



North East School District
2023-2024 Proposed Final Budget

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Budget

Summary for 2023-2024

| | 2022-23 FINAL BUDGET | 2023-24 PROPOSED BUDGET | INCREASE / (DECREASE) | PERCENT CHANGE |
|-----------------------------------|----------------------------|-------------------------------|--------------------------|-------------------|
| REVENUES | | | | |
| Current Real Estate Taxes | \$ 8,360,417 | \$ 8,682,512 | 322,095 | 3.85% |
| Delinquent Real Estate Taxes | 370,000 | 340,000 | (30,000) | -8.11% |
| Earned Income Taxes | 1,139,540 | 1,200,300 | 60,760 | 5.33% |
| Other Taxes | 154,100 | 184,125 | 30,025 | 19.48% |
| Interest Earnings | 35,000 | 235,000 | 200,000 | 571.43% |
| Other Local Revenue | 463,600 | 448,515 | (15,085) | -3.25% |
| State Subsidies | 15,698,656 | 16,384,863 | 686,207 | 4.37% |
| Federal Subsidies | 814,067 | 677,820 | (136,247) | -16.74% |
| | <u>27,035,380</u> | <u>28,153,135</u> | <u>1,117,755</u> | <u>4.13%</u> |
| EXPENDITURES | | | | |
| Salaries | 12,141,246 | 12,643,255 | 502,009 | 4.13% |
| Group Insurance | 2,920,900 | 2,967,530 | 46,630 | 1.60% |
| Payroll Taxes | 909,697 | 944,504 | 34,807 | 3.83% |
| Retirement | 4,281,006 | 4,458,012 | 177,006 | 4.13% |
| Tuition Reimbursement | 48,000 | 48,000 | - | 0.00% |
| Purchased Services | 1,138,454 | 1,216,948 | 86,494 | 7.65% |
| Utilities | 331,650 | 417,525 | 85,875 | 25.89% |
| Insurance | 157,202 | 172,868 | 15,666 | 9.97% |
| Communications | 49,965 | 69,225 | 11,260 | 19.43% |
| Tuition | 1,414,860 | 1,621,188 | 206,328 | 14.58% |
| Travel | 125,970 | 134,985 | 9,015 | 7.16% |
| Supplies | 960,259 | 1,054,916 | 94,657 | 9.86% |
| Oil, Gasoline & Diesel | 167,600 | 178,100 | 10,500 | 6.26% |
| Textbooks & Workbooks | 40,950 | 20,240 | (20,710) | -50.57% |
| Equipment | 105,576 | 239,586 | 134,010 | 126.93% |
| Debt Service | 1,611,150 | 1,617,300 | 6,150 | 0.38% |
| Transfer to Capital Projects Fund | 833,700 | 867,100 | 33,400 | 4.01% |
| Budgetary Reserve | - | - | - | 0.00% |
| | <u>27,238,185</u> | <u>28,771,282</u> | <u>1,433,097</u> | <u>5.26%</u> |
| Increase/Decrease in Fund Balance | <u>\$ (202,805)</u> | <u>\$ (518,147)</u> | | |

Budget Overview for 2023-2024

Revenue

The 2023-24 proposed preliminary budget includes projected revenues of \$27,153,135. This represents a \$1,117,755 (4.13%) increase from 2022-23. Basic and special education subsidies have been budgeted at 2.80% and 4.50%, respectively, over anticipated actual 2022-23 levels in 2023-24. The proposed budget includes a real estate tax increase of 3.97% or .57 mills. The following is a summary of major revenue variances from the 2022-23 budget:

| MAJOR REVENUE INCREASE | |
|---|------------------|
| Basic Education Subsidy | \$411,398 |
| <ul style="list-style-type: none"> • 2.80 % increase in state subsidy based 50% of Governor’s proposal | |
| Real Estate Taxes | 322,095 |
| <ul style="list-style-type: none"> • 3.97% increase – (\$57.00 per \$100,000 assessed value) - \$344,900 • Decrease in interim real estate tax assessments - \$22,805 | |
| Interest Earnings | 200,00 |
| <ul style="list-style-type: none"> • Increase in interest rate percentages | |
| Retirement Subsidy | 95,000 |
| <ul style="list-style-type: none"> • State’s share of the increase in the district’s retirement contribution | |
| Special Education Subsidy | 67,952 |
| <ul style="list-style-type: none"> • Increase in state subsidy based on state approved 2022-23 budget | |
| Earned Income Taxes | 60,760 |
| <ul style="list-style-type: none"> • Increase in anticipated Earned Income Tax collections | |
| PA School Safety and Security Grant | 60,205 |
| <ul style="list-style-type: none"> • Year two of 2022-24 grant | |

| MAJOR REVENUE DECREASES | |
|---|------------------|
| ESSER III | \$109,796 |
| <ul style="list-style-type: none"> • Decrease to only 23-24 mental health expenditures | |
| Transportation Subsidy | 50,000 |
| <ul style="list-style-type: none"> • Decrease reflects consolidation of routes during past two years | |
| Delinquent Real Estate Taxes | 30,000 |
| <ul style="list-style-type: none"> • Decrease in anticipated Delinquent Real Estate Taxes | |
| Medical ACCESS | 19,950 |
| <ul style="list-style-type: none"> • Decrease in revenue generating services | |

Budget Overview for 2023-2024

Expenditures

Expenditures in the 2023-24 proposed preliminary budget total \$28,671,282. This is an increase of \$1,433,097 or 5.26% percent. The following charts summarize the major expenditure variances from the 2022-23 budget:

MAJOR EXPENDITURE INCREASES

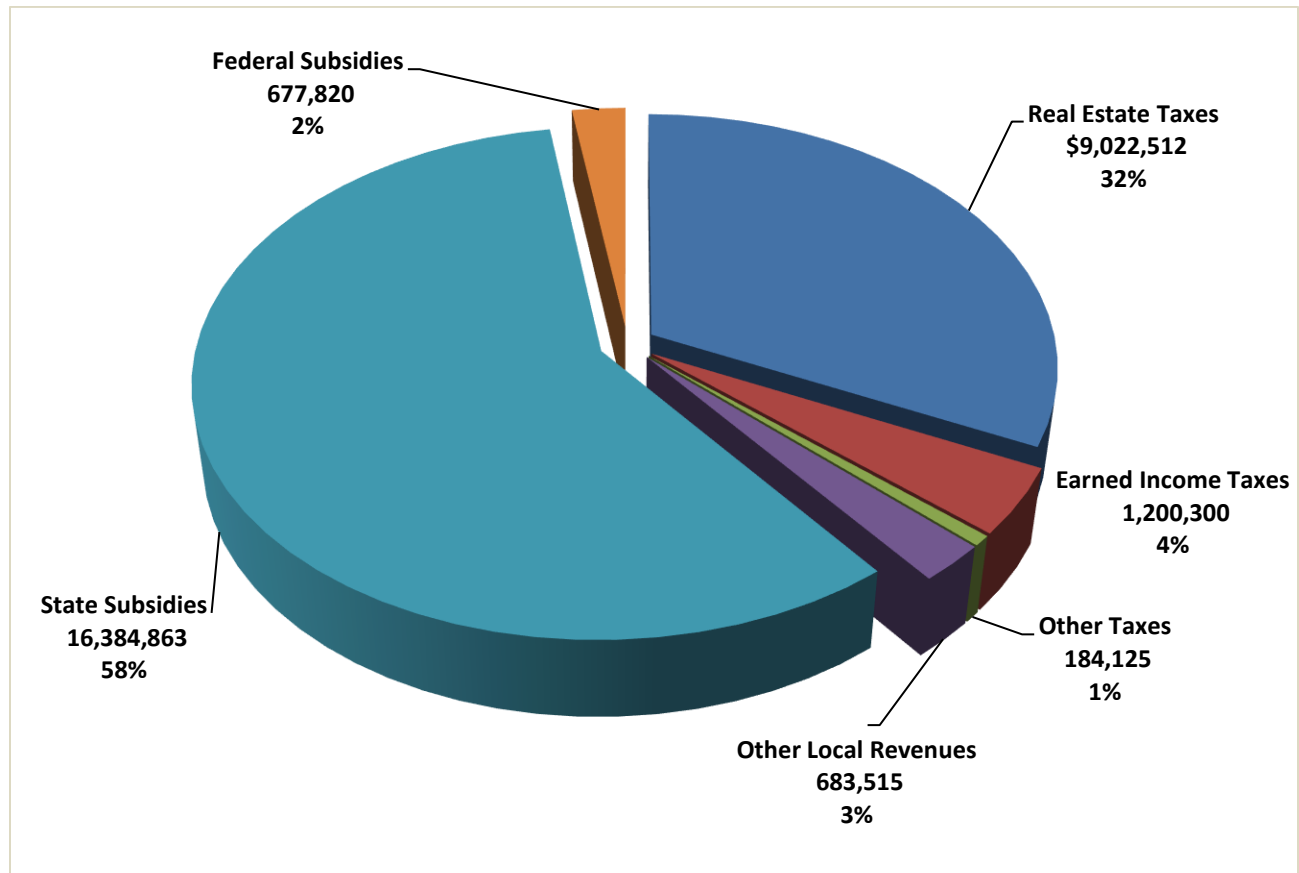
| | |
|--|------------------|
| Increase in Salaries - Net <ul style="list-style-type: none"> • Plus salary increases - \$565,261 • Plus additional for proposed administrator - \$117,306 • Plus additional for substitute staffing - \$74,400 • Less five (5) instructional & professional retirements - \$116,521 • Less ESSER III summer learning lab staffing - \$64,548 • Less three and half (3.5 FTE) elementary classroom aides - \$59,217 • Less one (1) bus driver - \$14,672 | \$502,009 |
| Increase in Retirement Contributions <ul style="list-style-type: none"> • Contribution maintained at 35.26% | 177,006 |
| Increase in Purchased Educational Services <ul style="list-style-type: none"> • Includes IU5 consortium psychological and special education services | 157,530 |
| Increase in Equipment <ul style="list-style-type: none"> • Increase for furniture and equipment needs | 134,010 |
| Increase in Supplies & Software <ul style="list-style-type: none"> • Increase in software - \$39,115 • Increase in supplies - \$55,542 | 94,657 |
| Increase in Utilities <ul style="list-style-type: none"> • Increase in electricity and natural gas costs | 85,875 |
| Increase in Other Tuition <ul style="list-style-type: none"> • Increase in tuition costs to other LEA's, ECTS and alternative education placements | 60,058 |
| Increase in Charter School Tuition <ul style="list-style-type: none"> • Increase in number of students enrolled in charter school program | 51,270 |
| Increase in Contracted Transportation – IU5 <ul style="list-style-type: none"> • Increase in early intervention contracted transportation costs | 50,000 |

MAJOR EXPENDITURE DECREASES

| | |
|--|-----------------|
| Decrease in Textbooks & Workbooks | \$20,710 |
|--|-----------------|

General Fund Revenue Sources \$28,153,135

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

\$11,090,452

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 2023-24 proposed budget includes a real estate tax increase of 3.97%. Local income is expected to increase by \$567,795 mostly due to the real estate tax increase, increase in interest income and increase in earned income taxes. Some of the local revenue increases were offset by a decrease in anticipated delinquent real estate tax collections.

| LOCAL SOURCE | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|-------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | Budget | Budget |
| Property Tax | 7,752,012 | 7,811,623 | 8,063,419 | 8,360,417 | 8,682,512 |
| PURTA Tax | 8,531 | 9,076 | 9,294 | 9,100 | 9,125 |
| Earned Income | 1,075,859 | 1,095,580 | 1,183,781 | 1,139,540 | 1,200,300 |
| Transfer Tax | 149,594 | 182,075 | 195,642 | 145,000 | 175,000 |
| Delinquent Tax | 337,037 | 298,072 | 287,957 | 370,000 | 340,000 |
| Interest Income | 394,341 | 16,556 | -387,162 | 35,000 | 235,000 |
| Student Athletic Admissions | 27,855 | 0 | 19,800 | 26,000 | 25,000 |
| State Rev From Other (SAP) | 8,470 | 8,680 | 8,680 | 8,600 | 8,765 |
| Federal Rev From Other (IDEA) | 286,823 | 278,690 | 355,875 | 287,500 | 293,000 |
| Rentals | 18,912 | 21,922 | 31,737 | 30,000 | 31,500 |
| Tuition | 28,460 | 84,823 | 102,834 | 94,200 | 74,250 |
| Erie County Pandemic Revenue | 0 | 0 | 38,471 | 0 | 0 |
| Miscellaneous | 8,458 | 4,591 | 867,366 | 17,300 | 16,000 |
| SUB TOTAL | 10,096,352 | 9,811,688 | 10,777,694 | 10,522,657 | 11,090,452 |



State Revenue Sources

\$16,384,863

Money from state revenue sources represents the largest portion of North East School District’s revenues. Basic education subsidy has been budgeted at 2.80% increase and special education subsidy has been budgeted at 4.50% of actual 2022-23 levels. The overall increase is mostly due to the increase in basic education subsidy, special education subsidy, continuation of the PA School Safety and Security Grant and the state’s share of the district’s retirement contribution. Some of the state revenue increase was offset by a decrease in the transportation subsidy.

| STATE SOURCES | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | Budget | Budget |
| Basic Ed Subsidy | 8,875,712 | 8,875,706 | 9,013,210 | 9,283,237 | 9,694,635 |
| Court Placed Children | 0 | 64,534 | 47,769 | 31,350 | 37,500 |
| Driver’s Ed Subsidy | 2,800 | 2,625 | 315 | 2,750 | 2,000 |
| Special Ed Subsidy | 1,218,319 | 1,218,291 | 1,269,818 | 1,265,166 | 1,393,430 |
| Transportation – Public & Non-Public | 477,857 | 482,534 | 493,775 | 543,000 | 493,000 |
| Rental & Sinking Fund | 398,267 | 397,467 | 3,282,404 | 299,560 | 299,600 |
| Medical, Nursing, Dental Services | 32,171 | 32,188 | 31,341 | 32,100 | 31,000 |
| Property Tax Reduction | 558,164 | 558,291 | 558,610 | 704,188 | 704,188 |
| Safe Schools | 0 | 0 | 0 | 0 | 0 |
| School Safety and Security Grant | 0 | 111,229 | 109,970 | 0 | 60,205 |
| Ready to Learn Block Grant | 286,805 | 286,805 | 286,805 | 286,805 | 286,805 |
| PA Smart Targeted STEM Grant | 35,000 | 0 | 0 | 0 | 0 |
| Social Security | 467,560 | 577,453 | 560,543 | 575,500 | 612,500 |
| Retirement | 2,417,745 | 2,485,695 | 2,693,031 | 2,675,000 | 2,770,000 |
| SUB TOTAL | 14,770,400 | 15,092,818 | 18,347,591 | 15,698,656 | 16,384,863 |



Federal Revenue Sources \$677,820

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) have mostly been received in 2020-21 and 2021-22 fiscal years. There will be approximately \$98,200 of ESSER III and ARP 7% funding expected in the 2023-24 fiscal year.

| FEDERAL SOURCES | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|---|----------------|------------------|------------------|----------------|----------------|
| | Actual | Actual | Actual | Budget | Budget |
| Title I | 426,661 | 398,951 | 449,022 | 438,600 | 432,700 |
| Title II | 62,310 | 57,427 | 62,059 | 59,800 | 54,500 |
| Title IV | 33,706 | 32,357 | 30,001 | 29,100 | 32,700 |
| ESSER I & II – Elementary & Secondary School Emergency Relief Fund | 0 | 399,037 | 1,483,154 | 0 | 0 |
| GEER – Governor’s Emergency Education Relief Fund | 0 | 25,452 | 0 | 0 | 0 |
| ESSER III – ARP Elementary & Secondary School Emergency Relief Fund | 0 | 0 | 2,712,231 | 188,716 | 78,920 |
| Other CARES Act Funding | 0 | 184,439 | 0 | 0 | 0 |
| ARP 7% - ESSER | 0 | 0 | 166,032 | 6,617 | 8,000 |
| ARP 7% - After School Tutoring | 0 | 0 | 27,672 | 13,234 | 12,000 |
| Medical ACCESS | 92,743 | 83,678 | 39,804 | 70,000 | 50,000 |
| Medical ACCESS – ADMIN | 5,481 | 9,835 | 10,431 | 8,000 | 9,000 |
| SUB TOTAL | 620,901 | 1,191,176 | 4,980,406 | 814,067 | 677,820 |

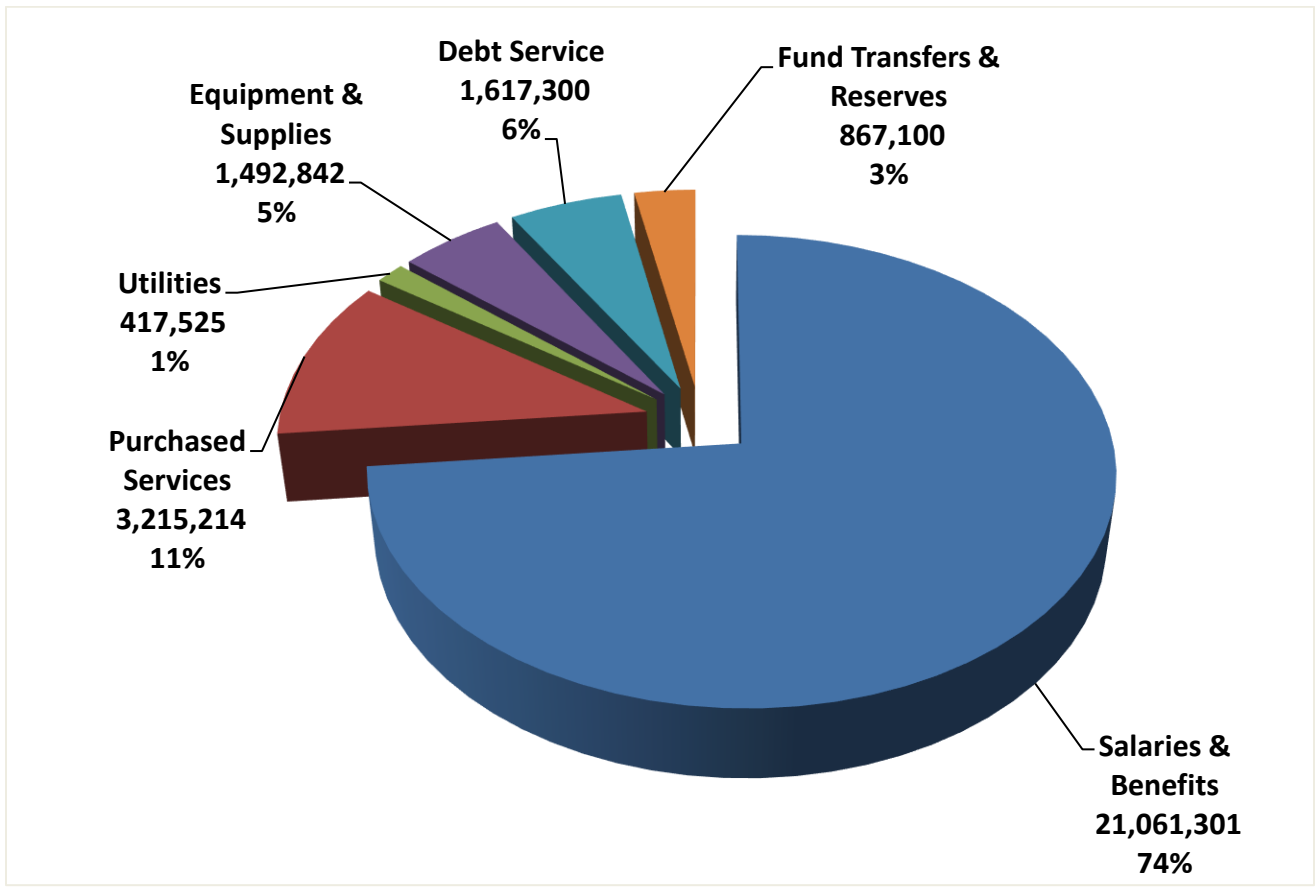


GENERAL FUND EXPENDITURES

\$28,671,282

Introduction

The information that follows will provide an explanation of proposed budget activity in each budget category for the 2023-24 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 2023-2024, there will be an increase of \$418,023 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. | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | Budget | Budget |
| Salaries | 5,714,452 | 5,740,220 | 6,047,991 | 5,958,674 | 6,079,953 |
| Benefits | 3,787,239 | 3,674,199 | 3,799,076 | 4,161,040 | 4,185,227 |
| Professional Service | 205,158 | 166,856 | 33,467 | 40,180 | 94,420 |
| Property Service | 35,355 | 43,825 | 40,810 | 41,803 | 43,750 |
| Other Service | 503,179 | 715,852 | 555,296 | 510,490 | 568,730 |
| Supplies | 246,829 | 443,781 | 669,673 | 446,470 | 470,570 |
| Property | 37,063 | 13,922 | 17,709 | 4,345 | 84,830 |
| Other Objects | 761 | 1,419 | 1,224 | 1,385 | 930 |
| 1110 SUB TOTAL | 10,530,036 | 10,800,074 | 11,165,246 | 11,164,387 | 11,582,410 |



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 \$105,713 over the previous year's budget and reflects salary increases and IU5 consortium contracted special education services increases. The 1290 account was adjusted in 2020-21 to realigning the psychological (2140) and social worker (2160) services and special education supervision (2260) to their respective PDE chart of accounts.

Special Education Budget

| 1211 LIFE SKILLS | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|-------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Budget | Budget |
| Salaries | 157,778 | 167,897 | 150,048 | 136,231 | 152,227 |
| Benefits | 91,773 | 98,358 | 89,057 | 93,373 | 100,805 |
| Supplies | 2,804 | 6,901 | 10,929 | 5,080 | 4,865 |
| 1211 SUB TOTAL | 252,355 | 273,156 | 250,034 | 234,666 | 257,897 |

| 1225 SPEECH/LANG | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|-------------------------|---------------|---------------|---------------|---------------|----------------|
| | Actual | Actual | Actual | Budget | Budget |
| Salaries | 51,771 | 53,150 | 58,629 | 56,250 | 58,681 |
| Benefits | 34,311 | 36,280 | 38,060 | 41,496 | 42,861 |
| Professional Service | 0 | 0 | 0 | 200 | 200 |
| Supplies | 435 | 540 | 525 | 145 | 615 |
| Other Objects | 225 | 225 | 225 | 225 | 225 |
| 1225 SUB TOTAL | 86,742 | 90,195 | 97,439 | 98,316 | 102,582 |

| 1231 EMOTIONAL SPT | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|---------------------------|---------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Budget | Budget |
| Salaries | 14,101 | 67,045 | 72,741 | 178,553 | 188,701 |
| Benefits | 5,914 | 42,199 | 44,227 | 111,585 | 116,590 |
| Professional Service | 0 | 0 | 0 | 0 | 0 |
| Supplies | 0 | 809 | 3,302 | 5,620 | 1,750 |
| Property | 0 | 0 | 0 | 0 | 7,380 |
| 1231 SUB TOTAL | 20,015 | 110,053 | 120,270 | 295,758 | 314,241 |



1200: Special Education Continued

| 1233 AUTISTIC SPPT | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|---------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Budget | Budget |
| Salaries | 221,332 | 229,370 | 255,363 | 305,652 | 332,301 |
| Benefits | 118,044 | 125,009 | 148,716 | 183,708 | 196,198 |
| Professional Service | 0 | 200 | 7,973 | 25,905 | 15,105 |
| Supplies | 3,002 | 4,491 | 11,086 | 7,870 | 7,865 |
| Other Objects | 0 | 0 | 0 | 0 | 0 |
| 1233 SUB TOTAL | 342,378 | 359,070 | 423,138 | 523,135 | 551,469 |

| 1241 LEARNING SPPT | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|---------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Actual | Budget | Budget |
| Salaries | 695,045 | 637,555 | 754,585 | 806,286 | 832,970 |
| Benefits | 444,359 | 436,918 | 470,498 | 554,688 | 569,568 |
| Supplies | 9,523 | 8,512 | 15,882 | 9,965 | 13,640 |
| Property | 0 | 0 | 0 | 0 | 2,370 |
| Other Objects | 0 | 0 | 0 | 0 | 0 |
| 1241 SUB TOTAL | 1,148,927 | 1,083,085 | 1,220,969 | 1,370,939 | 1,418,548 |

| 1243 GIFTED SPPT | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|-------------------------|---------------|---------------|---------------|---------------|---------------|
| | Actual | Actual | Actual | Budget | Budget |
| Supplies | 114 | 0 | 0 | 600 | 1,000 |
| 1243 SUB TOTAL | 114 | 0 | 0 | 600 | 1,000 |

| 1290 OTHER SPEC ED | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|---------------------------|------------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Budget | Budget |
| Salaries | 183,146 | 7,413 | 22,819 | 6,789 | 0 |
| Benefits | 114,781 | 3,121 | 9,693 | 2,941 | 0 |
| Professional Service | 400,882 | 343,563 | 346,130 | 307,593 | 337,180 |
| Other Service | 493,429 | 491,601 | 485,529 | 402,205 | 367,900 |
| Supplies | 12,023 | 8,312 | 593 | 6,490 | 1825 |
| Other Objects | 240 | 270 | 0 | 0 | 0 |
| 1290 SUB TOTAL | 1,204,501 | 854,280 | 864,764 | 726,018 | 736,905 |

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 | 19/20 Actual | 20/21 Actual | 21/22 Actual | 22/23 Budget | 22/23 Budget |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Salaries | 48,789 | 52,301 | 56,119 | 55,251 | 57,656 |
| Benefits | 33,182 | 36,100 | 37,022 | 41,063 | 42,419 |
| Other Services | 0 | 0 | 0 | 605 | 685 |
| Supplies | 3,498 | 2,595 | 4,779 | 17,464 | 6,800 |
| Property | 397 | 0 | 0 | 0 | 0 |
| 1341 SUB TOTAL | 85,866 | 90,996 | 97,920 | 114,383 | 107,540 |

| 1350 IND ARTS | 19/20 Actual | 20/21 Actual | 21/22 Actual | 22/23 Budget | 23/24 Budget |
|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Salaries | 110,140 | 112,519 | 116,729 | 118,500 | 123,512 |
| Benefits | 71,508 | 75,346 | 75,715 | 85,590 | 88,834 |
| Property Service | 973 | 206 | 0 | 0 | 0 |
| Other Service | 0 | 0 | 0 | 0 | 0 |
| Supplies | 16,156 | 15,096 | 15,114 | 24,800 | 26,720 |
| Property | 1,821 | 20,408 | 10,876 | 0 | 36,525 |
| 1350 SUB TOTAL | 200,598 | 223,575 | 218,434 | 228,890 | 275,141 |

| 1360 BUSINESS ED | 19/20 Actual | 20/21 Actual | 21/22 Actual | 22/23 Budget | 23/24 Budget |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Salaries | 60,889 | 61,605 | 53,652 | 49,250 | 52,531 |
| Benefits | 38,313 | 39,971 | 35,853 | 38,467 | 40,200 |
| Other Service | 0 | 0 | 0 | 0 | 0 |
| Supplies | 3,540 | 4,044 | 4,448 | 1,460 | 1,065 |
| 1360 SUB TOTAL | 102,742 | 105,620 | 93,953 | 89,177 | 93,796 |

| 1390 TUITION TO ERIE CTS | 19/20 Actual | 20/21 Actual | 21/22 Actual | 22/23 Budget | 23/24 Budget |
|---------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Other Service | 404,339 | 443,203 | 1,709,450 | 430,395 | 450,383 |
| 1390 SUB TOTAL | 404,339 | 443,203 | 1,709,450 | 430,395 | 450,383 |

1400: Other Instructional Programs

Other Instructional Programs comprise the 1400 account. These programs include driver training, homebound instruction, and alternative education. There is an increase in the Other Instructional Programs budget because of an anticipated increase in the number of students requiring alternative education placements outside the district.

Other Instructional Programs Budget

| 1410 DRIVER ED | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|-----------------------|---------------|---------------|---------------|---------------|---------------|
| | Actual | Actual | Actual | Budget | Budget |
| Salaries | 46,348 | 47,442 | 48,554 | 54,935 | 57,695 |
| Benefits | 19,727 | 20,232 | 20,796 | 23,787 | 24,640 |
| Professional Service | 0 | 0 | 500 | 500 | 500 |
| Property Service | 0 | 0 | 0 | 0 | 0 |
| 1410 SUB TOTAL | 66,075 | 67,674 | 69,350 | 79,222 | 82,835 |

| 1430 HOMEBOUND | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|-----------------------|---------------|---------------|---------------|---------------|---------------|
| | Actual | Actual | Actual | Budget | Budget |
| Salaries | 1,848 | 345 | 1,992 | 3,990 | 4,007 |
| Benefits | 804 | 166 | 863 | 1,480 | 1,734 |
| 1430 SUB TOTAL | 2,652 | 511 | 2,855 | 5,470 | 5,741 |

| 1441 ALTERNATIVE ED | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|----------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Budget | Budget |
| Other Service | 191,414 | 145,466 | 152,811 | 135,000 | 172,000 |
| 1441 SUB TOTAL | 191,414 | 145,466 | 152,811 | 135,000 | 172,000 |

1500: Non-Public School Programs

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

| 1500 NONPUBLIC SCHOOL PROGRAMS | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| | Actual | Actual | Actual | Budget | Budget |
| Professional Service | 0 | 18,963 | 22,547 | 20,455 | 20,190 |
| Supplies | 0 | 12,021 | 512 | 0 | 0 |
| 1500 SUB TOTAL | 0 | 30,984 | 23,059 | 20,455 | 20,190 |

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 | 19/20 Actual | 20/21 Actual | 21/22 Actual | 22/23 Budget | 23/24 Budget |
|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Salaries | 300,842 | 315,782 | 327,363 | 333,061 | 347,778 |
| Benefits | 202,799 | 213,410 | 216,894 | 247,055 | 255,306 |
| Professional Service | 4,299 | 13,435 | 0 | 0 | 0 |
| Other Service | 2,547 | 19 | 198 | 3,030 | 2,730 |
| Supplies | 1,084 | 2,683 | 2,198 | 2,996 | 4,315 |
| Property | 0 | 0 | 0 | 0 | 0 |
| Other Objects | 240 | 189 | 249 | 560 | 500 |
| 2120 SUB TOTAL | 511,811 | 545,518 | 546,902 | 586,702 | 610,689 |



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 in 2023-24 is mostly from the part time contracted psychological services funded by the second year of the PA School Safety and Security Grant. This cost was previously recorded in 1290 Other Special Education and is partially federal funded with IDEA funds.

Psychological Services K-12 Budget

| 2140 PSYCHOLOGY | 19/20 Actual | 20/21 Actual | 21/22 Actual | 22/23 Budget | 23/24 Budget |
|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Salaries | 0 | 79,144 | 79,726 | 68,000 | 68,822 |
| Benefits | 0 | 46,929 | 47,186 | 46,575 | 47,672 |
| Professional Service | 0 | 0 | 0 | 0 | 57,670 |
| Other Service | 0 | 0 | 0 | 0 | 0 |
| Supplies | 0 | 1,230 | 208 | 750 | 8,000 |
| Property | 0 | 0 | 0 | 0 | 0 |
| Other Objects | 0 | 0 | 0 | 0 | 405 |
| 2140 SUB TOTAL | 0 | 127,303 | 127,119 | 115,325 | 183,569 |

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. A portion of this expense was previously recorded in 1241 Learning Support. Mental Health Services were expanded in 2020-2021 and 2021-2022 with funding from the School Safety and Security grant. These expanded services will continue in 2022-2023 and 2023-2024 with ESSER III funding.

Social Work Services K-12 Budget

| 2160 SOCIAL WORK | 19/20 Actual | 20/21 Actual | 21/22 Actual | 22/23 Budget | 23/24 Budget |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Salaries | 0 | 92,795 | 115,637 | 161,787 | 161,007 |
| Benefits | 0 | 67,157 | 75,688 | 104,144 | 122,080 |
| Professional Service | 0 | 0 | 0 | 0 | 0 |
| Other Service | 0 | 0 | 0 | 0 | 0 |
| Supplies | 0 | 488 | 321 | 1,640 | 2,750 |
| Property | 0 | 0 | 0 | 0 | 0 |
| Other Objects | 0 | 0 | 0 | 240 | 440 |
| 2160 SUB TOTAL | 0 | 160,440 | 191,646 | 267,811 | 286,277 |

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 | 19/20 Actual | 20/21 Actual | 21/22 Actual | 22/23 Budget | 23/24 Budget |
|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Salaries | 142,900 | 153,953 | 144,292 | 150,138 | 155,428 |
| Benefits | 97,977 | 120,404 | 100,562 | 116,430 | 119,543 |
| Professional Service | 0 | 0 | 0 | 0 | 0 |
| Property Service | 24,745 | 34,784 | 3,252 | 26,000 | 0 |
| Other Service | 945 | 0 | 1,342 | 1,300 | 1,500 |
| Supplies | 16,679 | 16,453 | 32,066 | 40,800 | 56,585 |
| Property | 0 | 233,387 | 0 | 0 | 0 |
| Other Objects | 0 | 0 | 115 | 120 | 120 |
| 2240 SUB TOTAL | 283,246 | 558,981 | 281,629 | 334,788 | 333,176 |

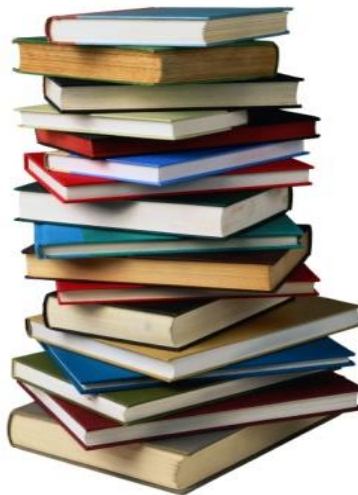


2250: Library Services

Account 2250 represents library services and includes staff salaries, benefits, and all materials and supplies needed to run school district libraries. The increase in the 2023-24 budget reflects proposed furniture and equipment purchases.

Library Services Budget

| 2250 LIBRARY SERVICE | 19/20 Actual | 20/21 Actual | 21/22 Actual | 22/23 Budget | 23/24 Budget |
|-----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Salaries | 212,416 | 194,351 | 202,361 | 205,773 | 216,658 |
| Benefits | 125,787 | 123,644 | 125,365 | 140,518 | 146,161 |
| Professional Service | 9,129 | 8,447 | 0 | 0 | 0 |
| Property Service | 0 | 150 | 0 | 0 | 0 |
| Other Service | 0 | 199 | 1,537 | 0 | 0 |
| Supplies | 17,252 | 21,168 | 33,177 | 42,375 | 43,510 |
| Property | 116 | 2,849 | 11,958 | 2,360 | 14,104 |
| Other Objects | 0 | 60 | 60 | 75 | 75 |
| 2250 SUB TOTAL | 364,700 | 350,868 | 374,458 | 391,101 | 420,508 |



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. The increase in 2023-24 in this function reflects a proposed additional administrator.

ICS/Special Education Supervision Budget

| 2260 SPEC ED SUPER | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|---------------------------|---------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Budget | Budget |
| Salaries | 0 | 121,990 | 126,728 | 131,842 | 253,590 |
| Benefits | 0 | 78,531 | 79,357 | 91,367 | 144,669 |
| Professional Service | 0 | 0 | 0 | 0 | 0 |
| Property Service | 0 | 0 | 0 | 0 | 0 |
| Other Service | 0 | 0 | 0 | 0 | 1,000 |
| Supplies | 0 | 60 | 164 | 450 | 6,170 |
| Property | 0 | 0 | 0 | 0 | 0 |
| Other Objects | 0 | 0 | 230 | 0 | 230 |
| 2260 SUB TOTAL | 0 | 200,581 | 206,479 | 223,659 | 405,659 |

2271: Professional Development

Account 2271 represents tuition reimbursement for certified instructional staff.

| 2271 INSTRUCTIONAL STAFF DEVELOPMENT | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|---|---------------|---------------|---------------|---------------|---------------|
| | Actual | Actual | Actual | Budget | Budget |
| Benefits | 46,005 | 26,867 | 25,565 | 48,000 | 48,000 |
| 2271 SUB TOTAL | 46,005 | 26,867 | 25,565 | 48,000 | 48,000 |



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 | 19/20 Actual | 20/21 Actual | 21/22 Actual | 22/23 Budget | 23/24 Budget |
|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Professional Service | 72,049 | 63,345 | 61,265 | 76,975 | 68,000 |
| Other Service | 33,526 | 36,179 | 54,393 | 40,150 | 47,850 |
| Supplies | 2,502 | 6,278 | 3,640 | 9,950 | 9,700 |
| Other Objects | 8,869 | 8,629 | 8,729 | 9,900 | 10,245 |
| 2310 SUB TOTAL | 116,946 | 114,431 | 128,027 | 136,975 | 138,295 |



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 | 19/20 Actual | 20/21 Actual | 21/22 Actual | 22/23 Budget | 23/24 Budget |
|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Professional Service | 33,218 | 52,651 | 62,399 | 54,400 | 70,000 |
| 2350 SUB TOTAL | 33,218 | 52,651 | 62,399 | 54,400 | 70,000 |

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 | 19/20 Actual | 20/21 Actual | 21/22 Actual | 22/23 Budget | 23/24 Budget |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Salaries | 221,787 | 235,474 | 242,389 | 250,807 | 253,086 |
| Benefits | 131,413 | 139,731 | 141,951 | 159,945 | 161,818 |
| Professional Service | 23,074 | 1,950 | 555 | 3,000 | 3,000 |
| Property Service | 6,086 | 5,378 | 5,678 | 6,000 | 6,000 |
| Other Service | 2,499 | 201 | 2,181 | 2,500 | 2,500 |
| Supplies | 5,711 | 6,632 | 6,052 | 6,750 | 6,500 |
| Property | 0 | 0 | 0 | 0 | 5,000 |
| Other Objects | 1,655 | 805 | 1,570 | 2,000 | 2,000 |
| 2360 SUB TOTAL | 392,225 | 390,171 | 400,376 | 431,002 | 439,904 |



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 PRINCIPAL OFFICE | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|------------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Actual | Budget | Budget |
| Salaries | 868,851 | 905,560 | 894,248 | 882,544 | 913,930 |
| Benefits | 569,074 | 541,454 | 588,327 | 587,771 | 604,663 |
| Professional Service | 0 | 0 | 0 | 0 | 0 |
| Property Service | 4,893 | 5,096 | 0 | 0 | 0 |
| Other Service | 2,852 | 1,957 | 3,378 | 9,200 | 9,200 |
| Supplies | 15,397 | 13,359 | 28,431 | 32,090 | 34,855 |
| Property | 0 | 0 | 0 | 0 | 12,600 |
| Other Objects | 4,736 | 5,719 | 4,810 | 4,830 | 4,630 |
| 2380 SUB TOTAL | 1,465,803 | 1,473,145 | 1,519,194 | 1,516,435 | 1,579,878 |



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 | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|----------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Budget | Budget |
| Salaries | 148,552 | 168,549 | 177,921 | 137,639 | 141,209 |
| Benefits | 100,137 | 97,433 | 111,403 | 111,214 | 113,009 |
| Professional Service | 2,810 | 4,795 | 4,723 | 6,025 | 6,450 |
| Property Service | 63 | 0 | 0 | 100 | 100 |
| Other Service | 60 | 0 | 0 | 1,300 | 1,060 |
| Supplies | 4,560 | 5,295 | 5,032 | 4,750 | 7,335 |
| Property | 460 | 13,204 | 0 | 825 | 935 |
| Other Objects | 260 | 260 | 0 | 250 | 390 |
| 2440 SUB TOTAL | 256,902 | 289,536 | 299,079 | 262,103 | 270,488 |

| 2450 HEALTH NON PUBLIC | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|-------------------------------|---------------|---------------|---------------|---------------|---------------|
| | Actual | Actual | Actual | Budget | 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 | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Budget | Budget |
| Salaries | 205,758 | 214,972 | 216,091 | 245,063 | 259,535 |
| Benefits | 124,188 | 131,382 | 130,775 | 157,468 | 182,181 |
| Professional Service | 20,086 | 14,876 | 665 | 1,200 | 1,500 |
| Property Service | 2,025 | 3,249 | 3,194 | 2,950 | 2,950 |
| Other Service | 347 | 0 | 299 | 1,500 | 1,500 |
| Supplies | 20,261 | 23,122 | 38,109 | 41,380 | 42,150 |
| Property | 0 | 4,800 | 4,978 | 5,000 | 0 |
| Other Objects | 910 | 915 | 1,038 | 1,200 | 1,200 |
| 2500 SUB TOTAL | 373,575 | 393,316 | 395,149 | 455,761 | 491,016 |

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

| | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|-------------------------|------------------|------------------|------------------|------------------|------------------|
| 2620 MAINTENANCE | Actual | Actual | Actual | Budget | Budget |
| Salaries | 780,582 | 769,192 | 806,057 | 875,371 | 914,826 |
| Benefits | 522,377 | 502,502 | 519,446 | 600,754 | 629,965 |
| Professional Service | 6,773 | 7,008 | 4,566 | 8,000 | 8,200 |
| Property Service | 181,414 | 206,532 | 274,006 | 154,600 | 160,000 |
| Other Service | 77,101 | 119,742 | 83,416 | 92,200 | 109,400 |
| Utilities | 318,077 | 300,587 | 375,741 | 331,650 | 417,525 |
| Supplies | 185,260 | 249,460 | 174,646 | 155,890 | 153,900 |
| Property | 7,650 | 22,321 | 39,637 | 37,400 | 30,600 |
| Other Objects | 245 | 35 | 300 | 180 | 300 |
| 2620 SUB TOTAL | 2,079,479 | 2,177,379 | 2,277,815 | 2,256,045 | 2,424,716 |



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 Erie County Sherriff's Office.

Safety and Security Services Budget

| | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|-------------------------|---------------|---------------|---------------|---------------|---------------|
| 2620 MAINTENANCE | Actual | Actual | Actual | Budget | Budget |
| Professional Service | 58,248 | 61,955 | 64,090 | 69,070 | 69,600 |
| 2620 SUB TOTAL | 58,248 | 61,955 | 64,090 | 69,070 | 69,600 |





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 | 19/20 Actual | 20/21 Actual | 21/22 Actual | 22/23 Budget | 23/24 Budget |
|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Salaries | 478,901 | 451,386 | 481,787 | 540,773 | 567,081 |
| Benefits | 229,411 | 220,334 | 251,214 | 272,063 | 287,359 |
| Professional Service | 9,341 | 21,734 | 5,669 | 9,500 | 9,500 |
| Property Service | 670 | 148 | 7,561 | 2,000 | 2,550 |
| Other Service | 58,123 | 103,539 | 122,668 | 88,065 | 142,110 |
| Supplies | 87,267 | 102,052 | 169,703 | 201,028 | 211,585 |
| Property | 0 | 0 | 2,384 | 21,470 | 8,300 |
| Other Objects | 0 | 0 | 124 | 120 | 120 |
| 2720 SUB TOTAL | 863,713 | 899,193 | 1,041,110 | 1,135,019 | 1,228,605 |

| 2750 NON PUB TRANS | 19/20 Actual | 20/21 Actual | 21/22 Actual | 22/23 Budget | 23/24 Budget |
|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Salaries | 49,264 | 39,779 | 40,950 | 37,968 | 38,530 |
| Benefits | 24,719 | 14,490 | 17,492 | 16,439 | 16,669 |
| Property Service | 118 | 26 | 1,334 | 300 | 450 |
| Other Service | 2,422 | 2,982 | 3,137 | 3,300 | 3,615 |
| Supplies | 15,400 | 17,252 | 28,966 | 34,577 | 36,660 |
| Property | 0 | 0 | 0 | 0 | 0 |
| 2750 SUB TOTAL | 91,923 | 74,529 | 91,879 | 92,584 | 95,924 |

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 | 19/20 Actual | 20/21 Actual | 21/22 Actual | 22/23 Budget | 23/24 Budget |
|----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| OTHER SERVICE | 30,631 | 31,306 | 31,324 | 31,324 | 32,088 |
| 2910 SUB TOTAL | 30,631 | 31,306 | 31,324 | 31,324 | 32,088 |



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 | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Budget | Budget |
| Salaries | 84,097 | 55,679 | 66,805 | 92,300 | 92,284 |
| Benefits | 36,075 | 22,459 | 27,614 | 35,223 | 34,656 |
| Professional Service | 0 | 0 | 0 | 0 | 0 |
| Other Service | 11,037 | 1,339 | 24,119 | 31,000 | 41,000 |
| Supplies | 16,976 | 26,732 | 10,516 | 23,260 | 36,520 |
| Property | 0 | 0 | 0 | 0 | 0 |
| Other Objects | 385 | 624 | 385 | 385 | 385 |
| 3200 SUB TOTAL | 148,570 | 106,833 | 129,439 | 182,168 | 204,845 |



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 | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|---------------------------|---------------|---------------|---------------|---------------|---------------|
| | Actual | Actual | Actual | Budget | Budget |
| Salaries | 19,215 | 25,449 | 26,645 | 27,503 | 27,987 |
| Benefits | 7,818 | 5,977 | 7,266 | 11,909 | 10,374 |
| Professional Service | 2,857 | 2,496 | 2,967 | 2,900 | 3,300 |
| Other Service | 0 | 0 | 0 | 6,080 | 2,860 |
| Supplies | 16,736 | 13,888 | 14,804 | 14,950 | 11,915 |
| Property | 8,663 | 15,408 | 477 | 1,240 | 0 |
| Other Objects | 0 | 0 | 0 | 0 | 0 |
| 3211 SUB TOTAL | 55,289 | 63,218 | 52,159 | 64,582 | 56,436 |

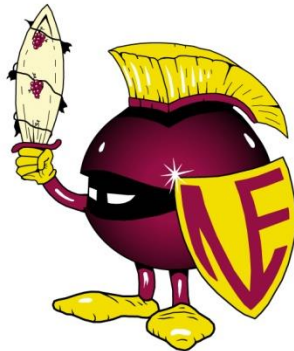


3250: Student Athletics

The 3250 account represents expenditures for all PIAA student athletics, including salaries and benefits for coaches and game helpers, officiating and athletic training services, tournament fees and travel, athletic and medical supplies, uniforms and equipment. Increase in 2022-23 reflects additional expenses for addition of Middle School PIAA Track and Field, Boys Soccer and Girls Soccer programs.

Student Athletics Budget

| 3250 STUDENT ATHLETICS | 19/20 Actual | 20/21 Actual | 21/22 Actual | 22/23 Budget | 23/24 Budget |
|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Salaries | 169,014 | 199,815 | 271,027 | 263,342 | 289,262 |
| Benefits | 69,857 | 64,353 | 104,616 | 125,057 | 138,075 |
| Professional Service | 60,240 | 62,324 | 66,972 | 85,247 | 85,030 |
| Travel | 11,843 | 12,240 | 16,813 | 27,325 | 29,045 |
| Supplies | 40,943 | 29,546 | 30,782 | 33,021 | 44,271 |
| Property | 9,193 | 43,269 | 41,574 | 33,256 | 36,942 |
| 3250 SUB TOTAL | 361,090 | 411,547 | 531,784 | 567,248 | 622,625 |



3300: Community Services

The 3300 account covers expenditures for the salaries and benefits of crossing guards and the district’s contribution to the summer recreation program in North East. It also includes the community education program, which is self-supporting.

Community Services Budget

| 3300 COMMUNITY SERVICE | 19/20 Actual | 20/21 Actual | 21/22 Actual | 22/23 Budget | 23/24 Budget |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Salaries | 176 | 0 | 0 | 992 | 1,008 |
| Benefits | 69 | 7 | 0 | 429 | 438 |
| Professional Service | 40,658 | 16,821 | 36,595 | 44,600 | 54,460 |
| Supplies | 0 | 0 | 0 | 0 | 0 |
| 3300 SUB TOTAL | 40,903 | 16,828 | 36,595 | 46,021 | 55,906 |



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 2022-23 budgeted amounts.

Debt Service Budget

| 5110 DEBT SERVICE | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Actual | Budget | Budget |
| Other Objects | 254,358 | 229,465 | 184,577 | 346,150 | 307,300 |
| Other Uses Of Funds | 1,290,000 | 1,315,000 | 1,395,000 | 1,265,000 | 1,310,000 |
| 5110 DEBT SERVICE | 1,544,358 | 1,544,465 | 1,579,577 | 1,611,150 | 1,617,300 |

Debt Service – Refunded Bonds

| 5120 DEBT SERVICE | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|--------------------------|---------------|---------------|-------------------|---------------|---------------|
| | Actual | Actual | Actual | Budget | Budget |
| Other Objects | 0 | 0 | 0 | 0 | 0 |
| Other Uses Of Funds | 0 | 0 | 10,156,740 | 0 | 0 |
| 5120 DEBT SERVICE | 0 | 0 | 10,156,740 | 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 2023-2024 is an increase of \$33,400 over the prior year.

The North East Middle School Renovation Project started in fiscal year 2017-2018 and was completed in fiscal year 2019-2020. Phase I of the North East Elementary Center GESA Project was started in fiscal year 2019-2020 and was completed during fiscal year 2020-2021. Phase II of the North East Elementary Center GESA Project was started in fiscal year 2020-2021 and was completed during fiscal year 2021-2022. The North East Elementary Center roof replacement project was started in fiscal year 2021-22 and will be completed during fiscal year 2022-23. 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.

Several capital projects including the high school auditorium stage and house lighting replacement, high school electrical switchgear replacement, elementary pool liner installation and district wide paving project will be completed during fiscal year 2023-24. Planning is underway for improvements to the stadium track and field, interior renovations at the North East Elementary Center, improvements to the stadium fieldhouse and electrical and mechanical upgrades at the North East High School.

Capital Projects Fund Transfers

| 5230 CAPITAL RESERVE | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 |
|-----------------------------|------------------|------------------|------------------|----------------|----------------|
| | Actual | Actual | Actual | Budget | Budget |
| TRANSFERS | 1,691,000 | 2,719,000 | 7,170,061 | 833,700 | 867,100 |
| 5230 SUBTOTAL | 1,691,000 | 2,719,000 | 7,170,061 | 833,700 | 867,100 |

