



North East School District

2025-2026 Final Budget

Table of Contents

Budget Summary For 2025-2026	Pg. 2
Budget Overview	Pg. 3
General Fund Revenue	Pg. 5
Local Revenue	Pg. 6
State Revenue	Pg. 7
Federal Revenue	Pg. 8
General Fund Expenditures	Pg. 9
1110 - Regular Education	Pg. 10
1200 - Special Education	Pg. 11
1200 - Special Education	Pg. 12
1300 - Vocational Education	Pg. 13
1400 - Other Instructional Programs	Pg. 14
1500 - Non-Public Programs	Pg. 14
2120 - Guidance Services	Pg. 15
2140 - Psychological Services	Pg. 16
2160 - Social Work Services	Pg. 16
2240 -Technology	Pg. 17
2250 - Library	Pg. 18
2260 - Special Education Supervisor Office	Pg. 19
2271 - Professional Development	Pg. 19
2310 - Board Services	Pg. 20
2350 - Legal Services	Pg. 20
2360 - Superintendent Office	Pg. 21
2380 - Principal's Office	Pg. 22
2400 - Health Services	Pg. 23
2450 - Non-Public Health Services	Pg. 23
2511 - Business Office	Pg. 24
2620 - Operation Maintenance	Pg. 25
2660 – Safety and Security Services	Pg. 26
2720 - Transportation	Pg. 27
2750 - Non-Public Transportation Budget	Pg. 27
2900 - IU5Operation Budget	Pg. 28
3200 - Student Activities	Pg. 29
3211 – Marching Band	Pg. 30
3250 - Student Athletics	Pg. 31
3330 - Community Services	Pg. 32
5110 – Debt Service	Pg. 33
5900 – Budgetary Reserve	Pg. 34
5230 – Capital Projects Fund	Pg. 35

Budget

Summary for 2025-2026

	2024-25 FINAL BUDGET	2025-26 FINAL BUDGET	INCREASE / (DECREASE)	PERCENT CHANGE
REVENUES				
Current Real Estate Taxes	\$ 8,957,935	\$ 9,108,804	150,869	1.68%
Delinquent Real Estate Taxes	340,000	345,000	5,000	1.47%
Earned Income Taxes	1,325,000	1,385,000	60,000	4.53%
Other Taxes	198,750	204,200	5,450	2.74%
Interest Earnings	358,200	322,300	(35,900)	-10.02%
Other Local Revenue	481,765	454,700	(27,065)	-5.62%
State Subsidies	17,169,477	18,333,069	1,163,592	6.78%
Federal Subsidies	559,615	548,200	(11,415)	-2.04%
	<u>29,390,742</u>	<u>30,701,273</u>	<u>1,310,531</u>	<u>4.48%</u>
EXPENDITURES				
Salaries	13,152,441	13,466,971	314,530	2.39%
Group Insurance	2,972,716	3,550,190	577,474	19.43%
Payroll Taxes	975,727	998,762	23,035	2.36%
Retirement	4,637,125	4,748,451	111,326	2.40%
Tuition Reimbursement	48,000	60,000	12,000	25.00%
Purchased Services	1,342,457	1,461,102	118,645	8.84%
Utilities	446,575	433,170	(13,405)	-3.00%
Insurance	258,242	267,376	9,134	3.54%
Communications	70,600	74,655	4,055	5.74%
Tuition	1,794,269	1,946,787	152,518	8.50%
Travel	152,949	183,818	30,869	20.18%
Supplies	1,076,215	1,102,928	26,713	2.48%
Oil, Gasoline & Diesel	155,500	134,500	(21,000)	-13.50%
Textbooks & Workbooks	62,263	25,850	(36,413)	-58.48%
Equipment	127,770	85,440	(42,330)	-33.13%
Debt Service	1,615,000	1,616,650	1,650	0.10%
Transfer to Capital Projects Fund	901,785	937,855	36,070	4.00%
Budgetary Reserve	-	-	-	0.00%
	<u>29,789,634</u>	<u>31,094,505</u>	<u>1,304,871</u>	<u>4.38%</u>
Increase/Decrease in Fund Balance	<u>\$(398,892)</u>	<u>\$(393,232)</u>		

Budget Overview for 2025-2026

Revenue

The 2025-26 final budget includes projected revenues of \$30,701,273. This represents a \$1,310,531 (4.48%) increase from 2024-25. Basic and special education subsidy has been budgeted at 0% over anticipated actual 2024-25 levels, however the Ready to Learn Foundation Grant is budgeted at actual 2024-25 levels and the Adequacy Supplement is budgeted at 50% of the PA Governor's proposed 2025-26 budget for an increase of \$872,436 over the 2024-25 budget. The final budget includes a real estate tax increase of 2.98% or .48 mills. Following is a summary of major revenue variances from the 2024-25 budget:

MAJOR REVENUE INCREASE	
Ready to Learn Foundation Grant	
<ul style="list-style-type: none"> 2024-25 Adequacy supplement transitioned to base in 2025-26 50% of 2025-26 proposed adequacy supplement 	\$872,436
Real Estate Taxes	
<ul style="list-style-type: none"> 2.98 % increase – (\$48.00 per \$100,000 assessed value) - \$137,467 Increase in interim real estate tax assessments - \$14,402 	150,869
PA Property Tax Reduction	
<ul style="list-style-type: none"> Increase in state amount for homestead/farmstead exclusions 	128,033
Retirement Subsidy	
<ul style="list-style-type: none"> State's share of the increase in the district's retirement contribution 	95,028
Special Education Subsidy	
<ul style="list-style-type: none"> Increase in state reimbursement based on 2024-25 actual 	68,227
PA School Safety and Security Grant	
<ul style="list-style-type: none"> Year two of 2024-26 grant (Increase from year two of 2024-26 grant) 	61,009
Earned Income Taxes	
<ul style="list-style-type: none"> Increase in anticipated Earned Income Tax collections 	60,000

MAJOR REVENUE DECREASES	
Basic Education Subsidy	
<ul style="list-style-type: none"> Decrease in state reimbursement based on 2024-25 actual 	\$101,545
Interest Earnings	
<ul style="list-style-type: none"> Decrease reflects reduced fund balance and interest rates 	35,900
Tuition Income	
<ul style="list-style-type: none"> Decrease reflects decrease of non-resident special education students 	27,000

Budget Overview for 2025-2026

Expenditures

Expenditures in the 2025-26 final budget total \$31,094,505. This is an increase of \$1,304,871 or 4.38% percent. The following charts summarize the major expenditure variances from the 2024-25 budget:

MAJOR EXPENDITURE INCREASES

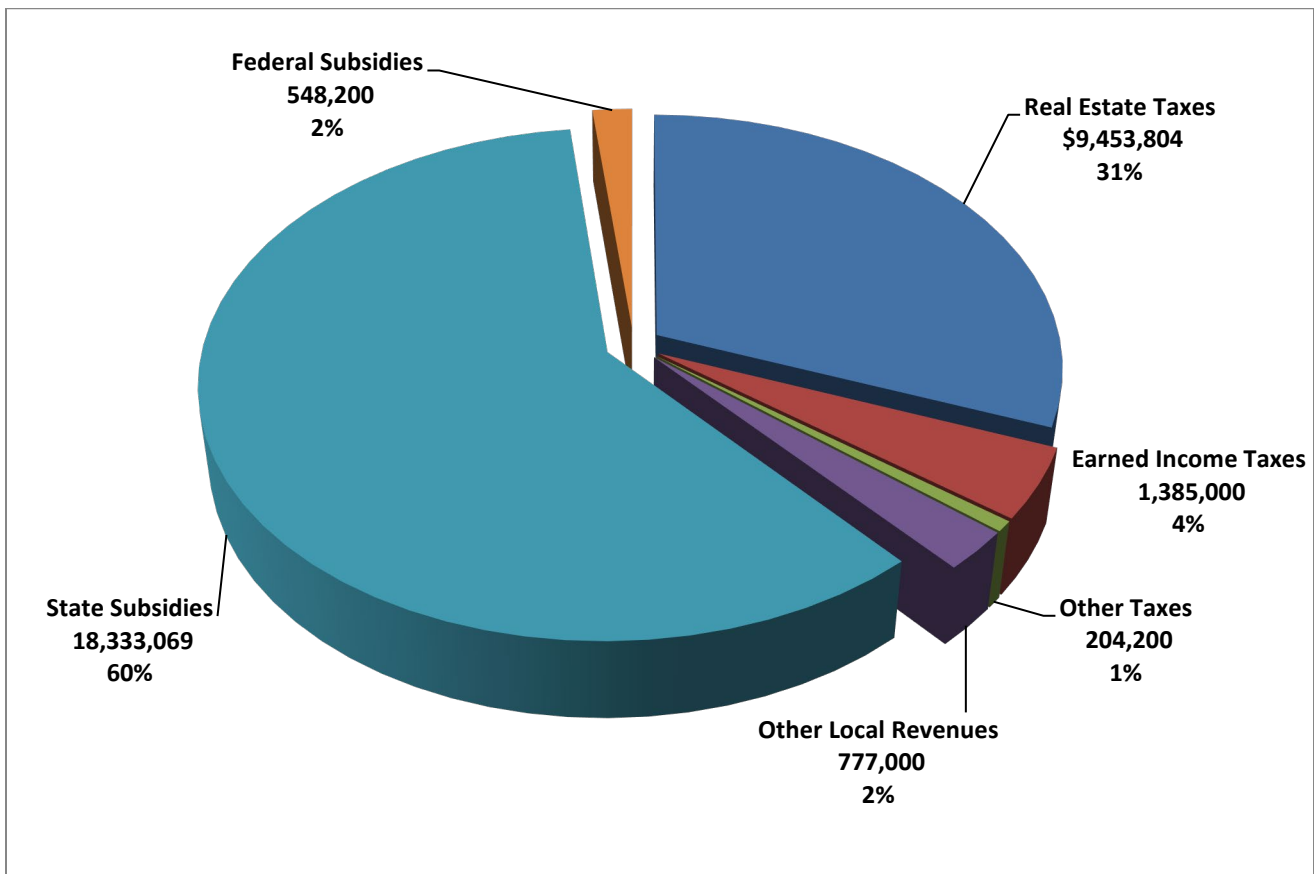
Increase in Health Insurance	
<ul style="list-style-type: none"> Increase due to medical inflation and proposed additional staff coverage 	\$577,474
Increase in Salaries - Net	
<ul style="list-style-type: none"> Salary increases - \$583,339 Less five (5) instructional retirements - \$268,809 	314,530
Increase in Charter School Tuition	
<ul style="list-style-type: none"> Increase in number of students enrolled in charter school program 	180,085
Increase in Retirement Contributions	
<ul style="list-style-type: none"> Contribution maintained at 35.26% of payroll 	111,326
Increase in Purchased Security Services	
<ul style="list-style-type: none"> Includes newly contracted NE Borough Police Department SRO 	90,648
Increase in Purchased Educational Services	
<ul style="list-style-type: none"> Includes IU5 consortium psychological and special education service 	36,502
Increase in Transfer to Capital Projects Fund	
<ul style="list-style-type: none"> Scheduled annual increase of 4% 	36,070
Increase in Travel	
<ul style="list-style-type: none"> Increase in student and staff travel costs 	30,870
Increase in Supplies	
<ul style="list-style-type: none"> Increase in supplies and software 	26,713

MAJOR EXPENDITURE DECREASES

Decrease in Other Tuition	
<ul style="list-style-type: none"> Decrease in tuition costs to other LEA's and alternative education placements 	\$46,470
Decrease in Textbooks & Workbooks	
<ul style="list-style-type: none"> Decrease in planned curriculum purchases 	36,413

General Fund Revenue Sources \$30,701,273

The North East School District receives revenue from a variety of sources, including local, state, federal, and other financing sources. The following pages provide a breakdown of each funding source.



Local Revenue Sources

\$11,820,004

Local revenue is the second largest revenue source for North East School District. The largest portion of local revenue is derived from taxes on real estate property and earned income. The 2025-26 proposed budget includes a real estate tax increase of 2.98%. Local income is expected to increase by \$158,354 mostly due to increase in real estate taxes and earned income taxes. Some of the local revenue increases were offset by a decrease in non-resident student tuition and interest income.

LOCAL SOURCE	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Property Tax	8,063,419	8,401,336	8,812,401	8,957,935	9,108,804
PURTA Tax	9,294	9,125	8,704	8,750	9,200
Earned Income	1,183,781	1,295,310	1,334,688	1,325,000	1,385,000
Transfer Tax	195,642	191,578	323,655	190,000	195,000
Delinquent Tax	287,957	353,226	485,406	340,000	345,000
Interest Income	-387,162	135,331	558,591	358,200	322,300
Student Athletic Admissions	19,800	29,052	24,498	30,000	35,000
State Revenue from Other (SAP)	8,680	8,769	8,732	8,765	8,700
Federal Revenue from Other (IDEA)	355,875	303,253	316,922	325,000	310,000
Rentals	31,737	46,322	44,920	41,000	45,000
Tuition	92,823	92,329	79,871	53,000	26,000
Incarcerated Education	0	40,777	0	0	0
Transportation Services to Others	9,951	21,266	14,438	8,000	10,000
Erie County Pandemic Revenue	38,471	123,128	45,000	0	0
Miscellaneous	867,366	21,649	1,017,862	16,000	20,000
SUB TOTAL	10,777,694	11,072,451	13,075,688	11,661,650	11,820,004



State Revenue Sources

\$18,333,069

Money from state revenue sources represents the largest portion of North East School District's revenues. The overall increase is mostly due to the increase in the Ready to Learn Foundation Grant, special education subsidy, the state's share of the district's retirement contribution and continuation of the PA School Safety and Security Grant. Some of the state revenue increase was offset by a decrease in the basic education subsidy. Basic education and special education subsidies have been budgeted at the state approved 2024-25 levels.

STATE SOURCES	21/22	22/23	23/24	24/25	25/26
	Actual	Actual	Actual	Budget	Budget
Basic Education Subsidy	9,013,210	9,431,357	9,952,472	10,231,104	10,129,559
Court Placed Children	47,769	24,971	21,766	30,000	25,000
Driver's Education Subsidy	315	805	840	1,500	1,000
Special Education Subsidy	1,269,818	1,333,101	1,378,789	1,378,834	1,447,061
Transportation – Public	476,450	453,161	419,643	435,000	464,000
Transportation – Non-Public	17,325	18,095	13,475	14,000	7,200
Rental & Sinking Fund	3,282,404	298,458	294,397	293,980	296,347
Medical, Nursing, Dental Services	31,341	29,986	30,223	30,000	30,000
Property Tax Reduction	558,610	704,188	703,550	845,263	973,296
School Safety and Security Grant	109,970	105,699	154,972	93,991	155,000
Ready to Learn Foundation Grant	286,805	286,805	286,805	286,805	868,424
Ready to Learn Adequacy Supplement	0	0	0	0	290,817
PA Smart Targeted STEM Grant	0	38,003	0	0	0
Social Security	560,543	572,644	592,876	639,000	660,337
Retirement	2,693,031	2,765,027	2,777,761	2,890,000	2,985,028
SUB TOTAL	18,347,591	16,062,270	16,627,569	17,169,477	18,333,069



Federal Revenue Sources

\$548,200

Federal revenues comprise the smallest portion of total dollars available to fund educational operations in the North East School District. Grants from the federal government provide funding for instructional services for specific student populations in need of additional instruction and/or remedial services.

North East School District receives grants for remediation of reading in grades K-2 through Title I, for class-size reduction through Title II funds, for mental health services through Title IV and for special education programs through Medical ACCESS Funds.

COVID-19 related grants (ESSER I, ESSER II, ESSER III, ARP 7% and other CARES Act funding) were received between 2020-21 and 2023-24 fiscal years. There are no remaining COVID-19 related grant revenues expected in the 2025-26 fiscal year.

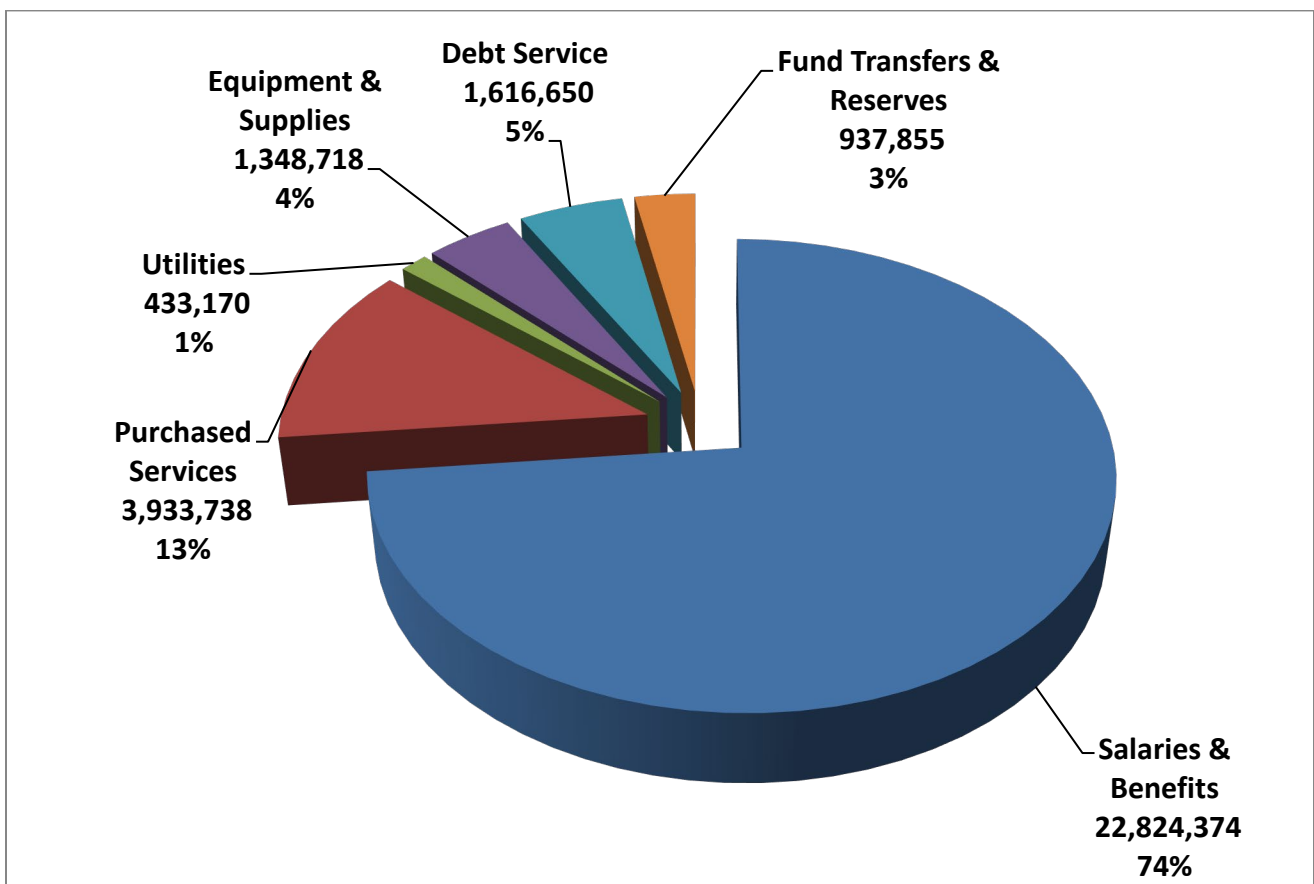
FEDERAL SOURCES	21/22	22/23	23/24	24/25	25/26
	Actual	Actual	Actual	Budget	Budget
Title I	449,022	437,509	468,291	435,500	422,300
Title II	62,059	54,646	59,271	48,700	47,200
Title III	0	0	0	1,315	0
Title IV	30,001	35,232	34,251	35,300	34,200
ESSER I & II – Elementary & Secondary School Emergency Relief Fund	1,473,203	0	0	0	0
ESSER III – ARP Elementary & Secondary School Emergency Relief Fund	2,712,231	224,409	43,223	0	0
ARP 7% - ESSER	138,360	11,748	15,322	0	0
ARP 7% - Summer Learning Loss	27,672	2,406	3,008	0	0
ARP 7% - After School Tutoring	27,672	2,407	3,008	0	0
ARP - HCY	9,951	719	17,157	0	0
Medical ACCESS	39,804	23,386	45,606	30,000	36,000
Medical ACCESS – Admin	10,431	8,721	6,777	8,800	8,500
SUB TOTAL	4,980,406	801,183	695,914	559,615	548,200



GENERAL FUND EXPENDITURES \$31,094,505

Introduction

The information that follows will provide an explanation of proposed budget activity in each budget category for the 2025-26 fiscal year. The chart below shows a breakdown of expenditures by dollar amount and by percentages.



1110: Regular Education

The 1110 account represents regular education expenses for K-12 instructional programming. For fiscal year 2025-26, there will be an increase of \$38,418 from the previous year's budget. This is mostly attributed to increased salaries, charter school tuition and employee benefits.

Regular Education Budget

1110 REGULAR ED.	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	6,047,991	5,970,919	6,116,886	6,243,372	6,184,827
Benefits	3,799,076	3,769,115	3,788,565	4,236,992	4,337,980
Professional Service	33,467	37,436	58,293	64,350	62,000
Property Service	40,810	42,381	49,398	43,195	44,170
Other Service	555,296	671,139	852,459	871,984	821,466
Supplies	669,673	392,646	414,575	437,006	453,790
Property	17,709	4,058	88,137	29,141	20,295
Other Objects	1,224	800	850	1,195	1,125
1110 SUB TOTAL	11,165,246	10,888,494	11,369,163	11,927,235	11,965,653



1200: Special Education

The 1200 account represents special education expenses for K-12 instructional programming. The account includes expenses for special and gifted education students. The 1200 accounts will see an increase of \$49,808 over the previous year's budget and reflects salary increases, employee benefit increases and cyber charter special education tuition increases.

Special Education Budget

1211 LIFE SKILLS	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	150,048	145,937	171,695	180,561	200,398
Benefits	89,057	89,707	99,183	113,576	160,912
Supplies	10,929	6,715	6,993	26,045	7,885
1211 SUB TOTAL	250,034	242,358	277,871	320,182	369,195

1225 SPEECH/LANG	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	58,629	56,023	60,961	62,978	65,060
Benefits	38,060	37,609	39,343	44,928	46,715
Professional Service	0	0	0	130	0
Supplies	525	29	225	685	435
Other Objects	225	324	324	225	250
1225 SUB TOTAL	97,439	93,985	100,853	108,946	112,460

1231 EMOTIONAL SPT	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	72,741	179,796	203,738	206,496	215,395
Benefits	44,227	104,567	113,069	124,844	167,413
Professional Service	0	0	1,388	0	0
Supplies	3,302	3,041	5,216	2,835	1,175
Property	0	0	323,411	0	0
1231 SUB TOTAL	120,270	287,404	323,411	334,175	383,983

1200: Special Education Continued

1233 AUTISTIC SPPT	21/22	22/23	23/24	24/25	25/26
	Actual	Actual	Actual	Budget	Budget
Salaries	255,363	282,887	269,540	284,899	350,834
Benefits	148,716	162,528	151,960	176,465	263,149
Professional Service	7,973	9,275	31,511	39,360	40,905
Supplies	11,086	10,235	8,589	35,140	13,610
Other Objects	0	0	830	0	0
1233 SUB TOTAL	423,138	464,925	462,430	535,863	668,498

1241 LEARNING SPPT	21/22	22/23	23/24	24/25	25/26
	Actual	Actual	Actual	Budget	Budget
Salaries	734,589	760,217	829,445	902,498	923,774
Benefits	470,498	490,319	514,330	599,951	638,431
Supplies	15,882	10,714	13,949	23,820	15,425
Property	0	0	3,695	0	0
1241 SUB TOTAL	1,220,969	1,261,250	1,361,419	1,526,269	1,577,630

1243 GIFTED SPPT	21/22	22/23	23/24	24/25	25/26
	Actual	Actual	Actual	Budget	Budget
Salaries	0	0	0	22,344	65,460
Benefits	0	0	0	9,706	28,375
Supplies	0	0	221	3,300	5,380
Other Objects	0	0	0	0	0
1243 SUB TOTAL	0	0	221	35,350	99,215

1290 OTHER SPEC ED	21/22	22/23	23/24	24/25	25/26
	Actual	Actual	Actual	Budget	Budget
Salaries	22,819	15,919	0	0	0
Benefits	9,693	6,817	0	0	0
Professional Service	346,130	303,417	387,914	421,545	435,915
Other Service	485,529	375,906	480,581	332,870	520,635
Supplies	593	4,821	1,885	6,585	5,650
1290 SUB TOTAL	864,764	706,880	870,380	761,000	962,200

1300: Career and Technical Education

The 1300 account represents those areas classified as career and technical education, including: 1341: Family and Consumer Science, 1350: Technology Education, and 1360: Business Education. This category also includes the 1390 account that represents the tuition North East School District pays to Erie County Technical School (ECTS) for instructional services provided to students.

Career and Technical Education Budget

1341 FAMILY & CONSUMER SCIENCES	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	56,119	63,325	64,211	60,479	60,160
Benefits	37,022	40,841	40,895	43,840	44,588
Other Services	0	0	0	840	0
Supplies	4,779	16,967	5,345	5,910	1,975
Property	0	0	0	0	0
1341 SUB TOTAL	97,920	121,133	110,451	111,069	106,723

1350 IND ARTS	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	116,729	120,138	126,947	130,657	135,820
Benefits	75,715	78,524	80,693	91,897	95,898
Other Service	0	0	0	0	0
Supplies	15,114	22,066	25,359	27,736	27,900
Property	10,876	1,128	34,801	1,615	1,615
1350 SUB TOTAL	218,434	221,856	267,800	251,905	261,233

1360 BUSINESS ED	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	53,652	51,187	55,782	55,478	57,560
Benefits	35,853	35,546	37,133	41,671	43,462
Supplies	4,448	1,317	1,063	1,665	210
Property	0	0	0	2,173	0
1360 SUB TOTAL	93,953	88,050	93,978	100,987	101,232

1390 TUITION TO ERIE CTS	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Other Service	1,709,450	952,416	585,722	538,179	557,082
1390 SUB TOTAL	1,709,450	952,416	585,722	538,179	557,082

1400: Other Instructional Programs

Other Instructional Programs comprise the 1400 account. These programs include driver training, homebound instruction, and alternative education.

Other Instructional Programs Budget

1410 DRIVER ED	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	48,554	51,290	54,826	58,072	59,852
Benefits	20,796	22,105	22,958	24,978	25,729
Property Service	0	0	0	500	500
1410 SUB TOTAL	69,350	73,395	77,784	83,550	86,081

1430 HOMEBOUND	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	1,992	775	0	2,994	2,028
Benefits	863	343	15	1,239	881
1430 SUB TOTAL	2,855	1,118	15	4,233	2,909

1441 ALTERNATIVE ED	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Other Service	152,811	149,753	135,909	131,020	139,940
1441 SUB TOTAL	152,811	149,753	135,909	131,020	139,940

1500: Non-Public School Programs

Account 1500 represents non-public school programs expenses required by several federal grants.

1500 NONPUBLIC SCHOOL PROGRAMS	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Professional Service	22,547	19,753	24,606	21,244	21,244
Supplies	512	0	0	0	0
1500 SUB TOTAL	23,059	19,753	24,606	21,244	21,244

2120: Guidance Services K-12

Guidance services for students in kindergarten through grade 12 make up the services provided by the 2120 account. The increase is mostly due to salaries, benefits and purchased services to comply with documentation requirements of Act 339.

Guidance Services K-12 Budget

2120 GUIDANCE	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	327,363	337,533	345,998	354,022	368,142
Benefits	216,894	226,857	228,707	259,215	270,652
Professional Service	0	0	0	0	0
Other Service	198	120	189	2,830	2,830
Supplies	2,198	2,385	1,992	3,215	4,035
Property	0	0	0	0	0
Other Objects	249	258	429	560	570
2120 SUB TOTAL	546,902	567,153	577,315	619,842	646,229



2140: Psychological Services K-12

Psychological services for students in kindergarten through grade 12 make up the services provided by the 2140 account. The increase from 2021-22 is mostly from the part time contracted psychological services funded by the PA School Safety and Security Grant. The salary and benefits of the school psychologist is almost fully funded with federal IDEA funds.

Psychological Services K-12 Budget

2140 PSYCHOLOGY	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	79,725	68,393	73,726	75,564	78,156
Benefits	47,186	43,047	43,841	50,404	52,400
Professional Service	0	110,508	56,196	60,422	63,609
Other Service	0	0	149	1,000	800
Supplies	208	1,200	7,863	8,795	11,365
Property	0	0	0	0	0
Other Objects	0	0	305	420	430
2140 SUB TOTAL	127,119	223,148	182,080	196,605	206,760

2160: Social Work Services K-12

Social work services for students in kindergarten through grade 12 make up the services provided by the 2160 account. Mental health services were expanded in 2020-21 with funding from the School Safety and Security grant and ARP ESSER III funding through 2023-24. As of 2024-25, social work services are mainly funded with local revenues.

Social Work Services K-12 Budget

2160 SOCIAL WORK	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	115,637	126,248	166,635	191,504	150,332
Benefits	75,688	81,492	109,281	127,120	111,450
Professional Service	0	0	250	900	0
Other Service	0	0	774	0	2,850
Supplies	321	1,007	1,529	1,735	1,595
Property	0	0	0	0	0
Other Objects	0	316	472	240	240
2160 SUB TOTAL	191,646	209,063	278,941	321,499	266,467

2240: Technology

District technology staff, materials, supplies, and training are part of the 2240 account. Technology equipment is purchased from the capital projects fund.

Technology Budget

2240 COMPUTER INST	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	144,292	123,176	163,210	169,047	174,920
Benefits	100,562	93,266	108,927	126,152	131,296
Professional Service	0	0	0	0	0
Property Service	3,252	1,200	0	0	0
Other Service	1,342	2,308	1,248	2,400	2,500
Supplies	32,066	34,278	54,207	57,500	61,505
Property	0	0	0	0	0
Other Objects	115	114	114	120	120
2240 SUB TOTAL	281,629	254,342	327,706	355,219	370,341



2250: Library Services

Account 2250 represents library services and includes staff salaries, benefits, and all materials and supplies needed to run school district libraries.

Library Services Budget

2250 LIBRARY SERVICE	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	202,361	214,902	225,682	208,257	220,215
Benefits	125,365	132,943	136,088	143,177	150,991
Professional Service	0	0	0	0	0
Property Service	0	0	0	0	0
Other Service	1,537	0	0	0	0
Supplies	33,177	29,938	40,947	33,638	39,415
Property	11,958	5,467	13,128	2,800	0
Other Objects	60	60	60	100	150
2250 SUB TOTAL	374,458	383,310	415,905	387,972	410,771



2260: Instruction and Curriculum Services Office

The 2260 account is comprised of those expenditures associated with the supervision of special education classrooms and services. It includes salaries and benefits for the special education supervisor and clerical staff, supplies, and materials needed to conduct daily business, professional memberships, travel, training consultants, and general repairs of office equipment.

Special Education Supervision Budget

2260 SPEC ED SUPER	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	126,728	130,470	134,633	146,738	134,000
Benefits	79,357	82,313	83,744	98,881	95,108
Professional Service	0	0	0	1,500	1,500
Property Service	0	0	0	0	0
Other Service	0	0	844	2,500	3,500
Supplies	164	488	393	0	1,210
Property	0	0	0	0	0
Other Objects	230	0	275	495	275
2260 SUB TOTAL	206,479	213,272	219,889	250,114	235,593

2271: Professional Development

Account 2271 represents tuition reimbursement for certified instructional staff.

2271 INSTRUCTIONAL STAFF DEVELOPMENT	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Benefits	25,565	49,218	74,373	48,000	60,000
2271 SUB TOTAL	25,565	49,218	74,373	48,000	60,000



2310: Board Services

The Board Services 2310 account covers such costs as district legal liability insurance, payment of tax collectors, strategic planning expenses, auditing services, actuarial services, building appraisal services and others.

Board Services Budget

2310 BOARD SERVICE	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Professional Service	61,265	65,941	71,787	73,300	73,075
Other Service	54,393	46,421	46,415	52,350	56,750
Supplies	3,640	4,613	1,977	9,950	9,950
Other Objects	8,729	9,001	9,379	10,665	14,020
2310 SUB TOTAL	128,027	125,976	129,558	146,265	156,095



2350: Legal Services

The 2350 account encompasses the cost of legal services for the school district. These services include contractual services for the district solicitor and the costs of defending or initiating a variety of legal actions.

Legal Services Budget

2350 LEGAL SERVICE	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Professional Service	62,399	101,675	113,984	70,000	90,000
2350 SUB TOTAL	62,399	101,675	113,984	70,000	90,000

2360: Superintendent's Office

The 2360 account represents all those expenditures associated with the superintendent's office. These expenditures include salaries and benefits of personnel in the central administration offices, materials and supplies needed to conduct business, the cost of designing and printing all district publications and the district website, the costs associated with community meetings, and other necessary meetings.

Superintendent's Office Budget

2360 SUPERINTENDENT'S OFFICE	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	242,389	259,320	377,076	398,772	412,669
Benefits	141,951	151,466	198,117	225,947	234,252
Professional Service	555	2,137	525	3,000	3,000
Property Service	5,678	5,172	6,046	5,500	5,000
Other Service	2,181	3,342	6,310	3,400	7,500
Supplies	6,052	6,199	8,175	6,750	6,750
Property	0	0	20,536	0	0
Other Objects	1,570	1,615	2,975	3,000	3,000
2360 SUB TOTAL	400,376	429,251	619,760	646,369	672,171



2380: Principals' Offices

The 2380 account is comprised of those expenditures associated with the principals' offices. It includes salaries and benefits for personnel working in the principals' offices, supplies, and materials needed to conduct daily business, professional memberships, travel, training consultants, and general repairs of office equipment.

Principals' Offices Budget

2380 PRINCIPALS' OFFICE	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	894,248	855,853	831,556	913,989	918,362
Benefits	588,327	526,304	512,453	634,565	634,161
Professional Service	0	0	0	0	0
Property Service	0	0	0	0	0
Other Service	3,378	1,055	4,491	9,000	12,000
Supplies	28,431	30,034	31,208	40,094	46,195
Property	0	0	3,714	0	0
Other Objects	4,810	4,285	4,414	4,595	4,210
2380 SUB TOTAL	1,519,194	1,417,531	1,387,836	1,602,143	1,614,928



2440: Health Services 2450: Non-Public Health Services

The 2440 and 2450 accounts represent health services. These accounts support personnel and all student health services provided by school nurses in North East School District and those non-public schools also served by school district nurses. Included in these accounts are salaries, benefits, materials, and supplies needed to provide required health services for students.

Health Services and Non-Public Health Services Budgets

2440 HEALTH SERVICE	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	177,921	143,748	159,298	150,480	159,957
Benefits	111,403	98,532	103,918	118,282	124,885
Professional Service	4,723	5,646	5,795	6,405	6,250
Property Service	0	0	0	0	0
Other Service	0	87	42	750	150
Supplies	5,032	4,752	8,067	11,315	9,350
Property	0	824	2,569	0	0
Other Objects	0	260	0	375	390
2440 SUB TOTAL	299,079	253,849	279,689	287,607	300,982

2450 HEALTH NON-PUBLIC	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	6,000	6,000	6,000	6,000	6,000
Benefits	2,400	2,400	2,400	2,400	2,400
2450 SUB TOTAL	8,400	8,400	8,400	8,400	8,400





2511: Business Office

The 2511 account includes all expenditures for the Business Administrator's Office. This category represents salaries and benefits of Business Office personnel, district-wide postage, materials and supplies for conducting business, fees, and other services.

Business Office Budget

2500 BUSINESS OFFICE	21/22	22/23	23/24	24/25	25/26
	Actual	Actual	Actual	Budget	Budget
Salaries	216,091	248,961	255,958	272,712	283,147
Benefits	130,775	146,702	161,752	188,753	196,659
Professional Service	665	2,416	405	2,500	2,500
Property Service	3,194	4,015	4,588	4,200	3,515
Other Service	299	594	1,107	1,750	3,000
Supplies	38,109	40,420	39,824	44,110	53,595
Property	4,978	928	424	0	0
Other Objects	1,038	1,083	1,238	1,250	1,300
2500 SUB TOTAL	395,149	445,119	465,296	515,275	543,716

2620: Operations and Maintenance

The 2620 account represents all buildings and grounds services and the salaries and benefits for those employees working in maintenance and custodial services.

Operations and Maintenance Budget

	21/22	22/23	23/24	24/25	25/26
2620 MAINTENANCE	Actual	Actual	Actual	Budget	Budget
Salaries	806,057	886,693	912,049	944,771	999,211
Benefits	519,446	561,950	559,001	647,596	810,775
Professional Service	4,566	5,415	3,441	5,800	5,800
Property Service	274,006	207,311	292,025	150,000	175,000
Other Service	83,416	99,692	135,171	160,200	179,375
Utilities	375,741	476,706	399,399	446,575	433,170
Supplies	174,646	170,398	210,720	156,340	165,470
Property	39,637	116,439	200,228	17,925	2,400
Other Objects	300	310	169	350	300
2620 SUB TOTAL	2,277,815	2,524,916	2,712,203	2,529,557	2,771,501



2660: Safety and Security Services

The 2660 account encompasses the cost of activities concerned with maintaining order and safety in school buildings and on school grounds. These services include contractual services for the school resource officer from the North East Borough Police Department and the expenditures for the district's School Police Officer. The contracted school resource officer is partially funded by the PA Safe Schools Grant.

Safety and Security Services Budget

	21/22	22/23	23/24	24/25	25/26
2660 SECURITY SVCS	Actual	Actual	Actual	Budget	Budget
Salaries	0	0	0	31,002	51,750
Benefits	0	0	0	18,737	40,944
Professional Service	64,090	66,201	75,744	15,036	105,484
Property Service	0	0	0	0	750
Other Service	0	0	0	0	750
Supplies	0	0	0	23,400	8,860
Property	0	0	0	6,000	0
2660 SUB TOTAL	64,090	66,201	75,744	94,175	208,538





2720: Transportation 2750 Non-Public Transportation

The 2720 and 2750 accounts cover expenditures for transportation services for students in North East School District and the non-public schools the district is required to serve. The accounts cover salaries and benefits of personnel involved in transportation services, as well as the supplies and materials needed to maintain the bus fleet.

Transportation and Non-Public Transportation Budgets

2720 TRANSPORTATION	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	481,787	487,769	504,459	595,260	693,611
Benefits	251,214	229,667	239,636	298,223	394,135
Professional Service	5,669	5,643	4,706	8,000	7,000
Property Service	7,561	6,348	3,918	4,250	4,500
Other Service	122,668	149,371	105,568	141,850	122,980
Supplies	169,703	180,441	166,380	199,810	185,285
Property	2,384	9,114	10,121	8,060	8,840
Other Objects	124	114	115	150	120
2720 SUB TOTAL	1,041,110	1,068,437	1,034,903	1,255,603	1,416,471

2750 NON PUB TRANS	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	40,950	37,905	38,571	41,665	45,185
Benefits	17,492	16,333	16,124	18,098	19,585
Property Service	1,334	1,120	690	750	800
Other Service	3,137	3,408	4,402	4,500	4,475
Supplies	28,966	28,995	27,405	33,270	30,640
Property	0	0	0	0	0
2750 SUB TOTAL	91,879	87,761	87,192	98,283	100,685

2910: Intermediate Unit 5 Operations Budget

The 2910 account represents expenses associated with administrative operations services provided to North East by Tri-County Intermediate Unit 5. This account includes expenditures for general operating, educational program services, instructional media, and technology services.

Intermediate Unit 5 Operations Budget

2910 I. U. PAYMENTS	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
OTHER SERVICE	31,324	32,088	32,116	32,116	32,506
2910 SUB TOTAL	31,324	32,088	32,116	32,116	32,506



3200: Student Activities

The 3200 account represents expenditures for all student activities, including salaries and benefits for advisors and coaches, clubs, intramurals and travel.

Student Activities Budget

3200 STUDENT ACTIVITIES	21/22	22/23	23/24	24/25	25/26
	Actual	Actual	Actual	Budget	Budget
Salaries	66,805	73,942	79,460	90,787	91,204
Benefits	27,614	27,934	29,256	36,039	35,031
Professional Service	0	0	0	0	0
Other Service	24,119	32,912	41,369	47,690	46,662
Supplies	10,516	23,703	23,906	29,160	31,420
Property	0	0	0	0	0
Other Objects	385	385	385	385	385
3200 SUB TOTAL	129,439	158,876	174,376	204,061	204,702



3211: Marching Band

The 3211 account represents expenditures for marching band student activities, including salaries and benefits for advisors and coaches, contracted services, supplies, equipment and travel.

Marching Band Budget

3211 MARCHING BAND	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	26,645	25,676	27,158	28,195	29,501
Benefits	7,266	5,988	7,252	12,248	12,789
Professional Service	2,967	2,556	410	500	500
Other Service	0	0	0	3,850	3,850
Supplies	14,804	14,819	11,586	15,898	15,898
Property	477	1,004	0	0	0
Other Objects	0	0	0	0	0
3211 SUB TOTAL	52,159	50,043	46,404	60,691	62,538

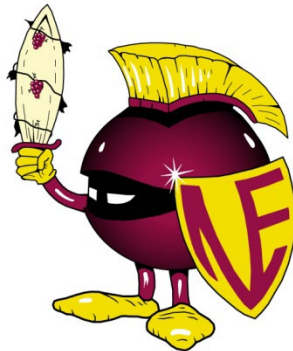


3250: Student Athletics

The 3250 account represents expenditures for all PIAA student athletics, including salaries and benefits for the athletic director, coaches and game helpers, officiating and athletic training services, tournament fees and travel, athletic and medical supplies, uniforms and equipment. Increase in 2025-26 is contractual salary and benefit increases.

Student Athletics Budget

3250 STUDENT ATHLETICS	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	271,027	277,066	289,387	321,862	328,427
Benefits	104,616	105,894	104,941	148,358	153,069
Professional Service	66,972	70,658	72,743	84,769	87,489
Travel	16,813	20,951	24,422	32,655	36,090
Supplies	30,782	28,633	42,617	48,271	47,305
Property	41,574	43,081	38,238	60,056	52,290
3250 SUB TOTAL	531,784	546,283	572,348	695,971	704,670



3300: Community Services

The 3300 account covers expenditures for the salaries and benefits of crossing guards and previously the district's contribution to the summer recreation program in North East. The expenses for the summer learning lab are now included in regular education expenditures and expenses for the intramural programs are included in student activities expenditures.

Community Services Budget

3300 COMMUNITY SERVICE	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
Salaries	0	0	0	987	1,014
Benefits	0	3	4	428	439
Professional Service	36,595	32,241	39,827	54,460	39,205
Supplies	0	0	0	0	0
3300 SUB TOTAL	36,595	32,244	39,831	55,875	40,658



5110: Debt Service
5120: Debt Service – Refunded Bonds

The 5110 account represents the amount of money the district pays for debt service to cover 2021 bond issues. The district refinanced the 2015 and 2016 bonds in August 2021 and is reflected in the 2021-22 actual amounts.

Debt Service Budget

5110 DEBT SERVICE	21/22	22/23	23/24	24/25	25/26
	Actual	Actual	Actual	Budget	Budget
Other Objects	184,577	346,150	307,300	260,000	221,650
Other Uses Of Funds	1,395,000	1,265,000	1,310,000	1,355,000	1,395,000
5110 DEBT SERVICE	1,579,577	1,611,150	1,617,300	1,615,000	1,616,650

Debt Service – Refunded Bonds

5120 DEBT SERVICE	21/22	22/23	23/24	24/25	25/26
	Actual	Actual	Actual	Budget	Budget
Other Objects	0	0	0	0	0
Other Uses Of Funds	10,156,740	0	0	0	0
5120 DEBT SERVICE	10,156,740	0	0	0	0



5900: Budgetary Reserve

The 5900 account represents budgeted funds for those unexpected items that may be needed to operate the district. The District is proposing a use of fund balance; therefore, no budgetary reserve has been budgeted at this time.

Budgetary Reserve Budget

5900 BUDGETARY RESERVE	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
General Budget Reserve	0	0	0	0	0
5900 SUBTOTAL	0	0	0	0	0



5230 Capital Projects Transfers

In the 2006-07 budget, the district began using the 5200 account to budget a transfer to the Capital Projects Fund to fund the district's long-term Capital Projects Plan. Planned purchases from the Capital Projects Fund are approved by the board in advance of the regular budget process by board resolution. These purchases include vehicles, technology and building and grounds repair and improvement projects.

The budgeted amount for 2025-26 is an increase of \$36,070 over the prior year.

Phase II of the North East Elementary School GESA Project was started in fiscal year 2020-21 and was completed during fiscal year 2021-22. The North East Elementary School roof replacement project was started in fiscal year 2021-22 and was completed during fiscal year 2023-24. The stadium track, field and lighting and the North East Elementary School carpet and ceiling tile projects were started in fiscal year 2023-24 and completed during fiscal year 2024-25. Transfers related to these projects are reflected in the prior year transfer totals and were approved and released from previously committed general fund balance on an as needed basis.

The North East High School GESA Project started in 2024-25 and is anticipated to be completed during fiscal year 2025-26. Planning is underway for improvements to the interior renovations at the North East Elementary School and improvements to the stadium fieldhouse.

Capital Projects Fund Transfers

5230 CAPITAL RESERVE	21/22 Actual	22/23 Actual	23/24 Actual	24/25 Budget	25/26 Budget
TRANSFERS	7,170,061	3,333,700	1,867,100	901,785	937,855
5230 SUBTOTAL	7,170,061	3,333,700	1,867,100	901,785	937,855

