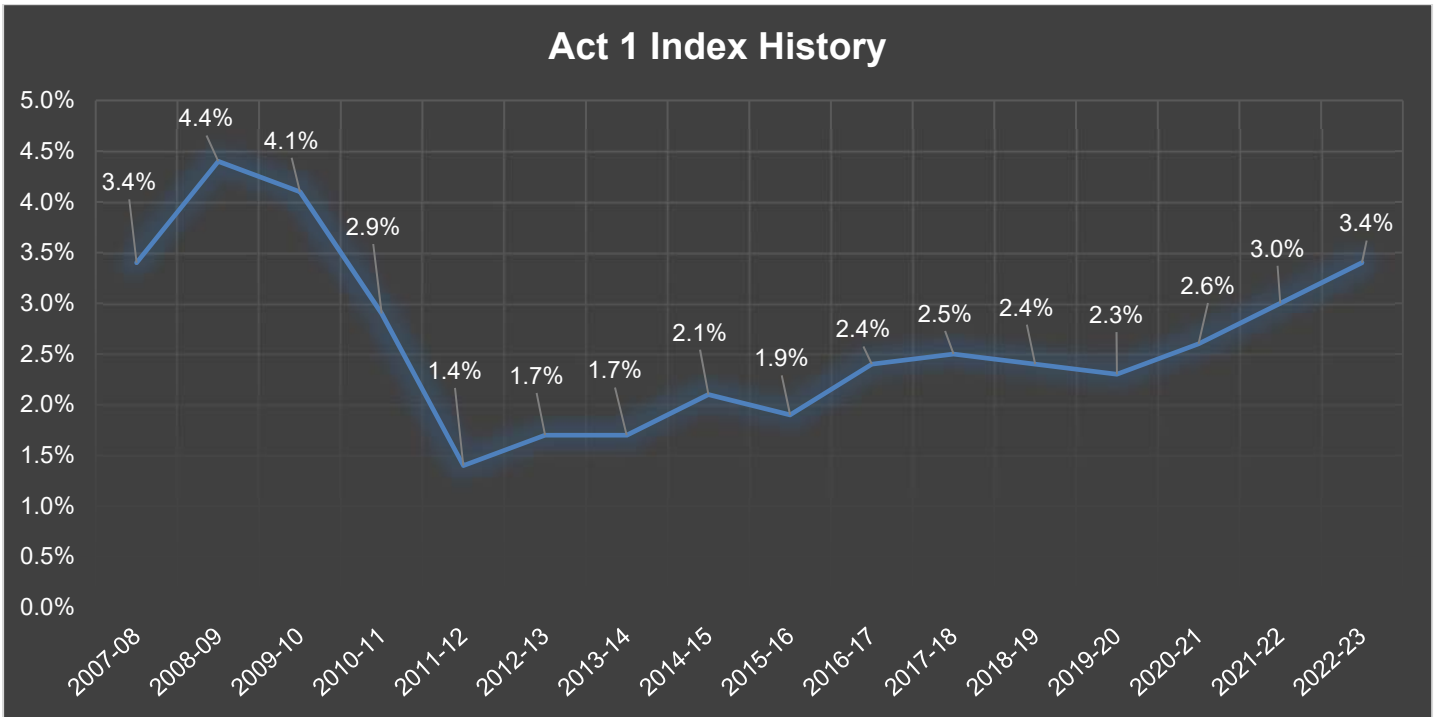
The administration and Board of School Directors are committed to providing each child in the District with the best possible educational opportunity while maximizing the use of available resources. This consideration goes into the

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budget process each year as both parties attempt to balance these needs with the available local, state, and federal resources. This year in working towards the district goal of a quality workforce, the budget includes \$3,778,106 for professional coaching and professional development opportunities for staff.

Normally the annual budget process begins in September so that a Preliminary Budget can be presented and adopted in February. The Base Act 1 index is published by the Pennsylvania Department of Education and is the state mandated limit for real estate tax increases unless exceptions are utilized or voter approval is given to raise taxes above the index. If the Board of Directors adopts a resolution that it will not need to raise taxes above the state mandated limit, it can forgo the adoption of the preliminary budget.

The Commonwealth of Pennsylvania mandates that no school district with a budget greater than or equal to \$19,000,000 shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated unassigned fund balance less than or equal to 8% of budgeted expenditures. School Board Policy adopts this maximum fund balance limitation.



The Administration develops a timeline that works backwards from the final budget adoption date in June to the previous September.

**COVID-19 Budget Impact**

The District has been awarded over \$19.0 million from the federal government to assist the district with their response to the global COVID-19 pandemic. The district has funding remaining under the American Rescue Plan of 2021 that was allocated to Pennsylvania’s Elementary and Secondary Emergency Relief Fund (ESSER III). The ESSER III grant requires 20% of the funding be utilized to address Learning Loss. The timeline for utilizing the funds is from March 13, 2020 to September 30, 2024 (ESSER III). As such, the District is budgeting the ESSER III funds over four school years, 2021-22, 2022-23, 2023-24, and 2024-25. The district has budgeted \$4.4 million in ESSER III funds for the 2022-2023 school year.

## Budget Timeline

### September

- Act 1 Index and timeline published by PDE

### November

- Building per pupil allocations are distributed
- District enrollment projections are calculated
- Adoption of board resolution not to raise taxes above the Act 1 index
- Final budget timeline is created

### December

- Deadline to notify residents of homestead/farmstead exclusion
- Building and department budget requests are due to the business office

### January

- Deadline to opt out of Act 1 exceptions
- Budget meetings are held with administrators

### February

- Deadline to adopt preliminary budget unless resolution not to exceed Act 1 index adopted
- Deadline for referendum exception request to PDE
- Deadline to submit primary election referendum question seeking voter approval of tax increase in excess of the Act 1 index

### March

- Homestead/farmstead application deadline
- Deadline for PDE ruling on referendum exception request

### May

- County provides certified homestead/farmstead information
- PDE provides property tax relief allocation information
- Board adoption of the proposed final budget
- Public notice of intent to adopt final budget
- Budget presented for public inspection

### June

- Board adoption of the final budget

The District administers and manages the budget by entering a line-item budget in the financial software and putting controls into place that prevent over-expenditures on any line item. Budget transfers between line items are allowed beginning October 1<sup>st</sup> of each fiscal year. Each month for the Financial Committee meeting a report is prepared showing actual expenditures and projected expenditures compared to the budget.

In September 2023, the District updated the 10-year capital improvement plan to identify an urgency score for each project. The assignment of funds for each project will be determined based on the urgency score and available funding. Capital Projects are presented at the monthly Facilities & Operations Committee for consideration. At each Finance Committee Meeting a report is prepared showing outstanding projects with remaining balances and a comparison

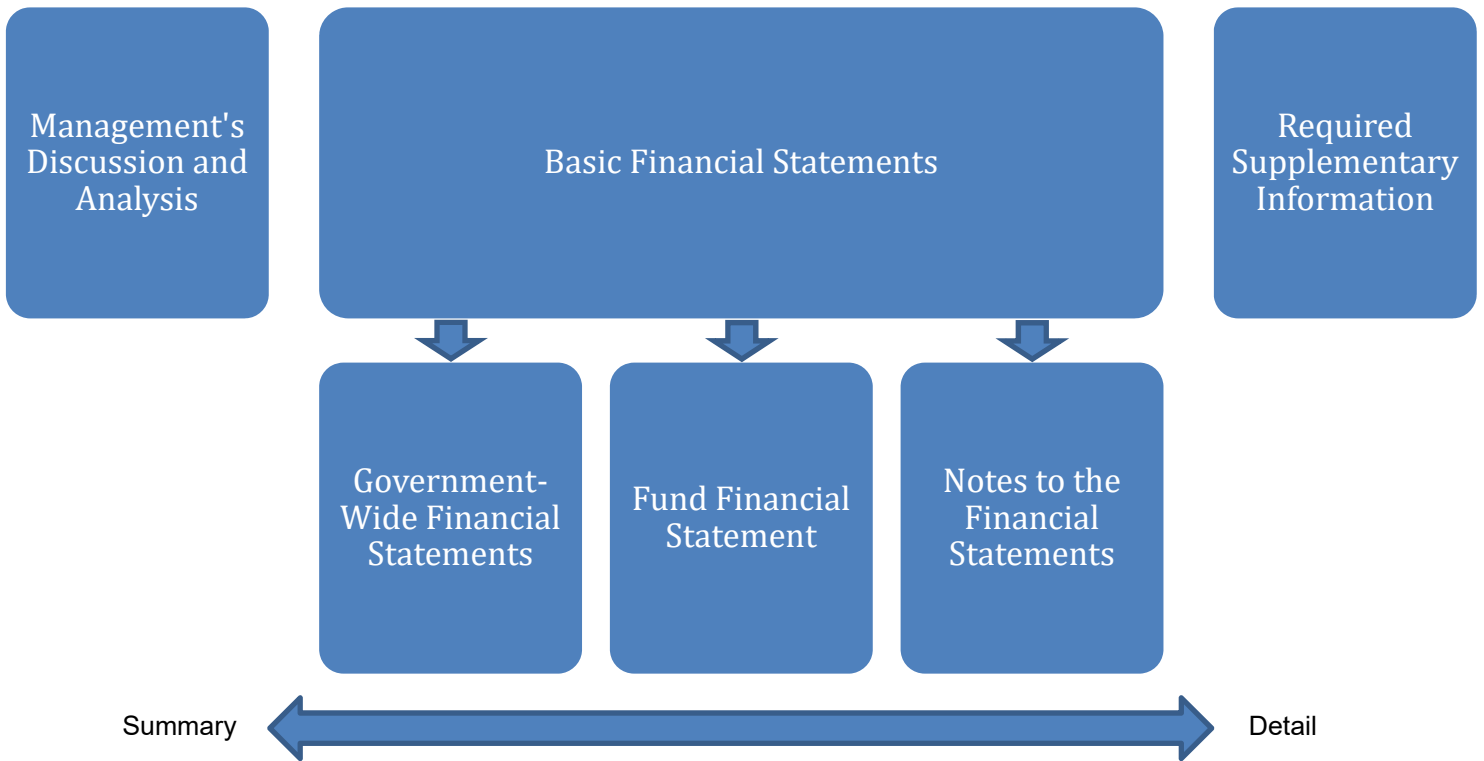
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of the total remaining balance to funds remaining in the Capital Projects Funds, providing information on funds available to fund future projects.

**Financial Reporting and Accounting Structure**

The District's Financial Statements are prepared in accordance with GASB Statement No. 34 and present both government-wide and fund level financial statements using both the accrual and modified accrual basis of accounting, respectively. The following chart illustrates how the various parts of the District's annual report are arranged and relate to one another.

**ORGANIZATION OF NORTH PENN SCHOOL DISTRICT ANNUAL FINANCIAL REPORT**



**Government-Wide Statements**

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private sector companies. The statement of net position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid. These statements are reported using the full accrual method of accounting. Both statements report the District's net position (the difference between assets and liabilities) and how it has changed and are divided into two categories; Governmental Activities which includes basic services and Business-Type Activities which includes the District's community education, extended child care, and school nutrition service programs.

**Fund Financial Statements**

The fund financial statements provide more detailed information about the District's funds and not on the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending in particular programs. The fund financial statements are reported using the modified accrual method of accounting. The District has three kinds of funds:

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- **Governmental Funds** – Most of the District’s basic services are included here and generally focus on how cash and other assets can be converted to cash and the balances left at the end of the year that are available. Governmental Funds utilized by the North Penn School District include the General Fund and Capital Projects Funds.
- **Proprietary Funds** – Services for which the District charges a fee are reported here. These include the community education, extended child care, and school nutrition service programs. These funds are collectively referred to as Enterprise Funds in the budget and financial statements. Additionally, the North Penn School District utilizes an Internal Service Fund to account for self-insurance paid at actual cost by the District.
- **Fiduciary Funds** – The District is the trustee, or fiduciary, for assets that belong to others such as the Scholarship and Student Sponsored Activities Funds. These activities are excluded from the District-wide financial statements because they cannot be used as assets to finance the District’s operations.

Major Features of the Government-Wide and Fund Financial Statements				
	Government-Wide Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire School District (except Fiduciary Funds)	The activities of the School District that are not proprietary or fiduciary, such as special education and building maintenance	Activities the School District operates similar to private businesses; school nutrition services and community education	Instances in which the School District administers resources on behalf of someone else, such as scholarship programs and student activities
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance sheet</li> <li>• Statement of revenues, expenditures and changes in fund balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of net assets</li> <li>• Statement of revenues, expenses and changes in net position</li> <li>• Statement of cash flows</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of fiduciary net position</li> <li>• Statement of changes in fiduciary net position</li> </ul>
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally, assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due to payable	All revenues and expenses during the year, regardless of when cash is received or paid	All additions and deductions during the year, regardless of when cash is received or paid



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**Revenue Sources**

This dimension permits segregation of revenues by source. The primary classification differentiates Local, State and Federal revenue sources. Other Financing Sources are included in the dimension breakdown, although in a strict accounting sense, these are not revenues.

**Local Revenues**

**6111 Current Real Estate Taxes**

Revenue received from taxes assessed and levied upon real property. Include Clean and Green roll-back tax revenue.

**6112 Interim Real Estate Taxes**

Taxes levied under Act 544 of 1952 (Section 677.1) on new construction not appearing on the tax duplicate.

**6113 Public Utility Realty Tax**

Revenue received under terms of the Public Utility Realty Tax Act (Act 66 of 1970). Lands and structures owned by public utilities and used in providing their services are subject to state taxation under Act 66 of 1970. The state then collects and distributes a prescribed sum among local taxing authorities, and that payment of state tax shall be in lieu of local taxes upon utility realty.

**6114 Payments In Lieu Of Current Taxes – State / Local Reimbursement**

Revenue received in lieu of taxes for property withdrawn from the tax rolls of the LEA for public housing, forest lands, game lands, water conservation or flood control.

**6151 Current Act 511 Earned Income Taxes**

Revenue received under Act 511 for taxes levied upon wages, salaries, commissions, net profits or other compensation of those who earn income within the taxing jurisdiction of the LEA.

**6153 Current Act 511 Real Estate Transfer Taxes**

Revenue received under Act 511 for percentage assessment on the transfer price of real property within the jurisdiction of the LEA.

**6411 Delinquent Real Estate Taxes**

Revenue received from taxes assessed and levied upon real property, which have become delinquent.

**6510 Interest on Investments and Interest-Bearing Checking Accounts**

Interest revenue received on temporary or permanent interest-bearing investments and interest-bearing checking accounts. (Investments would include U.S. treasury bills, notes, savings accounts, certificates of deposit, mortgages, or other interest-bearing investments.)

**6700 Revenues from District Activities**

Revenues resulting from co-curricular and extra-curricular activities controlled and administered by the LEA. These revenues are not to be commingled with the proceeds from student activities which should be accounted for in agency funds.

**6832 Federal IDEA Revenue Received as Pass Through**

Federal IDEA revenue received by a school entity passed through from a Pennsylvania LEA or another primary recipient.

**6833 Federal ARP Act IDEA Revenue Received as Pass Through**

ARP Act IDEA revenue received by a school entity passed through from a Pennsylvania LEA or another primary recipient.

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6910 Rentals

Revenues from the rental of school property which is being used for school purposes, and the net earnings from rents and leases of school property that is not being used for school purposes, but is being held for future use or disposal. The credit to this account should include only receipts from flat rate rental charges not identifiable as an offset against expenditures. Include here gas lease or royalty revenues.

6920 Contributions/Donations/Grants from Private Sources

Contributions, donations and grants from private sources are revenues from philanthropic foundations, private individuals or organizations for which no repayment or service is expected.

6942 Summer School Tuition

Revenue received from students, their parents or their guardians for summer school education provided by the LEA.

6944 Receipts from Other LEAs in Pennsylvania – Education

Monies received from other LEAs in Pennsylvania for education provided to pupils from the paying LEA. Note: Charter Schools should record payments from the sending districts to this account, whether by direct payment or deduction.

6960 Services Provided Other Local Governmental Units/LEAs

Revenues from services provided other local governmental units. These services could include transportation, data processing, purchasing, maintenance, cleaning, cash management, consulting and a

6990 Refunds and Other Miscellaneous Revenue

Revenue from local sources not classified elsewhere.

**State Revenue**

7110 Basic Education

Revenue received from the Commonwealth of PA designated for Basic Education.

7160 Tuition for Orphans and Children Placed in Private Homes

Revenue received from the Commonwealth of PA as tuition for children who are orphans and/or children placed in private homes by the court. Payments are made in accordance with Section 1305 and 1306 of the Public School Code.

7271 Special Education Funding For School Aged Pupils

Revenue received from the Commonwealth of PA for expenditures incurred in instructing school age special education students.

7311 Pupil Transportation Subsidy

Revenue received from the Commonwealth of PA for regular pupil transportation, and payments for board and lodging in lieu of transportation in accordance with sections 2541-2542 of the PA School Code.

7312 Nonpublic and Charter School Pupil Transportation Subsidy

Revenue received from the Commonwealth of PA for nonpublic and charter school transportation in accordance with section 2509.3 of the PA School Code.

7320 Rental and Sinking Fund Payments/Building Reimbursement Subsidy

Revenue received from the Commonwealth of PA as a payment for approved lease rentals, sinking fund obligations, or any approved LEA debt obligations for which the Department of Education has assigned a lease number.

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7330 Health Services (Medical, Dental, Nurse, Act 25)

Revenue received from the Commonwealth of PA for health service expenditures. Payments are made in accordance with Section 2505.1 of the Public School Code and include revenue for medical, dental, nurse and Act 25 health services.

7340 State Property Tax Reduction Allocation

Revenue received from the Commonwealth of PA designated for school district property tax reduction. Payments are made in accordance with section 505 of Special Session Act 1 of 2006.

7361 School Safety and Security Grants

Revenue received from the Pennsylvania Commission on Crime and Delinquency (PCCD) for the School Safety and Security Grant program in accordance with Article XIII-B of the PA School Code, as amended by Act 44 of 2018.

7369 Other Safe Schools Grants

Revenue received from the Commonwealth of PA for grants related to safe schools programs not specified in 7361.

7521 Continuity of Education and Equity Grants

Revenue received from the Commonwealth of PA for equity grants for LEAs to purchase computer equipment such as laptops, tablets, and internet hot spots, or to use towards providing instructional materials such as paper lessons and coursework.

7599 Other State revenue not listed elsewhere in the 7000 series

Revenue received not specifically accounted for elsewhere in the 7000 series of accounts. Include in this revenue code payments received for ELECT, school demonstration grants and from other State agencies such as the Department of Environmental Resources and DCED.

7810 State Share of Social Security and Medicare Taxes

Revenue received from the Commonwealth of PA designated as the Commonwealth's matching share of the employer's contribution of the Social Security and Medicare Taxes for covered employees who are not federally funded.

7820 State Share of Retirement Contributions

Revenue received from the Commonwealth of PA designated as the Commonwealth's matching share of the employer's contribution of Retirement Contributions for active members of the Public School Employees Retirement System.

**Federal Revenue**

8390 Other Restricted Federal Grants-In-Aid Directly from the Federal Government

Revenue received directly from the Federal Government not specified elsewhere in the 8300 series of accounts. Include here ERRP (Early Retiree Reinsurance Program).

8514 NCLB, Title I – Improving the Academic Achievement of the Disadvantaged

Revenue received for the education of disadvantaged children under NCLB, Title I. Funding for programs such as Keystones to Opportunities, School Improvement Grants, Comprehensive School Reform Program, Reading First, Even Start, and Improving Literacy Through Libraries (list not all inclusive) should be recorded in this account.

8515 NCLB, Title II – Preparing, Training and Recruiting High Quality Teachers and Principals

Revenue received for the education of children under NCLB Title II. Improving Teacher Quality, and Eisenhower Professional Development (list not all inclusive) are samples of funding.

8516 NCLB, Title III – Language Instruction for Limited English Proficient and Immigrant Students

Revenue received for the education of children under NCLB, Title III. Includes Grants for English Language Acquisition, and Technology Literacy Challenge (list not all inclusive).

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8517 Title IV

Revenue received for the education of children under ESEA, Title IV. Includes funding for Safe and Drug Free Schools and Communities, 21<sup>st</sup> Century Learning Communities, and Student Support and Academic Enrichment.

8741 Elementary and Secondary School Emergency Relief Fund (ESSER)

Emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation.

8742 Governor's Emergency Education Relief Fund (GEER)

Emergency relief funds authorized by the CARES-Act disbursed under the direction of State governors to address the impact of COVID-19.

8743 Elementary and Secondary School Emergency Relief Fund (ESSER II)

Emergency relief funds authorized by the CRRSA Act to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation.

8744 Elementary and Secondary School Emergency Relief Fund (ARP ESSER III)

Emergency relief funds authorized by the ARP Act to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation.

8746 ARP IDEA

Supplemental IDEA funds authorized by the ARP Act.

8747 ARP Emergency Connectivity Fund

Emergency Connectivity Funds authorized by the ARP Act.

8749 Other CARES Act Funding

CARES Act, CRRSA Act, and ARP Act funding not specified above.

8751 ARP ESSER Learning Loss

Funds authorized by the ARP Act for the implementation of evidence-based interventions aimed specifically at addressing learning loss.

8752 ARP ESSER Summer Programs

Funds authorized by the ARP Act for the implementation of evidence-based summer enrichment programs.

8753 ARP ESSER Afterschool Programs

Funds authorized by the ARP Act for the implementation of evidence-based comprehensive afterschool programs.

8754 ARP ESSER Homeless Children and Youth Funds

Funds authorized by the ARP Act to support LEAs that serve homeless children and youth.

8810 School Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (ACCESS)

SBAP is an MA program that reimburses school entities for direct, eligible health-related services including transportation. These services are provided to MA enrolled, special needs students, and reimbursement claims are processed through Public Consulting Group. Reimbursable services include, but are not limited to, occupational therapy, physical therapy and psychological counseling. Payments for SBAP costs come from the Department of Education (PDE) through the completion of the PDE-352 ACCESS Funds Request Form.

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**8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program**

The Administrative Claiming Program reimburses LEAs for the costs associated with administrative Medicaid-related activities. These funds also include the partial reimbursement that schools receive on behalf of the service fees paid to Public Consulting Group for the processing of their SBAP claims. Payments for SBAP Administrative Claiming are received from the Department of Public Welfare. Expenditures utilizing this source of funding should be reported as federal expenditures on the Annual Financial Report.

**Other Revenue**

**9000 Other Financing Sources**

Other financing sources include governmental fund general long-term debt proceeds, interfund transfers-in, proceeds of fixed asset dispositions and other transfer-in and receipts. Such amounts are classified separately from revenues. (Other Financing Sources represent revenues in the Debt Service Fund.)

**Expenditure Codes**

**Expenditure Functions**

The Function describes the activities for which a service or material is acquired. The functions of an LEA are classified into five broad areas:

- 1) Instruction
- 2) Support Services
- 3) Operation of Non-Instructional Services
- 4) Facilities Acquisition, Construction and Improvement Services
- 5) Other Financing Uses

Functions consist of activities, which have somewhat the same general operational objectives.

**Instruction Expenditure**

**1100 Regular Programs – Elementary/Secondary**

Activities designed to provide grades K–12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.

**1200 Special Programs – Elementary/Secondary**

Activities designed primarily for students having special needs. The Special Programs include support classes for pre-kindergarten, kindergarten, elementary and secondary students identified as exceptional.

**1300 Vocational Education**

PDE approved programs under public supervision and control that provide organized learning experiences designed to develop skills, knowledge, attitudes and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields including agriculture, business, distribution, health, gainful and useful home economics, and trade and industry. PDE approved programs are those programs approved by the Pennsylvania Department of Education as reflected in the approved program listing of the Career and Technical Education Information System (CATS).

1400 Other Instructional Programs – Elementary/Secondary

Activities that provide grades K-12 students with learning experiences not included in the function codes 1100-1300, 1500, 1600 and 1800.

1800 Pre-Kindergarten

Activities designed to provide Pre-K students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and / or emotional handicaps.

**Support Services Expenditure**

2100 Support Services - Students

Activities designed to assess and improve the well-being of students to supplement the teaching process and to meet the applicable provisions of Article XIII of the Public School Code of 1949, as amended, and Chapter 7 of the State Board of Education Regulations. Included in this sub-function are program coordination, consultation, and services to the pupil personnel staff of an LEA.

2200 Support Services – Instructional Staff

Activities associated with assisting, supporting, advising and directing the instructional staff with or on the content and process of providing learning experiences for students.

2300 Support Services - Administration

Activities concerned with establishing and administering policy in connection with operating the LEA.

2400 Support Services – Pupil Health

Physical and mental health services, which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nurse services.

2500 Support Services – Business

Activities concerned with paying, transporting, exchanging and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA.

2600 Operation and Maintenance of Plant Services

The activities concerned with keeping the physical plant open, comfortable and safe for use, and keeping the grounds, buildings and equipment in effective working condition and state of repair.

2700 Student Transportation Services

Expenditures include those activities concerned with the conveyance of students to and from school, as provided by State and Federal law. It includes transportation costs only for trips between home and school and from school to school.

2800 Support Services - Central

Activities, other than general administration, which support each of the other instructional and supporting services program. These activities include planning, research, development, evaluation, information, staff and data processing services.

2900 Other Support Services

All other support services not classified elsewhere in the 2000 series.

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**Operation of Non-Instructional Services**

3200 Student Activities

School sponsored activities under the guidance and supervision of the LEA staff.

3300 Community Services

Those activities concerned with providing community services to students, staff or other community participants.

Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child-care center for working mothers, etc.

**Facilities Acquisition, Construction and Improvement Services**

4600 Existing Building Improvement Services

Record to this sub function the capital expenditures incurred to renovate or improve existing buildings, service systems and other built-in equipment. Capital expenditures include non-routine and extraordinary (or substantial) costs incurred to maintain or improve buildings, service systems and other built-in equipment.

**Other Financing Uses**

5110 Debt Service

This account is used to record and accumulate expenditures incurred to retire current year principal and interest payments on long-term debt other than refunded bond issues.

5130 Refund of Prior Year Revenues/Receipts

Record to this account the recognition of all refunds of prior year revenues and receipts. This account is also used to record refunds and deductions taken from your State subsidies to adjust for prior year audits and subsidy calculation changes. This account should be reported as an expenditure on your financial statements consistent with GASB #33.

5200 Interfund Transfers - Out

Included are transactions that withdraw money from one fund and place it in another without recourse.

5900 Budgetary Reserve

Budgetary Reserve is not an expenditure function or account. It is strictly a budgetary account.

In addition to the appropriations, it is a sound management practice to provide for operating contingencies through a Budgetary Reserve. Experience indicates that there are certain variables over which control is impossible regardless of the care with which the budget is prepared. These variables include unpredictable changes in the costs of goods and services, and the occurrences of events which are vaguely perceptible during the time of budget preparations, but which nevertheless, may require expenditures by the LEA during the year for which the budget is being prepared.

Even though the operating contingencies for which provision is being made may contain certain unknowns, the Budgetary Reserve should be composed of components for which estimates are made. For example, there may be Federal, State or local programs, which may or may not, require expenditures by the school system in the fiscal year for which the budget is being prepared.

Rather than provide for such contingencies by "padding" the functional appropriations, it is preferable to limit the functional appropriations to amounts that are supportable by estimates based upon financial, enrollment and other statistics as related to the more definite educational plans and programs for the budget year, and earmark a reserve for the less

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predictable requirements. The Budgetary Reserve should be reasonable in amount and in proper proportion to the known operating requirements of the LEA.

Expenditures may not be made against the Budgetary Reserve, but only against the line items, which appear throughout the functional appropriations. Whatever may be needed from the Budgetary Reserve may not be used until after transfer from the Reserve to the line items against which the expenditures are to be charged. Each such transfer requires the prior authorization of the Board of School Directors, and may be made only during the last nine (9) months of the fiscal year.

To the extent that the contingencies for which the Budgetary Reserve has been provided fail to materialize in the budget year, there will be a balance remaining in the Budgetary Reserve at the close of the budget year. If covered by revenues realized during the budget year, as it should be in all school systems operating on a pay-as-you-go basis, such a balance becomes a part of the total resources available for application against the requirements of the next fiscal year.

### **Expenditure Objects**

The Object Dimension is the service or commodity bought. This manual identifies nine (9) major object categories:

- Personnel Services – Salaries
- Personnel Services – Employee Benefits
- Purchased Professional and Technical Services
- Purchased Property Services
- Other Purchased Services
- Supplies
- Property
- Other Objects
- Other Financing Uses

#### **100 Personnel Services - Salaries**

Gross salaries paid to employees of the LEA who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personnel services rendered while on the payroll of the LEA.

#### **200 Personnel Services – Employee Benefits**

Amounts paid by the LEA on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit payments; and, while not paid directly to employees, are part of the cost of personnel services.

#### **300 Purchased Professional and Technical Services**

Services that by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, tax collectors etc. Payments for services provided by Intermediate Units to LEAs should be recorded to this object.

#### **400 Purchased Property Services**

Services purchased to operate, repair, maintain and rent property owned and / or used by the LEA. These services are performed by persons other than LEA employees



North Penn School District  
2022-2023 Budget

500 Other Purchased Services

Amounts paid for services not provided by LEA personnel but rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services.

600 Supplies

Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorate in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

700 Property

Expenditures for the acquisition of fixed / capital assets, including expenditures for land or existing buildings and improvements of grounds; initial equipment; additional equipment and replacement of equipment.

800 Other Objects

Amounts paid for expenditures not otherwise classified in objects 100 through 700.

900 Other Uses of Funds

This series of codes is used to classify transactions which record redemption of principal on long-term debt, authority obligations, fund transfers, and transfers to component units (as defined by GASB Statement #14).

# NORTH PENN SCHOOL DISTRICT



## Financial Section

North Penn School District  
Fiscal Year 2022-2023 Budget  
401 East Hancock Street  
Lansdale, PA 19446  
Dr. Todd M. Bauer, Superintendent  
[www.npenn.org](http://www.npenn.org)

North Penn School District  
2022-2023 Budget

**Summary of All Funds**

A portion of the General Fund's fund balance has been committed to minimize the impact of projected retirement contributions on the District's taxpayers.

The following is a summary of the 2022-2023 Budgets for each of the District's funds. Budgeted revenues include resources from local, state, and federal sources and expenditures represent those resources allocated towards supporting the District's programs and services.

**SUMMARY OF ALL FUNDS**

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023	Projection 2023-2024	Projection 2024-2025	Projection 2025-2026
<b>TOTAL OF ALL FUNDS</b>								
<b>Fund Balance July 1, 20XX</b>	\$ 71,346,674	\$ 93,614,644	\$ 91,475,690	\$ 79,147,942	\$ 66,674,690	\$ 60,641,267	\$ 57,039,828	\$ 54,136,744
<b>Revenue</b>								
Local Sources	210,859,937	212,324,312	219,192,919	222,048,881	232,743,323	242,508,011	253,728,077	264,372,630
State Sources	52,926,020	53,991,358	54,364,596	56,669,088	60,088,794	62,481,882	64,224,704	66,114,764
Federal Sources	5,808,208	6,485,134	11,159,680	15,496,263	11,133,219	11,398,797	7,791,773	7,437,609
Other Sources	49,950,407	81,489,340	39,371,460	31,403,932	32,345,750	33,962,537	35,660,164	37,442,673
<b>Total Revenue</b>	319,544,572	354,290,144	324,088,655	325,618,164	336,311,086	350,351,227	361,404,718	375,367,676
<b>Expenditures</b>								
Salaries	130,121,604	134,957,561	133,522,900	144,657,456	149,283,480	153,275,886	157,387,174	161,600,845
Benefits	103,413,521	107,914,928	109,848,281	115,695,847	120,913,184	125,925,669	130,422,031	136,075,330
Purchased Prof. Services	8,736,353	10,312,358	10,372,590	12,282,973	13,688,774	14,057,021	14,469,128	14,893,016
Purchased Property Services	6,038,636	3,050,947	22,828,707	12,622,367	5,865,821	6,445,181	6,508,678	6,574,010
Other Purchased Services	16,514,929	17,120,318	18,610,523	20,431,975	20,719,041	21,754,574	22,407,979	23,080,767
Supplies and Books	11,402,194	10,971,049	10,450,482	12,310,846	14,408,270	15,075,342	15,577,746	16,097,214
Property and Equipment	3,844,401	4,743,936	6,118,836	4,474,815	3,511,790	3,238,908	3,331,237	3,426,390
Other Objects	3,860,689	6,832,720	3,385,669	6,868,137	4,154,149	3,901,086	3,622,830	3,335,298
Other Uses of Funds	13,294,275	60,475,281	21,278,415	8,747,000	9,800,000	10,279,000	10,581,000	10,698,000
<b>Total Expenditures</b>	297,226,602	356,379,098	336,416,403	338,091,416	342,344,509	353,952,666	364,307,802	375,780,870
<b>Excess of Revenue Over (Under) Expenditures</b>	22,317,970	(2,088,954)	(12,327,748)	(12,473,252)	(6,033,423)	(3,601,439)	(2,903,084)	(413,194)
Fund Transfers/Other Financing	(50,000)	(50,000)	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	22,267,970	(2,138,954)	(12,327,748)	(12,473,252)	(6,033,423)	(3,601,439)	(2,903,084)	(413,194)
<b>Fund Balance June 30, 20XX</b>	\$ 93,614,644	\$ 91,475,690	\$ 79,147,942	\$ 66,674,690	\$ 60,641,267	\$ 57,039,828	\$ 54,136,744	\$ 53,723,550

## North Penn School District 2022-2023 Budget

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023	Projection 2023-2024	Projection 2024-2025	Projection 2025-2026
<b>GENERAL FUND</b>								
<b>Fund Balance July 1, 20XX</b>	\$ 40,917,813	\$ 41,114,415	\$ 37,888,161	\$ 42,236,822	\$ 36,447,874	\$ 31,380,663	\$ 28,780,866	\$ 27,047,247
<b>Revenue</b>								
Local Sources	204,623,107	207,421,572	217,029,929	218,876,813	227,397,434	237,029,828	248,145,231	258,683,027
State Sources	52,762,164	53,883,566	54,362,597	56,669,088	59,932,596	62,322,560	64,062,196	65,949,006
Federal Sources	2,961,612	3,637,347	4,940,833	10,296,297	7,978,908	8,181,400	4,510,028	4,090,229
Other Sources	97,542	51,231,031	10,012,393	10,000	10,000	10,000	10,000	10,000
<b>Total Revenue</b>	<b>260,444,425</b>	<b>316,173,516</b>	<b>286,345,752</b>	<b>285,852,198</b>	<b>295,318,938</b>	<b>307,543,788</b>	<b>316,727,455</b>	<b>328,732,262</b>
<b>Expenditures</b>								
Salaries	126,429,663	131,099,235	130,507,238	140,811,218	145,288,272	149,160,128	153,135,371	157,216,766
Benefits	74,805,648	78,190,196	78,584,203	82,594,067	86,902,236	90,247,887	92,989,978	96,805,898
Purchased Prof. Services	7,875,016	8,600,372	9,506,360	11,363,829	12,812,112	13,452,718	13,856,300	14,271,989
Purchased Prop. Services	1,904,691	1,656,391	1,481,532	1,943,536	1,947,946	2,045,343	2,106,703	2,169,904
Other Purchased Services	16,448,405	16,507,438	18,598,055	20,384,331	20,670,546	21,704,073	22,355,195	23,025,851
Supplies and Books	9,139,117	8,995,707	8,592,811	10,080,260	11,946,412	12,543,733	12,920,045	13,307,646
Property and Equipment	3,434,564	4,680,514	3,460,841	3,945,380	2,777,500	2,916,375	3,003,866	3,093,982
Other Objects	3,726,970	6,719,636	3,312,634	6,783,572	4,057,584	3,800,530	3,517,730	3,225,955
Other Uses of Funds	13,174,553	60,450,281	21,220,000	8,747,000	9,800,000	10,279,000	10,581,000	10,698,000
<b>Total Expenditures</b>	<b>256,938,627</b>	<b>316,899,770</b>	<b>275,263,674</b>	<b>286,653,193</b>	<b>296,202,608</b>	<b>306,149,787</b>	<b>314,466,188</b>	<b>323,815,991</b>
<b>Excess of Revenue Over (Under) Expenditures</b>								
	3,505,798	(726,254)	11,082,078	(800,995)	(883,670)	1,394,001	2,261,267	4,916,271
Fund Transfers	(3,309,196)	(2,500,000)	(6,733,417)	(4,987,953)	(4,183,541)	(3,993,798)	(3,994,886)	(4,190,558)
<b>Net Change in Fund Balance</b>	<b>196,602</b>	<b>(3,226,254)</b>	<b>4,348,661</b>	<b>(5,788,948)</b>	<b>(5,067,211)</b>	<b>(2,599,797)</b>	<b>(1,733,619)</b>	<b>725,713</b>
<b>Fund Balance June 30, 20XX</b>	<b>\$ 41,114,415</b>	<b>\$ 37,888,161</b>	<b>\$ 42,236,822</b>	<b>\$ 36,447,874</b>	<b>\$ 31,380,663</b>	<b>\$ 28,780,866</b>	<b>\$ 27,047,247</b>	<b>\$ 27,772,960</b>

\*NOTE: 2021-2022 General Fund results showed an actual surplus of \$6,307,063. An additional \$2,000,000 was board approved to be transferred to the Capital Projects Fund (Capital Reserve Fund).

<b>CAPITAL PROJECTS FUND</b>								
<b>Fund Balance July 1, 20XX</b>	\$ 13,202,874	\$ 31,666,106	\$ 31,088,794	\$ 11,586,696	\$ 4,871,068	\$ 4,179,609	\$ 3,298,407	\$ 2,418,293
<b>Revenue</b>								
Local Sources	408,697	456,481	81,549	80,000	125,000	125,000	125,000	125,000
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other Sources	19,993,340	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>20,402,037</b>	<b>456,481</b>	<b>81,549</b>	<b>80,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
<b>Expenditures</b>								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Purchased Prof. Services	650,615	1,553,734	787,724	730,750	700,000	420,000	420,000	420,000
Purchased Property Services	4,085,752	1,360,531	21,312,741	10,627,831	3,875,000	4,355,000	4,355,000	4,355,000
Other Purchased Services	8,700	550,105	10,428	-	-	-	-	-
Supplies and Books	10,999	9,173	6,821	50,000	50,000	-	-	-
Property and Equipment	337,302	5,788	2,599,063	375,000	375,000	225,000	225,000	225,000
Other Objects	59,911	54,462	41,872	-	-	-	-	-
Other Uses of Funds	94,722	-	58,415	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,248,001</b>	<b>3,533,793</b>	<b>24,817,064</b>	<b>11,783,581</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>
<b>Excess of Revenue Over (Under) Expenditures</b>								
	15,154,036	(3,077,312)	(24,735,515)	(11,703,581)	(4,875,000)	(4,875,000)	(4,875,000)	(4,875,000)
Fund Transfers/Other Financing	3,309,196	2,500,000	5,233,417	4,987,953	4,183,541	3,993,798	3,994,886	4,190,558
<b>Net Change in Fund Balance</b>	<b>18,463,232</b>	<b>(577,312)</b>	<b>(19,502,098)</b>	<b>(6,715,628)</b>	<b>(691,459)</b>	<b>(881,202)</b>	<b>(880,114)</b>	<b>(684,442)</b>
<b>Fund Balance June 30, 20XX</b>	<b>\$ 31,666,106</b>	<b>\$ 31,088,794</b>	<b>\$ 11,586,696</b>	<b>\$ 4,871,068</b>	<b>\$ 4,179,609</b>	<b>\$ 3,298,407</b>	<b>\$ 2,418,293</b>	<b>\$ 1,733,851</b>

\*NOTE: 2021-2022 Capital Project Fund results showed an actual deficit of \$2,732,081. This will result in a positive impact to the fund balance of subsequent years.

## North Penn School District 2022-2023 Budget

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023	Projection 2023-2024	Projection 2024-2025	Projection 2025-2026
<b>ENTERPRISE FUNDS</b>								
<b>Fund Balance July 1, 20XX</b>	\$ 1,621,717	\$ 1,923,468	\$ 1,048,327	\$ 3,021,230	\$ 3,041,554	\$ 2,646,801	\$ 2,406,361	\$ 1,997,010
<b>Revenue</b>								
Local Sources	5,592,527	4,222,101	968,667	3,081,068	5,100,889	5,233,183	5,337,846	5,444,603
State Sources	163,856	107,792	1,999	-	156,198	159,322	162,508	165,758
Federal Sources	2,846,596	2,847,787	6,218,847	5,199,966	3,154,311	3,217,397	3,281,745	3,347,380
Other Sources	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>8,602,979</b>	<b>7,177,680</b>	<b>7,189,513</b>	<b>8,281,034</b>	<b>8,411,398</b>	<b>8,609,902</b>	<b>8,782,099</b>	<b>8,957,741</b>
<b>Expenditures</b>								
Salaries	3,691,941	3,858,326	3,015,662	3,846,238	3,995,208	4,115,758	4,251,803	4,384,079
Benefits	1,847,666	1,816,617	1,682,327	1,745,123	1,713,591	1,765,557	1,824,217	1,881,204
Purchased Prof. Services	182,183	123,860	41,231	151,119	138,269	143,990	150,499	156,582
Purchased Property Services	48,193	34,025	34,434	51,000	42,875	44,838	46,975	49,106
Other Purchased Services	57,824	62,775	2,040	47,644	48,495	50,501	52,784	54,916
Supplies - Food and Consum.	2,252,078	1,966,169	1,850,850	2,180,586	2,411,858	2,531,609	2,657,701	2,789,568
Property and Equipment	72,535	57,634	58,932	154,435	359,290	97,533	102,371	107,408
Other Objects	73,808	58,415	31,134	84,565	96,565	100,556	105,100	109,343
Other Uses of Funds	25,000	25,000	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,251,228</b>	<b>8,002,821</b>	<b>6,716,610</b>	<b>8,260,710</b>	<b>8,806,151</b>	<b>8,850,342</b>	<b>9,191,450</b>	<b>9,532,206</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>351,751</b>	<b>(825,141)</b>	<b>472,903</b>	<b>20,324</b>	<b>(394,753)</b>	<b>(240,440)</b>	<b>(409,351)</b>	<b>(574,465)</b>
Fund Transfers/Other Financing	(50,000)	(50,000)	1,500,000	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>301,751</b>	<b>(875,141)</b>	<b>1,972,903</b>	<b>20,324</b>	<b>(394,753)</b>	<b>(240,440)</b>	<b>(409,351)</b>	<b>(574,465)</b>
<b>Fund Balance June 30, 20XX</b>	<b>\$ 1,923,468</b>	<b>\$ 1,048,327</b>	<b>\$ 3,021,230</b>	<b>\$ 3,041,554</b>	<b>\$ 2,646,801</b>	<b>\$ 2,406,361</b>	<b>\$ 1,997,010</b>	<b>\$ 1,422,545</b>
<b>INTERNAL SERVICE FUND</b>								
<b>Fund Balance July 1, 20XX</b>	\$ 15,604,270	\$ 18,910,655	\$ 21,450,408	\$ 22,303,194	\$ 22,314,194	\$ 22,434,194	\$ 22,554,194	\$ 22,674,194
<b>Revenue</b>								
Local Sources	235,606	224,158	1,112,774	11,000	120,000	120,000	120,000	120,000
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other Sources	29,859,525	30,258,309	29,359,067	31,393,932	32,335,750	33,952,537	35,650,164	37,432,673
<b>Total Revenue</b>	<b>30,095,131</b>	<b>30,482,467</b>	<b>30,471,841</b>	<b>31,404,932</b>	<b>32,455,750</b>	<b>34,072,537</b>	<b>35,770,164</b>	<b>37,552,673</b>
<b>Expenditures</b>								
Salaries	-	-	-	-	-	-	-	-
Benefits	26,760,207	27,908,115	29,581,751	31,356,657	32,297,357	33,912,225	35,607,836	37,388,228
Purchased Prof. Services	28,539	34,392	37,275	37,275	38,393	40,313	42,329	44,445
Purchased Property Services	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-
Supplies and Books	-	-	-	-	-	-	-	-
Property and Equipment	-	-	-	-	-	-	-	-
Other Objects	-	207	29	-	-	-	-	-
Other Uses of Funds	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>26,788,746</b>	<b>27,942,714</b>	<b>29,619,055</b>	<b>31,393,932</b>	<b>32,335,750</b>	<b>33,952,537</b>	<b>35,650,164</b>	<b>37,432,673</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>3,306,385</b>	<b>2,539,753</b>	<b>852,786</b>	<b>11,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
<b>Net Change in Fund Balance</b>	<b>3,306,385</b>	<b>2,539,753</b>	<b>852,786</b>	<b>11,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
<b>Fund Balance June 30, 20XX</b>	<b>\$ 18,910,655</b>	<b>\$ 21,450,408</b>	<b>\$ 22,303,194</b>	<b>\$ 22,314,194</b>	<b>\$ 22,434,194</b>	<b>\$ 22,554,194</b>	<b>\$ 22,674,194</b>	<b>\$ 22,794,194</b>

### General Fund

The General Fund is the main operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund and is where operating revenue and expenditures are budgeted and recorded. Currently \$23.1M of fund balance has been committed for anticipated capital projects and \$2.7M of fund balance has been assigned for self-funded insurance costs.

**North Penn School District  
2022-2023 Budget**

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023	Projection 2023-2024	Projection 2024-2025	Projection 2025-2026
<b>GENERAL FUND</b>								
Fund Balance July 1, 20XX	\$ 40,917,813	\$ 41,114,415	\$ 37,888,161	\$ 42,236,822	\$ 36,447,874	\$ 31,380,663	\$ 28,780,866	\$ 27,047,247
<b>Revenue</b>								
Local Sources	204,623,107	207,421,572	217,029,929	218,876,813	227,397,434	237,029,828	248,145,231	258,683,027
State Sources	52,762,164	53,883,566	54,362,597	56,669,088	59,932,596	62,322,560	64,062,196	65,949,006
Federal Sources	2,961,612	3,637,347	4,940,833	10,296,297	7,978,908	8,181,400	4,510,028	4,090,229
Other Sources	97,542	51,231,031	10,012,393	10,000	10,000	10,000	10,000	10,000
<b>Total Revenue</b>	<b>260,444,425</b>	<b>316,173,516</b>	<b>286,345,752</b>	<b>285,852,198</b>	<b>295,318,938</b>	<b>307,543,788</b>	<b>316,727,455</b>	<b>328,732,262</b>
<b>Expenditures</b>								
Salaries	126,429,663	131,099,235	130,507,238	140,811,218	145,288,272	149,160,128	153,135,371	157,216,766
Benefits	74,805,648	78,190,196	78,584,203	82,594,067	86,902,236	90,247,887	92,989,978	96,805,898
Purchased Prof. Services	7,875,016	8,600,372	9,506,360	11,363,829	12,812,112	13,452,718	13,856,300	14,271,989
Purchased Prop. Services	1,904,691	1,656,391	1,481,532	1,943,536	1,947,946	2,045,343	2,106,703	2,169,904
Other Purchased Services	16,448,405	16,507,438	18,598,055	20,384,331	20,670,546	21,704,073	22,355,195	23,025,851
Supplies and Books	9,139,117	8,995,707	8,592,811	10,080,260	11,946,412	12,543,733	12,920,045	13,307,646
Property and Equipment	3,434,564	4,680,514	3,460,841	3,945,380	2,777,500	2,916,375	3,003,866	3,093,982
Other Objects	3,726,970	6,719,636	3,312,634	6,783,572	4,057,584	3,800,530	3,517,730	3,225,955
Other Uses of Funds	13,174,553	60,450,281	21,220,000	8,747,000	9,800,000	10,279,000	10,581,000	10,698,000
<b>Total Expenditures</b>	<b>256,938,627</b>	<b>316,899,770</b>	<b>275,263,674</b>	<b>286,653,193</b>	<b>296,202,608</b>	<b>306,149,787</b>	<b>314,466,188</b>	<b>323,815,991</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>3,505,798</b>	<b>(726,254)</b>	<b>11,082,078</b>	<b>(800,995)</b>	<b>(883,670)</b>	<b>1,394,001</b>	<b>2,261,267</b>	<b>4,916,271</b>
Fund Transfers	(3,309,196)	(2,500,000)	(6,733,417)	(4,987,953)	(4,183,541)	(3,993,798)	(3,994,886)	(4,190,558)
<b>Net Change in Fund Balance</b>	<b>196,602</b>	<b>(3,226,254)</b>	<b>4,348,661</b>	<b>(5,788,948)</b>	<b>(5,067,211)</b>	<b>(2,599,797)</b>	<b>(1,733,619)</b>	<b>725,713</b>
Fund Balance June 30, 20XX	<b>\$ 41,114,415</b>	<b>\$ 37,888,161</b>	<b>\$ 42,236,822</b>	<b>\$ 36,447,874</b>	<b>\$ 31,380,663</b>	<b>\$ 28,780,866</b>	<b>\$ 27,047,247</b>	<b>\$ 27,772,960</b>

\*NOTE: 2021-2022 General Fund results showed an actual surplus of \$6,307,063. An additional \$2,000,000 was board approved to be transferred to the Capital Projects Fund (Capital Reserve Fund).

**General Fund Revenue**

The General Fund of the District is funded from local, state, and federal sources of revenue. Local revenue is the largest source of revenue which accounts for 77% of the \$295,318,938 in total budgeted revenue for the 2022-2023 fiscal year. The remaining 23% of revenue budgeted is comprised of state subsidies and grants (20%) as well as federal grant money (3%) and a minimal amount of other financing sources.

**Local Sources**

The largest portion of local revenue is made up of current taxes on real estate. Local current real estate tax revenue is budgeted to be \$195,398,911 which is 86% of local revenue sources budgeted and 66% of total revenue sources budgeted. Current real estate tax revenue budgeted is \$5,112,411 higher than budgeted in the previous year. The North Penn School District lies in Montgomery and Bucks Counties so there are two real estate tax bases that make up current real estate tax revenue. The assessed property values for Bucks County is \$2,853,106 and Montgomery County is \$7,298,265,831 for the 2022-2023 school year.

The second largest source of local revenue is from proportional tax assessments including earned income taxes (EIT) and real estate transfer taxes. Both of these taxes are collected at a rate of 50% of the total tax levy. The remaining 50% is received by the local municipality. The District anticipates collecting \$20.3 million in EIT revenue and \$3.6 million in real estate transfer taxes. Other local sources of revenue include interim and delinquent payments on real estate taxes, earnings on investments, revenues from district activities, and other various sources.

North Penn School District  
2022-2023 Budget

State Sources

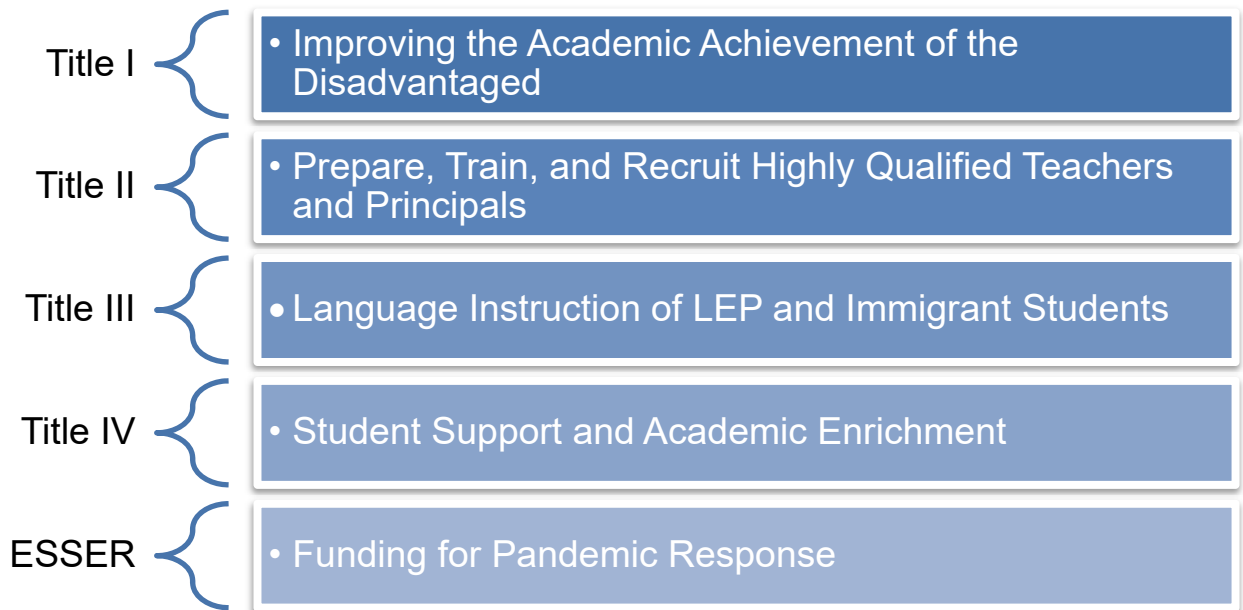
State sources comprise 20% of the total budget at \$59,932,596 which is an increase of \$3,263,508 from the 2021-2022 fiscal year. State sources include subsidies from basic education, special education, transportation, and rental (or building reimbursement) payments. The chart below shows the budgeted subsidy payments for 2022-2023.

The largest line item in state sources comes from the state's share of retirement contributions. The state reimburses the District for half of its Pennsylvania School Employee's Retirement System (PSERS) retirement costs. For 2022-2023, the rate that the District pays into PSERS is 35.26% for qualifying earnings and in return the state reimburses half of this expense. This amount is \$25,025,064 which is a \$965,676 (4.01%) increase from the previous year. This increase is attributed to an increase in salaries, as well as an increase in the contribution rate from 34.94% to 35.26%. The state also reimburses districts for one half of their Social Security and Medicare taxes which in 2022-2023 equates to \$5,525,157.

The District also receives money from the state to offset property taxes from Act 1 of 2006. These funds are collected by the state through gaming revenues and other tax programs which are then distributed to school districts to pass on as a tax reduction to approved homestead and farmstead properties to reduce property taxes. This allocation for the 2022-2023 school year is \$6,373,145 which equates to a tax reduction of \$264.13 for each eligible property.

Federal Sources

Revenue from federal sources is comprised primarily of grant money for specific programs. The District receives money for the following programs:



The District also receives monies through the School-Based Access Medicaid Program which provides reimbursement for eligible health care service costs.

# North Penn School District 2022-2023 Budget

## General Fund Revenue Detail

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
<b>6000 - Revenue from Local Sources</b>					
6111 - Current Real Estate Taxes	\$ 174,533,429	\$ 177,744,239	\$ 185,145,402	\$ 190,286,500	\$ 195,398,912
6112 - Interim Real Estate Taxes	633,445	1,730,660	1,311,555	750,000	800,000
6113 - Public Utility Realty Tax	191,716	176,700	194,198	180,000	190,000
6114 - Payments in Lieu of Taxes	349	349	349	350	350
6150 - Current Act 511 Taxes	20,714,169	20,511,537	22,583,681	22,200,000	23,900,000
6400 - Delinquent Taxes Levied	2,071,949	1,516,873	2,177,236	1,800,000	2,000,000
6500 - Earnings on Investments	2,931,626	2,347,310	439,168	380,000	1,500,000
6700 - Revenue from Student Activ.	247,046	245,036	229,757	299,000	291,000
6832 - Federal IDEA Pass Through	2,263,215	2,251,801	2,323,659	2,283,963	2,298,329
6833 - Federal IDEA ARP Pass Through	-	-	-	-	354,843
6837 - Fedearl COVID Pass Through	-	-	1,625,619	-	-
6910 - Rentals	96,434	70,494	117,338	183,000	165,000
6940 - Tuitions	66,338	48,243	16,670	-	-
6944 - Receipts from Other PA LEAS	230,000	264,928	149,653	200,000	150,000
6999 - All Other Local Revenues	643,391	513,402	715,644	314,000	349,000
<b>Total from Local Sources</b>	<b>204,623,107</b>	<b>207,421,572</b>	<b>217,029,929</b>	<b>218,876,813</b>	<b>227,397,434</b>
<b>7000 - Revenue from State Sources</b>					
7110 - Basic Education Funding	10,575,281	11,055,327	11,055,307	11,255,329	12,165,388
7112 - Basic Education Funding - Social Security	-	4,254,795	5,040,061	5,321,854	5,525,157
7160 - Tuition - Orphans/Priv. Homes	351,561	325,271	157,734	300,000	160,000
7250 - Migratory Child	-	160	160	-	-
7271 - Special Education Funding	6,678,486	6,774,836	6,787,924	6,788,022	7,030,836
7310 - Transportation	2,316,614	2,219,428	2,210,285	2,150,000	2,150,000
7320 - Rental Payments	1,028,822	966,794	689,333	645,467	645,467
7330 - Health Services	283,048	280,951	280,451	285,000	280,000
7340 - State Property Tax Red. Alloc.	5,223,148	5,210,934	5,206,406	5,189,050	6,373,145
7361 - School Safety and Security Grants	25,000	216,714	42,072	97,439	-
7501 - PA Accountability Grant	577,539	577,539	577,539	577,539	577,539
7599 - Additional Grants	449,727	-	171,851	-	-
7810 - Social Security Payment Rev.	4,495,202	-	-	-	-
7820 - Retirement Payment Rev.	20,757,736	22,000,817	22,143,474	24,059,388	25,025,064
<b>Total from State Sources</b>	<b>52,762,164</b>	<b>53,883,566</b>	<b>54,362,597</b>	<b>56,669,088</b>	<b>59,932,596</b>
<b>8000 - Revenue from Federal Sources</b>					
8390 - Restricted Grants	66,348	71,484	74,691	71,000	71,000
8514 - NCLB, Title I	1,210,425	1,145,486	1,104,889	1,450,289	1,830,336
8515 - NCLB, Title II	235,228	222,750	206,457	483,488	526,601
8516 - NCLB, Title III	157,243	141,991	147,020	252,389	277,626
8517 - Title IV	86,565	98,310	83,824	90,882	93,751
8741 - ESSER	-	-	215,775	787,550	-
8742 - GEER	-	-	27,300	-	-
8743 - ESSER II	-	-	1,744,486	4,139,977	-
8744 - ARP ESSER	-	-	49,128	1,591,367	3,735,457
8749 - Other CARES Act Funding	-	-	603,825	374,355	20,000
8751 - ARP ESSER Learning Loss	-	-	-	-	258,160
8752 - ARP ESSER Summer Programs	-	-	-	-	24,190
8753 - ARP ESSER Afterschool Programs	-	-	-	-	71,879
8754 - ARP ESSER Homeless Children and Youth	-	-	-	-	14,908
8810 - Medical Access Reimb.	1,150,000	1,900,000	600,000	1,000,000	1,000,000
8820 - Medical Access Admin Reimb.	55,803	57,326	83,438	55,000	55,000
<b>Total from Federal Sources</b>	<b>2,961,612</b>	<b>3,637,347</b>	<b>4,940,833</b>	<b>10,296,297</b>	<b>7,978,908</b>
<b>9000 - Other Financing Sources</b>	<b>97,542</b>	<b>51,231,031</b>	<b>10,012,393</b>	<b>10,000</b>	<b>10,000</b>
<b>Grand Total Revenue</b>	<b>\$ 260,444,425</b>	<b>\$ 316,173,516</b>	<b>\$ 286,345,752</b>	<b>\$ 285,852,198</b>	<b>\$ 295,318,938</b>



North Penn School District  
2022-2023 Budget

**General Fund Expenditures**

For the 2022-2023 school year, budgeted expenditures in the General Fund are \$300,386,149 which is an increase of \$8,745,003 (3.00%) from 2021-2022. One of many challenges facing the North Penn School District as well as the other 499 public school districts in the Commonwealth is the required contributions to the Pennsylvania State Education Retirement System (PSERS). Districts are required to pay a defined contribution amount towards employee pensions each year to PSERS. For the 2022-2023 school year, this amount is 35.26% which means that for each \$1 in eligible salaries the District must contribute 35.26 cents to PSERS. The total budgeted PSERS expenditure is \$50,629,298 for 2022-2023 which is an increase of \$2,089,009 (4.30%) from the previous year.

Along with the PSERS contribution, the other major items impacting the expenditure budget are as follows:

- Salaries & Benefits – Salaries and related benefits have increased by 3.93%.
- Professional Purchased Services – Increase in OT/PT services, mental health services, and the Health Care Center management of approximately \$1.3 million.
- Supplies and Books – Increase in utility and fuel expenses of approximately \$1.1 million.
- Property and Equipment – Decrease of student and teacher technology devices purchased with federal funds in 2020-2021.
- Other Objects – Decrease in Budgetary Reserve in the amount of \$2.5 million for federal funds.

The net increase in these major items totals \$7,517,343.

North Penn School District  
2022-2023 Budget

General Fund Expenditure Detail

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
<b>1100 - Regular Programs</b>					
100 - Salaries	\$ 67,677,410	\$ 70,356,125	\$ 71,451,348	\$ 75,064,226	\$ 76,181,615
200 - Benefits	37,938,718	39,801,161	40,734,919	42,278,640	43,775,566
300 - Purchased Prof. Services	469,007	266,859	349,101	472,943	542,343
400 - Purchased Property Services	41,817	32,971	20,598	63,935	78,171
500 - Other Purchased Services	1,814,483	1,765,955	2,857,127	2,955,438	3,077,793
600 - Supplies and Books	3,633,370	3,675,496	3,557,592	3,974,032	4,618,423
700 - Property and Equipment	1,407,175	2,609,318	1,991,870	2,646,180	1,270,000
800 - Other Objects	11,777	-	1,100	4,632	10,432
<b>Total Regular Programs</b>	<b>112,993,757</b>	<b>118,507,885</b>	<b>120,963,655</b>	<b>127,460,026</b>	<b>129,554,343</b>
<b>1200 - Special and Gifted Education</b>					
100 - Salaries	22,934,479	22,311,366	21,335,012	23,747,383	24,908,749
200 - Benefits	14,857,062	14,600,443	14,312,697	15,003,188	15,933,891
300 - Purchased Prof. Services	5,032,681	3,854,219	4,332,438	5,526,009	5,552,151
400 - Purchased Property Services	398	-	-	-	-
500 - Other Purchased Services	5,193,191	5,341,077	5,733,456	6,012,178	5,856,984
600 - Supplies and Books	140,975	131,706	96,323	212,008	256,451
700 - Property and Equipment	10,082	14,945	-	-	-
800 - Other Objects	1,652	790	-	500	500
<b>Total Special Education</b>	<b>48,170,520</b>	<b>46,254,546</b>	<b>45,809,926</b>	<b>50,501,266</b>	<b>52,508,726</b>
<b>1300 - Vocational Education</b>					
500 - Other Purchased Services	4,006,309	4,117,389	4,294,228	4,538,915	4,796,183
<b>Total Vocational Education</b>	<b>4,006,309</b>	<b>4,117,389</b>	<b>4,294,228</b>	<b>4,538,915</b>	<b>4,796,183</b>
<b>1400 - Other Instructional Programs</b>					
100 - Salaries	49,085	50,110	99,774	174,900	212,467
200 - Benefits	20,536	21,249	42,060	74,494	91,239
300 - Purchased Prof. Services	67,565	55,361	61,825	87,000	105,000
500 - Other Purchased Services	106,166	117,337	40,803	70,500	70,500
600 - Supplies and Books	440	18	22,326	1,000	1,000
<b>Total Other Instructional Programs</b>	<b>243,792</b>	<b>244,075</b>	<b>266,788</b>	<b>407,894</b>	<b>480,206</b>
<b>1500 - Nonpublic Programs</b>					
300 - Purchased Prof. Services	5,741	19,286	18,975	29,222	22,232
600 - Supplies and Books	-	-	1,542	1,584	1,584
<b>Total Nonpublic Programs</b>	<b>5,741</b>	<b>19,286</b>	<b>20,517</b>	<b>30,806</b>	<b>23,816</b>

North Penn School District  
2022-2023 Budget

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
<b>1800 - Pre Kindergarten</b>					
100 - Salaries	42,224	36,835	51,246	34,665	60,028
200 - Benefits	17,333	15,596	21,502	14,764	25,758
600 - Supplies and Books	-	-	-	400	400
<b>Total Pre Kindergarten</b>	59,557	52,431	72,748	49,829	86,186
<b>2100 - Pupil Personnel</b>					
100 - Salaries	6,063,485	8,257,572	8,622,515	9,138,354	9,332,117
200 - Benefits	3,480,451	4,789,965	4,948,998	5,208,978	5,392,275
300 - Purchased Prof. Services	714,740	1,524,295	1,923,838	2,042,421	2,616,330
500 - Other Purchased Services	3,809	2,902	2,738	15,300	14,250
600 - Supplies and Books	63,569	57,268	101,183	131,288	151,271
800 - Other Objects	230	980	275	630	13,150
<b>Total Pupil Personnel</b>	10,326,284	14,632,982	15,599,547	16,536,971	17,519,393
<b>2200 - Instructional Support</b>					
100 - Salaries	4,139,199	4,560,295	4,667,783	5,516,658	6,425,506
200 - Benefits	2,752,733	3,068,477	3,151,169	3,677,657	4,453,797
300 - Purchased Prof. Services	387,239	169,222	175,318	274,537	309,162
400 - Purchased Property Services	35,472	37,460	87,448	35,700	35,100
500 - Other Purchased Services	11,909	13,613	648	29,850	37,000
600 - Supplies and Books	501,881	668,546	454,953	469,785	584,976
700 - Property and Equipment	86,033	98,907	403,457	37,000	468,000
800 - Other Objects	1,851	2,152	4,277	2,550	4,250
<b>Total Instructional Support</b>	7,916,317	8,618,672	8,945,053	10,043,737	12,317,791
<b>2300 - Administration Services</b>					
100 - Salaries	7,477,769	7,699,354	7,672,411	7,713,627	7,904,744
200 - Benefits	4,219,271	4,326,085	4,346,197	4,405,966	4,632,368
300 - Purchased Prof. Services	406,419	460,832	571,257	546,515	487,495
400 - Purchased Property Services	-	250	-	1,550	1,350
500 - Other Purchased Services	339,345	378,269	394,032	526,036	436,030
600 - Supplies and Books	95,293	105,054	91,999	115,225	128,801
700 - Property and Equipment	34,000	-	22,149	-	7,000
800 - Other Objects	28,631	115,498	-	21,671	22,147
<b>Total Administration Services</b>	12,600,728	13,085,342	13,098,045	13,330,590	13,619,935

North Penn School District  
2022-2023 Budget

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
<b>2400 - Pupil Health Services</b>					
100 - Salaries	1,940,770	2,059,999	1,944,456	2,125,957	2,255,908
200 - Benefits	1,339,478	1,462,422	1,389,418	1,451,059	1,545,217
300 - Purchased Prof. Services	22,288	1,573,270	1,630,179	1,411,201	1,728,721
400 - Purchased Property Services	1,114	735	950	3,650	3,650
500 - Other Purchased Services	249	393	111	-	-
600 - Supplies and Books	13,964	29,015	59,239	96,918	97,418
700 - Property and Equipment	-	-	-	-	7,500
800 - Other Objects	-	-	-	25	12,775
<b>Total Pupil Health Services</b>	<b>3,317,863</b>	<b>5,125,834</b>	<b>5,024,353</b>	<b>5,088,810</b>	<b>5,651,189</b>
<b>2500 - Business Services</b>					
100 - Salaries	1,076,586	1,102,530	1,136,339	1,799,175	1,949,460
200 - Benefits	684,590	718,137	710,366	973,670	996,412
300 - Purchased Prof. Services	32,848	36,757	56,386	58,500	48,500
400 - Purchased Property Services	358,725	253,687	132,862	240,135	240,035
500 - Other Purchased Services	19,344	19,819	30,714	21,450	24,950
600 - Supplies and Books	299,377	263,775	232,918	353,012	335,779
800 - Other Objects	54,464	51,816	29,132	77,750	79,100
<b>Total Business Services</b>	<b>2,525,934</b>	<b>2,446,521</b>	<b>2,328,717</b>	<b>3,523,692</b>	<b>3,674,236</b>
<b>2600 - Operation and Maintenance</b>					
100 - Salaries	7,028,971	7,054,378	6,709,297	7,345,240	7,520,991
200 - Benefits	4,559,607	4,494,101	4,405,889	4,601,749	4,887,211
300 - Purchased Prof. Services	157,181	131,601	113,238	152,005	263,570
400 - Purchased Property Services	1,269,556	1,147,455	1,058,677	1,429,588	1,421,165
500 - Other Purchased Services	434,450	366,629	416,449	458,807	517,058
600 - Supplies and Books	3,126,898	3,108,531	3,127,179	3,594,509	4,126,206
700 - Property and Equipment	359,758	434,221	304,029	237,200	-
800 - Other Objects	-	138	4,110	4,700	3,600
<b>Total Operation and Maintenance</b>	<b>16,936,421</b>	<b>16,737,054</b>	<b>16,138,868</b>	<b>17,823,798</b>	<b>18,739,801</b>
<b>2700 - Transportation Services</b>					
100 - Salaries	4,618,964	4,228,807	3,500,582	4,198,635	4,456,594
200 - Benefits	3,097,735	2,902,371	2,493,202	2,567,013	2,757,995
300 - Purchased Prof. Services	33,107	32,521	40,671	59,840	64,200
400 - Purchased Property Services	133,543	118,607	108,984	79,500	84,500
500 - Other Purchased Services	4,060,901	3,996,620	4,465,895	5,221,352	5,308,458
600 - Supplies and Books	1,036,774	722,564	586,410	818,940	1,320,802
700 - Property and Equipment	1,163,987	1,166,061	695,799	1,000,000	1,000,000
800 - Other Objects	5,483	5,388	5,355	5,600	5,120
<b>Total Transportation</b>	<b>14,150,494</b>	<b>13,172,939</b>	<b>11,896,898</b>	<b>13,950,880</b>	<b>14,997,669</b>

North Penn School District  
2022-2023 Budget

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
<b>2800 - Data Processing Services</b>					
100 - Salaries	1,638,044	1,700,699	1,770,538	2,151,193	2,295,656
200 - Benefits	1,166,913	1,289,862	1,385,003	1,548,727	1,603,846
300 - Purchased Prof. Services	329,538	339,579	149,216	444,701	900,778
400 - Purchased Property Services	6,399	4,491	7,303	9,128	7,320
500 - Other Purchased Services	71,221	76,359	72,049	138,443	153,426
600 - Supplies and Books	65,122	53,334	58,449	82,400	89,000
700 - Property and Equipment	334,175	362,103	46,176	-	-
800 - Other Objects	685	1,404	545	8,815	10,615
<b>Total Data Processing</b>	<b>3,612,097</b>	<b>3,827,831</b>	<b>3,489,279</b>	<b>4,383,407</b>	<b>5,060,641</b>
<b>2900 - Other Support Services</b>					
100 - Salaries	50,018	40,904	44,584	32,198	-
200 - Benefits	24,101	15,458	17,886	14,011	-
500 - Other Purchased Services	223,542	209,412	212,641	227,387	209,201
<b>Total Other Support Services</b>	<b>297,661</b>	<b>265,774</b>	<b>275,111</b>	<b>273,596</b>	<b>209,201</b>
<b>3200 - Student Activities</b>					
100 - Salaries	1,691,508	1,639,450	1,500,375	1,764,993	1,779,412
200 - Benefits	646,651	684,520	624,478	772,443	804,672
300 - Purchased Prof. Services	134,770	91,744	55,863	178,935	171,630
400 - Purchased Property Services	57,666	59,609	64,711	80,350	76,655
500 - Other Purchased Services	162,278	101,384	77,163	168,325	168,714
600 - Supplies and Books	148,405	167,104	192,888	206,290	218,074
700 - Property and Equipment	39,355	-	19,510	25,000	25,000
800 - Other Objects	117,018	94,020	58,044	113,877	114,673
<b>Total Student Activities</b>	<b>2,997,651</b>	<b>2,837,831</b>	<b>2,593,032</b>	<b>3,310,213</b>	<b>3,358,830</b>
<b>3300 - Community Services</b>					
100 - Salaries	1,149	811	978	4,015	5,026
200 - Benefits	471	350	419	1,708	1,990
300 - Purchased Prof. Services	81,892	44,825	28,056	80,000	-
500 - Other Purchased Services	1,207	280	-	350	-
600 - Supplies and Books	13,047	7,234	9,810	22,868	16,228
<b>Total Community Services</b>	<b>97,766</b>	<b>53,500</b>	<b>39,263</b>	<b>108,941</b>	<b>23,244</b>
<b>4600 - Building Improvement</b>					
400 - Purchased Property Services	-	-	12,341	-	-
<b>Total Building Improvement</b>	<b>-</b>	<b>-</b>	<b>12,341</b>	<b>-</b>	<b>-</b>
<b>5100 - Debt Service</b>					
800 - Other Objects	3,505,179	6,448,472	3,175,305	2,542,822	2,281,218
900 - Other Uses of Funds	13,174,556	60,450,281	21,220,000	8,747,000	9,800,000
<b>Total Debt Service</b>	<b>16,679,735</b>	<b>66,898,753</b>	<b>24,395,305</b>	<b>11,289,822</b>	<b>12,081,218</b>

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	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
<b>5200 - Fund Transfers</b>					
900 - Other Uses of Funds	3,309,196	2,500,000	6,733,417	4,987,953	4,183,541
<b>Total Fund Transfers</b>	3,309,196	2,500,000	6,733,417	4,987,953	4,183,541
<b>5500 - Extraordinary Losses</b>					
400 - Purchased Property Services	-	-	-	-	-
600 - Supplies and Books	-	-	-	-	-
900 - Other Uses of Funds	-	1,125	-	-	-
<b>Total Debt Service</b>	-	1,125	-	-	-
<b>5900 - Budgetary Reserve</b>					
800 - Other Objects	-	-	-	4,000,000	1,500,000
<b>Total Budgetary Reserve</b>	-	-	-	4,000,000	1,500,000
<b>Grand Total Expenditures</b>	<b>\$ 260,247,823</b>	<b>\$ 319,399,770</b>	<b>\$ 281,997,091</b>	<b>\$ 291,641,146</b>	<b>\$ 300,386,149</b>

North Penn School District  
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**General Fund Expenditure Summary By Location**

<u>Location</u>	<u>Department</u>	<u>Actual 2018-2019</u>	<u>Actual 2019-2020</u>	<u>Actual 2020-2021</u>	<u>Budget 2021-2022</u>	<u>Budget 2022-2023</u>
1	Superintendent	1,205,154	1,138,896	975,774	1,180,452	1,219,136
2	Business Office	24,735,021	74,744,080	37,571,263	26,978,045	25,252,550
4	Human Resources	1,471,396	1,947,423	2,774,747	5,652,515	5,514,056
6	Nutrition Services	74,119	56,362	62,470	46,209	-
7	Community Relations	1,330,074	1,510,887	2,433,047	1,269,833	1,767,069
8	Physical Plant	3,947,225	3,699,598	3,744,244	3,808,264	3,894,221
9	Transportation	14,285,303	13,137,595	11,771,356	13,830,807	14,860,589
10	Technology	5,508,885	6,392,925	5,222,288	7,087,012	5,531,176
12	Warehouse	595,928	664,582	618,755	688,485	575,330
13	Assessment	58,946	62,075	26,292	52,038	167,475
14	Dir. Of Elementary Ed.	1,394,243	1,351,239	1,042,058	1,401,020	1,829,948
15	Dir. Of Secondary Ed.	6,261,130	6,159,019	6,332,499	5,031,140	5,323,160
16	Curriculum	4,704,018	5,071,794	4,865,469	8,499,356	11,224,169
17	Special Ed.	51,885,022	52,729,640	52,837,182	57,129,605	59,744,374
18	Security	-	476,026	284,753	695,555	533,165
20	Bridle Path	5,474,732	6,090,447	6,055,272	6,349,479	6,522,204
21	Gwyn-Nor	6,235,231	6,560,240	6,268,428	6,518,139	6,791,369
22	Gwynedd Square	5,930,960	6,304,930	6,362,258	6,559,381	7,216,743
23	Hatfield	5,405,971	5,958,953	5,721,636	6,111,049	6,155,395
24	Inglewood	5,145,651	5,530,560	5,317,237	5,663,187	5,925,792
25	Knapp	6,172,746	6,586,254	6,928,366	7,049,341	7,267,089
26	Kulp	5,669,558	6,089,682	6,134,824	6,350,822	6,861,508
27	Montgomery	6,458,402	7,139,684	7,173,619	7,485,808	7,733,266
28	Nash	4,737,032	4,799,028	4,927,044	5,284,340	5,747,149
29	North Wales	4,562,878	4,775,004	4,883,518	5,003,144	5,384,183
30	Oak Park	5,058,517	5,599,492	5,620,445	5,972,664	6,045,990
31	Walton Farm	5,825,285	6,189,939	6,684,080	6,944,700	6,760,737
32	York Avenue	3,483,601	4,062,941	4,104,099	4,327,363	4,433,842
50	Pennbrook	10,864,103	11,012,614	10,990,697	11,267,415	10,893,720
60	Pennfield	9,979,818	10,906,109	10,833,994	11,209,711	11,469,756
70	Penndale	15,135,629	15,271,355	15,536,191	16,229,315	17,034,673
80	NPHS	34,567,385	35,411,220	35,828,022	37,765,900	38,538,904
82	NPHS ROTC	281,977	281,421	287,424	299,943	256,326
90	Northbridge	1,801,883	1,687,756	1,777,740	1,899,109	1,911,085
	<b>Total Expenditures</b>	<b>260,247,823</b>	<b>319,399,770</b>	<b>281,997,091</b>	<b>291,641,146</b>	<b>300,386,149</b>

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**General Fund Budget Forecast**

The North Penn School District has developed a general fund budget forecast to anticipate future revenues and expenditures and how this will impact the District's fund balance. As with the current year budget, the largest factors in the forecast include ACT 1 and the state budget for revenues as well as salaries, benefits, PSERS retirement contributions, charter schools, special education costs and building improvements.

The following assumptions were made in these forecasts:

- Millage increases equal to the projected Act 1 index each year
- Growth of tax base of .4% per year
- 96.8% tax collection rate
- 2.75% annual increase in earned income tax
- 2% increase for transfer taxes
- Increases of 2.5% for interim taxes and other local revenue
- 2.0% increase to basic education and special education state subsidies
- \$100,000 annual increase property tax reduction allocation and transportation subsidy
- 2% annual increase federal title revenue
- 2.75% increase annually in salaries for professional staff, net of retirements and new positions
- 2.5% increase for all other staff
- Pension rates using PSERS projected rates as of December 2022
- 2% change in medical and prescription benefits for 1<sup>st</sup> and 2<sup>nd</sup> projection years, 5% for 3<sup>rd</sup> projection year
- 5.0% increase per year in professional/technical services, purchased property services, other purchased services, supplies, property & equipment, other objects
- Budgetary reserve requirement returns to \$1,500,000
- Level capital reserve transfer return and debt service

The District plans on continuing to explore cost saving options and other revenue sources in the upcoming years. The current total fund balance is over 16% of expenditures. The District employs a conservative budgeting approach with sufficient budgetary reserve so that actual results will produce a positive variance from the budget.



North Penn School District  
2022-2023 Budget

	2022-2023 Final Budget	2023-2024 Projection	2024-2025 Projection	2025-2026 Projection
<b>Revenues</b>				
Total Net Collectible Current Real Estate Taxes	\$ 195,398,912	\$ 204,198,593	\$ 214,459,429	\$ 224,120,227
<b>Percent Increase Millage</b>	<b>3.40%</b>	<b>4.10%</b>	<b>4.50%</b>	<b>4.00%</b>
Earned Income Tax	\$ 20,300,000	\$ 20,858,250	\$ 21,431,852	\$ 22,021,228
Real Estate Transfer Taxes	\$ 3,600,000	\$ 3,672,000	\$ 3,745,440	\$ 3,820,349
Interim Real Estate Taxes	\$ 800,000	\$ 820,000	\$ 840,500	\$ 861,513
Other Local Revenue	\$ 7,298,522	\$ 7,480,985	\$ 7,668,010	\$ 7,859,710
<b>Total Local Revenue - 6000</b>	<b>\$ 227,397,434</b>	<b>\$ 237,029,828</b>	<b>\$ 248,145,231</b>	<b>\$ 258,683,027</b>
Basic Education Funding	\$ 12,165,388	\$ 12,408,696	\$ 12,656,870	\$ 12,910,007
Special Education Funding	\$ 7,030,836	\$ 7,171,453	\$ 7,314,882	\$ 7,461,180
Property Tax Reduction Allocation	\$ 6,373,145	\$ 6,473,145	\$ 6,573,145	\$ 6,673,145
Retirement Subsidy	\$ 25,025,064	\$ 26,617,625	\$ 27,579,680	\$ 28,676,338
Social Security Subsidy	\$ 5,525,157	\$ 5,705,375	\$ 5,857,428	\$ 6,013,541
Transportation Subsidy	\$ 2,150,000	\$ 2,250,000	\$ 2,350,000	\$ 2,450,000
Other State Revenue	\$ 1,663,006	\$ 1,696,266	\$ 1,730,191	\$ 1,764,795
<b>Total State Revenue - 7000</b>	<b>\$ 59,932,596</b>	<b>\$ 62,322,560</b>	<b>\$ 64,062,196</b>	<b>\$ 65,949,006</b>
<b>Total Federal Revenue - 8000</b>	<b>\$ 7,978,908</b>	<b>\$ 8,181,400</b>	<b>\$ 4,510,028</b>	<b>\$ 4,090,229</b>
<b>Total Other Revenue - 9000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Total Revenues</b>	<b>\$ 295,318,938</b>	<b>\$ 307,543,788</b>	<b>\$ 316,727,455</b>	<b>\$ 328,732,262</b>
<b>Expenditures</b>				
Salaries - 100	\$ 145,288,272	\$ 149,160,128	\$ 153,135,371	\$ 157,216,766
Retirement - 230	\$ 50,629,298	\$ 53,235,250	\$ 55,159,361	\$ 57,352,676
Social Security - 220	\$ 11,083,049	\$ 11,318,950	\$ 11,623,056	\$ 11,935,283
Other Employee Benefits - 200	\$ 25,189,889	\$ 25,693,687	\$ 26,207,561	\$ 27,517,939
Purchased Professional & Technical Services - 300	\$ 12,812,112	\$ 13,452,718	\$ 13,856,300	\$ 14,271,989
Purchased Property Services - 400	\$ 1,947,946	\$ 2,045,343	\$ 2,106,703	\$ 2,169,904
Other Purchased Services - 500	\$ 20,670,546	\$ 21,704,073	\$ 22,355,195	\$ 23,025,851
Supplies - 600	\$ 11,946,412	\$ 12,543,733	\$ 12,920,045	\$ 13,307,646
Property - 700	\$ 2,777,500	\$ 2,916,375	\$ 3,003,866	\$ 3,093,982
Interest on Bonds	\$ 1,913,516	\$ 1,624,259	\$ 1,321,171	\$ 1,008,499
Principal on Bonds	\$ 9,800,000	\$ 10,279,000	\$ 10,581,000	\$ 10,698,000
Other Objects - 800	\$ 644,068	\$ 676,271	\$ 696,559	\$ 717,456
Capital Reserve Transfer	\$ 4,183,541	\$ 3,993,798	\$ 3,994,886	\$ 4,190,558
Budgetary Reserve	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
<b>Total Expenses</b>	<b>\$ 300,386,149</b>	<b>\$ 310,143,585</b>	<b>\$ 318,461,074</b>	<b>\$ 328,006,549</b>
<b>Revenues Over (Under) Expenses</b>	<b>\$ (5,067,211)</b>	<b>\$ (2,599,797)</b>	<b>\$ (1,733,619)</b>	<b>\$ 725,713</b>
Beginning Fund Balance 7/1 Assigned + Unassigned	\$ 36,447,874	\$ 31,380,663	\$ 28,780,866	\$ 27,047,247
<b>Ending Fund Balance 6/30 Assigned + Unassigned</b>	<b>\$ 31,380,663</b>	<b>\$ 28,780,866</b>	<b>\$ 27,047,247</b>	<b>\$ 27,772,960</b>

North Penn School District  
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**Capital Project Funds**

The capital projects funds are comprised of the capital reserve fund and any capital funds where bond proceeds are deposited to use for construction projects. For 2022-2023, there is a projected beginning fund balance of \$4,871,068 in bond and capital reserve funds available that will be used to finish the following project:

- Renovations/classroom additions to Knapp Elementary School
- Construction of the Healthcare Center

Annually the district evaluates the General Fund budget results to determine the amount, if any, available to transfer to the Capital Projects Fund to fund major projects.

	CAPITAL PROJECTS SUMMARY							
	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023	Projection 2023-2024	Projection 2024-2025	Projection 2025-2026
<b>Fund Balance July 1, 20XX</b>	\$ 13,202,874	\$ 31,666,106	\$ 31,088,794	\$ 11,586,696	\$ 4,871,068	\$ 4,179,609	\$ 3,298,407	\$ 2,418,293
<b>Revenue</b>								
Local Sources	408,697	456,481	81,549	80,000	125,000	125,000	125,000	125,000
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other Sources	19,993,340	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>20,402,037</b>	<b>456,481</b>	<b>81,549</b>	<b>80,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
<b>Expenditures</b>								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Purchased Prof. Services	650,615	1,553,734	787,724	730,750	700,000	420,000	420,000	420,000
Purchased Property Services	4,085,752	1,360,531	21,312,741	10,627,831	3,875,000	4,355,000	4,355,000	4,355,000
Other Purchased Services	8,700	550,105	10,428	-	-	-	-	-
Supplies and Books	10,999	9,173	6,821	50,000	50,000	-	-	-
Property and Equipment	337,302	5,788	2,599,063	375,000	375,000	225,000	225,000	225,000
Other Objects	59,911	54,462	41,872	-	-	-	-	-
Other Uses of Funds	94,722	-	58,415	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,248,001</b>	<b>3,533,793</b>	<b>24,817,064</b>	<b>11,783,581</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>15,154,036</b>	<b>(3,077,312)</b>	<b>(24,735,515)</b>	<b>(11,703,581)</b>	<b>(4,875,000)</b>	<b>(4,875,000)</b>	<b>(4,875,000)</b>	<b>(4,875,000)</b>
Fund Transfers/Other Financing	3,309,196	2,500,000	5,233,417	4,987,953	4,183,541	3,993,798	3,994,886	4,190,558
<b>Net Change in Fund Balance</b>	<b>18,463,232</b>	<b>(577,312)</b>	<b>(19,502,098)</b>	<b>(6,715,628)</b>	<b>(691,459)</b>	<b>(881,202)</b>	<b>(880,114)</b>	<b>(684,442)</b>
<b>Fund Balance June 30, 20XX</b>	<b>\$ 31,666,106</b>	<b>\$ 31,088,794</b>	<b>\$ 11,586,696</b>	<b>\$ 4,871,068</b>	<b>\$ 4,179,609</b>	<b>\$ 3,298,407</b>	<b>\$ 2,418,293</b>	<b>\$ 1,733,851</b>

*\*NOTE: 2021-2022 Capital Project Fund results showed an actual deficit of \$2,732,081. This will result in a positive impact to the fund balance of subsequent years.*

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**North Penn School District**  
**Short Term Capital Projects Cash Forecast**  
(reported on a cash basis)

Fund	Project No.	Projects	6/30/2022		
			Contracts / Budget	Total Expenditures / Retainage	Balance Due
32	847	Domestic Water Heater Replacements (BP, GW, & WF)	\$248,000	\$240,126	\$7,874
36	853	Inglewood Renovations ^	\$14,950,773	\$14,940,586	\$10,187
31	863	Hatfield Renovations ^	\$19,751,536	\$19,701,536	\$50,000
37	864	Montgomery Renovations ^	\$23,969,283	\$23,919,283	\$50,000
32	894	Asbestos Abatement	\$1,270,758	\$946,813	\$323,945
32	899	Crawford Stadium Professional	\$980,948	\$943,197	\$37,751
32	899	Crawford Stadium Renovations	\$8,398,964	\$8,372,065	\$26,899
32	900	NPHS PA System Engineering Study	\$14,500	\$13,780	\$720
32	900	NPHS PA System	\$563,996	\$483,116	\$80,880
32	901	Facilities Study-NPHS, ESC, Knapp, PD	\$43,400	\$42,400	\$1,000
39	902	Knapp Project Professional, Miscellaneous, and Contingency	\$5,544,908	\$3,354,208	\$2,190,700
39	902	Knapp Project Renovations	\$22,729,816	\$19,744,994	\$2,984,822
32	904	Pennbrook Library Rooftop HVAC Unit Professional	\$8,850	\$8,325	\$525
32	904	Pennbrook Library Rooftop HVAC Unit	\$299,189	\$299,189	\$0
32	907	GS Chiller Engineering	\$11,100	\$9,735	\$1,365
32	907	GS Chiller	\$375,320	\$372,629	\$2,691
32	908	Fire Alarm Upgrade (BP, WF, GN, OP, PB, & PD)	\$561,500	\$540,327	\$21,173
32	909	Gwynedd Square PA System	\$155,500	\$136,616	\$18,884
32	910	Health Care Center	\$1,000,000	\$51,575	\$948,425
32	911	NPHS K-Pod Chiller	\$163,900	\$163,790	\$110
32	21913	Gwyn Nor Roof Replacement	\$675,000	\$20,395	\$654,605
32	80913	Natatorium Roof Replacement	\$619,400	\$15,977	\$603,423
32	914	Chiller Replacements and Exhaust Fan Installation (BP & WF)	\$1,616,250	\$0	\$1,616,250
32	915	Library Dehumidification (BP, GW, & WF)	\$159,000	\$0	\$159,000
			<b>\$104,111,891</b>	<b>\$94,320,662</b>	<b>\$9,791,229</b>

Current funding need

^ - Released unused funds to reflect current retainage on the project

**Capital Projects & Bond Fund Cash Balances**

Fund 32 (Capital Reserve)	\$2,393,363	
Bond Fund 31 (2014/15 Bond Fund)	52,832	
Bond Fund 34 (2017 Bond Fund)	2,642,847	
Bond Fund 36 (2013 Bond Fund)	202,692	
Bond Fund 37 (2016/17 Bond Fund)	653,831	
Bond Fund 32 (Knapp Project)	1,714,045	
Bond Fund (Anticipated 22-23 Transfer to Cover Remaining Need) - Knapp Project	3,461,477	
<b>Funds available for Projects</b>	<b>\$11,121,087</b>	<b>1,329,858</b>

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A 10-year capital improvement plan was updated in September 2022 for the years 2023-2033. The plan is broken into 5 year increments with cost estimates included. Each improvement has been assigned a score, from 1-5 with 5 being the most urgent, to prioritize the list of improvements. Funding for the capital improvement plan is presently not included in the capital projects budget. The district will be working to further prioritize the projects and fund the most critical projects with funds transferred to the Capital Reserve Fund on an annual basis.

Project Description	Average Score	2023-2028	2028-2033
<b>Bridle Path ES (1993)</b>			
BP - Asphalt Paving	3.2	\$ 427,998	\$ -
BP - Gym/Caf wall resurfaced	2.8	\$ 23,600	\$ -
BP - New Backstage Curtain	2.8	\$ 7,080	\$ -
BP - Replace Cafeteria Lighting - 175 W Metal Halide	2.8	\$ 23,600	\$ -
BP - Replace HVAC System	3.2	\$ -	\$ 5,040,000
BP - HAZMAT - Remove Ice Bank	3	\$ -	\$ 189,000
BP - Remove (1) 15,000 Gallon Fuel Oil Tank	2	\$ -	\$ 100,800
BP - Replace Pneumatic Building Controls	3.4	\$ -	\$ 283,500
BP - Replace Water Softener	2.8	\$ -	\$ 31,500
BP - Swipe card on two doors	2.4	\$ 7,080	\$ -
BP - Upgrade Generator	3	\$ -	\$ 189,000
BP - Upgrade Security Cameras	1.2	\$ -	\$ 63,000
BP - Custodial Equipment	2.2	\$ 5,900	\$ 18,900
BP - Flooring Replacement	2.2	\$ 47,200	\$ 50,400
BP - Painting	2.4	\$ 17,700	\$ 18,900
BP - Playground Equipment	2.6	\$ -	\$ 189,000
BP - Playground Surfacing	1.8	\$ -	\$ 126,000
		<b>\$ 101,480</b>	<b>\$ 6,300,000</b>
<b>Gwyn-Nor ES (2005)</b>			
GN - Asbestos floor tile 1st-3rd grade pod - 20 rooms	3	\$ 224,200	\$ -
GN - Asphalt Paving	2.8	\$ 230,147	\$ -
GN - Roof Replacement	3.6	\$ 215,000	\$ -
GN - HAZMAT - VAT Removal and Replacement	2.2	\$ -	\$ 315,000
GN - HAZMAT - Thermal Insulation and Transite Removal	2.2	\$ -	\$ 126,000
GN - Remove (1) 15,000 Gallon Fuel Oil Tank	2	\$ -	\$ 100,800
GN - Carpet replacement - library and modular corridor	2.8	\$ 76,700	\$ -
GN - Concrete sidewalk and curb replacement	2.6	\$ 70,800	\$ 75,600
GN - Domestic Water Piping and Gate Valves	3.2	\$ -	\$ 630,000
GN - Drainage along right side of building	2.6	\$ -	\$ 315,000
GN - Water heater for kitchen	3	\$ 29,500	\$ -
GN - Modular Classroom Improvements	2.8	\$ -	\$ 630,000
GN - New Water Softener	2.2	\$ -	\$ 31,500
GN - Rebuild/Replace Boilers	3.2	\$ 590,000	\$ -
GN - Replace Cafeteria HVAC Rooftop Unit	3	\$ 82,600	\$ -
GN - Replace Gym HVAC Rooftop Unit	3	\$ -	\$ 88,200
GN - Replace Gym Lighting - 175 W Metal halide	2.6	\$ 29,500	\$ -
GN - Custodial Equipment	2.2	\$ 17,700	\$ 6,300
GN - Flooring Replacement	2.4	\$ 47,200	\$ 50,400
GN - Painting	2	\$ 17,700	\$ 18,900
GN - Playground Equipment	2.6	\$ -	\$ 189,000
GN - Playground Surfacing	1.8	\$ -	\$ 126,000
		<b>\$ 1,631,047</b>	<b>\$ 2,702,700</b>

North Penn School District  
2022-2023 Budget

Project Description	Average Score	2023-2028	2028-2033
<b>Gwynedd Square ES (1991)</b>			
GS - Asphalt Replacement	3	\$ 449,656	\$ -
GS - DDC Building Control System (mostly pneumatic)	3.2	\$ -	\$ 220,500
GS - Rebuild/Replace Boilers	3.2	\$ -	\$ 252,000
GS - Replace Cafeteria Lighting - 175 W Metal Halide	2.6	\$ 23,600	\$ -
GS - Replace HVAC System	3.2	\$ -	\$ 5,040,000
GS - Remove (1) 15,000 Gallon Fuel Oil Tank	2	\$ -	\$ 100,800
GS - Replace Gym Lighting - 400 W Metal halide	2.6	\$ 29,500	\$ -
GS - Replace Water Softener	2.4	\$ -	\$ 31,500
GS - Upgrade Generator	3	\$ -	\$ 252,000
GS - Custodial Equipment	2.2	\$ 5,900	\$ 18,900
GS - Flooring Replacement	2.6	\$ 47,200	\$ 50,400
GS - Painting	2	\$ 17,700	\$ 18,900
GS - Playground Equipment	2.6	\$ -	\$ 189,000
GS - Playground Surfacing	1.8	\$ -	\$ 126,000
		<b>\$ 573,556</b>	<b>\$ 6,300,000</b>
<b>Hatfield ES (2014)</b>			
HA - Asphalt Sealcoating	1.8	\$ -	\$ 38,071
HA - ADA asphalt access to playground	1.6	\$ 11,800	\$ -
HA - Bookcases for faculty room - excess library storage	1.6	\$ 5,900	\$ -
HA - Commercial refrigerator for faculty room	1.6	\$ 1,180	\$ -
HA - New garage door	1.6	\$ 5,310	\$ -
HA - New Water Softener	1.8	\$ -	\$ 31,500
HA - Playground fencing	1.8	\$ 9,440	\$ -
HA - Playground Surfacing	1.8	\$ -	\$ 126,000
HA - Refinish stage floor	1.8	\$ 4,130	\$ -
HA - Secure sound system on stage - cover & lock	1.6	\$ 2,360	\$ -
HA - Sound panels in serving line and cafeteria	1.8	\$ 2,360	\$ -
HA - Custodial Equipment	2	\$ 17,700	\$ 6,300
HA - Flooring Replacement	1	\$ -	\$ 31,500
HA - Painting	1.8	\$ -	\$ 18,900
		<b>\$ 60,180</b>	<b>\$ 252,271</b>
<b>Inglewood ES (2013)</b>			
IN - Asphalt Sealcoating	2.2	\$ 34,810	\$ -
IN - Mirrors - blind spots in hallways	1.6	\$ 1,180	\$ -
IN - New backsplash in kitchen tray return area	1.8	\$ -	\$ 8,820
IN - New Water Softener	2	\$ -	\$ 31,500
IN - Custodial Equipment	2.2	\$ 5,900	\$ 18,900
IN - Flooring Replacement	1.8	\$ -	\$ 31,500
IN - Painting	2	\$ -	\$ 18,900
IN - Playground Surfacing	1.8	\$ -	\$ 126,000
		<b>\$ 41,890</b>	<b>\$ 235,620</b>
<b>Knapp ES - (2022)</b>			
<b>No Projects Anticipated - Remodel Completed 2022-2023</b>			

North Penn School District  
2022-2023 Budget

Project Description	Average Score	2023-2028	2028-2033
<b>AM Kulp ES (2009)</b>			
KU - Add turning lane to entrance/exit	2	\$ -	\$ 441,000
KU - Asphalt Sealcoating	2.2	\$ 36,462	\$ -
KU - Concrete repairs - steps near gym, receiving area	2.4	\$ 59,000	\$ -
KU - Enlarge kitchen delivery door	1.4	\$ 14,160	\$ -
KU - Remove (1) 15,000 Gallon Fuel Oil Tank	1.8	\$ -	\$ 100,800
KU - New Water Softener	2	\$ -	\$ 31,500
KU - Replace Exterior Metal Halide Lighting	1.8	\$ 9,440	\$ -
KU - Replace waterless urinals	1.8	\$ -	\$ 27,720
KU - Upgrade PA System	2.8	\$ -	\$ 126,000
KU - Custodial Equipment	2.2	\$ 5,900	\$ 18,900
KU - Flooring Replacement	1.8	\$ 35,400	\$ 37,800
KU - Painting	2	\$ 11,800	\$ 18,900
KU - Playground Equipment	2.6	\$ -	\$ 189,000
KU - Playground Surfacing	1.8	\$ -	\$ 126,000
		<b>\$ 172,162</b>	<b>\$ 802,620</b>
<b>Montgomery ES - NEW (2017)</b>			
MO - Asphalt Sealcoating	1.6	\$ -	\$ 51,660
MO - Custodial Equipment	2	\$ 5,900	\$ 18,900
MO - Flooring Replacement	1.6	\$ -	\$ 25,200
MO - Painting	1.4	\$ -	\$ 18,900
MO - Playground Equipment	2.6	\$ -	\$ 126,000
MO - Playground Surfacing	1.8	\$ -	\$ 126,000
		<b>\$ 5,900</b>	<b>\$ 366,660</b>
<b>Nash ES (2011)</b>			
NA - Asphalt Paving	2	\$ 185,369	\$ -
NA - Improve bus loop & parent drop off	2	\$ -	\$ 189,000
NA - Install security gates in hallways	1.8	\$ 4,720	\$ -
NA - Lockers/cubbies in B&G rooms	1.8	\$ 21,240	\$ -
NA - New Water Softener	2	\$ -	\$ 31,500
NA - Replace waterless urinals	1.8	\$ -	\$ 27,720
NA - Replace/upgrade modular classrooms	1.8	\$ -	\$ 504,000
NA - Replace Boilers	2.6	\$ -	\$ 630,000
NA - Remove (1) 10,000 Gallon Fuel Oil Tank	1.8	\$ -	\$ 88,200
NA - Custodial Equipment	2.2	\$ -	\$ 6,300
NA - Flooring Replacement	1.8	\$ 23,600	\$ 50,400
NA - Painting	2	\$ 17,700	\$ 18,900
NA - Chiller Compressor Replacement (1 out of 4)	3.4	\$ -	\$ -
NA - Playground Surfacing	1.8	\$ -	\$ 126,000
		<b>\$ 252,629</b>	<b>\$ 1,672,020</b>

North Penn School District  
2022-2023 Budget

Project Description	Average Score	2023-2028	2028-2033
<b>North Wales ES (2010)</b>			
NW - Asphalt Paving	2	\$ 204,500	\$ -
NW - Concrete repairs - sidewalks	2	\$ 35,400	\$ 37,800
NW - New garage for tractor	1.8	\$ 10,030	\$ -
NW - New Water Softener	2	\$ -	\$ 31,500
NW - Replace Exterior Metal Halide Lighting	1.8	\$ 7,080	\$ -
NW - Replace storage shed	2	\$ 5,900	\$ -
NW - Replace waterless urinals	1.8	\$ -	\$ 27,720
NW - Remove (1) 6,000 Gallon Fuel Oil Tank	2	\$ -	\$ 75,600
NW - Replace/upgrade modular classrooms	1.8	\$ -	\$ 630,000
NW - Roofing	3	\$ 1,321,600	\$ -
NW - Upgrade baseball field	1.8	\$ -	\$ 25,200
NW - Waterproof exterior brick - caulk/sealing	2.2	\$ 76,700	\$ -
NW - Window replacement	2.4	\$ 354,000	\$ 378,000
NW - Custodial Equipment	2.2	\$ 5,900	\$ 18,900
NW - Flooring Replacement	1.8	\$ 47,200	\$ 50,400
NW - Painting	2	\$ 17,700	\$ 18,900
NW - Chiller Compressor Replacement (2 out of 6)	3.4	\$ -	\$ -
NW - Playground Equipment	2.6	\$ -	\$ 189,000
NW - Playground Surfacing	1.8	\$ -	\$ 126,000
		<b>\$ 2,086,010</b>	<b>\$ 1,609,020</b>
<b>Oak Park ES (1996)</b>			
OP - Asphalt Paving	2.8	\$ 145,199	\$ -
OP - Building envelope - insulation, door seals, windo	2.8	\$ -	\$ 756,000
OP - Concrete sidewalk replacement	2.4	\$ 29,500	\$ 31,500
OP - Domestic Water Piping and Gate Valves	2.8	\$ -	\$ 630,000
OP - Rebuild/Replace Boilers	2.8	\$ 590,000	\$ -
OP - Repair Exterior Gym Wall	2.2	\$ 118,000	\$ -
OP - Replace 1950s Switchgear, branch wiring, and pan	3.4	\$ 354,000	\$ -
OP - Replace Existing Sanitary Lines	3.4	\$ 354,000	\$ -
OP - Replace Exterior High Pressure Sodium Lighting	2.2	\$ 23,600	\$ -
OP - Replace Kitchen T12 Lighting & Ceiling	2.2	\$ 88,500	\$ -
OP - Replace Library HVAC Rooftop Unit	2.4	\$ -	\$ 88,200
OP - Replace Water Softener	2.4	\$ -	\$ 31,500
OP - Roofing	2.4	\$ 1,132,800	\$ -
OP - HAZMAT - Asbestos Abatement	3.4	\$ 177,000	\$ 189,000
OP - Remove (1) 10,000 Gallon Fuel Oil Tank	2	\$ -	\$ 88,200
OP - Upgrade Building HVAC Controls	2.4	\$ 265,500	\$ -
OP - Upgrade Generator	2.6	\$ -	\$ 126,000
OP - Upgrade PA System	2.8	\$ 118,000	\$ -
OP - Custodial Equipment	2.2	\$ 5,900	\$ 18,900
OP - Flooring Replacement	2.2	\$ 47,200	\$ 50,400
OP - Painting	2.2	\$ 17,700	\$ 18,900
OP - Playground Equipment	2.6	\$ -	\$ 189,000
OP - Playground Surfacing	1.8	\$ -	\$ 126,000
		<b>\$ 3,466,899</b>	<b>\$ 2,343,600</b>

North Penn School District  
2022-2023 Budget

Project Description	Average Score	2023-2028	2028-2033
<b>Walton Farm ES (1994)</b>			
WF - Asphalt replacement	3	\$ 727,623	\$ -
WF - Building envelope - insulation, door seals, window	2.6	\$ -	\$ 378,000
WF - Carpet replacement	2.8	\$ 23,600	\$ 25,200
WF - Concrete sidewalk replacement	2.8	\$ 47,200	\$ 50,400
WF - Domestic Hot Water Heater	3.4	\$ 23,600	\$ -
WF - Remove old playground equipment	2.4	\$ -	\$ 63,000
WF - Replace bathroom stalls	2.2	\$ -	\$ 50,400
WF - Replace Cafeteria Lighting - 175 W Metal Halide	2.4	\$ 23,600	\$ -
WF - Replace Exterior High Pressure Sodium Lighting	2.4	\$ 29,500	\$ -
WF - Replace Gym Lighting - 400 W Metal halide	2.2	\$ 29,500	\$ -
WF - Rebuild/Replace Chiller 2022	3.6	\$ -	\$ -
WF - Replace and Install Additional Exhaust Fans 2022	3.6	\$ -	\$ -
WF - Replace Pneumatic Building Controls	3	\$ -	\$ 220,500
WF - Replace HVAC System	3.2	\$ -	\$ 5,040,000
WF - Replace security cameras	2	\$ 37,157	\$ -
WF - Replace wood posts in parking lot	2.6	\$ 17,700	\$ -
WF - Replace Boiler	3	\$ -	\$ 630,000
WF - HAZMAT - Remove Ice Bank	3	\$ -	\$ 189,000
WF - Remove (1) 15,000 Gallon Fuel Oil Tank	2	\$ -	\$ 100,800
WF - Upgrade Generator	2.8	\$ 206,500	\$ -
WF - Custodial Equipment	2.2	\$ -	\$ 18,900
WF - Flooring Replacement	2.2	\$ 47,200	\$ 50,400
WF - Painting	2.2	\$ 17,700	\$ 18,900
WF - Playground Equipment	2.6	\$ -	\$ 189,000
WF - Playground Surfacing	1.8	\$ -	\$ 126,000
		<b>\$ 1,230,880</b>	<b>\$ 7,150,500</b>
<b>York Ave ES (2008)</b>			
YA - Asphalt Paving	2	\$ 57,334	\$ -
YA -Concrete sidewalks and ramps	2.8	\$ -	\$ 25,200
YA -Domestic Hot Water Heater	2.4	\$ 23,600	\$ -
YA -HVAC ERU Control Upgrades	3.4	\$ -	\$ -
YK - Remove (1) 6,000 Gallon Fuel Oil Tank	2	\$ -	\$ 75,600
YA -Replace Exterior Metal Halide Lighting	1.8	\$ 21,240	\$ -
YA -Replace old windows	2	\$ -	\$ 441,000
YA -Replace playground fencing	2	\$ -	\$ 6,300
YA -Upgrade Fire Alarm System	3	\$ 177,000	\$ -
YA -Custodial Equipment	2.2	\$ 11,800	\$ 6,300
YA -Flooring Replacement	1.8	\$ 35,400	\$ 37,800
YA -Painting	1.6	\$ 14,160	\$ 15,120
YK - Playground Equipment	2.6	\$ -	\$ 94,500
YK - Playground Surfacing	1.8	\$ -	\$ 94,500
		<b>\$ 340,534</b>	<b>\$ 796,320</b>



North Penn School District  
2022-2023 Budget

Project Description	Average Score	2023-2028	2028-2033
<b>Pennbrook MS (2005)</b>			
PB - Add air conditioning	2.8	\$ -	\$ 9,601,200
PB -Additional parking lot lighting	2.8	\$ -	\$ 22,680
PB -Asphalt Paving	2.4	\$ 494,111	\$ -
PB -New PA System	3.2	\$ 354,000	\$ -
PB -Domestic Hot Water Heater	3	\$ -	\$ 25,200
PB -Dust Collector	2.8	\$ 295,000	\$ -
PB -Athletic field improvements	2.8	\$ 59,000	\$ 63,000
PB - Replace Bleachers	3	\$ -	\$ 151,200
PB - New track	2.6	\$ -	\$ 567,000
PB - HAZMAT - Floor Tile Remove and Replace	2.6	\$ -	\$ 151,200
PB - Remove (1) 15,000 Gallon Fuel Oil Tank	2	\$ -	\$ 100,800
PB -HVAC Controls in Modular Classrooms	3	\$ 236,000	\$ 252,000
PB -Old Gym - 400 W Metal Halide Lights	2.2	\$ 59,000	\$ -
PB -Rebuild/Replace Boilers	3.2	\$ -	\$ 1,134,000
PB -Renovate 9th grade science rooms	2.4	\$ 53,100	\$ 56,700
PB -Replace (2) HV Units - Old Gym	2.8	\$ -	\$ 113,400
PB -Replace Domestic Water Piping and Gate Valves	2.8	\$ -	\$ 1,008,000
PB -Upgrade Generator	3	\$ 265,500	\$ -
PB -Domestic Water Softner	2.4	\$ -	\$ 31,500
PB -Custodial Equipment	2.2	\$ 11,800	\$ 12,600
PB -Flooring Replacement	2.2	\$ 70,800	\$ 75,600
PB -Painting	2.4	\$ 23,600	\$ 25,200
		<b>\$ 1,921,911</b>	<b>\$ 13,391,280</b>

North Penn School District  
2022-2023 Budget

Project Description	Average Score	2023-2028	2028-2033
<b>Penndale MS (1996)</b>			
PD - Insulate Piping in Crawl Space	3.4	\$ 885,000	\$ -
PD - Add air conditioning	2.8	\$ -	\$ 16,228,800
PD - Add Exterior Lighting	2.6	\$ -	\$ 22,680
PD - Asphalt repairs	2.8	\$ 623,324	\$ -
PD - Athletic field improvements	2.6	\$ 59,000	\$ 63,000
PD - Replace Bleachers	3	\$ -	\$ 277,200
PD - Concrete sidewalks and ramps	2.8	\$ 59,000	\$ 63,000
PD - Domestic Hot Water Heater	3.4	\$ 21,600	\$ -
PD - Domestic Water Piping and Gate Valves	3.2	\$ -	\$ 1,134,000
PD - Dryvit - cleaning, repair, replacement	3	\$ -	\$ 1,260,000
PD - Roof Replacements	3.4	\$ 8,260,000	\$ -
PD - Remove (1) 15,000 Gallon Fuel Oil Tank	2	\$ -	\$ 100,800
PD - New track	2.6	\$ -	\$ 567,000
PD - New Water Softener	2.2	\$ -	\$ 31,500
PD - Rebuild/Replace Boiler	3.6	\$ 1,062,000	\$ -
PD - Upgrade PA System	3	\$ -	\$ 378,000
PD - Redesign main office - guidance	2.2	\$ 177,000	\$ -
PD - Refinish auditorium stage	2.8	\$ 5,900	\$ -
PD - HAZMAT - Remove asbestos floor tile	2.6	\$ 350,000	\$ 350,000
PD - Remove carpet on interior walls	2.6	\$ 354,000	\$ 378,000
PD - Renovate 9th grade science rooms	2.2	\$ -	\$ 504,000
PD - Replace (2) Auditorium HVAC Rooftop Units	2.6	\$ 188,800	\$ -
PD - Replace Auditorium Seating	3	\$ 413,000	\$ -
PD - Replace bleachers in both gyms	3	\$ 236,000	\$ 252,000
PD - Replace panic hardware - most interior doors	2.8	\$ 88,500	\$ -
PD - Upgrade Generator	3	\$ 265,500	\$ -
PD - Window replacement	2.8	\$ 295,000	\$ 315,000
PD - Custodial Equipment	2.2	\$ 23,600	\$ 12,600
PD - Flooring Replacement	2.2	\$ 94,400	\$ 100,800
PD - Painting	2.2	\$ 35,400	\$ 37,800
PD - Auditorium Compressor Replacement (2 out of 4)	3.4	\$ -	\$ -
		<b>\$ 13,497,024</b>	<b>\$ 22,076,180</b>

North Penn School District  
2022-2023 Budget

Project Description	Average Score	2023-2028	2028-2033
<b>Pennfield MS (2007)</b>			
PF - Add air conditioning	2.8	\$ -	\$ 11,062,800
PF -Asphalt repairs	2.8	\$ 338,707	\$ -
PF -Athletic field improvements	2.6	\$ 59,000	\$ 63,000
PF - Replace Bleachers	3	\$ -	\$ 151,200
PF -New Track	2.6	\$ -	\$ 567,000
PF - HAZMAT - Floor Tile Remove and Replace	2.6	\$ -	\$ 315,000
PF - Remove (1) 15,000 Gallon Fuel Oil Tank	2	\$ -	\$ 100,800
PF -Clean and seal exterior brick	2.8	\$ -	\$ 107,100
PF -Concrete sidewalks and ramps	2.6	\$ 53,100	\$ 56,700
PF -Domestic Hot Water Heater	2.6	\$ -	\$ 25,200
PF -Domestic Water Piping and Gate Valves	2.8	\$ -	\$ 1,008,000
PF -LED lighting - gyms, parking lots	2.2	\$ -	\$ 100,800
PF -New Water Softener	2	\$ -	\$ 31,500
PF -Rebuild/Replace Boilers	2.8	\$ -	\$ 1,134,000
PF -Reconfigure computer classrooms 34 & 55	2.2	\$ 29,500	\$ -
PF -Repairs to exterior modular classrooms	2.2	\$ 47,200	\$ 50,400
PF -Replace black stage curtains	2.2	\$ -	\$ 12,600
PF -Replace Exterior Metal Halide Lighting	2.2	\$ 41,300	\$ -
PF -Replace Gym Lighting - 400 W Metal halide	2.2	\$ 59,000	\$ -
PF -Replace sound system/speakers in old gym	2.2	\$ -	\$ 20,160
PF -Resurface path to modular classrooms	2.2	\$ 18,880	\$ -
PF -Custodial Equipment	2.2	\$ 17,700	\$ 12,600
PF -Flooring Replacement	2.2	\$ 70,800	\$ 75,600
PF -Painting	2.2	\$ 23,600	\$ 25,200
		<b>\$ 758,787</b>	<b>\$ 14,919,660</b>
<b>Northbridge School (2009)</b>			
NB - Asphalt Paving	1.6	\$ 134,072	\$ -
NB - New water softener	2	\$ -	\$ 22,680
NB - Replace exterior metal halide lighting	1.8	\$ 9,440	\$ -
NB - Replace Office Rooftop HVAC Unit	2	\$ -	\$ 30,240
NB - Replace waterless urinals	1.8	\$ -	\$ 27,720
NB - New Security Cameras	1	\$ -	\$ 18,900
NB - Flooring Replacement	1.8	\$ 17,700	\$ 18,900
NB - Painting	2	\$ 5,900	\$ 6,300
		<b>\$ 167,112</b>	<b>\$ 124,740</b>

North Penn School District  
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Project Description	Average Score	2023-2028	2028-2033
<b>NPHS</b>			
NPHS - Concrete Replacement	2.8	\$ 413,000	\$ -
NPHS - Asphalt Paving and Repairs	2.8	\$ 2,950,000	\$ -
NPHS - Roof Replacement/Restoration	3.8	\$ 4,100,600	\$ 5,040,000
NPHS - Masonry Repairs	3	\$ 885,000	\$ 945,000
NPHS - K Pod Ramp Replacement	3	\$ 531,000	\$ -
NPHS - Exterior Door and Window Replacement	2.4	\$ 4,720,000	\$ -
NPHS - Natatorium - Pool Water Heater	3.6	\$ 35,400	\$ -
NPHS - Natatorium - Domestic Water Heater	3.6	\$ 23,600	\$ -
NPHS - Natatorium - Replaster and Repairs Pool	3.2	\$ 295,000	\$ -
NPHS - Natatorium - Pool Pak Pump	2.6	\$ 11,800	\$ -
NPHS - Natatorium - Pool Pak Replacement	2.6	\$ -	\$ 1,234,800
NPHS - Gym Lockers	2.6	\$ 177,000	\$ -
NPHS - Replace Bleachers	3	\$ -	\$ 567,000
NPHS - A Pod Water Heater	3.4	\$ 23,600	\$ -
NPHS - C Pod Water Heater	3.4	\$ 23,600	\$ -
NPHS - D Pod Water Heater (Cafeteria)	3.8	\$ 41,300	\$ -
NPHS - C Pod Electric Feed	3.6	\$ 59,000	\$ -
NPHS - Chiller and Chiller Water Pumps	3.6	\$ -	\$ 1,890,000
NPHS - Chiller Condensing Water System	3.6	\$ -	\$ 655,200
NPHS - Water and Hydronic Isolation Valves	3.6	\$ 295,000	\$ -
NPHS - Replace Lighting	2.2	\$ 4,130,000	\$ -
NPHS - HVAC System and Piping (With Reno)	4	\$ -	\$ 31,563,000
NPHS - HVAC Controls (With Reno)	4	\$ -	\$ 5,050,080
NPHS - Boilers (With Reno)	4	\$ -	\$ 2,520,000
NPHS - HAZMAT - Floor Tile Removal	2.6	\$ -	\$ 1,638,000
NPHS - Remove (1) 15,000 & (2) 10,000 Gallon Fuel Oil Tan	2	\$ -	\$ 302,400
NPHS - Electric Switch Gear and Panels (With Reno)	4	\$ -	\$ 12,600,000
NPHS - Emergency Generator Replacement (With Reno)	2.6	\$ -	\$ 441,000
NPHS - Interior Door and Hardware Replacement (With R	3	\$ -	\$ 6,300,000
NPHS - Asbestos Tile Replacement (With Reno)	2.6	\$ -	\$ 5,050,080
NPHS - New Flooring (With Reno)	2	\$ -	\$ 3,787,560
NPHS - Toiletroom Upgrades ADA (With Reno)	2.6	\$ -	\$ 6,804,000
NPHS - Exterior Rehabilitation to the K-Pod Bridge	3.6	\$ -	\$ 3,780,000
NPHS - Replace Artificial Turf - Multipurpose Field	2.4	\$ 944,000	\$ -
NPHS - Replace Artificial Turf - Crawford Stadium	2.2	\$ -	\$ 1,512,000
NPHS - Rehabilitate Varsity and JV Baseball Fields	1.8	\$ -	\$ 378,000
NPHS - Rehabilitate Varsity and JV Softball Fields	1.8	\$ -	\$ 378,000
NPHS - Rehabilitate 4-H Fields	2	\$ -	\$ 252,000
NPHS - Band, Lacrosse, Football Practice	2.2	\$ -	\$ 252,000
NPHS - Construct Grounds Building	2.6	\$ -	\$ 1,512,000
		<b>\$ 19,658,900</b>	<b>\$ 94,452,120</b>

North Penn School District  
2022-2023 Budget

Project Description	Average Score	2023-2028	2028-2033
<b>ESC (1963 &amp; 1990) - RENOVATIONS</b>			
ESC - Asphalt Paving	2.8	\$ 162,840	\$ -
ESC - HVAC Replacement	3.6	\$ 2,950,000	\$ -
ESC - HAZMAT - Floor Tile Removal	2.6	\$ -	\$ 63,000
ESC - Install generator	3.4	\$ 295,000	\$ -
ESC - Replace Parking Lot Light Poles	2.8	\$ 53,100	\$ -
ESC - Replace T12 lighting & Ceilings	2.6	\$ 188,800	\$ -
ESC - Roofing	3.4	\$ 2,429,738	\$ -
ESC - Flooring Replacement	2.6	\$ 29,500	\$ 31,500
ESC - Painting	2.2	\$ 9,440	\$ 10,080
		<b>\$ 6,118,418</b>	<b>\$ 104,580</b>
<b>SSC</b>			
SSC - Asphalt Paving	2.2	\$ 211,963	\$ -
SSC - Grounds Equipment	2	\$ 141,600	\$ 100,800
SSC - Replace exterior metal halide lighting	2	\$ 9,440	\$ -
SSC - Flooring Replacement	2	\$ 11,800	\$ 12,600
SSC - Painting	2.2	\$ 4,720	\$ 5,040
		<b>\$ 379,523</b>	<b>\$ 118,440</b>
<b>Transportation</b>			
TRANSP - Asphalt Paving	2.8	\$ 263,801	\$ -
TRANSP - HVAC	3.4	\$ 7,080	\$ -
TRANSP - New Fire alarm system	3.8	\$ 41,300	\$ -
TRANSP - New generator	3.4	\$ 59,000	\$ -
TRANSP - New Water softener	2	\$ -	\$ 18,900
TRANSP - Replace electric heat in offices	3.2	\$ 106,200	\$ -
TRANSP - Replace exterior metal halide lighting	2.6	\$ 33,040	\$ -
TRANSP - Replace interior metal halide lighting	2.6	\$ 25,960	\$ -
TRANSP - Replace Office Rooftop HVAC Unit	3.4	\$ -	\$ 30,240
TRANSP - Security Cameras	2.4	\$ 22,750	\$ -
TRANSP - Flooring Replacement	2.2	\$ 9,440	\$ 10,080
TRANSP - Painting	2.4	\$ 14,160	\$ -
TRANSP - HAZMAT - Replace Diesel Tanks	3.2	\$ -	\$ 504,000
		<b>\$ 582,731</b>	<b>\$ 563,220</b>

North Penn School District  
2022-2023 Budget

**School Nutrition Fund**

For the 2022-2023 school year, the District's School Nutrition fund is budgeting revenues of \$5,717,983. Local revenues, which are comprised of sales to students and staff, are budgeted to increase by \$1,877,690 (354.4%) due to the elimination of the district's participation in the Seamless Summer Option which resulted in no student funded meals. However, federal and state revenues are budgeted to decrease by \$1,889,457 (-36.3%) for the same reason.

The expenditure budget of \$6,123,053 is an increase of \$396,806 (6.9%) over the previous year. Approximately \$280,000 of the increase can be contributed to the one time cost of constructing a new walk-in freezer.

The North Penn School Nutrition Services (SNS) Program is self-operated by North Penn employees. SNS provides breakfast and lunch for all students and staff who wish to participate. SNS is self-supporting, receiving no aid from the General Fund in its operating budget. All funding for the SNS operation is through the sale of food and reimbursements from the state and federal government.

SNS proposed and ap

The 2022-2023 reimbursement rates per meal for grades Kindergarten through 12th are:

**2022-2023 School Nutrition Service Meal  
Reimbursement Rates**

Federal			
Meal Type	Breakfast Non-Severe Need/Severe Need	Lunch 60% or more/Less than 60%	After School Snack
Paid	0.50/0.50	0.79/.077	N/A
Reduced	1.96/2.37	3.95/3.93	N/A
Free	2.26/2.67	4.35/4.33	1.08

\* Federal Performance-Based Reimbursement Rates - An additional .08 for all lunch meal types.

State			
Meal Type	Breakfast	Lunch/ADP <=20% / >20%	After School Snack
Paid	0.10	0.12/0.14	0.00
Reduced	0.10	0.12/0.14	0.00
Free	0.10	0.12/0.14	0.00

**State Initiative One**

An additional \$0.30 for reduced breakfast.

An additional \$1.76/\$2.17 for paid student breakfast based on non-severe/severe.

Breakfast is offered at all levels for free. Lunch prices are; elementary \$2.80, middle school \$3.00, and high school \$3.25. A la carte items are offered at every level. SNS follows the Smart Snacks in Schools regulation. This is North Penn's 9<sup>th</sup> year in the Summer Food Service Program. This program has given us an alternative revenue stream as well has helped us bridge the summer hunger gap.

SNS will be continuing universal free breakfast program for students in the 2022-2023 school year. All NPSD students will be able to receive a free breakfast at the start of the school day. NPSD had planned to cover universal free breakfast for the 2022-2023 school year, as well as free lunch for students who qualify for both free and reduced price meals. The reduced category has been eliminated and those students will also receive lunch at no cost. Funding for this program will now be covered by the Pennsylvania government's Universal Free Breakfast Program which goes into effect October 1, 2022 and will run through the end of the 2023 school year.

North Penn School District  
2022-2023 Budget

SCHOOL NUTRITION FUND SUMMARY

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023	Projection 2023-2024	Projection 2024-2025	Projection 2025-2026
<b>Fund Balance July 1, 20XX</b>	\$ 1,072,829	\$ 1,385,656	\$ 1,057,591	\$ 2,580,118	\$ 2,583,621	\$ 2,178,551	\$ 1,953,657	\$ 1,629,990
<b>Revenue</b>								
Local Sources	2,684,219	1,959,617	118,115	529,784	2,407,474	2,455,623	2,504,735	2,554,830
State Sources	158,644	107,190	-	-	156,198	159,322	162,508	165,758
Federal Sources	2,846,596	2,775,487	6,218,847	5,199,966	3,154,311	3,217,397	3,281,745	3,347,380
Other Sources	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	5,689,459	4,842,294	6,336,962	5,729,750	5,717,983	5,832,342	5,948,988	6,067,968
<b>Expenditures</b>								
Salaries	2,063,050	2,177,959	1,868,214	2,335,808	2,402,961	2,458,229	2,519,685	2,582,677
Benefits	1,073,502	1,040,418	1,023,959	1,047,403	1,016,154	1,039,526	1,065,514	1,092,152
Purchased Prof. Services	16,951	3,302	4,034	3,500	5,650	5,933	6,230	6,542
Purchased Property Services	15,520	22,820	16,844	25,800	22,800	23,940	25,137	26,394
Other Purchased Services	3,856	2,347	191	3,150	1,900	1,995	2,095	2,200
Supplies - Food and Consum.	2,132,202	1,867,727	1,844,634	2,159,886	2,318,233	2,434,145	2,555,852	2,683,645
Property and Equipment	67,164	52,263	53,561	147,000	351,855	89,793	94,283	98,997
Other Objects	4,387	3,523	2,998	3,700	3,500	3,675	3,859	4,052
Other Uses of Funds	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	5,376,632	5,170,359	4,814,435	5,726,247	6,123,053	6,057,236	6,272,655	6,496,659
<b>Excess of Revenue Over (Under) Expenditures</b>	312,827	(328,065)	1,522,527	3,503	(405,070)	(224,894)	(323,667)	(428,691)
Fund Transfers/Other Financing	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	312,827	(328,065)	1,522,527	3,503	(405,070)	(224,894)	(323,667)	(428,691)
<b>Fund Balance June 30, 20XX</b>	<b>\$ 1,385,656</b>	<b>\$ 1,057,591</b>	<b>\$ 2,580,118</b>	<b>\$ 2,583,621</b>	<b>\$ 2,178,551</b>	<b>\$ 1,953,657</b>	<b>\$ 1,629,990</b>	<b>\$ 1,201,299</b>

\* Due to an extension of the federal reimbursement for all meals for 2021-2022, the district anticipates positive results which will impact the anticipated fund balance in subsequent years.

North Penn School District  
2022-2023 Budget

**Extended School Care Fund**

During the 2021-2022 school year the Extended Care Program had a consistent enrollment of 670 students throughout the school year.

Through the month of June 2022, income was up approximately 17.8% over the previous year. Expenses show an increase of 47.5%. The increase was due to a return to near normal operations following the COVID-19 pandemic.

With a fee increase of 3.4% scheduled for the 2022-2023 school year, income is budgeted at \$2,188,676 and expenses at \$2,188,676.

Program fees will continue to be charged in nine monthly payments. This reduces the number of months for which we need to bill, collect fees and enter payments into the accounting system. It will also better align with the shift in the school calendar to a start date in August and an ending date in early June.

Limited summer camp was offered for the summer of 2022. An average of 48 students were enrolled for each week.

**EXTENDED SCHOOL CARE FUND SUMMARY**

	<u>Actual 2018-2019</u>	<u>Actual 2019-2020</u>	<u>Actual 2020-2021</u>	<u>Budget 2021-2022</u>	<u>Budget 2022-2023</u>	<u>Projection 2023-2024</u>	<u>Projection 2024-2025</u>	<u>Projection 2025-2026</u>
<b>Fund Balance July 1, 20XX</b>	\$ 404,037	\$ 438,311	\$ (43,206)	\$ 467,486	\$ 467,485	\$ 467,485	\$ 421,523	\$ 317,681
<b>Revenue</b>								
Local Sources	2,324,363	1,841,917	703,248	2,030,434	2,188,676	2,232,450	2,277,099	2,322,641
State Sources	5,212	602	1,999	-	-	-	-	-
Federal Sources	-	72,300	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>2,329,575</u>	<u>1,914,819</u>	<u>705,247</u>	<u>2,030,434</u>	<u>2,188,676</u>	<u>2,232,450</u>	<u>2,277,099</u>	<u>2,322,641</u>
<b>Expenditures</b>								
Salaries	1,400,256	1,491,369	1,068,926	1,325,160	1,392,595	1,449,691	1,514,927	1,575,524
Benefits	674,647	679,795	606,243	610,956	613,762	638,926	667,678	694,385
Purchased Prof. Services	26,378	33,235	2,564	35,819	35,819	37,288	38,966	40,525
Purchased Property Services	-	-	-	-	-	-	-	-
Other Purchased Services	16,711	17,538	434	11,850	14,850	15,459	16,155	16,801
Supplies and Books	97,402	89,440	5,710	8,800	78,800	82,031	85,722	89,151
Property and Equipment	-	-	-	-	-	-	-	-
Other Objects	29,907	34,959	10,678	37,850	52,850	55,017	57,493	59,793
Other Uses of Funds	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>2,245,301</u>	<u>2,346,336</u>	<u>1,694,555</u>	<u>2,030,435</u>	<u>2,188,676</u>	<u>2,278,412</u>	<u>2,380,941</u>	<u>2,476,179</u>
<b>Excess of Revenue Over (Under)</b>								
<b>Expenditures</b>	84,274	(431,517)	(989,308)	(1)	-	(45,962)	(103,842)	(153,538)
Fund Transfers/Other Financing	(50,000)	(50,000)	1,500,000	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>34,274</u>	<u>(481,517)</u>	<u>510,692</u>	<u>(1)</u>	<u>-</u>	<u>(45,962)</u>	<u>(103,842)</u>	<u>(153,538)</u>
<b>Fund Balance June 30, 20XX</b>	<u>\$ 438,311</u>	<u>\$ (43,206)</u>	<u>\$ 467,486</u>	<u>\$ 467,485</u>	<u>\$ 467,485</u>	<u>\$ 421,523</u>	<u>\$ 317,681</u>	<u>\$ 164,143</u>



North Penn School District  
2022-2023 Budget

**Community Education Fund**

The District's Community Education Program has provided affordable life-long learning opportunities for over 50 years. The program offers "Gold Carders" (residents 60 and older) programs for free or at a reduced rate.

The philosophy of the Community Education Program has been to support district needs, when financially possible, in areas that support community engagement and community use of our resources.

Also included under the Community Education Program are programs for water polo, aquatics and swim team. The water polo and swim team programs hold competitive meets and tournaments, while the aquatic program holds swim lessons for the community.

**COMMUNITY EDUCATION FUND SUMMARY**

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023	Projection 2023-2024	Projection 2024-2025	Projection 2025-2026
<b>Fund Balance July 1, 20XX</b>	\$ 119,821	\$ 84,759	\$ 36,084	\$ 10,575	\$ 25,167	\$ 35,484	\$ 42,339	\$ 44,786
<b>Revenue</b>								
Local Sources	239,022	153,657	45,464	185,350	185,000	188,700	192,474	196,323
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	239,022	153,657	45,464	185,350	185,000	188,700	192,474	196,323
<b>Expenditures</b>								
Salaries	52,174	51,264	15,738	24,666	24,253	25,247	26,383	27,438
Benefits	27,861	27,546	6,922	13,256	14,493	15,087	15,766	16,397
Purchased Prof. Services	130,542	86,183	34,173	85,000	95,000	98,895	103,345	107,479
Purchased Property Services	-	-	-	-	-	-	-	-
Other Purchased Services	29,266	23,392	1,415	22,144	21,245	22,116	23,111	24,035
Supplies and Books	13,129	3,328	-	4,500	1,500	1,562	1,632	1,697
Property and Equipment	4,128	4,128	4,128	6,192	6,192	6,446	6,736	7,005
Other Objects	16,984	6,491	8,597	15,000	12,000	12,492	13,054	13,576
Other Uses of Funds	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	274,084	202,332	70,973	170,758	174,683	181,845	190,027	197,627
<b>Excess of Revenue Over (Under) Expenditures</b>	(35,062)	(48,675)	(25,509)	14,592	10,317	6,855	2,447	(1,304)
Fund Transfers/Other Financing	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	(35,062)	(48,675)	(25,509)	14,592	10,317	6,855	2,447	(1,304)
<b>Fund Balance June 30, 20XX</b>	<b>\$ 84,759</b>	<b>\$ 36,084</b>	<b>\$ 10,575</b>	<b>\$ 25,167</b>	<b>\$ 35,484</b>	<b>\$ 42,339</b>	<b>\$ 44,786</b>	<b>\$ 43,482</b>

North Penn School District  
2022-2023 Budget

**Aquatics Program**

The 2022-2023 projected budget for swim lessons is \$24,239. COVID-19 may have a negative impact on the aquatic program.

Some technical aquatic staff will see an increase in pay as set by the District's pay scale. Community Aquatic Class supply expenses will include rescue and pool equipment, medical supplies for the first aid room and American Red Cross Certification Cards for the Lifeguard Training and Review Classes.

**AQUATICS PROGRAM SUMMARY**

	<u>Actual 2018-2019</u>	<u>Actual 2019-2020</u>	<u>Actual 2020-2021</u>	<u>Budget 2021-2022</u>	<u>Budget 2022-2023</u>	<u>Projection 2023-2024</u>	<u>Projection 2024-2025</u>	<u>Projection 2025-2026</u>
<b>Fund Balance July 1, 20XX</b>	\$ (207)	\$ (11,697)	\$ (30,646)	\$ (43,750)	\$ (43,389)	\$ (80,820)	\$ (90,018)	\$ (101,005)
<b>Revenue</b>								
Local Sources	52,299	32,627	4,272	40,000	24,239	55,000	56,100	57,222
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>52,299</u>	<u>32,627</u>	<u>4,272</u>	<u>40,000</u>	<u>24,239</u>	<u>55,000</u>	<u>56,100</u>	<u>57,222</u>
<b>Expenditures</b>								
Salaries	43,335	31,953	10,613	23,891	39,951	41,589	43,461	45,199
Benefits	13,855	14,542	6,361	8,648	17,619	18,341	19,166	19,933
Purchased Prof. Services	42	-	-	3,000	-	-	-	-
Purchased Property Services	833	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-
Supplies and Books	2,675	1,493	266	3,100	3,100	3,227	3,372	3,507
Property and Equipment	-	-	-	-	-	-	-	-
Other Objects	49	588	136	1,000	1,000	1,041	1,088	1,132
Other Uses of Funds	3,000	3,000	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>63,789</u>	<u>51,576</u>	<u>17,376</u>	<u>39,639</u>	<u>61,670</u>	<u>64,198</u>	<u>67,087</u>	<u>69,771</u>
<b>Excess of Revenue Over (Under) Expenditures</b>	(11,490)	(18,949)	(13,104)	361	(37,431)	(9,198)	(10,987)	(12,549)
Fund Transfers/Other Financing	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>(11,490)</u>	<u>(18,949)</u>	<u>(13,104)</u>	<u>361</u>	<u>(37,431)</u>	<u>(9,198)</u>	<u>(10,987)</u>	<u>(12,549)</u>
<b>Fund Balance June 30, 20XX</b>	<u>\$ (11,697)</u>	<u>\$ (30,646)</u>	<u>\$ (43,750)</u>	<u>\$ (43,389)</u>	<u>\$ (80,820)</u>	<u>\$ (90,018)</u>	<u>\$ (101,005)</u>	<u>\$ (113,554)</u>

North Penn School District  
2022-2023 Budget

**Swim Team Program**

The 2022-2023 projected budget for swim team will be \$260,000. The registration fees for the 2022-2023 fiscal year will remain unchanged. Technical salaries also include lifeguard pay for practices and meets.

Other expenditures for the program include:

- Other Rentals - Rental of other facilities for the US summer long course season and Sunday US meets held at North Penn High School Pool.
- Travel - For travel expenses to Junior Olympics, Silver Champs, Senior Champs, Junior Nationals and other US meets.
- General Supplies – The purchase of supplies and equipment to successfully run the growing swim and dive teams.
- Dues and Fees - Payment to Middle Atlantic for Sanction Fees to host Middle Atlantic US meets, the registration of non-athletes (coaches) to Middle Atlantic and the user fee per year to use Team Unify for the registration of the swim and dive athletes.
- Conference Fees/Dues – Registration fees for the NPAC athletes to the Suburban Aquatic League. Splash Fees during US Meets paid to Middle Atlantic.

**SWIM TEAM PROGRAM SUMMARY**

	<u>Actual 2018-2019</u>	<u>Actual 2019-2020</u>	<u>Actual 2020-2021</u>	<u>Budget 2021-2022</u>	<u>Budget 2022-2023</u>	<u>Projection 2023-2024</u>	<u>Projection 2024-2025</u>	<u>Projection 2025-2026</u>
<b>Fund Balance July 1, 20XX</b>	\$ 8,081	\$ 14,291	\$ 30,476	\$ 4,734	\$ 6,115	\$ 27,482	\$ 44,264	\$ 55,171
<b>Revenue</b>								
Local Sources	263,846	205,463	75,891	260,000	260,000	265,200	270,504	275,914
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>263,846</u>	<u>205,463</u>	<u>75,891</u>	<u>260,000</u>	<u>260,000</u>	<u>265,200</u>	<u>270,504</u>	<u>275,914</u>
<b>Expenditures</b>								
Salaries	121,180	94,992	45,029	125,530	127,356	132,578	138,544	144,086
Benefits	43,629	40,175	30,358	51,131	48,319	50,300	52,564	54,667
Purchased Prof. Services	5,150	-	-	19,000	-	-	-	-
Purchased Property Services	31,007	11,205	17,590	25,200	19,275	20,065	20,968	21,807
Other Purchased Services	7,991	7,662	-	10,500	10,500	10,931	11,423	11,880
Supplies and Books	6,404	4,181	240	4,000	9,925	10,332	10,797	11,229
Property and Equipment	1,243	1,243	1,243	1,243	1,243	1,294	1,352	1,406
Other Objects	22,032	10,820	7,173	22,015	22,015	22,918	23,949	24,907
Other Uses of Funds	19,000	19,000	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>257,636</u>	<u>189,278</u>	<u>101,633</u>	<u>258,619</u>	<u>238,633</u>	<u>248,418</u>	<u>259,597</u>	<u>269,982</u>
<b>Excess of Revenue Over (Under)</b>								
<b>Expenditures</b>	6,210	16,185	(25,742)	1,381	21,367	16,782	10,907	5,932
Fund Transfers/Other Financing	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>6,210</u>	<u>16,185</u>	<u>(25,742)</u>	<u>1,381</u>	<u>21,367</u>	<u>16,782</u>	<u>10,907</u>	<u>5,932</u>
<b>Fund Balance June 30, 20XX</b>	<u>\$ 14,291</u>	<u>\$ 30,476</u>	<u>\$ 4,734</u>	<u>\$ 6,115</u>	<u>\$ 27,482</u>	<u>\$ 44,264</u>	<u>\$ 55,171</u>	<u>\$ 61,103</u>

North Penn School District  
2022-2023 Budget

**Water Polo Program**

The 2022-2023 projected budget for water polo will be \$35,500. Assistant coaches are paid from the technical salaries account. Additional expenses for the Water Polo program include:

- Officials - To pay for the water polo referees during tournaments
- Other Rentals – Pool rental fees for summer water polo tournaments on Sundays.
- Travel - Travel expenses to the away tournaments.
- Supplies - Purchase of new supplies and equipment for the growing Community Aquatic Water Polo program.
- Conference Fees and Dues - Entry fees into the American Water Polo – Main Line League Tournaments for the North Penn Community Aquatic Water Polo teams. Also, tournament fees for the Junior Olympics.

**WATER POLO PROGRAM SUMMARY**

	<u>Actual</u> <u>2018-2019</u>	<u>Actual</u> <u>2019-2020</u>	<u>Actual</u> <u>2020-2021</u>	<u>Budget</u> <u>2021-2022</u>	<u>Budget</u> <u>2022-2023</u>	<u>Projection</u> <u>2023-2024</u>	<u>Projection</u> <u>2024-2025</u>	<u>Projection</u> <u>2025-2026</u>
<b>Fund Balance July 1, 20XX</b>	\$ 17,157	\$ 12,149	\$ (1,971)	\$ 2,068	\$ 2,556	\$ 18,620	\$ 34,597	\$ 50,388
<b>Revenue</b>								
Local Sources	28,778	28,820	21,677	35,500	35,500	36,210	36,934	37,673
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<u>28,778</u>	<u>28,820</u>	<u>21,677</u>	<u>35,500</u>	<u>35,500</u>	<u>36,210</u>	<u>36,934</u>	<u>37,673</u>
<b>Expenditures</b>								
Salaries	11,946	10,789	7,142	11,183	8,092	8,424	8,803	9,155
Benefits	14,172	14,141	8,484	13,729	3,244	3,377	3,529	3,670
Purchased Prof. Services	3,120	1,140	460	4,800	1,800	1,874	1,958	2,036
Purchased Property Services	833	-	-	-	800	833	870	905
Other Purchased Services	-	11,836	-	-	-	-	-	-
Supplies and Books	266	-	-	300	300	312	326	339
Property and Equipment	-	-	-	-	-	-	-	-
Other Objects	449	2,034	1,552	5,000	5,200	5,413	5,657	5,883
Other Uses of Funds	3,000	3,000	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>33,786</u>	<u>42,940</u>	<u>17,638</u>	<u>35,012</u>	<u>19,436</u>	<u>20,233</u>	<u>21,143</u>	<u>21,988</u>
<b>Excess of Revenue Over (Under) Expenditures</b>	(5,008)	(14,120)	4,039	488	16,064	15,977	15,791	15,685
Fund Transfers/Other Financing	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<u>(5,008)</u>	<u>(14,120)</u>	<u>4,039</u>	<u>488</u>	<u>16,064</u>	<u>15,977</u>	<u>15,791</u>	<u>15,685</u>
<b>Fund Balance June 30, 20XX</b>	<u>\$ 12,149</u>	<u>\$ (1,971)</u>	<u>\$ 2,068</u>	<u>\$ 2,556</u>	<u>\$ 18,620</u>	<u>\$ 34,597</u>	<u>\$ 50,388</u>	<u>\$ 66,073</u>

North Penn School District  
2022-2023 Budget

**Internal Service Fund**

The North Penn School District is self-insured which means all medical, prescription, dental, and vision claims are paid at the actual cost by the District. The internal service fund is used to account for these expenses on a cost-reimbursement basis. For the 2022-2023 school year, budgeted revenues (which include transfers from the general fund from both employer and employee cost-sharing and interest revenue), are \$32,455,750 and expenditures (the cost of claims) are \$32,335,750.

	INTERNAL SERVICE FUND							
	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023	Projection 2023-2024	Projection 2024-2025	Projection 2025-2026
<b>Fund Balance July 1, 20XX</b>	\$ 15,604,270	\$ 18,910,655	\$ 21,450,408	\$ 22,303,194	\$ 22,314,194	\$ 22,434,194	\$ 22,554,194	\$ 22,674,194
<b>Revenue</b>								
Local Sources	235,606	224,158	1,112,774	11,000	120,000	120,000	120,000	120,000
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other Sources	29,859,525	30,258,309	29,359,067	31,393,932	32,335,750	33,952,537	35,650,164	37,432,673
<b>Total Revenue</b>	30,095,131	30,482,467	30,471,841	31,404,932	32,455,750	34,072,537	35,770,164	37,552,673
<b>Expenditures</b>								
Salaries	-	-	-	-	-	-	-	-
Benefits	26,760,207	27,908,115	29,581,751	31,356,657	32,297,357	33,912,225	35,607,836	37,388,228
Purchased Prof. Services	28,539	34,392	37,275	37,275	38,393	40,313	42,329	44,445
Purchased Property Services	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-
Supplies and Books	-	-	-	-	-	-	-	-
Property and Equipment	-	-	-	-	-	-	-	-
Other Objects	-	207	29	-	-	-	-	-
Other Uses of Funds	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	26,788,746	27,942,714	29,619,055	31,393,932	32,335,750	33,952,537	35,650,164	37,432,673
<b>Excess of Revenue Over (Under) Expenditures</b>	3,306,385	2,539,753	852,786	11,000	120,000	120,000	120,000	120,000
<b>Net Change in Fund Balance</b>	3,306,385	2,539,753	852,786	11,000	120,000	120,000	120,000	120,000
<b>Fund Balance June 30, 20XX</b>	<u>\$ 18,910,655</u>	<u>\$ 21,450,408</u>	<u>\$ 22,303,194</u>	<u>\$ 22,314,194</u>	<u>\$ 22,434,194</u>	<u>\$ 22,554,194</u>	<u>\$ 22,674,194</u>	<u>\$ 22,794,194</u>

North Penn School District  
2022-2023 Budget

**Debt Limit and Remaining Borrowing Capacity**

The statutory borrowing limit of North Penn School District under the Local Government Unit Debt Act (Act 52 of 1978) is computed as a percentage of the School District's "Borrowing Base". The "Borrowing Base" is defined as the annual arithmetic average of "Total Revenues" (as defined by the Debt Act), for the three full fiscal years ended next preceding the date of incurring the debt. The calculation of the present borrowing base and the borrowing capacity is as follows:

Total Revenues for 2018-2019	258,918,332
Total Revenues for 2019-2020	264,025,690
Total Revenues for 2020-2021	275,472,174
Total Revenues - Past Three Years	\$ 798,416,196
Borrowing Base (annual arithmetic average) \$ 266,138,732	

Under the Debt Act as presently in effect, no school district shall incur any nonelectoral debt or lease rental debt if the aggregate net principal amount of such new debt, together with any other net nonelectoral debt and lease rental debt then outstanding, would cause the net nonelectoral debt plus net lease rental debt to exceed 225% of the Borrowing Base. The application of the aforesaid percentage to the School District's Borrowing Base produces the following:

<u>Net Nonelectoral Debt and Lease Rental Debt Limit</u>	<u>Legal Limit</u>	<u>Net Debt Outstanding</u>	<u>Remaining Borrowing Capacity</u>
225% of Borrowing Base	\$598,812,147	\$ 68,254,000	\$530,558,147

Current debt levels are at 11.4% of the legal limit. The District has ample borrowing capacity if the need arises.

North Penn School District  
2022-2023 Budget

**General Obligation Bonds and Notes**

The District issues general obligation bonds and notes to provide funds for the acquisition and construction of major capital facilities. The outstanding debt was issued to finance additions and improvements at General Nash, Inglewood, Hatfield, Knapp and Montgomery Elementary Schools. The following tables illustrate the debt service (or debt payment) schedules as well as the amount of outstanding debt. For 2022-2023, the total debt service payments owed are \$11,713,516 which is 3.9% of the total expenditures for the fiscal year.

**Debt Service Summary**

<u>YEAR</u>	<u>2017 Bond</u>	<u>2019A Bond</u>	<u>2020 Note</u>	<u>2020A Note</u>	<u>Total</u>	<u>Principal Outstanding*</u>
2022 - 23	1,919,800	7,654,500	737,391	1,401,825	11,713,516	\$ 58,454,000
2023 - 24	1,978,550	7,644,350	758,678	1,521,681	11,903,259	\$ 48,175,000
2024 - 25	1,956,300	7,663,200	758,349	1,524,322	11,902,171	\$ 37,594,000
2025 - 26	6,251,800	-	757,882	4,696,817	11,706,499	\$ 26,896,000
2026 - 27	6,931,600	-	757,278	-	7,688,878	\$ 19,936,000
2027 - 28	-	-	3,035,538	-	3,035,538	\$ 17,356,000
2028 - 29	-	-	3,040,585	-	3,040,585	\$ 14,712,000
2029 - 30	-	-	3,040,169	-	3,040,169	\$ 12,008,000
2030 - 31	-	-	3,040,383	-	3,040,383	\$ 9,242,000
2031 - 32	-	-	3,222,179	-	3,222,179	\$ 6,231,000
2032 - 33	-	-	3,222,378	-	3,222,378	\$ 3,151,000
2033 - 34	-	-	3,223,000	-	3,223,000	\$ -
<b>Totals</b>	<b>19,038,050</b>	<b>22,962,050</b>	<b>25,593,810</b>	<b>9,144,645</b>	<b>76,738,555</b>	

\* Principal outstanding reflects the balance at the end of the fiscal year.

North Penn School District  
2022-2023 Budget

**Debt Service Principal and Interest Payments**

<u>YEAR</u>	<u>2017 Bond</u>	<u>2019A Bond</u>	<u>2020 Note</u>	<u>2020A Note</u>	<u>Total</u>
<b>2022 - 23</b>					
Principal	1,225,000	7,005,000	250,000	1,320,000	9,800,000
Interest	694,800	649,500	487,391	81,825	1,913,516
	1,919,800	7,654,500	737,391	1,401,825	11,713,516
<b>2023 - 24</b>					
Principal	1,345,000	7,205,000	277,000	1,452,000	10,279,000
Interest	633,550	439,350	481,678	69,681	1,624,259
	1,978,550	7,644,350	758,678	1,521,681	11,903,259
<b>2024 - 25</b>					
Principal	1,390,000	7,440,000	283,000	1,468,000	10,581,000
Interest	566,300	223,200	475,349	56,322	1,321,171
	1,956,300	7,663,200	758,349	1,524,322	11,902,171
<b>2025 - 26</b>					
Principal	5,755,000	-	289,000	4,654,000	10,698,000
Interest	496,800	-	468,882	42,817	1,008,499
	6,251,800	-	757,882	4,696,817	11,706,499
<b>2026- 27</b>					
Principal	6,665,000	-	295,000	-	6,960,000
Interest	266,600	-	462,278	-	728,878
	6,931,600	-	757,278	-	7,688,878
<b>2027-28</b>					
Principal	-	-	2,580,000	-	2,580,000
Interest	-	-	455,538	-	455,538
	-	-	3,035,538	-	3,035,538
<b>2028-29</b>					
Principal	-	-	2,644,000	-	2,644,000
Interest	-	-	396,585	-	396,585
	-	-	3,040,585	-	3,040,585
<b>2029-30</b>					
Principal	-	-	2,704,000	-	2,704,000
Interest	-	-	336,169	-	336,169
	-	-	3,040,169	-	3,040,169
<b>2030-31</b>					
Principal	-	-	2,766,000	-	2,766,000
Interest	-	-	274,383	-	274,383
	-	-	3,040,383	-	3,040,383
<b>2031-32</b>					
Principal	-	-	3,011,000	-	3,011,000
Interest	-	-	211,179	-	211,179
	-	-	3,222,179	-	3,222,179
<b>2032-33</b>					
Principal	-	-	3,080,000	-	3,080,000
Interest	-	-	142,378	-	142,378
	-	-	3,222,378	-	3,222,378
<b>2033-34</b>					
Principal	-	-	3,151,000	-	3,151,000
Interest	-	-	72,000	-	72,000
	-	-	3,223,000	-	3,223,000
Principal	\$ 16,380,000	\$ 21,650,000	\$ 21,330,000	\$ 8,894,000	\$ 68,254,000
Interest	2,658,050	1,312,050	4,263,810	250,645	8,484,555
<b>Debt Service</b>	<b>\$ 19,038,050</b>	<b>\$ 22,962,050</b>	<b>\$ 25,593,810</b>	<b>\$ 9,144,645</b>	<b>\$ 76,738,555</b>



North Penn School District  
2022-2023 Budget

**Post-Employment Benefits Other than Pensions (OPEB)**

The District provides medical and prescription drug insurance benefits to eligible retired employees, spouses, and dependents through a single-employer defined benefit plan. All aspects of the plan are administered by the District and can be amended through personnel manuals and contracts. The activity of the plan is reported in the District's General Fund.

The District negotiates the contribution percentage between itself and employees through union contracts and personnel policy and may vary depending on the applicable agreement. The District currently contributes enough money to the plan to satisfy current obligations on a pay-as-you-go basis and costs of the plan are paid by the District.

The District's OPEB expense is an amount actuarially determined in accordance with GASB Statement No. 75 for purposes of fulfilling employer accounting requirements.

Fiscal Year Ending <sup>1</sup>	2022	2021	2020	2019	2018
<b>Total OPEB Liability</b>					
Service Cost	\$ 720,049	\$ 521,222	\$ 782,829	\$ 722,217	\$ 666,971
Interest	177,998	262,750	316,102	306,533	223,783
Changes of Benefit Terms	0	0	94	0	(2,527)
Differences between Expected and Actual Experience	(276,636)	0	(3,141,478)	0	(308,591)
Changes of Assumptions	(279,357)	982,546	(217,553)	8,956	431,851
Benefit Payments	(224,205)	(205,172)	(337,679)	(221,071)	(307,357)
Other Changes	0	0	0	0	0
<b>Net Change</b>	<b>117,849</b>	<b>1,561,346</b>	<b>(2,597,685)</b>	<b>816,635</b>	<b>704,130</b>
Total OPEB Liability - Beginning	8,971,211	7,409,865	10,007,550	9,190,915	8,486,785
<b>Total OPEB Liability - Ending</b>	<b>\$ 9,089,060</b>	<b>\$ 8,971,211</b>	<b>\$ 7,409,865</b>	<b>\$ 10,007,550</b>	<b>\$ 9,190,915</b>
Covered-Employee Payroll	\$ 131,844,692	\$ 126,547,566	\$ 126,547,566	\$ 116,833,571	\$ 116,833,571
Total OPEB Liability as a % of Covered-Employee Payroll	6.89%	7.09%	5.86%	8.57%	7.87%

<sup>1</sup>This information is shown for the last 10 years, if available.

**Changes of Assumptions**

The discount rate changed from 1.86% to 2.28%.

**Changes of Benefit Terms**

<sup>1</sup>Each year's loss (or gain) is recognized over a closed period, using the average of the expected remaining service lives of all active and inactive employees that are currently receiving a benefit or may be eligible to receive a benefit in the future.

<sup>2</sup>These figures are based on estimated benefit payments. These amounts may be adjusted for actual benefit payments made during the year.

North Penn School District  
2022-2023 Budget

**Fund Balance Designations**

The District has previously implemented GASB Statement No. 54 which provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on the District's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Nonspendable – Amounts that cannot be spent either because they are not in spendable form or because of legal or contractual constraints. Fund balance types of this category are inventories and prepaid expenditures.
- Restricted – Amounts that can be spent only for specific purposes stipulated by external resource providers or through enabling legislation. Fund balance types in this category include amounts for capital projects.
- Committed – Amounts that are constrained for specific purposes that are internally imposed by the District through formal action of the Board and do not lapse at year-end. Fund balance of this type is for the retirement rate increase. Since the District is required to contribute to the retirement plan, the retirement rate increase has been set up by the Board to provide any fluctuations to the rate increases.
- Assigned – Amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Chief Financial Officer. Fund balance of this type include amounts for debt service along with funds to be set aside for self-insurance funding.
- Unassigned – Amounts not contained in other classifications. Unassigned amounts are technically available for any purpose. It is the policy of the District to follow state requirements that unassigned fund balance will not exceed 8% of the subsequent year operating budget in this category. For 2022-2023, the anticipated ending unassigned fund balance amount is \$21,753,255 or 7.2% of the operating budget.

# NORTH PENN SCHOOL DISTRICT



## Informational Section

North Penn School District  
Fiscal Year 2022-2023 Budget  
401 East Hancock Street  
Lansdale, PA 19446  
Dr. Todd M. Bauer, Superintendent  
[www.npenn.org](http://www.npenn.org)

North Penn School District  
2022-2023 Budget

**Current Real Estate Tax**

Real Estate Tax is the main source of revenue for funding the operation of the North Penn School District. It is based on the assessed valuation, as determined by the Montgomery and Bucks County Boards of Assessment, of all taxable property within the School District and is collected through elected tax collectors in each municipality.

The millage rate is the rate which the Board of School Directors sets for the taxation of the assessment on a property. The assessment value is determined by the Montgomery County Board of Assessments. The millage rates for 2022-2023 are:

County	Millage
Montgomery	28.4712
Bucks	154.6167

The current school district real estate tax can be calculated by taking the millage rate and multiplying it by your property assessment.

$$\begin{array}{rclclcl}
 \text{Example:} & .0284712 & \times & 200,000 & = & \$5,694.24 \\
 & \text{Millage} & & \text{Assessment} & & \text{Face Value Tax}
 \end{array}$$

The current real estate tax bill payment schedule is as follows:

Payment Period	Payment Schedule
<b>Discount</b>	Payments received from July 1 to August 31 receive a 2% discount from the face value.
<b>Face</b>	Payments received from September 1 through October 31 are applied at the face value.
<b>Penalty</b>	Payments received after October 31 are subject to a 5% penalty on the face value.
<b>Liened</b>	Payments not received by December 31 will be considered delinquent and will be placed on a lien status with Montgomery or Bucks County.

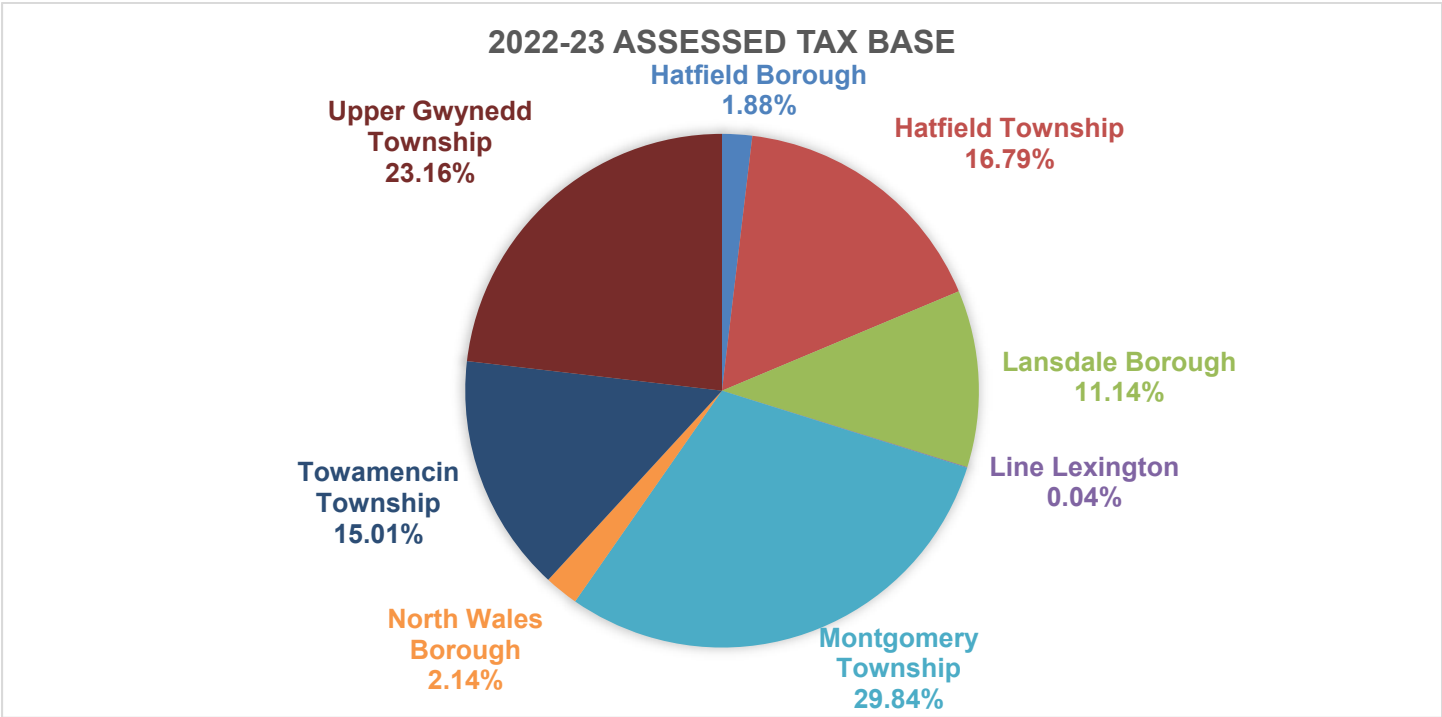
Each municipality has an elected tax collector where payments should be sent. The tax collectors as of July 1, 2022 are:

Municipality	Tax Collector
Hatfield Borough	Mohammed Haque
Hatfield Township	Daniel Reavy
Lansdale Borough	James Hanratty
Montgomery Township	Patricia Gallagher
North Wales Borough	Timothy Weir
Towamencin Township	Robert DiDomizio, Jr.
Upper Gwynedd Township	Emily Koebert
Hilltown Township	Diane Telly
New Britain Township	Nicole Percetti

## North Penn School District 2022-2023 Budget

### Assessed Value History

Township/Borough	TAX BASE	TAX BASE	TAX BASE	TAX BASE	TAX BASE	TAX BASE
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Assessment	Assessment	Assessment	Assessment	Assessment	Assessment
	(Fixed as of April)	(Fixed as of May)	(Fixed as of May)	(Fixed as of May)	(Fixed as of May)	(Fixed as of May)
Hatfield Borough	\$136,132,690	\$136,065,620	\$136,017,670	\$136,324,890	\$136,260,400	\$137,289,640
Hatfield Township	1,169,848,380	1,183,229,170	1,189,338,020	1,200,329,750	1,207,054,860	1,225,981,440
Lansdale Borough	777,174,708	784,989,838	791,536,948	797,354,108	810,213,218	813,098,478
Line Lexington	2,256,600	2,269,810	2,247,290	2,247,290	2,853,106	2,853,106
Montgomery Township	2,218,242,184	2,225,851,624	2,229,188,184	2,226,420,487	2,222,453,460	2,178,941,304
North Wales Borough	155,163,500	155,777,550	155,647,130	156,015,640	156,037,980	156,288,590
Towamencin Township	1,083,273,185	1,085,442,649	1,085,748,709	1,089,846,129	1,087,342,029	1,095,724,249
Upper Gwynedd Township	1,672,415,490	1,666,747,800	1,681,896,720	1,689,556,020	1,695,346,060	1,690,942,130
<b>Montgomery County Assessment Total</b>	<b>\$ 7,212,250,137</b>	<b>\$ 7,238,104,251</b>	<b>\$ 7,269,373,381</b>	<b>\$ 7,295,847,024</b>	<b>\$ 7,314,708,007</b>	<b>\$ 7,298,265,831</b>
<b>Bucks County Assessment Total</b>	<b>2,256,600</b>	<b>2,269,810</b>	<b>2,247,290</b>	<b>2,247,290</b>	<b>2,853,106</b>	<b>2,853,106</b>
<b>Montgomery County Tax Base</b>	<b>\$ 177,929,096</b>	<b>\$ 184,636,801</b>	<b>\$ 189,699,387</b>	<b>\$ 195,340,467</b>	<b>\$ 201,424,383</b>	<b>\$ 207,790,386</b>
<b>Bucks County Tax Base</b>	<b>\$ 306,484</b>	<b>\$ 320,022</b>	<b>\$ 326,944</b>	<b>\$ 335,444</b>	<b>\$ 341,630</b>	<b>\$ 441,138</b>
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
<b>Montgomery County Millage Rate</b>	24.6704	25.5090	26.0957	26.7742	27.5369	28.4712
<b>Bucks County Millage Rate</b>	135.8167	140.9906	145.4835	149.2660	119.7396	154.6167



North Penn School District  
2022-2023 Budget

**Assessed Value Projections**

<u>Township/Borough</u>	<b>Assessment (Fixed as of May)</b>			
	<b>TAX BASE 2022-2023</b>	<b>TAX BASE 2023-2024</b>	<b>TAX BASE 2024-2025</b>	<b>TAX BASE 2025-2026</b>
	Hatfield Borough	\$137,289,640	\$137,838,799	\$138,390,154
Hatfield Township	1,225,981,440	1,230,885,366	1,235,808,907	1,240,752,143
Lansdale Borough	813,098,478	816,350,872	819,616,275	822,894,740
Line Lexington	2,853,106	2,864,518	2,875,976	2,887,480
Montgomery Township	2,178,941,304	2,187,657,069	2,196,407,697	2,205,193,328
North Wales Borough	156,288,590	156,913,744	157,541,399	158,171,565
Towamencin Township	1,095,724,249	1,100,107,146	1,104,507,575	1,108,925,605
Upper Gwynedd Township	1,690,942,130	1,697,705,899	1,704,496,723	1,711,314,710
<b>Montgomery County Assessment Total</b>	<b>\$ 7,298,265,831</b>	<b>\$ 7,327,458,895</b>	<b>\$ 7,356,768,730</b>	<b>\$ 7,386,195,806</b>
<b>Bucks County Assessment Total</b>	<b>\$ 2,853,106</b>	<b>\$ 2,864,518</b>	<b>\$ 2,875,976</b>	<b>\$ 2,887,480</b>
% Increase		0.4%	0.4%	0.4%

**Homestead/Farmstead Reduction**

The Homestead/Farmstead real estate tax reduction was created by Act I Legislation (The Taxpayer Relief Act, Act 1 of Special Session 1 of 2006) that was signed into law by Governor Rendell on June 27, 2006. In order for a resident to qualify for the Homestead/Farmstead reduction, the property in which they live must be your primary residence. Commercial and Rental properties do not qualify. Residents cannot claim a primary residence and receive a benefit in another state or county and residents can have only one primary residence.

If the property has been Homestead/Farmstead approved, residents will see a Homestead/Farmstead Reduction on their tax bill when there are proceeds returned to the taxing District to pass through. The District has the County mail Notifications/Applications in December to residents who do not already have an approved homestead property informing them it is necessary to apply and the deadline to apply is March 1.

If the resident is a primary residential approved homestead property owner, they will see a reduction in their tax bill. This reduction is a revenue from the state using the pool of money that is collected for gambling in the state of Pennsylvania. The amount may vary year based upon the number of approved homesteads and the amount of money that is received by each of the school districts in the state.

Homestead approved property owners will have the option of paying using installment coupons. These coupons are set up in six installments with all of the payments to be made by December 31<sup>st</sup>. The coupons are based strictly on the face amount of the tax bill. If residents opt to use the coupons, they are ineligible for the 2% discount payment option. If two coupon payments are late, residents are automatically removed from being able to pay via installments in the future.

North Penn School District  
2022-2023 Budget

**Local Current Property Tax Collection History**

<b>Township/Borough</b>	<b>Actual 2018-2019</b>	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Budget 2021-2022</b>	<b>Budget 2022-2023</b>
Hatfield Borough	\$ 3,277,756	\$ 3,350,556	\$ 3,447,906	\$ 3,536,831	\$ 3,665,858
Hatfield Township	28,504,692	29,507,665	30,543,726	31,331,157	32,737,479
Lansdale Borough	18,678,212	19,074,386	19,943,902	21,030,212	21,711,957
Line Lexington	300,033	298,705	409,891	321,989	413,856
Montgomery Township	53,649,327	55,160,376	55,912,182	57,687,290	58,184,292
North Wales Borough	3,703,891	3,764,316	3,893,667	4,050,184	4,173,172
Towamencin Township	26,070,159	25,831,761	27,444,429	28,223,631	29,259,167
Upper Gwynedd Township	40,658,361	42,043,680	43,057,560	44,005,206	45,153,131
Assessment Appeals	(309,003)	(1,287,206)	492,138	100,000	100,000
<b>Total</b>	<b>\$ 174,533,428</b>	<b>\$ 177,744,239</b>	<b>\$ 185,145,401</b>	<b>\$ 190,286,500</b>	<b>\$ 195,398,912</b>
Collection Percentage	97.00%	97.00%	96.70%	96.80%	96.80%
<b>Montgomery County Millage Rate</b>	25.5090	26.0957	26.7742	27.5369	28.4712
<b>Bucks County Millage Rate</b>	140.9906	145.4835	149.2660	119.7396	154.6167

**IMPACT OF TAX INCREASES ON AVERAGE PROPERTY OWNER**

	<b>Assessment</b>	<b>2018-2019 Tax</b>	<b>2019-2020 Tax</b>	<b>2020-2021 Tax</b>	<b>2021-2022 Tax</b>	<b>2022-2023 Tax</b>
Montgomery County	156,276	3,986.44	4,078.13	4,184.16	4,303.36	4,449.37
Bucks County	23,611	3,328.93	3,435.01	3,524.32	2,827.17	3,650.65

Montgomery County Millage Rate	25.5090	26.0957	26.7742	27.5369	28.4712
Bucks County Millage Rate	140.9906	145.4835	149.2660	119.7396	154.6167

**Other Local Revenue Sources**

The second largest source of local revenue is from proportional tax assessments including earned income taxes (EIT) and real estate transfer taxes. Both of these taxes are collected at a rate of 50% of the total tax levy. The remaining 50% is received by the local municipality. The District anticipates collecting \$20.3 million in EIT revenue and \$3.6 million in real estate transfer taxes. Other local sources of revenue include interim and delinquent payments on real estate taxes, earnings on investments, revenues from district activities, and other various sources.

**OTHER LOCAL REVENUE SOURCES**

<b>Revenue Sources</b>	<b>Actual 2018-2019</b>	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Budget 2021-2022</b>	<b>Budget 2022-2023</b>
Interim Taxes	\$ 633,444	\$ 1,730,660	\$ 1,311,555	\$ 750,000	\$ 800,000
Earned Income Tax (EIT)	17,302,418	17,515,991	18,609,939	18,600,000	20,300,000
Real Estate Transfer Tax	3,411,751	2,995,545	3,973,742	3,600,000	3,600,000
Delinquent Real Estate Tax	2,071,949	1,516,873	2,177,236	1,800,000	2,000,000
<b>Total</b>	<b>\$ 23,419,562</b>	<b>\$ 23,759,069</b>	<b>\$ 26,072,472</b>	<b>\$ 24,750,000</b>	<b>\$ 26,700,000</b>

North Penn School District  
2022-2023 Budget

**Enrollment Projections**

The District uses a four-year average of cohort movement from grade to grade to project enrollment. Kindergarten enrollment is projected using the four-year average of the percent of live births that enroll in kindergarten.

**Historical Student Enrollment by Building and Grade Level**

	Grade K					Grade 1					Grade 2					Grade 3				
	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023
Bridle Path	61	61	59	68	58	71	75	60	67	78	62	73	75	68	63	84	63	72	76	84
Gwyn-Nor	63	92	92	97	82	71	72	87	97	113	83	76	77	82	76	83	84	75	73	81
Gwynedd Square	53	88	72	101	86	79	76	86	82	96	86	77	72	91	84	79	74	86	77	85
Hatfield	73	58	65	73	62	68	72	65	73	85	63	74	72	76	70	75	67	63	80	88
Inglewood	72	73	52	65	55	81	75	63	56	65	69	87	62	60	56	72	75	59	53	58
Knapp	81	98	66	96	82	79	85	99	76	89	93	89	73	102	94	67	92	87	70	77
Kulp	62	86	77	84	71	58	83	87	88	103	78	59	84	90	83	80	71	65	86	95
Montgomery	61	88	69	90	77	91	78	91	89	104	89	96	84	97	90	94	96	100	86	95
Nash	56	60	58	58	49	43	64	72	63	73	59	45	70	76	70	54	61	59	67	74
North Wales	52	62	69	57	48	60	56	60	74	86	54	61	55	65	60	63	57	65	57	63
Oak Park	66	85	72	74	63	71	73	82	74	86	74	69	68	73	68	57	75	71	68	75
Walton Farm	65	95	52	74	63	68	81	100	61	71	66	71	79	99	92	93	69	72	87	96
York Avenue	35	48	31	43	37	36	42	44	40	47	32	33	42	49	46	38	35	29	50	55
District Elementary	800	994	834	980	833	876	932	996	940	1,096	908	910	913	1,028	952	939	919	903	930	1,026

	Grade 4					Grade 5					Grade 6				
	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023
Bridle Path	86	82	67	72	74	90	89	79	68	67	70	89	90	77	79
Gwyn-Nor	73	81	80	74	76	93	74	78	82	80	94	96	81	79	81
Gwynedd Square	88	79	82	85	87	101	84	80	87	85	80	95	80	80	82
Hatfield	72	72	68	63	64	70	75	65	64	63	75	75	79	60	61
Inglewood	70	72	55	62	63	76	73	66	58	57	75	78	66	67	68
Knapp	80	63	78	83	85	85	80	60	76	74	85	95	80	61	62
Kulp	78	86	72	61	62	74	81	87	78	76	81	75	80	88	90
Montgomery	102	107	90	102	104	107	103	109	90	88	103	114	105	107	109
Nash	66	55	72	62	63	49	65	65	74	72	62	42	65	64	65
North Wales	50	61	55	72	74	65	53	59	58	57	70	66	53	62	63
Oak Park	79	58	81	64	65	68	73	61	74	72	76	69	73	62	63
Walton Farm	91	89	73	74	76	83	90	77	79	77	108	81	94	78	80
York Avenue	37	42	32	29	31	48	40	35	39	40	25	48	38	28	28
District Elementary	972	947	905	903	924	1,009	980	921	927	908	1,004	1,023	984	913	931

	Grade 7					Grade 8					Grade 9				
	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023
PennBrook	305	292	287	259	240	294	312	292	288	290	284	284	293	284	291
Penndale	456	378	450	403	373	439	451	377	430	433	403	431	458	370	379
Pennfield	283	330	271	328	303	297	297	325	275	276	276	306	288	320	327
District Secondary	1,044	1,000	1,008	990	916	1,030	1,060	994	993	999	963	1,021	1,039	974	997

	Grade 10					Grade 11					Grade 12				
	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023
North Penn HS	984	1,023	1,047	1,070	1,008	1,013	972	1,028	1,006	1,068	1,125	1,040	958	1,064	1,064
District Secondary	984	1,023	1,047	1,070	1,008	1,013	972	1,028	1,006	1,068	1,125	1,040	958	1,064	1,064

District Total	12,667	12,821	12,530	12,718	12,722
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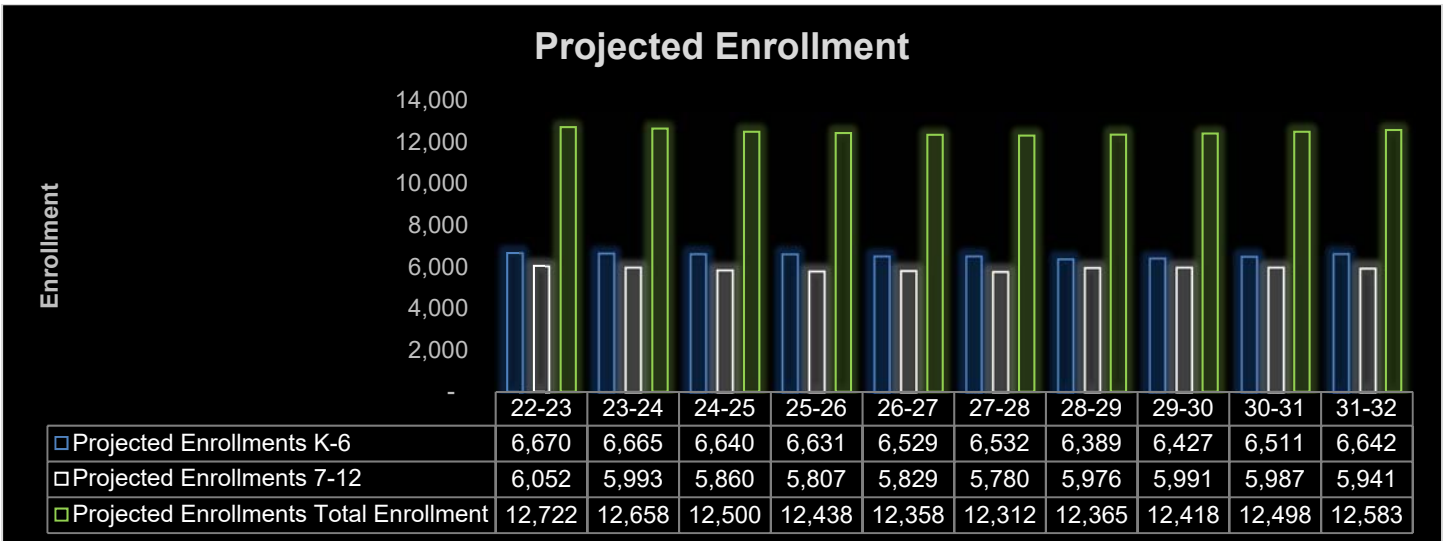
SOURCES: 2019 from PIMS 9/14/18; 2020 from PIMS data 9/16/19; 2021 from PIMS data 9/15/20; 2022 from PIMS 9/15/21; and 2023 projection from MCPC 2022 Enrollment Report



North Penn School District  
2022-2023 Budget

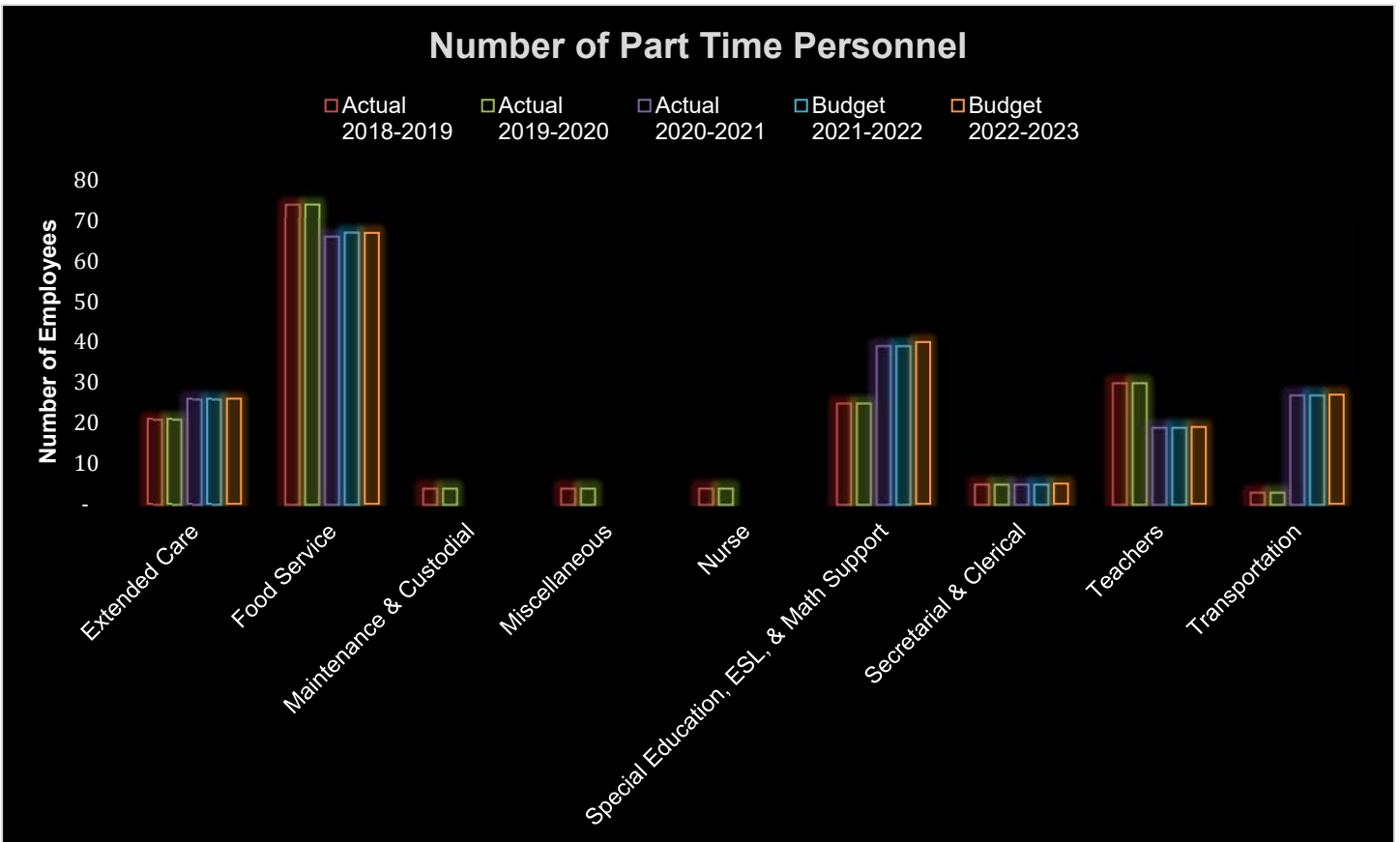
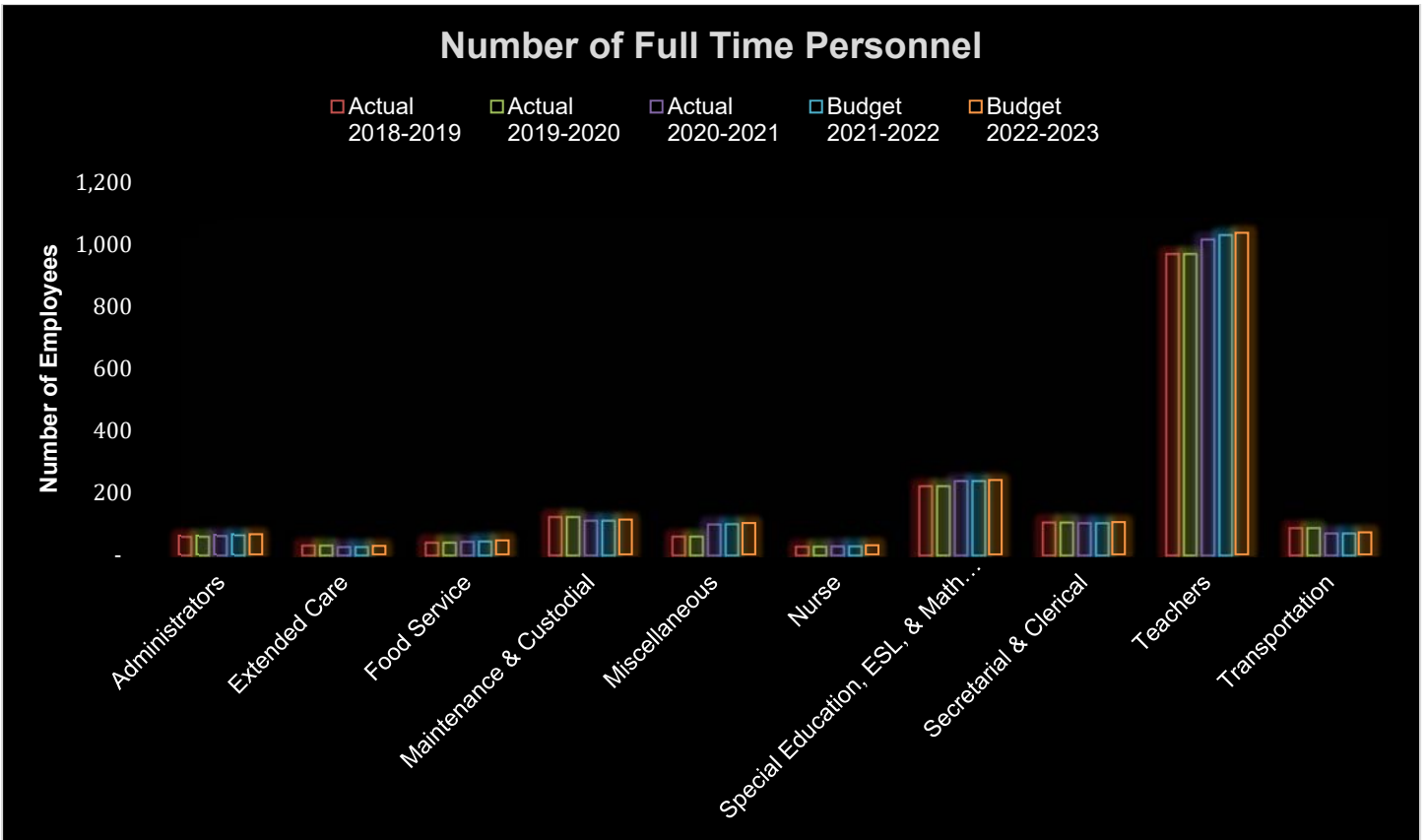
**Projected 2022-23 Student Enrollment – Detailed**

School	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Bridle Path	58	78	63	84	74	67	79							503
Gwyn-Nor	82	113	76	81	76	80	81							589
Gwynedd Square	86	96	84	85	87	85	82							605
Hatfield	62	85	70	88	64	63	61							493
Inglewood	55	65	56	58	63	57	68							422
Knapp	82	89	94	77	85	74	62							563
Kulp	71	103	83	95	62	76	90							580
Montgomery	77	104	90	95	104	88	109							667
Nash	49	73	70	74	63	72	65							466
North Wales	48	86	60	63	74	57	63							451
Oak Park	63	86	68	75	65	72	63							492
Walton Farm	63	71	92	96	76	77	80							555
York Avenue	37	47	46	55	31	40	28							284
Elementary Total	833	1,096	952	1,026	924	908	931							6,670
Pennbrook								240	290	291				821
Penndale								373	433	379				1,185
Pennfield								303	276	327				906
Middle Total								916	999	997				2,912
HS Total - NPHS											1,008	1,068	1,064	3,140
District Total	833	1,096	952	1,026	924	908	931	916	999	997	1,008	1,068	1,064	12,722



North Penn School District  
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**Personnel Distribution Reports**



North Penn School District  
2022-2023 Budget

**General Obligation Bonds and Notes**

The District issues general obligation bonds and notes to provide funds for the acquisition and construction of major capital facilities. The outstanding debt was issued to finance additions and improvements at General Nash, Inglewood, Hatfield, Knapp and Montgomery Elementary Schools. The following tables illustrate the debt service (or debt payment) schedules as well as the amount of outstanding debt. For 2022-2023, the total debt service payments owed are \$11,713,516 which is 3.9% of the total expenditures for the fiscal year.

**Debt Service Summary**

<u>YEAR</u>	<u>2017 Bond</u>	<u>2019A Bond</u>	<u>2020 Note</u>	<u>2020A Note</u>	<u>Total</u>	<u>Principal Outstanding</u>
2022 - 23	1,919,800	7,654,500	737,391	1,401,825	11,713,516	\$ 58,454,000
2023 - 24	1,978,550	7,644,350	758,678	1,521,681	11,903,259	\$ 48,175,000
2024 - 25	1,956,300	7,663,200	758,349	1,524,322	11,902,171	\$ 37,594,000
2025 - 26	6,251,800	-	757,882	4,696,817	11,706,499	\$ 26,896,000
2026 - 27	6,931,600	-	757,278	-	7,688,878	\$ 19,936,000
2027 - 28	-	-	3,035,538	-	3,035,538	\$ 17,356,000
2028 - 29	-	-	3,040,585	-	3,040,585	\$ 14,712,000
2029 - 30	-	-	3,040,169	-	3,040,169	\$ 12,008,000
2030 - 31	-	-	3,040,383	-	3,040,383	\$ 9,242,000
2031 - 32	-	-	3,222,179	-	3,222,179	\$ 6,231,000
2032 - 33	-	-	3,222,378	-	3,222,378	\$ 3,151,000
2033 - 34	-	-	3,223,000	-	3,223,000	\$ -
<b>Totals</b>	<b>19,038,050</b>	<b>22,962,050</b>	<b>25,593,810</b>	<b>9,144,645</b>	<b>76,738,555</b>	

North Penn School District  
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**Debt Service Principal and Interest Payments**

<u>YEAR</u>	<u>2017 Bond</u>	<u>2019A Bond</u>	<u>2020 Note</u>	<u>2020A Note</u>	<u>Total</u>
<b>2022 - 23</b>					
Principal	1,225,000	7,005,000	250,000	1,320,000	9,800,000
Interest	694,800	649,500	487,391	81,825	1,913,516
	1,919,800	7,654,500	737,391	1,401,825	11,713,516
<b>2023 - 24</b>					
Principal	1,345,000	7,205,000	277,000	1,452,000	10,279,000
Interest	633,550	439,350	481,678	69,681	1,624,259
	1,978,550	7,644,350	758,678	1,521,681	11,903,259
<b>2024 - 25</b>					
Principal	1,390,000	7,440,000	283,000	1,468,000	10,581,000
Interest	566,300	223,200	475,349	56,322	1,321,171
	1,956,300	7,663,200	758,349	1,524,322	11,902,171
<b>2025 - 26</b>					
Principal	5,755,000	-	289,000	4,654,000	10,698,000
Interest	496,800	-	468,882	42,817	1,008,499
	6,251,800	-	757,882	4,696,817	11,706,499
<b>2026- 27</b>					
Principal	6,665,000	-	295,000	-	6,960,000
Interest	266,600	-	462,278	-	728,878
	6,931,600	-	757,278	-	7,688,878
<b>2027-28</b>					
Principal	-	-	2,580,000	-	2,580,000
Interest	-	-	455,538	-	455,538
	-	-	3,035,538	-	3,035,538
<b>2028-29</b>					
Principal	-	-	2,644,000	-	2,644,000
Interest	-	-	396,585	-	396,585
	-	-	3,040,585	-	3,040,585
<b>2029-30</b>					
Principal	-	-	2,704,000	-	2,704,000
Interest	-	-	336,169	-	336,169
	-	-	3,040,169	-	3,040,169
<b>2030-31</b>					
Principal	-	-	2,766,000	-	2,766,000
Interest	-	-	274,383	-	274,383
	-	-	3,040,383	-	3,040,383
<b>2031-32</b>					
Principal	-	-	3,011,000	-	3,011,000
Interest	-	-	211,179	-	211,179
	-	-	3,222,179	-	3,222,179
<b>2032-33</b>					
Principal	-	-	3,080,000	-	3,080,000
Interest	-	-	142,378	-	142,378
	-	-	3,222,378	-	3,222,378
<b>2033-34</b>					
Principal	-	-	3,151,000	-	3,151,000
Interest	-	-	72,000	-	72,000
	-	-	3,223,000	-	3,223,000
Principal	\$ 16,380,000	\$ 21,650,000	\$ 21,330,000	\$ 8,894,000	\$ 68,254,000
Interest	2,658,050	1,312,050	4,263,810	250,645	8,484,555
<b>Debt Service</b>	<b>\$ 19,038,050</b>	<b>\$ 22,962,050</b>	<b>\$ 25,593,810</b>	<b>\$ 9,144,645</b>	<b>\$ 76,738,555</b>

North Penn School District  
2022-2023 Budget

**School Nutrition and Performance Measurement Data**

Free and Reduced Lunch Meal Counts by Building and Level

	Free			Reduced			Total			Percent Free/Reduced		
	2019-20*	2020-21**	2021-22***	2019-20*	2020-21**	2021-22***	2019-20*	2020-21**	2021-22***	2019-20*	2020-21**	2021-22***
Bridle Path	5,756	51,447	15,021	681	-	234	29,243	51,447	54,148	22%	100%	28%
Gwyn-Nor	13,467	45,876	22,890	1,545	-	974	31,025	45,876	54,561	48%	100%	44%
Gwynedd Square	6,392	48,948	10,363	517	-	292	25,828	48,948	54,896	27%	100%	19%
Hatfield	23,656	95,374	32,011	3,844	-	1,149	37,965	95,374	54,967	72%	100%	60%
Inglewood	15,138	72,321	20,079	1,224	-	207	31,419	72,321	42,327	52%	100%	48%
Knapp	25,127	25,368	46,774	3,072	-	-	38,738	25,368	46,774	73%	100%	100%
Kulp	13,590	75,687	21,918	1,470	-	186	29,768	75,687	54,113	51%	100%	41%
Montgomery	6,792	41,974	8,739	870	-	280	27,734	41,974	48,864	28%	100%	18%
Nash	5,252	47,965	11,679	413	-	364	17,817	47,965	44,402	32%	100%	27%
North Wales	6,294	36,515	11,274	1,152	-	155	17,824	36,515	41,315	42%	100%	28%
Oak Park	24,100	68,577	36,594	3,847	-	1,848	39,110	68,577	59,992	71%	100%	64%
Walton Farm	8,994	37,245	15,888	2,091	-	455	29,877	37,245	49,268	37%	100%	33%
York Avenue	6,962	31,721	11,750	1,432	-	312	14,800	31,721	26,724	57%	100%	45%
<b>District Elementary</b>	<b>161,520</b>	<b>679,018</b>	<b>264,980</b>	<b>22,158</b>	<b>-</b>	<b>6,456</b>	<b>371,148</b>	<b>679,018</b>	<b>632,351</b>	<b>49%</b>	<b>100%</b>	<b>43%</b>

	Free			Reduced			Total			Percent Free/Reduced		
	2019-20*	2020-21**	2021-22***	2019-20*	2020-21**	2021-22***	2019-20*	2020-21**	2021-22***	2019-20*	2020-21**	2021-22***
Pennbrook	11,591	26,325	14,599	1,787	-	456	36,853	26,325	56,471	37%	100%	27%
Penndale	34,204	82,354	39,284	3,966	-	931	67,923	82,354	89,084	58%	100%	45%
Pennfield	22,623	19,191	26,263	4,515	-	508	50,497	19,191	72,075	51%	100%	37%
North Penn HS	60,731	76,194	68,119	7,493	-	1,524	142,674	76,194	223,502	46%	100%	31%
<b>District Secondary</b>	<b>129,149</b>	<b>204,064</b>	<b>148,265</b>	<b>17,761</b>	<b>-</b>	<b>3,419</b>	<b>297,947</b>	<b>204,064</b>	<b>441,132</b>	<b>69%</b>	<b>100%</b>	<b>34%</b>

<b>District Total</b>	<b>290,669</b>	<b>883,082</b>	<b>413,245</b>	<b>39,919</b>	<b>-</b>	<b>9,875</b>	<b>669,095</b>	<b>883,082</b>	<b>1,073,483</b>	<b>49%</b>	<b>100%</b>	<b>39%</b>
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\* 2019-20 School Year - Meals were served in schools through March 12, 2020 until a state mandated shutdown of the district due to COVID-19 occurred. Meal distribution resumed March 17, 2020 under the Summer Food Service Program where 199,860 meals were served via curbside pickup through June 30, 2020.

\*\* 2020-21 School Year - Meals were provided free to all students via the USDA extended free meal waivers.

\*\*\* 2021-22 School Year - Meals were provided free to all students via the USDA extended free meal waivers. However, reporting by student category was still required by the state.

	School Nutrition Meal Prices				
	2018-19	2019-20	2020-21*	2021-22**	2022-23***
Breakfast (all levels)	\$ 1.75	\$ 1.75	FREE	FREE	FREE
Lunch					
Elementary	\$ 2.80	\$ 2.80	FREE	FREE	\$ 2.80
Middle	\$ 3.00	\$ 3.00	FREE	FREE	\$ 3.00
High	\$ 3.25	\$ 3.25	FREE	FREE	\$ 3.25

\*Meals for the 2021-2022 school year were offered free to all students due to the district's participation in the Summer Food Service Program.

\*\*Meals for the 2021-2022 school year were offered free to all students due to the district's participation in the Seamless Summer Option program.

\*\*\* Breakfast meals for the 2022-2023 will be offered free to all students due to the State Initiative One.

North Penn School District  
2022-2023 Budget

Student Performance Measurements

Indicator	2018-19	2019-20	2020-21
Graduation Rate (4 Year Cohort)	95.16%	94.88%	92.54%
Dropout Rate (Annual)	0.42%	0.35%	0.33%
Percent Proficient on PSSA/Keystones	Algebra 1: 80.1% Literature: 85.1% Biology: 82.4%	DID NOT OCCUR DUE TO COVID-19	Algebra 1: 78.6% Literature: 29.4% Biology: 67.6%
SAT Average Score	Math: 580 Evidence Based Reading and Writing : 580	Math: 580 Evidence Based Reading and Writing : 580	Math: 570 Evidence Based Reading and Writing : 580
AP% of Seniors with a score of 3 or higher	27.90%	34.31%	22.23%
Attendance Rate	95.21%	95.40%	97.22%



**Future Ready PA Index**

The Pennsylvania Department of Education recognizes that students – and the schools that serve them – are more than just standardized test scores.

Launched in November 2018, the Future Ready PA Index is the result of discussions with thousands of educators, parents, advocates, policymakers, and business leaders across Pennsylvania about how communities should evaluate schools.

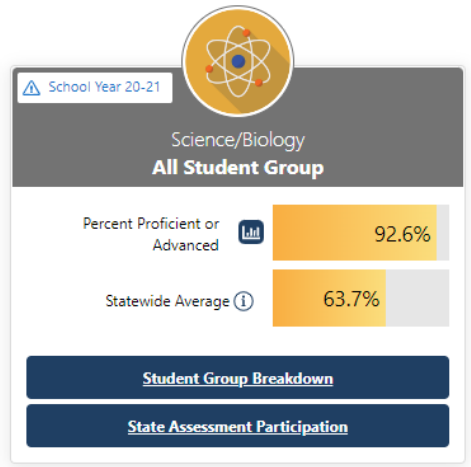
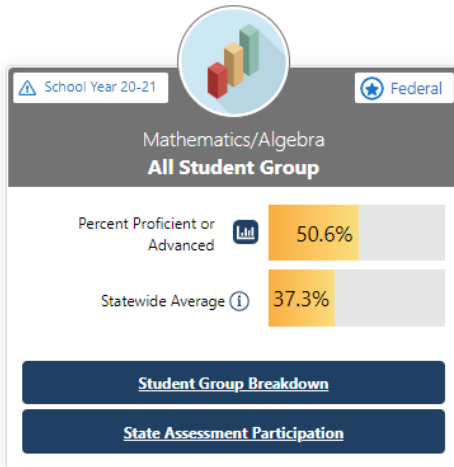
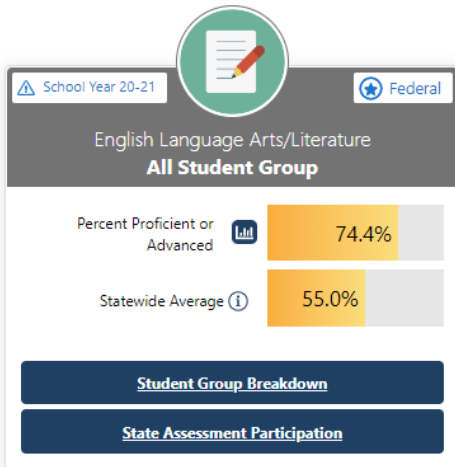
The tool moves beyond a single, summative score to increase transparency around school and student group performance – it features a dashboard approach to present data and information. The Future Ready PA Index illustrates student and school success via three color-coded categories: academic performance, student progress, and college and career readiness, providing the public with a more comprehensive look at how Pennsylvania's schools are educating students.

The following graphics shows the North Penn School District's Future Ready PA Index results for State Assessment Measures by building for the 2020-21 academic year.

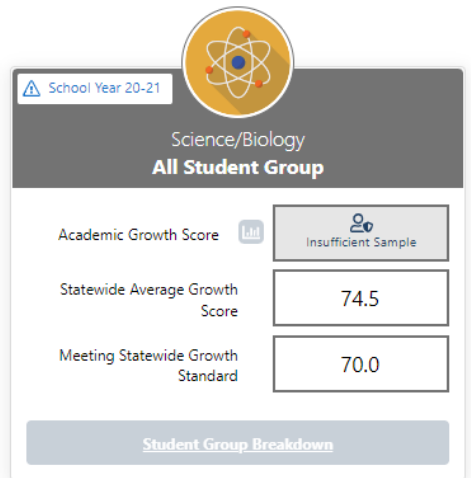
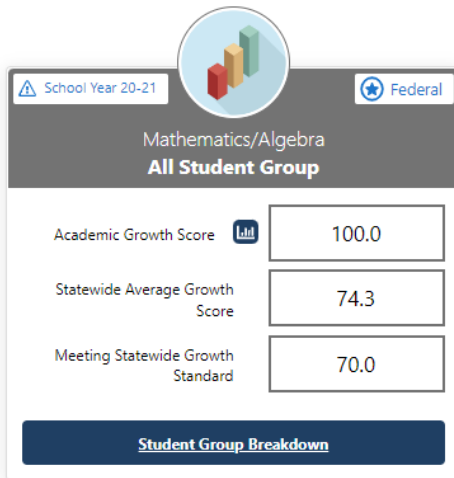
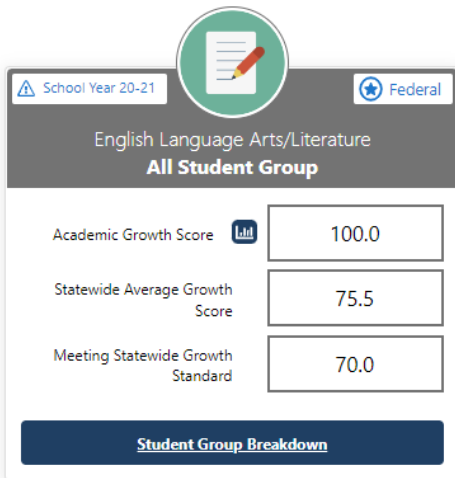


# Bridle Path El Sch

## Proficient or Advanced on Pennsylvania State Assessments ⓘ



## Meeting Annual Academic Growth Expectations (PVAAS) ⓘ





North Penn School District  
2022-2023 Budget



# General Nash El Sch

Proficient or Advanced on Pennsylvania State Assessments ⓘ

School Year 20-21 Federal

English Language Arts/Literature  
**All Student Group**

Percent Proficient or Advanced **72.8%**

Statewide Average ⓘ **55.0%**

[Student Group Breakdown](#)

[State Assessment Participation](#)

School Year 20-21 Federal

Mathematics/Algebra  
**All Student Group**

Percent Proficient or Advanced **53.8%**

Statewide Average ⓘ **37.3%**

[Student Group Breakdown](#)

[State Assessment Participation](#)

School Year 20-21

Science/Biology  
**All Student Group**

Percent Proficient or Advanced **84.2%**

Statewide Average ⓘ **63.7%**

[Student Group Breakdown](#)

[State Assessment Participation](#)

## Meeting Annual Academic Growth Expectations (PVAAS) ⓘ

School Year 20-21 Federal

English Language Arts/Literature  
**All Student Group**

Academic Growth Score **100.0**

Statewide Average Growth Score **75.5**

Meeting Statewide Growth Standard **70.0**

[Student Group Breakdown](#)

School Year 20-21 Federal

Mathematics/Algebra  
**All Student Group**

Academic Growth Score **100.0**

Statewide Average Growth Score **74.3**

Meeting Statewide Growth Standard **70.0**

[Student Group Breakdown](#)

School Year 20-21

Science/Biology  
**All Student Group**

Academic Growth Score **Insufficient Sample**

Statewide Average Growth Score **74.5**

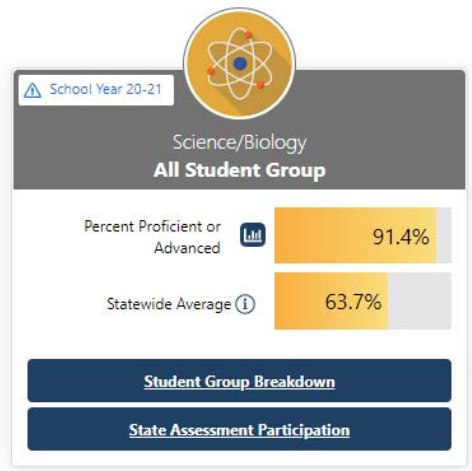
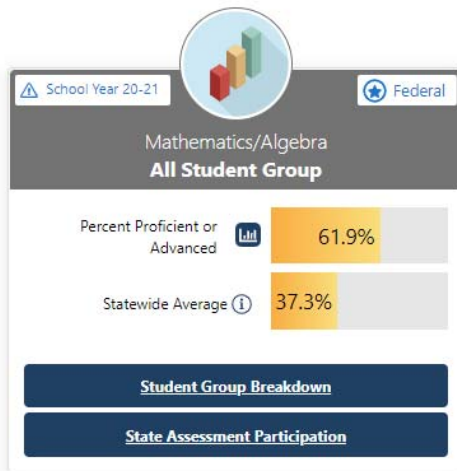
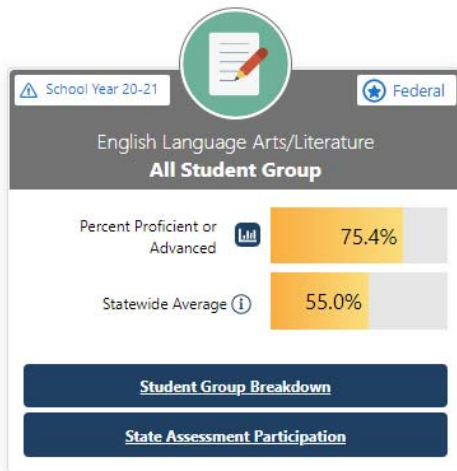
Meeting Statewide Growth Standard **70.0**

[Student Group Breakdown](#)

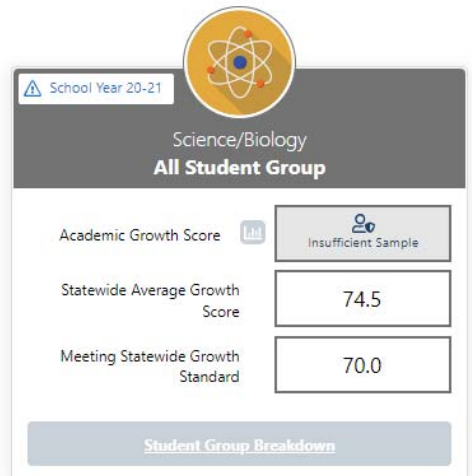
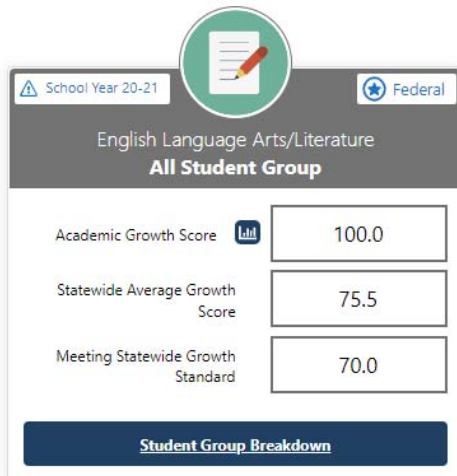


# Gwynedd Square El Sch

## Proficient or Advanced on Pennsylvania State Assessments ⓘ



## Meeting Annual Academic Growth Expectations (PVAAS) ⓘ

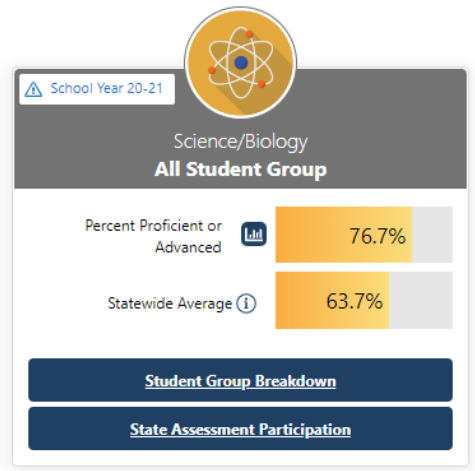
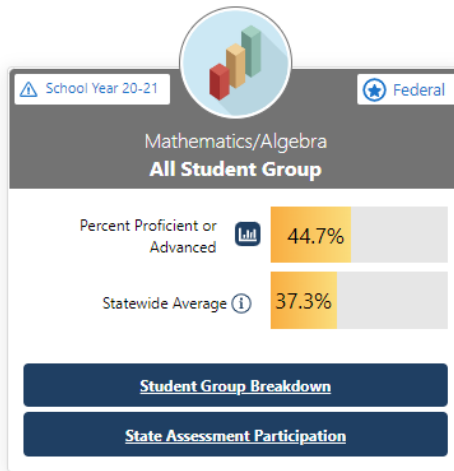
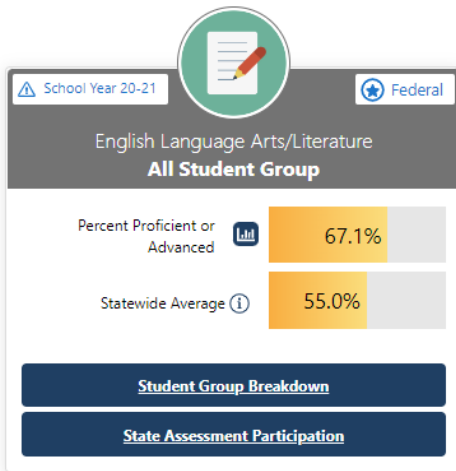


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2022-2023 Budget

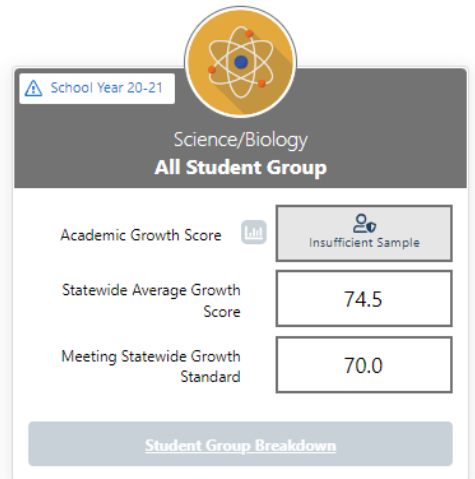
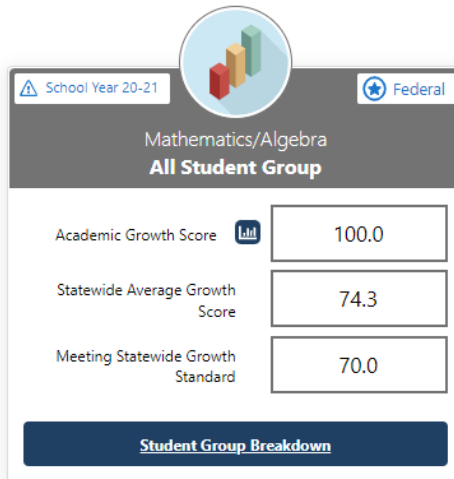
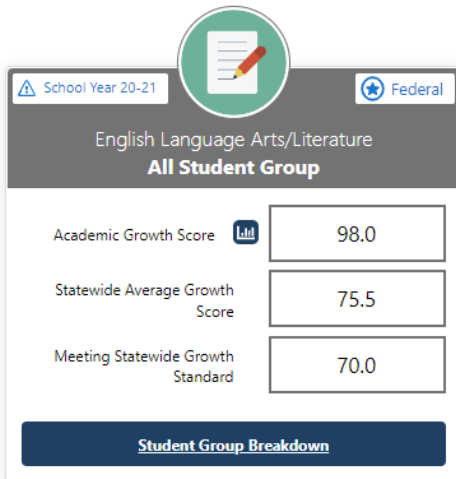


# Gwyn-Nor El Sch

## Proficient or Advanced on Pennsylvania State Assessments ⓘ



## Meeting Annual Academic Growth Expectations (PVAAS) ⓘ



North Penn School District  
2022-2023 Budget



# Hatfield El Sch

## Proficient or Advanced on Pennsylvania State Assessments ⓘ

School Year 20-21 Federal

**English Language Arts/Literature  
All Student Group**

Percent Proficient or Advanced	58.1%
Statewide Average ⓘ	55.0%

[Student Group Breakdown](#)

[State Assessment Participation](#)

School Year 20-21 Federal

**Mathematics/Algebra  
All Student Group**

Percent Proficient or Advanced	38.5%
Statewide Average ⓘ	37.3%

[Student Group Breakdown](#)

[State Assessment Participation](#)

School Year 20-21

**Science/Biology  
All Student Group**

Percent Proficient or Advanced	71.2%
Statewide Average ⓘ	63.7%

[Student Group Breakdown](#)

[State Assessment Participation](#)

## Meeting Annual Academic Growth Expectations (PVAAS) ⓘ

School Year 20-21 Federal

**English Language Arts/Literature  
All Student Group**

Academic Growth Score	98.0
Statewide Average Growth Score	75.5
Meeting Statewide Growth Standard	70.0

[Student Group Breakdown](#)

School Year 20-21 Federal

**Mathematics/Algebra  
All Student Group**

Academic Growth Score	100.0
Statewide Average Growth Score	74.3
Meeting Statewide Growth Standard	70.0

[Student Group Breakdown](#)

School Year 20-21

**Science/Biology  
All Student Group**

Academic Growth Score	Insufficient Sample
Statewide Average Growth Score	74.5
Meeting Statewide Growth Standard	70.0

[Student Group Breakdown](#)

North Penn School District  
2022-2023 Budget



# Inglewood El Sch

## Proficient or Advanced on Pennsylvania State Assessments ⓘ

School Year 20-21 Federal

**English Language Arts/Literature  
All Student Group**

Percent Proficient or Advanced	67.0%
Statewide Average ⓘ	55.0%

[Student Group Breakdown](#)

[State Assessment Participation](#)

School Year 20-21 Federal

**Mathematics/Algebra  
All Student Group**

Percent Proficient or Advanced	45.0%
Statewide Average ⓘ	37.3%

[Student Group Breakdown](#)

[State Assessment Participation](#)

School Year 20-21

**Science/Biology  
All Student Group**

Percent Proficient or Advanced	80.4%
Statewide Average ⓘ	63.7%

[Student Group Breakdown](#)

[State Assessment Participation](#)

## Meeting Annual Academic Growth Expectations (PVAAS) ⓘ

School Year 20-21 Federal

**English Language Arts/Literature  
All Student Group**

Academic Growth Score	100.0
Statewide Average Growth Score	75.5
Meeting Statewide Growth Standard	70.0

[Student Group Breakdown](#)

School Year 20-21 Federal

**Mathematics/Algebra  
All Student Group**

Academic Growth Score	94.0
Statewide Average Growth Score	74.3
Meeting Statewide Growth Standard	70.0

[Student Group Breakdown](#)

School Year 20-21

**Science/Biology  
All Student Group**

Academic Growth Score	Insufficient Sample
Statewide Average Growth Score	74.5
Meeting Statewide Growth Standard	70.0

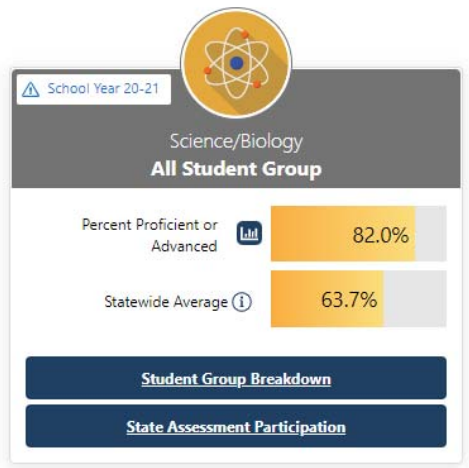
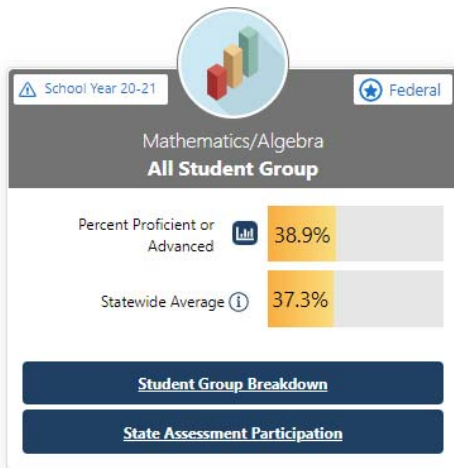
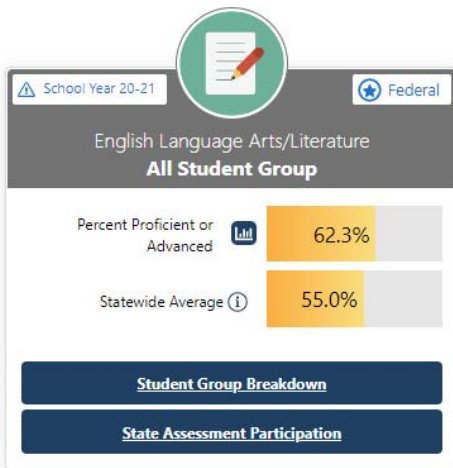
[Student Group Breakdown](#)

North Penn School District  
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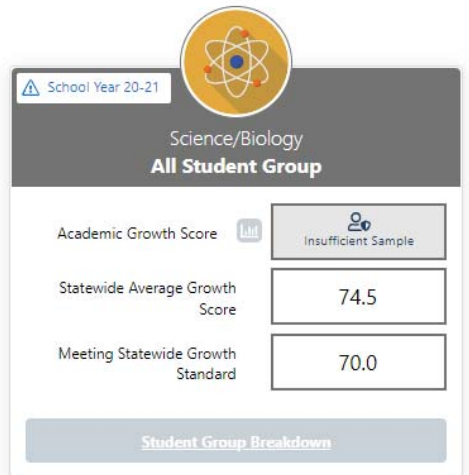
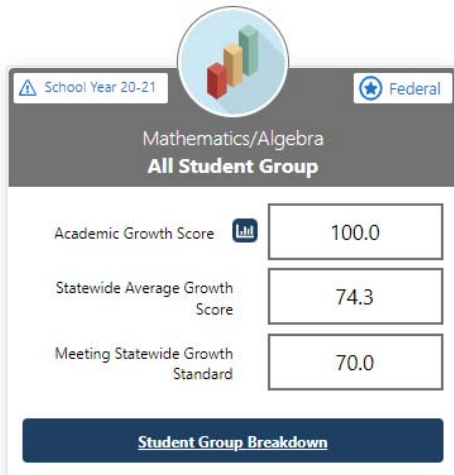
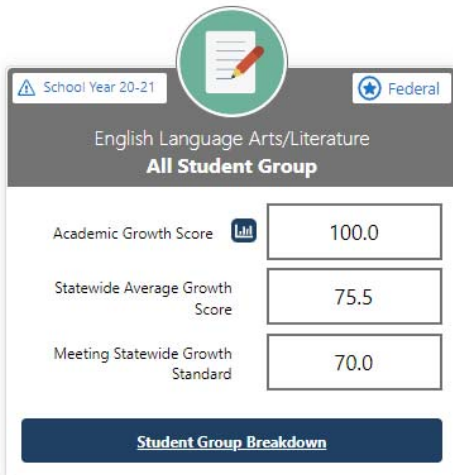


# Knapp El Sch

## Proficient or Advanced on Pennsylvania State Assessments ⓘ



## Meeting Annual Academic Growth Expectations (PVAAS) ⓘ

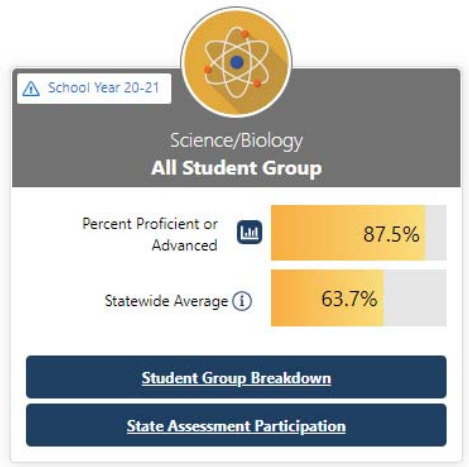
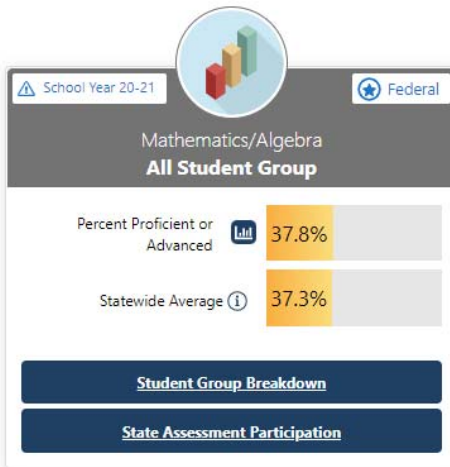
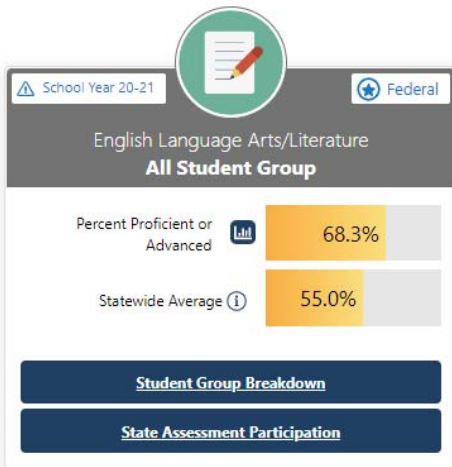


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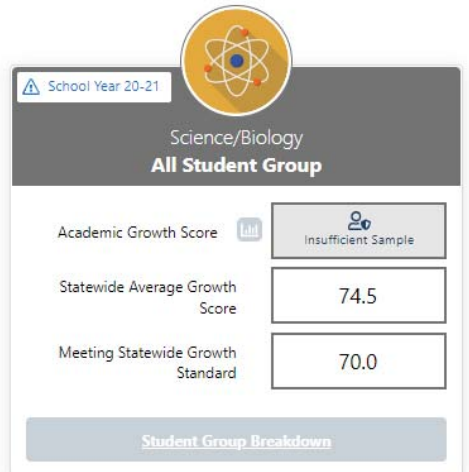
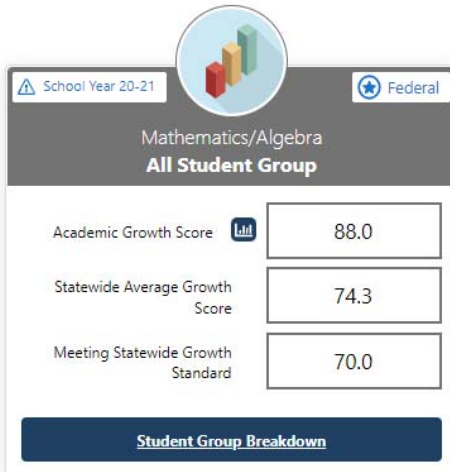
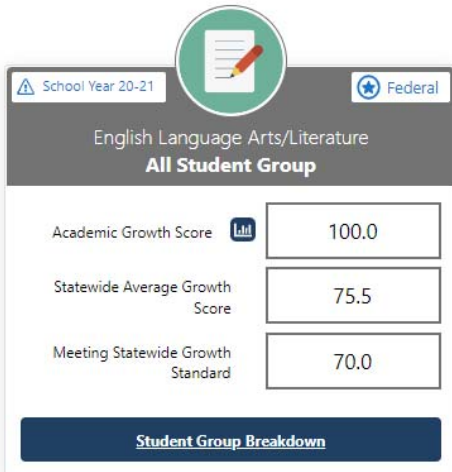


# Kulp El Sch

## Proficient or Advanced on Pennsylvania State Assessments ⓘ



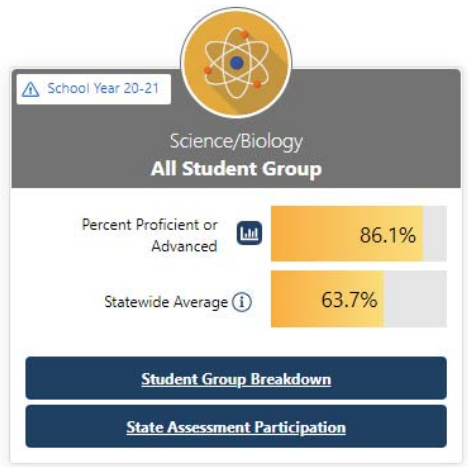
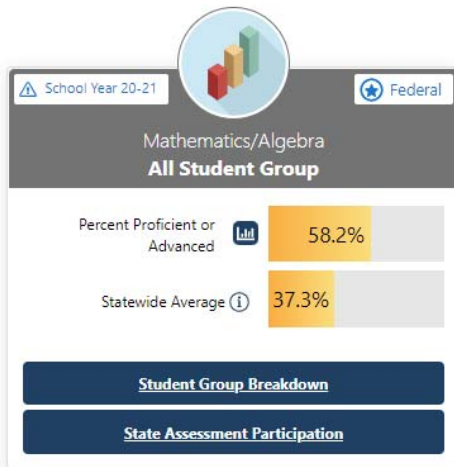
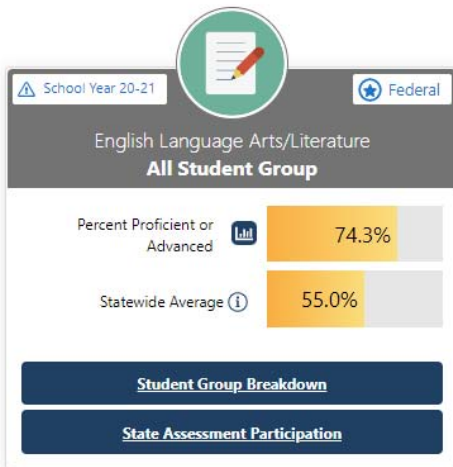
## Meeting Annual Academic Growth Expectations (PVAAS) ⓘ



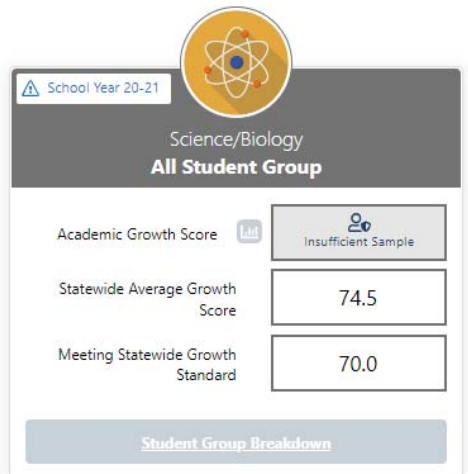
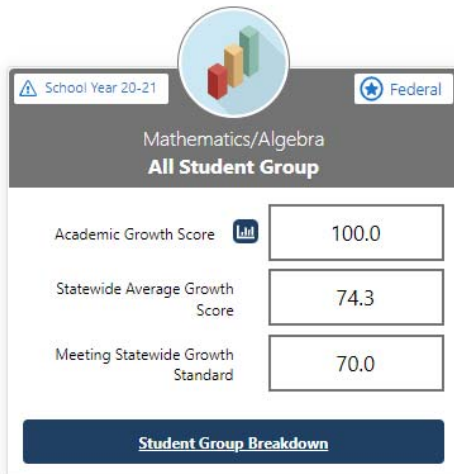
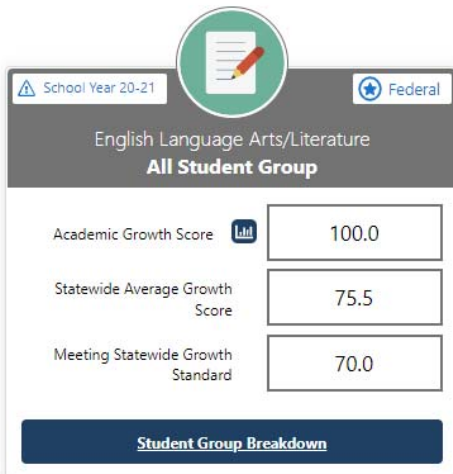


# Montgomery El Sch

## Proficient or Advanced on Pennsylvania State Assessments ⓘ



## Meeting Annual Academic Growth Expectations (PVAAS) ⓘ



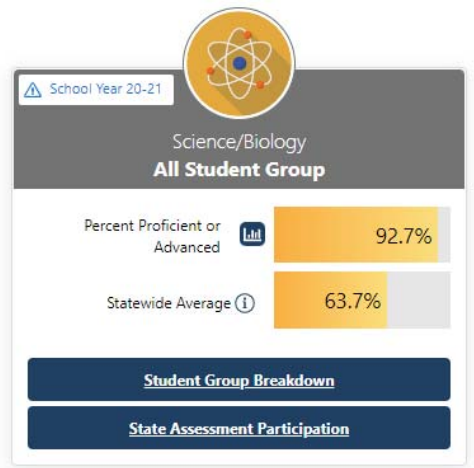
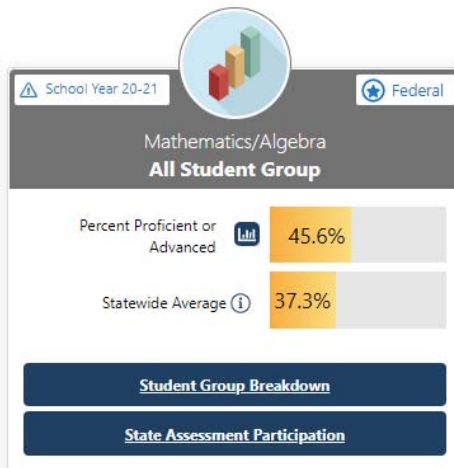
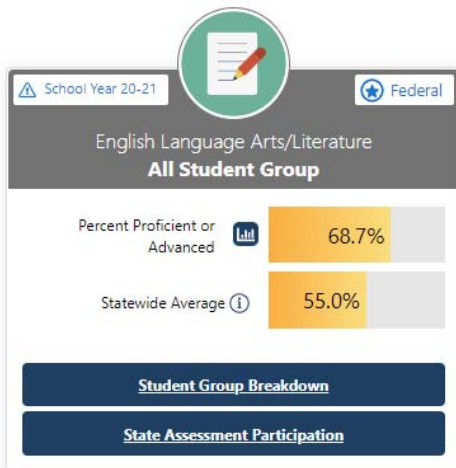


North Penn School District  
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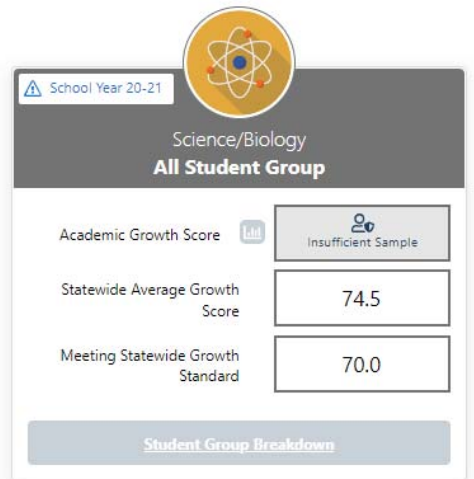
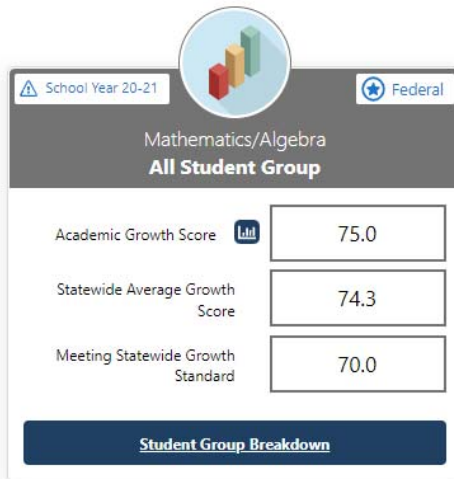
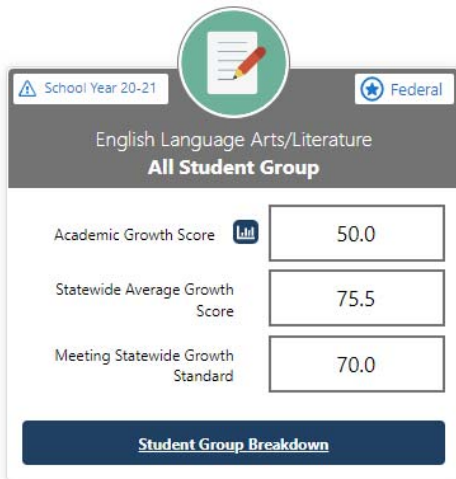


# North Wales El Sch

## Proficient or Advanced on Pennsylvania State Assessments ⓘ



## Meeting Annual Academic Growth Expectations (PVAAS) ⓘ



North Penn School District  
2022-2023 Budget



# Oak Park El Sch

## Proficient or Advanced on Pennsylvania State Assessments ⓘ

School Year 20-21 Federal

**English Language Arts/Literature  
All Student Group**

Percent Proficient or Advanced	54.4%
Statewide Average ⓘ	55.0%

[Student Group Breakdown](#)

[State Assessment Participation](#)

School Year 20-21 Federal

**Mathematics/Algebra  
All Student Group**

Percent Proficient or Advanced	39.0%
Statewide Average ⓘ	37.3%

[Student Group Breakdown](#)

[State Assessment Participation](#)

School Year 20-21

**Science/Biology  
All Student Group**

Percent Proficient or Advanced	80.3%
Statewide Average ⓘ	63.7%

[Student Group Breakdown](#)

[State Assessment Participation](#)

## Meeting Annual Academic Growth Expectations (PVAAS) ⓘ

School Year 20-21 Federal

**English Language Arts/Literature  
All Student Group**

Academic Growth Score	78.0
Statewide Average Growth Score	75.5
Meeting Statewide Growth Standard	70.0

[Student Group Breakdown](#)

School Year 20-21 Federal

**Mathematics/Algebra  
All Student Group**

Academic Growth Score	71.0
Statewide Average Growth Score	74.3
Meeting Statewide Growth Standard	70.0

[Student Group Breakdown](#)

School Year 20-21

**Science/Biology  
All Student Group**

Academic Growth Score	Insufficient Sample
Statewide Average Growth Score	74.5
Meeting Statewide Growth Standard	70.0

[Student Group Breakdown](#)

North Penn School District  
2022-2023 Budget



# Walton Farm El Sch

## Proficient or Advanced on Pennsylvania State Assessments ⓘ

School Year 20-21 Federal

**English Language Arts/Literature  
All Student Group**

Percent Proficient or Advanced	66.8%
Statewide Average ⓘ	55.0%

[Student Group Breakdown](#)

[State Assessment Participation](#)

School Year 20-21 Federal

**Mathematics/Algebra  
All Student Group**

Percent Proficient or Advanced	50.0%
Statewide Average ⓘ	37.3%

[Student Group Breakdown](#)

[State Assessment Participation](#)

School Year 20-21

**Science/Biology  
All Student Group**

Percent Proficient or Advanced	81.4%
Statewide Average ⓘ	63.7%

[Student Group Breakdown](#)

[State Assessment Participation](#)

## Meeting Annual Academic Growth Expectations (PVAAS) ⓘ

School Year 20-21 Federal

**English Language Arts/Literature  
All Student Group**

Academic Growth Score	100.0
Statewide Average Growth Score	75.5
Meeting Statewide Growth Standard	70.0

[Student Group Breakdown](#)

School Year 20-21 Federal

**Mathematics/Algebra  
All Student Group**

Academic Growth Score	100.0
Statewide Average Growth Score	74.3
Meeting Statewide Growth Standard	70.0

[Student Group Breakdown](#)

School Year 20-21

**Science/Biology  
All Student Group**

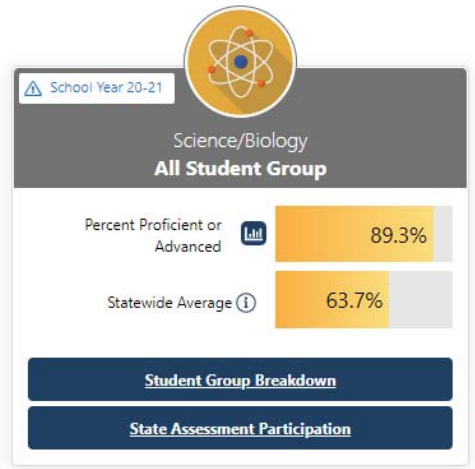
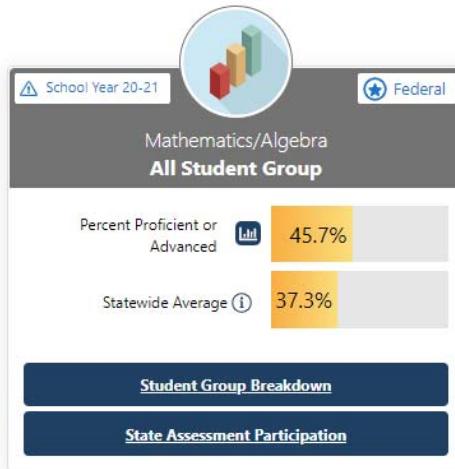
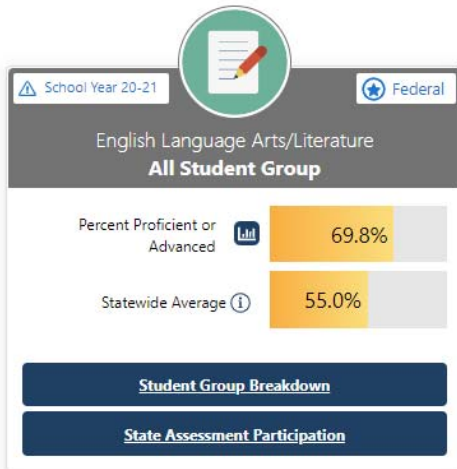
Academic Growth Score	Insufficient Sample
Statewide Average Growth Score	74.5
Meeting Statewide Growth Standard	70.0

[Student Group Breakdown](#)

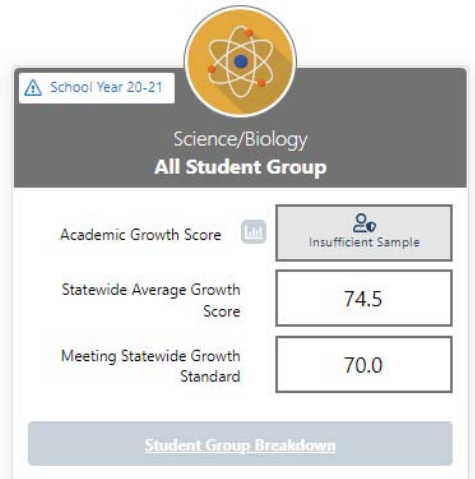
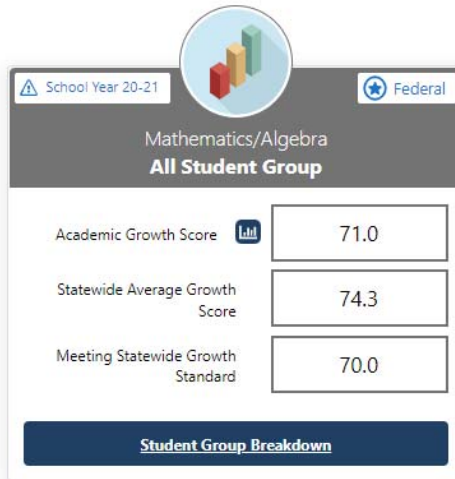
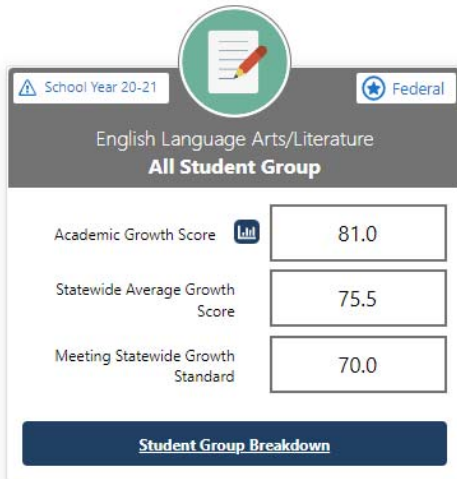


# York Avenue El Sch

## Proficient or Advanced on Pennsylvania State Assessments ⓘ



## Meeting Annual Academic Growth Expectations (PVAAS) ⓘ

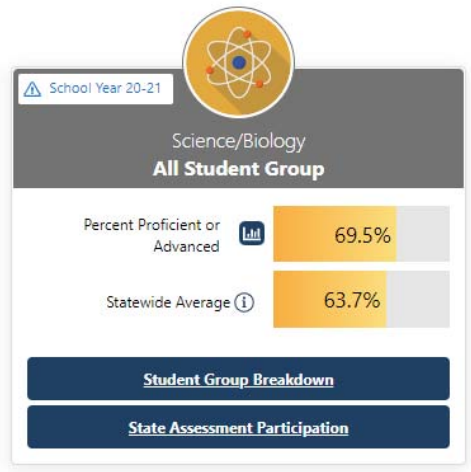
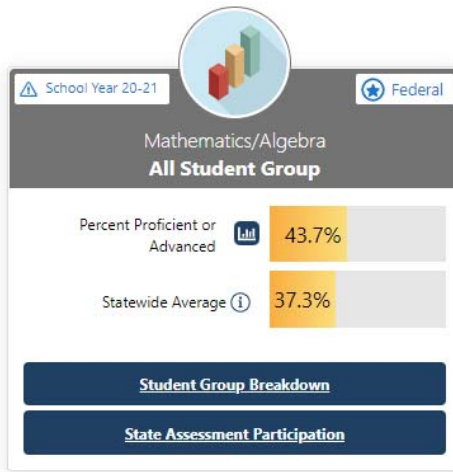
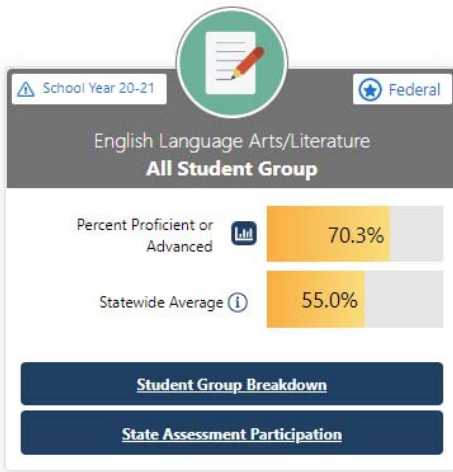


North Penn School District  
2022-2023 Budget

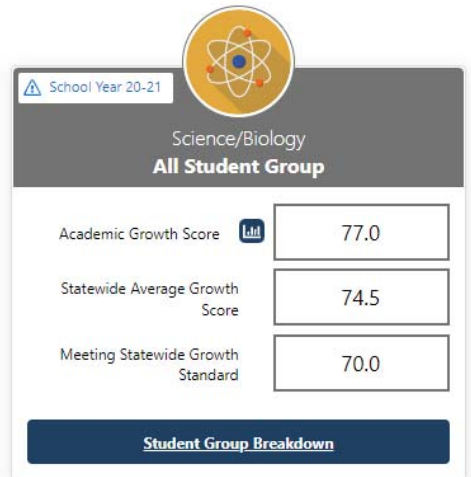
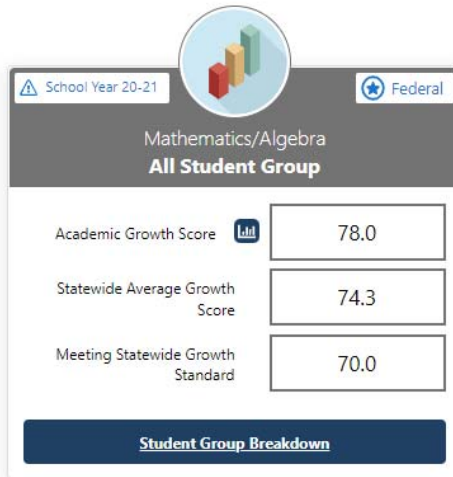
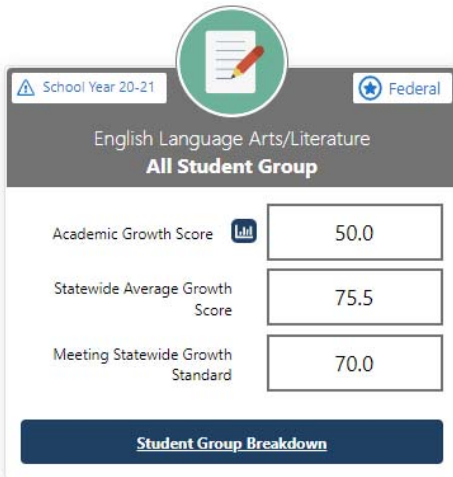


# Pennbrook MS

## Proficient or Advanced on Pennsylvania State Assessments ⓘ



## Meeting Annual Academic Growth Expectations (PVAAS) ⓘ



North Penn School District  
2022-2023 Budget



# Penndale MS

## Proficient or Advanced on Pennsylvania State Assessments ⓘ

School Year 20-21 Federal

**English Language Arts/Literature  
All Student Group**

Percent Proficient or Advanced	63.8%
Statewide Average ⓘ	55.0%

[Student Group Breakdown](#)

[State Assessment Participation](#)

School Year 20-21 Federal

**Mathematics/Algebra  
All Student Group**

Percent Proficient or Advanced	32.2%
Statewide Average ⓘ	37.3%

[Student Group Breakdown](#)

[State Assessment Participation](#)

School Year 20-21

**Science/Biology  
All Student Group**

Percent Proficient or Advanced	55.5%
Statewide Average ⓘ	63.7%

[Student Group Breakdown](#)

[State Assessment Participation](#)

## Meeting Annual Academic Growth Expectations (PVAAS) ⓘ

School Year 20-21 Federal

**English Language Arts/Literature  
All Student Group**

Academic Growth Score	50.0
Statewide Average Growth Score	75.5
Meeting Statewide Growth Standard	70.0

[Student Group Breakdown](#)

School Year 20-21 Federal

**Mathematics/Algebra  
All Student Group**

Academic Growth Score	66.7
Statewide Average Growth Score	74.3
Meeting Statewide Growth Standard	70.0

[Student Group Breakdown](#)

School Year 20-21

**Science/Biology  
All Student Group**

Academic Growth Score	60.0
Statewide Average Growth Score	74.5
Meeting Statewide Growth Standard	70.0

[Student Group Breakdown](#)

North Penn School District  
2022-2023 Budget



# Pennfield MS

## Proficient or Advanced on Pennsylvania State Assessments ⓘ

School Year 20-21 Federal

**English Language Arts/Literature  
All Student Group**

Percent Proficient or Advanced	68.4%
Statewide Average ⓘ	55.0%

[Student Group Breakdown](#)

[State Assessment Participation](#)

School Year 20-21 Federal

**Mathematics/Algebra  
All Student Group**

Percent Proficient or Advanced	34.3%
Statewide Average ⓘ	37.3%

[Student Group Breakdown](#)

[State Assessment Participation](#)

School Year 20-21

**Science/Biology  
All Student Group**

Percent Proficient or Advanced	60.9%
Statewide Average ⓘ	63.7%

[Student Group Breakdown](#)

[State Assessment Participation](#)

## Meeting Annual Academic Growth Expectations (PVAAS) ⓘ

School Year 20-21 Federal

**English Language Arts/Literature  
All Student Group**

Academic Growth Score	73.0
Statewide Average Growth Score	75.5
Meeting Statewide Growth Standard	70.0

[Student Group Breakdown](#)

School Year 20-21 Federal

**Mathematics/Algebra  
All Student Group**

Academic Growth Score	61.3
Statewide Average Growth Score	74.3
Meeting Statewide Growth Standard	70.0

[Student Group Breakdown](#)

School Year 20-21

**Science/Biology  
All Student Group**

Academic Growth Score	74.0
Statewide Average Growth Score	74.5
Meeting Statewide Growth Standard	70.0

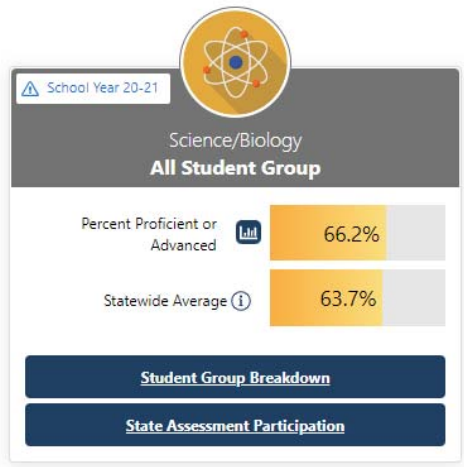
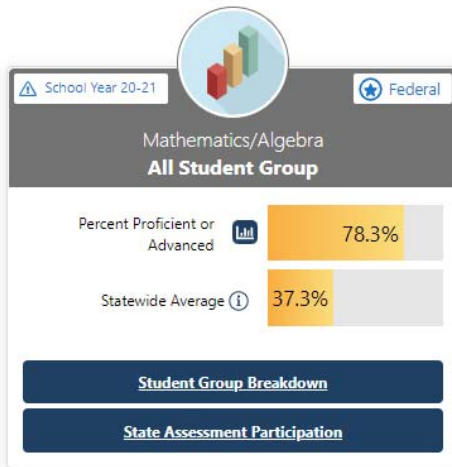
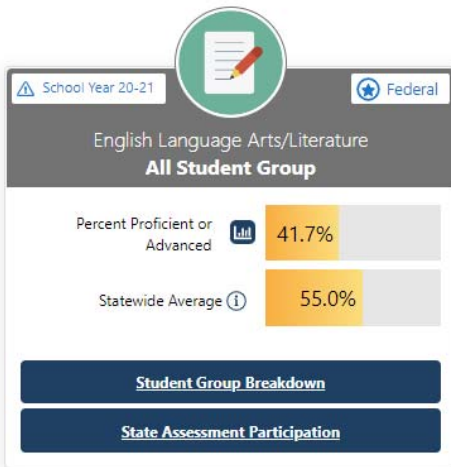
[Student Group Breakdown](#)

North Penn School District  
2022-2023 Budget

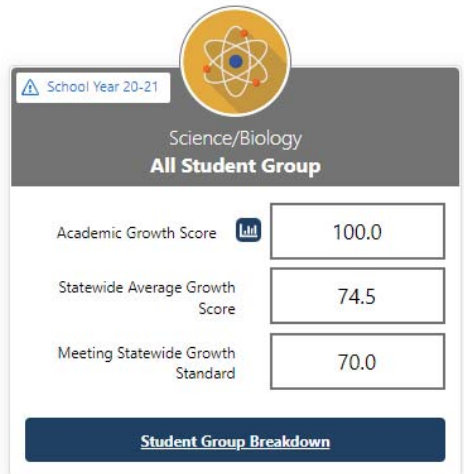
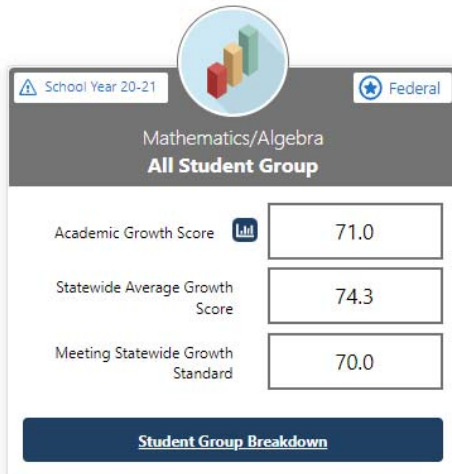
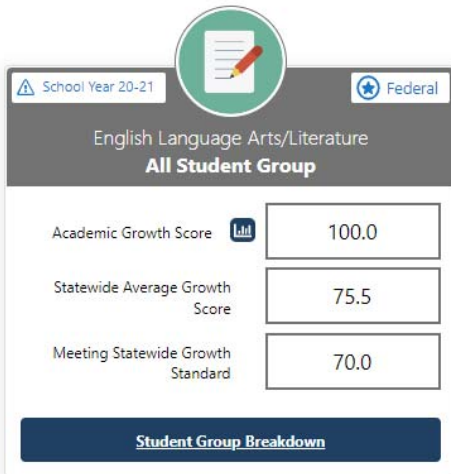


# North Penn SHS

## Proficient or Advanced on Pennsylvania State Assessments ⓘ



## Meeting Annual Academic Growth Expectations (PVAAS) ⓘ





# North Penn School District 2022-2023 Budget



## North Penn SD

School Performance

School Fast Facts

District Fast Facts



401 E Hancock St  
Lansdale, PA 19446  
215-368-0400

[District Website](#)

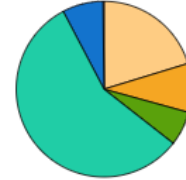
### Percent Enrollment by Student Groups

Economically Disadvantaged	34.0%
English Language Learner	6.4%
Special Education	17.0%
Foster Care	0.3%
Homeless	0.8%
Military Connected	0.1%

### Percent Enrollment by Gender

Male	51.8%
Female	48.2%

### Percent Enrollment by Race/Ethnicity



American Indian/Alaskan Native	0.1%
Asian	20.3%
Black	9.0%
Native Hawaiian or other Pacific Islander	0.1%
Hispanic	6.3%
White	56.8%
2 or More Races	7.5%

### District Schools

[Compare Tool](#)

#### School Name

[Bridle Path El Sch](#)

[General Nash El Sch](#)

[Gwynedd Square El Sch](#)

17 Results

1 2 3 [Next](#)

#### Number of Schools

17

#### Grades Offered

KSF, 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12

#### District Enrollment

12603

#### Percent of Gifted Students

5.6%

#### Enrollment in Partnering Career and Technical Center(s)

407

#### Charter School Enrollment

231

#### Geographic Size of District(Square Miles)

42.73

#### Partnering Career and Technical Center

[North Montco Tech Career Center](#)

#### Supporting Intermediate Unit(IU)

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**Pennfield Middle School Wins NASA TechRise Student Challenge**



Students at Pennfield Middle School were selected as winners of the NASA TechRise Student Challenge. Their project, “Nori Strate (Seaweed Based Substrate for E.T. Travel)” will fly on board a suborbital rocket, to be launched in 2023.

The Pennfield team is comprised of 6 students in 9th grade led by Jeffrey Testa, a technology education teacher. Pennfield is one of 57 winning teams selected by TechRise to launch an experiment. Students submitted a proposal detailing their plan and timeline for the experiment. Their experiment will test how the conditions on launch, microgravity, and orbital reentry affect a custom-made substrate designed to grow plants and crops in space with ease. The goal is to find a means of agriculture off of Earth to sustain colonization of other planets.

The Pennfield team will receive \$1,500 to build their experiment, a 3-D printed flight box to build their experiment inside, and an assigned spot to test it on a NASA-sponsored Blue Origin New Shepard Rocket. Winning teams also receive technical support and office hours with experts from the Future Engineers team while building their experiment.

“I am incredibly proud of the hard work my students have put into this project,” said Jeffrey Testa, Pennfield teacher and leader of the team. “This is a wonderful opportunity to explore the potential of agriculture in space while providing students with materials and resources they might not otherwise have in the classroom.”

The NASA TechRise Student Challenge invites students to design, build, and launch experiments on suborbital rockets and high-altitude balloons. The challenge aims to inspire a deeper understanding of Earth’s atmosphere, space exploration, coding, electronics, and the value of test data.

**North Penn School District Continuing Universal Free Breakfast Program**

North Penn School District (NPSD) will be continuing their universal free breakfast program for students in the 2022-2023 school year. All NPSD students will be able to receive a free breakfast at the start of the school day.

NPSD had already made plans to cover universal free breakfast for the 2022-2023 school year, as well as free lunch for students who qualify for both free and reduced price meals. The reduced category has been eliminated and those students will also receive lunch at no cost. Funding for this program will now be covered by the Pennsylvania government’s Universal Free Breakfast Program which goes into effect October 1, 2022 and will run through the end of the 2023 school year. More than 1.7 million students across Pennsylvania will benefit from this state-funded program.

“We commend Governor Wolf and the Administration for their dedication to a hunger-free Pennsylvania. Universal free school breakfast across Pennsylvania helps to ensure every student will start their day with a healthy, nutritious meal,” said Melissa Froehlich, NPSD Coordinator of School Nutrition Services and School Nutrition Association of Pennsylvania Communications Chair. “Research supports that a well-nourished child who starts the day with breakfast is more likely to be at school, has improved concentration, and is more willing to participate in the classroom. Universal free breakfast for all students in Pennsylvania will strengthen child nutrition programs and address equity and stigma around school breakfast so that more children will have access to nutritional meals and set our students up for success in the classroom.”

Melissa Froehlich, along with Nicole Melia, Food Service Supervisor of the Great Valley School District, were instrumental in advocating for the Universal Free Breakfast Program. Froehlich and Melia, along with the School Nutrition Association of Pennsylvania worked with Governor Tom Wolf to establish this program following the expiration of waivers from the U.S. Department of Agriculture that covered universal free meals for all students.



**North Penn High School Named to U.S. News and World Report Best High School Rankings**

North Penn High School (NPHS) has once again been named as one of the top public high schools in the nation by the U.S. News & World Report Best High School Rankings. NPHS is ranked at number 1,668 nationally and number 58 in Pennsylvania.



Scoring a 90.65 out of 100, these rankings place NPHS in the top 10% of high schools across the nation. School rankings are determined by state-required test performance, graduation rates, and how well students are prepared for college.

“I am extremely proud that NPHS was once again named to the U.S. News & World Report’s Best High Schools,” said NPHS Principal Pete Nicholson. “Even in the face of great challenges, the teachers, staff, and students of North Penn rise to the occasion and work hard to ensure a quality education for every student who walks through these doors.”

In coordination with North Carolina-based RTI International, a global nonprofit social science research firm, U.S. News ranked approximately 17,840 public high schools out of more than 24,000 reviewed. This is the count of public high schools

that had a 12th grade enrollment of 15 or greater, or otherwise had sufficient enrollment in other high school grades during the 2019-2020 school year to be analyzed. Rankings are calculated by six factors: College Readiness, College Curriculum Breadth, State Assessment Proficiency, State Assessment Performance, Underserved Student Performance, and Graduation Rate.

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**Glossary**

**Accounting Method** – The method by which income and expenses are reported. The District uses two methods of accounting:

- **Full Accrual** – An accounting method that measures the performance and position of a company by recognizing economic events regardless of when cash transactions occur. The general idea is that economic events are recognized by matching revenues to expenses (the matching principle) at the time in which the transaction occurs rather than when payment is made (or received).
- **Modified Accrual** - An accounting method commonly used by government agencies that combines accrual-basis accounting with cash-basis accounting. Modified accrual accounting recognizes revenues when they become available and measurable and, with a few exceptions, recognizes expenditures when liabilities are incurred.

**Act 1** - Special Session Act 1 of 2006, the Taxpayer Relief Act, was signed on June 27, 2006, and modified in June 2011 by Act 25 of 2011. This law eases the financial burden of home ownership by providing school districts the means to lower property taxes to homeowners, especially senior citizens, via the funding provided by gaming revenue. Act 1 establishes an index rate in which property tax millage cannot be raised by unless exceptions are granted to the District.

**Assessed Value** - The dollar value assigned to a property for purposes of measuring applicable taxes. Assessed valuation is used to determine the value of a residence for tax purposes and takes comparable home sales and inspections into consideration. It is the price placed on a home by the corresponding government municipality to calculate property taxes.

**Board of School Directors** – The elected or appointed body which has been created to state law and vested with responsibilities for educational activities in a given geographic area. The District is governed by a Board of School Directors.

**Bond** - A bond is a debt investment in which an investor loans money to an entity (typically corporate or governmental) which borrows the funds for a defined period of time at a variable or fixed interest rate. Bonds are used by companies, municipalities, states and sovereign governments to raise money and finance a variety of projects and activities. Owners of bonds are debtholders, or creditors, of the issuer.

**Budget** - An estimation of the revenue and expenses over a specified future period of time.

**Capital Expenditure** - Funds used by a district to acquire or upgrade physical assets such as property, buildings or equipment. These expenditures can include everything from repairing a roof to a building, to purchasing a piece of equipment, or building a brand new school.

**Debt Limit** - The statutory borrowing limit of a district under the Local Government Unit Debt Act (Act 52 of 1978) is computed as a percentage of the School District's "Borrowing Base". The "Borrowing Base" is defined as the annual arithmetic average of "Total Revenues" (as defined by the Debt Act), for the three full fiscal years ended next preceding the date of incurring the debt. Under the Debt Act as presently in effect, no school district shall incur any nonelectoral debt or lease rental debt if the aggregate net principal amount of such new debt, together with any other net nonelectoral debt and lease rental debt then outstanding, would cause the net nonelectoral debt plus net lease rental debt to exceed 225% of the Borrowing Base.

**Debt Service** - The cash that is required for a particular time period to cover the repayment of interest and principal on a debt.

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**Exceptions** - A school district that adopts a preliminary budget with real estate taxes that exceed its index may seek approval for referendum exceptions to increase tax rates by more than its adjusted index. Section 333 of the Taxpayer Relief Act, as amended by Act 25 of 2011, provides for four exceptions that require approval by the Pennsylvania Department of Education including special education expenditures and PSERS retirement contributions.

**Expenditures** – Charges incurred, whether paid or not, which benefit the current fiscal period.

**Fiscal Year** – The twelve-month period of time which the annual budget applies, and at the end of which, the District determines its financial position and results of its operations. This period is normally from July 1 to June 30.

**Function** – An expenditure dimension that captures activity aimed towards accomplishing a specific purpose. Examples include regular education, special education, and transportation services.

**Fund** – A fiscal or accounting entity with a self-balancing set of accounts recording financial transactions.

**Fund Balance** – The excess of assets in a fund over its liabilities and reserves.

**GASB** – The Governmental Accounting Standards Board is the source of generally accepted accounting principles used by State and Local governments in the United States. The mission of the Governmental Accounting Standards Board is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

**LEA** – Local Education Agency such as a school district.

**Levy** – The act of imposing a tax or assessment.

**Mill** – The current property tax rate per thousand dollars of assessed value. One mill is equal to \$1.00 per \$1,000 of assessed value.

**Object** – An expenditure dimension that describes the service or commodity obtained for a specific expenditure. Examples include salaries, benefits, supplies, and equipment.

**OPEB**- Other Postemployment Benefits (or OPEB) are benefits (other than pensions) that U.S. state and local governments provide to their retired employees. These benefits principally involve health care benefits, but also may include life insurance, disability, legal and other services.

**PSERS** – The Public School Employees' Retirement System (PSERS) is an agency of the Commonwealth of Pennsylvania that administers the pension plan for Pennsylvania's public school employees. Under the Internal Revenue Service (IRS) Code, the PSERS pension plan is classified as a 401(a), governmental defined benefit plan. A defined benefit plan means that the retirement benefit is determined by a formula which includes a retirement factor, years of credited service, and the final average salary.

**Revenue** – Monies received from taxes, fees, state and federal subsidies, and other sources that are available to the District to fund expenditures.

**Self-Insured** - Type of plan usually present in larger companies where the employer itself collects premiums from enrollees and takes on the responsibility of paying employees' and dependents' medical claims.