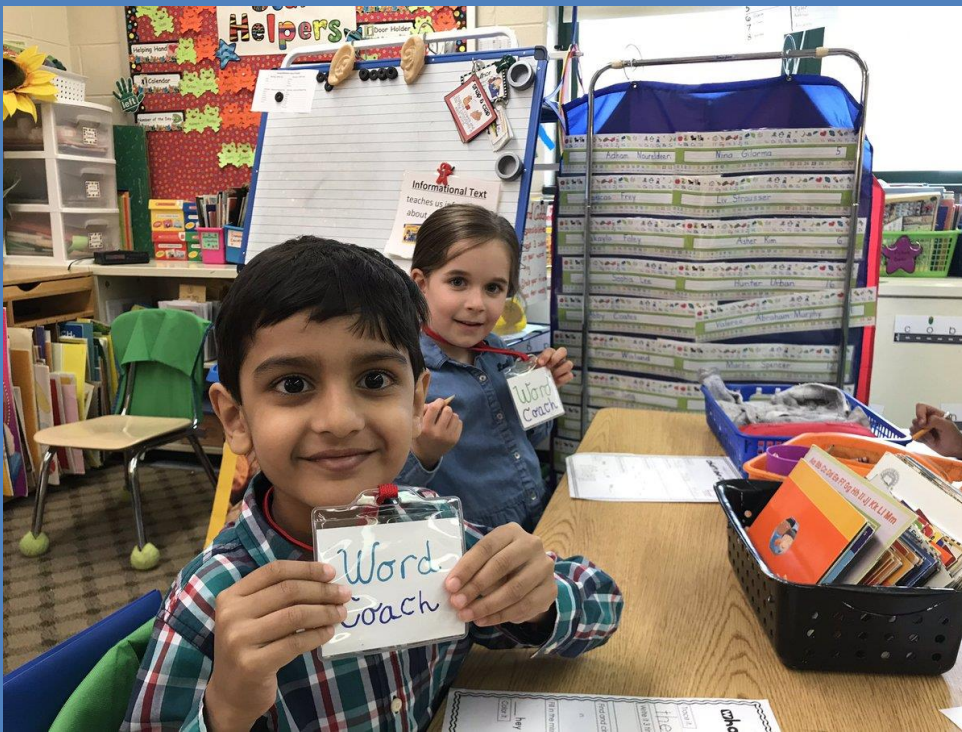
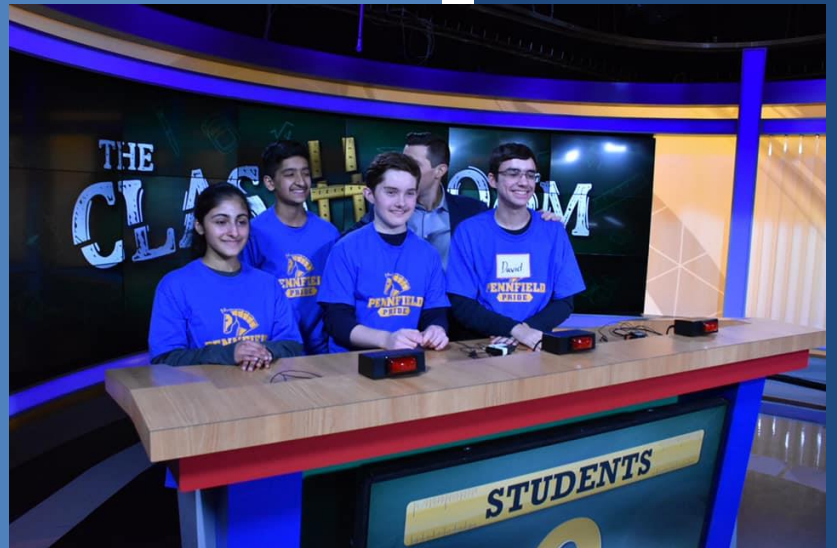


North Penn  
School District

Dream Big.  
Achieve Greatness.



# 2019-2020 BUDGET

July 1, 2019 – June 30, 2020

North Penn School District  
401 East Hancock Street  
Lansdale, Pennsylvania 19446  
[www.npenn.org](http://www.npenn.org)



THIS PAGE INTENTIONALLY LEFT BLANK

## **Board of School Directors**

Martina Stoll – President

Christian Fusco – Vice-President

Edward Diasio - Member

Jenna Ott - Member

Elisha Gee - Member

Theresa W. Prykowski - Member

Jonathan Kassa - Member

Juliane Ramić - Member

Timothy MacBain - Member

## **Non-Voting Members**

Steve Skrocki, Secretary (not pictured)

Kristin Johnson, Treasurer (not pictured)



*Top (L-R): Edward Diasio, Elisha K. Gee, Jonathan M. Kassa, Christian D. Fusco, Jenna A. Ott  
Bottom (L-R): Juliane Ramić, Tina Stoll, Timothy MacBain, Theresa Prykowski*

## **Board of Directors Committee Assignments**

### **Education/Community/Policy**

Christian Fusco  
Elisha Gee  
Timothy MacBain  
Theresa W. Prykowski

### **Finance**

Committee of the Whole

### **Intermediate Unit**

Juliane Ramíc

### **Facilities and Operations Committee**

Jonathan Kassa  
Juliane Ramíc  
Martina Stoll

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

Timothy MacBain  
Jenna Ott  
Juliane Ramíc

### **Personnel**

Christian Fusco  
Elisha Gee  
Jonathan Kassa  
Martina Stoll

### **Safe Schools Committee**

Jonathan Kassa  
Jenna Ott  
Theresa Prykowski

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

Jenna Ott

## **Consultants and Advisors**

### **Independent Auditors**

Maillie, LLP  
PO Box 680  
Oaks, PA 19456-0680

### **Legal Counsel**

Sweet, Stevens, Katz & Williams LLP  
331 E Butler Avenue  
New Britain, PA 18901

### **Financial Advisor**

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

### **Main Depository**

Univest  
14 North Main Street  
Souderton, PA 18964

## Central Office Administration

Dr. Curtis Dietrich.....Superintendent of Schools  
Dr. Todd Bauer .....Assistant Superintendent  
Dr. Jenna Mancini Rufo .....Assistant Superintendent  
Steve Skrocki .....Chief Financial Officer  
Dr. D’Ana Waters ..... Director of Curriculum and Equity  
Dr. Elizabeth Santoro ..... Director of Elementary Education  
Scott Kennedy ..... Director of Facilities & Operations  
Dr. Cheryl McCue ..... Director of Human Resources  
Christine Liberaski.....Director of School/Community Engagement  
Ruth Desiderio .....Director of Special Education  
Dr. Kristen Landis ..... Director of Technology



## Buildings and Administrators

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

Gwyn Nor Elementary School  
139 Hancock Road  
North Wales, PA 19454  
Principal: Dr. Deborah McKay

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

Hatfield Elementary School  
1701 Fairgrounds Road  
Hatfield, PA 19440  
Principal: Wes Heinel

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

Knapp Elementary School  
698 Knapp Road  
Lansdale, PA 19446  
Principal: Stefan Muller

Kulp Elementary School  
801 Cowpath Road  
Hatfield, PA 19440  
Principal: Christina Carter

Montgomery Elementary School  
1221 Stump Road  
North Wales, PA 19454  
Principal: Thomas Seidenberger

Nash Elementary School  
1560 Liberty Bell Drive  
Harleysville, PA 19438  
Principal: William Bowen

North Wales Elementary School  
201 Summit Street  
North Wales, PA 19454  
Principal: Joe Covone

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

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

York Avenue Elementary School  
700 York Avenue  
Lansdale, PA 19446  
Principal: Loretta Hoch

Pennbrook Middle School  
1201 North Wales Road  
North Wales, PA 19454  
Principal: Tomorrow Jenkins

Penndale Middle School  
400 Penn Street  
Lansdale, PA 19446  
Principal: Kyle Hassler

Pennfield Middle School  
726 Forty Foot Road  
Hatfield, PA 19440  
Principal: Dr. Sean O'Sullivan

North Penn High School  
1340 Valley Forge Road  
Lansdale, PA 19446  
Principal: Peter Nicholson

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



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 2018–2019.

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



A handwritten signature in black ink that reads 'Charles E. Peterson, Jr.'.

Charles E. Peterson, Jr. MBA, PRSBA, SFO  
President

A handwritten signature in black ink that reads 'Siobhán McMahon'.

Siobhán McMahon, CAE  
Chief Operating Officer



# Table of Contents

- Introductory Section..... 1**
- 2019-2020 Budget Executive Summary .....1**
  - Budget Presentation .....1
  - Mission Statement .....2
  - Vision Statement .....2
  - Core Values .....2
  - Goals .....3
  - Educational Community .....3
  - Budget Process and Timeline .....4
  - District Facilities and Capital Improvements .....6
  - Budget Summary for All Funds .....6
  - General Fund Overview .....7
  - Capital Projects Fund Overview .....14
  - School Nutrition Fund Overview .....14
  - Extended School Care Fund Overview .....15
  - Community Education Fund Overview .....15
  - Internal Service Fund Overview .....16
  - Budget Forecast .....17
  - Student Enrollment .....19
  - Personnel Resources .....19
  - Change in Debt .....19
  - Countywide Benchmarking Data .....20
  - Acknowledgements .....22
- Organizational Section..... 23**
  - Legal Autonomy and Fiscal Independence .....25
  - Level of Education Provided .....25
  - Geographic Area Served .....25
  - District Facilities .....28
  - Governance Structure .....28
  - Organizational Chart .....29
  - Mission Statement .....30
  - Vision Statement .....30
  - Core Values .....30
  - Goals .....31
  - Budget Development .....31
  - Financial Reporting and Accounting Structure .....34
    - Fund Financial Statements .....35
    - Revenue Sources .....36
    - Expenditure Functions .....41
    - Expenditure Objects .....44
- Financial Section..... 47**
  - Summary of All Funds .....49

<b>General Fund .....</b>	<b>51</b>
General Fund Revenue .....	52
General Fund Expenditures.....	55
<b>Capital Project Funds.....</b>	<b>64</b>
<b>School Nutrition Fund.....</b>	<b>75</b>
<b>Extended School Care Fund .....</b>	<b>77</b>
<b>Community Education Fund.....</b>	<b>78</b>
Aquatics Program .....	79
Swim Team Program .....	80
Water Polo Program.....	81
<b>Internal Service Fund.....</b>	<b>83</b>
<b>General Obligation Bonds and Notes .....</b>	<b>85</b>
<b>Post-Employment Benefits Other than Pensions (OPEB) .....</b>	<b>87</b>
<b>Fund Balance Designations .....</b>	<b>88</b>
<b>Informational Section .....</b>	<b>89</b>
Current Real Estate Tax .....	91
Homestead/Farmstead Reduction .....	93
Ten Largest Real Estate Taxpayer .....	95
Enrollment Projections .....	97
Personnel Distribution Reports.....	99
General Obligation Bonds and Notes .....	105
School Nutrition and Performance Measurement Data.....	107
Future Ready PA Index .....	109
NPSD Offers Property Tax Rebate Program .....	128
Three NPSD Odyssey of the Mind Teams Advances to World Finals Competition.....	129
U.S. Representatives Select NPHS Student as 2018 Congressional App Challenge Winner .....	130
Ten Propane-Fueled Buses and Propane Fueling Station to be Installed .....	131
Glossary.....	133

# Introductory Section

North Penn School District

**2019-2020 Budget**



North Penn School District  
Lansdale, Pennsylvania  
[www.npenn.org](http://www.npenn.org)  
Dr. Curtis Dietrich, Superintendent

THIS PAGE INTENTIONALLY LEFT BLANK



## North Penn School District

401 East Hancock Street, Lansdale, PA 19446-3960  
Dr. Curtis Dietrich, Superintendent  
Telephone: 215-368-0400  
[www.npenn.org](http://www.npenn.org)

October 31, 2019

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

Dear School Directors:

The 2019-2020 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.

### **2019-2020 Budget Executive Summary**

#### **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 2019-2020 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 within 90 days after budget adoption 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**

The North Penn School District is an effective, innovative, student-centered community of teaching and learning where every student is empowered to:

- become an independent, adaptable, life-long learner who uses knowledge to create new understandings;
- exhibit creative, collaborative, and critical thinking;
- achieve at his or her highest potential;
- live as a positive, responsible, and contributing citizen of the global society; and
- develop a respect for diversity and appreciation of human differences.

### **Vision Statement**

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.

### **Core Values**

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.

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.

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.

North Penn School District  
2019-2020 Budget

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

Partnerships and Teamwork: Leverages the collective experience and expertise of all members of the school community including students, parents, staff, and citizens to deliver the best for our students.

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.

## **Goals**

The 2019-2022 Comprehensive Plan Goals and Strategies outlined the following six goals, which drive decisions for the North Penn School District:

- Improve student achievement, both growth and mastery, by implementing evidence-based instructional practices that address student needs identified for core instruction, enrichment, and intervention.
- Develop district practices supporting an inclusive, culturally responsive environment that guarantees equity and access to all students and their families.
- Improve the district infrastructure and security measures to provide a safe, orderly, and up to date learning environment.
- Continue to implement organizational efficiencies designed to improve service to the students and community while maintaining fiscal responsibility.
- Develop a continuum of services to support the social, emotional, and behavioral needs of students.
- Provide students with career exploration and training opportunities that prepare them to be college, career, and work-ready.

## **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, Line Lexington, Towamencin Township, and Montgomeryville. The 2010 census identifies the total population of the district as 98,175. The district celebrates its increasing diversity, with approximately 42% students of color. Overall, the district has 5.5% of its students qualifying for English as a Second Language (ESL) services, with individual schools ranging as high as 22.7% ESL. Similarly, the number of economically disadvantaged students resulted in 33% of NPSD students qualifying for free or reduced lunch in 2018-19, with individual schools ranging as high as 58% qualifying. NPSD is fortunate to collaborate with many businesses and community organizations to provide additional supports and services for students.

North Penn School District  
2019-2020 Budget

**Board of School Directors**

Martina Stoll	President
Christian Fusco	Vice-President
Edward Diasio	Member
Elisha Gee	Member
Jonathan Kassa	Member
Timothy MacBain	Member
Jenna Ott	Member
Theresa W. Prykowski	Member
Juliane Ramić	Member
Steve Skrocki	Secretary (non-voting)
Kristin Johnson	Treasurer (non-voting)

**Central Office Administration**

Dr. Curtis Dietrich	Superintendent of Schools
Dr. Todd Bauer	Assistant Superintendent
Dr. Jenna Mancini Rufo	Assistant Superintendent
Steve Skrocki	Chief Financial Officer
Dr. D'Ana Waters	Director of Curriculum and Equity
Dr. Elizabeth Santoro	Director of Elementary Education
Scott Kennedy	Director of Facilities & Operations
Dr. Cheryl McCue	Director of Human Resources
Christine Liberaski	Director of School/Community Engagement
Ruth Desiderio	Director of Special Education
Dr. Kristen Landis	Director of Technology

**Budget Process and 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 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 (2.3% for 2019-2020) 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.



North Penn School District  
2019-2020 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:

Month	Key Processes and Deadlines
September	<ul style="list-style-type: none"> <li>• Act 1 Index and timeline published by PDE</li> </ul>
November	<ul style="list-style-type: none"> <li>• Building per pupil allocations are distributed</li> <li>• District enrollment projections are calculated</li> <li>• Adoption of board resolution not to raise taxes above the Act 1 index</li> <li>• Final budget timeline is created</li> </ul>
December	<ul style="list-style-type: none"> <li>• Deadline to notify residents of homestead/farmstead exclusion</li> </ul>
January	<ul style="list-style-type: none"> <li>• Deadline to opt out of Act 1 exceptions</li> <li>• Building and department budget requests are due to the business office</li> <li>• Budget meetings are held with administrators</li> </ul>
February	<ul style="list-style-type: none"> <li>• Deadline to adopt preliminary budget unless resolution not to exceed Act 1 index adopted</li> </ul>
March	<ul style="list-style-type: none"> <li>• Homestead/farmstead application deadline</li> <li>• Deadline for referendum exception request to PDE</li> <li>• Deadline to submit primary election referendum question seeking voter approval of tax increase in excess of the Act 1 index</li> <li>• Deadline for PDE ruling on referendum exception request</li> </ul>
May	<ul style="list-style-type: none"> <li>• County provides certified homestead/farmstead information</li> <li>• PDE provides property tax relief allocation information</li> <li>• Board adoption of the proposed final budget</li> <li>• Public notice of intent to adopt final budget</li> <li>• Budget presented for public inspection</li> </ul>
June	<ul style="list-style-type: none"> <li>• Board adoption of the final budget</li> </ul>

For the 2019-2020 budget, the District adopted the preliminary budget and a resolution to apply for exceptions from the Act 1 tax limitations on February 19, 2019 and the proposed final budget on May 16, 2019. The final budget was adopted by the board of directors at the June 20, 2019 board action meeting.

**District Facilities and Capital Improvements**

The District has begun projects to make renovations at Knapp Elementary School as well as an upgrade to the High School stadium.

**Budget Summary for All Funds**

The following is a summary of the 2019-2020 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 Fund, Extended School Care Fund and Community Education Fund which charge fees for services. The Internal Service Fund is used to account for self-insurance expenditures paid for at actual cost by the District.

North Penn School District  
2019-2020 Budget

**Summary of All Funds**

Fund	2018-2019 Budget	2019-2020 Budget	Budget Change FY 2019 to FY 2020	Percent Change FY 2019 to FY 2020
<b>General Fund</b>				
Beginning Fund Balance	\$40,917,813	\$38,173,000	\$ (2,744,813)	-6.71%
Revenues	257,503,013	267,208,014	9,705,001	3.77%
Expenditures	260,247,826	273,977,289	13,729,463	5.28%
Other Financing Sources/(Uses)	-	-	-	0.00%
Net Change in Fund Balance*	(2,744,813)	(6,769,275)	(4,024,462)	146.62%
Ending Fund Balance	\$38,173,000	\$31,403,725	(6,769,275)	-17.73%
<b>Capital Projects Fund</b>				
Beginning Fund Balance	\$13,202,874	\$17,861,936	\$ 4,659,062	35.29%
Revenues	45,000	175,000	130,000	288.89%
Expenditures	5,385,938	7,674,973	2,289,035	42.50%
Other Financing Sources/(Uses)	10,000,000	10,000,000	-	0.00%
Net Change in Fund Balance	4,659,062	2,500,027	(2,159,035)	-46.34%
Ending Fund Balance	\$17,861,936	\$20,361,963	2,500,027	14.00%
<b>Enterprise Funds</b>				
Beginning Fund Balance	\$ 1,621,719	\$ 1,525,426	\$ (96,293)	-5.94%
Revenues	8,407,214	8,434,208	26,994	0.32%
Expenditures	8,453,507	8,471,147	17,640	0.21%
Other Financing Sources/(Uses)	(50,000)	(50,000)	-	0.00%
Net Change in Fund Balance	(96,293)	(86,939)	9,354	-9.71%
Ending Fund Balance	\$ 1,525,426	\$ 1,438,487	(86,939)	-5.70%
<b>Internal Service Fund</b>				
Beginning Fund Balance	\$15,604,266	\$15,486,163	\$ (118,103)	-0.76%
Revenues	30,086,610	31,146,404	1,059,794	3.52%
Expenditures	30,204,713	31,073,904	869,191	2.88%
Other Financing Sources/(Uses)	-	-	-	0.00%
Net Change in Fund Balance	(118,103)	72,500	190,603	-161.39%
Ending Fund Balance	\$15,486,163	\$15,558,663	72,500	0.47%
<b>Total All Funds</b>				
Beginning Fund Balance	\$71,346,672	\$73,046,525	\$ 1,699,853	2.38%
Revenues	296,041,837	306,963,626	10,921,789	3.69%
Expenditures	304,291,984	321,197,313	16,905,330	5.56%
Other Financing Sources/(Uses)	9,950,000	9,950,000	-	0.00%
Net Change in Fund Balance	1,699,853	(4,283,687)	(5,983,540)	-352.00%
Ending Fund Balance	\$73,046,525	\$68,762,838	(4,283,687)	-5.86%

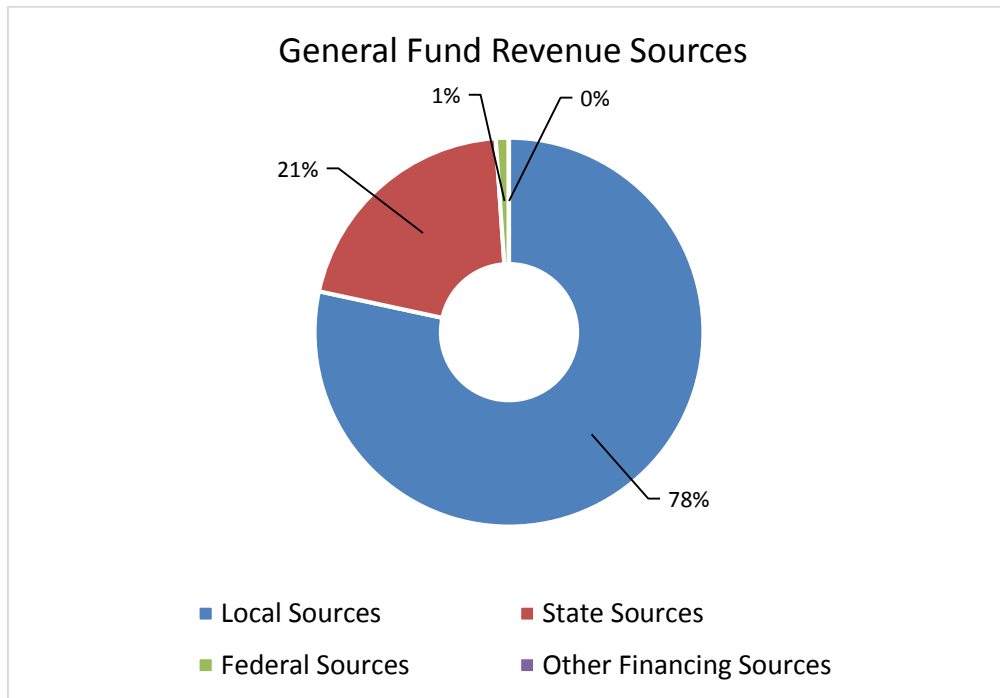
\*NOTE: Projected 2018-2019 results indicate a projected surplus.

North Penn School District  
2019-2020 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 78% of the \$267,208,014 in total budgeted revenue for the 2019-2020 fiscal year. The remaining 22% of revenue budgeted is comprised of state subsidies and grants (21%) as well as federal grant money (1%) and a minimum amount of other financing sources.

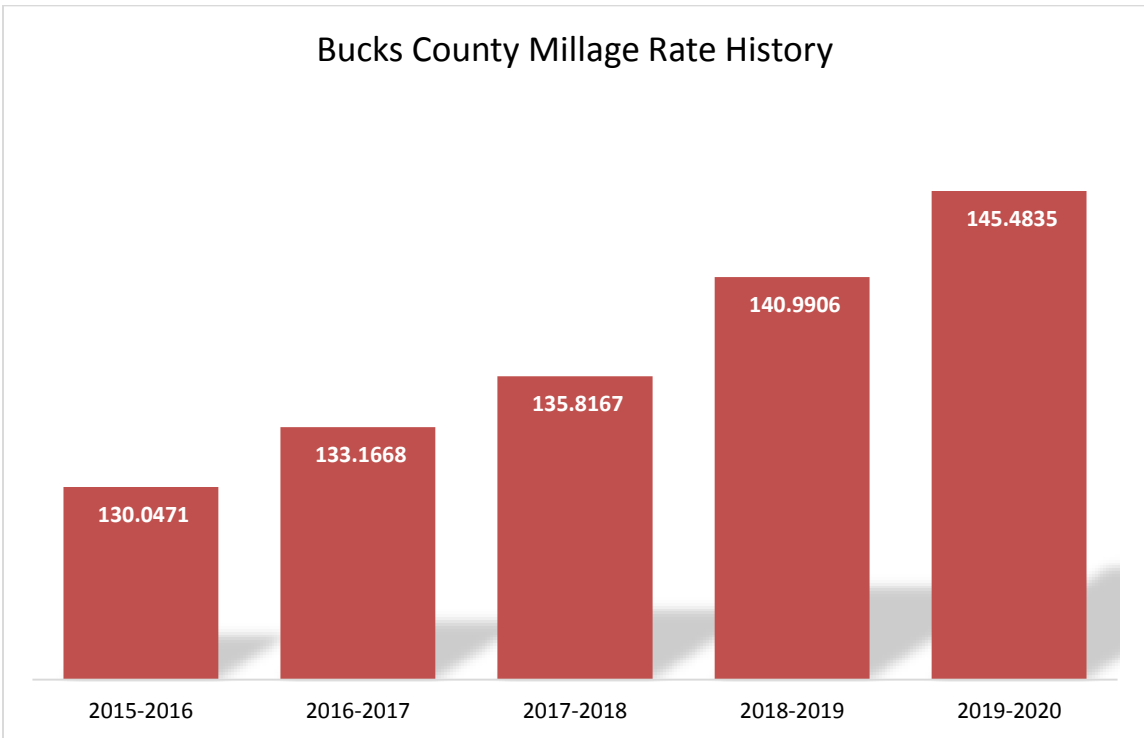
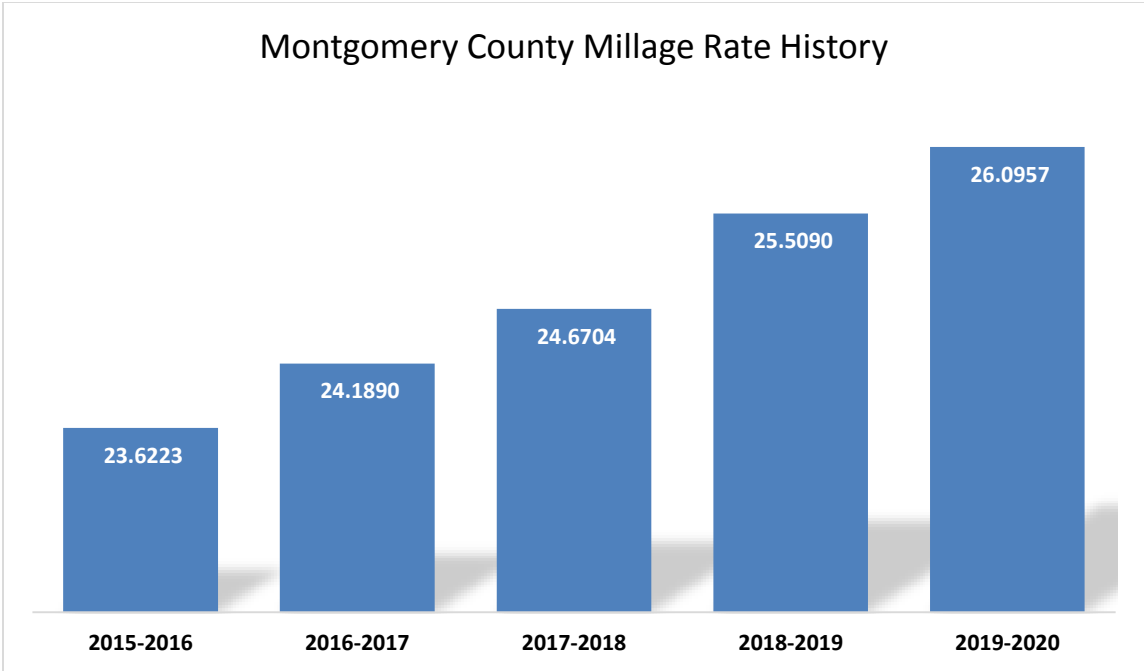


**Local Sources**

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 \$179,270,935 which is 86% of local revenue sources budgeted and 67% of total revenue sources budgeted. Current real estate tax revenue budgeted is \$4,934,521 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 combined assessed property values for Bucks and Montgomery Counties is \$7,271,472,577 for the 2019-2020 school year.

The 2019-2020 real estate tax rate required to fund the District's programs and services for Bucks County is 145.4835 and 26.0957 for Montgomery County. The following two charts show the millage rate history for both counties since the 2015-2016 school year.

North Penn School District  
2019-2020 Budget



North Penn School District  
2019-2020 Budget

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

	Assessment	2015-2016 Tax	2016-2017 Tax	2017-2018 Tax	2018-2019 Tax	2019-2020 Tax
Montgomery County	200,000	4,724.46	4,837.80	4,934.08	5,101.80	5,219.14
Bucks County	28,000	3,641.32	3,728.67	3,802.87	3,947.74	4,073.54

Montgomery County Millage Rate	23.6223	24.1890	24.6704	25.5090	26.0957
Bucks County Millage Rate	130.0471	133.1668	135.8167	140.9906	145.4835

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 District anticipates collecting \$17.7 million in EIT revenue and \$3.75 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.

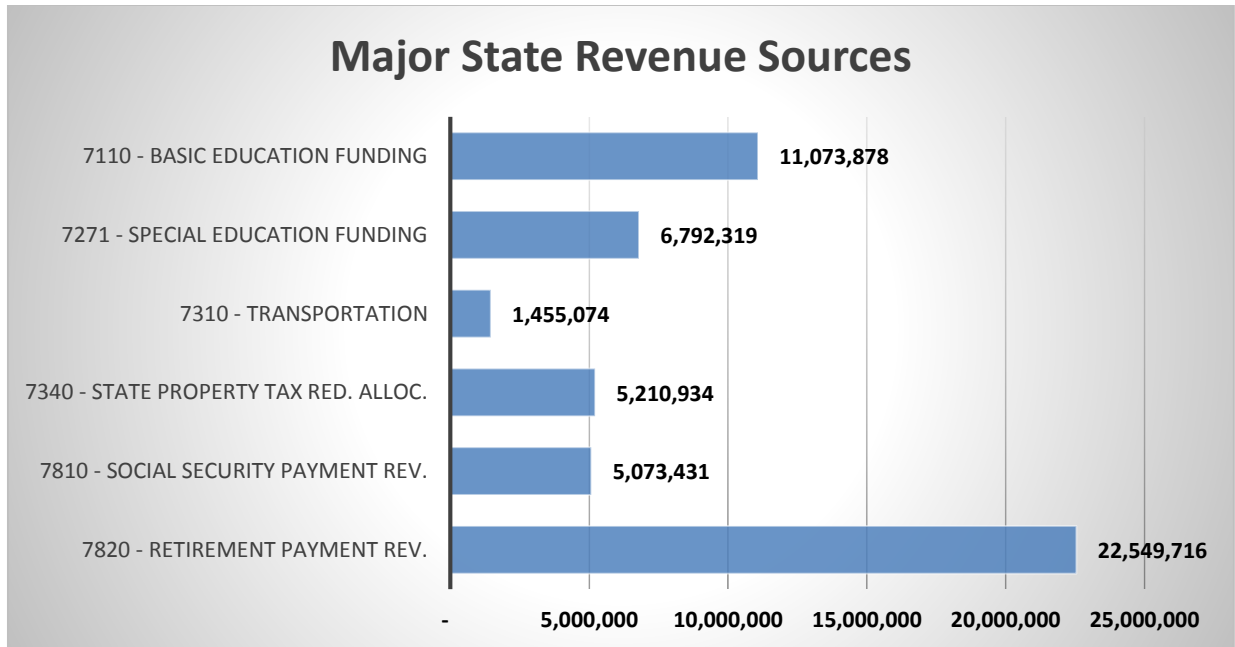
**OTHER LOCAL REVENUE SOURCES**

Revenue Sources	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
Interim Taxes	\$ 693,962	\$ 882,235	\$ 624,327	\$ 900,000	\$ 539,000
Earned Income Tax (EIT)	16,260,065	16,470,753	16,752,716	16,700,000	17,700,000
Real Estate Transfer Tax	3,164,072	3,153,704	3,749,991	3,300,000	3,750,000
Delinquent Real Estate Tax	2,586,366	1,954,993	2,126,302	2,000,000	2,000,000
Total	\$22,704,465	\$22,461,685	\$23,253,336	\$22,900,000	\$23,989,000

State Sources

State sources comprise 21% of the total budget at \$54,878,026 which is a 5% increase from the 2018-2019 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 2019-2020.

North Penn School District  
2019-2020 Budget



The largest line item in state sources comes from the state's share of retirement contributions. The state reimburses the District for half of their Pennsylvania School Employee's Retirement System (PSERS) retirement costs. For 2019-2020, the rate that districts pay into PSERS is 34.29% and in return the state reimburses half of this expense. This amount is \$22,549,716 which is a \$1.6 million (7.67%) increase from the previous year. This increase is attributed to an increase in salaries, additional staff for the full day kindergarten implementation, as well as an increase in the contribution rate from 33.43% to 34.29%. The state also reimburses districts for one half of their Social Security and Medicare taxes which in 2019-2020 equates to \$5,073,431.

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 credit to approved homestead and farmstead properties to reduce property taxes. This allocation for the 2019-2020 school year is \$5,210,934 which equates to a tax reduction of \$212.22 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:

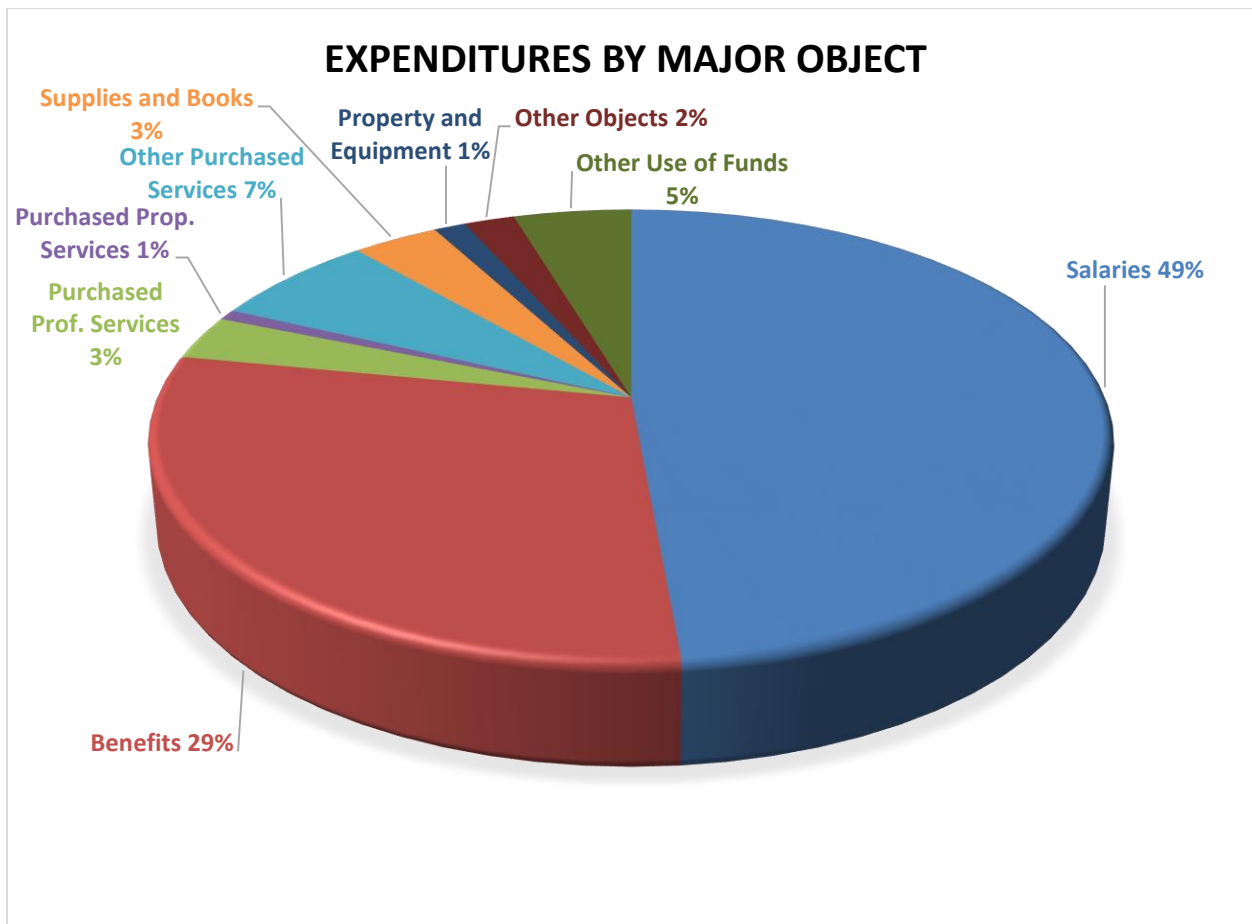
- Title I - Improving the Academic Achievement of the Disadvantaged
- Title II - Prepare, Train, and Recruit Highly Qualified Teachers and Principals
- Title III - Language Instruction of LEP and Immigrant Students
- Title IV – Student Support and Academic Enrichment

North Penn School District  
2019-2020 Budget

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

**Expenditures**

For the 2019-2020 school year, budgeted expenditures in the General Fund are \$273,977,289 which is an increase of \$13,729,463 (5.28%) from 2018-2019. The following table compares these expenditures by category:

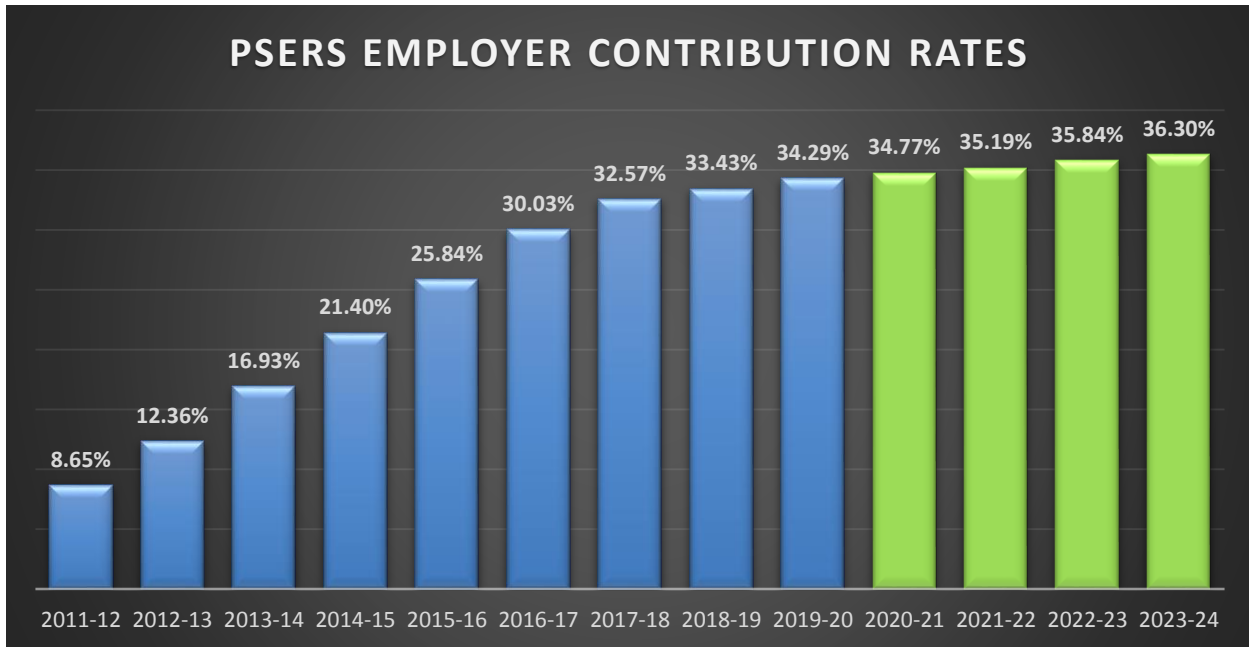


**Expenditure Analysis**

The largest budget challenge facing the North Penn School District as well as the other 500 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 2019-2020 school year, this amount is 34.29% which means that for each \$1 in eligible salaries the District must contribute 3.43 cents to PSERS. The table below shows the historical, current, and projected PSERS contribution rates:



North Penn School District  
2019-2020 Budget



The total budgeted PSERS expenditure is \$45,079,019 for 2019-2020 which is an increase of \$3,193,791 (7.63%) from the previous year.

The following table shows the budgeted expenditures by object (major category) for 2019-2020 along with the dollar and percentage changes from the 2018-2019 budget.

#### GENERAL FUND CHANGE IN EXPENDITURE OBJECTS

	Budget 2018-2019	Budget 2019-2020	Dollar Change	Percent Change
<b>Expenditures</b>				
Salaries	\$ 127,786,831	\$ 133,116,124	\$ 5,329,293	4.17%
Benefits	76,034,561	80,753,071	4,718,510	6.21%
Purchased Prof. Services	9,785,264	8,657,249	(1,128,015)	-11.53%
Purchased Prop. Services	1,903,596	2,071,680	168,084	8.83%
Other Purchased Services	14,149,032	18,260,695	4,111,663	29.06%
Supplies and Books	9,347,243	9,389,769	42,526	0.45%
Property and Equipment	2,748,220	3,457,615	709,395	25.81%
Other Objects	5,310,177	5,496,360	186,183	3.51%
Other Use of Funds	13,182,902	12,774,726	(408,176)	-3.10%
<b>Total Expenditures</b>	<b>\$ 260,247,826</b>	<b>\$ 273,977,289</b>	<b>\$ 13,729,463</b>	<b>5.28%</b>

North Penn School District  
2019-2020 Budget

Along with the PSERS contribution, which was offset somewhat by a reduction in healthcare costs, the other major items impacting the expenditure budget are as follows:

- Salaries & Benefits – Salaries and related benefits have increased by 4.17%.
- Property and Equipment – Additional funds for one-time expenses related to a new Propane Fueling Station (\$230,000) and technology infrastructure upgrades (\$500,000).
- Tuition – Tuition charges were reassigned to Other Purchased Services from Purchased Prof. Services.

The net increase in these major items totals \$10,777,803

### **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 2019-2020, there is a projected beginning fund balance of \$17,861,936 in bond and capital reserve funds available that will be used to finish the following projects:

- Renovations/classroom additions to Knapp Elementary School
- Renovations to the North Penn High School Crawford Stadium
- Roof replacement Nash Elementary School
- Security upgrades at various district buildings
- Pennbrook Middle School modular classroom upgrades

### **School Nutrition Fund Overview**

For the 2019-2020 school year, the District's School Nutrition fund is budgeting revenues of \$5,506,123. Local revenues, which are comprised of sales to students and staff, are budgeted to increase by \$63,864 (2.51%) due to anticipated increase in school breakfast participation and an increase in a la carte sales at the High School.

Consistent participation in free and reduced meal sales will lead to relative flat funding of state and federal meal reimbursement revenue. The United States Department of Agriculture (USDA) reimburses school districts for eligible meal sales. In addition, there is decrease in the anticipated Summer Food Program subsidy which results in a decrease of federal funding. The 2019-2020 budget shows a decrease in combined state and federal revenue sources of \$48,950 (-1.66%).

The expenditure budget of \$5,520,182 is an increase of \$30,670 (.56%) over the previous year. This can be attributed to planned upgrades to kitchen equipment.

### **Extended School Care Fund Overview**

During the 2018-2019 school year the Extended Care Program had a consistent enrollment of 750 students throughout the school year.

Through the month of June 2019, income was up approximately 4.15% over the previous year. This is due to increased enrollment at Inglewood, North Wales, and Walton Farm Elementary Schools. Expenses show a small decrease of .09%.

With a fee increase of 2.3% scheduled for the 2019-2020 school year, income is budgeted at \$2,309,085 and expenses at \$2,389,672, and a contribution of \$50,000 to the General Fund.

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.

Summer camp enrollment was 164 students. Capacity was reached at both the Inglewood and Bridle Path locations.

### **Community Education Fund Overview**

The District's Community Education Program has provided affordable life-long learning opportunities 50 years. 1,912 residents participated in close to 280 classes. In addition, approximately 700 children enrolled in our summer camps. Also, more than 530 of our "Gold Carders" (residents 60 and older) enjoyed our programs for a free or at a reduced rate. Though this benefit cost the program over \$15,000, it is well worth it as it helps the school district engage this population of residents.

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. Over the years, community education has funded many district needs. This past year, as always, community education funded the Knights of Honor program including the design and installation of all Knights of Honor names for perpetuity.

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 2019-2020 school year, budgeted revenues (which include transfers from the general fund from both employer and employee cost-sharing and interest revenue) are \$31,146,404 and expenditures (the cost of claims) are \$31,703,904.

North Penn School District  
2019-2020 Budget

**Budget Forecast**

The following budget forecast shows the estimated budget for all North Penn School District Funds through the 2022-2023 school year:

	2019/2020 Final Budget	2020/2021 Projection	2021/2022 Projection	2022/2023 Projection
<b>GENERAL FUND</b>				
Total Revenues	\$267,208,014	\$276,371,613	\$284,949,862	\$294,366,937
Total Expenses	<u>\$273,977,289</u>	<u>\$278,915,589</u>	<u>\$284,989,010</u>	<u>\$295,215,083</u>
Revenues Over (Under) Expenses	\$ (6,769,275)	\$ (2,543,976)	\$ (39,148)	\$ (848,146)
Beginning Fund Balance 7/1				
Assigned + Unassigned	\$ 38,173,000	\$ 31,403,725	\$ 28,859,749	\$ 28,820,601
Ending Fund Balance 6/30				
Assigned + Unassigned	\$ 31,403,725	\$ 28,859,749	\$ 28,820,601	\$ 27,972,455
<b>CAPITAL PROJECTS FUND</b>				
Total Revenues	\$ 10,175,000	\$ 8,125,000	\$ 1,035,000	\$ 1,035,000
Total Expenses	<u>\$ 7,674,973</u>	<u>\$ 9,967,705</u>	<u>\$ 14,614,097</u>	<u>\$ 3,831,377</u>
Revenues Over (Under) Expenses	\$ 2,500,027	\$ (1,842,705)	\$ (13,579,097)	\$ (2,796,377)
Beginning Fund Balance 7/1				
Assigned + Unassigned	\$ 17,861,936	\$ 20,361,963	\$ 18,519,258	\$ 4,940,161
Ending Fund Balance 6/30				
Assigned + Unassigned	\$ 20,361,963	\$ 18,519,258	\$ 4,940,161	\$ 2,143,784
<b>ENTERPRISE FUNDS</b>				
Total Revenues	\$ 8,434,208	\$ 8,602,892	\$ 8,774,950	\$ 8,950,449
Total Expenses	<u>\$ 8,521,147</u>	<u>\$ 8,691,397</u>	<u>\$ 8,934,756</u>	<u>\$ 9,202,799</u>
Revenues Over (Under) Expenses	\$ (86,939)	\$ (88,505)	\$ (159,806)	\$ (252,350)
Beginning Fund Balance 7/1				
Assigned + Unassigned	\$ 1,525,426	\$ 1,438,487	\$ 1,349,982	\$ 1,190,176
Ending Fund Balance 6/30				
Assigned + Unassigned	\$ 1,438,487	\$ 1,349,982	\$ 1,190,176	\$ 937,827
<b>INTERNAL SERVICE FUND</b>				
Total Revenues	\$ 31,146,404	\$ 32,700,100	\$ 34,331,480	\$ 36,044,429
Total Expenses	<u>\$ 31,073,904</u>	<u>\$ 32,627,600</u>	<u>\$ 34,258,980</u>	<u>\$ 35,971,929</u>
Revenues Over (Under) Expenses	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500
Beginning Fund Balance 7/1				
Assigned + Unassigned	\$ 15,486,163	\$ 15,558,663	\$ 15,631,163	\$ 15,703,663
Ending Fund Balance 6/30				
Assigned + Unassigned	\$ 15,558,663	\$ 15,631,163	\$ 15,703,663	\$ 15,776,163
<b>TOTAL ALL FUNDS</b>				
Total Revenues	\$316,963,626	\$325,799,605	\$329,091,292	\$340,396,815
Total Expenses	<u>\$321,247,313</u>	<u>\$330,202,290</u>	<u>\$342,796,843</u>	<u>\$344,221,187</u>
Revenues Over (Under) Expenses	\$ (4,283,687)	\$ (4,402,686)	\$ (13,705,551)	\$ (3,824,373)
Beginning Fund Balance 7/1				
Assigned + Unassigned	\$ 73,046,525	\$ 68,762,838	\$ 64,360,153	\$ 50,654,602
Ending Fund Balance 6/30				
Assigned + Unassigned	\$ 68,762,838	\$ 64,360,153	\$ 50,654,602	\$ 46,830,229

North Penn School District  
2019-2020 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
- 97% tax collection rate
- 2.5% annual increase in earned income tax, 3% increase for transfer taxes
- Increases at the ACT 1 index percentage for interim taxes and other local revenue
- 2.5% annual increase to basic education and special education state subsidies
- Level property tax reduction allocation and transportation subsidy
- 2% annual increase federal revenue
- 2.5% increase annually in salaries, net of retirements and new positions
- Pension rates using PSERS projected rates
- 5% increase per year in other benefits; 3% increase per year in professional/technical services, purchased property services, and other purchased services, supplies.
- 4% increase per year in property & equipment, other objects
- Level budgetary reserve requirement
- Level capital reserve transfer

North Penn School District  
2019-2020 Budget

**Student Enrollment**

The projected student enrollment for the 2019-2020 school year is 12,815 total students. At the June 6, 2017 board work session, the Montgomery County Planning Commission presented its enrollment study.

Actual Enrollments				Projected Enrollments			
School Year	K-6	7-12	Total	School Year	K-6	7-12	Total
2015-16	6,756	5,997	12,753	2020-21	6,552	6,130	12,682
2016-17	6,802	6,041	12,843	2021-22	6,488	6,265	12,753
2017-18	6,592	6,046	12,638	2022-23	6,509	6,309	12,818
2018-19	6,524	6,168	12,692	2023-24	6,546	6,244	12,790
2019-20	6,703	6,112	12,815	2024-25	6,653	6,151	12,804

Source: Actual provided by School District sources and 2020-21 – 2024-25 projected, based off of Montgomery County Planning Commission Enrollment Study, June 2017.

**Personnel Resources**

On an April 2018 to March 2019 comparison, the District decreased staffing from 1911 to 1904 total employees. Over that same comparison period, full time employees decreased from 1742 to 1734 and part time employees increased from 169 to 170. During the 2019-2020 budget process 48 elementary teaching and assistant positions were added to support the full day kindergarten implementation.

**Change in Debt**

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

- Renovations/classroom additions to Knapp Elementary School
- Renovations to the North Penn High School Crawford Stadium
- Roof replacement Nash Elementary School
- Security upgrades at various district buildings
- Pennbrook Middle School modular classroom upgrades

**ANALYSIS OF OUTSTANDING GENERAL OBLIGATION BONDS**

	Principal Balance		
	2017-2018	2018-2019	2019-2020
Debt at Beginning of Year	103,835,000	92,290,000	99,080,000
Additional Debt Incurred During Year	-	18,935,000	-
Retirements/Repayments	11,545,000	12,145,000	12,180,000
Debt at End of Year	92,290,000	99,080,000	86,900,000

North Penn School District  
2019-2020 Budget

**Countywide Benchmarking Data**

The Montgomery County Intermediate Unit publishes a statistical report each year comparing the county school district's 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 2017-18 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 \$20,040.05 is \$2,5179.23 less than the county average of \$22,619.28.

**TABLE 10  
MONTGOMERY COUNTY INTERMEDIATE UNIT  
2017-2018 District Expenditure Cost of Total Functions**

	<b>TOTAL 2017-2018 EXPENDITURES</b>	<b>TOTAL PUPILS 2017-2018</b>	<b>PUPIL COST</b>	<b>RANK</b>
ABINGTON	\$151,666,333	7,174	\$21,141.11	13
CHELTENHAM	119,159,313	4,528	26,316.10	2
COLONIAL	129,491,815	5,103	25,375.63	3
HATBORO-HORSHAM	98,489,568	4,767	20,660.70	16
JENKINTOWN	16,313,155	693	23,539.91	8
LOWER MERION	266,456,964	8,574	31,077.32	1
LOWER MORELAND	50,248,051	2,282	22,019.30	10
METHACTON	104,166,795	4,793	21,733.11	12
NORRISTOWN	148,700,255	7,489	19,855.82	18
NORTH PENN	252,344,290	12,592	20,040.05	17
PERKIOMEN VALLEY	105,226,202	5,570	18,891.60	20
POTTSGROVE	66,618,894	3,197	20,837.94	15
POTTSTOWN	62,321,570	3,149	19,790.91	19
SOUDERTON	124,061,959	5,220	23,766.66	7
SPRINGFIELD	56,949,322	2,501	22,770.62	9
SPRING-FORD	155,963,559	6,242	24,986.15	4
UPPER DUBLIN	98,700,522	4,109	24,020.57	6
UPPER MERION	99,416,816	4,012	24,779.86	5
UPPER MORELAND	66,169,715	3,143	21,053.04	14
UPPER PERKIOMEN	58,945,812	3,361	17,538.18	21
WISSAHICKON	99,935,909	4,570	21,867.81	11
<b>TOTAL DISTRICTS</b>	<b>\$2,331,346,818</b>	<b>103,069</b>	<b>\$22,619.28</b>	



North Penn School District  
2019-2020 Budget

The next schedule compares the equalized 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 17<sup>th</sup> of the 21 districts in the county at 17.20 mills. 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.

**TABLE 35  
MONTGOMERY COUNTY INTERMEDIATE UNIT  
2017-2018 AUDITED DISTRICTS REVENUES - EQUALIZED MILLS**

	2017-2018 R. E. TAXES COLLECTED	2017-2018 REAL ESTATE MILLS	2017-2018 VALUE OF EACH MILL	2016-2017 EQUALIZED MILLS	EQUALIZED MILLS RANK
ABINGTON	\$105,282,664	31.7700	3,313,902	20.40	12
CHELTENHAM	80,907,729	45.9511	1,760,735	31.50	2
COLONIAL	83,125,903	21.4040	3,883,662	14.10	19
HATBORO-HORSHAM	70,444,982	28.8020	2,445,836	27.49	5
JENKINTOWN	10,786,830	40.3000	267,663	27.80	4
LOWER MERION	211,977,240	28.0740	7,550,660	16.50	18
LOWER MORELAND	34,738,067	33.3179	1,042,625	21.70	9
METHACTON	71,389,125	29.4585	2,423,379	20.10	13
NORRISTOWN	92,504,910	35.8790	2,578,247	24.90	6
NORTH PENN	169,642,687	24.6704	6,876,365	17.20	17
PERKIOMEN VALLEY	63,986,381	32.3500	1,977,941	23.80	7
POTTSGROVE	37,373,196	37.8630	987,064	29.30	3
POTTSTOWN	28,236,935	39.2522	719,372	33.50	1
SOUDERTON	77,582,831	28.9259	2,682,123	20.90	11
SPRINGFIELD	39,143,697	32.3913	1,208,463	19.50	15
SPRINGFORD	98,237,558	26.2442	3,743,210	19.00	16
UPPER DUBLIN	70,373,381	33.0254	2,130,887	22.30	8
UPPER MERION	74,581,829	19.4300	3,838,488	13.30	21
UPPER MORELAND	42,977,748	30.1366	1,426,098	21.00	10
UPPER PERKIOMEN	33,845,380	24.3479	1,390,074	20.00	14
WISSAHICKON	66,898,422	20.0200	3,341,580	13.50	20
<b>TOTALS</b>	<b>\$1,564,037,495</b>				

**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.



Curtis R. Dietrich, Ed.D.  
District Superintendent



Stephen B. Skrocki  
Chief Financial Officer



Kristin M. Johnson  
Assistant Director of Business Administration

# Organizational Section

North Penn School District

**2019-2020 Budget**



| District  
Lansdale, Pennsylvania  
[www.npenn.org](http://www.npenn.org)  
Dr. Curtis Dietrich, Superintendent

North Penn School District  
2019-2020 Budget

THIS PAGE INTENTIONALLY LEFT BLANK

### **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.

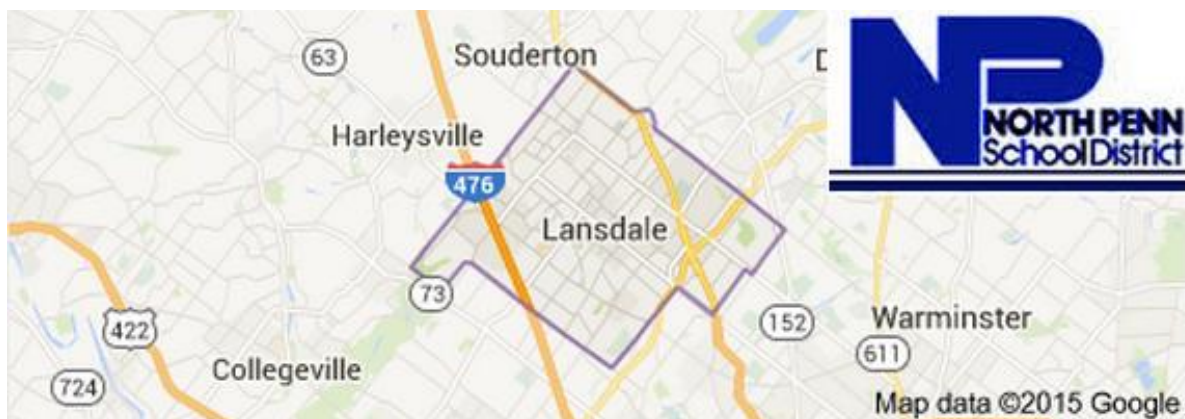
Authority is given to an elected nine-member Board of Directors elected for a four-year term to govern the District. The Superintendent is the chief administrative officer of the District with overall responsibility for all aspects of operations, including education and finance. The Chief Financial Officer 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 alternative education services and vocational education for students in grades 10 through 12 at the North Montgomery County Area Vocational Technical School.

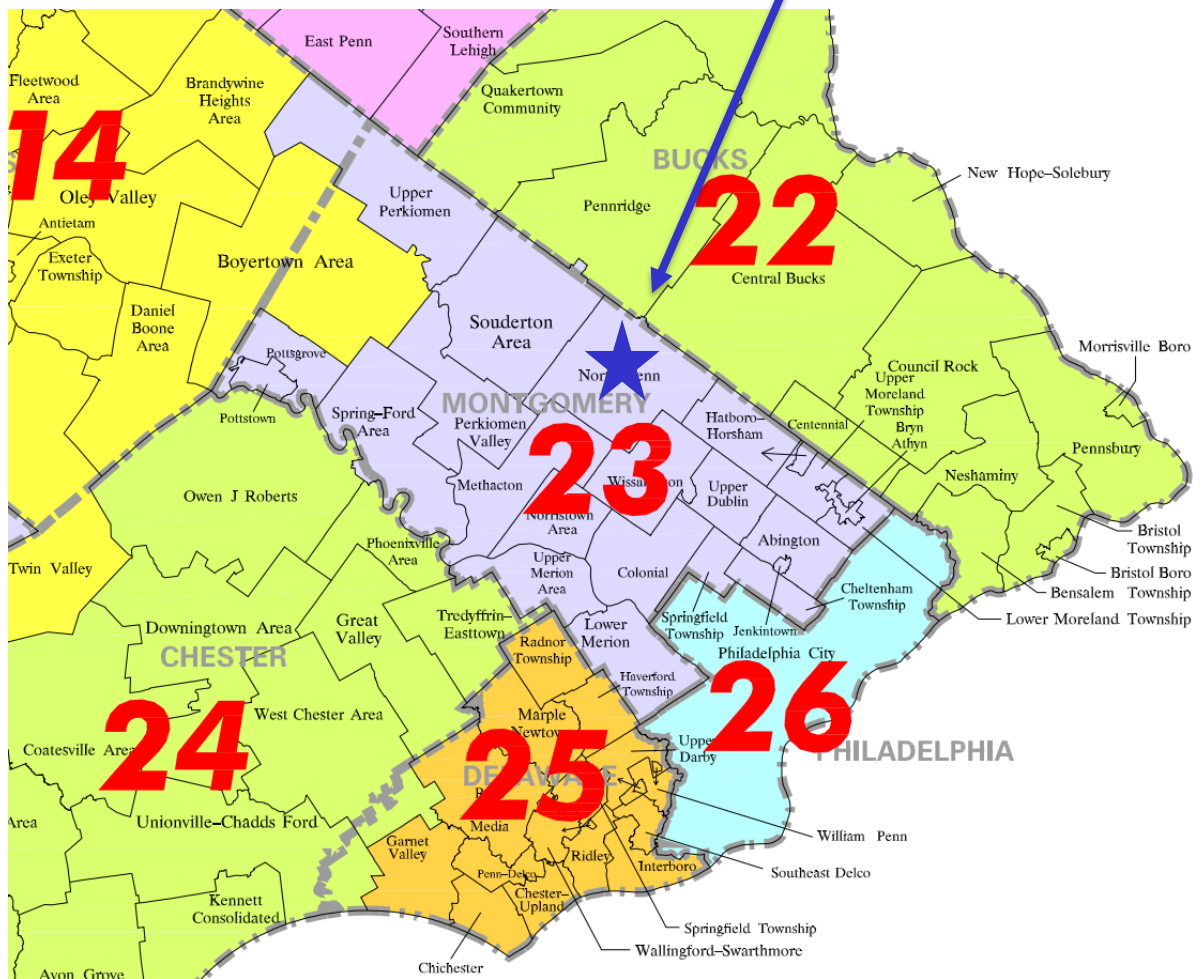
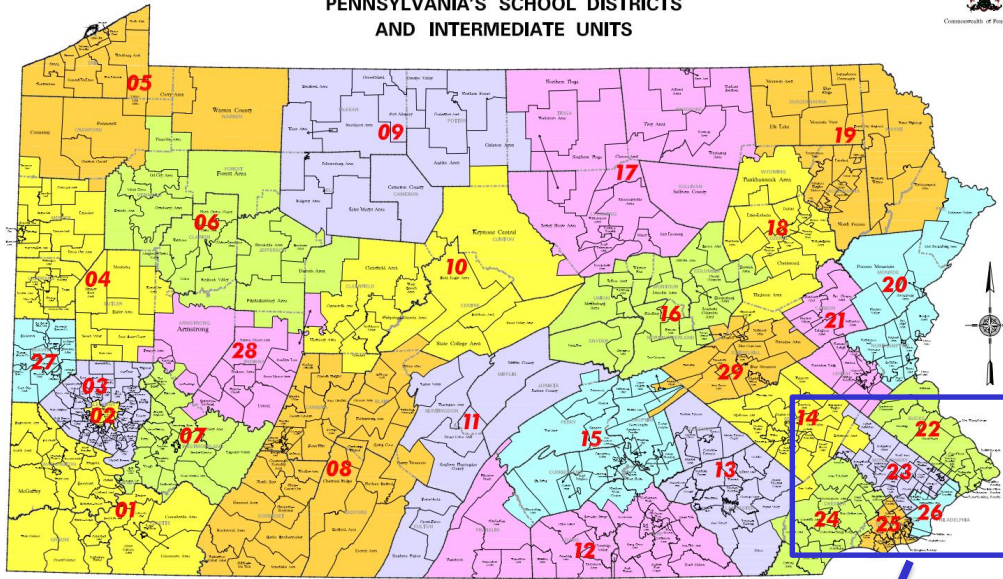
### **Geographic Area Served**

The North Penn School District is a large suburban district of approximately 12,700 students 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, Line Lexington, Towamencin Township and Montgomeryville. The 2010 census identifies the total population of the district as 98,175.

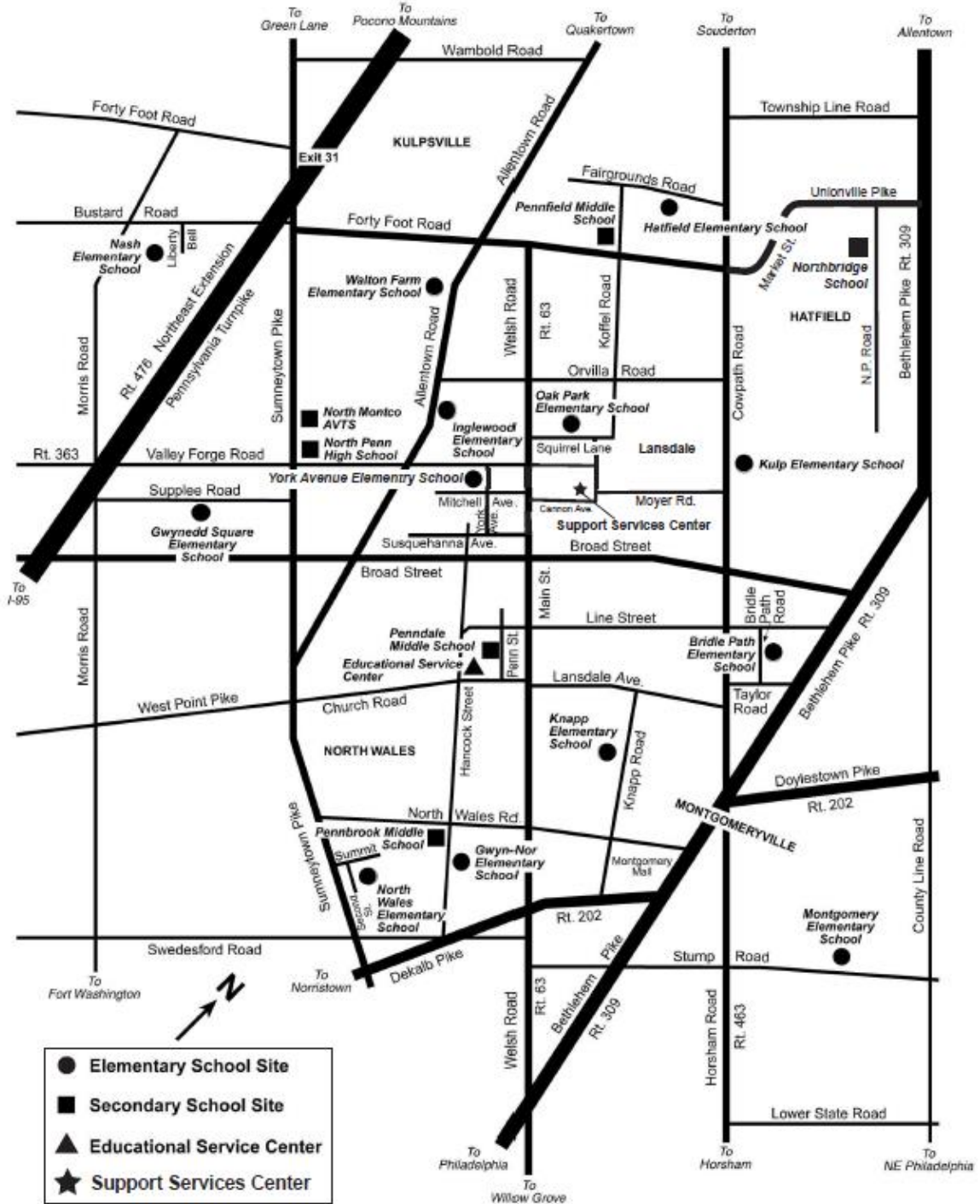


North Penn School District  
2019-2020 Budget

PENNSYLVANIA'S SCHOOL DISTRICTS  
AND INTERMEDIATE UNITS



# North Penn School District Map



North Penn School District  
2019-2020 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. The following table describes the District’s current facilities:

<b>NORTH PENN SCHOOL DISTRICT SCHOOL FACILITIES</b>					
<b>Building</b>	<b>Original Construction Date</b>	<b>Addition/ Renovation Date</b>	<b>Grades</b>	<b>Rated Pupil Capacity*</b>	<b>2018-19 Enrollment</b>
<i>Elementary:</i>					
Bridle Path.....	1994	---	K-6	889	525
Gwyn-Nor.....	1966	2004	K-6	920	569
Gwynedd Square.....	1991	---	K-6	980	568
Hatfield.....	1970	2015	K-6	920	492
Inglewood.....	1963	1972/2013	K-6	732	526
Knapp.....	1955	1999	K-6	665	573
Kulp.....	1957	1963/2009	K-6	1,020	515
Montgomery.....	1965	1990/2017	K-6	1,098	647
Nash.....	1976	1997	K-6	584	386
North Wales.....	1927	1974/2010	K-6	629	414
Oak Park.....	1959	2002	K-6	856	484
Walton Farm.....	1994	---	K-6	889	574
York Avenue.....	1927	2008	K-6	570	251
<i>Secondary:</i>					
Pennbrook Middle.....	1959	2006	7-9	1,264	883
Penndale Middle.....	1931	1997	7-9	1,749	1,308
Pennfield Middle.....	1964	2007	7-9	1,362	858
North Penn High.....	1971	1999	10-12	3,782	3,058
Northbridge Alternate School.....	1989	2008	7-12		61
Education Service Center.....	1963	1990	N/A		
Support Service Center.....	1982	2008	N/A		

**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 activities. 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, and the Director of School and Community Services all report directly to the Superintendent. The organization chart below shows the administrative structure of the District as it currently exists.

**Board of School Directors**

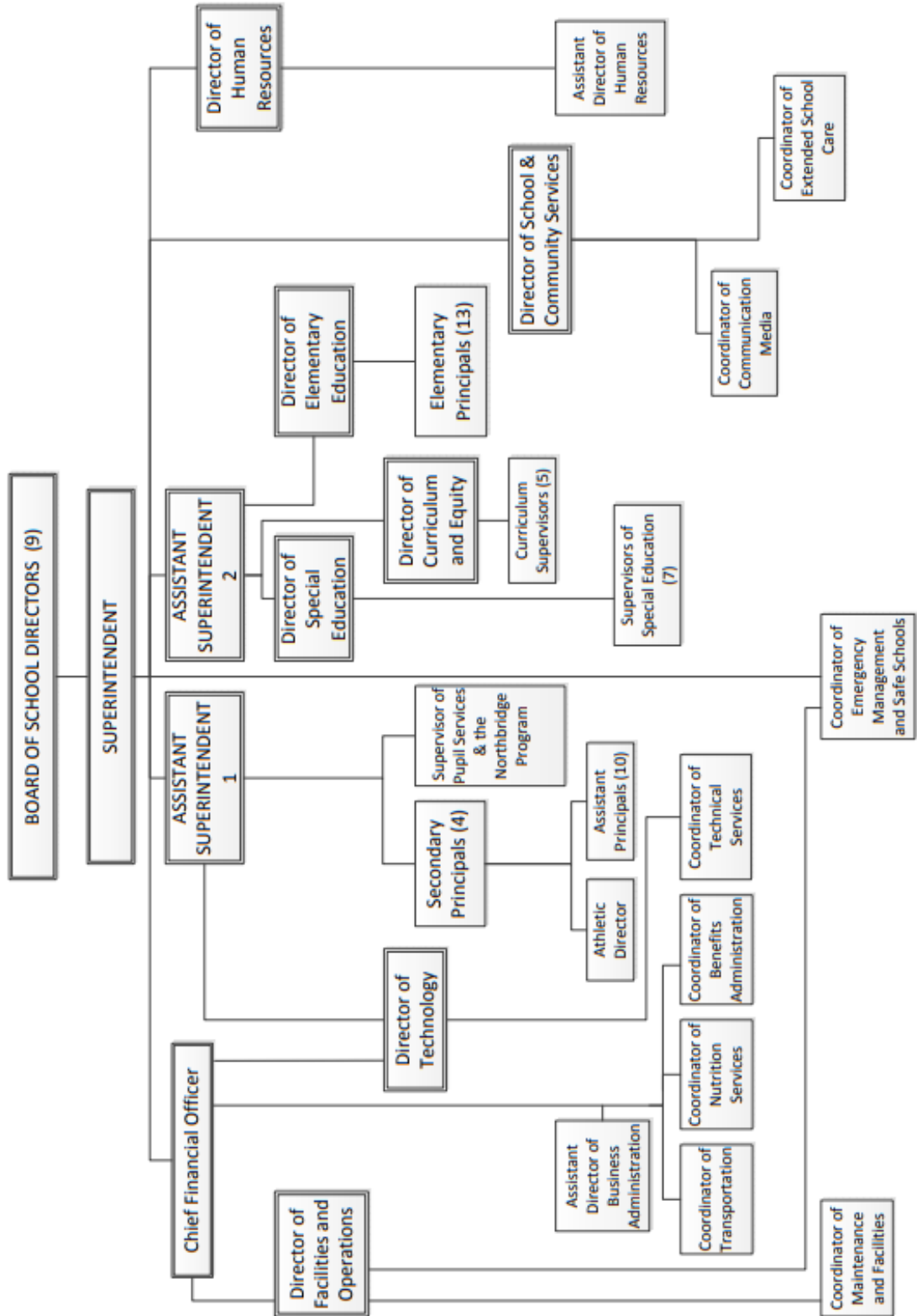
Martina Stoll	President
Christian Fusco	Vice-President
Edward Diasio	Member
Elisha Gee	Member
Jonathan Kassa	Member
Timothy MacBain	Member
Jenna Ott	Member
Theresa W. Prykowski	Member
Juliane Ramić	Member
Steve Skrocki	Secretary (non-voting)
Kristin Johnson	Treasurer (non-voting)



**Organizational Chart**

Administrative Regulation #2411

NORTH PENN SCHOOL DISTRICT  
Table of Organization



## **Mission Statement**

The North Penn School District is an effective, innovative, student-centered community of teaching and learning where every student is empowered to:

- become an independent, adaptable, life-long learner who uses knowledge to create new understandings;
- exhibit creative, collaborative, and critical thinking;
- achieve at his or her highest potential;
- live as a positive, responsible, and contributing citizen of the global society; and
- develop a respect for diversity and appreciation of human differences.

## **Vision Statement**

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.

## **Core Values**

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.

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.

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.

North Penn School District  
2019-2020 Budget

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

Partnerships and Teamwork: Leverages the collective experience and expertise of all members of the school community including students, parents, staff, and citizens to deliver the best for our students.

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.

## **Goals**

The 2019-2022 Comprehensive Plan Goals and Strategies outlined the following six goals, which drive decisions for the North Penn School District:

- Improve student achievement, both growth and mastery, by implementing evidence-based instructional practices that address student needs identified for core instruction, enrichment, and intervention.
- Develop district practices supporting an inclusive, culturally responsive environment that guarantees equity and access to all students and their families.
- Improve the district infrastructure and security measures to provide a safe, orderly, and up to date learning environment.
- Continue to implement organizational efficiencies designed to improve service to the students and community while maintaining fiscal responsibility.
- Develop a continuum of services to support the social, emotional, and behavioral needs of students.
- Provide students with career exploration and training opportunities that prepare them to be college, career, and work-ready.

## **Budget Development**

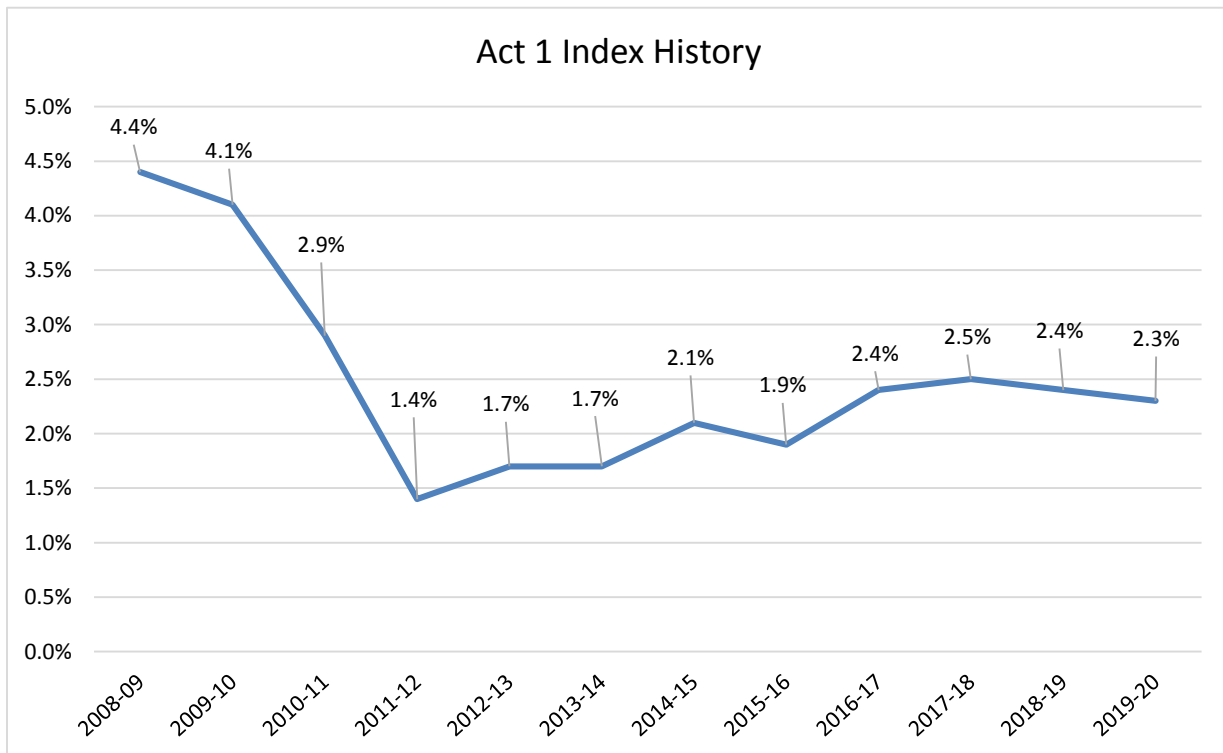
The administration and Board of School Directors are committed to providing each child in the District with the best possible educational opportunity while maximizing the use of available resources. This consideration goes into the budget process each year as both parties attempt to balance these needs with the available local, state, and federal resources. This year in working towards the district goal of a quality workforce, the budget includes \$2,163,494 for professional coaching and professional development opportunities for staff. Additionally, the district budgeted and hired a Directory of Curriculum and Equity.

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 (2.3% for 2019-2020) unless

North Penn School District  
2019-2020 Budget

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. The following timeline by month summarizes the North Penn School District's budget process:

North Penn School District  
2019-2020 Budget

Month	Key Processes and Deadlines
September	<ul style="list-style-type: none"> <li>• Act 1 Index and timeline published by PDE</li> </ul>
November	<ul style="list-style-type: none"> <li>• Building per pupil allocations are distributed</li> <li>• District enrollment projections are calculated</li> <li>• Adoption of board resolution not to raise taxes above the Act 1 index</li> <li>• Final budget timeline is created</li> </ul>
December	<ul style="list-style-type: none"> <li>• Deadline to notify residents of homestead/farmstead exclusion</li> </ul>
January	<ul style="list-style-type: none"> <li>• Deadline to opt out of Act 1 exceptions</li> <li>• Building and department budget requests are due to the business office</li> <li>• Budget meetings are held with administrators</li> </ul>
February	<ul style="list-style-type: none"> <li>• Deadline to adopt preliminary budget unless resolution not to exceed Act 1 index adopted</li> </ul>
March	<ul style="list-style-type: none"> <li>• Homestead/farmstead application deadline</li> <li>• Deadline for referendum exception request to PDE</li> <li>• Deadline to submit primary election referendum question seeking voter approval of tax increase in excess of the Act 1 index</li> <li>• Deadline for PDE ruling on referendum exception request</li> </ul>
May	<ul style="list-style-type: none"> <li>• County provides certified homestead/farmstead information</li> <li>• PDE provides property tax relief allocation information</li> <li>• Board adoption of the proposed final budget</li> <li>• Public notice of intent to adopt final budget</li> <li>• Budget presented for public inspection</li> </ul>
June	<ul style="list-style-type: none"> <li>• Board adoption of the final budget</li> </ul>

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.

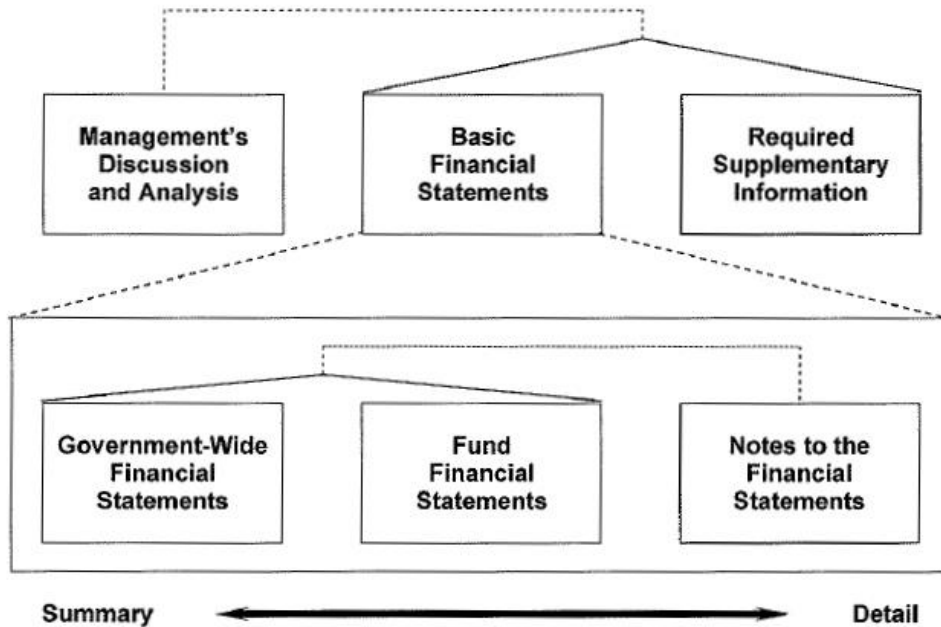
North Penn School District  
2019-2020 Budget

During 2018-2019, 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 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 the 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

North Penn School District  
2019-2020 Budget

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:

- 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 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.

North Penn School District  
2019-2020 Budget

<b>Major Features of the Government-Wide and Fund Financial Statements</b>				
	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 monies
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 and 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

**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.

**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.



North Penn School District  
2019-2020 Budget

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.

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.

North Penn School District  
2019-2020 Budget

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.

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.

North Penn School District  
2019-2020 Budget

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.

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.

7501 PA Accountability Grants

Revenue received from the Commonwealth of PA authorized by Act 48 of 2003 for school districts to implement research-based programs to boost student achievement.

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.

North Penn School District  
2019-2020 Budget

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).

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.

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.

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.

North Penn School District  
2019-2020 Budget

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.

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).

North Penn School District  
2019-2020 Budget

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.

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.

North Penn School District  
2019-2020 Budget

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.

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.

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.

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.

North Penn School District  
2019-2020 Budget

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 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



North Penn School District  
2019-2020 Budget

- 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

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.

North Penn School District  
2019-2020 Budget

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).

# Financial Section

North Penn School District

## 2019-2020 Budget



North Penn School District  
Lansdale, Pennsylvania  
[www.npenn.org](http://www.npenn.org)  
Dr. Curtis Dietrich, Superintendent

THIS PAGE INTENTIONALLY LEFT BLANK

North Penn School District  
2019-2020 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 2019-2020 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 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Projection 2020-2021	Projection 2021-2022	Projection 2022-2023
<b>TOTAL OF ALL FUNDS</b>								
Fund Balance July 1, 20XX	\$ 57,975,133	\$ 60,920,484	\$ 73,166,571	\$ 71,346,672	\$ 73,046,525	\$ 68,762,838	\$ 64,360,153	\$ 50,654,602
<b>Revenue</b>								
Local Sources	192,168,162	201,621,844	204,542,074	208,154,339	215,200,443	222,590,637	229,458,534	237,050,162
State Sources	44,765,160	49,887,205	50,526,297	52,440,506	55,031,978	56,797,254	58,475,188	60,359,368
Federal Sources	5,859,264	6,536,893	5,607,663	5,372,882	5,597,301	5,723,814	5,838,291	5,955,056
Other Sources	28,732,962	48,941,753	31,120,887	30,074,110	31,133,904	32,687,900	34,319,280	36,032,229
<b>Total Revenue</b>	<b>271,525,548</b>	<b>306,987,695</b>	<b>291,796,921</b>	<b>296,041,837</b>	<b>306,963,626</b>	<b>317,799,605</b>	<b>328,091,292</b>	<b>339,396,815</b>
<b>Expenditures</b>								
Salaries	123,141,339	126,034,942	126,248,356	131,393,256	136,817,126	139,559,035	143,059,402	146,655,405
Benefits	92,290,207	97,087,130	103,077,823	108,100,186	113,729,668	117,968,939	122,983,479	128,538,813
Purchased Prof. Services	12,146,995	11,634,639	9,882,441	10,330,844	9,241,155	9,458,651	10,071,746	10,006,887
Services	9,981,209	17,617,492	10,294,377	6,857,589	9,113,592	11,317,763	15,913,289	5,543,216
Other Purchased Services	12,182,668	12,495,753	13,670,709	14,186,098	18,297,931	18,752,677	19,315,181	19,894,636
Supplies and Books	9,479,797	11,845,383	9,440,347	11,980,279	11,969,617	12,032,149	12,336,895	12,707,002
Property and Equipment	2,092,217	1,189,792	2,447,222	2,825,220	3,631,903	4,131,759	4,104,884	4,259,241
Other Objects	4,773,902	3,834,226	4,571,413	5,410,610	5,596,595	4,959,094	4,418,543	4,192,602
Other Uses of Funds	14,553,203	34,699,300	17,542,378	13,207,902	12,799,726	12,022,223	10,593,423	12,423,384
<b>Total Expenditures</b>	<b>280,641,535</b>	<b>316,438,658</b>	<b>297,175,066</b>	<b>304,291,984</b>	<b>321,197,313</b>	<b>330,202,290</b>	<b>342,796,843</b>	<b>344,221,187</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>(9,115,987)</b>	<b>(9,450,962)</b>	<b>(5,378,145)</b>	<b>(8,250,147)</b>	<b>(14,233,687)</b>	<b>(12,402,686)</b>	<b>(14,705,551)</b>	<b>(4,824,373)</b>
Fund Transfers/Other Financing	12,061,338	21,697,049	3,558,245	9,950,000	9,950,000	8,000,000	1,000,000	1,000,000
<b>Net Change in Fund Balance</b>	<b>2,945,352</b>	<b>12,246,087</b>	<b>(1,819,900)</b>	<b>1,699,853</b>	<b>(4,283,687)</b>	<b>(4,402,686)</b>	<b>(13,705,551)</b>	<b>(3,824,373)</b>
<b>Fund Balance June 30, 20XX</b>	<b>\$ 60,920,484</b>	<b>\$ 73,166,571</b>	<b>\$ 71,346,671</b>	<b>\$ 73,046,525</b>	<b>\$ 68,762,838</b>	<b>\$ 64,360,153</b>	<b>\$ 50,654,602</b>	<b>\$ 46,830,229</b>

North Penn School District  
2019-2020 Budget

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Projection 2020-2021	Projection 2021-2022	Projection 2022-2023
<b>GENERAL FUND</b>								
<b>Fund Balance July 1, 20XX</b>	\$ 36,636,675	\$ 36,736,866	\$ 41,017,477	\$ 40,917,813	\$ 38,173,000	\$ 31,403,725	\$ 28,859,749	\$ 28,820,601
<b>Revenue</b>								
Local Sources	186,597,398	195,663,475	198,901,176	202,573,460	209,413,620	216,743,028	223,587,922	231,064,288
State Sources	44,579,098	49,738,162	50,377,168	52,283,192	54,878,026	56,640,223	58,315,016	60,195,993
Federal Sources	3,346,380	3,920,949	2,865,163	2,586,361	2,856,368	2,928,062	2,986,624	3,046,356
Other Sources	358,732	19,883,155	158,715	60,000	60,000	60,300	60,300	60,300
<b>Total Revenue</b>	<b>234,881,608</b>	<b>269,205,741</b>	<b>252,302,222</b>	<b>257,503,013</b>	<b>267,208,014</b>	<b>276,371,613</b>	<b>284,949,862</b>	<b>294,366,937</b>
<b>Expenditures</b>								
Salaries	119,759,051	122,481,574	122,698,255	127,786,831	133,116,124	135,761,807	139,155,852	142,634,748
Benefits	62,767,863	69,814,859	74,532,056	76,034,561	80,753,071	83,389,896	86,719,109	90,501,994
Purchased Prof. Services	9,436,093	9,878,337	8,882,298	9,785,264	8,657,249	8,872,381	9,138,553	9,412,709
Purchased Prop. Services	3,688,071	1,894,279	1,696,154	1,903,596	2,071,680	2,123,161	2,186,856	2,252,461
Other Purchased Services	12,144,405	12,467,368	13,648,291	14,149,032	18,260,695	18,714,473	19,275,907	19,854,184
Supplies and Books	7,133,645	9,428,066	7,111,010	9,347,243	9,389,769	9,623,105	9,911,798	10,209,152
Property and Equipment	1,387,372	785,094	1,877,488	2,748,220	3,457,615	3,577,940	3,721,058	3,869,900
Other Objects	4,094,530	3,506,549	4,461,486	5,310,177	5,496,360	4,856,253	4,312,822	4,083,710
Other Uses of Funds	14,370,387	34,669,003	17,494,848	13,182,902	12,774,726	11,996,573	10,567,055	12,396,225
<b>Total Expenditures</b>	<b>234,781,417</b>	<b>264,925,129</b>	<b>252,401,886</b>	<b>260,247,826</b>	<b>273,977,289</b>	<b>278,915,589</b>	<b>284,989,010</b>	<b>295,215,083</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>100,191</b>	<b>4,280,611</b>	<b>(99,664)</b>	<b>(2,744,813)</b>	<b>(6,769,275)</b>	<b>(2,543,976)</b>	<b>(39,148)</b>	<b>(848,146)</b>
Fund Transfers	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>100,191</b>	<b>4,280,611</b>	<b>(99,664)</b>	<b>(2,744,813)</b>	<b>(6,769,275)</b>	<b>(2,543,976)</b>	<b>(39,148)</b>	<b>(848,146)</b>
<b>Fund Balance June 30, 20XX</b>	<b>\$ 36,736,866</b>	<b>\$ 41,017,477</b>	<b>\$ 40,917,813</b>	<b>\$ 38,173,000</b>	<b>\$ 31,403,725</b>	<b>\$ 28,859,749</b>	<b>\$ 28,820,601</b>	<b>\$ 27,972,455</b>
<b>CAPITAL PROJECTS FUND</b>								
<b>Fund Balance July 1, 20XX</b>	\$ 13,592,001	\$ 15,367,006	\$ 19,287,582	\$ 13,202,874	\$ 17,861,936	\$ 20,361,963	\$ 18,519,258	\$ 4,940,161
<b>Revenue</b>								
Local Sources	31,205	119,848	142,787	45,000	175,000	125,000	35,000	35,000
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>31,205</b>	<b>119,848</b>	<b>142,787</b>	<b>45,000</b>	<b>175,000</b>	<b>125,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Expenditures</b>								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Purchased Prof. Services	2,602,999	1,573,880	765,131	310,000	393,326	390,015	730,750	385,000
Services	6,256,895	15,674,505	8,559,413	4,908,143	7,001,062	9,152,690	13,683,347	3,246,377
Other Purchased Services	9,655	607	-	-	-	-	-	-
Supplies and Books	5,178	40,947	58,148	167,795	280,585	50,000	-	-
Property and Equipment	659,450	359,180	506,084	-	-	375,000	200,000	200,000
Other Objects	626,896	252,087	26,003	-	-	-	-	-
Other Uses of Funds	156,465	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>10,317,538</b>	<b>17,901,207</b>	<b>9,914,779</b>	<b>5,385,938</b>	<b>7,674,973</b>	<b>9,967,705</b>	<b>14,614,097</b>	<b>3,831,377</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>(10,286,333)</b>	<b>(17,781,359)</b>	<b>(9,771,992)</b>	<b>(5,340,938)</b>	<b>(7,499,973)</b>	<b>(9,842,705)</b>	<b>(14,579,097)</b>	<b>(3,796,377)</b>
Fund Transfers/Other Financing	12,061,338	21,701,935	3,687,284	10,000,000	10,000,000	8,000,000	1,000,000	1,000,000
<b>Net Change in Fund Balance</b>	<b>1,775,005</b>	<b>3,920,576</b>	<b>(6,084,708)</b>	<b>4,659,062</b>	<b>2,500,027</b>	<b>(1,842,705)</b>	<b>(13,579,097)</b>	<b>(2,796,377)</b>
<b>Fund Balance June 30, 20XX</b>	<b>\$ 15,367,006</b>	<b>\$ 19,287,582</b>	<b>\$ 13,202,874</b>	<b>\$ 17,861,936</b>	<b>\$ 20,361,963</b>	<b>\$ 18,519,258</b>	<b>\$ 4,940,161</b>	<b>\$ 2,143,784</b>

North Penn School District  
2019-2020 Budget

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Projection 2020-2021	Projection 2021-2022	Projection 2022-2023
<b>ENTERPRISE FUNDS</b>								
<b>Fund Balance July 1, 20XX</b>	\$ 1,069,307	\$ 1,519,592	\$ 1,610,128	\$ 1,621,719	\$ 1,525,426	\$ 1,438,487	\$ 1,349,982	\$ 1,190,176
<b>Revenue</b>								
Local Sources	- 5,447,323	5,445,347	5,405,698	5,463,379	5,539,323	5,650,109	5,763,112	5,878,374
State Sources	- 186,062	149,043	149,129	157,314	153,952	157,031	160,172	163,375
Federal Sources	- 2,512,884	2,615,944	2,742,500	2,786,521	2,740,933	2,795,752	2,851,667	2,908,700
Other Sources	- 6,796	2,139	-	-	-	-	-	-
<b>Total Revenue</b>	<b>8,153,065</b>	<b>8,212,473</b>	<b>8,297,327</b>	<b>8,407,214</b>	<b>8,434,208</b>	<b>8,602,892</b>	<b>8,774,950</b>	<b>8,950,449</b>
<b>Expenditures</b>								
Salaries	- 3,382,288	3,553,368	3,550,101	3,606,425	3,701,002	3,797,228	3,903,550	4,020,657
Benefits	- 1,682,544	1,843,402	1,918,643	1,925,912	1,932,693	1,982,943	2,038,465	2,099,619
Purchased Prof. Services	- 107,903	116,021	172,130	170,580	160,580	164,755	169,368	174,449
Services	- 36,243	48,709	38,810	45,850	40,850	41,912	43,086	44,378
Other Purchased Services	- 28,608	27,778	22,418	37,066	37,236	38,204	39,274	40,452
Supplies - Food and Consum	- 2,340,974	2,376,370	2,271,189	2,465,241	2,299,263	2,359,044	2,425,097	2,497,850
Property and Equipment	- 45,395	45,518	63,650	77,000	174,288	178,819	183,826	189,341
Other Objects	- 52,476	75,589	83,924	100,433	100,235	102,841	105,721	108,892
Other Uses of Funds	- 26,351	30,297	35,832	25,000	25,000	25,650	26,368	27,159
<b>Total Expenditures</b>	<b>7,702,780</b>	<b>8,117,051</b>	<b>8,156,697</b>	<b>8,453,507</b>	<b>8,471,147</b>	<b>8,691,397</b>	<b>8,934,756</b>	<b>9,202,799</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>450,285</b>	<b>95,422</b>	<b>140,630</b>	<b>(46,293)</b>	<b>(36,939)</b>	<b>(88,505)</b>	<b>(159,806)</b>	<b>(252,350)</b>
Fund Transfers/Other Financing	-	(4,886)	(129,039)	(50,000)	(50,000)	-	-	-
<b>Net Change in Fund Balance</b>	<b>450,285</b>	<b>90,536</b>	<b>11,591</b>	<b>(96,293)</b>	<b>(86,939)</b>	<b>(88,505)</b>	<b>(159,806)</b>	<b>(252,350)</b>
<b>Fund Balance June 30, 20XX</b>	<b>\$ 1,519,592</b>	<b>\$ 1,610,128</b>	<b>\$ 1,621,719</b>	<b>\$ 1,525,426</b>	<b>\$ 1,438,487</b>	<b>\$ 1,349,982</b>	<b>\$ 1,190,176</b>	<b>\$ 937,827</b>
<b>INTERNAL SERVICE FUND</b>								
<b>Fund Balance July 1, 20XX</b>	\$ 6,677,152	\$ 7,297,022	\$ 11,251,385	\$ 15,604,266	\$ 15,486,163	\$ 15,558,663	\$ 15,631,163	\$ 15,703,663
<b>Revenue</b>								
Local Sources	92,236	393,174	92,413	72,500	72,500	72,500	72,500	72,500
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other Sources	28,367,434	29,056,459	30,962,172	30,014,110	31,073,904	32,627,600	34,258,980	35,971,929
<b>Total Revenue</b>	<b>28,459,670</b>	<b>29,449,633</b>	<b>31,054,585</b>	<b>30,086,610</b>	<b>31,146,404</b>	<b>32,700,100</b>	<b>34,331,480</b>	<b>36,044,429</b>
<b>Expenditures</b>								
Salaries	-	-	-	-	-	-	-	-
Benefits	27,839,800	25,428,869	26,627,124	30,139,713	31,043,904	32,596,100	34,225,905	35,937,200
Purchased Prof. Services	-	66,401	62,882	65,000	30,000	31,500	33,075	34,729
Services	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-
Supplies and Books	-	-	-	-	-	-	-	-
Property and Equipment	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-
Other Uses of Funds	-	-	11,698	-	-	-	-	-
<b>Total Expenditures</b>	<b>27,839,800</b>	<b>25,495,270</b>	<b>26,701,704</b>	<b>30,204,713</b>	<b>31,073,904</b>	<b>32,627,600</b>	<b>34,258,980</b>	<b>35,971,929</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>619,870</b>	<b>3,954,363</b>	<b>4,352,881</b>	<b>(118,103)</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>
<b>Net Change in Fund Balance</b>	<b>619,870</b>	<b>3,954,363</b>	<b>4,352,881</b>	<b>(118,103)</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>
<b>Fund Balance June 30, 20XX</b>	<b>\$ 7,297,022</b>	<b>\$ 11,251,385</b>	<b>\$ 15,604,266</b>	<b>\$ 15,486,163</b>	<b>\$ 15,558,663</b>	<b>\$ 15,631,163</b>	<b>\$ 15,703,663</b>	<b>\$ 15,776,163</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 \$16.8M of fund balance has been committed for projected retirement contribution increases.

North Penn School District  
2019-2020 Budget

	GENERAL FUND SUMMARY							
	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Projection 2020-2021	Projection 2021-2022	Projection 2022-2023
<b>Fund Balance July 1, 20XX</b>	\$ 36,636,675	\$ 36,736,866	\$ 41,017,477	\$ 40,917,813	\$ 38,173,000	\$ 31,403,725	\$ 28,859,749	\$ 28,820,601
<b>Revenue</b>								
Local Sources	186,597,398	195,663,475	198,901,176	202,573,460	209,413,620	216,743,028	223,587,922	231,064,288
State Sources	44,579,098	49,738,162	50,377,168	52,283,192	54,878,026	56,640,223	58,315,016	60,195,993
Federal Sources	3,346,380	3,920,949	2,865,163	2,586,361	2,856,368	2,928,062	2,986,624	3,046,356
Other Sources	358,732	19,883,155	158,715	60,000	60,000	60,300	60,300	60,300
<b>Total Revenue</b>	<b>234,881,608</b>	<b>269,205,741</b>	<b>252,302,222</b>	<b>257,503,013</b>	<b>267,208,014</b>	<b>276,371,613</b>	<b>284,949,862</b>	<b>294,366,937</b>
<b>Expenditures</b>								
Salaries	119,759,051	122,481,574	122,698,255	127,786,831	133,116,124	135,761,807	139,155,852	142,634,748
Benefits	62,767,863	69,814,859	74,532,056	76,034,561	80,753,071	83,389,896	86,719,109	90,501,994
Purchased Prof. Services	9,436,093	9,878,337	8,882,298	9,785,264	8,857,249	8,872,381	9,138,553	9,412,709
Purchased Prop. Services	3,688,071	1,894,279	1,696,154	1,903,596	2,071,680	2,123,161	2,186,856	2,252,461
Other Purchased Services	12,144,405	12,467,368	13,648,291	14,149,032	18,260,695	18,714,473	19,275,907	19,854,184
Supplies and Books	7,133,645	9,428,066	7,111,010	9,347,243	9,389,769	9,623,105	9,911,798	10,209,152
Property and Equipment	1,387,372	785,094	1,877,488	2,748,220	3,457,615	3,577,940	3,721,058	3,869,900
Other Objects	4,094,530	3,506,549	4,461,486	5,310,177	5,496,360	4,856,253	4,312,822	4,083,710
Other Uses of Funds	14,370,387	34,669,003	17,494,848	13,182,902	12,774,726	11,996,573	10,567,055	12,396,225
<b>Total Expenditures</b>	<b>234,781,417</b>	<b>264,925,129</b>	<b>252,401,886</b>	<b>260,247,826</b>	<b>273,977,289</b>	<b>278,915,589</b>	<b>284,969,010</b>	<b>295,215,083</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>100,191</b>	<b>4,280,611</b>	<b>(99,664)</b>	<b>(2,744,813)</b>	<b>(6,769,275)</b>	<b>(2,543,976)</b>	<b>(39,148)</b>	<b>(848,146)</b>
Fund Transfers	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>100,191</b>	<b>4,280,611</b>	<b>(99,664)</b>	<b>(2,744,813)</b>	<b>(6,769,275)</b>	<b>(2,543,976)</b>	<b>(39,148)</b>	<b>(848,146)</b>
<b>Fund Balance June 30, 20XX</b>	<b>\$ 36,736,866</b>	<b>\$ 41,017,477</b>	<b>\$ 40,917,813</b>	<b>\$ 38,173,000</b>	<b>\$ 31,403,725</b>	<b>\$ 28,859,749</b>	<b>\$ 28,820,601</b>	<b>\$ 27,972,455</b>

## 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 78% of the \$267,208,014 in total budgeted revenue for the 2019-2020 fiscal year. The remaining 22% of revenue budgeted is comprised of state subsidies and grants (21%) as well as federal grant money (1%) and a minimum 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 \$179,270,935 which is 86% of local revenue sources budgeted and 67% of total revenue sources budgeted. Current real estate tax revenue budgeted is \$4,934,521 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 combined assessed property values for Bucks and Montgomery Counties is \$7,271,472,577 for the 2019-2020 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 District anticipates collecting \$17.7 million in EIT revenue and \$3.75 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  
2019-2020 Budget

State Sources

State sources comprise 21% of the total budget at \$54,878,026 which is a 5% increase from the 2018-2019 fiscal year. State sources include subsidies from basic education, special education, transportation, and rental (or building reimbursement) payments.

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 PSERS retirement costs. For 2019-2020, the rate that districts pay into PSERS is 34.29% and in return the state reimburses half of this expense. This amount is \$25,549,716 which is a \$1.6 million (7.67%) increase from the previous year. This increase is attributed to an increase in salaries as well as an increase in the contribution rate from 33.43% to 34.29%. The state also reimburses districts for one half of their Social Security and Medicare taxes which in 2019-2020 equates to \$5,073,431.

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 credit to approved homestead and farmstead properties to reduce property taxes. This allocation for the 2019-2020 school year is \$5,210,934 which equates to a tax reduction of \$212.22 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:

- Title I - Improving the Academic Achievement of the Disadvantaged
- Title II - Prepare, Train, and Recruit Highly Qualified Teachers and Principals
- Title III - Language Instruction of LEP and Immigrant Students
- Title IV – Student Support and Academic Enrichment

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  
2019-2020 Budget

General Fund Revenue Detail

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
<b>6000 - Revenue from Local Sources</b>					
6111 - Current Real Estate Taxes	\$ 159,841,015	\$ 169,002,193	\$ 169,642,686	\$ 174,336,414	\$ 179,270,935
6112 - Interim Real Estate Taxes	693,962	882,235	624,327	900,000	539,000
6113 - Public Utility Realty Tax	201,448	199,925	187,784	180,000	187,500
6114 - Payments in Lieu of Taxes	210	210	349	350	350
6150 - Current Act 511 Taxes	19,424,137	19,624,457	20,502,707	20,000,000	21,450,000
6400 - Delinquent Taxes Levied	2,586,366	1,954,993	2,126,302	2,000,000	2,000,000
6500 - Earnings on Investments	385,008	610,613	1,634,250	1,900,000	2,715,000
6700 - Revenue from Student Activ.	227,702	227,686	287,851	292,000	279,000
6832 - Federal IDEA Pass Through	2,330,020	2,368,454	2,344,497	2,335,590	2,210,455
6910 - Rentals	82,564	98,062	102,278	100,000	100,000
6940 - Tuitions	78,108	45,732	68,864	64,725	59,725
6944 - Receipts from Other PA LEAS	422,885	237,135	378,086	150,000	150,000
6999 - All Other Local Revenues	323,973	411,780	1,001,196	314,381	451,655
<b>Total from Local Sources</b>	<b>186,597,398</b>	<b>195,663,475</b>	<b>198,901,177</b>	<b>202,573,460</b>	<b>209,413,620</b>
<b>7000 - Revenue from State Sources</b>					
7110 - Basic Education Funding	9,369,587	9,923,410	10,220,015	10,534,285	11,073,878
7160 - Tuition - Orphans/Priv. Homes	195,401	309,246	289,622	300,000	300,000
7250 - Migratory Child	-	40	-	-	-
7271 - Special Education Funding	6,545,567	6,661,681	6,658,780	6,720,784	6,792,319
7272 - Early Intervention	-	-	-	-	-
7310 - Transportation	2,805,029	2,232,210	2,265,815	2,245,000	2,150,000
7320 - Rental Payments	430,509	2,036,266	915,701	702,286	575,721
7330 - Health Services	276,461	294,231	287,887	285,000	285,000
7340 - State Property Tax Red. Alloc.	4,949,846	5,079,806	5,175,590	5,223,148	5,210,934
7361 - School Safety and Security Gar	-	-	-	-	289,488
7501 - PA Accountability Grant	577,539	577,539	577,539	577,539	577,539
7599 - Additional Grants	-	-	-	-	-
7810 - Social Security Payment Rev.	4,136,124	4,560,880	4,379,727	4,752,536	5,073,431
7820 - Retirement Payment Rev.	15,293,035	18,062,854	19,606,492	20,942,614	22,549,716
<b>Total from State Sources</b>	<b>44,579,098</b>	<b>49,738,163</b>	<b>50,377,168</b>	<b>52,283,192</b>	<b>54,878,026</b>
<b>8000 - Revenue from Federal Sources</b>					
8390 - Restricted Grants	64,706	45,336	64,588	71,000	71,000
8514 - NCLB, Title I	2,336,243	2,508,269	1,267,438	1,228,274	1,193,049
8515 - NCLB, Title II	252,683	393,878	268,895	355,684	322,612
8516 - NCLB, Title III	164,521	172,024	144,732	203,571	228,409
8517 - Title IV	-	-	21,253	27,832	91,298
8690 - Other Restricted Grants-in-Aid	-	53,057	-	-	-
8701 - ARRA, IDEA Part B	-	-	-	-	-
8709 - ARRA Education Jobs Fund	-	-	-	-	-
8810 - Medical Access Reimb.	475,000	700,000	1,050,000	650,000	900,000
8820 - Medical Access Admin Reimb.	53,227	48,385	48,256	50,000	50,000
<b>Total from Federal Sources</b>	<b>3,346,380</b>	<b>3,920,949</b>	<b>2,865,162</b>	<b>2,586,361</b>	<b>2,856,368</b>
<b>9000 - Other Financing Sources</b>	<b>358,732</b>	<b>19,883,155</b>	<b>158,715</b>	<b>60,000</b>	<b>60,000</b>
<b>Grand Total Revenue</b>	<b>\$ 234,881,608</b>	<b>\$ 269,205,741</b>	<b>\$ 252,302,222</b>	<b>\$ 257,503,013</b>	<b>\$ 267,208,014</b>

### **General Fund Expenditures**

For the 2019-2020 school year, budgeted expenditures in the General Fund are \$273,977,289 which is an increase of \$13,729,463 (5.28%) from 2018-2019. The largest budget challenge facing the North Penn School District as well as the other 500 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 2019-2020 school year, this amount is 34.29% which means that for each \$1 in eligible salaries the District must contribute 3.43 cents to PSERS. The total budgeted PSERS expenditure is \$45,079,019 for 2019-2020 which is an increase of \$3,193,791 (7.63%) from the previous year.

Along with the PSERS contribution, which was offset somewhat by a reduction in healthcare costs, the other major items impacting the expenditure budget are as follows:

- Salaries & Benefits – Salaries and related benefits have increased by 4.17%.
- Property and Equipment – Additional funds for one-time expenses related to a new Propane Fueling Station (\$230,000) and technology infrastructure upgrades (\$500,000).
- Tuition – Tuition charges were reassigned to Other Purchased Services from Purchased Prof. Services.

The net increase in these major items totals \$10,777,803

North Penn School District  
2019-2020 Budget

**General Fund Expenditure Detail**

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
<b>1100 - Regular Programs</b>					
100 - Salaries	\$ 65,500,551	\$ 66,714,566	\$ 66,355,379	\$ 69,216,210	\$ 71,532,766
200 - Benefits	32,327,513	35,863,795	37,943,675	38,783,049	41,247,668
300 - Purchased Prof. Services	754,138	587,633	461,518	521,115	645,065
400 - Purchased Property Services	57,350	41,179	42,378	78,122	75,730
500 - Other Purchased Services	1,272,148	1,381,910	1,719,802	1,714,188	1,811,116
600 - Supplies and Books	4,320,172	4,347,909	2,027,496	3,725,660	3,489,661
700 - Property and Equipment	549,942	377,498	1,389,418	1,107,720	1,110,000
800 - Other Objects	1,518,249	2,035,578	7,204	123,310	2,910
<b>Total Regular Programs</b>	<b>106,300,063</b>	<b>111,350,068</b>	<b>109,946,870</b>	<b>115,269,374</b>	<b>119,914,916</b>
<b>1200 - Special and Gifted Education</b>					
100 - Salaries	20,178,083	20,869,037	21,696,392	22,133,177	23,850,828
200 - Benefits	11,715,512	13,125,665	14,584,065	14,579,552	16,021,600
300 - Purchased Prof. Services	6,720,257	6,584,531	6,423,373	6,591,362	4,054,130
400 - Purchased Property Services	62	-	535	500	500
500 - Other Purchased Services	2,466,974	2,732,895	2,761,758	2,931,581	5,975,811
600 - Supplies and Books	120,860	166,231	130,109	194,721	241,542
700 - Property and Equipment	17,796	12,752	-	10,000	10,000
800 - Other Objects	1,560	961	835	-	90
<b>Total Special Education</b>	<b>41,221,104</b>	<b>43,492,072</b>	<b>45,597,067</b>	<b>46,440,893</b>	<b>50,154,501</b>
<b>1300 - Vocational Education</b>					
500 - Other Purchased Services	3,446,353	3,469,597	3,889,430	4,006,310	4,117,389
800 - Other Objects	187,581	315,961	-	-	-
<b>Total Vocational Education</b>	<b>3,633,934</b>	<b>3,785,558</b>	<b>3,889,430</b>	<b>4,006,310</b>	<b>4,117,389</b>
<b>1400 - Other Instructional Programs</b>					
100 - Salaries	65,753	56,403	67,031	60,476	62,000
200 - Benefits	22,701	21,349	27,457	25,270	26,362
300 - Purchased Prof. Services	125,155	140,396	213,249	157,500	37,500
500 - Other Purchased Services	4,469	1,057	2,754	500	190,500
600 - Supplies and Books	-	-	-	-	-
<b>Total Other Instructional Programs</b>	<b>218,078</b>	<b>219,205</b>	<b>310,491</b>	<b>243,746</b>	<b>316,362</b>
<b>1500 - Nonpublic Programs</b>					
100 - Salaries	-	-	-	22,981	-
200 - Benefits	-	-	-	5,690	-
300 - Purchased Prof. Services	-	14,732	22,553	-	11,367
600 - Supplies and Books	-	-	4,786	-	-
<b>Total Nonpublic Programs</b>	<b>-</b>	<b>14,732</b>	<b>27,339</b>	<b>28,671</b>	<b>11,367</b>
<b>1700 - Community Ed Programs</b>					
500 - Other Purchased Services	-	-	-	-	-
<b>Total Community Ed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

North Penn School District  
2019-2020 Budget

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
<b>1800 - Pre Kindergarten</b>					
100 - Salaries	18,918	28,577	28,108	34,875	28,740
200 - Benefits	6,287	10,683	11,327	14,327	12,220
300 - Purchased Prof. Services	65,215	64,336	-	2,000	-
500 - Other Purchased Services	5,013	3,991	-	-	-
600 - Supplies and Books	26,507	30,811	2,000	400	400
700 - Property and Equipment	-	-	-	-	-
800 - Other Objects	151	151	-	-	-
<b>Total Pre Kindergarten</b>	122,091	138,549	41,435	51,602	41,360
<b>2100 - Pupil Personnel</b>					
100 - Salaries	5,579,447	5,709,471	5,783,483	6,061,903	6,372,720
200 - Benefits	2,810,240	3,128,835	3,365,776	3,444,845	3,734,713
300 - Purchased Prof. Services	1,977	5,040	25,093	394,535	1,867,067
500 - Other Purchased Services	4,960	3,942	4,526	3,250	3,400
600 - Supplies and Books	71,486	66,369	56,015	62,434	83,866
800 - Other Objects	385	175	175	400	600
<b>Total Pupil Personnel</b>	8,468,495	8,913,831	9,235,068	9,967,367	12,062,366
<b>2200 - Instructional Support</b>					
100 - Salaries	3,209,823	3,225,102	3,396,425	3,932,320	4,664,227
200 - Benefits	1,724,016	2,150,942	2,387,350	2,865,308	3,139,878
300 - Purchased Prof. Services	294,273	438,815	359,785	285,290	268,796
400 - Purchased Property Services	31,584	16,190	40,315	36,850	36,600
500 - Other Purchased Services	32,095	55,717	38,605	26,835	55,550
600 - Supplies and Books	374,182	619,117	450,207	501,605	516,352
700 - Property and Equipment	298,540	377,928	150,386	131,000	136,000
800 - Other Objects	2,821	3,596	1,981	3,738	3,718
<b>Total Instructional Support</b>	5,967,334	6,887,407	6,825,054	7,782,946	8,821,121
<b>2300 - Administration Services</b>					
100 - Salaries	7,134,323	7,463,734	7,432,683	7,154,662	7,297,247
200 - Benefits	3,583,466	4,024,061	4,230,889	4,221,555	4,335,347
300 - Purchased Prof. Services	679,588	1,229,436	655,289	857,110	734,150
400 - Purchased Property Services	6,396	7,135	768	550	550
500 - Other Purchased Services	387,280	348,469	442,597	440,571	469,680
600 - Supplies and Books	118,498	85,044	70,319	123,497	117,628
700 - Property and Equipment	39,139	-	-	-	-
800 - Other Objects	25,889	48,777	22,811	34,930	32,460
<b>Total Administration Services</b>	11,974,579	13,206,656	12,855,356	12,832,875	12,987,062

North Penn School District  
2019-2020 Budget

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
<b>2400 - Pupil Health Services</b>					
100 - Salaries	1,705,543	1,806,271	1,847,396	1,918,984	2,047,456
200 - Benefits	1,051,688	1,185,814	1,313,753	1,355,437	1,455,205
300 - Purchased Prof. Services	25,663	22,781	24,972	25,402	24,971
400 - Purchased Property Services	1,214	12,100	9,394	4,841	3,150
500 - Other Purchased Services	89	-	596	-	-
600 - Supplies and Books	17,189	23,416	50,857	28,385	43,125
700 - Property and Equipment	-	-	-	-	11,640
800 - Other Objects	-	25	25	288	25
<b>Total Pupil Health Services</b>	<b>2,801,386</b>	<b>3,050,407</b>	<b>3,246,993</b>	<b>3,333,337</b>	<b>3,585,572</b>
<b>2500 - Business Services</b>					
100 - Salaries	1,084,024	1,141,858	1,122,620	1,831,616	1,679,466
200 - Benefits	610,997	670,978	716,073	930,082	1,082,422
300 - Purchased Prof. Services	128,537	176,421	31,364	66,600	44,600
400 - Purchased Property Services	404,335	428,592	375,744	428,385	427,885
500 - Other Purchased Services	24,455	19,771	18,013	27,350	23,950
600 - Supplies and Books	123,659	179,954	217,350	289,327	297,875
700 - Property and Equipment	5,987	-	-	-	-
800 - Other Objects	33,340	33,912	46,114	38,400	48,650
<b>Total Business Services</b>	<b>2,415,334</b>	<b>2,651,485</b>	<b>2,527,278</b>	<b>3,611,760</b>	<b>3,604,848</b>
<b>2600 - Operation and Maintenance</b>					
100 - Salaries	6,715,383	6,929,521	6,764,406	6,997,415	7,166,641
200 - Benefits	4,083,421	4,471,517	4,736,121	4,729,442	4,624,291
300 - Purchased Prof. Services	92,366	119,799	82,430	215,100	180,800
400 - Purchased Property Services	2,798,771	1,013,097	1,012,745	1,143,100	1,279,095
500 - Other Purchased Services	516,303	522,572	431,673	455,035	464,617
600 - Supplies and Books	775,780	2,813,887	2,912,001	3,108,050	3,322,653
700 - Property and Equipment	403,067	1,821	307,493	55,500	326,975
800 - Other Objects	310	75	240	500	600
<b>Total Operation and Maintenance</b>	<b>15,385,401</b>	<b>15,872,288</b>	<b>16,247,109</b>	<b>16,704,142</b>	<b>17,365,672</b>
<b>2700 - Transportation Services</b>					
100 - Salaries	5,390,762	5,130,704	4,889,887	4,458,570	4,331,989
200 - Benefits	3,382,862	3,432,808	3,447,916	3,083,203	2,883,876
300 - Purchased Prof. Services	44,845	40,792	36,680	34,200	32,700
400 - Purchased Property Services	62,189	97,126	145,420	80,500	79,500
500 - Other Purchased Services	3,632,541	3,540,183	3,897,982	4,094,188	4,596,240
600 - Supplies and Books	987,969	803,434	927,158	1,034,545	990,554
700 - Property and Equipment	172	-	4,496	1,030,000	1,180,000
800 - Other Objects	288,251	287,994	222	600	600
<b>Total Transportation</b>	<b>13,789,591</b>	<b>13,333,039</b>	<b>13,349,761</b>	<b>13,815,806</b>	<b>14,095,459</b>

North Penn School District  
2019-2020 Budget

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
<b>2800 - Data Processing Services</b>					
100 - Salaries	1,408,972	1,612,723	1,591,966	2,163,931	2,302,967
200 - Benefits	880,958	1,083,072	1,116,510	1,242,156	1,409,238
300 - Purchased Prof. Services	242,070	207,657	276,524	309,100	430,357
400 - Purchased Property Services	6,333	2,780	2,044	8,453	28,500
500 - Other Purchased Services	25,665	20,664	85,718	81,350	144,460
600 - Supplies and Books	22,675	36,734	25,355	51,342	71,492
700 - Property and Equipment	4,995	-	-	399,000	683,000
800 - Other Objects	5,675	5,950	5,575	5,950	6,150
<b>Total Data Processing</b>	<b>2,597,343</b>	<b>2,969,579</b>	<b>3,103,692</b>	<b>4,261,282</b>	<b>5,076,164</b>
<b>2900 - Other Support Services</b>					
100 - Salaries	119,425	120,122	94,015	74,843	46,415
200 - Benefits	43,713	49,393	42,260	34,948	24,124
500 - Other Purchased Services	206,895	209,826	209,832	209,831	226,468
600 - Supplies and Books	-	-	-	-	-
<b>Total Other Support Services</b>	<b>370,033</b>	<b>379,341</b>	<b>346,107</b>	<b>319,622</b>	<b>297,007</b>
<b>3200 - Student Activities</b>					
100 - Salaries	1,646,896	1,672,090	1,627,298	1,743,541	1,730,317
200 - Benefits	524,105	595,424	608,412	723,598	755,127
300 - Purchased Prof. Services	205,631	203,656	211,283	242,970	245,745
400 - Purchased Property Services	41,613	43,159	47,497	72,295	90,170
500 - Other Purchased Services	118,895	156,415	144,727	157,693	181,164
600 - Supplies and Books	160,957	241,375	170,067	199,331	201,878
700 - Property and Equipment	60,327	15,095	25,695	15,000	-
800 - Other Objects	107,777	109,646	106,569	110,500	117,825
<b>Total Student Activities</b>	<b>2,866,201</b>	<b>3,036,861</b>	<b>2,941,548</b>	<b>3,264,928</b>	<b>3,322,226</b>
<b>3300 - Community Services</b>					
100 - Salaries	1,149	1,394	1,166	4,308	2,346
200 - Benefits	384	524	471	1,789	999
300 - Purchased Prof. Services	54,097	32,851	58,184	80,000	80,000
500 - Other Purchased Services	270	360	280	350	350
600 - Supplies and Books	8,965	12,393	10,014	2,255	12,744
<b>Total Community Services</b>	<b>64,865</b>	<b>47,522</b>	<b>70,115</b>	<b>88,702</b>	<b>96,439</b>
<b>4600 - Building Improvement</b>					
300 - Purchased Prof. Services	-	-	-	-	-
400 - Purchased Property Services	-	-	18,995	50,000	50,000
700 - Property and Equipment	7,407	-	-	-	-
<b>Total Building Improvement</b>	<b>7,407</b>	<b>-</b>	<b>18,995</b>	<b>50,000</b>	<b>50,000</b>
<b>5100 - Debt Service</b>					
800 - Other Objects	3,812,927	4,645,752	4,269,736	3,491,561	3,782,732
900 - Other Uses of Funds	10,480,000	28,987,000	13,807,563	13,182,902	12,274,726
<b>Total Debt Service</b>	<b>14,292,927</b>	<b>33,632,752</b>	<b>18,077,299</b>	<b>16,674,463</b>	<b>16,057,458</b>

North Penn School District  
2019-2020 Budget

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
<b>5200 - Fund Transfers</b>					
900 - Other Uses of Funds	2,000,000	1,700,000	3,687,284	-	500,000
<b>Total Fund Transfers</b>	2,000,000	1,700,000	3,687,284	-	500,000
<b>5500 - Extraordinary Losses</b>					
300 - Purchased Prof. Services	2,280	9,462	-	-	-
400 - Purchased Property Services	278,224	232,922	320	-	-
600 - Supplies and Books	4,747	1,394	57,275	-	-
<b>Total Debt Service</b>	285,251	243,777	57,595	-	-
<b>5900 - Budgetary Reserve</b>					
800 - Other Objects	-	-	-	1,500,000	1,500,000
<b>Total Budgetary Reserve</b>	-	-	-	1,500,000	1,500,000
<b>Grand Total Expenditures</b>	<b>\$ 234,781,417</b>	<b>\$ 264,925,129</b>	<b>\$ 252,401,886</b>	<b>\$ 260,247,826</b>	<b>\$ 273,977,289</b>



North Penn School District  
2019-2020 Budget

**General Fund Expenditure Summary By Location**

<u>Location</u>	<u>Department</u>	<u>Actual 2015-2016</u>	<u>Actual 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Budget 2019-2020</u>
1	Superintendent	901,689	922,764	963,929	929,582	1,120,450
2	Business Office	22,005,862	41,816,297	25,648,635	24,811,855	24,770,480
4	Human Resources	788,131	1,440,725	1,418,222	4,051,353	4,252,534
5	Pupil Services	-	-	-	-	-
6	Nutrition Services	163,138	169,515	136,275	109,791	70,539
7	Community Relations	1,380,390	1,663,895	1,283,016	1,316,413	1,404,774
8	Physical Plant	3,970,019	3,433,882	3,829,826	4,070,294	3,939,106
9	Transportation	13,691,979	13,216,910	13,518,097	13,971,087	14,038,775
10	Technology	4,732,647	5,534,384	6,554,232	5,915,223	5,489,280
12	Warehouse	564,806	638,647	629,481	602,564	694,336
13	Assessment	1,317,160	1,161,712	93,022	58,717	94,127
14	Dir. Of Elementary Ed.	1,280,536	865,622	1,071,082	2,262,881	1,846,933
15	Dir. Of Secondary Ed.	4,373,854	5,116,241	6,272,530	6,479,073	6,324,787
16	Curriculum	5,159,466	5,840,910	2,938,242	4,733,263	5,326,574
17	Special Ed.	43,649,621	46,241,859	48,615,730	49,796,568	55,286,761
18	Security	-	-	-	-	602,508
20	Bridle Path	5,286,787	5,520,071	5,533,447	5,535,266	5,885,126
21	Gwyn-Nor	5,347,286	5,810,303	6,250,684	6,201,240	6,594,172
22	Gwynedd Square	5,412,684	5,557,318	5,819,058	5,839,144	6,191,155
23	Hatfield	4,646,452	4,899,395	4,883,185	5,166,602	5,911,770
24	Inglewood	4,584,620	4,945,800	4,922,569	5,024,541	5,513,177
25	Knapp	5,654,361	5,777,424	6,161,204	5,990,636	6,493,980
26	Kulp	4,966,101	5,219,536	5,475,820	5,390,575	5,953,949
27	Montgomery	5,957,451	6,471,211	6,539,340	6,534,813	6,969,767
28	Nash	4,019,588	4,235,450	4,382,690	4,498,696	4,838,081
29	North Wales	4,104,805	4,426,176	4,301,761	4,292,682	4,789,243
30	Oak Park	4,853,974	5,038,360	5,086,694	5,180,759	5,513,044
31	Walton Farm	5,207,663	5,679,090	5,553,351	5,657,676	6,234,044
32	York Avenue	3,241,512	3,157,116	3,451,863	3,481,817	3,718,402
50	Pennbrook	10,178,197	10,515,188	10,594,629	10,681,665	10,720,980
60	Pennfield	9,452,549	9,691,517	9,923,152	9,887,274	10,232,821
70	Penndale	14,514,548	15,039,711	14,838,324	15,148,769	15,462,582
80	NPHS	31,564,273	32,917,833	33,641,148	34,502,018	35,591,097
82	NPHS ROTC	295,794	256,525	268,581	301,253	309,564
90	Northbridge	1,513,474	1,703,745	1,802,067	1,823,739	1,792,371
	<b>Total Expenditures</b>	<b><u>234,781,417</u></b>	<b><u>264,925,129</u></b>	<b><u>252,401,886</u></b>	<b><u>260,247,826</u></b>	<b><u>273,977,289</u></b>

### **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
- 97% tax collection rate
- 2.5% annual increase in earned income tax, 3% increase for transfer taxes
- Increases at the ACT 1 index percentage for interim taxes and other local revenue
- 2.5% annual increase to basic education and special education state subsidies
- Level property tax reduction allocation and transportation subsidy
- 2% annual increase federal revenue
- 2.5% increase annually in salaries, net of retirements and new positions
- Pension rates using PSERS projected rates
- 5% increase per year in other benefits; 3% increase per year in professional/technical services, purchased property services, and other purchased services, supplies.
- 4% increase per year in property & equipment, other objects
- Level budgetary reserve requirement
- Level capital reserve transfer

The District plans on exploring further cost saving options and other revenue sources to help lessen the usage of fund balance in the upcoming years. The ending fund balance for North Penn School District is projected to decline over the next several years. The current fund balance is over 15% of expenditures. The projected draw of the fund balance is due to several anticipated new initiatives in the District. However, the Board is keenly aware of the risk of utilizing fund balance to pay for recurring expenses. With that said, the District employs a conservative budgeting approach with sufficient budgetary reserve so the actual reduction in fund balance will be less than the projected reduction. Long-term strategies are in place to ensure that the total fund balance does not fall below the recommended level of 6-8% of expenditures.

North Penn School District  
2019-2020 Budget

	2019-2020 Final Budget	2020-2021 Projection	2021-2022 Projection	2022-2023 Projection
<b>Revenues</b>				
Total Net Collectible Current Real Estate Taxes	\$ 179,270,935	\$ 184,741,009	\$ 190,732,687	\$ 197,312,552
<b>Percent Increase Millage</b>	<b>2.30%</b>	<b>2.60%</b>	<b>2.80%</b>	<b>3.00%</b>
Earned Income Tax	\$ 17,700,000	\$ 18,142,500	\$ 18,596,063	\$ 19,060,964
Real Estate Transfer Taxes	\$ 3,750,000	\$ 3,862,500	\$ 3,978,375	\$ 4,097,726
Interim Real Estate Taxes	\$ 539,000	\$ 565,950	\$ 594,248	\$ 623,960
Other Local Revenue	\$ 8,153,685	\$ 9,431,069	\$ 9,686,550	\$ 9,969,086
<b>Total Local Revenue - 6000</b>	<b>\$ 209,413,620</b>	<b>\$ 216,743,028</b>	<b>\$ 223,587,922</b>	<b>\$ 231,064,288</b>
Basic Education Funding	\$ 11,373,878	\$ 11,658,225	\$ 11,949,681	\$ 12,248,423
Special Education Funding	\$ 6,792,319	\$ 6,928,165	\$ 7,066,729	\$ 7,208,063
Property Tax Reduction Allocation	\$ 5,210,934	\$ 5,310,934	\$ 5,410,934	\$ 5,510,934
Retirement Subsidy	\$ 22,549,716	\$ 23,334,870	\$ 24,207,159	\$ 25,270,651
Social Security Subsidy	\$ 5,073,431	\$ 5,165,434	\$ 5,295,909	\$ 5,429,645
Transportation Subsidy	\$ 2,150,000	\$ 2,200,000	\$ 2,300,000	\$ 2,400,000
Other State Revenue	\$ 1,727,748	\$ 2,042,595	\$ 2,084,605	\$ 2,128,277
<b>Total State Revenue - 7000</b>	<b>\$ 54,878,026</b>	<b>\$ 56,640,223</b>	<b>\$ 58,315,016</b>	<b>\$ 60,195,993</b>
<b>Total Federal Revenue - 8000</b>	<b>\$ 2,856,368</b>	<b>\$ 2,928,062</b>	<b>\$ 2,986,624</b>	<b>\$ 3,046,356</b>
<b>Total Other Revenue - 9000</b>	<b>\$ 60,000</b>	<b>\$ 60,300</b>	<b>\$ 60,300</b>	<b>\$ 60,300</b>
<b>Total Revenues</b>	<b>\$ 267,208,014</b>	<b>\$ 276,371,613</b>	<b>\$ 284,949,862</b>	<b>\$ 294,366,937</b>
<b>Expenditures</b>				
Salaries - 100	\$ 133,116,124	\$ 135,761,807	\$ 139,155,852	\$ 142,634,748
Retirement - 230	\$ 45,079,019	\$ 46,436,391	\$ 48,172,246	\$ 50,288,595
Social Security - 220	\$ 10,142,307	\$ 10,279,214	\$ 10,538,858	\$ 10,804,994
Other Employee Benefits - 200	\$ 25,531,745	\$ 26,674,291	\$ 28,008,005	\$ 29,408,406
Purchased Professional & Technical Services - 300	\$ 8,657,249	\$ 8,872,381	\$ 9,138,553	\$ 9,412,709
Purchased Property Services - 400	\$ 2,071,680	\$ 2,123,161	\$ 2,186,856	\$ 2,252,461
Other Purchased Services - 500	\$ 18,260,695	\$ 18,714,473	\$ 19,275,907	\$ 19,854,184
Supplies - 600	\$ 9,389,769	\$ 9,623,105	\$ 9,911,798	\$ 10,209,152
Property - 700	\$ 3,457,615	\$ 3,409,952	\$ 3,558,820	\$ 3,670,106
Interest on Leases	\$ 1,946	\$ -	\$ -	\$ -
Interest on Bonds	\$ 3,538,348	\$ 2,901,787	\$ 2,331,682	\$ 2,101,419
Principal on Leases	\$ 94,726	\$ -	\$ -	\$ -
Principal on Bonds	\$ 12,180,000	\$ 11,556,858	\$ 10,120,156	\$ 11,958,518
Other Objects - 800	\$ 456,066	\$ 562,169	\$ 590,277	\$ 619,791
Capital Reserve Transfer	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Budgetary Reserve	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
<b>Total Expenses</b>	<b>\$ 273,977,289</b>	<b>\$ 278,915,589</b>	<b>\$ 284,989,010</b>	<b>\$ 295,215,083</b>
<b>Revenues Over (Under) Expenses</b>	<b>\$ (6,769,275)</b>	<b>\$ (2,543,976)</b>	<b>\$ (39,148)</b>	<b>\$ (848,146)</b>
Beginning Fund Balance 7/1 Assigned + Unassigned	\$ 38,173,000	\$ 31,403,725	\$ 28,859,749	\$ 28,820,601
<b>Ending Fund Balance 6/30 Assigned + Unassigned</b>	<b>\$ 31,403,725</b>	<b>\$ 28,859,749</b>	<b>\$ 28,820,601</b>	<b>\$ 27,972,455</b>

North Penn School District  
2019-2020 Budget

**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 2019-2020, there is a projected beginning fund balance of \$17,861,936 in bond and capital reserve funds available that will be used to finish the following projects:

- Renovations/classroom additions to Knapp Elementary School
- Renovations to the North Penn High School Crawford Stadium
- Roof replacement Nash Elementary School
- Security upgrades at various district buildings
- Pennbrook Middle School modular classroom upgrades

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 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Projection 2020-2021	Projection 2021-2022	Projection 2022-2023
<b>Fund Balance July 1, 20XX</b>	\$ 13,532,001	\$ 15,367,006	\$ 19,287,582	\$ 13,202,874	\$ 17,861,936	\$ 20,361,963	\$ 18,519,258	\$ 4,940,161
<b>Revenue</b>								
Local Sources	31,205	119,848	142,787	45,000	175,000	125,000	35,000	35,000
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	31,205	119,848	142,787	45,000	175,000	125,000	35,000	35,000
<b>Expenditures</b>								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Purchased Prof. Services	2,602,399	1,573,880	765,131	310,000	393,326	390,015	730,750	385,000
Purchased Property Services	6,256,895	15,674,505	8,553,413	4,908,143	7,001,062	9,152,690	13,683,347	3,246,377
Other Purchased Services	9,655	607	-	-	-	-	-	-
Supplies and Books	5,178	40,347	58,148	167,795	280,585	50,000	-	-
Property and Equipment	659,450	353,180	506,084	-	-	375,000	200,000	200,000
Other Objects	626,896	252,087	26,003	-	-	-	-	-
Other Uses of Funds	156,465	-	-	-	-	-	-	-
<b>Total Expenditures</b>	10,317,538	17,901,207	9,914,779	5,385,938	7,674,973	9,967,705	14,614,097	3,831,377
<b>Excess of Revenue Over (Under) Expenditures</b>	(10,286,333)	(17,781,359)	(9,771,992)	(5,340,938)	(7,499,973)	(9,842,705)	(14,579,097)	(3,796,377)
Fund Transfers/Other Financing	12,061,338	21,701,935	3,687,284	10,000,000	10,000,000	8,000,000	1,000,000	1,000,000
<b>Net Change in Fund Balance</b>	1,775,005	3,920,576	(6,084,708)	4,659,062	2,500,027	(1,842,705)	(13,579,097)	(2,796,377)
<b>Fund Balance June 30, 20XX</b>	<b>\$ 15,367,006</b>	<b>\$ 19,287,582</b>	<b>\$ 13,202,874</b>	<b>\$ 17,861,936</b>	<b>\$ 20,361,963</b>	<b>\$ 18,519,258</b>	<b>\$ 4,940,161</b>	<b>\$ 2,143,784</b>

North Penn School District  
2019-2020 Budget

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

Fund	Project No.	Projects	Contracts / Budget	6/30/2019	Balance Due
				Total Expenditures / Retainage	
36	853	Inglewood Renovations	\$14,950,773	\$14,691,323	\$259,450
31	863	Hatfield Renovations ^	\$19,751,536	\$19,551,536	\$200,000
37	864	Montgomery Renovations ^	\$23,969,284	\$23,769,283	\$200,000
32	870	Asphalt/Concrete Repair/Line Striping *	\$531,850	\$398,663	\$133,187
32	888	Surveillance Camera/Server Upgrade	\$57,000	\$46,807	\$10,193
32	894	Asbestos Abatement*	\$1,270,758	\$946,813	\$323,945
32	896	Air Conditioning-OP Multi-Purpose Room	\$550,400	\$519,662	\$30,738
32	896	Air Conditioning-Oak Park	\$1,893,076	\$1,891,550	\$1,526
32, 31	896	Air Conditioning-Gwyn-Nor	\$2,360,430	\$2,277,033	\$83,397
32	898	Security Cameras-GN, KN, OP, YA	\$157,095	\$145,465	\$11,630
32	898	Cameras-BP, GS, WF, NB, SSC, Trans	\$142,421	\$142,045	\$376
32	898	Additional Security Cameras	\$100,000	\$0	\$100,000
32	899	Crawford Stadium Variance Study	\$11,800	\$10,531	\$1,269
32	899	Crawford Stadium Engineering/Auxiliary Maint. Bldg. Design	\$390,698	\$198,641	\$192,057
32	899	Crawford Stadium Renovations	\$4,809,302	\$0	\$4,809,302
32	900	NPHS PA System Engineering Study	\$14,500	\$13,780	\$720
32	900	NPHS PA System	\$563,996	\$405,610	\$158,386
32	901	Facilities Study-NPHS, ESC, Knapp, PD	\$43,400	\$38,160	\$5,240
39	902	Knapp Renovation/Classroom Addition *	\$19,937,624	\$2,214	\$19,935,410
34	903	Nash Roof	\$882,980	\$21,122	\$861,858
32	904	Pennbrook Library Rooftop HVAC Unit Design	\$7,800	\$0	\$7,800
32	905	NPHS Baseball/Softball Turf Study	\$3,900	\$0	\$3,900
32	906	Pennbrook Modular Flooring/Siding	\$280,000	\$0	\$280,000
			<b>\$92,680,623</b>	<b>\$65,070,240</b>	<b>\$27,610,383</b>

\* - Budgeted amount is an estimate prior to bids

Current funding need

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

Capital Projects & Bond Fund Cash Balances

Fund 32 (Capital Reserve)	\$3,032,451	
Bond Fund 31 (2014/15 Bond Fund)	\$1,452,641	
Bond Fund 34 (2017 Bond Fund)	\$3,435,364	
Bond Fund 36 (2013 Bond Fund)	\$230,720	
Bond Fund 37 (2016/17 Bond Fund)	\$825,783	
Bond Fund 39 (2018/2019 Bond Fund)	\$19,937,624	
<b>Funds available for Projects</b>	<b>\$28,914,583</b>	<b>1,304,200</b>

North Penn School District  
2019-2020 Budget

A 10 Year capital improvement plan was recently updated for the years 2020-2029. 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	2020-2024	2025-2029
<b>Bridle Path ES (1993)</b>			
BP - Asphalt Paving	3.2	\$362,710	
BP - Domestic Hot water Heater	3.2		\$20,000
BP - Gym/Caf wall resurfaced	2.8	\$20,000	
BP - New backstage curtain	2.8	\$6,000	
BP - New kiln for art room	2.4	\$30,000	\$10,000
BP - Rebuild/Replace Chillers	3		\$200,000
BP - Replace Cafeteria Lighting - 175 W Metal Halide	2.8	\$20,000	
BP - Replace Exhaust Fans	2.6		\$30,000
BP - Replace Gym Lighting - 400 W Metal halide	2.8	\$25,000	
BP - Replace Pneumatic Building Controls	3.2		\$225,000
BP - Replace Water Softener	2.8		\$25,000
BP - Swipe card on side of building	2.4	\$1,750	
BP - Upgrade Generator	3		\$150,000
BP - Upgrade Security Cameras	2.4	\$31,540	
BP - Custodial Equipment	2.2	\$15,000	\$5,000
BP - Flooring Replacement	2.2	\$40,000	\$40,000
BP - Painting	2.4	\$15,000	\$15,000
		<b>\$567,000</b>	<b>\$720,000</b>
<b>Gwyn-Nor ES (2005)</b>			
GN - Asbestos floor tile 1st-3rd grade pod - 20 rooms	2.8	\$190,000	
GN - Asphalt Paving	2.8	\$195,040	
GN - Carpet replacement - library and modular corridor	2.6	\$65,000	
GN - Concrete sidewalk and curb replacement	2.6	\$60,000	\$60,000
GN - Domestic Water Piping and Gate Valves	3.2		\$500,000
GN - Drainage along right side of building	2.6		\$250,000
GN - Hot water heater for kitchen	3	\$25,000	
GN - Modular Classroom Improvements	2.8		\$400,000
GN - New Water Softener	2.2		\$25,000
GN - Rebuild/Replace Boilers	3.2	\$500,000	
GN - Replace Cafeteria HVAC Rooftop Unit	3	\$70,000	
GN - Replace Gym HVAC Rooftop Unit	3		\$70,000
GN - Replace Gym Lighting - 175 W Metal halide	2.6	\$25,000	
GN - Roofing	2.4		\$200,000
GN - New Tractor	2.2	\$30,000	
GN - Custodial Equipment	2.2	\$15,000	\$5,000
GN - Flooring Replacement	2.2	\$40,000	\$40,000
GN - Painting	2	\$15,000	\$15,000
		<b>\$1,230,040</b>	<b>\$1,565,000</b>

North Penn School District  
2019-2020 Budget

Project Description	Average Score	2020-2024	2025-2029
<b>Gwynedd Square ES (1991)</b>			
GS - Asphalt Replacement	2.8	\$381,064	
GS - DDC Building Control System (mostly pneumatic)	3		\$175,000
GS - Domestic Hot water Heater	3.4		\$20,000
GS - Rebuild/Replace Boilers	3.2		\$200,000
GS - Rebuild/Replace Chillers	3		\$200,000
GS - Replace Cafeteria Lighting - 175 W Metal Halide	2.6	\$20,000	
GS - Replace Exhaust Fans	2.6		\$30,000
GS - Replace Gym Lighting - 400 W Metal halide	2.6	\$25,000	
GS - Replace T12 Lighting	2.6	\$100,000	
GS - Replace Water Softener	2.4		\$25,000
GS - Upgrade Generator	3		\$200,000
GS - Upgrade PA System	3.2	\$100,000	
GS - Upgrade Security Cameras	2.4	\$31,388	
GS - New Tractor	2	\$30,000	
GS - Custodial Equipment	2.2	\$15,000	\$5,000
GS - Flooring Replacement	2.6	\$40,000	\$40,000
GS - Painting	2	\$15,000	\$15,000
		<b>\$757,452</b>	<b>\$910,000</b>
<b>Hatfield ES (2014)</b>			
HA - Asphalt Sealcoating	1.8		\$30,215
HA - ADA asphalt access to playground	1.6	\$10,000	
HA - Bookcases for faculty room - excess library storage	1.6	\$5,000	
HA - Commercial refrigerator for faculty room	1.6	\$1,000	
HA - New garage door	1.6	\$4,500	
HA - New Water Softener	1.8		\$25,000
HA - Playground fencing	1.8	\$8,000	
HA - Refinish stage floor	1.8	\$3,500	
HA - Secure sound system on stage - cover & lock	1.6	\$2,000	
HA - Sound panels in serving line and cafeteria	1.8	\$2,000	
HA - Custodial Equipment	2	\$15,000	\$5,000
HA - Flooring Replacement	1		\$25,000
HA - Painting	1.8		\$15,000
		<b>\$51,000</b>	<b>\$100,215</b>
<b>Inglewood ES (2013)</b>			
IL - Asphalt Sealcoating	2.2	\$29,500	
IL - Mirrors - blind spots in hallways	1.6	\$1,000	
IL - New backsplash in kitchen tray return area	1.8		\$7,000
IL - New Water Softener	2		\$25,000
IL - Custodial Equipment	2.2	\$15,000	\$5,000
IL - Flooring Replacement	1.8		\$25,000
IL - Painting	2		\$15,000
		<b>\$45,500</b>	<b>\$77,000</b>

North Penn School District  
2019-2020 Budget

Project Description	Average Score	2020-2024	2025-2029
<b>AM Kulp ES (2009)</b>			
KU - Add turning lane to entrance/exit	2		\$350,000
KU - Asphalt Sealcoating	2.2	\$30,900	
KU - Concrete repairs - steps near gym, receiving area	2.4	\$20,000	
KU - Enlarge kitchen delivery door	1.4	\$12,000	
KU - New Water Softener	2		\$25,000
KU - Remove dead trees	2.2	\$5,000	
KU - Replace Exterior Metal Halide Lighting	1.8	\$8,000	
KU - Replace waterless urinals	1.8		\$22,000
KU - Upgrade PA System	2.8		\$100,000
KU - Custodial Equipment	2.2	\$15,000	\$5,000
KU - Flooring Replacement	1.8	\$30,000	\$30,000
KU - Painting	2	\$10,000	\$15,000
		<b>\$130,900</b>	<b>\$547,000</b>
<b>Montgomery ES - NEW (2017)</b>			
MO - New Tractor	2	\$30,000	
MO - Asphalt Sealcoating	1.6		\$41,000
MO - Custodial Equipment	2	\$15,000	\$5,000
MO - Flooring Replacement	1.6		\$20,000
MO - Painting	1.4		\$15,000
		<b>\$45,000</b>	<b>\$81,000</b>
<b>Nash ES (2009)</b>			
NA - Asphalt Paving	2	\$157,092	
NA - Improve bus loop & parent drop off	2		\$150,000
NA - Install security gates in hallways	1.8	\$4,000	
NA - Lockers/cubbies in B&G rooms	1.8	\$18,000	
NA - New Water Softener	2		\$25,000
NA - Replace waterless urinals	1.8		\$22,000
NA - Replace/upgrade modular classrooms	1.8		\$400,000
NA - Replace Boiler	2.4		\$500,000
NA - New Tractor	2	\$30,000	
NA - Custodial Equipment	2.2	\$5,000	\$5,000
NA - Flooring Replacement	1.8	\$20,000	\$40,000
NA - Painting	2	\$15,000	\$15,000
		<b>\$249,092</b>	<b>\$1,157,000</b>



North Penn School District  
2019-2020 Budget

Project Description	Average Score	2020-2024	2025-2029
<b>North Wales ES (2010)</b>			
NW - Asphalt Paving	2	\$173,305	
NW - Concrete repairs - sidewalks	2	\$30,000	\$30,000
NW - New garage for tractor	1.8	\$8,500	
NW - New Water Softener	2		\$25,000
NW - Replace Exterior Metal Halide Lighting	1.8	\$6,000	
NW - Replace storage shed	2	\$5,000	
NW - Replace waterless urinals	1.8		\$22,000
NW - Replace/upgrade modular classrooms	1.8		\$300,000
NW - Roofing	2.4	\$1,120,000	
NW - Tree removal-trimming	2.2	\$9,000	
NW - Upgrade baseball field	1.8		\$20,000
NW - Waterproof exterior brick - caulk/sealing	2.2	\$65,000	
NW - Window replacement	2.4	\$300,000	\$300,000
NW - Custodial Equipment	2.2	\$15,000	\$5,000
NW - Flooring Replacement	1.8	\$40,000	\$40,000
NW - Painting	2	\$15,000	\$15,000
		<b>\$1,786,805</b>	<b>\$757,000</b>
<b>Oak Park ES (1996)</b>			
OP - Asphalt Paving	2.8	\$123,050	
OP - Building envelope - insulation, door seals, windows	2.8		\$600,000
OP - Concrete sidewalk replacement	2.4	\$25,000	\$25,000
OP - Domestic Water Piping and Gate Valves	2.8		\$500,000
OP - Rebuild/Replace Boilers	2.8	\$500,000	
OP - Repair Exterior Gym Wall	2.2	\$100,000	
OP - Replace 1950s Switchgear, branch wiring, and panels	3.4	\$300,000	
OP - Replace Existing Sanitary Lines	3.4	\$300,000	
OP - Replace Exterior High Pressure Sodium Lighting	2.2	\$20,000	
OP - Replace Kitchen T12 Lighting & Ceiling	2.2	\$75,000	
OP - Replace Library HVAC Rooftop Unit	2.4		\$70,000
OP - Replace Water Softener	2.4		\$25,000
OP - Roofing	2.4	\$960,000	
OP - Upgrade Building HVAC Controls	2.4	\$225,000	
OP - Upgrade Fire Alarm System	3.4	\$200,000	
OP - Upgrade Generator	2.6		\$100,000
OP - Upgrade PA System	2.8	\$100,000	
OP - Custodial Equipment	2.2	\$15,000	\$5,000
OP - Flooring Replacement	2.2	\$40,000	\$40,000
OP - Painting	2.2	\$15,000	\$15,000
		<b>\$2,998,050</b>	<b>\$1,380,000</b>

North Penn School District  
2019-2020 Budget

Project Description	Average Score	2020-2024	2025-2029
<b>Walton Farm ES (1994)</b>			
WF - Asphalt replacement	3	\$616,630	
WF - Building envelope - insulation, door seals, windows	2.6		\$300,000
WF - Carpet replacement	2.8	\$20,000	\$20,000
WF - Concrete sidewalk replacement	2.8	\$40,000	\$40,000
WF - Domestic Hot Water Heater	3		\$20,000
WF - Rebuild/Replace Chiller	3		\$200,000
WF - Remove old playground equipment	2.4		\$50,000
WF - Replace bathroom stalls	2.2		\$40,000
WF - Replace Cafeteria Lighting - 175 W Metal Halide	2.4	\$20,000	
WF - Replace Exterior High Pressure Sodium Lighting	2.4	\$25,000	
WF - Replace Gym Lighting - 400 W Metal halide	2.2	\$25,000	
WF - Replace Pneumatic Building Controls	3		\$175,000
WF - Replace Exhaust Fans	2.6	\$30,000	
WF - Replace security cameras	2	\$31,489	
WF - Replace wood posts in parking lot	2.6	\$15,000	
WF - Replace Boiler	3		\$500,000
WF - Upgrade Fire Alarm System	3.4		\$200,000
WF - Upgrade Generator	2.8	\$175,000	
WF - Custodial Equipment	2.2	\$15,000	\$5,000
WF - Flooring Replacement	2.2	\$40,000	\$40,000
WF - Painting	2.2	\$15,000	\$15,000
		<b>\$1,068,119</b>	<b>\$1,605,000</b>
<b>York Ave ES (2008)</b>			
YA - Asphalt Paving	2	\$48,588	
YA -Concrete sidewalks and ramps	2.8		\$20,000
YA -Domestic Hot Water Heater	2.4	\$20,000	
YA -HVAC upgrades	2.2		\$80,000
YA -Replace Exterior Metal Halide Lighting	1.8	\$18,000	
YA -Replace old windows	2		\$350,000
YA -Replace playground fencing	2	\$15,000	
YA -Upgrade Fire Alarm System	3	\$150,000	
YA -Custodial Equipment	2.2	\$15,000	\$5,000
YA -Flooring Replacement	1.8	\$30,000	\$30,000
YA -Painting	1.6	\$12,000	\$12,000
		<b>\$308,588</b>	<b>\$497,000</b>

North Penn School District  
2019-2020 Budget

Project Description	Average Score	2020-2024	2025-2029
<b>Pennbrook MS (2005)</b>			
PB - Add air conditioning	2.8		\$7,070,278
PB -Additional parking lot lighting	2.8		\$18,000
PB -Asphalt Paving	2.4	\$418,738	
PB -New PA System	3.2	\$300,000	
PB -Domestic Hot Water Heater	3		\$20,000
PB -Dust Collector	2.8	\$250,000	
PB -Athletic field improvements	2.8	\$50,000	\$50,000
PB -HVAC in Modular Classrooms	3	\$120,000	\$120,000
PB -Old Gym - 400 W Metal Halide Lights	2.2	\$50,000	
PB -Rebuild/Replace Boilers	3.2		\$900,000
PB -Renovate 9th grade science rooms	2.4	\$45,000	\$45,000
PB -Replace (2) HV Units - Old Gym	2.8		\$90,000
PB -Replace bleachers on athletic fields	2.2	\$30,000	
PB -Replace Domestic Water Piping and Gate Valves	2.8		\$800,000
PB -Replace Library HVAC Rooftop Unit	3		\$80,000
PB -Upgrade Generator	3	\$225,000	
PB -Domestic H2O Neutralization	2.4		\$25,000
PB -Custodial Equipment	2.2	\$20,000	\$10,000
PB -Flooring Replacement	2.2	\$60,000	\$60,000
PB -Painting	2.4	\$20,000	\$20,000
		<b>\$1,588,738</b>	<b>\$9,308,278</b>

North Penn School District  
2019-2020 Budget

Project Description	Average Score	2020-2024	2025-2029
<b>Penndale MS (1996)</b>			
PD - Insulate Piping in Crawl Space	3.4	\$750,000	
PD - Add air conditioning	2.8		\$11,250,222
PD - Add Exterior Lighting	2.6		\$18,000
PD - Asphalt repairs	2.8	\$528,241	
PD - Athletic field improvements	2.6	\$50,000	\$50,000
PD - Concrete sidewalks and ramps	2.8	\$50,000	\$50,000
PD - Domestic Hot Water Heater	3.4		\$20,000
PD - Domestic Water Piping and Gate Valves	3.2		\$900,000
PD - Dryvit - cleaning, repair, replacement	3		\$1,000,000
PD - New track	2.6		\$450,000
PD - New Water Softener	2.2		\$25,000
PD - Rebuild/Replace Boiler	3.6	\$900,000	
PD - Upgrade PA System	3		
PD - Redesign main office - guidance	2.2	\$150,000	
PD - Refinish auditorium stage	2.8	\$5,000	
PD - Remove asbestos floor tile	2.6	\$100,000	\$100,000
PD - Remove carpet on interior walls	2.6	\$300,000	\$300,000
PD - Renovate 9th grade science rooms	2.2		\$400,000
PD - Replace (2) Auditorium HVAC Rooftop Units	2.6	\$160,000	
PD - Replace Auditorium Seating	3	\$350,000	
PD - Replace bleachers in both gyms	3	\$200,000	\$200,000
PD - Replace panic hardware - most interior doors	2.8	\$75,000	
PD - Replace Roof Drain Piping	2.8	\$35,000	
PD - Upgrade Generator	3	\$225,000	
PD - Window replacement	2.8	\$250,000	\$250,000
PD - Custodial Equipment	2.2	\$20,000	\$10,000
PD - Flooring Replacement	2.2	\$80,000	\$80,000
PD - Painting	2.2	\$30,000	\$30,000
		<b>\$4,258,241</b>	<b>\$15,133,222</b>

North Penn School District  
2019-2020 Budget

Project Description	Average Score	2020-2024	2025-2029
<b>Pennfield MS (2007)</b>			
PF - Add air conditioning	2.8		\$7,703,396
PF -Asphalt repairs	2.8	\$287,040	
PF -Athletic field improvements	2.6	\$50,000	\$50,000
PF -Clean and seal exterior brick	2.8		\$85,000
PF -Concrete sidewalks and ramps	2.6	\$45,000	\$45,000
PF -Domestic Hot Water Heater	2.6		\$20,000
PF -Domestic Water Piping and Gate Valves	2.8		\$800,000
PF -LED lighting - gyms, parking lots	2.2		\$80,000
PF -New Water Softener	2		\$25,000
PF -Rebuild/Replace Boilers	2.8		\$900,000
PF -Reconfigure computer classrooms 34 & 55	2.2	\$25,000	
PF -Repairs to exterior modular classrooms	2.2	\$40,000	\$40,000
PF -Replace black stage curtains	2.2		\$10,000
PF -Replace Exterior Metal Halide Lighting	2.2	\$35,000	
PF -Replace Gym Lighting - 400 W Metal halide	2.2	\$50,000	
PF -Replace sound system/speakers in old gym	2.2		\$16,000
PF -Resurface path to modular classrooms	2.2	\$16,000	
PF -Custodial Equipment	2.2	\$20,000	\$10,000
PF -Flooring Replacement	2.2	\$60,000	\$60,000
PF -Painting	2.2	\$20,000	\$20,000
		<b>\$648,040</b>	<b>\$9,864,396</b>
<b>Northbridge School (2009)</b>			
NB - Asphalt Paving	1.6	\$113,620	
NB - New water softener	2		\$18,000
NB - Replace exterior metal halide lighting	1.8	\$8,000	
NB - Replace Office Rooftop HVAC Unit	2		\$24,000
NB - Replace waterless urinals	1.8		\$22,000
NB - New Security Cameras	2	\$17,230	
NB - Flooring Replacement	1.8	\$15,000	\$15,000
NB - Painting	2	\$5,000	\$5,000
		<b>\$158,850</b>	<b>\$84,000</b>
<b>ESC (1963 &amp; 1990) - RENOVATIONS</b>			
ESC - Asphalt Paving	2.8	\$138,000	
ESC - HVAC Improvements	3.6	\$1,200,000	
ESC - Install generator	3.4	\$125,000	
ESC - Replace Parking Lot Light Poles	2.8	\$45,000	
ESC - Replace T12 lighting & Ceilings	2.6	\$160,000	
ESC - Roofing	3	\$544,000	
ESC - Flooring Replacement	2.6	\$25,000	\$25,000
ESC - Painting	2.2	\$8,000	\$8,000
		<b>\$2,245,000</b>	<b>\$33,000</b>

North Penn School District  
2019-2020 Budget

Project Description	Average Score	2020-2024	2025-2029
<b>SSC</b>			
SSC - Asphalt Paving	2.2	\$179,630	
SSC - Grounds Equipment	2	\$75,000	\$75,000
SSC - Replace exterior metal halide lighting	2	\$8,000	
SSC - Vehicle Replacement	2	\$250,000	\$250,000
SSC - Flooring Replacement	2	\$10,000	\$10,000
SSC - Painting	2.2	\$4,000	\$4,000
		\$526,630	\$339,000
<b>Transportation</b>			
TRANSP - Asphalt Paving	2.8	\$223,560	
TRANSP - HVAC	3.4	\$6,000	
TRANSP - New Fire alarm system	3.8	\$35,000	
TRANSP - New generator	3.4	\$50,000	
TRANSP - New Water softener	2		\$15,000
TRANSP - Replace electric heat in offices	3.2	\$90,000	
TRANSP - Replace exterior metal halide lighting	2.6	\$28,000	
TRANSP - Replace interior metal halide lighting	2.6	\$22,000	
TRANSP - Replace Office Rooftop HVAC Unit	3.4		\$24,000
TRANSP - Security Cameras	2.4	\$19,280	
TRANSP - Flooring Replacement	2.2	\$8,000	\$8,000
TRANSP - Painting	2.4	\$12,000	
		\$493,840	\$47,000
<b>TOTAL COST (per 5 year period)</b>		<b>\$19,156,885</b>	<b>\$44,205,111</b>
<b>Annual Budget</b>		<b>\$3,831,377</b>	<b>\$8,841,022</b>

North Penn School District  
2019-2020 Budget

**School Nutrition Fund**

For the 2019-2020 school year, the District's School Nutrition fund is budgeting revenues of \$5,506,123. Local revenues, which are comprised of sales to students and staff, are budgeted to increase by \$63,864 (2.5%) due to an anticipated increase in school breakfast participation and an increase in a la carte sales at the High School.

Continued increase in free and reduced meal sales leads to an increase of state and federal meal reimbursement revenue. The United States Department of Agriculture (USDA) reimburses school districts for eligible meal sales. In addition, there is decrease in the anticipated Summer Food Program subsidy which results in a decrease of federal funding. The 2019-2020 budget shows a decrease in combined state and federal revenue sources of \$48,950 (-1.66%).

The expenditure budget of \$5,520,182 is an increase of \$30,670 (.56%) over the previous year. This can be attributed to planned upgrades to kitchen equipment.

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.

The 2019-2020 reimbursement rates per meal for grades Kindergarten through 12th are:

**2019-2020 School Nutrition Service Meal  
Reimbursement Rates**

Federal			
Meal Type	Breakfast Non-Severe Need/Sever Need	Lunch	After School Snack
Paid	0.31/0.31	0.39	N/A
Reduced	1.54/1.90	3.08	N/A
Free	1.84/2.20	3.48	0.91

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

Breakfast is offered at all levels for \$ 1.75. 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 6<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.

North Penn School District  
2019-2020 Budget

<b>SCHOOL NUTRITION FUND SUMMARY</b>								
	<u>Actual 2015-2016</u>	<u>Actual 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Projection 2020-2021</u>	<u>Projection 2021-2022</u>	<u>Projection 2022-2023</u>
<b>Fund Balance July 1, 20XX</b>	\$ 561,230	\$ 863,564	\$ 973,730	\$ 1,072,829	\$ 1,074,527	\$ 1,060,468	\$ 1,013,006	\$ 919,286
<b>Revenue</b>								
Local Sources	2,658,853	2,581,417	2,555,300	2,547,374	2,611,238	2,663,463	2,716,732	2,771,067
State Sources	180,835	145,370	149,129	157,314	153,952	157,031	160,172	163,375
Federal Sources	2,512,884	2,615,944	2,742,500	2,786,521	2,740,933	2,795,752	2,851,667	2,908,700
Other Sources	6,796	2,139	-	-	-	-	-	-
<b>Total Revenue</b>	<b>5,359,368</b>	<b>5,344,870</b>	<b>5,446,929</b>	<b>5,491,209</b>	<b>5,506,123</b>	<b>5,616,245</b>	<b>5,728,570</b>	<b>5,843,142</b>
<b>Expenditures</b>								
Salaries	1,814,337	1,894,104	1,941,286	1,942,210	2,022,894	2,075,489	2,133,603	2,197,611
Benefits	968,041	1,046,227	1,092,773	1,118,457	1,111,637	1,140,540	1,172,475	1,207,649
Purchased Prof. Services	23,041	6,703	13,677	20,000	6,500	6,669	6,856	7,061
Purchased Property Services	31,123	33,810	26,404	27,000	22,000	22,572	23,204	23,900
Other Purchased Services	4,343	3,048	2,728	3,850	3,850	3,950	4,061	4,183
Supplies - Food and Consum.	2,178,444	2,210,030	2,165,575	2,305,945	2,194,006	2,251,050	2,314,080	2,383,502
Property and Equipment	35,404	37,966	51,042	68,000	155,445	159,487	163,952	168,871
Other Objects	2,301	2,816	4,345	4,050	3,850	3,950	4,061	4,183
Other Uses of Funds	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,057,034</b>	<b>5,234,704</b>	<b>5,297,830</b>	<b>5,489,512</b>	<b>5,520,182</b>	<b>5,663,707</b>	<b>5,822,291</b>	<b>5,996,959</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>302,334</b>	<b>110,166</b>	<b>149,099</b>	<b>1,697</b>	<b>(14,059)</b>	<b>(47,461)</b>	<b>(93,720)</b>	<b>(153,817)</b>
Fund Transfers/Other Financing	-	-	(50,000)	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>302,334</b>	<b>110,166</b>	<b>99,099</b>	<b>1,697</b>	<b>(14,059)</b>	<b>(47,461)</b>	<b>(93,720)</b>	<b>(153,817)</b>
<b>Fund Balance June 30, 20XX</b>	<b>\$ 863,564</b>	<b>\$ 973,730</b>	<b>\$ 1,072,829</b>	<b>\$ 1,074,527</b>	<b>\$ 1,060,468</b>	<b>\$ 1,013,006</b>	<b>\$ 919,286</b>	<b>\$ 765,469</b>



North Penn School District  
2019-2020 Budget

**Extended School Care Fund**

During the 2018-2019 school year the Extended Care Program had a consistent enrollment of 750 students throughout the school year.

Through the month of June 2019, income was up approximately 4.15% over the previous year. This is due to increased enrollment at Inglewood, North Wales, and Walton Farm Elementary Schools. Expenses show a small decrease of .09%.

With a fee increase of 2.3% scheduled for the 2019-2020 school year, income is budgeted at \$2,309,085 and expenses at \$2,389,672, and a contribution of \$50,000 to the General Fund.

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.

Summer camp enrollment was 164 students. Capacity was reached at both the Inglewood and Bridle Path locations.

**EXTENDED SCHOOL CARE FUND SUMMARY**

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Projection 2020-2021	Projection 2021-2022	Projection 2022-2023
<b>Fund Balance July 1, 20XX</b>	\$ 256,924	\$ 399,939	\$ 454,914	\$ 404,037	\$ 337,814	\$ 257,227	\$ 211,990	\$ 146,645
<b>Revenue</b>								
Local Sources	2,249,079	2,281,245	2,235,675	2,337,005	2,309,085	2,355,267	2,402,372	2,450,419
State Sources	5,227	3,673	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>2,254,306</b>	<b>2,284,918</b>	<b>2,235,675</b>	<b>2,337,005</b>	<b>2,309,085</b>	<b>2,355,267</b>	<b>2,402,372</b>	<b>2,450,419</b>
<b>Expenditures</b>								
Salaries	1,309,810	1,374,945	1,381,285	1,444,316	1,452,336	1,490,097	1,531,819	1,577,774
Benefits	640,269	689,658	714,631	703,766	713,470	732,020	752,517	775,092
Purchased Prof. Services	3,537	4,199	2,746	5,580	27,580	28,297	29,089	29,962
Purchased Property Services	-	-	-	-	-	-	-	-
Other Purchased Services	15,086	15,321	12,930	22,666	24,636	25,277	25,984	26,764
Supplies and Books	137,261	137,246	95,453	148,800	93,800	96,239	98,933	101,901
Property and Equipment	5,328	-	-	-	-	-	-	-
Other Objects	-	3,688	468	28,100	27,850	28,574	29,374	30,255
Other Uses of Funds	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,111,291</b>	<b>2,225,057</b>	<b>2,207,513</b>	<b>2,353,228</b>	<b>2,339,672</b>	<b>2,400,503</b>	<b>2,467,718</b>	<b>2,541,749</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>143,015</b>	<b>59,861</b>	<b>28,162</b>	<b>(16,223)</b>	<b>(30,587)</b>	<b>(45,237)</b>	<b>(65,346)</b>	<b>(91,330)</b>
Fund Transfers/Other Financing	-	(4,886)	(79,039)	(50,000)	(50,000)	-	-	-
<b>Net Change in Fund Balance</b>	<b>143,015</b>	<b>54,975</b>	<b>(50,877)</b>	<b>(66,223)</b>	<b>(80,587)</b>	<b>(45,237)</b>	<b>(65,346)</b>	<b>(91,330)</b>
<b>Fund Balance June 30, 20XX</b>	<b>\$ 399,939</b>	<b>\$ 454,914</b>	<b>\$ 404,037</b>	<b>\$ 337,814</b>	<b>\$ 257,227</b>	<b>\$ 211,990</b>	<b>\$ 146,645</b>	<b>\$ 55,315</b>

North Penn School District  
2019-2020 Budget

**Community Education Fund**

The District's Community Education Program has provided affordable life-long learning opportunities for close to 50 years. This year alone nearly 1,912 residents participated in over to 270 different classes. In addition, almost 700 children enrolled in our summer camps, and close to 540 of our "Gold Carders" (residents 60 and older) enjoyed our programs for free or at a reduced rate. Though this benefit cost the program over \$15,000, it is well worth it as it helps the school district engage this population of residents.

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. During the 2018-2019 school year, Community Education provided funding for the Knights of Honor Program and pursued purchasing an electronic sign for the Educational Services Center.

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 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Projection 2020-2021	Projection 2021-2022	Projection 2022-2023
<b>Fund Balance July 1, 20XX</b>	\$ 208,303	\$ 213,046	\$ 159,718	\$ 119,821	\$ 86,336	\$ 93,709	\$ 99,774	\$ 103,968
<b>Revenue</b>								
Local Sources	275,889	279,716	256,399	246,000	250,000	255,000	260,100	265,302
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>275,889</b>	<b>279,716</b>	<b>256,399</b>	<b>246,000</b>	<b>250,000</b>	<b>255,000</b>	<b>260,100</b>	<b>265,302</b>
<b>Expenditures</b>								
Salaries	94,101	116,774	50,980	48,632	49,800	51,095	52,525	54,101
Benefits	31,465	38,636	29,350	25,653	27,727	28,448	29,244	30,122
Purchased Prof. Services	78,056	101,596	155,563	144,000	120,000	123,120	126,567	130,364
Purchased Property Services	-	-	-	700	700	718	738	760
Other Purchased Services	8,379	7,886	5,276	9,000	7,200	7,387	7,594	7,822
Supplies and Books	18,513	22,090	4,899	5,000	4,500	4,617	4,746	4,889
Property and Equipment	3,524	6,309	9,894	9,000	4,000	4,104	4,219	4,345
Other Objects	37,108	39,753	40,334	37,500	28,700	29,446	30,271	31,179
Other Uses of Funds	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>271,146</b>	<b>333,044</b>	<b>296,296</b>	<b>279,485</b>	<b>242,627</b>	<b>248,935</b>	<b>255,905</b>	<b>263,583</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>4,743</b>	<b>(53,328)</b>	<b>(39,897)</b>	<b>(33,485)</b>	<b>7,373</b>	<b>6,065</b>	<b>4,195</b>	<b>1,719</b>
Fund Transfers/Other Financing	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>4,743</b>	<b>(53,328)</b>	<b>(39,897)</b>	<b>(33,485)</b>	<b>7,373</b>	<b>6,065</b>	<b>4,195</b>	<b>1,719</b>
<b>Fund Balance June 30, 20XX</b>	<b>\$ 213,046</b>	<b>\$ 159,718</b>	<b>\$ 119,821</b>	<b>\$ 86,336</b>	<b>\$ 93,709</b>	<b>\$ 99,774</b>	<b>\$ 103,968</b>	<b>\$ 105,688</b>

North Penn School District  
2019-2020 Budget

**Aquatics Program**

The 2019-2020 projected budget for swim lessons is \$65,000. There will also be a slight increase in enrollment fees for our aquatic programs.

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**

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Projection 2020-2021	Projection 2021-2022	Projection 2022-2023
<b>Fund Balance July 1, 20XX</b>	\$ 3,982	\$ 9,098	\$ 2,986	\$ (206)	\$ 3,434	\$ 3,666	\$ 3,514	\$ 2,827
<b>Revenue</b>								
Local Sources	56,431	53,947	56,943	62,000	65,000	66,300	67,626	68,979
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>56,431</b>	<b>53,947</b>	<b>56,943</b>	<b>62,000</b>	<b>65,000</b>	<b>66,300</b>	<b>67,626</b>	<b>68,979</b>
<b>Expenditures</b>								
Salaries	35,072	36,952	38,078	38,068	41,025	42,092	43,270	44,568
Benefits	7,273	13,338	14,231	16,447	17,243	17,691	18,187	18,732
Purchased Prof. Services	-	700	144	1,000	-	-	-	-
Purchased Property Services	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-
Supplies and Books	3,326	3,675	1,988	3,037	3,500	3,591	3,692	3,802
Property and Equipment	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-
Other Uses of Funds	5,643	5,395	5,694	3,000	3,000	3,078	3,164	3,259
<b>Total Expenditures</b>	<b>51,315</b>	<b>60,060</b>	<b>60,135</b>	<b>61,552</b>	<b>64,768</b>	<b>66,452</b>	<b>68,313</b>	<b>70,362</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>5,116</b>	<b>(6,113)</b>	<b>(3,192)</b>	<b>448</b>	<b>232</b>	<b>(152)</b>	<b>(687)</b>	<b>(1,383)</b>
Fund Transfers/Other Financing	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>5,116</b>	<b>(6,113)</b>	<b>(3,192)</b>	<b>448</b>	<b>232</b>	<b>(152)</b>	<b>(687)</b>	<b>(1,383)</b>
<b>Fund Balance June 30, 20XX</b>	<b>\$ 9,098</b>	<b>\$ 2,985</b>	<b>\$ (206)</b>	<b>\$ 242</b>	<b>\$ 3,666</b>	<b>\$ 3,514</b>	<b>\$ 2,827</b>	<b>\$ 1,444</b>

North Penn School District  
2019-2020 Budget

**Swim Team Program**

The 2019-2020 projected budget for swim team will be \$259,000. There will be a slight increase in the registration fees for the 2019-2020 fiscal year due to retirement and benefit costs, rental fees and administration fees. Technical salaries and pay for coaches will see an increase of 2.3% for salary coaches and the per hour coaches as set by the new coaches' pay scale. 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**

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Projection 2020-2021	Projection 2021-2022	Projection 2022-2023
<b>Fund Balance July 1, 20XX</b>	\$ 33,598	\$ 22,280	\$ (399)	\$ 8,081	\$ 9,063	\$ 9,158	\$ 7,701	\$ 4,091
<b>Revenue</b>								
Local Sources	179,525	215,489	255,479	233,000	259,000	264,180	269,464	274,853
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>179,525</b>	<b>215,489</b>	<b>255,479</b>	<b>233,000</b>	<b>259,000</b>	<b>264,180</b>	<b>269,464</b>	<b>274,853</b>
<b>Expenditures</b>								
Salaries	117,980	122,364	126,105	121,899	123,464	126,674	130,221	134,128
Benefits	34,170	49,815	52,433	46,886	47,826	49,069	50,443	51,957
Purchased Prof. Services	3,269	2,723	-	-	6,500	6,669	6,856	7,061
Purchased Property Services	3,371	14,599	12,294	17,750	17,750	18,212	18,721	19,283
Other Purchased Services	-	-	-	-	-	-	-	-
Supplies and Books	1,235	3,329	3,274	2,200	3,157	3,239	3,330	3,430
Property and Equipment	1,139	1,243	1,243	-	14,843	15,229	15,655	16,125
Other Objects	11,727	22,548	26,102	24,283	26,365	27,050	27,808	28,642
Other Uses of Funds	17,953	21,549	25,548	19,000	19,000	19,494	20,040	20,641
<b>Total Expenditures</b>	<b>190,843</b>	<b>238,169</b>	<b>246,999</b>	<b>232,018</b>	<b>258,905</b>	<b>265,637</b>	<b>273,074</b>	<b>281,267</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>(11,318)</b>	<b>(22,679)</b>	<b>8,480</b>	<b>982</b>	<b>95</b>	<b>(1,457)</b>	<b>(3,611)</b>	<b>(6,414)</b>
Fund Transfers/Other Financing	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>(11,318)</b>	<b>(22,679)</b>	<b>8,480</b>	<b>982</b>	<b>95</b>	<b>(1,457)</b>	<b>(3,611)</b>	<b>(6,414)</b>
<b>Fund Balance June 30, 20XX</b>	<b>\$ 22,280</b>	<b>\$ (399)</b>	<b>\$ 8,081</b>	<b>\$ 9,063</b>	<b>\$ 9,158</b>	<b>\$ 7,701</b>	<b>\$ 4,091</b>	<b>\$ (2,323)</b>

North Penn School District  
2019-2020 Budget

**Water Polo Program**

The 2019-2020 projected budget for water polo will be \$45,000. This is an increase from the prior year due to the team traveling to California for the Junior Olympics.

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 held in Connecticut.
- 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.



North Penn School District  
2019-2020 Budget

**WATER POLO PROGRAM SUMMARY**

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Projection 2020-2021	Projection 2021-2022	Projection 2022-2023
<b>Fund Balance July 1, 20XX</b>	\$ 5,269	\$ 11,664	\$ 19,179	\$ 17,157	\$ 17,445	\$ 17,452	\$ 17,189	\$ 16,552
<b>Revenue</b>								
Local Sources	27,546	33,532	45,902	38,000	45,000	45,900	46,818	47,754
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>27,546</b>	<b>33,532</b>	<b>45,902</b>	<b>38,000</b>	<b>45,000</b>	<b>45,900</b>	<b>46,818</b>	<b>47,754</b>
<b>Expenditures</b>								
Salaries	10,988	8,229	12,367	11,300	11,483	11,782	12,111	12,475
Benefits	1,326	5,728	15,225	14,703	14,790	15,175	15,599	16,067
Purchased Prof. Services	-	100	-	-	-	-	-	-
Purchased Property Services	1,749	300	112	400	400	410	422	435
Other Purchased Services	800	1,523	1,484	1,550	1,550	1,590	1,635	1,684
Supplies and Books	2,195	-	-	259	300	308	316	326
Property and Equipment	-	-	1,471	-	-	-	-	-
Other Objects	1,340	6,784	12,675	6,500	13,470	13,820	14,207	14,633
Other Uses of Funds	2,755	3,353	4,590	3,000	3,000	3,078	3,164	3,259
<b>Total Expenditures</b>	<b>21,151</b>	<b>26,017</b>	<b>47,924</b>	<b>37,712</b>	<b>44,993</b>	<b>46,163</b>	<b>47,455</b>	<b>48,879</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>6,395</b>	<b>7,515</b>	<b>(2,022)</b>	<b>288</b>	<b>7</b>	<b>(263)</b>	<b>(637)</b>	<b>(1,125)</b>
Fund Transfers/Other Financing	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>6,395</b>	<b>7,515</b>	<b>(2,022)</b>	<b>288</b>	<b>7</b>	<b>(263)</b>	<b>(637)</b>	<b>(1,125)</b>
<b>Fund Balance June 30, 20XX</b>	<b>\$ 11,664</b>	<b>\$ 19,179</b>	<b>\$ 17,157</b>	<b>\$ 17,445</b>	<b>\$ 17,452</b>	<b>\$ 17,189</b>	<b>\$ 16,552</b>	<b>\$ 15,427</b>

North Penn School District  
2019-2020 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 2019-2020 school year, budgeted revenues (which include transfers from the general fund from both employer and employee cost-sharing and interest revenue), are \$31,146,404 and expenditures (the cost of claims) are \$31,073,904.

	INTERNAL SERVICE FUND							
	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Projection 2020-2021	Projection 2021-2022	Projection 2022-2023
<b>Fund Balance July 1, 20XX</b>	\$ 6,677,152	\$ 7,297,022	\$ 11,251,385	\$ 15,604,266	\$ 15,486,163	\$ 15,558,663	\$ 15,631,163	\$ 15,703,663
<b>Revenue</b>								
Local Sources	92,236	393,174	92,413	72,500	72,500	72,500	72,500	72,500
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other Sources	28,367,434	29,056,459	30,962,172	30,014,110	31,073,904	32,627,600	34,258,980	35,971,929
<b>Total Revenue</b>	28,459,670	29,449,633	31,054,585	30,086,610	31,146,404	32,700,100	34,331,480	36,044,429
<b>Expenditures</b>								
Salaries	-	-	-	-	-	-	-	-
Benefits	27,839,800	25,428,869	26,627,124	30,139,713	31,043,904	32,536,100	34,225,905	35,937,200
Purchased Prof. Services	-	66,401	62,882	65,000	30,000	31,500	33,075	34,729
Purchased Property Services	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-
Supplies and Books	-	-	-	-	-	-	-	-
Property and Equipment	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-
Other Uses of Funds	-	-	11,698	-	-	-	-	-
<b>Total Expenditures</b>	27,839,800	25,495,270	26,701,704	30,204,713	31,073,904	32,627,600	34,258,980	35,971,929
<b>Excess of Revenue Over (Under) Expenditures</b>	619,870	3,954,363	4,352,881	(118,103)	72,500	72,500	72,500	72,500
<b>Net Change in Fund Balance</b>	619,870	3,954,363	4,352,881	(118,103)	72,500	72,500	72,500	72,500
<b>Fund Balance June 30, 20XX</b>	<b>\$ 7,297,022</b>	<b>\$ 11,251,385</b>	<b>\$ 15,604,266</b>	<b>\$ 15,486,163</b>	<b>\$ 15,558,663</b>	<b>\$ 15,631,163</b>	<b>\$ 15,703,663</b>	<b>\$ 15,776,163</b>

North Penn School District  
2019-2020 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 2015-2016	234,170,541
Total Revenues for 2016-2017	247,291,206
Total Revenues for 2017-2018	251,356,844
Total Revenues - Past Three Years	\$ 732,818,591
Borrowing Base (annual arithmetic average) \$ 244,272,864	

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	\$549,613,944	\$ 99,080,000	\$450,533,944

Current debt levels are at 18.0% of the legal limit. The District has ample borrowing capacity if the need arises.



North Penn School District  
2019-2020 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, Knapp, Inglewood, Hatfield and Montgomery Elementary Schools. The following tables illustrate the debt service (or debt payment) schedules as well as the amount of outstanding debt. For 2019-2020, the total debt service payments owed are \$15,718,348 which is 5.7% of the total expenditures for the fiscal year.

**Debt Service Summary**

<u>YEAR</u>	<u>2010 Bond A</u>	<u>2010 Bond</u>	<u>2013 Bond</u>	<u>2014 Bond</u>	<u>2015 Bond</u>	<u>2016 Bond</u>	<u>2017A Bond</u>	<u>2017 Bond</u>	<u>2018 Bond</u>	<u>2019 Bond</u>	<u>Total</u>	<u>Principal Outstanding</u>
2019 - 20	3,863,600	2,334,800	215,898	232,269	204,925	201,600	6,874,500	758,475	480,813	551,468	15,718,348	\$ 86,900,000
2020 - 21	-	-	215,805	232,169	199,775	201,500	11,954,250	758,388	387,200	372,700	14,321,787	\$ 75,480,000
2021 - 22	-	-	5,115,713	1,772,069	914,700	1,401,400	-	1,923,300	387,050	372,450	11,886,682	\$ 65,925,000
2022 - 23	-	-	5,117,613	1,767,306	920,300	1,402,300	-	1,919,800	386,900	372,200	11,886,419	\$ 56,140,000
2023 - 24	-	-	-	6,761,869	915,500	1,522,700	-	1,978,550	386,750	372,000	11,937,369	\$ 46,055,000
2024 - 25	-	-	-	-	7,675,500	1,525,200	-	1,956,300	386,600	371,800	11,915,400	\$ 35,725,000
2025 - 26	-	-	-	-	-	4,697,100	-	6,251,800	386,400	371,600	11,706,900	\$ 25,355,000
2026 - 27	-	-	-	-	-	-	-	6,931,600	386,200	371,400	7,689,200	\$ 18,680,000
2027 - 28	-	-	-	-	-	-	-	-	1,511,000	1,526,200	3,037,200	\$ 16,390,000
2028 - 29	-	-	-	-	-	-	-	-	1,515,800	1,524,800	3,040,600	\$ 14,005,000
2029 - 30	-	-	-	-	-	-	-	-	1,513,600	1,526,600	3,040,200	\$ 11,525,000
2030 - 31	-	-	-	-	-	-	-	-	1,514,600	1,526,400	3,041,000	\$ 8,945,000
2031 - 32	-	-	-	-	-	-	-	-	1,698,600	1,524,200	3,222,800	\$ 6,080,000
2032 - 33	-	-	-	-	-	-	-	-	1,698,200	1,525,000	3,223,200	\$ 3,100,000
2033 - 34	-	-	-	-	-	-	-	-	1,700,400	1,523,600	3,224,000	\$ -
<b>Totals</b>	<b>3,863,600</b>	<b>2,334,800</b>	<b>10,665,029</b>	<b>10,765,682</b>	<b>10,830,700</b>	<b>10,951,800</b>	<b>18,828,750</b>	<b>22,478,213</b>	<b>14,340,113</b>	<b>13,832,418</b>	<b>118,891,105</b>	

North Penn School District  
2019-2020 Budget

Debt Service Principal and Interest Payments

YEAR	2010 Bond A	2010 Bond	2013 Bond	2014 Bond	2015 Bond	2016 Bond	2017A Bond	2017 Bond	2018 Bond	2019 Bond	Total
<b>2019 - 20</b>											
Principal	3,715,000	2,245,000	5,000	5,000	10,000	5,000	6,005,000	5,000	5,000	180,000	12,180,000
Interest	148,600	89,800	210,898	227,269	194,925	196,600	869,500	753,475	475,813	371,468	3,538,348
	3,863,600	2,334,800	215,898	232,269	204,925	201,600	6,874,500	758,475	480,813	551,468	15,718,348
<b>2020 - 21</b>											
Principal	-	-	5,000	5,000	5,000	5,000	11,385,000	5,000	5,000	5,000	11,420,000
Interest	-	-	210,805	227,169	194,775	196,500	569,250	753,388	382,200	367,700	2,901,787
	-	-	215,805	232,169	199,775	201,500	11,954,250	758,388	387,200	372,700	14,321,787
<b>2021 - 22</b>											
Principal	-	-	4,905,000	1,545,000	720,000	1,205,000	-	1,170,000	5,000	5,000	9,555,000
Interest	-	-	210,713	227,069	194,700	196,400	-	753,300	382,050	367,450	2,331,682
	-	-	5,115,713	1,772,069	914,700	1,401,400	-	1,923,300	387,050	372,450	11,886,682
<b>2022 - 23</b>											
Principal	-	-	5,005,000	1,575,000	740,000	1,230,000	-	1,225,000	5,000	5,000	9,785,000
Interest	-	-	112,613	192,306	180,300	172,300	-	694,800	381,900	367,200	2,101,419
	-	-	5,117,613	1,767,306	920,300	1,402,300	-	1,919,800	386,900	372,200	11,886,419
<b>2023 - 24</b>											
Principal	-	-	-	6,605,000	750,000	1,375,000	-	1,345,000	5,000	5,000	10,085,000
Interest	-	-	-	156,869	165,500	147,700	-	633,550	381,750	367,000	1,852,369
	-	-	-	6,761,869	915,500	1,522,700	-	1,978,550	386,750	372,000	11,937,369
<b>2024 - 25</b>											
Principal	-	-	-	-	7,525,000	1,405,000	-	1,390,000	5,000	5,000	10,330,000
Interest	-	-	-	-	150,500	120,200	-	566,300	381,600	366,800	1,585,400
	-	-	-	-	7,675,500	1,525,200	-	1,956,300	386,600	371,800	11,915,400
<b>2025 - 26</b>											
Principal	-	-	-	-	-	4,605,000	-	5,755,000	5,000	5,000	10,370,000
Interest	-	-	-	-	-	92,100	-	496,800	381,400	366,600	1,336,900
	-	-	-	-	-	4,697,100	-	6,251,800	386,400	371,600	11,706,900
<b>2026 - 27</b>											
Principal	-	-	-	-	-	-	-	6,665,000	5,000	5,000	6,675,000
Interest	-	-	-	-	-	-	-	266,600	381,200	366,400	1,014,200
	-	-	-	-	-	-	-	6,931,600	386,200	371,400	7,689,200
<b>2027-28</b>											
Principal	-	-	-	-	-	-	-	-	1,130,000	1,160,000	2,290,000
Interest	-	-	-	-	-	-	-	-	381,000	366,200	747,200
	-	-	-	-	-	-	-	-	1,511,000	1,526,200	3,037,200
<b>2028-29</b>											
Principal	-	-	-	-	-	-	-	-	1,180,000	1,205,000	2,385,000
Interest	-	-	-	-	-	-	-	-	335,800	319,800	655,600
	-	-	-	-	-	-	-	-	1,515,800	1,524,800	3,040,600
<b>2029-30</b>											
Principal	-	-	-	-	-	-	-	-	1,225,000	1,255,000	2,480,000
Interest	-	-	-	-	-	-	-	-	288,600	271,600	560,200
	-	-	-	-	-	-	-	-	1,513,600	1,526,600	3,040,200
<b>2030-31</b>											
Principal	-	-	-	-	-	-	-	-	1,275,000	1,305,000	2,580,000
Interest	-	-	-	-	-	-	-	-	239,600	221,400	461,000
	-	-	-	-	-	-	-	-	1,514,600	1,526,400	3,041,000
<b>2031-32</b>											
Principal	-	-	-	-	-	-	-	-	1,510,000	1,355,000	2,865,000
Interest	-	-	-	-	-	-	-	-	188,600	169,200	357,800
	-	-	-	-	-	-	-	-	1,698,600	1,524,200	3,222,800
<b>2032-33</b>											
Principal	-	-	-	-	-	-	-	-	1,570,000	1,410,000	2,980,000
Interest	-	-	-	-	-	-	-	-	128,200	115,000	243,200
	-	-	-	-	-	-	-	-	1,698,200	1,525,000	3,223,200
<b>2033-34</b>											
Principal	-	-	-	-	-	-	-	-	1,635,000	1,465,000	3,100,000
Interest	-	-	-	-	-	-	-	-	65,400	58,600	124,000
	-	-	-	-	-	-	-	-	1,700,400	1,523,600	3,224,000
Principal	\$10,720,000	\$14,205,000	\$9,930,000	\$9,975,000	\$9,930,000	\$9,840,000	\$17,400,000	\$17,570,000	\$9,565,000	\$9,370,000	\$104,090,000
Interest	833,950	1,244,300	1,167,102	1,500,670	1,482,200	1,515,300	3,221,434	6,463,108	4,775,113	4,462,418	23,697,858
Debt Service	\$11,553,950	\$15,449,300	\$11,097,102	\$11,475,670	\$11,412,200	\$11,355,300	\$20,621,434	\$24,033,108	\$14,340,113	\$13,832,418	\$127,787,858

North Penn School District  
2019-2020 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>	2019	2018
<b>Total OPEB Liability</b>		
Service Cost	\$ 722,217	\$ 666,971
Interest	306,533	223,783
Changes of Benefit Terms	0	(2,527)
Differences between Expected and Actual Experience	0	(308,591)
Changes of Assumptions	8,956	431,851
Benefit Payments	(221,071)	(307,357)
Other Changes	0	0
<b>Net Change</b>	<b>816,635</b>	<b>704,130</b>
<b>Total OPEB Liability - Beginning</b>	<b>9,190,915</b>	<b>8,486,785</b>
<b>Total OPEB Liability - Ending</b>	<b>\$ 10,007,550</b>	<b>\$ 9,190,915</b>
Covered-Employee Payroll	\$ 116,833,571	\$ 116,833,571
Total OPEB Liability as a % of Covered-Employee Payroll	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 3.13% to 2.98%. The trend assumption was updated.

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.

### **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 2019-2020, the anticipated unassigned fund balance amount is \$19,845,900 or 7.6% of the operating budget.

# Informational Section

North Penn School District

**2019-2020 Budget**



North Penn School District  
Lansdale, Pennsylvania  
[www.npenn.org](http://www.npenn.org)  
Dr. Curtis Dietrich, Superintendent

THIS PAGE INTENTIONALLY LEFT BLANK

North Penn School District  
2019-2020 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 County Board 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 2019-2020 are:

Montgomery County Residents:	26.0957
Bucks County Residents:	145.4835

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

Example:	.0260957	x	200,000 =	\$5,219.14	Face Value
	Millage		Assessment	Tax	

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

Payment Period	Payment Schedule
Discount	Payments received from July 1 to August 31 receive a 2% discount from the face value.
Face	Payments received from September 1 through October 31 are applied at the face value.
Penalty	Payments received after October 31 are subject to a 10% penalty on the face value.
Liened	Payments not received by December 31 will be considered delinquent and will be placed on a lien status with Montgomery or Bucks County.

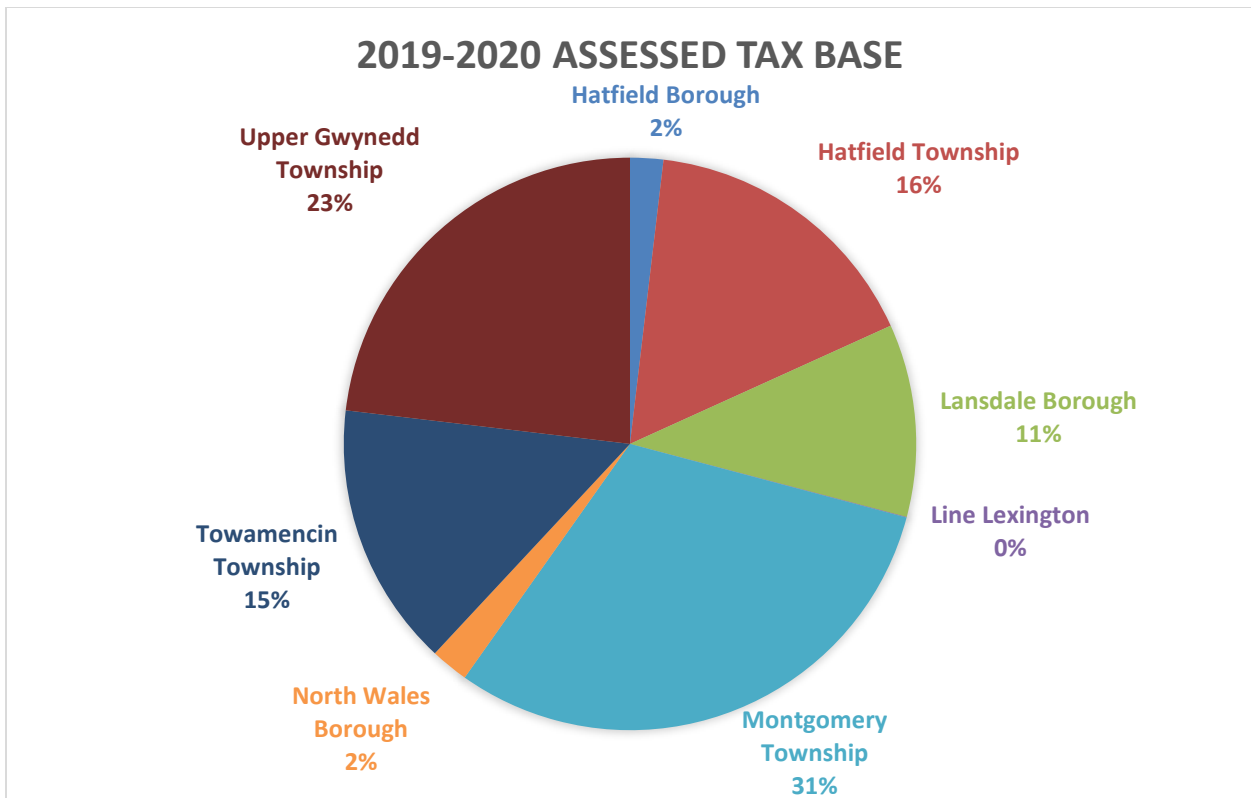
Each municipality has an elected tax collector where payments should be sent. The tax collectors as of July 1, 2019 are:

- Hatfield Borough - Nancy DeFinis
- Hatfield Township - Christina Murphy
- Lansdale Borough – James Hanratty
- Montgomery Township - Patricia Gallagher
- North Wales Borough – Tim Weir
- Towamencin Township - Robert DiDomizio, Jr.
- Upper Gwynedd Township - Jane Murray
- Hilltown Township – Diane Telly
- New Britain Township – Nicole Percetti

North Penn School District  
2019-2020 Budget

**Assessed Value History**

Township/Borough	TAX BASE	TAX BASE	TAX BASE	TAX BASE	TAX BASE	TAX BASE
	2014-2015 (Fixed as of April)	2015-2016 (Fixed as of April)	2016-2017 (Fixed as of April)	2017-2018 (Fixed as of April)	2018-2019 (Fixed as of May)	2019-2020 (Fixed as of May)
Hatfield Borough	\$134,786,580	\$134,601,030	\$135,358,030	\$136,132,690	\$136,065,620	\$136,017,670
Hatfield Township	1,141,094,110	1,143,368,170	1,143,308,390	1,169,848,380	1,183,229,170	1,189,338,020
Lansdale Borough	753,129,113	768,400,713	773,291,983	777,174,708	784,989,838	791,536,948
Line Lexington	2,267,310	2,256,600	2,256,600	2,256,600	2,269,810	2,247,290
Montgomery Township	2,184,821,154	2,196,794,554	2,202,288,404	2,218,242,184	2,225,851,624	2,229,188,184
North Wales Borough	153,779,020	154,349,000	154,975,580	155,163,500	155,777,550	155,647,130
Towamencin Township	1,036,656,018	1,076,233,746	1,082,681,176	1,083,273,185	1,085,442,649	1,085,748,709
Upper Gwynedd Township	1,693,300,100	1,696,753,160	1,701,710,410	1,672,415,490	1,666,747,800	1,681,896,720
<b>Montgomery County Assessment Total</b>	<b>\$ 7,097,566,095</b>	<b>\$ 7,170,500,373</b>	<b>\$ 7,193,613,973</b>	<b>\$ 7,212,250,137</b>	<b>\$ 7,238,104,251</b>	<b>\$ 7,269,373,381</b>
<b>Bucks County Assessment Total</b>	<b>2,267,310</b>	<b>2,256,600</b>	<b>2,256,600</b>	<b>2,256,600</b>	<b>2,269,810</b>	<b>2,247,290</b>
<b>Montgomery County Tax Base</b>	<b>\$ 164,535,067</b>	<b>\$ 169,383,711</b>	<b>\$ 174,006,328</b>	<b>\$ 177,929,096</b>	<b>\$ 184,636,801</b>	<b>\$ 189,699,387</b>
<b>Bucks County Tax Base</b>	<b>\$ 284,272</b>	<b>\$ 293,464</b>	<b>\$ 300,504</b>	<b>\$ 306,484</b>	<b>\$ 320,022</b>	<b>\$ 326,944</b>
	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>
<b>Montgomery County Millage Rate</b>	23.1819	23.6223	24.1890	24.6704	25.5090	26.0957
<b>Bucks County Millage Rate</b>	125.3784	130.0471	133.1668	135.8167	140.9906	145.4835





North Penn School District  
2019-2020 Budget

**Assessed Value Projections**

<u>Township/Borough</u>	Assessment (Fixed as of May)			
	TAX BASE	TAX BASE	TAX BASE	TAX BASE
	2019-2020	2020-2021	2021-2022	2022-2023
Hatfield Borough	\$136,017,670	\$136,561,741	\$137,107,988	\$137,656,420
Hatfield Township	1,189,338,020	1,194,095,372	1,198,871,753	1,203,667,240
Lansdale Borough	791,536,948	794,703,096	797,881,908	801,073,436
Line Lexington	2,247,290	2,256,279	2,265,304	2,274,365
Montgomery Township	2,229,188,184	2,238,104,937	2,247,057,357	2,256,045,586
North Wales Borough	155,647,130	156,269,719	156,894,798	157,522,377
Towamencin Township	1,085,748,709	1,090,091,704	1,094,452,071	1,098,829,879
Upper Gwynedd Township	1,681,896,720	1,688,624,307	1,695,378,804	1,702,160,319
<b>Montgomery County Assessment Total</b>	<b>\$ 7,269,373,381</b>	<b>\$ 7,298,450,876</b>	<b>\$ 7,327,644,679</b>	<b>\$ 7,356,955,257</b>
<b>Bucks County Assessment Total</b>	<b>2,247,290</b>	<b>2,256,279</b>	<b>2,265,304</b>	<b>2,274,365</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 three installments with all of the payments to be made by October 31. The coupons are based strictly on the face amount of the tax bill. If residents opt to use the coupons, they

North Penn School District  
2019-2020 Budget

do not get to take the 2% discount payment option. If two coupon payments are late, residents are automatically removed from being able to receive coupon payments in the future.

**Local Current Property Tax Collection History**

<u>Township/Borough</u>	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020
Hatfield Borough	\$ 2,988,640	\$ 3,062,353	\$ 3,174,080	\$ 3,269,642	\$ 3,346,601
Hatfield Township	25,227,750	26,257,001	27,346,640	28,382,420	29,263,762
Lansdale Borough	16,945,051	17,490,660	17,947,197	18,840,371	19,475,734
Line Lexington	274,409	279,998	287,801	301,639	308,372
Montgomery Township	48,744,602	50,400,421	51,887,499	53,493,120	54,849,235
North Wales Borough	3,387,081	3,493,563	3,579,769	3,743,439	3,829,561
Towamencin Township	23,720,762	24,502,837	25,211,712	26,076,818	26,714,820
Upper Gwynedd Township	38,337,760	39,586,920	39,422,268	40,128,965	41,382,850
Assessment Appeals	214,960	3,928,441	791,720	100,000	100,000
<b>Total</b>	<b>\$ 159,841,015</b>	<b>\$ 169,002,193</b>	<b>\$ 169,648,686</b>	<b>\$ 174,336,414</b>	<b>\$ 179,270,935</b>
Collection Percentage	97.03%	97.00%	97.00%	97.00%	97.00%
<b>Montgomery County Millage Rate</b>	<b>23.6223</b>	<b>24.1890</b>	<b>24.6704</b>	<b>25.5090</b>	<b>26.0957</b>
<b>Bucks County Millage Rate</b>	<b>130.0471</b>	<b>133.1668</b>	<b>135.8167</b>	<b>140.9906</b>	<b>145.4835</b>

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

	Assessment	2015-2016 Tax	2016-2017 Tax	2017-2018 Tax	2018-2019 Tax	2019-2020 Tax
Montgomery County	200,000	4,724.46	4,837.80	4,934.08	5,101.80	5,219.14
Bucks County	28,000	3,641.32	3,728.67	3,802.87	3,947.74	4,073.54

Montgomery County Millage Rate	23.6223	24.1890	24.6704	25.5090	26.0957
Bucks County Millage Rate	130.0471	133.1668	135.8167	140.9906	145.4835

North Penn School District  
2019-2020 Budget

**Ten Largest Real Estate Taxpayer**

**District's Ten Largest Real Estate Taxpayers**

<b>Owner</b>	<b>Property</b>	<b>Assessed Value</b>	<b>Taxes Due</b>
Merck & Company	Pharmaceuticals	\$514,670,910	\$13,430,698
Montgomeryville Associates	Shopping Mall	90,971,026	2,373,953
Nappen & Associates	Industrial Centers	40,303,400	1,051,745
KIR Montgomery 049 LLC	Shopping Centers	35,960,000	938,401
SPUS7 Station Square LLC	Apartments	35,504,000	926,502
Brittany Point Estates(ACTS Inc)	Retirement Community	31,770,560	829,075
Hatfield Village Associates	Apartments	31,472,000	821,284
KBF Associates	Shopping Centers	28,810,070	751,819
110 Avenel Blvd LP	Apartments	28,213,000	736,238
Towamencin Apt Joint Venture	Apartments	26,381,000	688,431
	<b>Top 10 Assessments</b>	<b>\$864,055,966</b>	<b>\$22,548,145</b>
	<b>Total Assessments</b>	<b>7,269,373,381</b>	<b>190,026,331</b>
	<b>Percentage of Total</b>	<b>11.89%</b>	<b>11.87%</b>

North Penn School District  
2019-2020 Budget

**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. The district shares these taxes with the municipality, for both of these taxes the district collects a rate of 50% of the total tax levied. The District anticipates collecting \$17.7 million in EIT revenue and \$3.75 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 2015-2016</b>	<b>Actual 2016-2017</b>	<b>Actual 2017-2018</b>	<b>Budget 2018-2019</b>	<b>Budget 2019-2020</b>
Interim Taxes	\$ 693,962	\$ 882,235	\$ 624,327	\$ 900,000	\$ 539,000
Earned Income Tax (EIT)	16,260,065	16,470,753	16,752,716	16,700,000	17,700,000
Real Estate Transfer Tax	3,164,072	3,153,704	3,749,991	3,300,000	3,750,000
Delinquent Real Estate Tax	2,586,366	1,954,993	2,126,302	2,000,000	2,000,000
<b>Total</b>	<b>\$22,704,465</b>	<b>\$22,461,685</b>	<b>\$23,253,336</b>	<b>\$22,900,000</b>	<b>\$23,989,000</b>

North Penn School District  
2019-2020 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. In addition to internal enrollment projections, at the June 6, 2017, board work session, the Montgomery County Planning Commission presented its enrollment study. The following charts show actual and projected enrollment.

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

	Grade K					Grade 1					Grade 2					Grade 3				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
Bridle Path	74	44	43	61	61	80	81	55	71	75	80	79	80	62	73	65	80	81	84	63
Gwyn-Nor	66	75	63	63	92	84	74	91	71	72	95	90	76	83	76	98	84	80	83	84
Gwynedd Square	65	80	55	53	88	83	83	85	79	76	103	81	84	86	77	83	99	82	79	74
Hatfield	78	56	66	73	58	75	77	54	68	72	61	75	68	63	74	74	70	73	75	67
Inglewood	64	46	66	72	73	85	71	63	81	75	76	84	69	69	87	93	75	74	72	75
Knapp	65	78	64	81	98	91	72	89	79	85	93	81	74	93	89	89	93	86	67	92
Kulp	74	71	63	62	86	77	83	73	58	83	72	83	82	78	59	78	71	88	80	71
Montgomery	72	72	39	61	88	110	92	56	91	78	92	111	54	89	96	106	101	65	94	96
Nash	36	56	63	56	60	56	47	92	43	64	47	58	94	59	45	61	48	104	54	61
North Wales	67	69	53	52	62	50	69	63	60	56	67	54	65	54	61	69	71	49	63	57
Oak Park	60	73	66	66	85	70	66	73	71	73	65	73	59	74	69	64	72	75	57	75
Walton Farm	78	62	56	65	95	92	88	68	68	81	80	96	91	66	71	98	78	91	93	69
York Avenue	35	26	36	35	48	43	38	34	36	42	53	43	39	32	33	24	50	42	38	35
District Elementary	834	808	739	800	994	996	941	896	876	932	984	1,008	935	908	910	1,002	992	990	939	919

	Grade 4					Grade 5					Grade 6				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
Bridle Path	99	62	86	86	82	71	95	67	90	89	100	74	96	70	89
Gwyn-Nor	105	96	88	73	81	90	112	93	93	74	81	88	117	94	96
Gwynedd Square	84	86	103	88	79	76	84	86	101	84	89	73	85	80	95
Hatfield	75	73	71	72	72	69	77	76	70	75	61	70	83	75	75
Inglewood	73	80	78	70	72	75	70	79	76	73	59	80	72	75	78
Knapp	76	86	89	80	63	87	80	89	85	80	59	94	87	85	95
Kulp	63	84	68	78	86	78	69	84	74	81	92	86	74	81	75
Montgomery	100	110	48	102	107	114	104	61	107	103	88	120	49	103	114
Nash	50	65	105	66	55	58	52	107	49	65	53	59	105	62	42
North Wales	60	73	65	50	61	69	60	69	65	53	67	76	58	70	66
Oak Park	74	71	67	79	58	71	69	74	68	73	66	75	66	76	69
Walton Farm	89	102	81	91	89	95	88	97	83	90	82	91	83	108	81
York Avenue	47	25	50	37	42	50	47	26	48	40	44	51	47	25	48
District Elementary	995	1,013	999	972	947	1,003	1,007	1,008	1,009	980	941	1,037	1,022	1,004	1,023

	Grade 7					Grade 8					Grade 9				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
PennBrook	275	269	286	305	292	284	283	272	294	312	322	286	283	284	284
Pennsdale	374	401	438	456	378	467	368	408	439	451	448	469	363	403	431
Pennfield	266	275	305	283	330	251	273	284	297	297	278	262	284	276	306
District Secondary	915	945	1,029	1,044	1,000	1,002	924	964	1,030	1,060	1,048	1,017	930	963	1,021

	Grade 10					Grade 11					Grade 12				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
North Penn HS	975	1,080	1,020	984	1,023	1,040	983	1,044	1,013	972	997	1,124	1,025	1,125	1,040
District Secondary	975	1,080	1,020	984	1,023	1,040	983	1,044	1,013	972	997	1,124	1,025	1,125	1,040

District Total	12,732	12,879	12,601	12,667	12,821
----------------	--------	--------	--------	--------	--------

**SOURCES:** 2016 and 2017 from PIMS data extracted 9/7/17; 2018 from PIMS data 10/1/17; and 2019 from PIMS 9/14/18; and 2020 projections based on 10th day enrollment  
**NOTE:** Four students in grades 1, 2, 4, and 7 are not assigned to a building in PIMS for 2016. Five students from grades 2, 3, and 5 are not assigned to a building in PIMS for 2017.

North Penn School District  
2019-2020 Budget

**Projected 2019-20 Student Enrollment**

School	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Bridle Path	61	75	73	63	82	89	89							532
Gwyn-Nor	92	72	76	84	81	74	96							575
Gwynedd Square	88	76	77	74	79	84	95							573
Hatfield	58	72	74	67	72	75	75							493
Inglewood	73	75	87	75	72	73	78							533
Knapp	98	85	89	92	63	80	95							602
Kulp	86	83	59	71	86	81	75							541
Montgomery	88	78	96	96	107	103	114							682
Nash	60	64	45	61	55	65	42							392
North Wales	62	56	61	57	61	53	66							416
Oak Park	85	73	69	75	58	73	69							502
Walton Farm	95	81	71	69	89	90	81							576
York Avenue	48	42	33	35	42	40	48							288
<b>Elementary Total</b>	<b>994</b>	<b>932</b>	<b>910</b>	<b>919</b>	<b>947</b>	<b>980</b>	<b>1,023</b>							<b>6,705</b>
Pennbrook								292	312	284				888
Penndale								378	451	431				1,260
Pennfield								330	297	306				933
<b>Middle Total</b>								<b>1,000</b>	<b>1,060</b>	<b>1,021</b>				<b>3,081</b>
<b>HS Total - NPHS</b>											<b>1,023</b>	<b>972</b>	<b>1,040</b>	<b>3,035</b>
<b>District Total</b>	<b>994</b>	<b>932</b>	<b>910</b>	<b>919</b>	<b>947</b>	<b>980</b>	<b>1,023</b>	<b>1,000</b>	<b>1,060</b>	<b>1,021</b>	<b>1,023</b>	<b>972</b>	<b>1,040</b>	<b>12,821</b>

**Projected Enrollments**

School	Year	K-6	7-12	Total
	2020-21	6,552	6,130	12,682
	2021-22	6,488	6,265	12,753
	2022-23	6,509	6,309	12,818
	2023-24	6,546	6,244	12,790
	2024-25	6,653	6,151	12,804

Source: 2020-21 – 2024-25 projected, based off of Montgomery County Planning Commission Enrollment Study, June 2017.

North Penn School District  
2019-2020 Budget

**Personnel Distribution Reports**

<b>***** FULL TIME PERSONNEL DISTRIBUTION (19-20 Projected) - Minimum of 900 Annual Hours *****</b>																	
<b>Department/Assignment</b>	<b>Permanent Per-Diem Sub</b>	<b>Administrator</b>	<b>ESL Support</b>	<b>Ert. School Care</b>	<b>Facilities</b>	<b>Food Services</b>	<b>Math/Reading support</b>	<b>Secretaries/ Library, supt</b>	<b>Specialists</b>	<b>Spec Ed Asst</b>	<b>Staff Nurse</b>	<b>Aquatics</b>	<b>Teachers/ Professional</b>	<b>Technology Assistants</b>	<b>Supervisors</b>	<b>Transportation</b>	<b>TOTAL</b>
Business Office		3					7	1							2		13
School & Community Engagement		2					2	5									9
Elementary Learning		1					1										2
Special Education		9					8										17
Curriculum		4					2										6
District Wide					1	1					4			1			7
Extended School Care		1		30			1	2									34
ESC					1								8	1			10
School Nutrition Services		1					2								3		6
Human Resources		1					1	3									5
Office/Superintendent		3					1										4
Support Services Center		3			15		6								6		30
Secondary Learning		1					1	1									3
Technology		2					1	6							2		11
Transportation		1					1	3			4				2	79	90
Elementary Schools	4	13			45	20	2	38		127	10		550	10			819
Middle Schools	4	7	3		28	9	2	17		51	3		226	4			354
Alternative Ed. School					2		1			1	1		9				14
NPHS	6	8	5		32	11		16		40	6	3	215	3			345
<b>TOTAL FULL TIME EMPLOYEES</b>	<b>14</b>	<b>60</b>	<b>8</b>	<b>30</b>	<b>124</b>	<b>41</b>	<b>4</b>	<b>106</b>	<b>21</b>	<b>219</b>	<b>28</b>	<b>3</b>	<b>1008</b>	<b>19</b>	<b>15</b>	<b>79</b>	<b>1779</b>
<b>***** PART-TIME PERSONNEL DISTRIBUTION (20-21 Projected) - Less Than 900 Hours Annually *****</b>																	
Business Office								1									1
School & Community Engagement																	0
Elementary Learning									1								1
District Wide						6					1						7
Extended School Care				21													21
ESC																	0
School Nutrition Services																	0
Human Resources																	0
Office/Superintendent																	0
Support Services Center																	0
Curriculum								1									1
Technology																	0
Transportation																3	3
Elementary Schools			13		1	37	12				4		22	3			92
Middle Schools					3	13		1					10				27
Alternative Ed. School																	0
NPHS						18		2									20
<b>TOTAL PART-TIME EMPLOYEES</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>21</b>	<b>4</b>	<b>74</b>	<b>12</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>32</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>173</b>
<b>TOTAL ALL EMPLOYEES</b>	<b>14</b>	<b>60</b>	<b>21</b>	<b>51</b>	<b>128</b>	<b>115</b>	<b>16</b>	<b>111</b>	<b>22</b>	<b>219</b>	<b>33</b>	<b>3</b>	<b>1040</b>	<b>22</b>	<b>15</b>	<b>82</b>	<b>1952</b>

North Penn School District  
2019-2020 Budget

<b>***** FULL TIME PERSONNEL DISTRIBUTION (March, 2019) - Minimum of 900 Annual Hours *****</b>																		
Department/Assignment	Permanent	Per-Diem Sub	Administrator	ESL Support	Ext. School Care	Facilities	Food Services	Math/Reading Support	Secretaries/ Library Supt	Specialists	Spec Ed Asst.	Staff Nurse	Aquatics	Teachers/ Professional	Technology Assistants	Supervisors	Transportation	TOTAL
Business Office			3						7	1						2		13
School & Community Engagement			2						2	5								9
Elementary Learning			1						1									2
Special Education			9						8									17
Curriculum			4						2									4
District Wide						1	1					4			1			7
Extended School Care			1		30				1	2								34
ESC						1								8	1			10
School Nutrition Services			1						2							3		6
Human Resources			1						1	3								5
Office/Superintendent			3						1									4
Support Services Center			3			15			6							6		30
Secondary Learning			1						1	1								3
Technology			2						1	6						2		11
Transportation			1						1	3		4				2	79	90
Elementary Schools	4	13				45	20	2	38		119	10		513	10			774
Middle Schools	4	7	3			28	9	2	17		51	3		226	4			354
Alternative Ed. School			0			2			1		1	1		9				14
NPHS	6	8	5			32	11		16		40	6	3	215	3			345
<b>TOTAL FULL TIME EMPLOYEES</b>	<b>14</b>	<b>60</b>	<b>8</b>	<b>30</b>	<b>124</b>	<b>41</b>	<b>4</b>	<b>106</b>	<b>21</b>	<b>211</b>	<b>28</b>	<b>3</b>	<b>971</b>	<b>19</b>	<b>15</b>	<b>79</b>	<b>1734</b>	
<b>***** PART-TIME PERSONNEL DISTRIBUTION (March, 2019) - Less Than 900 Hours Annually *****</b>																		
Business Office									1									
School & Community Engagement																		
Elementary Learning										1								1
District Wide							6				1							7
Extended School Care					21													21
ESC																		
School Nutrition Services																		
Human Resources																		
Office/Superintendent																		
Support Services Center																		
Curriculum									1									1
Technology																		
Transportation																	3	3
Elementary Schools				13		1	37	12				3		20	3			89
Middle Schools						3	13		1					10				27
Alternative Ed. School							0											0
NPHS							18		2									20
<b>TOTAL PART-TIME EMPLOYEES</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>21</b>	<b>4</b>	<b>74</b>	<b>12</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>30</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>170</b>	
<b>TOTAL ALL EMPLOYEES</b>	<b>14</b>	<b>60</b>	<b>21</b>	<b>51</b>	<b>128</b>	<b>115</b>	<b>16</b>	<b>111</b>	<b>22</b>	<b>211</b>	<b>32</b>	<b>3</b>	<b>1001</b>	<b>22</b>	<b>15</b>	<b>82</b>	<b>1904</b>	



North Penn School District  
2019-2020 Budget

***** FULL TIME PERSONNEL DISTRIBUTION (April, 2018) - Minimum of 900 Annual Hours *****																	
Department/Assignment	Per- Diem Sub	Administrator	ESL Support	Ext. School Care	Facilities	Food Services	Math/Reading Support	Secretaries/ Library Supt	Specialists	Spec Ed Asst.	Staff Nurse	Aquatics	Teachers/ Professional	Technology Assistants	Supervisors	Transportation	TOTAL
Business Office		3						7	1						2		13
School & Community Engagement		2						2	5								9
Elementary Learning		1						1									2
Special Education		9						9									18
Curriculum		4						3									4
District Wide					1	1					4						6
Extended School Care		1		27				1	2								31
ESC					1								9				10
School Nutrition Services		1						2							3		6
Human Resources		1						1	2						1		5
Office/Superintendent		2						2									4
Support Services Center		2			17			6	1						5		31
Secondary Learning		1						1									2
Technology		1						1	15						2		19
Transportation		1						1	3		5				2	88	100
Elementary Schools	5	13			51	21	2	38		117	7		505	6			765
Middle Schools	4	7	3		26	10	3	19		43	3		229	3			350
Alternative Ed. School		1			2	1		1		1	1		8				15
NPHS	6	7	5		32	13		15		42	7	3	217	2			349
<b>TOTAL FULL TIME EMPLOYEES</b>	<b>15</b>	<b>57</b>	<b>8</b>	<b>27</b>	<b>130</b>	<b>46</b>	<b>5</b>	<b>110</b>	<b>29</b>	<b>203</b>	<b>27</b>	<b>3</b>	<b>968</b>	<b>11</b>	<b>15</b>	<b>88</b>	<b>1742</b>
***** PART-TIME PERSONNEL DISTRIBUTION (April, 2018) - Less Than 900 Hours Annually *****																	
Business Office																	
School & Community Engagement																	
Elementary Learning									1								1
District Wide						8					1						9
Extended School Care				21													21
ESC																	
School Nutrition Services																	
Human Resources																	
Office/Superintendent																	
Support Services Center																	
Curriculum								1									1
Technology																	
Transportation																5	5
Elementary Schools			11		1	37	25				1		14	3			92
Middle Schools					2	11		1					7				21
Alternative Ed. School						1											1
NPHS						14		2					2				18
<b>TOTAL PART-TIME EMPLOYEES</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>21</b>	<b>3</b>	<b>71</b>	<b>25</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>23</b>	<b>3</b>	<b>0</b>	<b>5</b>	<b>169</b>
<b>TOTAL ALL EMPLOYEES</b>	<b>15</b>	<b>57</b>	<b>19</b>	<b>48</b>	<b>133</b>	<b>117</b>	<b>30</b>	<b>114</b>	<b>30</b>	<b>203</b>	<b>29</b>	<b>3</b>	<b>991</b>	<b>14</b>	<b>15</b>	<b>93</b>	<b>1911</b>

North Penn School District  
2019-2020 Budget

<b>*** FULL TIME PERSONNEL DISTRIBUTION (April, 2017) - Minimum of 900 Annual Hours ***</b>																	
Department/Assignment	Permanent Per-Diem Sub	Administrator	ESL Support	Ext. School Care	Facilities	Food Services	Math/Reading Support	Secretaries/Library Supt	Specialists	Spec Ed Asst.	Staff Nurse	Aquatics	Teachers/Professional	Technology Assistants	Supervisors	Transportation	TOTAL
Business Office		3						6	1						2		12
School & Community Engagement		2						6	5								13
Elementary Learning		7															7
District Wide						1					4						5
Extended School Care		1		27				1	2								31
ESC					1												1
School Nutrition Services		1						2									3
Human Resources		1						2	2						1		6
Office/Superintendent		1						1									2
Support Services Center		2			18			6									26
Secondary Learning		9						9									18
Technology		2						1	15					1	1		20
Transportation		1						1								110	112
Elementary Schools	6	13			51	22	2	38	1	110	16		501	6			766
Middle Schools	5	7	3		33	10		21		41	2		246	2			370
Alternative Ed. School		1			2	1		1		1	1		9				16
NPHS	7	8	5		35	14	3	18		40	5	3	217	3	1		359
<b>TOTAL FULL TIME EMPLOYEES</b>	<b>18</b>	<b>59</b>	<b>8</b>	<b>27</b>	<b>140</b>	<b>48</b>	<b>5</b>	<b>113</b>	<b>26</b>	<b>192</b>	<b>28</b>	<b>3</b>	<b>973</b>	<b>12</b>	<b>5</b>	<b>110</b>	<b>1767</b>
<b>*** PART-TIME PERSONNEL DISTRIBUTION (April, 2015) - Less Than 900 Hours Annually ***</b>																	
Business Office																	
School & Community Engagement																	
Elementary Learning																	
District Wide						2											2
Extended School Care				23													23
ESC																	
School Nutrition Services																	
Human Resources																	
Office/Superintendent																	
Support Services Center																	
Secondary Learning								1									1
Technology																	
Transportation																6	6
Elementary Schools			11		2	41	25				2		16	4			101
Middle Schools					4	15		1					5				25
Alternative Ed. School						1											1
NPHS						15		2					2				19
<b>TOTAL PART-TIME EMPLOYEES</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>23</b>	<b>6</b>	<b>74</b>	<b>25</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>23</b>	<b>4</b>	<b>0</b>	<b>6</b>	<b>178</b>
<b>TOTAL ALL EMPLOYEES</b>	<b>18</b>	<b>59</b>	<b>19</b>	<b>50</b>	<b>146</b>	<b>122</b>	<b>30</b>	<b>117</b>	<b>26</b>	<b>192</b>	<b>30</b>	<b>3</b>	<b>996</b>	<b>16</b>	<b>5</b>	<b>116</b>	<b>1945</b>

North Penn School District  
2019-2020 Budget

<b>***** FULL TIME PERSONNEL DISTRIBUTION (April, 2016) *****</b>																
Department/Level	Employee Group															
	Permanent Per-Diem Sub	Administrator	Classroom Asst.	ESL Support	Ext. School Care	Facilities	Food Services	Math/Reading Support	Secretaries/ Library Supt	Specialists	Spec Ed Asst.	Staff Nurse	Teachers/ Professional	Technology Assistants	Transportation	TOTAL
Business Office		3							6	4						13
School & Community Engagement		2							3	5						10
Elementary Learning		6							6							12
District Wide											4					4
ESC																
Extended School Care		1			29				1	2						33
School Nutrition Services		1					47		2							50
Human Resources		1							2	3						6
Office/Superintendent		1							1							2
Support Services Center		2				135				1						138
Secondary Learning		7							9							16
Instructional & Curric Supervisors		3														3
Technology		2							4	10				14		30
Transportation		1							1			6			125	133
Elementary Schools	8	13						2	39		109	12	498			681
Middle Schools	5	7		4				3	22		41	1	244			327
Northbridge		1							1		1	1	9			13
NPHS	5	8		4					21		39	3	217			297
<b>TOTAL FULL TIME EMPLOYEES</b>	<b>18</b>	<b>59</b>		<b>8</b>	<b>29</b>	<b>135</b>	<b>47</b>	<b>5</b>	<b>118</b>	<b>25</b>	<b>190</b>	<b>27</b>	<b>968</b>	<b>14</b>	<b>125</b>	<b>1768</b>
<b>***** PART-TIME PERSONNEL DISTRIBUTION (April, 2016) *****</b>																
Extended School Care					18											18
Elementary Learning									1							1
District Wide																
School Nutrition Services							73									73
Support Services Center																
Technology																
Transportation														6		6
Elementary Schools				11				25	1			3	9	5		54
Middle Schools					1				1				6			8
Northbridge																
NPHS					1				3				3	1		8
<b>TOTAL PART-TIME EMPLOYEES</b>				<b>11</b>	<b>18</b>	<b>2</b>	<b>73</b>	<b>25</b>	<b>6</b>			<b>3</b>	<b>18</b>	<b>6</b>	<b>6</b>	<b>168</b>
<b>TOTAL ALL EMPLOYEES</b>	<b>18</b>	<b>59</b>	<b>0</b>	<b>19</b>	<b>47</b>	<b>137</b>	<b>120</b>	<b>30</b>	<b>124</b>	<b>25</b>	<b>190</b>	<b>30</b>	<b>986</b>	<b>20</b>	<b>131</b>	<b>1936</b>

North Penn School District  
2019-2020 Budget

<b>*** FULL TIME PERSONNEL DISTRIBUTION (April, 2015) - Minimum of 900 Annual Hours ***</b>																	
Department/Level	Employee Group																
	Permanent	Per-Diem Sub	Administrator	Classroom Asst.	ESL Support	Ext. School Care	Facilities	Food Services	Math/Reading Support	Secretaries/Library Supt	Specialists	Spec Ed Asst.	Staff Nurse	Teachers/Professional	Technology Assistants	Transportation	TOTAL
Business Office			3							8	2						13
School & Community Engagement			2							3	4						9
Elementary Learning			6							6							12
District Wide													4				4
Extended School Care			1			30				1	2						34
School Nutrition Services			1					48		2							51
Human Resources			1							3	2						6
Office/Superintendent			1							1							2
Support Services Center			2				145			5							152
Secondary Learning			7							10							17
Instructional & Curric Supervisors			3														3
Technology			2							3	9				13		27
Transportation			1							1			7			129	138
Elementary Schools	7	13	1						5	39		110	9	494			678
Middle Schools	3	7		4					3	22		44	2	241			326
Alternative Ed. School			1							1		1	1	11			15
NPHS	4		8							22	4	39	4	211			292
<b>TOTAL FULL TIME EMPLOYEES</b>	<b>14</b>	<b>59</b>	<b>1</b>	<b>4</b>	<b>30</b>	<b>145</b>	<b>48</b>	<b>8</b>	<b>127</b>	<b>23</b>	<b>194</b>	<b>27</b>	<b>957</b>	<b>13</b>	<b>129</b>	<b>1779</b>	
<b>*** PART-TIME PERSONNEL DISTRIBUTION (April, 2015) - Less Than 900 Hours Annually ***</b>																	
Extended School Care					19												19
ESC									1								1
School Nutrition Services								74									74
Support Services Center						2											2
Technology														8			8
Transportation															8		8
Elementary Schools				11					26			2	9				48
Middle Schools										1			8				9
NPHS										2			1				3
<b>TOTAL PART-TIME EMPLOYEES</b>				<b>11</b>	<b>19</b>	<b>2</b>	<b>74</b>	<b>26</b>	<b>4</b>			<b>2</b>	<b>18</b>	<b>8</b>	<b>8</b>	<b>172</b>	
<b>TOTAL ALL EMPLOYEES</b>	<b>14</b>	<b>59</b>	<b>1</b>	<b>15</b>	<b>49</b>	<b>147</b>	<b>122</b>	<b>34</b>	<b>131</b>	<b>23</b>	<b>194</b>	<b>29</b>	<b>975</b>	<b>21</b>	<b>137</b>	<b>1951</b>	

North Penn School District  
2019-2020 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 and Montgomery Elementary Schools. The following tables illustrate the debt service (or debt payment) schedules as well as the amount of outstanding debt. For 2019-2020, the total debt service payments owed are \$15,718,348 which is 5.7% of the total expenditures for the fiscal year.

**Debt Service Summary**

<u>YEAR</u>	<u>2010 Bond A</u>	<u>2010 Bond</u>	<u>2013 Bond</u>	<u>2014 Bond</u>	<u>2015 Bond</u>	<u>2016 Bond</u>	<u>2017A Bond</u>	<u>2017 Bond</u>	<u>2018 Bond</u>	<u>2019 Bond</u>	<u>Total</u>	<u>Principal Outstanding</u>
2019 - 20	3,863,600	2,334,800	215,898	232,269	204,925	201,600	6,874,500	758,475	480,813	551,468	15,718,348	\$ 86,900,000
2020 - 21	-	-	215,805	232,169	199,775	201,500	11,954,250	758,388	387,200	372,700	14,321,787	\$ 75,480,000
2021 - 22	-	-	5,115,713	1,772,069	914,700	1,401,400	-	1,923,300	387,050	372,450	11,886,682	\$ 65,925,000
2022 - 23	-	-	5,117,613	1,767,306	920,300	1,402,300	-	1,919,800	386,900	372,200	11,886,419	\$ 56,140,000
2023 - 24	-	-	-	6,761,869	915,500	1,522,700	-	1,978,550	386,750	372,000	11,937,369	\$ 46,055,000
2024 - 25	-	-	-	-	7,675,500	1,525,200	-	1,956,300	386,600	371,800	11,915,400	\$ 35,725,000
2025 - 26	-	-	-	-	-	4,697,100	-	6,251,800	386,400	371,600	11,706,900	\$ 25,355,000
2026 - 27	-	-	-	-	-	-	-	6,931,600	386,200	371,400	7,689,200	\$ 18,680,000
2027 - 28	-	-	-	-	-	-	-	-	1,511,000	1,526,200	3,037,200	\$ 16,390,000
2028 - 29	-	-	-	-	-	-	-	-	1,515,800	1,524,800	3,040,600	\$ 14,005,000
2029 - 30	-	-	-	-	-	-	-	-	1,513,600	1,526,600	3,040,200	\$ 11,525,000
2030 - 31	-	-	-	-	-	-	-	-	1,514,600	1,526,400	3,041,000	\$ 8,945,000
2031 - 32	-	-	-	-	-	-	-	-	1,698,600	1,524,200	3,222,800	\$ 6,080,000
2032 - 33	-	-	-	-	-	-	-	-	1,698,200	1,525,000	3,223,200	\$ 3,100,000
2033 - 34	-	-	-	-	-	-	-	-	1,700,400	1,523,600	3,224,000	\$ -
<b>Totals</b>	<b>3,863,600</b>	<b>2,334,800</b>	<b>10,665,029</b>	<b>10,765,682</b>	<b>10,830,700</b>	<b>10,951,800</b>	<b>18,828,750</b>	<b>22,478,213</b>	<b>14,340,113</b>	<b>13,832,418</b>	<b>118,891,105</b>	

North Penn School District  
2019-2020 Budget

Debt Service Principal and Interest Payments

YEAR	2010 Bond A	2010 Bond	2013 Bond	2014 Bond	2015 Bond	2016 Bond	2017A Bond	2017 Bond	2018 Bond	2019 Bond	Total
<b>2019 - 20</b>											
Principal	3,715,000	2,245,000	5,000	5,000	10,000	5,000	6,005,000	5,000	5,000	180,000	12,180,000
Interest	148,600	89,800	210,898	227,269	194,925	196,600	869,500	753,475	475,813	371,468	3,538,348
	3,863,600	2,334,800	215,898	232,269	204,925	201,600	6,874,500	758,475	480,813	551,468	15,718,348
<b>2020 - 21</b>											
Principal	-	-	5,000	5,000	5,000	5,000	11,385,000	5,000	5,000	5,000	11,420,000
Interest	-	-	210,805	227,169	194,775	196,500	569,250	753,388	382,200	367,700	2,901,787
	-	-	215,805	232,169	199,775	201,500	11,954,250	758,388	387,200	372,700	14,321,787
<b>2021 - 22</b>											
Principal	-	-	4,905,000	1,545,000	720,000	1,205,000	-	1,170,000	5,000	5,000	9,555,000
Interest	-	-	210,713	227,069	194,700	196,400	-	753,300	382,050	367,450	2,331,682
	-	-	5,115,713	1,772,069	914,700	1,401,400	-	1,923,300	387,050	372,450	11,886,682
<b>2022 - 23</b>											
Principal	-	-	5,005,000	1,575,000	740,000	1,230,000	-	1,225,000	5,000	5,000	9,785,000
Interest	-	-	112,613	192,306	180,300	172,300	-	694,800	381,900	367,200	2,101,419
	-	-	5,117,613	1,767,306	920,300	1,402,300	-	1,919,800	386,900	372,200	11,886,419
<b>2023 - 24</b>											
Principal	-	-	-	6,605,000	750,000	1,375,000	-	1,345,000	5,000	5,000	10,085,000
Interest	-	-	-	156,869	165,500	147,700	-	633,550	381,750	367,000	1,852,369
	-	-	-	6,761,869	915,500	1,522,700	-	1,978,550	386,750	372,000	11,937,369
<b>2024 - 25</b>											
Principal	-	-	-	-	7,525,000	1,405,000	-	1,390,000	5,000	5,000	10,330,000
Interest	-	-	-	-	150,500	120,200	-	566,300	381,600	366,800	1,585,400
	-	-	-	-	7,675,500	1,525,200	-	1,956,300	386,600	371,800	11,915,400
<b>2025 - 26</b>											
Principal	-	-	-	-	-	4,605,000	-	5,755,000	5,000	5,000	10,370,000
Interest	-	-	-	-	-	92,100	-	496,800	381,400	366,600	1,336,900
	-	-	-	-	-	4,697,100	-	6,251,800	386,400	371,600	11,706,900
<b>2026 - 27</b>											
Principal	-	-	-	-	-	-	-	6,665,000	5,000	5,000	6,675,000
Interest	-	-	-	-	-	-	-	266,600	381,200	366,400	1,014,200
	-	-	-	-	-	-	-	6,931,600	386,200	371,400	7,689,200
<b>2027-28</b>											
Principal	-	-	-	-	-	-	-	-	1,130,000	1,160,000	2,290,000
Interest	-	-	-	-	-	-	-	-	381,000	366,200	747,200
	-	-	-	-	-	-	-	-	1,511,000	1,526,200	3,037,200
<b>2028-29</b>											
Principal	-	-	-	-	-	-	-	-	1,180,000	1,205,000	2,385,000
Interest	-	-	-	-	-	-	-	-	335,800	319,800	655,600
	-	-	-	-	-	-	-	-	1,515,800	1,524,800	3,040,600
<b>2029-30</b>											
Principal	-	-	-	-	-	-	-	-	1,225,000	1,255,000	2,480,000
Interest	-	-	-	-	-	-	-	-	288,600	271,600	560,200
	-	-	-	-	-	-	-	-	1,513,600	1,526,600	3,040,200
<b>2030-31</b>											
Principal	-	-	-	-	-	-	-	-	1,275,000	1,305,000	2,580,000
Interest	-	-	-	-	-	-	-	-	239,600	221,400	461,000
	-	-	-	-	-	-	-	-	1,514,600	1,526,400	3,041,000
<b>2031-32</b>											
Principal	-	-	-	-	-	-	-	-	1,510,000	1,355,000	2,865,000
Interest	-	-	-	-	-	-	-	-	188,600	169,200	357,800
	-	-	-	-	-	-	-	-	1,698,600	1,524,200	3,222,800
<b>2032-33</b>											
Principal	-	-	-	-	-	-	-	-	1,570,000	1,410,000	2,980,000
Interest	-	-	-	-	-	-	-	-	128,200	115,000	243,200
	-	-	-	-	-	-	-	-	1,698,200	1,525,000	3,223,200
<b>2033-34</b>											
Principal	-	-	-	-	-	-	-	-	1,635,000	1,465,000	3,100,000
Interest	-	-	-	-	-	-	-	-	65,400	58,600	124,000
	-	-	-	-	-	-	-	-	1,700,400	1,523,600	3,224,000
Principal	\$10,720,000	\$14,205,000	\$9,930,000	\$9,975,000	\$9,930,000	\$9,840,000	\$17,400,000	\$17,570,000	\$9,565,000	\$9,370,000	\$104,090,000
Interest	833,950	1,244,300	1,167,102	1,500,670	1,482,200	1,515,300	3,221,434	6,463,108	4,775,113	4,462,418	23,697,858
Debt Service	\$11,553,950	\$15,449,300	\$11,097,102	\$11,475,670	\$11,412,200	\$11,355,300	\$20,621,434	\$24,033,108	\$14,340,113	\$13,832,418	\$127,787,858

North Penn School District  
2019-2020 Budget

**School Nutrition and Performance Measurement Data**

Free and Reduced Meal Counts by Building and Level

	Free			Reduced			Total			Percent Free/Reduced		
	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19
Bridle Path	12,402	11,027	11,455	1,255	1,035	1,309	40,623	42,086	42,886	34%	29%	30%
Gwyn-Nor	17,293	19,805	16,656	1,779	2,956	2,957	44,787	46,022	42,317	43%	49%	46%
Gwynedd Square	6,997	9,064	8,497	2,168	1,927	1,727	38,582	39,498	35,722	24%	28%	29%
Hatfield	36,492	33,426	33,599	3,501	5,115	4,205	51,854	48,691	50,839	77%	79%	74%
Inglewood	21,560	20,204	20,529	1,188	2,161	1,571	42,618	41,478	41,547	53%	54%	53%
Knapp	33,907	36,319	34,601	4,404	4,188	4,805	55,819	57,318	55,073	69%	71%	72%
Kulp	21,778	22,717	21,549	2,051	2,933	2,008	43,805	45,055	44,252	54%	57%	53%
Montgomery	10,094	8,880	8,785	974	1,175	1,515	46,666	40,582	38,798	24%	25%	27%
Nash	5,359	6,008	7,216	500	948	583	22,280	22,618	23,280	26%	31%	34%
North Wales	13,059	10,586	10,021	1,500	1,402	1,547	27,802	25,110	24,922	52%	48%	46%
Oak Park	34,331	31,927	33,518	4,483	5,096	2,952	51,313	49,398	49,113	76%	75%	74%
Walton Farm	13,605	15,814	12,501	2,039	1,618	2,364	42,179	40,789	39,417	37%	43%	38%
York Avenue	10,644	10,671	9,844	509	654	771	20,112	20,174	18,250	55%	56%	58%
<b>District Elementary</b>	<b>237,521</b>	<b>236,448</b>	<b>228,771</b>	<b>26,351</b>	<b>31,208</b>	<b>28,314</b>	<b>528,440</b>	<b>518,819</b>	<b>506,416</b>	<b>50%</b>	<b>52%</b>	<b>51%</b>

	Free			Reduced			Total			Percent Free/Reduced		
	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19
Pennbrook	16,759	17,662	16,519	2,034	2,743	1,978	54,320	55,483	50,274	35%	37%	37%
Penndale	52,143	52,700	52,247	5,517	4,545	5,935	93,248	95,366	99,817	62%	60%	58%
Pennfield	26,181	25,794	30,049	2,880	3,842	4,323	62,642	65,398	67,765	46%	45%	51%
North Penn HS	89,420	89,595	82,668	10,974	11,840	12,392	213,660	216,127	205,754	47%	47%	46%
<b>District Secondary</b>	<b>184,503</b>	<b>185,751</b>	<b>181,483</b>	<b>21,405</b>	<b>22,970</b>	<b>24,628</b>	<b>423,870</b>	<b>432,374</b>	<b>423,610</b>	<b>49%</b>	<b>48%</b>	<b>49%</b>

<b>District Total</b>	<b>422,024</b>	<b>422,199</b>	<b>410,254</b>	<b>47,756</b>	<b>54,178</b>	<b>52,942</b>	<b>952,310</b>	<b>951,193</b>	<b>930,026</b>	<b>49%</b>	<b>50%</b>	<b>50%</b>
-----------------------	----------------	----------------	----------------	---------------	---------------	---------------	----------------	----------------	----------------	------------	------------	------------

School Nutrition Meal Prices					
	2015-16	2016-17	2017-18	2018-19	2019-20
Breakfast (all levels)	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75
Lunch					
Elementary	\$ 2.80	\$ 2.80	\$ 2.80	\$ 2.80	\$ 2.80
Middle	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00
High	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25	\$ 3.25

North Penn School District  
2019-2020 Budget

Student Performance Measurements

Indicator	2015-16	2016-17	2017-18
Graduation Rate (4 Year Cohort)	95.63%	95.27%	94.92%
Dropout Rate (Annual)	0.48%	0.45%	0.44%
Percent Proficient on PSSA/Keystones	Algebra 1: 89.5% Literature: 91.8% Biology: 88.6%	Algebra 1: 84.4% Literature: 87.4% Biology: 85.8%	Algebra 1: 85.1% Literature: 88.8% Biology: 86.7%
SAT Average Score	Math: 560 Reading: 534 Writing: 518	Math: 583 Evidence Based Reading and Writing : 578	Math: 580 Evidence Based Reading and Writing : 580
AP% of Seniors with a score of 3 or higher	35.69%	33.12%	27.90%
Attendance Rate	95.61%	95.61%	95.21%





**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.

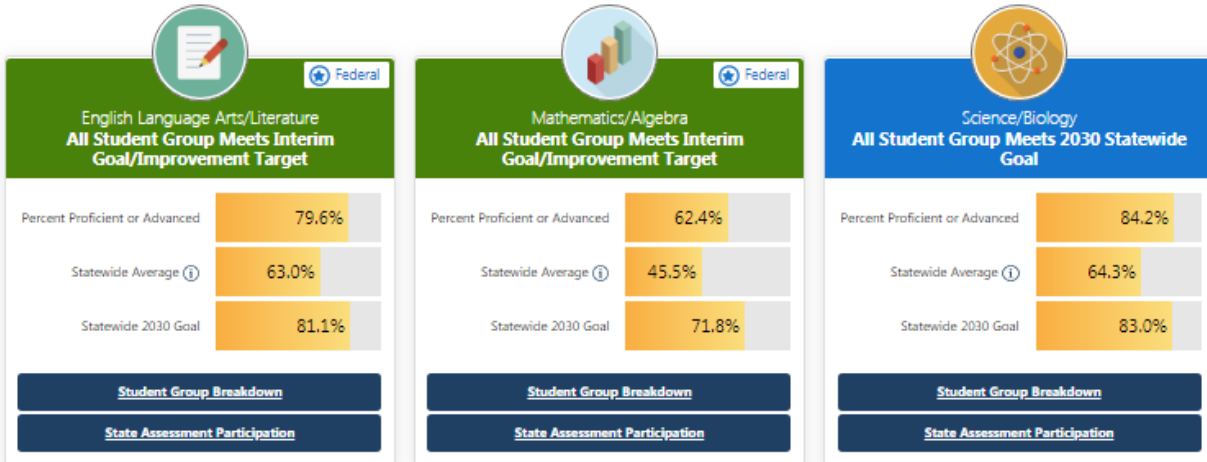
The following graphics shows the North Penn School District's Future Ready PA Index results for State Assessment Measures by building for the 2017-18 academic year.

North Penn School District  
2019-2020 Budget

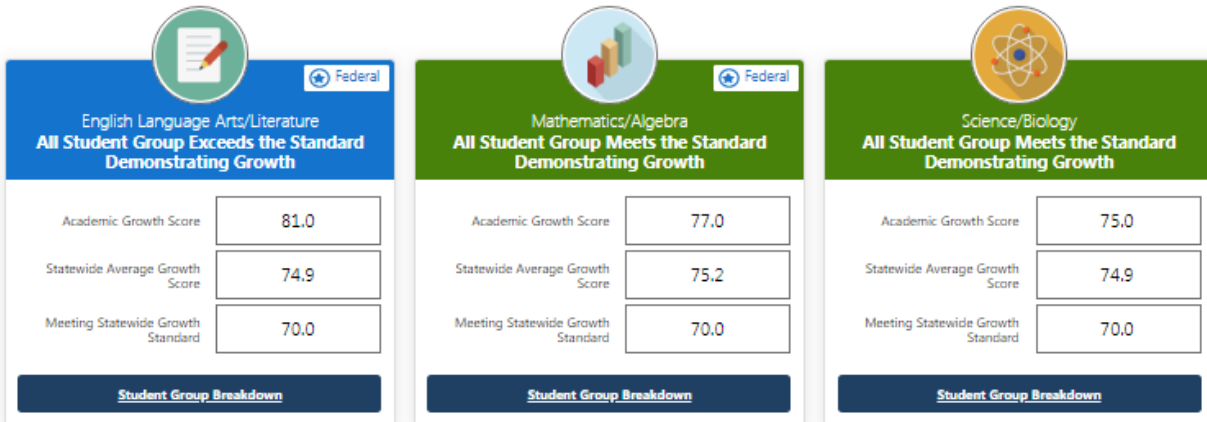


## Bridle Path El Sch

### Proficient or Advanced on Pennsylvania State Assessments ①



### Meeting Annual Academic Growth Expectations (PVAAS) ①

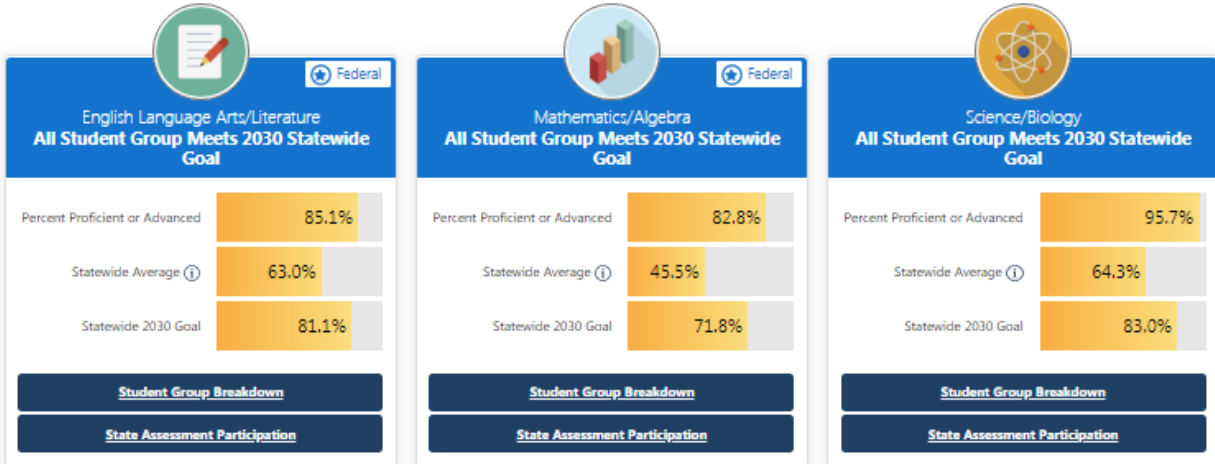


North Penn School District  
2019-2020 Budget

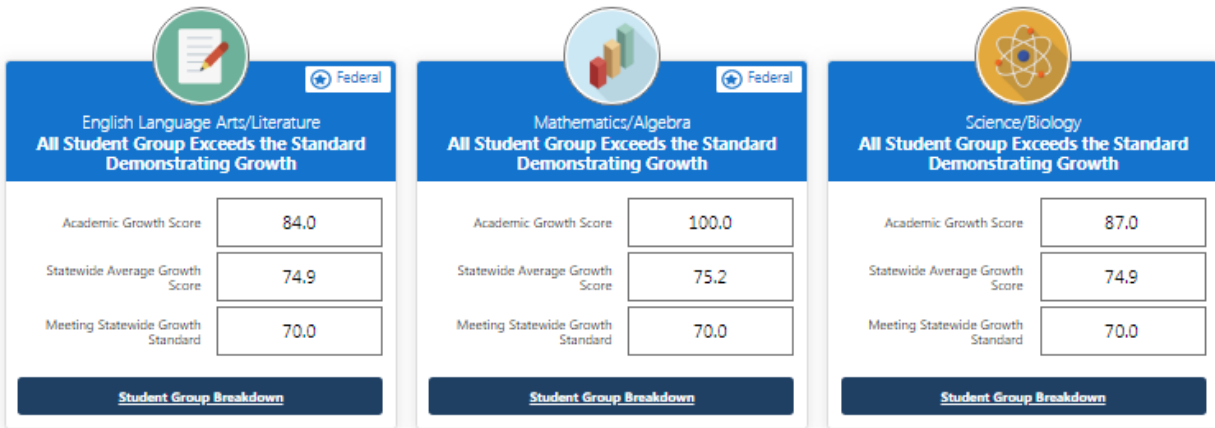


## General Nash El Sch

### Proficient or Advanced on Pennsylvania State Assessments ①



### Meeting Annual Academic Growth Expectations (PVAAS) ①

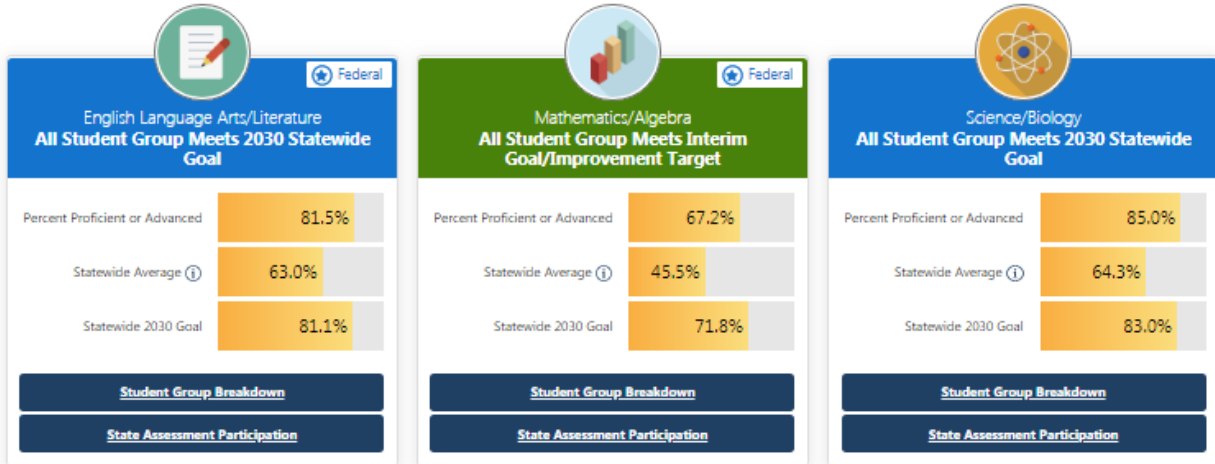


North Penn School District  
2019-2020 Budget

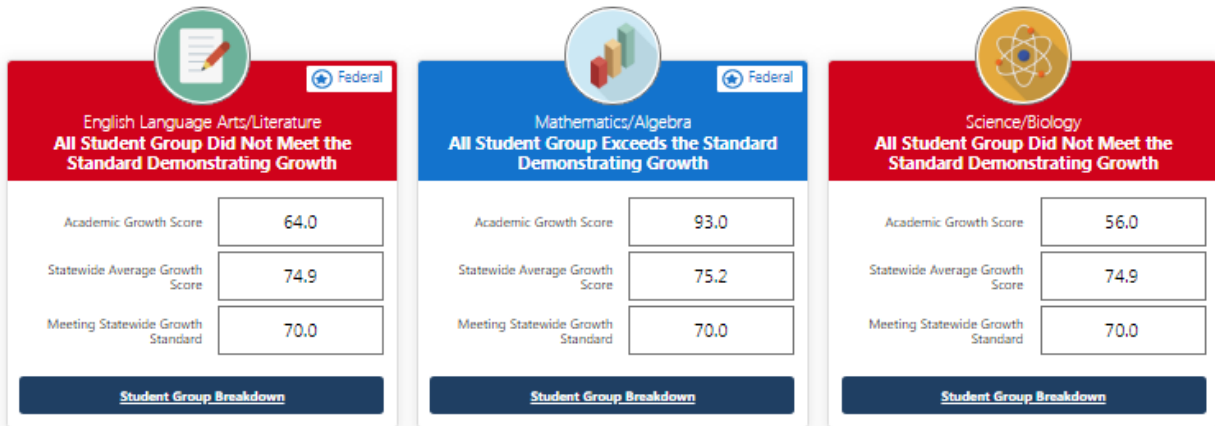


## Gwynedd Square El Sch

### Proficient or Advanced on Pennsylvania State Assessments ①



### Meeting Annual Academic Growth Expectations (PVAAS) ①

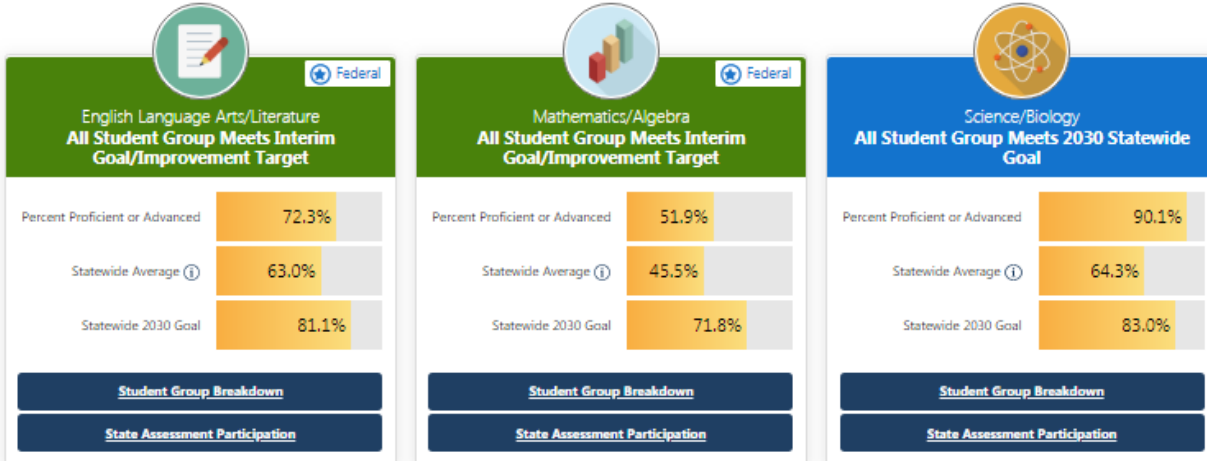


North Penn School District  
2019-2020 Budget

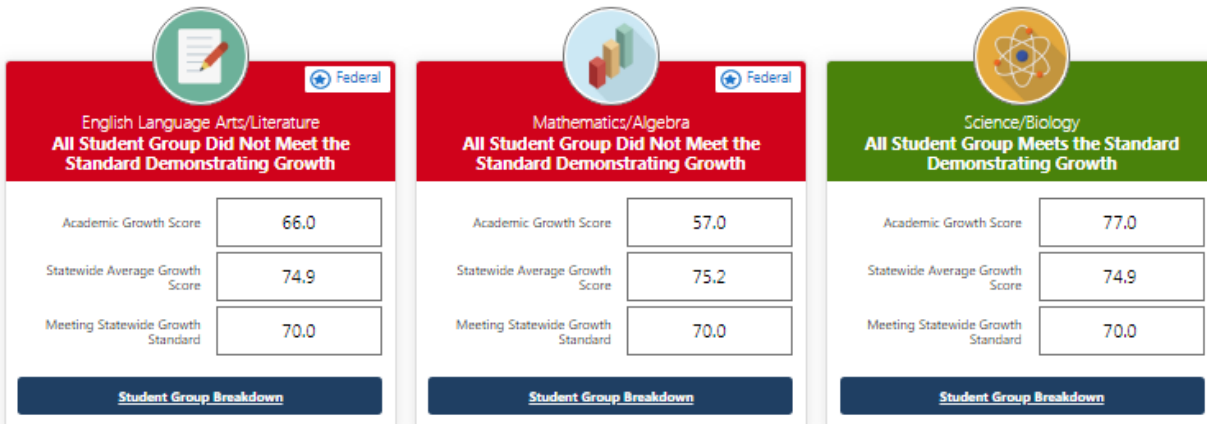


## Gwyn-Nor El Sch

### Proficient or Advanced on Pennsylvania State Assessments ①



### Meeting Annual Academic Growth Expectations (PVAAS) ①

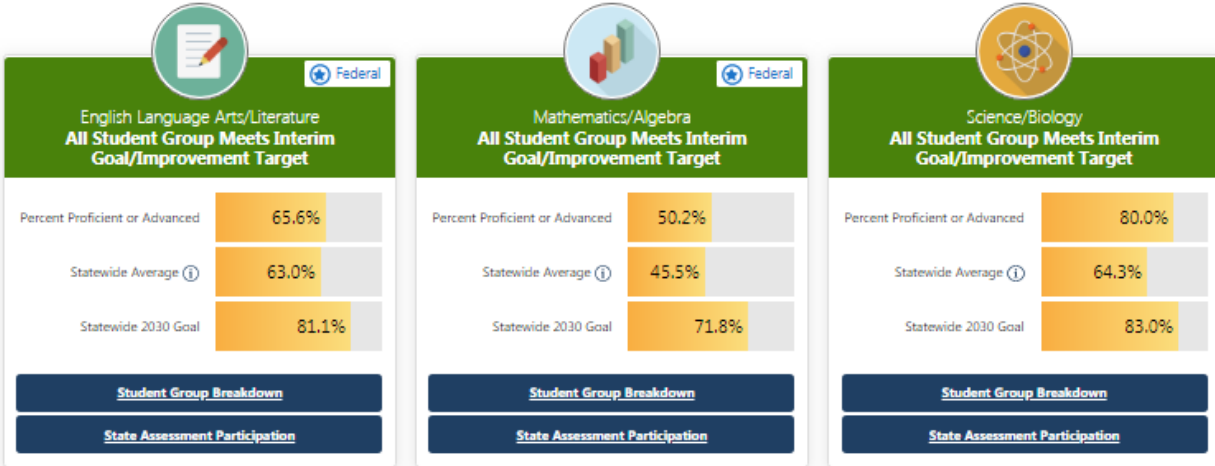


North Penn School District  
2019-2020 Budget

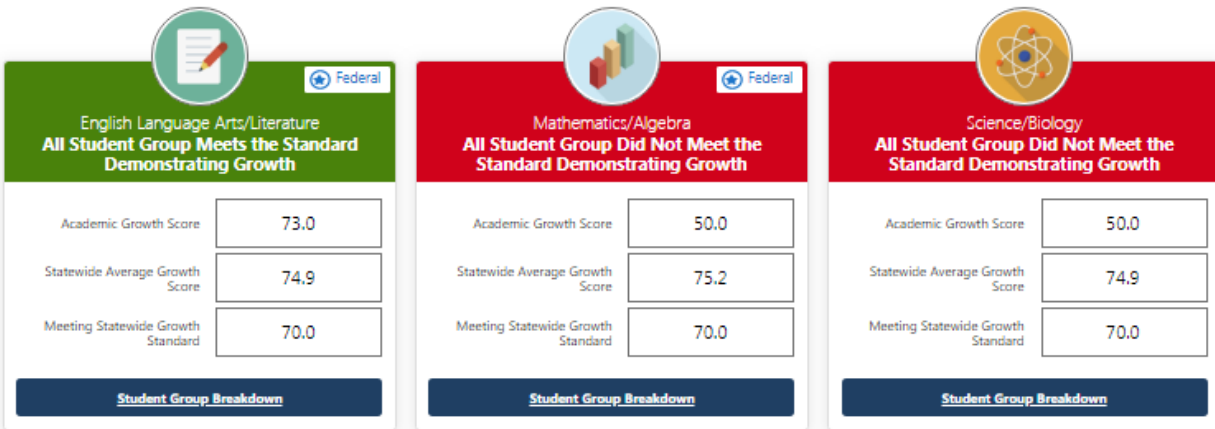


# Hatfield El Sch

## Proficient or Advanced on Pennsylvania State Assessments ①



## Meeting Annual Academic Growth Expectations (PVAAS) ①

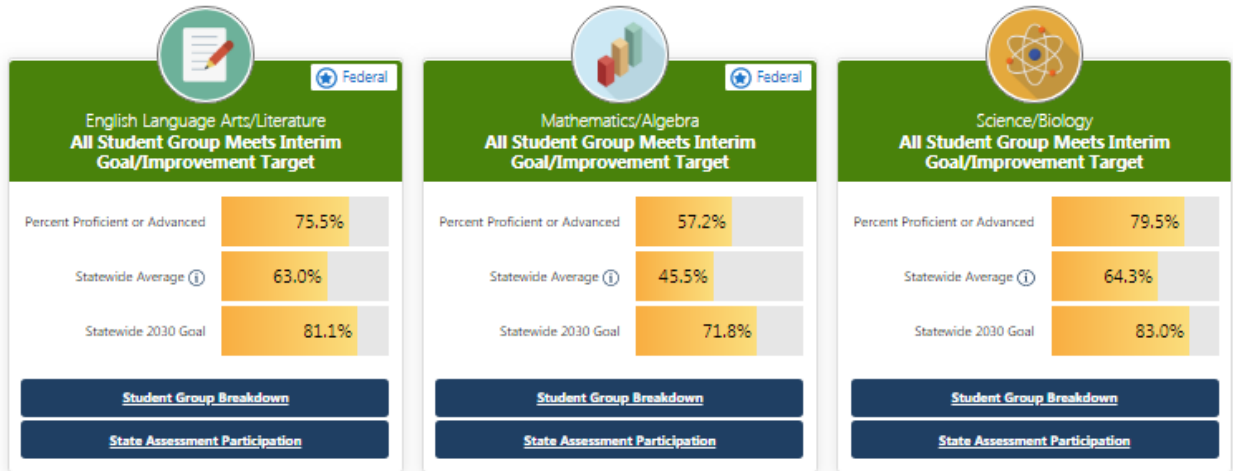


North Penn School District  
2019-2020 Budget

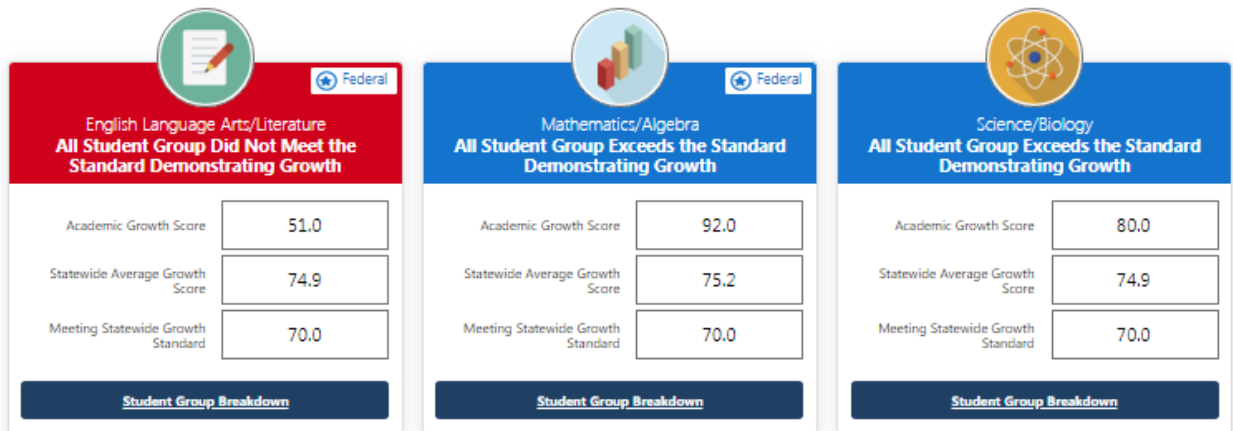


# Inglewood El Sch

## Proficient or Advanced on Pennsylvania State Assessments ①



## Meeting Annual Academic Growth Expectations (PVAAS) ①

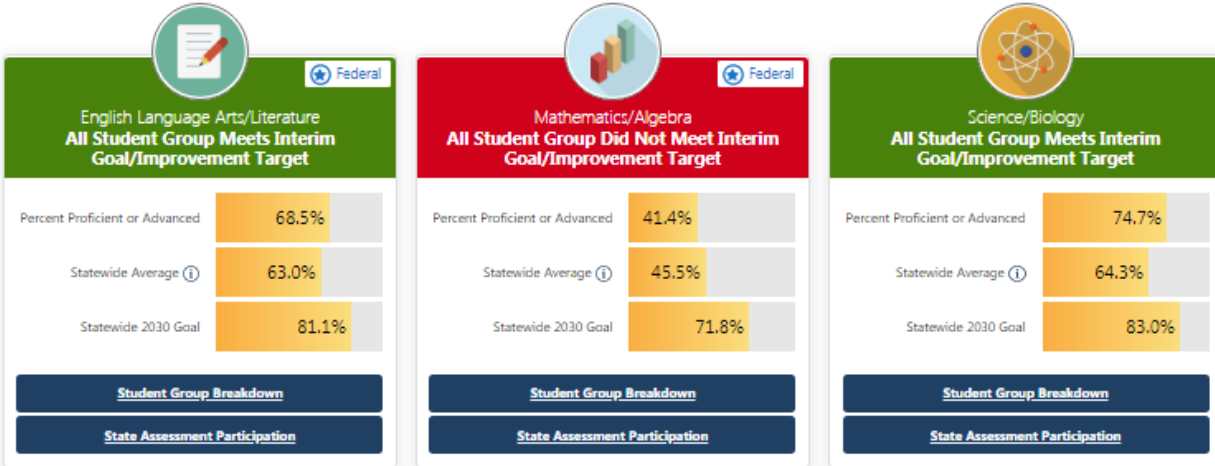


North Penn School District  
2019-2020 Budget

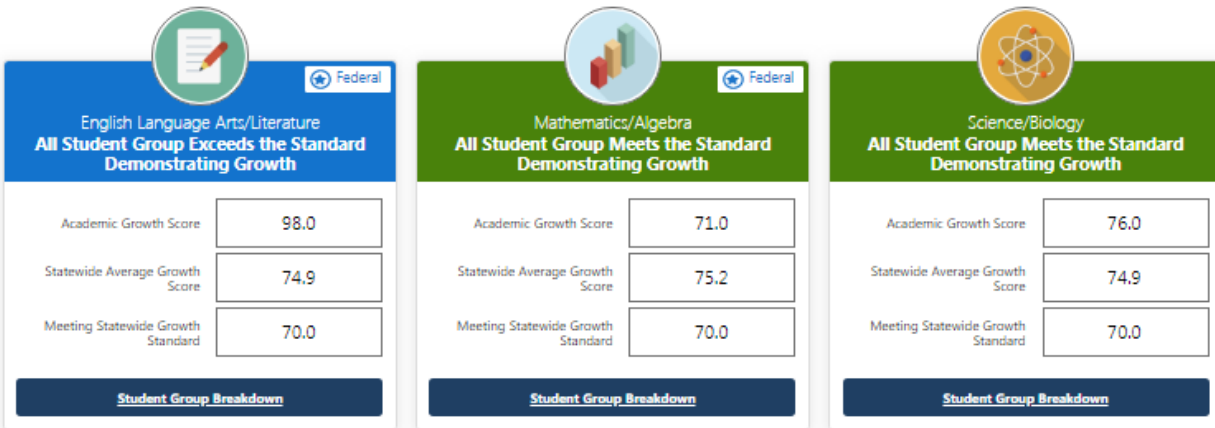


# Knapp El Sch

## Proficient or Advanced on Pennsylvania State Assessments <sup>①</sup>



## Meeting Annual Academic Growth Expectations (PVAAS) <sup>①</sup>



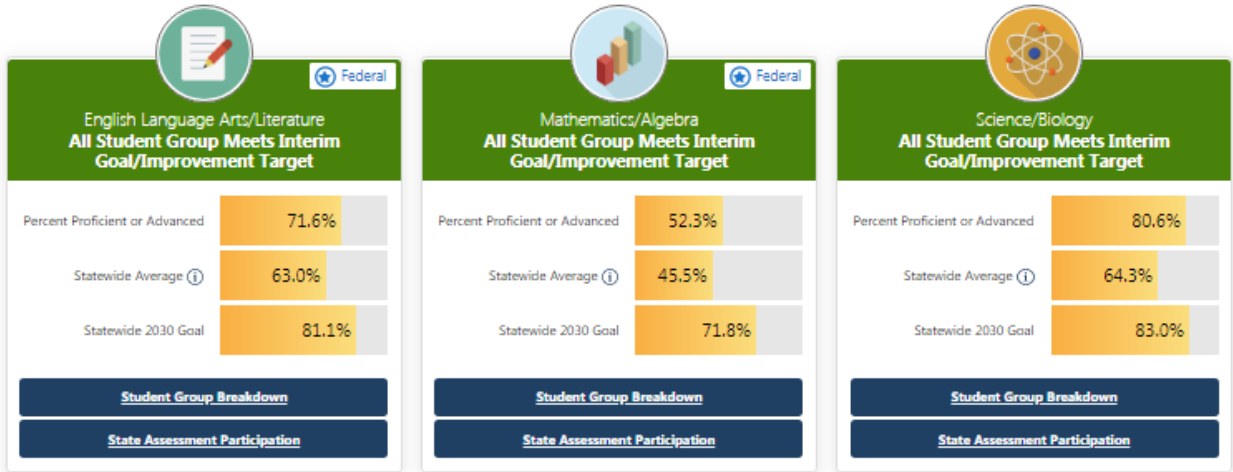


North Penn School District  
2019-2020 Budget

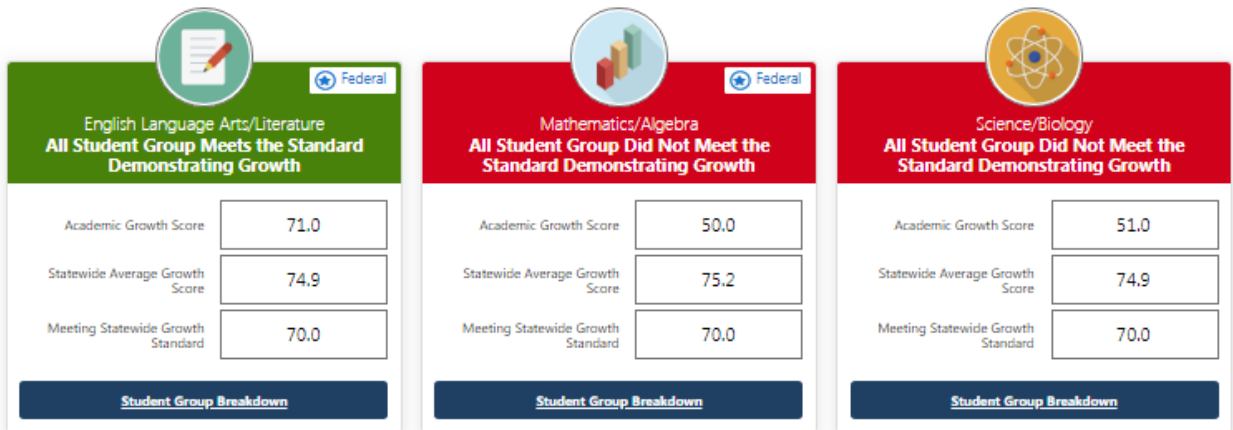


## Kulp El Sch

### Proficient or Advanced on Pennsylvania State Assessments ①



### Meeting Annual Academic Growth Expectations (PVAAS) ①

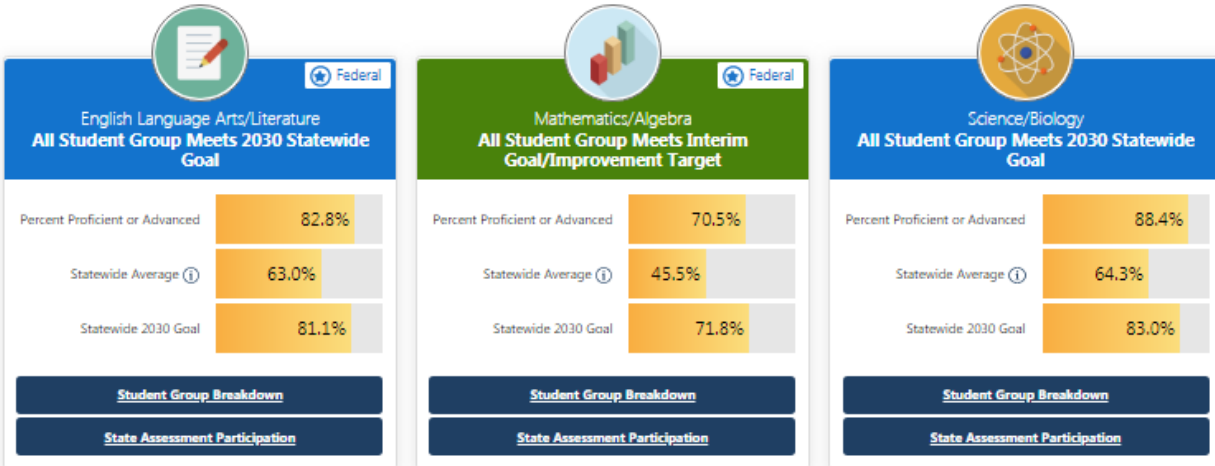


North Penn School District  
2019-2020 Budget

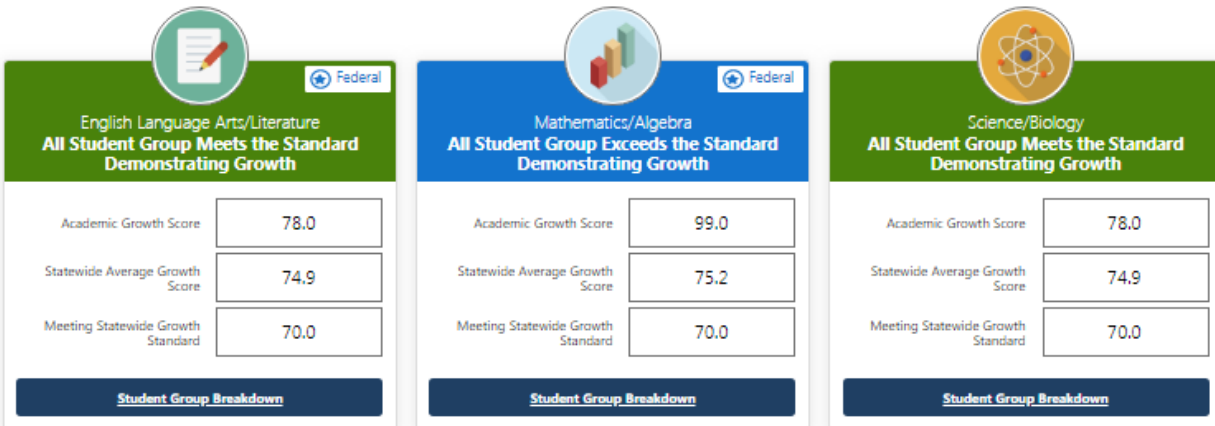


# Montgomery El Sch

## Proficient or Advanced on Pennsylvania State Assessments ①



## Meeting Annual Academic Growth Expectations (PVAAS) ①

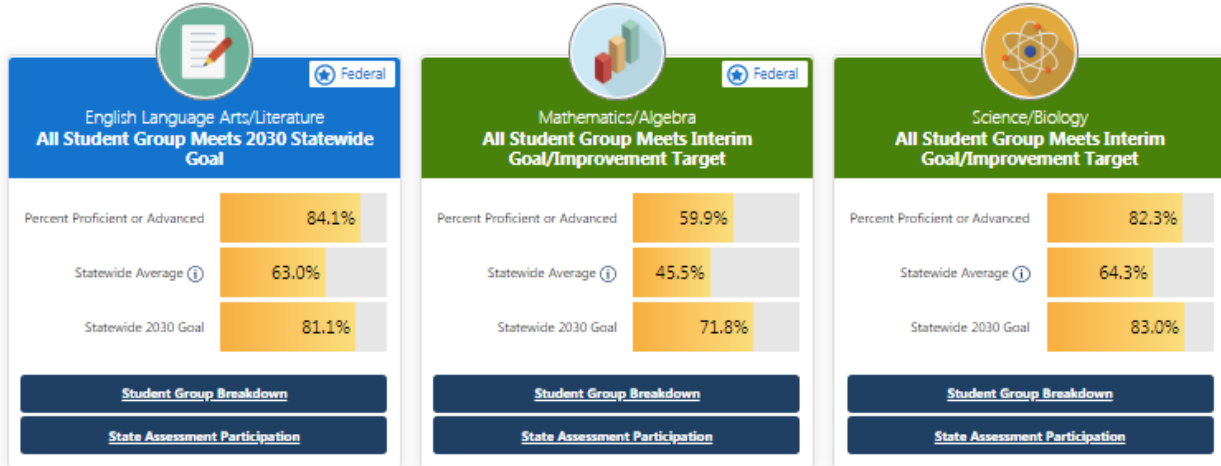


North Penn School District  
2019-2020 Budget

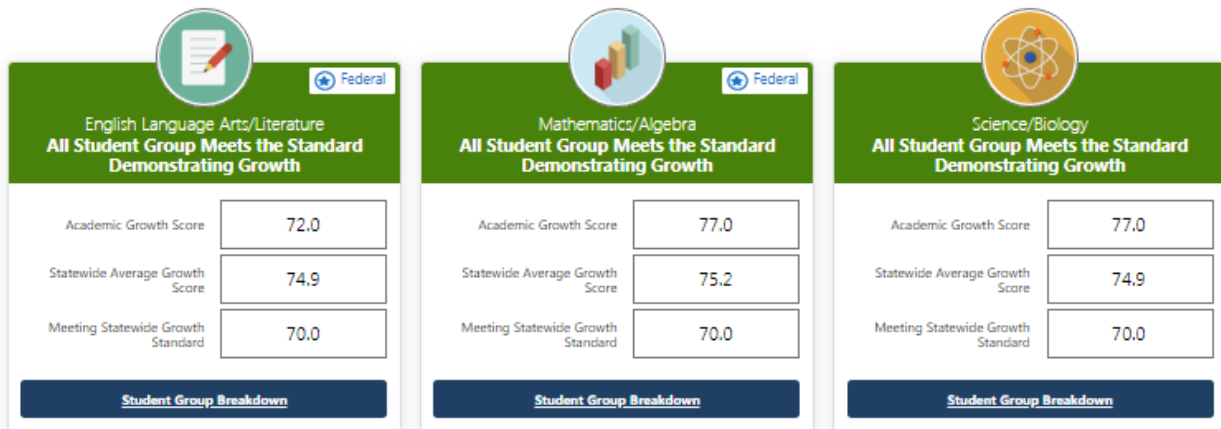


## North Wales El Sch

### Proficient or Advanced on Pennsylvania State Assessments ①



### Meeting Annual Academic Growth Expectations (PVAAS) ①

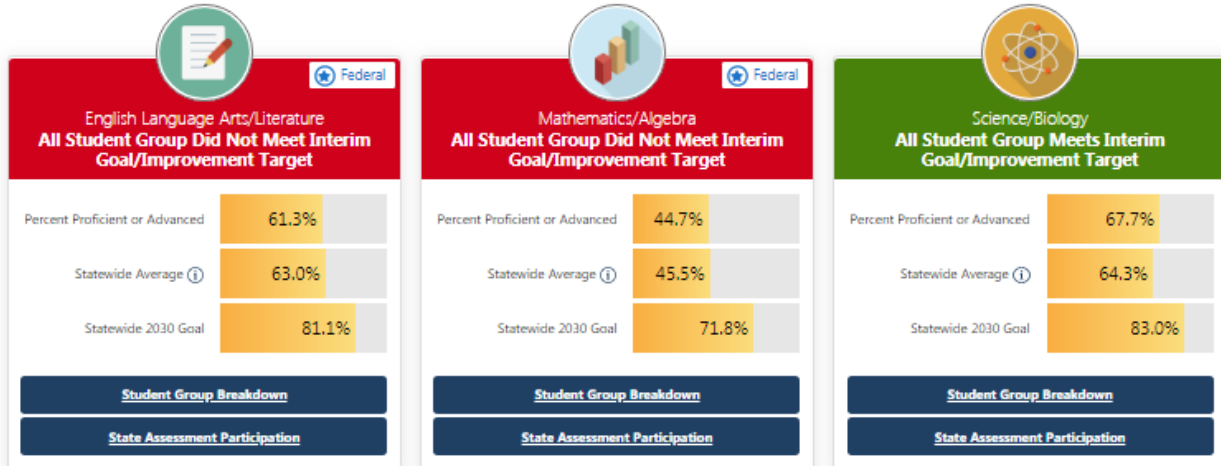


North Penn School District  
2019-2020 Budget



## Oak Park El Sch

### Proficient or Advanced on Pennsylvania State Assessments ①



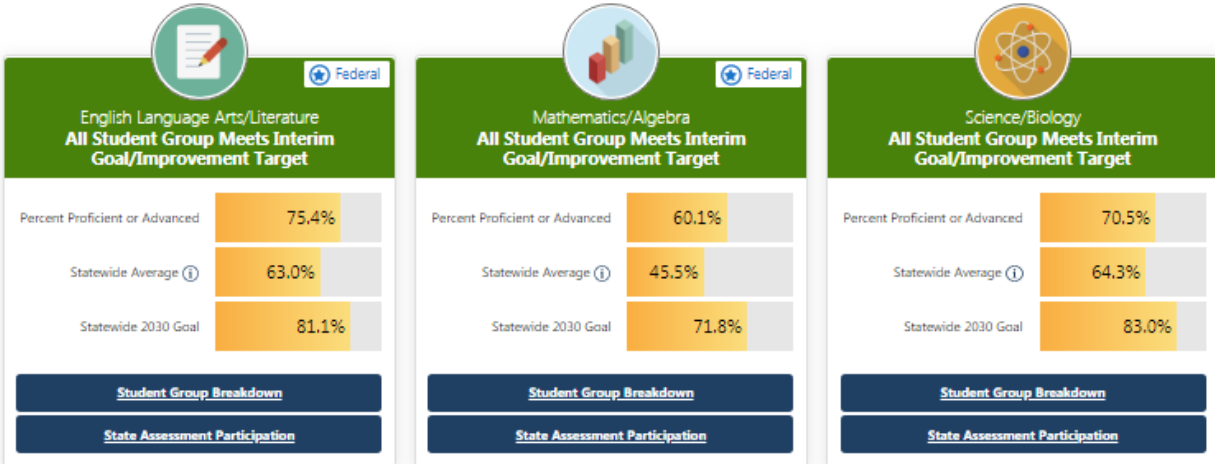
### Meeting Annual Academic Growth Expectations (PVAAS) ①



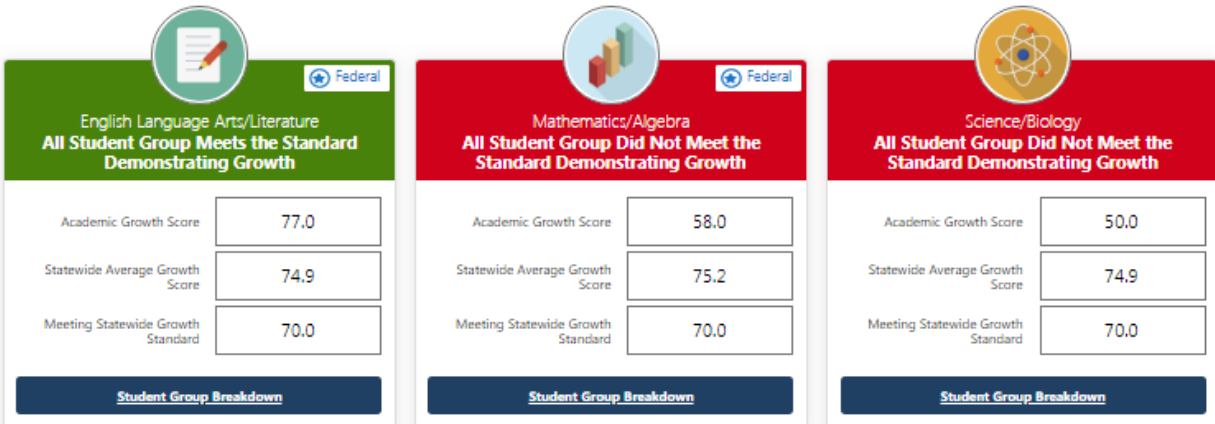


## Walton Farm El Sch

### Proficient or Advanced on Pennsylvania State Assessments ①



### Meeting Annual Academic Growth Expectations (PVAAS) ①

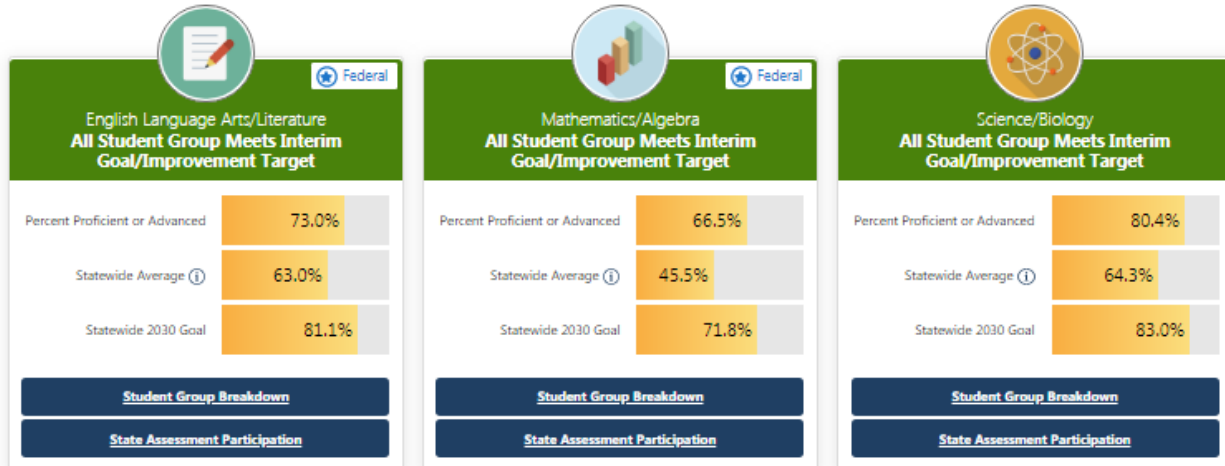


North Penn School District  
2019-2020 Budget

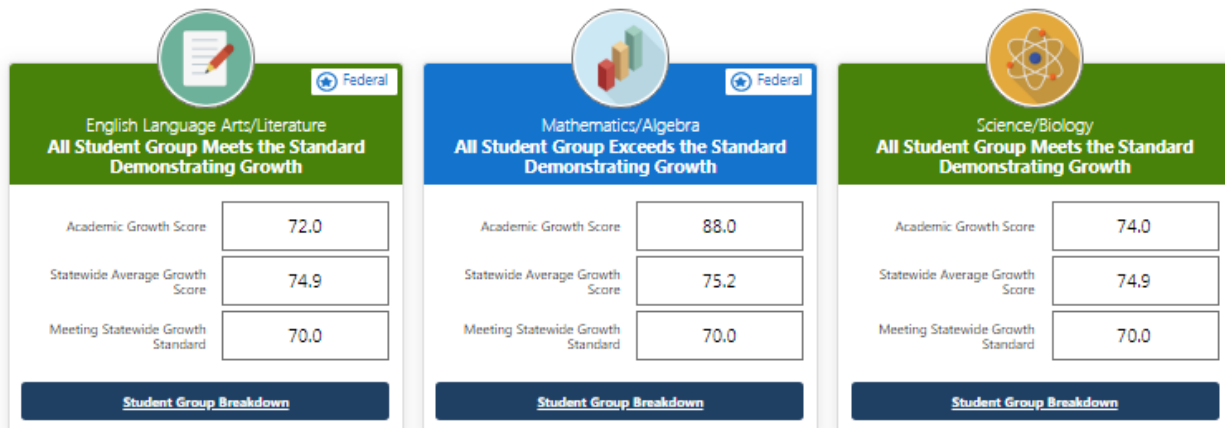


## York Avenue El Sch

### Proficient or Advanced on Pennsylvania State Assessments ①



### Meeting Annual Academic Growth Expectations (PVAAS) ①

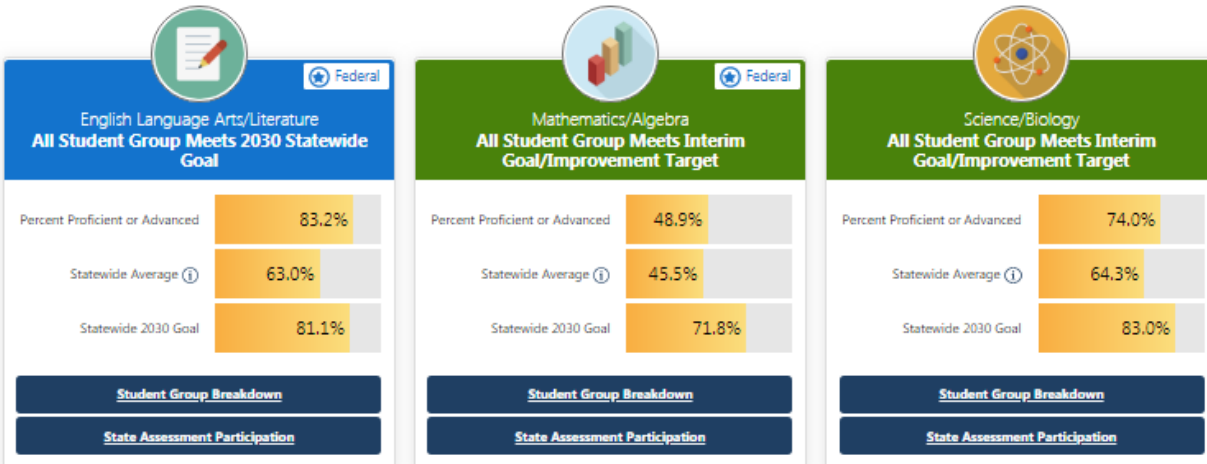


North Penn School District  
2019-2020 Budget

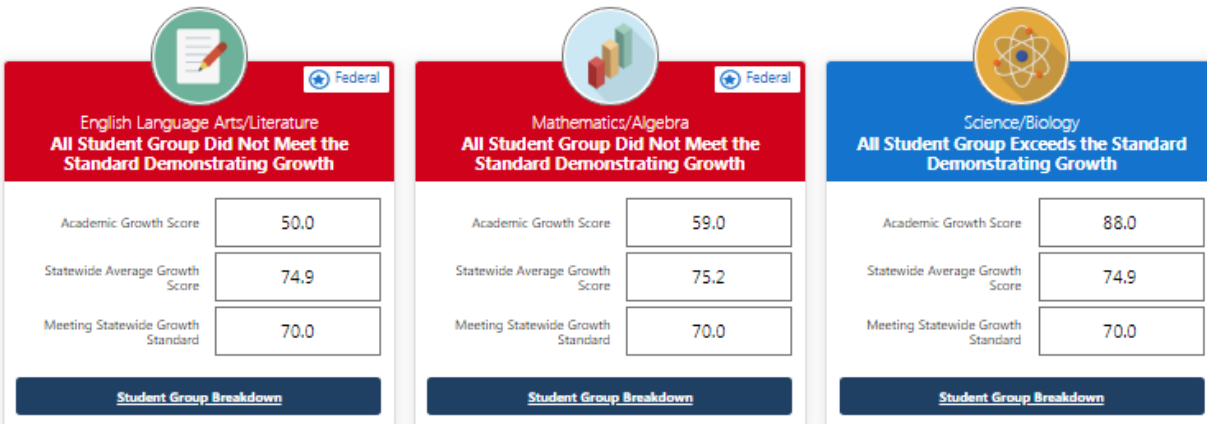


## Pennbrook MS

### Proficient or Advanced on Pennsylvania State Assessments ①



### Meeting Annual Academic Growth Expectations (PVAAS) ①

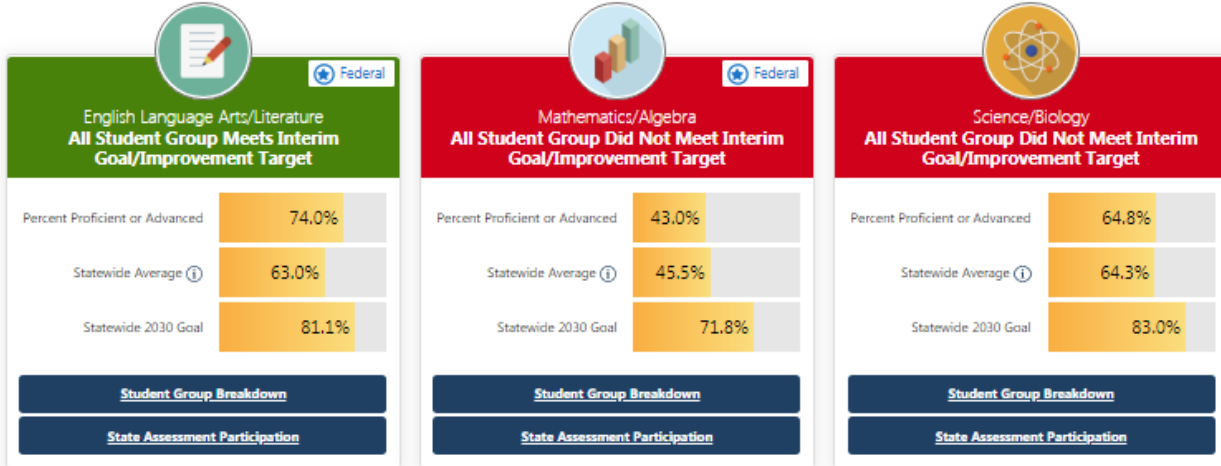


North Penn School District  
2019-2020 Budget

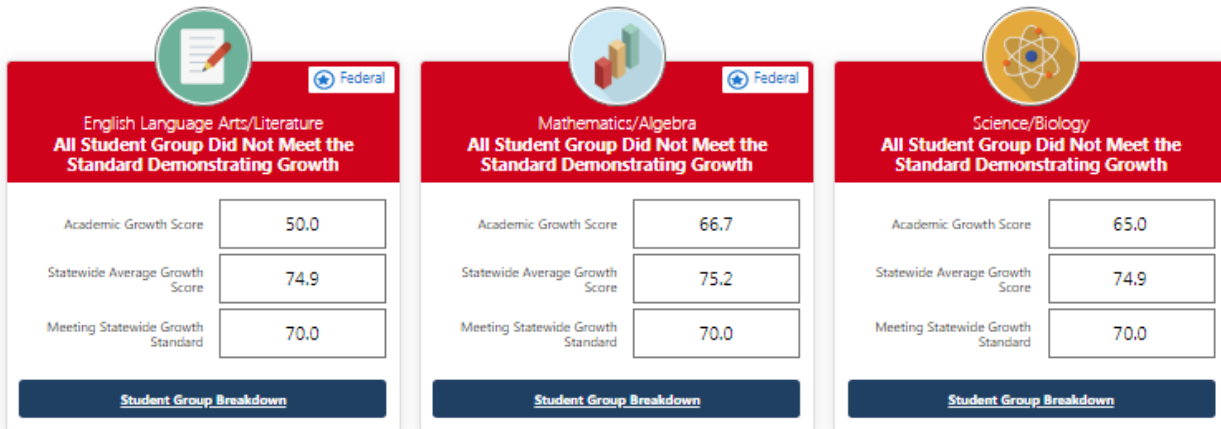


**Penndale MS**

**Proficient or Advanced on Pennsylvania State Assessments ①**



**Meeting Annual Academic Growth Expectations (PVAAS) ①**



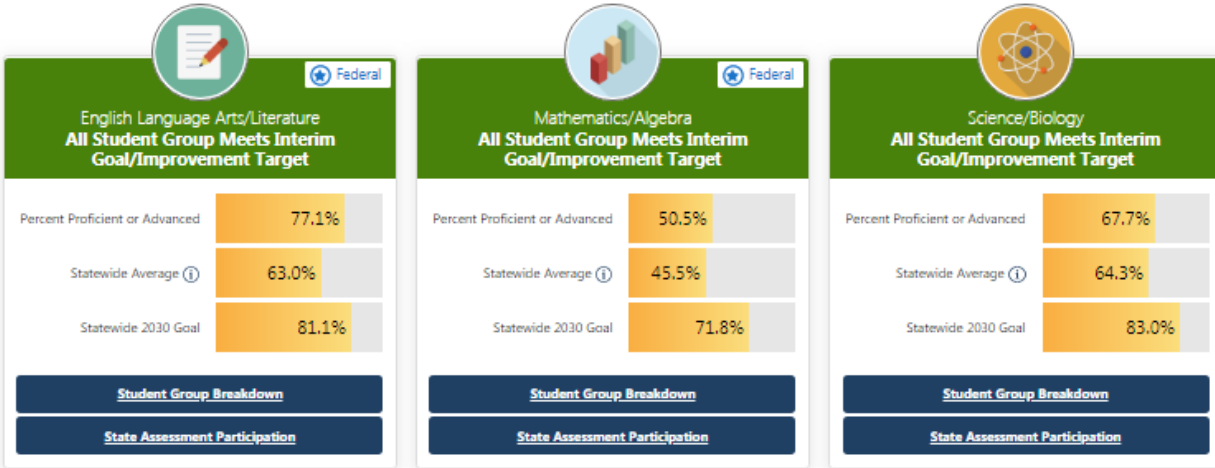


North Penn School District  
2019-2020 Budget

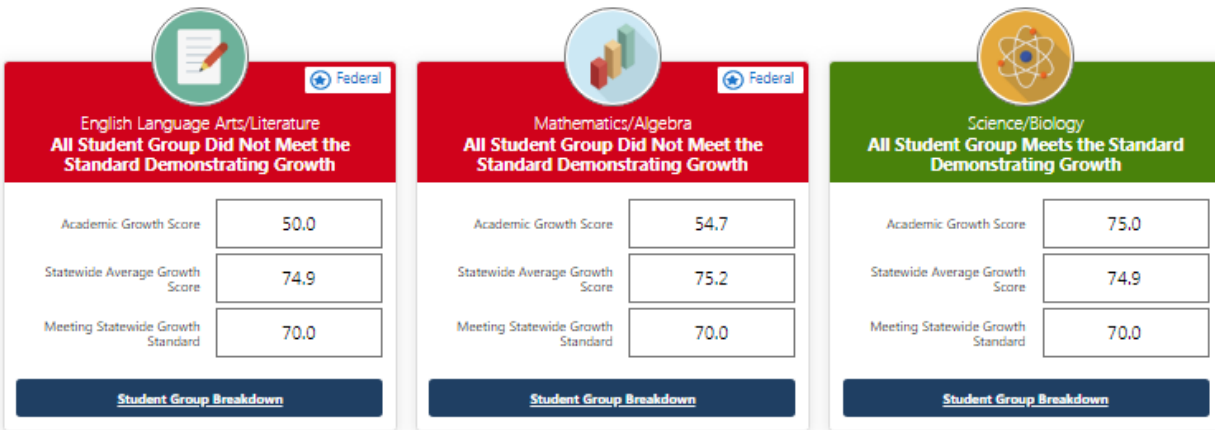


**Pennfield MS**

**Proficient or Advanced on Pennsylvania State Assessments ①**



**Meeting Annual Academic Growth Expectations (PVAAS) ①**

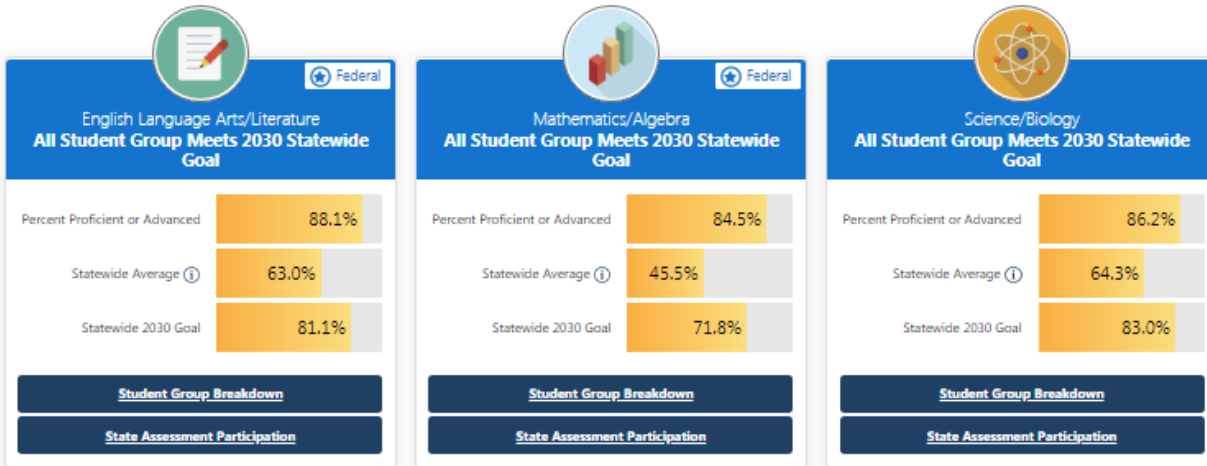


North Penn School District  
2019-2020 Budget

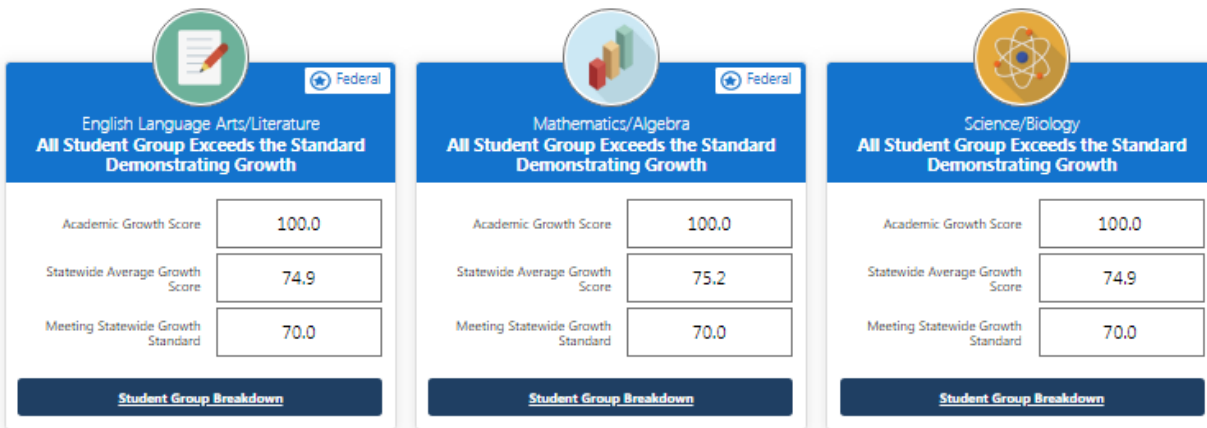


## North Penn SHS

### Proficient or Advanced on Pennsylvania State Assessments ①



### Meeting Annual Academic Growth Expectations (PVAAS) ①



North Penn School District  
2019-2020 Budget



North Penn SD

School Performance

School Fast Facts

District Fast Facts



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

[District Website](#)

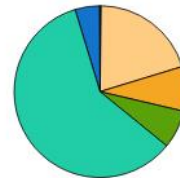
Percent Enrollment by Student Groups

Economically Disadvantaged	33.0%
English Language Learner	5.0%
Special Education	16.2%
Foster Care	Coming Soon
Homeless	Coming Soon
Military Connected	Coming Soon

Percent Enrollment by Gender

Male	51.6%
Female	48.4%

Percent Enrollment by Race/Ethnicity



American Indian/Alaskan Native	0.2%
Asian	20.1%
Black	8.4%
Native Hawaiian or other Pacific Islander	0.1%
Hispanic	7.2%
White	59.5%
2 or More Races	4.6%

Number of Schools

17

Grades Offered

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

District Enrollment

12677

Percent of Gifted Students

5.8%

Enrollment in Partnering Career and Technical Center(s)

416

Charter School Enrollment

144

Geographic Size of District(Square Miles)

42.7

Partnering Career and Technical Center

North Montco Tech Career Center

Supporting Intermediate Unit(IU)

[Montgomery County IU 23](#)

**NPSD Offers Property Tax Rebate Program**

North Penn School District (NPSD) has expanded the award winning tax rebate program which allows some of its taxpayers to benefit from tax relief.

At an action meeting of the NPSD Board of School Directors in March 2019, the board unanimously approved a revised property tax rebate program that will see a discount of up to \$195 for certain homeowners and renters. To qualify for this discount, applicants must:

- be 65 years of age or older; or
- be a widow and widower aged 50 years of age or older; or
- be permanently disabled and 18 years of age or older.

The property tax rebate program is based on the existing Pennsylvania Property Tax and Rent Rebate program which has been in effect since 1971 and is funded by state lottery and slot machine proceeds. North Penn homeowners must qualify for the state rebate program to qualify for the district rebate program. NPSD is granting a 30 percent rebate of the state's rebate and is broken down as follows:

- 30 percent (maximum \$195) annual rebate for North Penn homeowners and renters with a yearly household income between \$0 to \$8,000;
- 30 percent (maximum \$150) annual rebate for North Penn homeowners and renters with a yearly household income between \$8,001 to \$15,000;
- 30 percent (maximum \$90) annual rebate for North Penn homeowners with a yearly household income between \$15,001 to \$18,000; and
- 30 percent (maximum \$75) annual rebate for North Penn homeowners with a yearly household income between \$18,001 to \$35,000.

### **Three NPSD Odyssey of the Mind Teams Advances to World Finals Competition**

Ten student teams from the North Penn School District (NPSD) competed in the Pennsylvania Odyssey of the Mind (OM) State Competition and three teams advanced to the World Finals Competition at Michigan State University.

The schools represented by the teams that competed at the state competition include Gwynedd Square, Inglewood and North Wales elementary schools; Pennbrook and Penndale middle schools; and North Penn High School (NPHS). This was the second round of the OM annual competition. Teams that placed in the top two in this tournament will advance to Worlds.



All of NPSD's teams gave exceptional performances at the regional competition, proudly representing the district and their schools. Of the 10 NPSD teams that competed, three teams advanced to the World Finals Competition held in early May at Michigan State University. These teams represent Pennbrook Middle School and NPHS.

A Pennbrook Middle School team placed second in the Vehicle Problem and earned a highly coveted Ranatra Fusca Award for the creativity of their design which involved assembling and disassembling their team-built vehicle multiple times during an eight-minute performance.

One NPHS team placed first in the Technical Problem, creating a mechanical creature that performed specific tasks and changed appearance to blend in to its environment. This team included one team member from Penndale.

Another NPHS team placed first in the Classics Problem, a performance which included recreations of Leonardo Da Vinci's artwork and an "original creation" that Da Vinci invented but discarded.

North Penn School District  
2019-2020 Budget

OM is a creative problem-solving program. Teams of seven students select a problem, create a solution and present their solution in a regional tournament. Teams that place in the regional competition advance to States and those who place at States advance to World Finals. At this ultimate competition, over 800 teams from across the United States and around the globe compete to be crowned World Champions. 20 teams will be awarded this honor.

NPSD would like to congratulate all of the students who competed at the Pennsylvania Odyssey of the Mind State Competition and wish those who are advancing to the World Finals Competition the best of luck.

**U.S. Representatives Select NPHS Student as 2018 Congressional App Challenge Winner**

North Penn High School (NPHS) senior Neelay Velingker is breaking ground in the world of technology as he has recently been selected as a Congressional App Challenge award winner by members of the U.S. House of Representatives.

Neelay submitted an extremely advanced Mobile App to the Congressional App Challenge that he created for a Future Business Leaders of America (FBLA) competitive challenge. The app was designed for Android users and is called "Kolb Library." According to Neelay, Kolb Library is a comprehensive and multi-faceted catalog system able to actively maintain thousands of books and users. Neelay was selected in December of 2018 as one of six students in Pennsylvania and just over 200 students in the nation as a Congressional App Challenge winner.



Neelay Velingker and NPHS Business Teacher Mrs. Linda Westerlund will join fellow challenge winners from across the country to showcase their apps to the Members of Congress and members of the tech community at #HouseOfCode, a reception on Capitol Hill to be held in Spring 2019. Neelay's mobile app will also be featured for one year on the permanent display in the U.S. Capitol Building and on the House.gov website. He will also be awarded \$250 in Amazon Web Service credits.

North Penn School District  
2019-2020 Budget

In all, 222 Members of Congress inspired students to pursue computer science in the 4th annual competition, the largest student computer science competition in America. Over the last four months, thousands of students coded original apps as part of district-wide competitions.

The Congressional App Challenge aims to engage students in coding and computer science. All of the competitions are local and span 46 states and U.S. territories — in rural and urban districts alike. Congressional participation reached new horizons this year, including districts in Hawaii, Puerto Rico and Wyoming. Participating Members came from both sides of the aisle in near equal numbers, a testament to the bipartisan support for computer science and STEM in Congress.

**Ten Propane-Fueled Buses and Propane Fueling Station to be Installed**

The North Penn School District (NPSD) rolled in energy efficiency and cost savings in Spring 2018 as it implemented its recently awarded grant totaling more than \$600,000 to purchase 10 propane-fueled school buses and install a propane fueling station.

The use of propane fuel rather than diesel for school buses is cleaner for both student riders and the environment, quieter and more cost-efficient. Last fall, NPSD Chief Financial Officer Steve Skrocki worked with NPSD Coordinator of Transportation Nicholas Kraynak to apply for several grants in pursuit of propane-fueled buses. NPSD applied for grants to fund 10 propane buses - the maximum number allowed for application at one time - through the Department of Environmental Protection's Driving PA Forward - Onroad Rebate Program. The district was notified in early January that all 10 grants were approved, totaling in \$459,400 to purchase propane-fueled buses. A portion of the funds available for the grants are from the \$118 million settlement from Volkswagen. The purpose of the grant program is to replace, repower or retrofit fleet diesel-powered trucks, buses and other vehicles and equipment under the Pennsylvania State Clean Diesel Grant program.

"By transitioning these 10 vehicles from diesel to propane-powered fuel, the district will displace approximately 28,600 gallons of diesel fuel per year," said Kraynak. "In addition to the financial benefits of propane, such as reduced fuel and maintenance costs, it also burns clean. By reducing the overall greenhouse emissions of our fleet, students, staff and the entire North Penn community will reap the environmental benefits."

North Penn School District  
2019-2020 Budget



In addition to the grant money for buses, the district was also awarded \$155,302 through the Department of Environmental Protection’s Alternative Fuel Incentive Grant. This program helps to create new markets for alternative fuels in Pennsylvania which enhances energy security. The money awarded from the Alternative Fuel Incentive Grant will fund the installation of a propane fueling station at North Penn.

NPSD plans to continue the partnership with the Pennsylvania Department of Environmental Protection to work to transition as many buses as possible to propane-fueled vehicles. “Once we take delivery of the 10 propane-fueled buses and take 10 diesel-fueled buses out of service, we can apply for funding for another 10 propane buses,” said Skrocki. “10 is the maximum you can receive at one time.”

NPSD thanks the Pennsylvania Department of Environmental Protection for these generous grants and looks forward to providing safer, more energy efficient and less costly transportation for students in the district.



## **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.

North Penn School District  
2019-2020 Budget

**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.

**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.

North Penn School District  
2019-2020 Budget

**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.

